

West Somerset Council Budget Setting Papers 2011/12

This paper brings together the background information for the Tax Set for the General Fund for the financial year commencing 1 April 2011.

The Council
COUNCIL TAX 2011/12
SECTION 151 OFFICER
Submitted 23rd February 2011

1. Legal Requirement

The District Council is required to set the Council Tax for the financial year starting 1 April 2011 by no later than 11 March each year (3 weeks before the new financial year). West Somerset is the Billing Authority for the district and must, therefore, set and collect the Tax on behalf of Somerset County Council, Avon and Somerset Police Authority and Devon and Somerset Fire Authority. As well as its own expenditure on the provision of services, it must take account of local precepts issued by the parishes and towns in the District.

Once the Council Tax has been set the process of billing taxpayers can begin. The tax set meeting is arranged for 23rd February 2011, by which time all the precepts should have been received (**Appendix F** shows the information received to date). Any precepts not received will be assumed at 2010/11 figures.

2. The Medium-Term Financial Plan

The Council approved the Medium Term Financial Plan (MTFP) for 2011-2015 on 17 November 2010. This showed a budget gap between minimum risk-assessed reserves and the available resources required to meet council spending in 2011/12 of **£258,880** (see **table 1**).

The MTFP is constantly being updated for new information, notably budget monitoring, and refinement of estimates. The latest budget gap for 2011/12 at the time of producing this report is **£929,160**, as shown below –

Table 1

Narrative	Original MTFP		Revised MTFP	
	2010/11	2011/12	2010/11	2011/12
Net Expenditure	5,209,900	5,154,070	5,209,900	5,300,980
Budget Monitoring to Q2 2010/11 (table 9)	-55,830	-	91,080	-
Additional cost pressures in 2011/12	-	67,240	-	171,530
Net Expenditure	5,154,070	5,221,310	5,300,980	5,472,510
Income	5,390,400	4,774,350	5,390,400	4,777,200
Lost Formula Grant				233,850
Budget Gap		258,880		929,160
Year End General Fund Balance	688,000	500,000	521,000	500,000

The MTFP sets the context for the budget in 2011-12 and beyond. By adopting that report, members agreed to direct funding toward council priorities and to set a minimum level of balances of £500,000. This is the minimum risk-assessed amount that should be maintained in the General Fund to protect the taxpayer from variances identified via budget monitoring plus unforeseen events. To put this into context, a month's award of housing benefit comfortably exceeds £1 million.

3. The General Fund 2011/12

The proposed budget for 2011/12 is based on known levels of Formula Grant, acceptable Council Tax figures and the announced (Council, December 2010) surplus on the Collection Fund. Essentially, the council has relatively little influence over the amount of revenue it raises (other than through fees and charges) in order to fund services. The balance in the equation is the net cost of its services, with contributions from reserves available as one-off revenue income. This is shown in **Table 2** below –

Table 2

<u>REVENUE BUDGET 2011/12</u>	Cabinet Report £	31 Jan 2011 £
Net Expenditure (table 1)	5,472,510	5,459,510 ^{*1}
Less: Savings identified (table 10)	(626,040)	(602,730) ^{*2}
Cost of services	4,846,470	4,856,780
<u>FINANCED BY</u>		
Formula Grant (table 4)	2,513,500	2,530,150 ^{*3}
Transitional Grant	NIL	69,510 ^{*4}
Council Tax (including grant from CLG)	2,015,140	2,015,140
Surplus on collection fund	20,560	20,560
Total resources	4,549,200	4,635,360
<u>DEFICIT IN YEAR</u>	<u>297,270</u>	<u>221,420</u>
Revenue Reserves		
Opening Balance 1 April 2009	797,270	797,270
Use of balances 2011/12	297,270	221,420
Closing Balance 31 March 2012	500,000	575,850

*1 – £13,000 Reduction in MRP charge based on capital forecast return submitted January

*2 – Reduced savings - see **table 3** below

*3 – Increase in Formula Grant following consultation on background data

*4 – One-off transitional grant payable due to reduction in 'Revenue Spending Power'

4. Changes since the budget was presented by Cabinet on 2nd February

The Cabinet amended some of its original savings during its meeting on 2nd February. In addition, the Formula Grant and Transitional Grant announcements for 2011/12 have been confirmed (on 31st January 2011, see also **table 4**). A list of the movements as a result is as follows –

Table 3

Item	£
Opening forecast reserves	500,000
Adverse movements –	
• Deferral of parking at Blue Anchor, Crowcombe and Kilve	8,000
• Continuing management of Dulverton Car Park by Dulverton Town Council	18,000
• Deferral of reduction in grant to CLOWNS	7,500
Favourable movements –	
• Increased rent payable by Dulverton TC	-10,190
• Increased Formula Grant	-16,650
• Transitional Grant	-69,510
• Reduction in MRP	-13,000
Net effect of movements	-75,850
Closing forecast reserves (tables 2)	-575,850

5. The District Council's Budget-Setting Process – Principles

The figures in the budget book are calculated based on the following:

- No provision for growth in 2011/12 other than for Sort It Plus
- 13.2% Reduction in Formula Grant - announced on 13th December 2010
- Nil increase in Council Tax charge, 2.5% income from 'Council Tax Grant'
- Provision for key risks
- Use of uncommitted projects previously earmarked for Working Neighbourhoods funding

The budget for 2011/12 is based on the budget for 2010/11, with service planning informing of any legislative changes or cost pressures in future years. There are 5 Service Plans covering the 4 service Groups, plus Corporate Management Team. They identify how the council's Corporate Priorities will be delivered through key actions and tasks. The plans also identify service improvements and actions to mitigate risks; they contain budget data, risk registers and Group structure charts.

Corporate Management Team identified a range of possible budget savings totalling £579,000 (known as the 'long list') that was considered informally by Cabinet during October and November. From this list, Cabinet informally identified a 'short list' totalling £398,000.

Cabinet agreed at their meeting on 3rd November to work towards a minimum savings target of £350,000 for 2011/12, subject to the results of the Formula Grant redistribution.

A seminar to which all Members were invited (24 attended) was held on 15th November, to further appraise the 'long list' of savings, in order to inform the Cabinet's decisions in its prioritised savings list for 2011/12. The results of that exercise have been circulated to all members.

Having considered the results of these two exercises Cabinet formally approved a draft list of potential savings totalling £414,294 on 1 December 2010. It is worth noting that there were only two items that Cabinet had previously informally prioritised that the member's seminar did not. These were savings in the cost of discretionary Business Rate Relief and the contribution to the Parish Lengthsman Scheme. Conversely there were eleven items identified at the seminar as a priority that Cabinet did not.

