

# Budget Book 2013/14 to 2017/18

## A Financial Outlook and Budgetary Forecast



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<b>Report Number</b>
<b>Council</b>
<b>4 March 2013</b>

**Financial Strategy and Medium Term Financial Plan 2013/14 to 2017/18**

Please insert ✓ or N/A to verify this report has been cleared by:-

Finance	Legal	HR	Head of Service	Leaders Panel	CMT
✓					

To be removed by Committee Admin immediately prior to agenda despatch

**Report to be with Committee Admin no later than 5 working days before Chair’s briefing and final report no later than 6 working days before Committee.**

Report by:

Financial Services Manager (Section 151 Officer)

Contact Officer:

Tracey Bircumshaw  
 Group Accountant – Service Accounting  
 Telephone: 01427-656560  
 Email: Tracey.Bircumshaw@west-lindsey.gov.uk

Purpose / Summary:

The purpose of the Financial Strategy is to update members on the current operating environment together with the challenges being faced our approach to maintaining a sustainable financial position and progress to date. Detailed financial plans are set out within the MTFP.

The purpose of the Medium Term Financial Plan (MTFP) is to set a robust overall framework for the Council’s spending plans over the next five years in supporting the delivery of the Corporate Plan and underpins delivery of the Financial Strategy. The report therefore outlines the Council’s revised financial plans having taken into account changes in government funding, the economic environment, local engagement and the priorities for the Council. The plan reflects the revisions to the previous estimates for the years

2013/14 to 2015/16 and the inclusion of estimates for 2016/17 and 2017/18.

The report brings forward a budget and proposals to set the District Council Tax for 2013/14 and as the billing authority for the area this report also proposes a Council Tax that includes the County Council, Police Authority and Parish/Town Council requirements. The report also brings forward the proposed Treasury Management and Investment strategy for the coming year and the updated prudential indicators, which now reflect the revised capital programme and revenue budgets. As required by the Localism Act the 2013/14 draft Pay Policy Statement has been included for consideration at this meeting.

**RECOMMENDATION(S):**

- 1) That Members note the external environment and recognise the severity of the financial challenges being faced as detailed in the Financial Strategy.
- 2) That Members approve the Medium Term Financial Plan
- 3) That Members set the Revenue Budget (Appendix A)
- 4) That Members approve the Fees and Charges 2013-14 (Appendix B)
- 5) That Members set the Capital Programme 2013/14 to 2017/18 (detailed in Appendix D-F)
- 6) That Members approve the Treasury Management Strategy and adopt the Investment Strategy, the detailed Counter Party criteria, the Treasury and Borrowing Prudential Indicators (Appendix G)
- 7) That Members approve the Minimum Revenue Provision (MRP) Policy as contained in the Treasury Management Strategy (Appendix G)
- 8) That Members approve the Council Tax (Appendix H-L)
- 9) That Members approve the 2013/14 Pay Policy Statement (Appendix M)

**IMPLICATIONS**

**Legal:**

The Council has a responsibility to determine a legitimate budget and council tax requirement in compliance with statutory deadlines.

**Financial: FIN/18**

The report addresses the financial implications arising from the recommended revisions to the MTFP and the requirement to determine the Council Tax for 2013/14.

**Staffing:**

None arising from this report.

**Equality and Diversity including Human Rights:**

The Equality Act 2010 places a responsibility on Council’s to assess their budget options before taking decisions on areas that could result in discrimination. Where appropriate assessments have been undertaken by the relevant service area.

**Risk Assessment:**

The Local Government Act 2003 requires the Chief Finance Officer to report on the adequacy of reserves and provisions and the robustness of budget estimates as part of the annual budget setting process. An analysis of possible budget risks and comment on the level of reserves are included within the report.

**Climate Related Risks and Opportunities:**

None arising from this report

**Title and Location of any Background Papers used in the preparation of this report:**

The Chartered Institute of Public Finance and Accountancy – The Prudential Code for Capital Finance in Local Authorities (2011 Edition)

The Chartered Institute of Public Finance and Accountancy – Treasury Management in the Public Services, Code of Practice and Cross-Sectoral Guidance Notes (2011 Edition)

The Chartered Institute of Public Finance and Accountancy – Treasury Management in the Public Services, Guidance Notes for Local Authorities including Police Authorities and Fire Authorities (2011 Edition).

The publications are held within the Financial Services team at the Guildhall, Marshalls Yard, Gainsborough

**Call in and Urgency:**

**Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?**

*i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)*

Yes

No

**Key Decision:**

*A matter which affects two or more wards, or has significant financial implications*

