Council – 7th January 2018

Members Allowances 2018

1. Summary of report

- 1.1 The current scheme of members allowances was adopted by Council on 10th April 2017. This is included at Appendix 2 of this report. The controlling administration requested a review of the scheme to consider changes to the Committee Structure following the local elections in May 2017. The previous report to council concerning members allowances in April 2017 also recommended that there be a full review of members allowances, following the partial review it undertook in April 2017.
- 1.2 The Independent Remuneration Panel consisted of three members who are entirely independent of the council. They are Professor Stephen Leach; Richard Hood, Company Secretary and Independent Local Government Consultant, and Philip Tart, former Director of Resources and Transformation and Change (Monitoring Officer), Dudley MBC. The IRP were provided with full information concerning the Elected Members Allowance Scheme, and met with all of the group leaders prior to finalising its report. The Panel also offered to meet with any Elected Members individually who wished to make representations about the scheme. The IRP panel met on the 22nd October 2018 and have also subsequently discussed their proposals, culminating in their final report as set out at Appendix 1 herewith.
- 1.3 The Independent Panel's terms of reference are that they have unfettered discretion to make recommendations upon the scheme of allowances to elected members. The Council has discretion as to whether or not to accept the recommendations made in whole or in part.
- 1.4 In undertaking their review the Independent Remuneration Panel, were given full details of the Council's political arrangements; provided with elected member job descriptions; provided with tabulated analysis of members allowance schemes for authorities in the Black Country, West Midlands, and those of our relevant CIPFA family of authorities.

2. Recommendations

- 2.1 That the Council note and have regard to the recommendations of the Independent Remuneration Panel and thank the Panel for their work in producing their report.
- 2.2 That the Council consider and agree the options and recommendations as set out in paragraph 3.1 by the Independent Remuneration Panel for a scheme of allowances to be implemented from April 2019.

- 2.3 That the Council's Constitution be amended by the insertion of the new Scheme at Part 6.
- 2.4 That the Council's Monitoring Officer be authorised to advertise the new scheme of allowances and payments made hereunder as required by statute.

3.0 Recommendations of the Independent Remuneration Panel

- 3.1 Whilst austerity, as interpreted by the Council, continues, the criterion for the annual updating of members allowances should be the NJC officers award, except when council staff agree to a lower percentage rise, freeze or reduction, in which case that figure should be applied equally to members allowances.
- 3.2 As soon as austerity, in so far as it applies to local government, is perceived to have ended, the Council should reconsider the three medium-term options for increasing members allowances put forward by the Panel and summarised in Appendix One, with a view to restoring decreases in their value since 2011, contributing to the recruitment of a wider range of candidates in local elections, recognising the case for placing a greater value on the work of councillors in Walsall, and responding to the unfair discrepancies in the level of members allowances paid in other comparable authorities.

4. Resource and Legal Considerations

- 4.1 The power to have a Members Allowance Scheme is conferred by the Local Authorities (Members Allowances) (England) Regulations 2003 made under the Local Government and Housing Act 1989 and the Local Government Act 2000.
- 4.2 Under Part 4 of the above regulations the Council has to have regard to the recommendations made in relation to its Members Allowance Scheme by an Independent Remuneration Panel.
- 4.3 The Independent Remuneration Panel must produce a report making recommendations as to the responsibilities and duties in respect of the items contained between s21 (1) (a) to (g) of the said regulations.
- 4.4 There is a requirement for the local authority to publicise the recommendations made by the Independent Remuneration Panel as soon as reasonably practicable after receiving a report from the panel setting out the panel's recommendations.
- 4.5 The overall cost of implementing the recommended changes can be contained within existing Council budgets.

5. Member Interests

5.1 The decision as to whether a member has to declare an interest in business being transacted by a meeting is ultimately a matter for an elected member to decide upon even where they have sought advice. In relation to this report, the Monitoring Officer in January 2017 granted a dispensation for all elected members on their written request under section 31 (2) Localism Act 2011 on the basis that the number of persons prohibited from participating in this particular business would be so great proportion of the body transacting the business so as to impede the transaction the said business.

6. Financial Implications

6.1 The cost of the various proposals put forward by the independent remuneration panel are set out in the IRP report at Appendix 3 herewith.

7. Citizen Impact

- 7.1 The whole process of determining elected members allowances is based upon openness and transparency. The public have a right to know the level of allowances that elected members are entitled to in carrying out their duties effectively under the democratic process. The legislation requires that the Council publishes a scheme for Members Allowances to ensure the same can be scrutinised by the public, not only in terms of the Scheme itself but also in comparison to neighbouring authorities, and the amount recommended by the Independent Remuneration Panel.
- 7.2 Remuneration should not be an incentive for services as a Councillor, nor should lack of remuneration be a barrier. The basic allowance should encourage people from a wide range of backgrounds and with a wide range of skills to serve as a local Councillor. Those who participate in and contribute to the democratic process should not suffer unreasonable financial disadvantage as a result of doing so. Councillors should be compensated for their work, as permitted by the law, and that compensation should have regard to the full range of commitments and complexities of their varying roles.
- 7.3 The changes proposed scheme by the Independent Remuneration Panel acknowledge different levels and complexities, and commitment to the roles undertaken by elected members.

80 Environmental Impact

8.1 The scheme recommended by the panel encourages elected members to use public transport in carrying out their duties wherever possible. Where this is not possible travel expenses incurred can be reclaimed or where Councillors use their cars outside of the West Midlands vehicle car mileage allowance rates can be claimed. This is recommended to be paid

at the same rates applicable to officers and that scheme encourages use of more environmentally friendly vehicles.

8.2 Further, the scheme encourages elected members to become connected to broadband. In time this could help reduce the volume of paper circulated and reduce the number of queries members have to make for information as more will be available on the Council's intranet.

9.0 Performance and Risk Management Issues

9.1 The Council is obliged to adopt a new Members Allowance Scheme every year. However, where an index is applied to the scheme, the Council can rely upon that index for up to 4 years without the need to review the scheme. If the Council fails to adopt a new scheme (even if it is to readopt the existing scheme) before the existing one expires, then the Council will be unable to pay its members allowances thereafter until a new scheme is adopted.