Following the Formula Grant Settlement, announced on 13 December, the need to identify additional savings has become apparent, in order to set a balanced budget for 2011/12. The savings list is now **£602,730** (see **table 10**), which will increase General Fund balances to £575,850.

6. The Council Tax charge for 2011/12

There is no longer a requirement for the Council Tax Base to be 'approved' by the relevant committee – this responsibility is delegated to the Section 151 Officer. The tax base is the number of chargeable dwellings in the District converted to the equivalent number of band D properties. The Council Tax amount for the year is simply the District's precept requirement divided by the Tax Base.

Council Tax Requirement 2011/12	<u>£1,960,500</u>
Tax Base (number of Band Ds)	14,751.70 = <u>£132.90</u> per band D

There is no increase to the Council Tax charge proposed for 2011/12.

The Government has committed to paying a grant, equal to a 2.5% increase in council tax, for 2011/12 and each subsequent year of the Spending Review*, to those authorities that freeze their council tax charges in 2011/12.

**Letter from Eric Pickles dated 20th October 2010*

Bob Neill MP wrote to all Local, Police and Fire Authorities on 10 February to advise that capping would take place for all increases in council tax that meet 2 criteria –

- the 2011/12 budget requirement is greater than 92.5% of the 2010/11 budget requirement, or 'Alternative Notional Amount' where applicable*, and
- the Band D council tax is increased by more than 3.5% compared with 2010/11

** For West Somerset, the ANA is £4.875m. 92.5% Of this sum is therefore £4.509m, which is comfortably exceeded by the Budget Requirement of £4.635m (table 2). Capping would therefore apply if council tax were increased by more than 3.5%.*

7. Grant Settlement

Tables 4 and 5 below compare the grant Settlements across Somerset for 2010/11, 2011/12 and 2012/13 –

Table 4

	Grant 2010/2011 £m	Grant 2010/2011 Adj* £m	Grant 2011/2012 £m	% Reduction	2011/12 Grant per Population £
Mendip	8.419	7,296	6.260	14.2	56.85
Sedgemoor	10.083	8,984	7.798	13.2	67.92
South Somerset	11.128	9,114	7.730	15.2	47.70
Taunton Deane	8.721	6,890	5.981	13.2	54.09
West Somerset	3.300	2,915	2.530	13.2	70.80
Somerset CC	109.897	146,893	130.158	11.4	244.07

** 2010/11 figures adjusted by CLG to transfer concessionary fares to upper-tier authorities*

Table 5

	Grant 2011/2012 £m	Grant 2012/2013 £m	% Reduction	2012/13 Grant per population £
Mendip	6.260	5.459	12.8	49.37
Sedgemoor	7.798	6.886	11.7	59.51
South Somerset	7.730	6.812	11.9	41.75
Taunton Deane	5.981	5.310	11.2	47.72
West Somerset	2.530	2.236	11.6	62.42
Somerset CC	130.158	120.471	7.4	224.53

8. Impact from transfer of Concessionary Fares

From 1 April 2011, upper-tier authorities will assume responsibility for all aspects of concessionary bus fares. Currently Somerset County Council administers a scheme on behalf of the five Somerset district councils, who make payments based on bus usage within their respective areas.

Members will recall the reduction in specific grant in 2010/11; there is now a further reduction in specific grant and Formula Grant but also a corresponding reduction in cost. Figures used to transfer the costs and income from April 2011 onwards are based on Council-submitted annual return forms. The impact is a net cost to the Authority of this transfer, due to its inability to save the overheads associated with the transfer, as follows –

Table 6

Income	2010/11 £	Expenditure	2010/11 £	Net impact £
Reduction in Formula Grant	385,000	Forecast outturn	480,000	Overall cost of 20,000 to the Authority
Specific Grant Reduction	122,000	Forecast Recharges	47,000	
Total	507,000	Total	527,000	

9. Future Budget gaps

The Government has announced the scale of cuts to the Formula Grant in 2011/12 and 2012/13. What is not currently clear is the cuts that will be made in 2013/14 and 2014/15. Assuming that the Government applies its originally stated 7% reductions, the budget requirement and gaps in future years will be as follows –

Table 7

	2011/12 £m	2012/13 £m	2013/14 £m	2014/15 £m
Expenditure	5.459	5.014	4.491	4.335
Government Grant	2.530	2.236	2.078	1.931
Council Tax (incl. 2.5% Grant & Trans' grant)	2.105	2.073	2.139	2.207
Cumulative Gap	0.824	1.529	1.803	2.000
			Use of Reserves – 2011/12	0.221
			Use of Reserves – 2012/13	0.076
			To reconcile to table 18	1.703

10. Growth items within the Budget

The phased introduction of Sort-It Plus has been included in the 2011/12 Budget. This is the latest that the scheme could be introduced to take advantage of capital grants available to fund the equipment.

Appendix B

Revenue Budget 2011/12

1. Council Priority spending - Councillor's Budget Book

The budget is presented in a portfolio format, to provide information on the resources allocated to each of the Corporate Priorities. A copy is attached here –

Table 8

Portfolio	Housing, Environmental Health & Licensing		
Lead Member	Cllr Keith Turner		
Lead Officer	Ian Timms		
	2009-2010 Budget £	2010-2011 Budget £	2011-2012 Budget £
HOUSING			
<u>Housing Bed & Breakfast</u>			
Supplies & Services	55,000	25,000	25,000
Support Services		21,920	22,800
Income	- 44,000	- 20,000	- 20,000
<u>Housing Temporary Accommodation</u>			
Premises Related Expenditure	178,800	176,300	176,300
Supplies & Services	150	150	150
Support Services		44,640	44,660
Income	- 97,500	- 120,000	- 120,000
<u>Housing Homelessness Admin</u>			
Supplies & Services	33,000	26,000	41,000
Support Services	-	90,110	90,390
Income	- 30,000	- 31,000	- 50,000
<u>Housing Staff</u>			
Transport Related Expenditure	1,290	1,290	1,000
Supplies & Services	80	80	100
Support Services		93,850	72,000
Support Service Income		- 255,070	- 241,400
Income	- 35,169		
<u>Housing Enabling</u>			
Support Services		177,080	172,660
<u>Housing Private Sector Renewal</u>			
Third Party Payments			42,000
Support Services		95,960	88,930
ENVIRONMENTAL HEALTH			
<u>Food Safety</u>			
Transport Related Expenditure		-	1,300
Supplies & Services	21,100	11,100	3,500
Support Services		49,670	36,750
Income	- 5,042		