Yes

No

# The Financial Strategy

## 1 Executive summary

- 1.1 The Financial Strategy identifies a number of challenges that West Lindsey DC faces over the coming years and sets out the council's response to proactively address those challenges.
- 1.2 The financial outlook for Local Authorities is bleak. With West Lindsey's funding for 2013/14 and 2014/15 being reduced by over £1.2m, this is combined with the announcement of a Spending review that will take place in the first six months of 2013.
- 1.3 It appears clear that, assuming existing public sector spending protections remain in place, the spending review will bring further reductions in central government funding for Local Government with those reductions expected to be similar to those already faced.
- 1.4 Significant reforms are also taking place across Local Government with many of the changes coming in to force on the 1<sup>st</sup> April 2013. These reforms not only place additional burdens on Local Government, but also significantly transfer risk and responsibilities to Local Government which have previously sat with Central Government.
- 1.5 These changes create further unpredictability and increase the uncontrollable nature of the councils resourcing. Localisation of Council Tax support is one example where, although a new policy is in place, there are no guarantees it will negate the impact of funding reductions and increases the Councils reliance on generating income.
- 1.6 Considering the scale of the challenges being faced the proposals and approach set out are not simply about balancing a budget, but are intended to deliver the radical change required to minimise service impact and deliver against social needs or changes in national legislation. To achieve this it is essential that a medium term approach is adopted which considers the position over a 4 to 5 year period.
- 1.7 Within this context the priorities for the Financial Strategy are to maximise available resources through effective and efficient delivery of services; and identify and drive innovative approaches to service delivery and resourcing. This is increasingly important as the resources available become even scarcer and financial pressures continue to mount.
- 1.8 The positive action taken by WLDC means that the Authority is relatively well placed to respond to these challenges. There are however unprecedented times ahead and it is essential that the Council continues to take proactive and sustained action as without this the Councils financial position will not be sustainable in the longer term.

## **2 Context and challenges**

- 2.1 Following a deep recession the UK economy is now experiencing a period of sustained stagnation. Although the medium term outlook is relatively positive for the Private Sector a consequence of low growth is that, public sector receipts remain significantly below public sector expenditure, and in a position which is significantly worse than forecast by the treasury in October 2010.
- 2.2 It is particularly difficult to make accurate predictions about future levels of government funding and when the reductions will occur. However, the period of austerity for Public Services has already been extended by two further years to 2018; the Autumn Statement has announced a further spending review for Local Government in the first six months of 2013 and additional funding reductions in 2014/15.
- 2.3 The clear consensus amongst peers is that in addition to those reductions already faced and announced there will be significant further reductions in the funding provided to Local Authorities to deliver services in 2015/16 to 2018/19.

## **3 Current position**

- 3.1 The positive and proactive action undertaken by the Council has put it in a relatively strong financial position and leaves it well placed to deal with the challenges identified above.
- 3.2 However, the issues highlighted above create a large degree of uncertainty around the future financial resources that the Council will have at its disposal. To combat this and allow early planning and action to be taken estimates of the likely impact have been factored in to scenario planning that will inform our resource planning process.
- 3.3 A potential scenario of The Council's Medium term position is set out below which incorporates the reductions in central government funding, financial pressures and savings identified to date together with the potential implications of the legislative changes and future funding reductions.

Table 1. – Medium Term Financial Forecast

	Zone of unpredictability				
	Zone 1		Zone 2		
	2013/14 £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000
Expenditure	38,141	39,551	41,281	42,920	44,719
Forecast income	-38,169	-38,704	-39,577	-40,742	-41,909
<b>Budget (Surplus)/deficit</b>	<b>28</b>	<b>847</b>	<b>1,704</b>	<b>2,178</b>	<b>2,810</b>
<b>Reserve movement</b>	<b>529</b>				

3.4 Zone 1 covers the period of the finance settlement for 2013/14 and the provisional finance settlement for 2014/15, together with the introduction of the Localisation of Council Tax support and the Business rates retention scheme. Zone 2 adds further uncertainty around continued funding reductions and the transition to Universal credits.

3.5 As can be see from the above table the combination of these factors creates a significant savings (or income generation) requirement of almost £2.8m by 2017/18.

#### 4 WLDC approach

4.1 The Corporate Plan identifies our approach to service delivery and community development. Fundamental to this is our entrepreneurial vision which sets out three strands:

- Innovative and efficient/Greater outcome leaner design (GOLD)
- Coproduction (helping people to help themselves)
- Commercial (more income and other sources of funding)

4.2 Our entrepreneurial approach is underpinned by a series of guiding principles or golden rules which will be applied in utilising and managing the financial resources at the Councils disposal, at a summary level these are:

- Financial Strategy Principles – The intention of which is to drive a robust and sustainable financial position.
- Supporting growth and service delivery – Utilising the Councils resources to drive the growth and sustainability of the District and support the on-going provision of services in line with the Corporate Plan.