10. Equality Implications

10.1 None arising from this report.

11. Consultation

11.1 In accordance with statute the Council consults with and receives recommendations from the Independent Remuneration Panel, who have substantial information concerning Councillors allowances, on which they base their recommendations. All the political group leaders of the Council were invited to provide comments to the Independent Remuneration Panel for them to consider as part of their deliberations in reviewing the current scheme of allowances. Individual Elected Members were also invited to make representations to the Independent Remuneration Panel

Background Papers

Appendix 1 - Report of the Independent Remuneration Panel – December 2018. Appendix 2 - Existing Scheme

Appendix 3 – Spreadsheet with costings for proposals

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WALSALL MBC REPORT OF THE INDEPENDENT MEMBERS ALLOWANCES REVIEW PANEL December 2018

Introduction

- 1.1. The Panel met at the request of the Council on October 22nd 2018 to undertake a fouryearly review of members allowances, the last such review having taken place in 2014. The Panel is chaired by Steve Leach (Emeritus Professor of Local Government, De Montfort University), and the other Panel members are Richard Hood (Director of Governance and Company Secretary at Action for Children) and Philip Tart (former Strategic Director of Resources and Transformation and Monitoring Officer at Dudley MBC). The Panel is grateful to Anthony Cox and his colleagues for the helpful pack of background information provided prior to its meeting.
- 1.2. Interviews were carried out with each of the three party leaders, all of whom said that they were expressing the collective views of their respective party groups. Although the opportunity had been offered to all councillors to give evidence to the Panel, none chose to do so. As a result, the Panel has relied heavily on the content of these three interviews.
- 1.3. Panel reports were issued in 2012 and 2014. In the first case (2012), although local government was experiencing its second year of austerity, the Panel was able to recommend increases in the basic allowance and most of the special responsibility allowances (SRAs) financed from existing members allowance budget. The Panel's recommendations (see Appendix 1) were accepted. In the second case (2014), the Panel was asked to comment specifically on the then Labour administration's proposal to reduce the overall level of members' allowances by 10%. Two options which generated this outcome were presented to the Council, the second of which was accepted.
- 1.4. Since then, as continuing austerity has adversely affected the lives of Walsall's residents, and the Council's capacity to provide the level of services it would wish, councillors have limited any increase in their allowances to that received by officers of the council, which has varied from zero to 1 or 2 % over the five years in question. In 2017, the Independent Review Panel was convened to address two issues, one of which was the allocation of SRAs to Cabinet support Members. Its recommendations on this topic were withdrawn at the Council meeting concerned. The second issue resulted in a Panel recommendation that the criterion for the annual updating of members' allowances should be the National Joint Committee (NJC) officers award, except when council staff agree to a lower percentage rise, freeze or reduction, in which case that figure should be applied equally to members allowances. This was accepted and remains council policy. It illustrates a widespread unease amongst members about the appropriateness of members receiving a higher level of increase than officers.
- 1.5. In July 2018, the Labour and Liberal Democrat groups jointly proposed a notice of motion that there should be a 20% reduction in all SRAs "allowing members to feel the same pain as residents". This motion was narrowly defeated but remains the policy of the two groups concerned.

Analysis

2.1 In these circumstances, Panels such as ours are faced with a dilemma. The unease felt by members about accepting any increase in allowances which is greater than that scheduled for officers, or which would send an inappropriate message to Walsall residents struggling with the impact of austerity is well understood, and, in principle, supported. The Panel recognises that the Council is unlikely to change its stance, except perhaps marginally, until there is clear evidence that the policy of austerity in its current form is to be discontinued.

2.2 But panels also have a duty to assess what the appropriate level of allowances (basic and SRAs) should be, in the light of the changing responsibilities faced by councils, and (all other things being equal) to make recommendations which reflect the scope of these responsibilities. In addition, they would expect to consider comparative evidence as to the level of allowances paid by other authorities similar to the one with which they are dealing (typically the relevant CIPFA family of comparable authorities). If, for example, allowances in Walsall were significantly lower than the average (or median) levels of allowance in comparable authorities, this discrepancy would normally be regarded as a source of concern, about which remedial action should be taken.

2.3 The Panel was clear that the responsibilities and pressures on the time of all councillors had increased significantly since 2010. There are two principal reasons for this increase. First, the demands on members at a time of austerity, when increasingly difficult decisions have to be made in each annual budget about which services to retain, which to reduce and which to discontinue, are much more challenging and time-consuming than in a period of budgetary growth. This is true for executive members, but also for members in their local wards, who are likely to have to deal with increasing numbers of constituents' concerns regarding the impact of austerity (including council service reductions) on their personal circumstances.

2.4 The second reason relates to the establishment of the West Midlands Combined Authority, and the increase in its profile and the scope of its responsibilities since the introduction of the elected mayor in 2017. This body, with responsibilities for economically regenerating the West Midlands through the governments devolution agenda as well as providing and improving transportation, has proved increasingly time-consuming for Walsall's leader, but also for several other members who have been drawn into the system of topic working groups which the Combined Authority has established. However, no allowances are paid by the Combined Authority to acknowledge the responsibilities involved in carrying out these roles.

2.5 There is also an important principle (shared by all panels) to take into account, namely that the allowances system should be designed in such a way which would maximise the feasibility of as wide a range as possible of people standing for elections, in order to facilitate a more representative mix of councillors (age, sex, ethnicity etc.). There are other considerations influencing such choices, but the level of allowances paid is widely acknowledged to be one important factor, particularly for those in part-time work, shift work, or in other ways faced with loss of earnings if they become a councillor.

2.6 The real value of members allowances in Walsall has substantially decreased (as it has elsewhere) since the council decided in 2011 to limit annual increases in line with the NJC officers pay settlement (see 3.3).

2.7 In the Panel's view, the major contribution which councillors make to the quality of life in our towns and cities has, with few exceptions, been undervalued in financial terms. Others in positions of responsibility in the public sector are typically much more generously rewarded, and they do not have the democratic accountability and responsibilities of councillors. In addition, the real value of members allowances has declined substantially in Walsall and in

most other authorities since 2011. At a time of austerity, it is important to bear these points in mind.

Proposals

3.1. In the light of the previous analysis, the Panel felt that it should not simply endorse the status quo (or further cuts in members allowances), although either of these options could of course be adopted by the Council. It felt that it was right to explore and present some options whereby the increased scope of responsibilities of councillors in Walsall, the decrease in the real value of their allowances since 2011, the disparity between the level of allowances in Walsall and comparable authorities, and the Panel's concerns about the dangers of undervaluing the contribution of councillors could be addressed. Even if the council decided not to adopt any of these options at this point in time, it might wish to endorse one of them 'in principle', to be re-examined when austerity finally comes to an end.