<u>Environmental Health</u>			
Transport Related Expenditure	2,850		
Supplies & Services	14,400	16,400	16,400
Third Party Payments	35,300	35,300	35,300
Support Services		119,560	110,420
Income	- 14,850	- 17,450	- 17,450
<u>Environmental Health Staff</u>			
Transport Related Expenditure	880	880	900
Supplies & Services	600	600	600
Support Services		105,050	87,930
Support Services Income		- 218,080	- 199,680
Income	- 12,000		
LICENSING			
<u>Licensing</u>			
Transport Related Expenditure	310	310	300
Supplies & Services	5,800	5,800	5,800
Support Services		15,280	15,250
Income	- 109,600	- 102,800	- 92,200
PLANNING POLICY			
<u>Planning Policy</u>			
Transport Related Expenditure	1,430	1,430	1,450
Supplies & Services	58,000	88,200	17,000
Support Services		23,770	25,160
Income	- 70,877	- 52,500	
Employee Costs	460,727	440,600	457,650
Portfolio Total	450,679	849,430	851,970
Portfolio	Regeneration & Economic Growth		
Lead Member	Cllr David Sanders		
Lead Officer	Steve Watts		
	2009-2010 Budget	2010-2011 Budget	2011-2012 Budget
PUBLIC SERVICES			
<u>Parking - Off Street</u>			
Premises Related Expenditure	55,175	60,800	52,000
Transport Related Expenditure	5,700	5,700	5,700
Supplies & Services	48,400	44,300	37,300
Support Services Costs	-	183,520	180,576
Income	- 602,675	- 633,675	- 576,465
Approved Savings	- 2,000		
<u>Parking Staff</u>			
Transport Related Expenditure	860	860	860
Supplies & Services	490	490	490
Support Services Costs		9,840	11,850
Support Services Income		- 119,970	- 117,616

<u>Public Conveniences</u>			
Premises Related Expenditure	92,100	92,100	90,500
Third Party Payments	118,000	118,000	114,500
Support Services Costs	-	18,730	21,010
Income	- 42,800	- 42,800	- 42,800
ENVIRONMENT			
<u>Harbours</u>			
Premises Related Expenditure	11,300	11,800	11,850
Transport Related Expenditure	2,900	600	600
Supplies & Services	13,000	15,000	15,000
Support Services Costs	-	18,490	19,720
Support Services Income	-	-	-
Income	- 8,500	- 8,500	- 11,000
ECONOMIC REGENERATION			
<u>Economic Development</u>			
Premises Related Expenditure	1,000	2,200	2,200
Transport Related Expenditure	1,090	1,090	1,090
Supplies & Services	2,950	1,950	1,950
Support Services Costs	-	58,780	30,600
Income	- 94,208	- 84,500	- 83,235
TOURISM			
<u>Tourism</u>			
Transport Related Expenditure	850	850	850
Supplies & Services	37,850	22,850	17,850
Support Services Costs	-	41,863	32,520
Income	- 37,850	- 18,900	-
<u>VIIC</u>			
Premises Related Expenditure	12,450	9,900	9,950
Supplies & Services	36,050	23,950	23,950
Support Services	-	-	7,470
Income	- 49,500	- 50,600	- 35,600
Employee Costs	261,370	242,450	258,514
	- 135,998	- 27,168	- 82,184

Portfolio	Community and Customer		
Lead Member	Cllr Dave Westcott		
Lead Officer	Ian Timms, Steve Watts & Wendy Bass		
	2009-2010 Budget	2010-2011 Budget	2011-2012 Budget
COMMUNITY SAFETY			
<u>Community Safety</u>			
Transport Related Expenditure	430	430	450
Supplies & Services	4,500	4,500	4,250
Support Services	-	30,750	19,560
Income	- 28,691	- 12,525	- 14,450

ENVIRONMENT				
<u>Public Transport</u>				
Supplies & Services	432,500	452,500	-	
Third Party Payments	250	250	-	
Support Services Costs	-	47,150	-	
Income	- 2,500			
COMMUNITY LIAISON				
<u>Community Development</u>				
Transport Related Expenditure	1,000	1,000	1,000	
Supplies & Services	110	110	110	
Support Service Costs		51,360	37,690	
<u>Community Links</u>				
Supplies & Services	165,600	117,500	95,200	
Income	- 38,000	-		
Support Service Costs		3,318	4,640	
BENEFITS				
<u>CT Benefits</u>				
Transfer Payments	2,750,000	2,750,000	2,750,000	
Income	- 2,760,000	- 2,760,000	- 2,760,000	
Support Services Costs		134,073	136,650	
<u>HB Admin</u>				
Supplies and Services	73,650	85,250	88,250	
Income	- 340,000	- 319,000	- 319,000	
Support Services Costs		175,930	180,541	
<u>HB Rent Allowance</u>				
Supplies and Services	5,000			
Transfer Payments	10,200,000	10,200,000	10,200,000	
Income	- 10,240,000	- 10,240,000	- 10,240,000	
<u>HB Non HRA Rent Rebate</u>				
Transfer Payments	230,000	230,000	230,000	
Income	- 210,000	- 210,000	- 210,000	
<u>Benefits Staff</u>				
Transport related expenditure	1,000	1,000	1,000	
Income	- 3,500	-	-	
Support Services Costs		149,605	156,270	
Support Services Income		- 307,898	- 314,741	
<u>CT Collection</u>				
Supplies and Services	22,000	19,250	19,250	
Income	- 40,000	- 40,000	- 57,550	
Support Services Costs		226,687	209,453	
<u>NDR Relief</u>				
Supplies and Services	56,000	56,000	28,000	
Income	- 56,000	- 56,000	-	

<u>NDR Collection</u>				
Income	-	76,500	-	76,500
Support Services				59,510
				55,600
<u>Revenues Staff</u>				
Transport related expenditure		190		190
Support Services				158,010
Support Services Income			-	350,037
				320,793
LAND CHARGES				
<u>Land Charges</u>				
Transport Related Expenditure		40		40
Supplies & Services		110		110
Support Services		-		16,380
Third Party Payments		28,100		16,100
Income	-	72,000	-	79,000
				64,500
Employee Costs		552,314		523,214
				407,196
Portfolio Total		655,603		1,059,257
				442,096