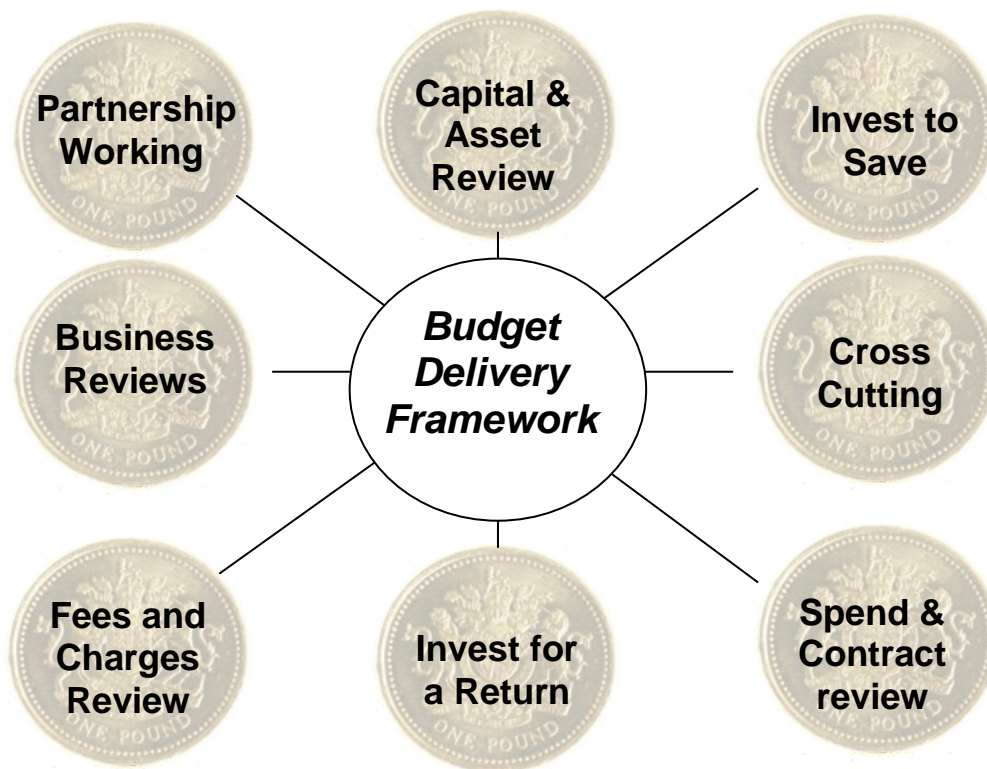


- Financial Management and decision making – ensuring sound and appropriate mechanisms are in place to support robust decision making.

## 5 Budget Delivery Framework

5.1 The delivery framework set out below is not simply about balancing a budget, but seeks to deliver radical change which will minimise service impact and deliver against social needs or changes in national legislation with a focus on generating a social or financial return.

5.2 Significant strands are illustrated below:



5.3 It is recognised that not all the strands of the delivery framework can be delivered simultaneously and that different elements of the framework will deliver varying outcomes throughout the life of the Financial Strategy.

5.4 The focus for year one has been on realising more immediate savings and ensuring appropriate foundations are in place to deliver against these activities and achieve the change in approach necessary to deliver the radical change necessary.

5.5 Significant progress has been made around 'Spend and Contract reviews', which not only deliver significant savings in year, but also identify further opportunities to reduce operating costs and better achieve the Councils outcomes.

- 5.6 In the first year these reviews have focussed on ensuring that the budget provision is appropriate following the organisational review. This has identified cost reductions in the region of £500k and it is anticipated that by further reviews and collaboration significant additional savings can be made.
- 5.7 Alongside this three In Depth Business Reviews have been undertaken in Financial Services, Operational Services and Planning, which have identified a series of opportunities for cost reduction, income generation and partnership working. Where appropriate these opportunities will be pursued with further reviews being undertaken over the life of the MTFP.
- 5.8 An initial review of fees and charges has also been undertaken, which is not only being used as a potential route to increase income but more importantly as a mechanism to create a more commercial focus amongst service areas.
- 5.9 Cross cutting activities such as 'Working where the work is' are also underway which amongst other things will assist the Council in delivering community outcomes and more customer focussed services with reduced resources.
- 5.10 A series of invest to save / invest for a financial return initiatives have also been identified in the year, which provide the opportunity to realise on-going income streams and reduce future revenue costs.
- 5.11 Delivering these activities requires a significant change in approach and mindset amongst staff and the significance of this is highlighted in the 10 key work programmes which have been identified below.

## 6 Work Programme

- 6.1 Within the delivery framework there are ten key work programmes that have been identified as fundamental to deliver the radical change required and a robust financial position. These programmes together with the current position is shown below:

- Finance and welfare reform programme

The new Business rates retention scheme and Localisation of Council Tax support scheme both come into effect on 1 April 2013. These changes significantly increase the risk for Local Authorities in terms of reduced income/additional costs, but they do also provide an opportunity for financial gain if greater than expected increases in business rate growth can be achieved, Council Tax collection rates are better than anticipated or if benefit take up/ generosity reduces.

**Business rate Retention** has seen risk and rewards around changes and volatility in Business rate yields being transferred to the local level. Once the scheme is in place and funding positions are known further consideration will be given around the potential benefits of 'pooling'.

As part of the schemes development a 'safety net' has been put in place, whereby a reduction in retained business rates income of over 7.5% (circa £200k for WLDC) will

be funded. This limits the financial risk associated with reductions in local business rates and provides a degree of certainty around future funding positions.

The next steps are to monitor progress/delivery against scheme expectations with a view to mitigating any medium to long term negative impact and maximising resources going forward.

### **Localisation of Council Tax support**

An approach is in place that is intended to meet the funding gap that has been created by the reduced grant provided by Central Government; however, there are implications in terms of policy decisions as the actual outcomes achieved may well differ to those anticipated as a series of assumptions, primarily collection rates and future benefit levels, have been used in the development of the scheme.

There are also significant implications for the Council's future funding position as the legislative changes impact directly on the Council's tax base and therefore its ability to raise Council Tax. This issue also affects every parish which raises a precept as, despite opposition in the consultation responses, the changes will impact at an individual parish level.

Based on expected rates of scheme take up and the level of Government grant being transferred in year one, the funding gap is expected to be in the region of £150k with mitigating measures in place to this value. However, the position for future years is less clear with funding being reduced and levels of scheme take up being increasingly uncertain.

The mitigating measures reflect a series of estimations primarily around future take up and collection rates for the various scheme/exemption changes. These assumptions will need to be monitored against actual delivery of the scheme expectations with consideration being given to revising the scheme for future years in light of these findings.

An area of serious concern here is that funding for this scheme will be included in the main funding announcements and therefore subject to any future funding reductions.