3.2. Three criteria were identified which could be used to increase allowances in Walsall. The first approach would be to re-calculate the current allowances to ensure that their real value at the start of the period of austerity was maintained. Taking 2011, when authorities first had to deal with this policy as a starting point, the allowances would need to be increased by 22% to have kept pace with inflation. The NJC have calculated that the value of officers' pay has fallen by 21% over this period, and as Walsall have year by year matched increases in members allowances with those awarded to officers, that is the figure that would need to be applied to current allowances levels to ensure that maintained (but not increased) their real value since 2011. (see Appendix 1)

3.3 The second approach would be to re-introduce the allowances package recommended by the Panel in its 2012 report, and introduced by the Council in April 2013, before major reductions were proposed and introduced in April 2015. In other words, the Council would be reverting to an allowances system which it had previously agreed was justified

3.4. In both cases, the Panel felt that it was appropriate to apply these retrospective increases to the range of SRAs in Walsall, but not to the basic allowance. This is because the latter, which was increased substantially following the recommendation of the 2012 Panel has not been subject to the decreases in SRAs for which the Council voted in 2014. The basic allowance now stands at £11,146, which is close to the average for all comparable authorities (West Midlands MBCs and Walsall's CIPFA family). It is the SRAs which have borne the full brunt of austerity.

3.5. The third approach would be to examine in more detail the figures for comparable authorities (West Midlands MBCs (excluding Birmingham) and Walsall's CIPFA family respectively) with a view to assessing the degree of fairness in Walsall's relative allowances position, and seeking to remedy any major discrepancies. If Walsall's current relative position, vis-à-vis other West Midlands councils (excluding Birmingham) is considered, then there is little in the way of major discrepancy. The SRAs allocated to council leader, deputy leader, opposition leader, executive members and Planning and Scrutiny chairs are all around £1,000 below average for the area, largely as a result of the cuts in allowances for which the council voted in 2014. But if one also includes the authorities in Walsall's CIPFA family, which are largely composed of authorities in Greater Manchester and West Yorkshire, a different picture emerges. Taking the median values of the 16 MDCs involved for the six positions identified above, then the extent to which SRAs in Walsall fall below the average are £9,000 (council leader), £5,000 (deputy leader), £3,500 (opposition leader), £4,500 (executive member) and

around £3,000 for the two chair positions. There are no such differences, however, in respect of the basic allowance.

3.6 The concern here is that there appears to be a significant undervaluing of the work of leading councillors in Walsall (and indeed, Birmingham apart, throughout the West Midlands). Is it fair that the leader of Tameside should receive an SRA of £37,000, when Walsall's leader's allowance is less than £23,000? Or that their respective deputies should receive £24,000 and £15,000 respectively? Could it be because the challenge of leadership in Tameside is more demanding than it is in Walsall? Not on the basis of the Panel's knowledge of the two authorities! In Wigan executive members are awarded SRAs of £29,500, substantially more than that of Walsall's leader. There is no justification for these discrepancies. Given the arguments made earlier about the extent to which the financial rewards of leading councillors compare unfavourably with other public sector positions of responsibility, the Panel's view is that, in principle, and all other things being equal (which at present they are not) the SRAs of leading members in Walsall (and throughout the West Midlands) should be increased to match those of the latter being reduced to match those of the former.

3.6 Appendix 1 sets out the changes in the Walsall Allowances Scheme by the calculations involved in the three options presented in paras 3.2. (Option 1), 3.3. (Option 2), and 3.5. (Option 3) respectively. For simplicity, and given that recalculations would be required in April 2019, figures of 20% and 10% respectively are used in the calculations for Options 1 and 2. It also includes the costs involved for each option.

3.7 The Panel is not recommending that any of these options should be introduced for the municipal year 2019-2020. It is clear that all of them would be likely to involve too large an increase to prove acceptable, given the continuation of austerity and the Council's understandable reluctance to deviate from the principles it has adopted since 2015. The Panel re-iterates the up-rating recommendation set out in para 1.4. above.

3.8 But the Panel would hope that the Council would recognise its arguments about the importance of not undervaluing the contribution of councillors, the desirability of attracting a wider range of candidates for election and the importance of fairness when considering the levels of SRAs in comparable authorities. It would be helpful if it could provide an indication of what course of action it might wish to take when austerity is finally relaxed. Of the three options presented by the Panel for consideration in the medium-term, the third (moving to the median figures paid by comparable authorities) would clearly be the most costly, and might need, if adopted in principle, to be implemented in stages. In this respect, it is interesting to note that if 50% of the increases implied in Option 3 were to be adopted, the increases in SRAs involved in each of the three options would be broadly similar (see Appendix 1).

3.9. The only other issue which was raised with the Panel was the inflexibility of the conditions attached to the reclaiming of travel expenses within the West Midlands area, such expenses being deemed to be incorporated into the basic allowance. The Panel recognises that it is often difficult for councillors to use public transport, because of the timing and location of such meetings, for example in relation to the Combined Authority. Councillors often have to use their own cars in such circumstances, with consequent expensive parking charges incurred. The Panel is not in a position to make recommendations for a West Midlands-wide issue of this nature but would support any initiative made by the Council to address this issue.

3.10 The impact on the members allowances budget of the three options are shown in Appendix 1 (4.5%, 5.9% and 8%). The revenue expenditure budget of the council is £619m, so the proposed increase in members allowances is around 0.01% of total expenditure should option 3 be agreed.

Recommendations

- (1) Whilst austerity, as interpreted by the Council, continues, the criterion for the annual updating of members allowances should be the NJC officers award, except when council staff agree to a lower percentage rise, freeze or reduction, in which case that figure should be applied equally to members allowances.
- (2) As soon as austerity, in so far as it applies to local government, is perceived to have ended, the Council should reconsider the three medium-term options for increasing members allowances put forward by the Panel and summarised in Appendix One, with a view to restoring decreases in their value since 2011, contributing to the recruitment of a wider range of candidates in local elections, recognising the case for placing a greater value on the work of councillors in Walsall, and responding to the unfair discrepancies in the level of members allowances paid in other comparable authorities.

APPENDIX 1

Options for assessing future increases in Walsall MBC allowances.