Portfolio	Environment		
Lead Member	Cllr Chris Morgan		
Lead Officer	Steve Watts		
	2009-2010 Budget	2010-2011 Budget	2011-2012 Budget
PUBLIC SERVICES			
<u>Street Cleansing</u>			
Supplies & Services	36,240	18,740	20,740
Third Party Payments	454,760	454,760	448,260
Support Services Costs	-	16,590	15,820
Income	-	28,500	-
			6,000
<u>Waste</u>			
Third Party Payments	1,031,000	1,041,800	1,087,600
Support Services Costs	-	136,374	138,844
Income	-	133,000	-
			148,000
<u>Open Spaces</u>			
Premises Related Expenditure	45,600	42,800	49,950
Transport Related Expenditure	28,850	28,850	19,200
Supplies & Services	41,000	51,000	59,675
Support Services Costs	-	60,660	69,516
Income	-	4,000	-
			15,750
			18,250
DEVELOPMENT CONTROL			
<u>Development Control</u>			
Transport Related Expenditure	2,770	2,770	2,770
Supplies & Services	28,410	8,660	10,660
Third Party Payments	45,000	15,000	-
Support Services Costs	-	219,985	189,158
Income	-	210,000	-
			434,616
			203,642

<u>Building Control</u>			
Transport Related Expenditure	7,770	6,020	5,170
Supplies & Services	4,050	4,050	7,900
Support Services Costs	-	102,250	84,360
Income	- 115,000	- 124,000	- 124,000
ENVIRONMENT			
<u>Coast Protection</u>			
Supplies & Services	8,050	8,050	8,050
Third Party Payments	2,500	2,500	2,500
Support Services Costs	-	24,800	23,880
Income	- 350	- 350	- 350
<u>Flood Defence</u>			
Supplies & Services	13,000	10,500	10,500
Support Services Costs		12,400	12,470
Employee Costs	500,434	643,352	597,346
Portfolio Total	1,758,584	2,183,195	2,364,127
Portfolio	Resources and Central Support		
Lead Member	Cllr Kate Kravis		
Lead Officer	Graham Carne & Steve Watts		
	2009-2010 Budget	2010-2011 Budget	2011-2012 Budget
ASSET MANAGEMENT			
<u>Roughmoor Depot</u>			
Premises Related Expenditure	7,200	7,200	21,000
Supplies & Services	2,500	2,500	2,500
Support Services	-	-	-
Income	- 30,000	- 30,000	- 42,300
<u>Estates - Assets</u>			
Premises Related Expenditure	8,000	43,500	55,773
Transport Related Expenditure	80	80	80
Supplies & Services	14,000	14,000	12,500
Support Services Costs	-	8,570	8,830
Support Services Income	-	-	-
Income	- 81,800	- 82,900	- 81,600
<u>Roughmoor Enterprise Centre</u>			
Premises Related Expenditure	11,000	11,800	14,300
Income	- 100,000	- 90,000	- 90,000
<u>Estates</u>			
Support Services Costs	-	22,180	20,350
Support Services Income	-	100,219	96,383

<u>West Somerset House</u>			
Premises Related Expenditure	58,400	81,000	79,300
Supplies & Services	16,550	21,700	21,700
Support Services Costs	-	21,280	18,940
Support Services Income	-	119,980	90,940
Income	-	4,000	29,000
<u>Minehead Office</u>			
Supplies & Services	4,000	-	-
<u>Contact Centre</u>			
Premises Related Expenditure	26,200	29,700	3,092
Supplies & Services	1,000	1,000	592
Support Services Costs	-	17,730	11,910
Support Services Income	-	48,430	-
Income	5,000	-	-
LEGAL			
<u>Legal</u>			
Supplies and Services	11,200	11,200	11,200
Third Party Payments	93,000	100,000	83,500
Supplimentary Estimate	5,000	-	-
Support Services Costs	-	43,628	29,740
Support Services Income	-	184,095	153,649
HUMAN RESOURCES AND INTERNAL HEALTH & SAFETY			
<u>Human Resources</u>			
Supplies and Services	18,730	12,730	9,580
Adjustments	125,000	-	-
Supplimentary Estimate	11,600	-	-
Support Services Costs	-	99,480	45,980
Support Services Income	-	166,840	99,965
INFORMATION SYSTEMS			
<u>IT</u>			
Transport related expenditure	460	460	460
Supplies and Services	140,010	189,710	191,760
Support Services	-	93,860	76,300
Support Services Income	-	420,392	362,680
<u>Central Telephones</u>			
Supplies and Services	129,100	79,000	79,000
Support Services	-	25,920	-
Support Services Income	-	104,920	79,000
INTERNAL AUDIT			
<u>Internal Audit</u>			
Third Party Payments	85,300	85,300	68,300
Support Services	-	16,780	1,070
Support Services Income	-	102,080	69,370

<u>Investment & Interest</u>			
Supplies and Services	314,000	120,500	87,750
Income	- 39,000	- 24,000	- 35,000
<u>Insurance</u>			
Supplies and Services	78,000	76,000	65,000
Support Services Income		- 76,000	- 65,000
Employee Costs	538,591	560,311	515,026
Portfolio Total	1,379,416	- 18,700	- 36,707

Portfolio	Executive Support & Democracy		
Lead Member	Cllr Steven Pugsley		
Lead Officer	Wendy Bass		
	2009-2010 Budget	2010-2011 Budget	2011-2012 Budget
ELECTORAL SERVICES			
<u>Elections</u>			
Transport Related Expenditure	90	90	90
Supplies & Services	11,140	13,640	53,640
Income		-	-
Income		-	- 15,000
Support Services		40,105	17,740
MEMBER SERVICES			
<u>Member Services</u>			
Transport Related Expenditure	50	50	50
Supplies & Services	500	500	500
Support Services		116,320	237,800
Support Services Income		- 165,564	- 293,824
Employee Costs	76,848	69,466	82,639
Portfolio Total	88,628	74,607	83,635

Portfolio	Corporate Support & Performance		
Lead Member	Cllr Tim Taylor		
Lead Officer	Adrian Dyer, Kim Batchelor, Bruce Lang & Wendy Bass		
	2009-2010 Budget	2010-2011 Budget	2011-2012 Budget
CORPORATE			
<u>Corporate and Democratic Core</u>			
Premises Related Expenditure	-	-	-
Transport Related Expenditure	10,000	12,000	7,000
Supplies & Services	217,150	209,250	183,650
Support Services	-	453,395	511,884
Third Party Payments	5,000	5,000	5,000
Adjustments			
<u>Customer Services</u>			
Transport Related Expenditure	70	70	320
Support Services	-	102,680	190,420
Approved Savings	- 3,500	-	-
Support Services Income		-	- 357,109