### **Welfare reform**

A series of changes are being made to benefit provision around eligibility and scheme generosity. West Lindsey District Council is also one of seven English Councils to be awarded pilot status for the proposed implementation of Universal Credit.

The implications of these changes could prove to be significant for West Lindsey's financial position as transferring some, but not all, of the work load could lead to inefficiencies and reduction in grant funding. Currently the grant is £570k and which could be withdrawn or reduced as part of this change.

Going forward work will continue on the Universal Credit pilot with a view to helping shape any future scheme and further changes to 'benefits' and approaches to service

delivery will be monitored with consideration given to the implications for residents of West Lindsey and on the Council's financial position.

- Property and asset utilisation

The outcome is to increase the return on existing and new assets through getting more from the current estate, disposing or improving assets to increase yield or delivering new assets.

The Council holds in the region of £14m of property assets, the most significant elements of which are the Guildhall (new) and Gainsborough Leisure centre. Across the portfolio income of circa £230k is being generated in rental income from these assets (this excludes the leisure centre and income from operating events/activities at the properties) giving a return of just over 2%.

It is intended that the income being generated can be significantly increased and to date activity has focussed on engaging with agents to identify potential uses and opportunities with our existing estate, with this work due to report back in the early part of 2013. There is an expectation that circa £250k of additional income could be generated from the existing estate through £150K at the Guildhall and £100k across the remainder of the estate. If achieved this would double the return to over 4%.

The cultural change driven by the new ways of working is intended to produce a more efficient way of operating which reflects the Council's reduced staffing levels, this together with the resultant office moves have cleared the majority of the floor space originally identified.

The available space within the 'new' Guildhall is being actively marketed through a series of agents, with a rental agreed for part of the building with a social enterprise. Activity to attract potential occupiers will continue. Further savings are anticipated through reductions in postage, printing and travel of between £100k and £150k.

- Green

The focus here is on undertaking energy efficiency measures and installing low/zero carbon technologies in/on Council owned assets in order to reduce overall energy consumption, reduce carbon emissions and save money, and generate income.

It is anticipated that returns of approaching 10% per annum can be generated from the introduction of some 'green energy' technologies, whilst also supporting the Councils wider ambitions. An example would be the development of a 'solar farm' where an investment of circa £2m would generate a return in the region of £200k pa. When considering this type of investment consideration will need to be given to the stability of income streams particularly where these are government backed and could be withdrawn.

This should be a relatively simple project to deliver, but there is a need to be clear of timescales and resource requirements. The Commercial Board will set these and track delivery.

- Empty Homes

The empty homes project contains two distinct elements due to the funding that has been made available by the Homes and Communities Agency (HCA) for empty homes in the South West Ward. It is the short term aim to deliver this project, whilst continuing to develop the longer term project.

The HCA Cluster Funding created an immediate need to utilise the funding in the short term with a target requirement for 10 properties to be brought back into use for 2012/2013.

This project not only supports the Councils regeneration aspirations, but also for each property returned to use New Homes Bonus would be generated equivalent to £1,444 for 2013/14 (split with LCC). Property also presents a relatively secure investment with the potential for appreciation in value.

- Making informed decisions for a sustainable budget – benchmarking and engagement

This strand will focus on the provision of more information on our services in terms of quality and cost to help make decisions on future costs and levels of service delivery.

For instance Waste is high quality, but also high cost; is there scope to reduce costs or should we look at lower quality if we need to live within our means e.g. move from Rolls Royce to Mondeo. This will inform engagement with public over spring / summer to enable political decisions in autumn/winter 2013/14.

- Review of contracts

By the end of April there will be a clear approach in place that will demonstrate the outcomes being sought, a plan for delivering this and how the change process will be managed. This will include establishing targets for the review, the provision of upfront challenge around whether we should be doing this and also opportunities for shared contracts.

- Income and external funding

External funding opportunities are being explored with 'grant finder' tools being used to identify potential income streams to deliver corporate priorities and support communities in helping themselves.

A review of the existing fees & charges has been undertaken. It was not anticipated that this would generate large income streams as major income generating services such as leisure; cemeteries and green waste are either not delivered internally or are not directly charged for.

The initial activity has been more about cultural change and robust financial management in terms of understanding cost / income and their relationships. To this end the first year of work has focussed on understanding the baseline position of services with benchmarking activity taking place around current activity and fee levels.

External funding activity in the year has resulted in income being received approaching £500k. This relates to:

- The Universal credit pilot
  - Council Tax and welfare reform
  - High street innovation fund
  - Portas pilot
  - Town team partners
  - Creative Councils
  - Choosing health
  - Health and wellbeing
  - Flexible support fund
- Future Leisure Provision

A high level review of the Councils leisure contract and provision across the District has been undertaken, which has highlighted a range of potential opportunities and threats.

It is estimated that savings would be available from reviewing District wide provision (circa £50k) and from a longer term contract (circa £100k). An opportunity also exists through better utilisation of spare capacity within Gainsborough, where increased income generated through the investment of circa £500,000 in the gym facilities could be shared between the operator and the Council.

A condition survey of the Gainsborough leisure centre is underway that will inform future provision and maintenance requirements. Decisions around the potential investment and the existing contract for management of leisure facilities will also be required in the short term. It will also be necessary to assess the outcomes of the Central Lincolnshire project and identify a longer term way forward for provision across the District.