Options for assessing to	Current SR/	A Option 1	Option 2 Reintroduce 2013 SRAs	Option3 Equivalence with Comparator LA's
Council Leader	£22,841	£27,409	£29,535	£31,957 (£27,399)
Deputy Council Leader	£14,916	£17,896	£19,587	£19,821 (£17,370)
Opposition Leader	£ 7,430	£ 8,916	£ 9,185	£10,729 (£ 9,080)
Member of the Cabinet	£11,431	£13,717	£14,707	£15,859 (£13,645)
Chair of Scrutiny	£ 7,430	£ 8,916	£ 9,223	£ 9,886 (£ 8,658)
Chair of Planning **	£ 7,430	£ 8,916	£ 9,223	£10,583 (£ 9,006)
Chair of Licensing*	£ 9,288	£11,145	£10,207	£10,075 (£ 9,678)
Chair of Audit ***	£ 7,430	£ 8,916	£ 9,223	£ 8,222 (£ 7,816)
Chair of Standards	£ 4,644	£ 5,572	£ 5,765	£ 5142 (£ 4,893)
Chairs of Health & Well Being Board, Corporate Parenting Board***** and Employ Committees (A & B)	£ 4,644 vment Appe	£ 5,572 al	£ 5,765	not available ****
BASIC ALLOWANCE	£11,146	£11,146	£11,146	£11,206 (£11,181)
Increased expenditure National Insurance @ 13 Adjusted increased exp		£34,262 £4,728	Option 2 £45,314 £6,253 £51,567	Option 3£60,935(£29,511)£8,409(£4,073) £69,344(£33,584)
% increase		4.5% 5.9%	8%	3.8%

Notes

*combined figure for Licensing& Safety and Taxi Licensing Sub.

** Chair of Planning not budgeted or paid – currently undertaken by the Leader

*** Chair of Audit not budgeted or paid – currently undertaken by a non-member or received expenses only

**** Assumed same level as Chair of Standards Committee

***** Chair of Corporate Parenting Board not budgeted for or paid – currently undertaken by the Portfolio Holder for Children's Services

The figures in brackets for Option 3 represent 50% of the increases implied by applying the average figures for the various SRAs to Walsall.

Appendix 2

PART 6

MEMBERS' ALLOWANCES SCHEME

Members' Allowances Scheme

The Walsall Metropolitan Borough Council, in exercise of the powers conferred by the Local Authorities (Members' Allowances) (England) Regulations 2003 made under the Local Government and Housing Act 1989 and the Local Government Act 2000 hereby make this Scheme:

- 1.1 This scheme may be cited as "The Walsall Metropolitan Borough Council Members' Allowances Scheme" and shall have effect from 11th April 2017.
- 1.2 The existing Members' Allowances Scheme is revoked upon the coming into effect of this scheme.
- 1.3 This scheme may be amended at any time but may only be revoked with effect from the beginning of a year.
- 2. In this Scheme:

"Councillor" means a Member of the Walsall Metropolitan Borough Council;

"Year" means the 12 months ending 31st March;

"Yearly Allowance" is the allowance due for the year within which the term of office of the Councillor falls.

3. Basic Allowance

Subject to the provisions of this scheme, for each year a basic allowance as detailed in Schedule 1 shall be paid to each Councillor, this allowance includes the cost of telephones and travel and subsistence in the borough of Walsall.

4. Special Responsibility Allowances

- 4.1 For each year a special responsibility allowance shall be paid to those Councillors who hold the special responsibilities in relation to the authority that are specified in Schedule 1 to this Scheme.
- 4.2 Subject to the provisions of this scheme, the amount of each such allowance shall be the amount specified against that special responsibility in that schedule.
- 4.3 When a Councillor takes on special responsibilities which would entitle that Councillor to the payment of more than one special responsibility allowance from the Council, the Councillor will be entitled to receive only one special responsibility allowance per year. The Councillor will be entitled to receive the higher allowance for which he/she qualifies.

5. Carers' Allowance

- 5.1 In accordance with the Local Authorities (Members' Allowances) (England) Regulations 2003, allowances shall be paid in respect of such expenses of arranging for the care of members' children or dependants as are necessarily incurred in the attendance at any meeting of a type specified in the Regulations and set out in Schedule 2 to this Scheme or the Performance of any duty specified in the Regulations and set out in Schedule 2 to this Scheme.
- 5.2 That where any elected Member is required to pay a carer in order to attend official Council business, the reasonable actual costs of that care should be reimbursed up to a total annual maximum amount of £1100.
- 5.3 Payments can be made for the care of dependants including children, elderly persons or those with some form of disability.
- 5.4 Councillors may claim for care provided by relatives and others provided they do not live in the family home.

6. Travelling and Subsistence Allowance

6.1 Travelling and subsistence within the West Midlands County Area.

The cost of travel and subsistence within the West Midlands County area on official Council business shall be deemed to be included within the Basic Allowance and no further allowance shall be payable.

6.2 Travel and subsistence outside West Midlands County Area

- (i) That for all travel members should be encouraged to travel by public transport, the costs of which should be reimbursed or paid directly.
- (ii) That where public transport is not available or possible, the mileage rates applicable for travel by officers should be used.
- (iii) That where members are unable to take main meals in their normal place, the subsistence rates applicable for officers should be used.

7. Telephone Allowance

The cost of any charges related to the provision of a telephone by a Councillor, including call charges, incurred on Council related business shall be deemed to be included in the basic allowance. The cost of broadband connection can only be recoverable as an expense if it is a standalone expense and not a collateral contract forming a "free" additional package.

8. Co-optees' Allowances

No allowances shall be paid to co-optees on any of the Council's committees other than reimbursement of travel and subsistence expenses.

9. Renunciation

A Councillor may by giving notice in writing to the Chief Executive elect to forego any part of his/her entitlement to an allowance under this Scheme.

10. Part-year entitlement

10.1 The provisions of this paragraph shall have effect to regulate the entitlements of a Councillor to the basic or special responsibility allowance where, in the course of a year, this Scheme is amended or that Councillor becomes, or ceases to be, a Councillor, or accepts or relinquishes a special responsibility in respect of which a special responsibility allowance is payable.