<u>Customer Services</u>			
Transport Related Expenditure	70	70	320
Support Services	-	151,160	190,420
Approved Savings	- 3,500	-	-
Support Services Income		- 320,858	- 357,109
<u>Postages</u>			
Supplies & Services	57,500	40,000	40,000
Support Service Income		- 40,000	- 40,000
PRINTING AND PHOTOCOPYING			
<u>Design and Print</u>			
Transport Related Expenditure	70	70	20
Supplies & Services	66,000	65,000	64,700
Support Services		36,770	13,130
Support Services Income		- 124,499	- 100,939
PRESS & MEDIA			
<u>Communications Team</u>			
Transport Related Expenditure	1,770	1,770	520
Supplies & Services	34,300	28,900	13,500
Support Services	-	36,503	35,810
Approved Savings	- 11,500	-	-
CORPORATE DIRECTOR			
<u>Corporate Director</u>			
Transport Related Expenditure	3,880	3,880	3,880
Supplies & Services	2,270	2,270	270
Support Services Costs		55,820	80,890
Support Services Income		- 136,475	- 160,174
<u>Executive Support Team</u>			
Transport Related Expenditure	230	230	230
Support Services Costs		55,790	28,260
Support Services Income		- 232,023	- 167,921
GROUP MANAGER - HOUSING			
<u>GM Housing & Community</u>			
Transport Related Expenditure	350	350	350
Supplies & Services	2,370	2,370	750
Support Services		98,860	90,070
Support Services Income		- 157,780	- 147,670
GROUP MANAGER - CORPORATE			
<u>GM Corporate Services</u>			
Transport Related Expenditure	7,150	5,150	3,150
Supplies & Services	4,195	4,195	2,195
Support Services		174,820	172,740
Support Service Income		- 237,378	- 235,517
GROUP MANAGER - ENVIRONMENT			
<u>GM Environment & Services</u>			
Transport Related Expenditure	340	340	340
Supplies & Services	2,000	2,000	-
Support Services Costs		189,520	170,160
Support Services Income		- 248,035	- 228,082

GROUP MANAGER - FINANCE			
<u>GM Finance & IT</u>			
Transport related expenditure	320	320	320
Supplies and Services	2,000	2,000	-
Support Services		127,138	126,210
Support Services Income		- 184,533	- 182,506
Employee Costs	937,373	951,613	943,621
Portfolio Total	1,339,338	1,034,973	1,069,472
Overall Total	5,461,300	5,209,930	4,856,777

2. Predicted Revenue Outturn position at 31st March 2010

Budget monitoring to the end of the second quarter of 2010/11 (i.e. 30th September) has identified a forecast overspend. This will reduce the amount available in the General Fund, and some of the variances will have a knock-on effect into the 2011/12 Budget.

A summary of the variances is shown here (taken from the Quarter 2 Performance Report; Scrutiny November 2010) -

Table 9

Cost Centre	Variance £	Reason
Hinkley Point	-322,100	Net contribution from EDF
Roughmoor Enterprise Centre	32,000	Workspace not fully let
Investments and Interest	70,000	Long-term loans held for longer than expected
Development Control	329,600	Non-receipt of planning fee for Hinkley Point / Non-receipt of Planning Delivery Grant
Parking – Off Street	-41,000	Income more than expected
Benefits Administration	23,700	Increase in appeals work and temporary staffing costs
Public Transport	25,900	Additional concessionary fares costs
Salaries	20,900	Successful Job Evaluation appeals and additional restructure costs
	-47,920	Various underspends less than £20k
Total	91,080	Total variance reported at 30 September

3. Update for Quarter 3 Budget Monitoring

Scrutiny Committee received the budget monitoring report for quarter 3 on 14th February 2011. This identified an overspend forecast for the year ended 31 March 2011 of £200,000, some £109,00 higher than identified above. The increase is largely due to a redundancy provision created to recognise the costs associated with a number of redundancies that will be announced prior to the year-end. Although an application to capitalise these costs will be made to the Department of Communities and Local Government, there is a risk that this application will be refused. It appears prudent to continue to forecast an overspend of £100,000, allowing for risk of the application being turned-down.

4. Savings identified in the 2011/12 Budget, with Risk Assessment

The Cabinet and members of the council's Corporate Management Team have been working together during the autumn of 2010 to agree a savings package that will deliver a balanced budget in 2011/12 and maintain reserves at minimum levels. All-Member seminars have also been held to ensure awareness of the issues facing the council and the need for savings following the detailed Finance Settlement announcements on 13th December, linked to the Comprehensive Spending Review. The package of savings measures, including the identification of external funding and increases to fees and charges, is shown in **table 10** below.

A full list of the savings, including a risk-assessment of their deliverability versus impact on the community, is shown below –

Table 10

Savings for 2011/12 Budget	Risk of non-delivery	Impact on Community (Front Line Services)	Saving
Reduction in Legal fees	Low	Low	-£5,500
Reduction District Audit fees	Low	Low	-£10,000
Reduction Human Resource supporting budget	Low	Low	-£4,500
Reduction in Internal Audit fees	Low	Low	-£17,000
Management & Service Review - Grounds Maintenance	Medium	Medium	-£33,212
Management Service Review - VIIC	Medium	Medium	-£27,500
Service Review - Revenues & Benefits	Medium	Medium	-£35,000
Minehead Harbour - Increase harbour mooring fees and licence for winter storage / working	Low	Low	-£2,500
Revenue costs from sale of old IT building	Low	Low	-£2,077
Efficiencies from operations in West Somerset House	Medium	Low	-£25,000
Rental from letting part of depot at Brunel Way, Minehead	Medium	Low	-£2,500
Increased Rental from Dulverton TC for management of carparks	Low	Low	-10,190
Increase car parking fees	Medium	Medium	-£60,000
Cease contribution to Warden on Quantocks	Medium	High	-£4,975
Cease contribution to parish lengthman scheme	Low	High	-£1,000
Public Conveniences - partial winter closure of three sites	Low	Medium	-£2,000
Cease Discretionary Rural Rate Relief Scheme	Medium	High	-£28,000
Staff reduction in working hours	Low	Low	-£7,440
Implementation of Electoral Review from May 2011	Low	Low	-£8,548
Reduce Chairmans Civic Allowance	Low	Low	-£1,000
Corporate Services - reduce subsistence payments	Low	Low	-£1,000
Corporate Services - reduce travelling payments	Low	Low	-£5,000