- In Depth Business Reviews:

Three reviews have been commenced, from these there appear to be a number of opportunities which will be developed over the coming months with a view to realising additional income or reduce operating costs. These reviews have not delivered savings /income streams for inclusion in this budget round, but the opportunities identified will be developed over the coming months with a view to realising reductions in the Councils bottom line of up to £500k.

- Customer Strategy.

The level of customer service across the Council will have a significant impact on the net cost of service in a number of areas. As such this work stream has initially concentrated on a priority service with high failure demand (Planning) with a view to reducing this failure, increase satisfaction/enhance the customer experience and ultimately reduce cost and increase income.

A working group has been established with progress and findings being reported through Challenge and Improvement Committee. The findings from this work will be used to develop solutions in other services as appropriate

To date £25k of ongoing savings have been identified through an invest to save proposal which will be delivered in the 2013/14.

## 7 Key challenges and tensions

- 7.1 As resources are limited, the preparation of the Financial Strategy involves some hard choices in the face of a number of conflicting tensions.
- 7.2 A key challenge is balancing the level of spending against the level of taxation. In recent years the Government has made offers of a Council Tax freeze grant, this has helped to keep Council Tax levels down, but also has the potential to build up issues in the medium to long term as it creates a requirement to generate income or savings in the future.
- 7.3 The first offer (made for 2011/12) was for a grant equivalent to a 2.5% increase in Council Tax (£144k) to be paid for four years. This was followed by one off offer of 2.5% for 2012/13.

	2011/12 £'000's	2012/13 £'000's	2013/14 £'000's	2014/15 £'000's	2015/16 £'000's
Freeze 1 (2011/12)	144	144	144	144	-
Freeze 2 (2012/13)	-	144	-	-	-
Freeze 3 (2013/14)	-	-	55	55	-
<b>Total receivable in year</b>	<b>144</b>	<b>288</b>	<b>199</b>	<b>199</b>	<b>0</b>

- 7.4 To put this in context for every 1% Council Tax increase, income in the region of £55,000 would be generated. Therefore the table below shows the contrast between the Freeze grants taken/proposed and the position if a 1% or 2% Council Tax increase had been adopted.

	2011/12 £'000's	2012/13 £'000's	2013/14 £'000's	2014/15 £'000's	2015/16 £'000's
Freeze available	144	288	199	199	0
Assumed 1% increase	55	110	165	165	165
Assumed 2% increase	110	220	330	330	330

- 7.5 Considering the wider economic environment the previous freeze grant offers have been attractive, however, the longer term implications of this will need to be carefully considered for future years.
- 7.6 The current freeze offer of 1% for two years is coupled with the Secretary of State setting the level at which a referendum would be triggered for 'excessive' Council Tax increases, for 2013/14 this has been set at 2%.

- 7.7 The key issue to be weighed up is the medium to long term impact on the Council resulting from accepting the freeze grant offer and the compound nature of such a decision against the benefit received by Council Tax payers of not experiencing an increase in Council Tax. However, the relatively small impact that an increase would have on individual households (2% being roughly equivalent to 7p per week on a Band D) would need to be considered.
- 7.8 Future financial challenges may require difficult decisions regarding levels of services. This means ensuring diverse interests of different community and citizens needs are met. It is proposed that the Council does more work to engage citizens and communities, similar to engagement events, surveys and citizen panel events in 2010.
- 7.9 This engagement work would be informed by information on key services and how they benchmark. The events would take place from April to July 2013. This information would then assist members in making decisions to set the long term budget and spending within our means as a result of reductions in government funding.
- 7.10 It is proposed that the member forum plays a role in providing a steer to inform Committees and Council decisions. This will present an opportunity for members to be engaged from all political parties.
- 7.11 Other relevant interested bodies who will also need to be engaged are partners such as the Police, Health and County Council. This is important as we also need to influence and shape the impact of their reduced budgets and work together on designing more preventative and integrated services.
- 7.12 The Council makes continual assessments of the financial risks associated with its activities and mitigates most of the risk by using provisions, earmarked reserves and general reserves.

## 8 Risks

**Risk:** A principal source of the Council's funding is from Central Government. This funding is under review and is expected to continue to reduce over the medium term which together with the newly introduced Business Rates Retention policy provides uncertainty around future resourcing levels. No information has been provided for subsequent years, which will be influenced by the Local Government resources review.  
*Mitigation:* The Council has invested in the development of the Entrepreneurial Council is aimed at making us less grant dependent with our approach to Localism helping people to help themselves and be less dependent on state support.

**Risk:** Services may not have fully identified spending pressures for forward years of the MTFP.

*Mitigation:* All Heads of Service carrying out effective horizon scanning with profile of service demands (past and future).

**Risk:** The Council could be faced by new statutory requirements where a new service or level of service must be provided, but is not supported by external funding. Due to



the lean nature of the Council, resources will not be available to accommodate this and it could impact on priority services.

*Mitigation:* More proactive preparation (e.g. universal credit pilot) where we adapt prior to introduction and influence national legislation. The availability of general reserves will also help smooth any initial financial impact, pending any reallocation of resources.

**Risk:** Meeting capital receipts targets which are an integral part of financing the capital programme.

*Mitigation:* regular monitoring of progress; contingency planning.

**Risk:** The cultural change and capability required to deliver against the Councils Entrepreneurial aspiration may not be realised as quickly as the financial cuts, as changes in business models can take large organisations a number of years to realise regardless of the sector.