10.2 Amendment of amount of allowances

If any amendment to this scheme changes the amount to which a Councillor is entitled, during the year, by way of basic an/or special responsibility allowance then the amount of the amended allowance each Councillor shall be entitled to, shall be in direct proportion to the number of days remaining in the year and the amended yearly allowance. Such entitlement commencing upon the date of the amendment coming into effect. Entitlement to allowances due prior to the amendment is in direct proportion to the number of days from the beginning of the year, in which the scheme was amended, up to the date immediately prior to the amendment.

10.3 Amendment to special responsibilities eligible for allowance

If an amendment to this scheme changes the duties specified as eligible for special allowance which are approved from time to time for payment of an allowance; then the entitlement to allowance shall commence when the duty is carried out. The amount to which each Councillor is entitled is in direct proportion to the number of days remaining in the year, commencing upon the date when the duty is first carried out and the amended yearly allowance.

10.4 Amendment to term of office – basic allowance

Where the term of office of a Councillor begins or ends otherwise than at the beginning or end of the year, the entitlement of that Councillor to a basic allowance shall be in direct proportion either to the number of days from the beginning of the year, to the date when the Councillor's term of office ends, or from the date when the term of office began to the end of the year; and the yearly allowance.

10.5 Changes in period of special responsibility

Where a Councillor has special responsibilities during part of but, not throughout a year that entitles him/her to a special responsibility allowance, then that Councillor's entitlement shall be limited to payment of such part of that allowance in direct proportion as to the number of days during which the Councillor has such responsibility bears to the number of days in that year. Where a Councillor's special responsibility straddles two different rates of allowance the Councillor's entitlement shall be in direct proportion to the number of days the special responsibility was/is performed and the allowance to that period of the year.

11. Payments

Payment of allowances shall be made in instalments of one-twelfth of the amount specified in the Scheme on the 28th day of each month or the nearest preceding working day. Payment will be by the Bacs system to the Councillor's nominated account. Where a payment of one-twelfth of the amount specified in this scheme would result in a Councillor receiving more than the amount to which he or she is entitled by virtue of paragraphs 3 and 4, the payment shall be restricted to such amount as will ensure that no more is paid than the amount to which he or she is entitled.

12. Record of allowances

- 12.1 A record of all payments made in accordance with this scheme will be maintained by the Head of Payroll and Pension.
- 12.2 The record will:-
 - (a) specify the name of the recipient of the payment and the amount and nature of each payment;
 - (b) be available at all reasonable times for inspection free of charge by any local government elector for the area of the Borough Council;
 - (c) be supplied in copy to any person who requests such a copy and who pays to the Council such reasonable fee as it may determine.

13. Inflation increases

The criterion for the annual updating of members' allowances should be the NJC officers award, except when Council staff agree to a lower percentage rise, freeze or reduction, in which case that figure should be applied equally to members allowances.

14. Membership of more than one authority

Where a Councillor is also a member of another authority, that Councillor may not receive allowances from more than one authority in respect of the same duties.

SCHEDULE 1

(a)	Basic Allowance	£11,146
(b)	Special Responsibility Allowances:	
	Leader of the Council Deputy Leader of the Council: *Other Group Leaders: Cabinet members	£22,841 £14,916 £7,430 £11,431
	Regulatory Committees Chairs: Audit Committee Personnel Committee Planning Committee Employment Appeals Subs Licensing & Safety Committee Taxi Licensing Sub-Committees Standards Committee Health and Wellbeing Board Corporate Parenting Board	£7,430 £7,430 £7,430 £4,644 £4,644 £4,644 £4,644 £4,644 £4,644 TBC
	Scrutiny Committee Chairs	£7,430

* The Group must hold a minimum of 6 seats or 10% whichever is greater of the Council membership.

Amended 23.5.18

SCHEDULE 2

CARERS' ALLOWANCE

- (a) The attendance at a meeting of the authority or of any committee or sub-committee of the authority, or of any other body to which the authority makes appointments or nominations, or of a committee or sub-committee of such a body;
- (b) The attendance at any other meeting, the holding of which is authorised by the authority, or a committee or sub-committee of the authority, or a joint committee of the authority and at least one other local authority within the meaning of Section 270(1) of the Local Government Act 1972 or a sub-committee of such a joint committee, provided that members of at least two political groups have been invited;
- (c) The attendance at a meeting of any association of authorities of which the authority is a member;
- (d) The attendance at a meeting of the Cabinet or of any of its committees;
- (e) The performance of any duty in pursuance of any standing order made under Section 135 of the Local Government Act 1972 requiring a member or members to be present while tender documents are opened;
- (f) The performance of any duty in connection with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorise the inspection of premises;
- (g) The performance of any duty in connection with arrangements made by the authority for the attendance of pupils at any school approved for the purpose of Section 342 of the Education Act 1996 (approval of non-maintained Special Schools) and
- (h) The carrying out of any other duty approved by the authority, or any duty of a class so approved for the purpose of, or in connection with, the discharge of the functions of the authority or any of its committees or sub-committees.