Recharge parish / town councils with proportion of the cost of holding contested quadrennial elections	Medium	Medium	-£15,000
Cease all support to the LSP	Low	Low	-£2,000
Terminate contract to provide advice on Section 106 agreements	Low	Low	-£7,500
Reduce Community Safety Grant Expenses	Low	Medium	-£250
Food Safety Publications	Low	Medium	-£5,600
Internal Health & Safety	Low	Low	-£2,000
Multi Agency Assessment Panel	Low	Medium	-£2,000
Removal fees in the Housing Service	Medium	Medium	-£2,000
Housing & Community services - Staff Overheads	Low	Low	-£1,250
Cease contribution to moped scheme	Medium	Medium	-£2,500
Reduction in staff training budget	Low	Low	-£5,000
Cease grant payment to Artlife	Low	Medium	-£15,300
Exmoor National Park public conveniences - alternative cleaning arrangements	Low	Low	-£5,000
Reduce cost of Boadband to Members	Medium	Low	-£2,500
Management Review - Senior Management (Group Managers)	Medium	Low	-£27,500
Cease payments to 'Active Exmoor'	Low	Medium	-£7,000
Cease grant funding to Somerset CVS (Community Council for Somerset)	Medium	High	-£2,000
Reduce civil contingency partnership payment	Low	Low	-£1,800
Cease DITV	Low	Low	-£10,000
Tourism - Cease payments to 'Business Development Partners'	Medium	Medium	-£3,000
Waste Management Contract - reduction in annual index increase	Low	Low	-£30,000
Review of the street cleaning service	Medium	Medium	-£5,000
Reduced costs following implementation of CPE	Low	Low	-£5,000
Agree pay freeze for 2011/12, 2012/13 & 2013/14	High	Low	-£30,000
Management Service Review - Customer Services (including Revenues & Benefits)	Medium	High	-£33,500
Management Service Review - Development Control	Low	Medium	-£17,500
Management Service Review - Corporate Support	Low	Low	-£39,051
Planning Policy consultants	Low	Low	-£18,700
Staff - temporary contracts not renewed	Low	Low	-£10,833
Grand Total			-£602,726

5. Savings identified in the 2012/13 Budget

Whilst Cabinet is not approving the 2012/13 and 2013/14 Budgets, the draft list of savings has been produced following the Members' seminar in December 2010. This is indicative of the level of savings that the new Council will be required to make in order to set a balanced budget. A full list of the savings, including a risk-assessment of their deliverability versus impact on the community, is shown below -

Table 11

Savings for 2012/13 Budget	Risk of non-delivery	Impact on Community (Front Line Services)	Saving
Management & Service Review - Grounds Maintenance	Medium	Medium	-£6,788
Management Service Review - VIIC	Medium	Medium	-£2,500
Service Review - Kenneling of Dogs	Medium	Medium	-£1,500
Service Review - Dog Warden & Pest Control	Medium	Medium	-£6,000
Rental from letting part of depot at Brunel Way, Minehead	Medium	Low	-£2,500
Increase car parking fees	Medium	Medium	-£30,000
Cease contribution to Warden on Quantocks	Medium	High	-£11,025
Cease contribution to parish lengthman scheme	Low	High	-£3,000
Cease Discretionary Rate Relief Scheme	Medium	High	-£28,000
Implementation of Electoral Review from May 2011	Low	Low	-£777
Cease grant payment to Artlife	Low	Medium	-£15,300
Management Review - Senior Management (Group Managers)	Medium	Low	-£27,500
Cease grant to West Somerset Advice Bureau	High	High	-£38,000
Cease grant funding to Home Start WS	Medium	High	-£3,000
Cease grant funding to Somerset CVS (Engage)	Medium	High	-£3,000
Cease grant funding to CLOWNS	Medium	High	-£10,000
Reduce cost of IT support	Medium	Low	-£36,000
IT Financial Management System - reduce annual license fee	Low	Low	-£10,000
Reduce cost of telephones	Medium	Low	-£8,000
Close all public conveniences having first offered the asset to the parish / town councils	Medium	High	-£60,000
Wrigleys increase in rental income	Low	Low	-£30,000
Tourism - Cease payments to 'Business Development Partners'	Medium	Medium	-£6,000
Review of the street cleaning service	Medium	Medium	-£15,000
Reduced costs following implementation of CPE	Low	Low	-£5,000
Cease support for CCTV in Minehead	High	Low	-£4,000
Increase Planning Fees	Medium	Low	-£10,000
New charges for discretionary services	Medium	Low	-£10,000
Raise Council Tax by 4% (1 1/2% above budget) for 2012/13, 2013/14) [Does depend on what the capping level is in the proposed legislation]	High	Medium	-£30,000
New range of licensing fees	Medium	Low	-£5,000
Agree pay freeze for 2011/12, 2012/13 & 2013/14	High	Low	-£30,000
Management Service Review - Customer Services (including Revenues & Benefits)	Medium	High	-£33,500
Management Service Review - Development Control	Low	Medium	-£17,500
Management Service Review - Corporate Support	Low	Low	-£25,949

Regain operational responsibility for the Dulverton Car Parks	Low	Low	-£8,000
Implement charges for car parking at Blue Anchor, Crowcombe and Kilve	Low	Medium	-£8,000
Grand Total			-£540,839

6. Savings identified in the 2013/14 Budget

A full list of the savings, including a risk-assessment of their deliverability versus impact on the community, is shown below:

Table 12

Savings for 2013/14 Budget	Risk of non-delivery	Impact on Community (Front Line Services)	Saving
Reduction in capacity provided by HR consultant	Medium	Low	-£10,000
Close all public conveniences having first offered the asset to the parish / town councils	Medium	High	-£60,000
Tourism - Cease payments to 'Business Development Partners'	Medium	Medium	-£2,500
Review of the street cleaning service	Medium	Medium	-£15,000
Raise Council Tax by 4% (1 1/2% above budget) for 2012/13, 2013/14) [Does depend on what the capping level is in the proposed legislation]	High	Medium	-£30,000
Agree pay freeze for 2011/12, 2012/13 & 2013/14	High	Low	-£30,000
Grand Total			-£147,500

7. Risk Assessment Summary

There is clearly some risk identified in the delivery of savings. The value of savings in each 'risk of delivery' class above is as follows –