*Mitigation:* the project will be run through the Council's project management framework to ensure issues are raised and escalated at an early stage for consideration.

# The Medium Term Financial Plan 2013/14 To 2017/18

## 1 Introduction

- 1.1 The purpose of the Medium Term Financial Plan (MTFP) is to set a robust overall framework for the Council's spending plans over the next five years in supporting the delivery of the Corporate Plan.
- 1.2 The main objectives of the Medium Term Financial Plan are
  - To look to the longer term to help plan sustainable services and budgets and help ensure that the Council's financial resources are sufficient to support delivery of the Corporate Plan.
  - The MTFP is designed to allow members to make more informed financial decisions by allowing them to assess the impact of policy changes on the Council's financial position, over a four year period.
  - To provide a single document to communicate the financial context, aims and objectives to staff and stakeholders and support working with partners.
- 1.3 The report therefore incorporates the following:
  - An overview of the existing economic constraints and resulting implications.
  - An overview of the Revenue budgets originally approved for 2012/13.
  - Revenue budgets proposals for the medium term, 2013/14 – 2017/18 and proposed Council Tax.
  - An overview of the Capital budgets originally approved for 2012/13.
  - Detailed Capital programme proposals for the term 2013/14 – 2017/18

## 2 Economic climate and Background to the budget cycle

- 2.1 The Council's medium term financial plan has been formulated within the context of a weak national economy, high levels of national debt and low interest rates with the UK and international economies struggling to come out of recession. Forecasters are expecting a slow general economic recovery and it is also expected that Public Sector financing will be tight and will remain in recession for many years to come.
- 2.2 Interest base rates now stand at 0.5%, the lowest level ever in the history of the Bank of England which was created in 1694. The economy is now showing signs of recovery; however, ongoing uncertainty is likely to slow the recovery.
- 2.3 The medium term financial plan will therefore need to remain flexible to respond to any opportunities or threats that the external environment will present.

### **3 What are the different types of funds the Council holds**

- 3.1 At any one time the Council will hold a certain amount of 'cash in the bank' that is not there to use in perpetuity. Generally the types of cash which the Council would hold are:
- 3.1.1 Monies collected on behalf of others bodies, such as the Council Tax of major preceptors and the Government and County Council's element of NNDR etc.
  - 3.1.2 Grants and contributions received for specific projects which have not yet been expended, i.e. the Portas Pilot funding which simply flows through the Council's accounts to the designated source and which we would have no or little control over.
  - 3.1.3 Residual cash balances – the timing differences between the revenue income receipts, i.e. the Government Grant called Revenue Support Grant (RSG), Benefits Subsidy, WLDC element of Council Tax and fees and charges (Totalling £47m for 2012/13), and the expenditure incurred in delivering services (Totalling £46m).
  - 3.1.4 Capital and Revenue Reserves. These are like savings, that once used will not be replenished. These funds are used for various activities such as
    - a. Special projects, such as invest to save which will generate future savings
    - b. Contingencies, with increased focus on income which is less controllable than a fixed grant these funds need to be higher. This is especially the case with uncertainty in the economy which directly affects Building Control, Land Charges and Planning income. Equally with the move to Business rates being devolved, if the level of economic activity predicted does not take place then a contingency for 2013/14 alone will need to be £250k. It is also expected that further reductions to Government Grant will be announced after the central Government Spending Review in 2013 for future years
    - c. Capital Receipts are designated for capital purposes only and cannot be transferred to revenue. It is to be used for major refurbishments, purchase of refuse vehicles or computer equipment, but it cannot be used for things such as day to day maintenance or operating costs

### **4 Local Government Finance Reform and Settlement 2013/14 – 2014/15**

- 4.1 The Local Government Finance Settlement (England) 2013-14 to 2014-15 announced a two-year settlement for local government in England. This gives local government a degree of certainty about its Formula Grant position for the coming financial year.
- 4.2 There have been a number of significant changes between the basis of the Settlement 2012-13 and that of 2013-14. For 2012-13 the main components were a top-up grant called Revenue Support Grant (RSG), and a share of funding from

the Business Rate Pool were distributed on a four needs model – Relevant Needs Amount, Relevant Resource Amount, Central Allocation and Floor Dampening

- 4.3 The principal change for 2013-14 and future years is that there will no longer be a share from the National Pool. Instead the estimated yield from Business Rates will be shared between the Billing Authority (West Lindsey District Council 40%), the Precepting Authority (Lincolnshire County Council 10%) and the Government 50%. Growth in Business Rates can result in increased funding for the local authorities concerned. However, they will share any reduction in Business Rate yield. Such losses and gains will be subject to separate “Safety Net and Levy” arrangements to reduce potential volatility of local authority funding under the new system, effectively limiting the potential gain or loss in any one year.
- 4.4 Under the Business Rates Retention element of local government funding the provisional settlement figures published will no longer provide guaranteed funding levels, but rather the starting point within the scheme. Ultimately, the level of business rates collected in 2013/14 will determine the funding received for this element of their funding. An outline of how the new system will work along with key funding are explained below:
- 4.4.1 Under the proposed system, a start-up funding assessment is determined in the same way as Formula Grant was previously through the four block model.
- 4.4.2 The start-up funding assessment is then split between Revenue Support Grant (RSG) and Business Rates Retention (expressed as Baseline Need). The level of RSG is guaranteed throughout the year, whilst the Baseline Need element is not.