								-			1	1	1		1			1	1	
eCode Date	Maria		Freehl	DOL DU -							Deputy	Group	Cabinet	Chair	Chair	Chair	Chair	Chair	Mayoral	
6101135 22/11/2018	Name Councillo	and the second second second	EmpNum 3042167		esponsibility £	ercentage All Employers	A DESCRIPTION OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER		Basic	Leader	Leader	Leader	Member	Appt App	-			Scrutiny	Allow	Total
	Councillo		2216844	928.83 928.83	1243.00	27.		8 11,145.96	11,146											11,14
	Councillo		3042804	928.83	1243.00	199.	water a second time with a	2 26,061.96	11,146		14,916									26,06
	Councillo		1716994	928.83	1903.42	27.1		8 11,145.96	11,146		-									11,14
	Councillo		3026967	928.83	1303.42	290.1		7 33,987.00	11,146	22,841										33,98
- man - the second state and the second state	Councillo		2198751	928.83		505.99 101.1		3 11,145.96	11,146											11,14
and a second to second the second sec	Councillo		3018958	928.83		27.8		5 17,217.84	11,146										6,072	17,21
and the second	Councillo		3048653	928.83		31.3		8 11,145.96	11,146											11,14
	Councillo	A - 1100 Automatical and and a -	2279814	928.83	· · · · · · · · · · · · · · · · · · ·	27.8		3 11,145.96 8 11,145.96	11,146											11,14
	Councillo	CORP. CO. CO. CO. CO. CO. CO. CO. CO. CO. CO	3048654	928.83		31.3		3 11,145.96	11,146											11,14
	Councillo	r 11	2179906	928.83	387.00	81.2		9 15,789.96	11,146								-			11,14
	Councillo	r 12	3039463	928.83		31.3		3 11,145.96	11,146 11,146		-				4,644					15,79
	Councillo	r 13	3018960	928.83		27.8		8 11,145.96	11,146											11,14
	Councillo	r 14	2108050	928.83	619.17	113.3		0 18,576.00	11,146			7 400								11,14
	Councillo	r 15	3035377	928.83		27.8	and he was set of the	8 11,145.96	11,146			7,430								18,57
	Councillor	r 16	3000479	928.83		31.3		3 11,145.96	11,146											11,14
	Councillor	r 17	3023278	928.83		31.3		3 11,145.96	11,146											11,14
-	Councillor	**·······	3042174	928.83		31.3		3 11,145.96	11,146											11,14
	Councillor	ter (on and) a property of the second second	1738879	928.83	387.00	81.2		9 15,789.96	11,146					4.54-						11,14
	Councillor	A PROPERTY AND INCOME.	3039290	928.83	387.00	81.2		9 15,789.96	11,146					4,644						15,79
	Councillor		3025122	928.83	a constant partial and a constant for	31.3		3 11,145.96	11,146					4,644						15,79
	Councillor		3023056	928.83		27.8	to a mean of the second second of the second s	8 11,145.96	11,146											11,14
	Councillor		3039464	928.83		31.3		3 11,145.96	11,146											11,14
	Councillor		3042042	928.83		27.8		8 11,145.96	11,146											11,14
	Councillor		2304475	928.83	952.58	159.3	The Property of the Property o	2 22,576.92	11,146				11,431							11,14
	Councillor		304050	928.83	952.58	159.3	2040.7	2 22,576.92	11,146				11,431							22,57
	Councillor		8039297	928.83		31.3	960.1	3 11,145.96	11,146				**,451							22,57
	Councillor		8023279	928.83		31.3	960.1	3 11,145.96	11,146											11,14
	Councillor		8022992	928.83	619.17	116.7	1664.7	5 18,576.00	11,146									7 420		11,14
	Councillor	the second secon	018959	928.83		27.8	956.6	3 11,145.96	11,146									7,430		18,576
	Councillor		035787	928.83		27.8	956.6	11,145.96	11,146											11,146
	Councillor		025584	928.83		27.8		11,145.96	11,146											11,146
· · · · · · · · · · · · · · · · · · ·	Councillor		038735	928.83		27.8		11,145.96	11,146											11,146
	Councillor		198794	928.83	387.00	1926.98 347.1		38,913.72	11,146								4,644		23,124	11,146 38,914
	Councillor		278669	928.83	952.58	159.3		22,576.92	11,146				11,431			and the second second	4,044		23,124	22,577
	Councillor		023055 035632	928.83	619.17	116.7		18,576.00	11,146									7,430		18,576
-	Councillor	the state of the second st	042034	928.83	619.17	113.3	A design of the particular state and the second	18,576.00	11,146									7,430		18,576
	Councillor		001547	928.83		31.3		11,145.96	11,146									1,450		11,146
	Councillor		048875	928.83		27.8	And in case of the local day in	11,145.96	11,146											11,146
	Councillor	of the sum over more much be	179895	928.83	952.58	31.3		11,145.96	11,146											11,146
	Councillor	a company of the second second	048826	928.83	952.50	162.7		22,576.92	11,146				11,431							22,577
	Councillor		021682	928.83		31.3		11,145.96	11,146											11,146
	Councillor		035380	928.83		31.3		11,145.96	11,146											11,146
	Councillor	traine ensurement of the second	261861	928.83		31.3	The second second second second second second second	11,145.96	11,146											11,146
	Councillor	and a read of the other states in a	022993	928.83		31.30	A - second and the second of the second	11,145.96	11,146											11,146
	Councillor	1414	048655	928.83	387.00	81.20		11,145.96	11,146											11,146
	Councillor	Contraction in the second s	217365	928.83		31.30		15,789.96	11,146							4,644				15,790
	Councillor		716292	928.83	387.00	81.20		11,145.96	11,146											11,146
	Councillor	and show him for all and the second s	729776	928.83	619.17	113.30		15,789.96 18,576.00	11,146						4,644					15,790
	Councillor		035643	928.83		27.8		18,576.00	11,146			7,430								18,576
	Councillor	A CONTRACTOR AND ADDRESS OF ADDRESS OF ADDRESS	048656	928.83		31.30		11,145.96	11,146											11,146
1	Councillor	53 2	280050	928.83	952.58	162.76		22,576.92	11,146							_				11,146
	Councillor		026966	928.83		31.30		11,145.96	11,146				11,431							22,577
	Councillor		027011	928.83		31.30	terre and a local data and the second data and the	11,145.96	11,146											11,146
	Councillor		042035	928.83		27.8	I a tank and a second s	11,145.96	11,146											11,146
	Councillor	the state of the second s	048657	928.83	1	31.30	and the second time was not have about the	11,145.96												11,146
1	Councillor		032336	928.83	952.58	162.76		22,576.92	11,146											11,146
	Councillor		026968	928.83		31.30		11,145.96	11,146				11,431							22,577
	Councillor	60 3	022991	928.83		31.30	and the second s	11,145.96	11,146											11,146
otal 66106101135				55729.80	14279.75	2432.97 4080.93	the state was been as a subscription of the state base		11,146 668,760	77 04+	14,916	14 000	60 506							11,146
									000,700	22,841	14,916	14,860	68,586	9,288	9,288	4,644	4,644	22,290	29,196	869,313
1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.																				