Table 13

2011/2012		2012/2013		2013/2014		Total
Low	-£253,349	Low	-£107,526	Low	-£0.00	-£360,875
Medium	-£319,377	Medium	-£315,313	Medium	-£87,500	-£722,190
High	-£30,000	High	-£118,000	High	-£60,000	-£208,000
Total	-£602,726	Total	-£540,839	Total	-£147,500	-£1,291,065

If percentages were applied to reflect the risk of achievability of 0% (low), 25% (medium) and 50% (high) the savings figures would be as follows -

Table 14

Year	Savings
2011/12	£510,429
2012/13	£403,010
2013/14	£95,625
Total	£1,009,065

8. Service Planning and the Service Review Process

Service Planning and Medium-Term Financial Planning are linked. Service plans have been drafted for 2011/12 that shows how the Council's Corporate Priorities will be translated into key actions and tasks. Following the agreement of the budget by Council, service plans will be adjusted to reflect the level of resource available, and those aspirations managed. The budgets within each service plan collectively agree to the budget figure in the council's Medium-Term Financial Plan.

9. Service Review

In order to balance the council's budget in 2011/12 and beyond, significant savings need to be made. The council is working through a process for undertaking systematic and challenging reviews of all council services. This process will require an officer and member resource in order to undertake each review effectively, and provide sufficient challenge over the delivery of economy, efficiency and effectiveness by each service. The outcomes of the service reviews will be to demonstrate that the council is delivering Value for Money services to its customers, and to continue, cease or amend the current method of provision.

10. Use of Working Neighbourhoods Fund

In 2008/09 the Council was awarded a grant of £1.84m from the Working Neighbourhoods Fund.

The Budget in 2008/09 and 2009/10 took advantage of this grant to retain vital services that supported the aspirations of the grant. Since then, the council has been 'weening' itself from this support to the Revenue Budget, to the extent that there is no income shown in 2011/12. There are a number of work programmes being delivered that are funded by earmarked reserves (formerly WNF), having been set-aside during recent years (as detailed in various Cabinet reports). The latest position on those projects is as follows –

Table 15

	Original sum £	Spend to date £	Balance £	Committed £	Remaining £
Skills, Employment and Enterprise	246,000	27,182	218,818	139,318	79,500
Tourism Delivery Plan 2010/11	97,000	33,461	63,539	60,539	3,000
Tourism Delivery Plan 2011/12	63,000	-	63,000	47,000	16,000
Economic Downturn Initiatives	168,000	14,675	153,325	125,825	27,500
Grand Total	574,000	75,318	498,682	387,416	126,000

The remaining £126,000 shown above has been added to the £150,000 returned from the Working Neighbourhoods Fund that was previously allocated to the Business Rates Hardship Relief Scheme. In total, there is an additional £276,000 made available to the General Fund in 2011/12 to support the revenue budget gap.

Capital Programme 2011/12

1. Capital Strategy

The Council approved the Capital Strategy 2011-15 in December 2010. The Council's approach to funding its capital programme is:

- through the disposal of land and buildings
- maximising third party contributions from grant funding or private sector investment
- use of borrowing, as a last resort, in accordance with the Prudential Code and with full regard of the impact on the revenue budget

The Council will not assume the use of any direct revenue funding to support the capital programme during 2011/12.

2. Capital Receipts

Since the sale of the Council's housing stock in 1998, which realised £ 23 million, West Somerset has taken out very limited borrowing and been able to take advantage of the capital receipt to maintain an ongoing capital programme to deliver a range of projects.

However, the Council now has very limited capital receipts from that original balance. The Council will continue to seek to maximise the receipts achievable. This will mean disposal of some land and assets in order to re-invest sums receivable to achieve our aspirations.

3. Use of Receipts

The Council is reliant on the achievement of additional capital receipts for investment in new and emerging capital projects and will seek to maximize receipts for this purpose.

However as clearly documented in the Medium Term Financial Plan first call on receipts will be for repayment of debt in order to support the revenue budget.

4. Borrowing

Where borrowing is required, as a last resort, the Council has agreed that this will be done through the most financially economical method of balancing its investment and borrowing portfolio to finance balance sheet debt liability previously financed from internal resources. This is mainly dependent upon prevailing PWLB rates.

The Council will only undertake new borrowing where appropriate, but only when full regard has been taken of the revenue implications of so doing. The revenue budgeting for new borrowing will take account of both the principle and interest payments required in order to minimise the need to refinance loans when they expire.

5. Approach to Borrowing

As outlined above the Council is committed to minimising the amount of new loans taken out to fund its capital programme in the light of the clear need to minimise the impact on the revenue budget. It will only consider new borrowing for material capital projects with a clear long-term benefit and where the business case can be established. Where possible borrowing will be resisted.

6. Direct Revenue Funding

There is no capacity within the revenue budget to fund capital schemes directly from revenue resources in 2011/12. The capital programme and financing strategy will be developed in this knowledge.

As part of its housing and regeneration programmes the Council will also consider the gifting or allocation of either land or property as its contribution to the wider outcomes.

7. Approval of Capital Schemes

Initially all schemes are submitted by a Group Manager to the Corporate Management Team (CMT), consisting of all Group Managers, the Director and Chief Executive, for their review. At each stage any scheme must be submitted on the Council's approved capital submission document (Project Appraisal Report – PAR), which allows for each to be assessed against a range of criteria.

In deciding whether to approve a scheme CMT will give full regard to the Council's Corporate Plan, Service Plans and the Medium Term Financial Plan. Each bid must clearly define the outcomes sought from the proposed project.

8. Bids for Capital Resource in 2011/12

A summary of the capital bids for resources in 2011/12 is shown here:

Table 16

	Capital Programme 2011-12	
PAR Ref	ASSET MANAGEMENT	2011/12 £
	BUILDINGS	
1	Demolish East Wharf Storage Building	30,000
	HARBOURS	
2	Minehead Harbour - various replacement of ladders	10,000
2	Watchet Harbour - Harbour wall	24,500
	CAR PARKS	
3	To resurface Swain Street	2,000
3	To patch Anchor Street	1,000
3	To resurface Wheddon Cross	2,000
3	To resurface North Road	1,500
3	Various white lining	8,200
	PARKS AND OPEN SPACES	
4	Church Steps – Dry-stone wall bulging from tree roots. Will have to be dismantled, re-stoned and remove tree.	3,000

4	Parks Walk - rebuild weir	1,000
	INFRASTRUCTURE	
5	Cliffs above Quay Street - removal of rootbulb and safety fencing erected for rockfalls	24,500
	OTHER	
6	Litter / Dog Bins	5,000
7	Replacement Vehicles - tractor	14,000
Scrutiny C'ttee request	Watchet Footbridge	130,000
Cabinet request	Provision of a performance area on Watchet Esplanade	Nil
PAR Ref	IT	2011/12 £
10	Cash Receipting Software Enhancements	10,000
	Desktop rollout	15,000
13	Members' laptops £20k removed	
	Safe storage solution	2,000
14	Protective Monitoring / System Logging for GCSx	26,000
PAR Ref	HOUSING	2011/12 £
18	Disabled Facilities Grants	90,000
19	Home Improvement Agency Contract	63,000
Overall Capital Programme 2011/12		462,700

The Capital PARs are available in detail via the Member's portal.