**Start-up funding allocation = RSG plus Baseline Need**

- 4.4.3 To fund the Baseline Need element, local authorities each have an expected level of Non Domestic Rates (NDR) that is to be collected (NDR Baseline). Due to differences between Baseline Need and the level of business rates collected by individual authorities, there is a further adjustment required.
- 4.4.4 For authorities with a Baseline Need that is higher than their NDR Baseline, a Top Up grant is required (this is also guaranteed). Whereas, for authorities with a baseline need that is lower than their NDR Baseline, a Tariff is paid to central government i.e.

**Baseline Need = NDR Baseline plus Top Up OR less Tariff**

- 4.4.5 Those authorities that see a higher level of NDR income, compared to their NDR Baseline, should be rewarded through the scheme, as they will be able to retain an element of the associated increased NDR revenues. However, authorities that have a lower level of NDR income will see decline in their business rates and relative reductions in resources. The new scheme also has a damping mechanism in place to limit individual gains/losses. The system uses a Safety Net (to limit losses) which will be funded through a levy (on disproportionate gains).

- 4.4.6 If authorities were to collect business rates at their NDR Baseline amount, the level of resources that they would receive (through NDR income and RSG) will be at their start-up funding assessment (i.e. they have neither lost nor gained from the business rates retention scheme).
- 4.5 Total business rates to be collected by all billing authorities in England for 2013/2014 ('the Estimated Business Rates Aggregate') is £21,797,108,887. This figure provides the starting point for determining Individual Authority Business Rates Baselines. Central and local shares are confirmed as 50% local and 50% central government. The 50% local share is then apportioned between local authorities based on the last two years rates income and then used to work out top-ups and tariffs. Local authorities will keep a minimum of 25% of business rate income, i.e. the levy is capped at 50%.

#### Total Funding

2013/14	£m
Business Rates Baseline	10,888.02
Tariffs and Top-Ups	10.54
Revenue Support Grant (RSG)	15,175.40
<b>Total Funding</b>	<b>26,073.95</b>

- 4.6 The allocations announced in the 2013/14 Finance Settlement for West Lindsey District Council are:

Start-Up Funding Assessment	2013/14 £m
Revenue Support Grant	4,017
Baseline Need	2.641
<b>Start-Up Funding Assessment</b>	<b>6.658</b>

- 4.7 As part of this allocation West Lindsey District Council is subject to a tariff as set out below:

Top up / Tariff Figure	2013/14 £m
Baseline Need	2.641
NDR Baseline	5.974
<b>Tariff Amount</b>	<b>(3.333)</b>

- 4.8 Based on these figures the Councils safety net will be set at £2.443m for 2013/14, this means that the Councils retained business rates can fall by £198k or 7.5%

before the safety net would come into effect. Conversely should an increase in business rates be experienced the Council would retain 40% of any increase (with 50% being subject to a levy and 10% going to Lincolnshire County Council).

## **5 2012/13 Probable Outturn**

### **5.1 Revenue**

- 5.1.1 Members are no doubt aware of the on going improvements made to the budget and performance monitoring process. Policy Committees receive regular updates of revenue and capital spends with the focus on the year end outturn position. Budget holders review monthly budget management reports and Core Management Team review summary details every month.
- 5.1.2 This process has allowed more accurate predictions of the likely outturn and therefore allows the Council to make further investments into priority services or take remedial action where appropriate.
- 5.1.3 Initial indications are that the Council is likely to outturn with an in year surplus in the region of £240k in addition a budgeted contribution of £30k will be added to the General Fund. The main variances being due to higher than anticipated Planning Fee income, employee savings realised due to the organising for delivery project, reductions in re-negotiated contract costs, and net of income pressures of £100k within Building Control and Land Charges.

### **5.2 Capital**

- 5.2.1 The Capital Programme, as it currently exists has been updated to take account of current slippage and future spending profiles.
- 5.2.2 The revised anticipated outturn is £3.169m, which will result in £2.515m being carried forward in to the 2013/14 capital programme. The main elements of this carry forward are:

Slippage in the Capital programme is expected to occur in a number of areas, namely Growth Point, Strategic Housing (schemes being developed), Rural Broadband (BDUK) delays due to EU approval for state aid. In addition £1.2m is awaiting schemes to be identified as part of the Invest to Save - Property Assets. Detail of the progress with the programme agreed in March 2012 has been provided to Policy and Resources Committee in the periodic monitoring reports

## **6 2013/14 Revenue Budgets and Fees and Charges**

### **6.1 The Council's Financial Strategy & Plan**

- 6.1.1 The Council's Financial Strategy was updated in 2012 to reflect the environment in which the Council is operating. This included updating the Financial planning principles or 'Golden rules', which underpin a robust financial position within the

economic and financial context we are operating in (full detail of the principles is attached at Appendix C).

6.1.2 These financial principles have enabled the Council to move to an extremely robust financial position. This has helped to drive out efficiency, control spending and to be proactive in its approach to financial management. Resulting in low levels of Council Tax increases, whilst allowing investment in priority areas and maintaining a prudent level of general and specific reserves.

6.1.3 Going forward there will need to be a much greater emphasis on the growth and prioritisation elements of these principles as without it the Council's financial position will be threatened and front line services more adversely affected.

## 6.2 Service Revenue Budgets 2013/14 –2017/18

6.2.1 The Medium Term Financial Plan reflects the economic climate, the financial planning principles and addresses identified service pressures and issues. The plan:

- Targets resources to achieve the greatest positive impact.
- Looks to the longer term to plan for sustainable services and budgets and the maintenance and improvement of priority services.
- Pursues efficiency to make best use of the Council's assets – funds, land, buildings, staff and information technology.
- Supports partnership working to secure best outcomes for the benefit of local communities.