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A			Deputy	Group	Cabinet	Chair	Chair	Chair	Chair	Chair	Mayoral	
Name	Basic	Leader	Leader	Leader	Member					Chair	Mayoral	Tatal
Councillor 1	11,146	Leader	Leader	Leader	wember	Аррт Арр	Licensing	Standard	Health	Scrutiny	Allow	Total
Councillor 2	11,146		17,896									11,146
Councillor 3	11,146		17,030									29,042
Councillor 4	11,146	27,409										11,146
Councillor 5	11,146	27,405										38,555 11,146
Councillor 6	11,146										6,072	17,218
Councillor 7	11,146								1		0,072	11,146
Councillor 8	11,146											11,146
Councillor 9	11,146											11,146
Councillor 10	11,146								1			11,146
Councillor 11	11,146						5,572					16,718
Councillor 12	11,146						-,					11,146
Councillor 13	11,146											11,146
Councillor 14	11,146			8,916					1			20,062
Councillor 15	11,146											11,146
Councillor 16	11,146											11,146
Councillor 17	11,146											11,146
Councillor 18	11,146											11,146
Councillor 19	11,146					5,572						16,718
Councillor 20	11,146					5,572						16,718
Councillor 21	11,146											11,146
Councillor 22	11,146											11,146
Councillor 23	11,146											11,146
Councillor 24	11,146											11,146
Councillor 25	11,146				13,717							24,863
Councillor 26	11,146				13,717							24,863
Councillor 27	11,146											11,146
Councillor 28	11,146											11,146
Councillor 29	11,146									8,916		20,062
Councillor 30	11,146									-,		11,146
Councillor 31	11,146											11,146
Councillor 32	11,146											11,146
Councillor 33	11,146											11,146
Councillor 34	11,146								5,572		23,124	39,842
Councillor 35	11,146				13,717				0,072		20,221	24,863
Councillor 36	11,146									8,916		20,062
Councillor 37	11,146									8,916		20,062
Councillor 38	11,146											11,146
Councillor 39	11,146											11,146
Councillor 40	11,146											11,146
Councillor 41	11,146				13,717							24,863
Councillor 42	11,146											11,146
ouncillor 43	11,146											11,146
ouncillor 44	11,146											11,146
ouncillor 45	11,146											11,146
ouncillor 46	11,146											11,146
ouncillor 47	11,146							5,572				16,718
ouncillor 48	11,146							-,				11,146
ouncillor 49	11,146						5,572		1			16,718
ouncillor 50	11,146			8,916								20,062
ouncillor 51	11,146											11,146
ouncillor 52	11,146											11,146
ouncillor 53	11,146				13,717					1		24,863
ouncillor 54	11,146									1		11,146
ouncillor 55	11,146											11,146
ouncillor 56	11,146											11,146
ouncillor 57	11,146					1						11,146
ouncillor 58	11,146		1		13,717							24,863
ouncillor 59	11,146											11,146
ouncillor 60	11,146											11,146
	668,760	27,409	17,896	17,832	82,302	11,144	11,144	5,572	5,572	26,748	29,196	903,575
				-			and the second se	1	Current			869,313
									ncrease			34,262
					-				VI @ 13.8%			4,728
									Adj increase			38,991 4.4

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Option 2												
An and			Deputy	Group	Cabinet	Chair	Chair	Chair	Chair	Chair	Mayoral	
Name	Basic	Leader	Leader	Leader	Member	Appt App	Licensing	Standard	ls Health	Scrutiny	Allow	Total
Councillor 1	11,146											11,146
Councillor 2	11,146		19,587									30,733
Councillor 3	11,146											11,146
Councillor 4	11,146	29,535										40,681
Councillor 5	11,146											11,146
Councillor 6	11,146					1					6,072	
Councillor 7	11,146							1			0,072	11,146
Councillor 8	11,146											11,146
Councillor 9	11,146											
Councillor 10	11,146											11,146
Councillor 11	11,146						F 104					11,146
Councillor 12	the second s						5,104					16,250
Councillor 13	11,146											11,146
Councillor 14	11,146											11,146
And the second part of the second sec	11,146			9,185								20,331
Councillor 15	11,146											11,146
Councillor 16	11,146											11,146
Councillor 17	11,146											11,146
Councillor 18	11,146											11,146
Councillor 19	11,146					5,765						16,911
Councillor 20	11,146					5,765						16,911
Councillor 21	11,146					-,			1			11,146
Councillor 22	11,146								1			11,146
Councillor 23	11,146								+			
Councillor 24	11,146											11,146
Councillor 25	11,146				14 707				+			11,146
Councillor 26	11,146				14,707							25,853
Councillor 27					14,707							25,853
Councillor 28	11,146											11,146
And the second s	11,146											11,146
Councillor 29	11,146									9,223		20,369
Councillor 30	11,146											11,146
Councillor 31	11,146											11,146
ouncillor 32	11,146											11,146
ouncillor 33	11,146											11,146
ouncillor 34	11,146								5,765		23,124	40,035
ouncillor 35	11,146				14,707				5,705		20,224	25,853
ouncillor 36	11,146									9,223		20,369
ouncillor 37	11,146									9,223		
ouncillor 38	11,146									9,223		20,369
ouncillor 39												11,146
ouncillor 40	11,146											11,146
PROF. P.P. INTERNAL INVESTIGATION CONTRACTOR IN CONTRACTOR IN	11,146											11,146
ouncillor 41	11,146				14,707							25,853
ouncillor 42	11,146											11,146
ouncillor 43	11,146											11,146
ouncillor 44	11,146											11,146
ouncillor 45	11,146											11,146
ouncillor 46	11,146											11,146
ouncillor 47	11,146							5,765				16,911
ouncillor 48	11,146											11,146
ouncillor 49	11,146			1			5,104					16,250
ouncillor 50	11,146			9,185			2,201					20,331
ouncillor 51	11,146			-,								
ouncillor 52	11,146											11,146
ouncillor 53	11,146				14 707							11,146
ouncillor 54					14,707							25,853
ouncillor 55	11,146											11,146
Contraction and the Advance of the A	11,146											11,146
ouncillor 56	11,146											11,146
ouncillor 57	11,146											11,146
ouncillor 58	11,146				14,707							25,853
ouncillor 59	11,146											11,146
ouncillor 60	11,146											11,146
	668,760	29,535	19,587	18,370	88,242	11,530	10,208	5,765	5,765	27,669	29,196	914,627
								Contrast Contrast	Current			869,313
									Increase			45,314
									NI @ 13.8%			6,253
									Adj increase			51,568 5.