Risk-based assessment of Reserves

In order to maintain a suitable level of reserves, a risk-assessment has been undertaken to establish the minimum balance required to cope with unexpected variances in income and expenditure. Many components of the council's budget are subject to risk, and by scoring the impact and likelihood of the variances, a reserve level of £500,000 has been identified.

Table 17**RISK BASED REVIEW OF RESERVE REQUIREMENTS - 2010/11 and future years**

Potential Risk	Impact	Probability	Risk Score	Weighting	Weighted Score	Maximum Score	Financial Exposure			Balances Required	Comments	
Sustainability of Base Budget - i.e. Is The Base Budget Sustainable At Current Levels	4	3	12	1	12	16	4,840,000	1.0%	48,400	36,300	1% Base Budget 2010-2011	
Central Government Support - Impact Of Changes In Levels Of Future Government Support	3	4	12	0.5	6	8	2,513,501	1.0%	25,135	18,851	Based on 1% of Formula Grant	
Fees & Charges - Impact Of Budgeted Fees and Charges Not Achieved	3	3	9	1	9	16	1,451,345	5.0%	72,567	40,819	5% of Fees & Charges Budget	
Fees & Charges - Impact Of Land Charges Not Received										75,050	95% of the income	
Investment Interest - Impact Of Reduced Level Of Investments										35,000	figure in budget for income	
Bad Debts	2	4	8	0.5	4	8	339,000	5.0%	16,950	8,475	Based on 5% of Sundry Debtors Balance	
Clanville Grange - estimated legal costs for 2 sales in year	2	2	4	1	4	8	20,000	100.0%	20,000	10,000	Estimated costs of £10k per property	
Error in HB and CT Benefits Estimates	3	4	12	0.75	9	12	15,555,000	1.0%	155,550	116,663	Based on 1% of CTB and HB Payments	
Litigation - Cost Of Unplanned Litigation - e.g. Planning Appeals	2	3	6	0.25	1.5	4	50,000	100.0%	50,000	18,750	Estimated amount	
Risk in capitalisation of salary costs	3	3	9	1	9	16	120,000	100.0%	120,000	67,500	Estimated costs based on 10/11 figures	
Car Park income - non-achievement of extra £60k income	3	3	9	1	9	9	60,000	50.0%	30,000	30,000		
Minimum Level of General Fund Balances Required									538,602	457,408		
									<i>Max</i>	<i>Min</i>	Average	498,005

Revised Medium-Term Financial Plan

The 2011/12 Budget and its associated savings permit the updating of the council's Medium-Term Financial Plan. The forecast reserves position at 31 March 2012 is £500,000, in-line with the MTFP Strategy to maintain reserves at risk-assessed minimum levels. From 2012/13, it can be seen that there is a remaining budget gap of over £1m. This amount will need to be eliminated from the council's ongoing budget if it is to remain financially stable from 2015/2016.

Table 18**Medium-Term Financial Plan**

	2011/12	2012/13	2013/14	2014/15	Total
Expenditure					
Base Budget	5,459,510	4,856,780	4,385,350	4,217,560	
Cost pressures & reductions	Incl above	157,500	106,560	117,700	
Savings required	-602,730	-628,930	-274,350	-197,180	-1,703,210
Net Budget	4,856,780	4,385,350	4,217,560	4,138,080	
Financed by					
Council Tax + Coll Fund Surp	2,035,700	2,073,200	2,139,200	2,207,350	
Formula Grant	2,530,150	2,236,300	2,078,360	1,930,730	
Transitional Grant	69,510	nil	nil	nil	
Total	4,635,360	4,309,500	4,217,560	4,138,080	
(Deficit)	(221,420)	(75,850)	nil	nil	
Opening Reserves	797,270	575,850	500,000	500,000	
Closing Reserves	575,850	500,000	500,000	500,000	

Cost pressures and reductions in spend

The cost pressures and reductions in 2012/13 and beyond are assumed to be as follows –

Table 19

Item	2012/13 £	2013/14 £	2014/15 £
Salaries increases –			
- Pay award (assumed 1%)	30,000	30,000	30,000
- Impact of restructures	4,700	4,960	700
- Increased pension contributions	25,000	25,000	25,000
Inflation on contracts –			
- Waste Contract (est)	32,000	32,000	32,000
- Other contracts & NDR (est)	30,000	30,000	30,000
Savings –			
- Election	-40,000		
- Reduced MRP due to debt repayment	-30,000		
Other costs			
- Reduction in interest income (debt repaid)	-	-15,000	
- Costs of Sort It Plus	86,200		
- Removal of PPA income	20,000		
Total (to <i>table 18</i> above)	157,500	106,560	117,700

Parish Precepts 2011/12

Table 20

COUNCIL	AMOUNT (£)
Bicknoller	
Brompton Ralph	3,000
Brompton Regis	
Brushford	
Carhampton	14,000
Clatworthy	
Crowcombe	4,600
Cutcombe	6,146
Dulverton	42,810
Dunster	16,120
East Quantoxhead	
Elworthy	
Exford	5,100
Exmoor	
Exton & Bridgetown	3,200
Holford	
Huish Champflower	
Kilve	
Luccombe	
Luxborough	1,800
Minehead	330,139

COUNCIL	AMOUNT (£)
Monksilver	500
Nettlecombe	1,900
Oare	
Old Cleeve	
Porlock	43,300
Sampford Brett	2,000
Sellworthy & Minehead Without	7,500
Skilgate	
Stogumber	
Stogursey	23,450
Stringston	
Timberscombe	
Treborough	
Upton	1,420
Watchet	
West Quantoxhead	3,300
Williton	79,155.15
Winsford	3,300
Withycombe	5,500
Withypool & Hawkridge	1,850
Wootton Courtenay	2,700