Option 3													
			Deputy	Group	Cabinet	Chair	Chair	Chair	Chair	Chair	Mayoral	1	
Name	Basic	Leader	Leader	Leader	Member	Appt App	Licensing	Standard	Health	Scrutiny	Allow	Total	
Councillor 1	11,206					1						11,206	
Councillor 2	11,206		19,821									31,027	
Councillor 3	11,206					1			1			11,206	
Councillor 4	11,206	31,957										43,163	
Councillor 5	11,206	51,557							+			11,206	
Councillor 6	11,206										6.072		
Councillor 7											6,072	17,278	
Councillor 8	11,206											11,206	
and the second second second in a second sec	11,206											11,206	
Councillor 9	11,206								-			11,206	
Councillor 10	11,206											11,206	
Councillor 11	11,206						5,038		1			16,244	
Councillor 12	11,206											11,206	
Councillor 13	11,206											11,206	
Councillor 14	11,206			10,729								21,935	
Councillor 15	11,206											11,206	
Councillor 16	11,206											11,206	
Councillor 17	11,200												
Councillor 18												11,206	
Councillor 19	11,206											11,206	
and the second sec	11,206					5,142						16,348	
Councillor 20	11,206					5,142						16,348	
Councillor 21	11,206											11,206	
Councillor 22	11,206											11,206	
Councillor 23	11,206											11,206	
Councillor 24	11,206											11,206	
Councillor 25	11,206				15,859							27,065	
Councillor 26	11,206				15,859							27,065	
Councillor 27	11,206				20,000							11,206	
Councillor 28	11,200												
Councillor 29										0.000		11,206	
and the second	11,206									9,886		21,092	
Councillor 30	11,206											11,206	
Councillor 31	11,206											11,206	
Councillor 32	11,206											11,206	
Councillor 33	11,206											11,206	
Councillor 34	11,206								5,142		23,124	39,472	
Councillor 35	11,206				15,859							27,065	
Councillor 36	11,206									9,886		21,092	
Councillor 37	11,206									9,886		21,092	
Councillor 38	11,206									5,000		11,206	
Councillor 39	11,200												
Councillor 40												11,206	
Table Strangenders 1 and 1899 1999 1999 1999 1999 1999 1999 199	11,206											11,206	
Councillor 41	11,206				15,859							27,065	
Councillor 42	11,206											11,206	
ouncillor 43	11,206											11,206	
ouncillor 44	11,206											11,206	
ouncillor 45	11,206											11,206	
ouncillor 46	11,206											11,206	
ouncillor 47	11,206							5,142				16,348	
ouncillor 48	11,206							-,				11,206	
ouncillor 49	11,206						5,038					16,244	
ouncillor 50	11,200			10,729			5,050						
ouncillor 51				10,723								21,935	
ouncillor 52	11,206											11,206	
	11,206											11,206	
ouncillor 53	11,206				15,859							27,065	
ouncillor 54	11,206											11,206	
ouncillor 55	11,206											11,206	
ouncillor 56	11,206											11,206	
ouncillor 57	11,206											11,206	
ouncillor 58	11,206				15,859							27,065	
ouncillor 59	11,206				-,							11,206	
ouncillor 60	11,206											11,206	
and the second sec	672,360	21 057	19,821	21 450	05 154	10 204	10.070	E 149	E 145	20 650	20.100		
	072,300	31,957	19,021	21,458	95,154	10,284	10,076	5,142	5,142	29,658	29,196	930,248	
									Current			869,313	
									Increase			60,935	
									NI @ 13.8%			8,409	
									Adj increase	9		69,344	7.98

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Option 3a			Deputy	Group	Cabinet	Chair	Chair	Chair	Chair	Chair	Mayoral	
Name	Basic	Leader	Leader	Leader	Member	Appt App			-	Scrutiny	Allow	Total
Councillor 1	11,181	Leader	Leader	Leader	Weinber	APPL APP	LICENSING	Standards	sileatur	Scrutiny	Allow	11,181
Councillor 2	11,181		17,370									28,551
Councillor 3	11,181		17,570							1		11,181
Councillor 4		27,399										
Councillor 5	11,181	27,599		1								38,580
Councillor 6	11,181											11,181
	11,181										6,072	17,253
Councillor 7	11,181											11,181
Councillor 8	11,181											11,181
Councillor 9	11,181								ļ			11,181
Councillor 10	11,181											11,181
Councillor 11	11,181						4,839					16,020
ouncillor 12	11,181											11,181
ouncillor 13	11,181											11,181
ouncillor 14	11,181			9,080								20,261
ouncillor 15	11,181											11,181
ouncillor 16	11,181											11,181
ouncillor 17	11,181											11,181
ouncillor 18	11,181											11,181
ouncillor 19	11,181					4,943				1		16,124
ouncillor 20	11,181					4,943						16,124
ouncillor 21	11,181					-,J+J						11,181
ouncillor 22	11,181											11,181
ouncillor 23	11,181											
ouncillor 24	11,181											11,181
ouncillor 25	11,181				13 645							11,181
ouncillor 26					13,645							24,826
ouncillor 27	11,181				13,645							24,826
	11,181											11,181
ouncillor 28	11,181											11,181
ouncillor 29	11,181									8,173		19,354
ouncillor 30	11,181											11,181
ouncillor 31	11,181											11,181
ouncillor 32	11,181											11,181
ouncillor 33	11,181											11,181
ouncillor 34	11,181								4,943		23,124	39,248
ouncillor 35	11,181				13,645							24,826
ouncillor 36	11,181									8,173		19,354
ouncillor 37	11,181									8,173		19,354
ouncillor 38	11,181											11,181
ouncillor 39	11,181											11,181
ouncillor 40	11,181											11,181
ouncillor 41	11,181				13,645							24,826
ouncillor 42	11,181				10,040							
ouncillor 43	11,181											11,181
ouncillor 44												11,181
ouncillor 45	11,181											11,181
ouncillor 46	11,181											11,181
ouncillor 46	11,181											11,181
	11,181							4,943				16,124
ouncillor 48	11,181											11,181
ouncillor 49	11,181						4,839					16,020
ouncillor 50	11,181			9,080								20,261
ouncillor 51	11,181											11,181
ouncillor 52	11,181											11,181
ouncillor 53	11,181				13,645							24,826
ouncillor 54	11,181											11,181
ouncillor 55	11,181											11,181
ouncillor 56	11,181											11,181
ouncillor 57	11,181											11,181
ouncillor 58	11,181				13,645							24,826
ouncillor 59	11,181											11,181
ouncillor 60	11,181											11,181
	670,860	27,399	17,370	18,160	81,870	9,886	9,678	4,943	4,943	24,519	29,196	898,824
	575,000		1,010	10,100	01,070	3,000	5,078	1	1	24,313	29,190	869,313
									Current			
									Increase			29,511
									NI @ 13.8% Adj increas			4,073 33,584 3