## 6.3 Process and Base Budgets

6.4 In addition to reviewing next year's budgets, departments were also requested to look across the term of the MTFP and try and identify likely expenditure spikes as a result of issues such as, increasing demand, contract renewals, changes in legislation etc. to enable future cost pressures to be identified and therefore planned for by Members.

6.5 Where additional expenditure and unavoidable costs are identified Services try to accommodate these extra costs by working more efficiently, generating extra income or reducing base budgets in non priority areas. These items of additional expenditure and unavoidable costs together with savings have been built in to the base budgets.

6.6 The base budgets have been subject to, where relevant, an increase of 1% for pay and 0% price inflation. Where a future inflationary increase is known to be above the general rate of inflation then the higher rate has been used e.g. contract hire & maintenance, software support etc.

6.7 The work undertaken in this and previous years has put WLDC in a relatively strong financial position as the savings identified have been realised and the assumptions used have held as being realistic. This resulted in a relatively stable position for 2013/14, it is however, important that the Council maintains its proactive approach and takes positive and early action to maintain the sustainable budget position which in this year is being proposed with a small number of additional expenditure and saving items included.

6.8 However, there are a number of issues/uncertainties which need to be addressed over the next 12 months. Primarily around financial uncertainty:

- The grant settlement beyond 2014/15 is unknown but is widely expected to be 'tough' with reductions of around a 30% reduction in central government being predicted over the subsequent four years; we have currently modelled a cut of 7% pa from 2014/15
- The introduction of the Business rates retention scheme, which will fluctuate to reflect changes to the amount collectable and be subject to limits around the amount of business rates which can be retained
- The Localisation of Council Tax support also creates further uncertainty over the level of Council Tax that will be raised and collected in any given year
- In addition income is being hit and demand for services is increasing

## 7 Reserves

7.1 The Councils reserves are held for a variety of reasons and are an essential part of good financial management. They help cope with unpredictable financial pressures and plan for future spending commitments. Having the right level of reserves is important. Where councils hold very low reserves, there may be little resilience to the current financial shocks and sustained financial challenges being faced.

7.2 Reserves enable councils to:

- Manage variations between their planned and actual budgets that result from unpredictable spending and income; and
- Plan their finances strategically to support their activities over the medium and long term.

7.3 In line with this the Council expects to hold £9.6m in funds which have been set aside for the purposes shown below:

<b>Purpose held</b>	<b>Est. Balance as at 31/3/13</b>
Budget smoothing	429,110
Capital funding	1,812,550
Carry forward grants	34,356
Contingency/insurance	230,305



Economic development/Growth/Housing	3,709,457
Invest to save	2,904,198
Service investment	488,724
<b>Grand Total</b>	<b>9,608,699</b>

- 7.4 The table above shows the emphasis on Growth and invest to save activity together with an increasing requirement for 'contingency' funds. These are essential elements of robust financial management as government funding is reduced and more reliance is placed on volatile income sources such as Building Control, Land charges, Planning fees and Business rates; all of which are interrelated.
- 7.5 In line with best practice the Council will continue to review its specific reserves each year to ensure their continuing requirement. A review was undertaken in year with a number of reserves being returned to the General Fund and further reserves being established.
- 7.6 At this time it is not considered appropriate to return any further specific reserves to the general fund balance. A further review will be undertaken as part of the year end processes. This review will include any remaining balance on reserves which are currently expected to be utilised during 2012/13.
- 7.7 General Fund balances are estimated to be £2.6m at 31 March 2013. These can be supplemented by £9.6m of earmarked resources. The aggregate total, therefore, is £12.2m. This is considered adequate in view of the size of the Council's revenue budgets and the profile of the Capital programme.
- 7.8 Current spending plans would indicate that over the short term the general fund balances would remain at an acceptable level and in line with the Financial Planning Principles, although further action is required to deliver the savings required to maintain a sustainable financial position.
- 7.9 The 2013/14 Base Budget proposes to create new Earmarked Reserves for the following purposes:

New Homes Bonus £1,082k  
Business Rates Volatility £250k  
Redundancy Contingency £500k  
Supporting vulnerable communities £300k

## 8 Fees and charges (Appendix B)

- 8.1 Where permitted fees and charges have generally been increased in line with inflation unless budget managers have specifically requested different levels. Many of the Councils fees are statutorily set, in which cases the level of charge is beyond the Councils control for example, Planning fees.
- 8.2 In those areas where fees are set locally the corporate Fees and Charges and Concessions policy is utilised. The aim of the policy is to address the requirement

for a corporate approach to the issue of fees and charges and to provide clear guidance on:

- The setting of new fees and the framework within which existing charges should be reviewed.
- How fees and charges can assist in the achievement of corporate priorities.
- Our approach to cost recovery and income generation from fees and charges.
- Eligibility for concessions.

- 8.3 The policy recognises that although full cost recovery will be the customary approach, this will not be appropriate in all circumstances and the amount charged will need to be a reflection of a range of issues including; the impact on corporate priorities, market conditions and the cost of collection to name a few.
- 8.4 Both Committees' have received details of their proposed fees and charges for 2013/14 and work is on-going to bring these fees and charges in to line with this policy.

## **9 Capital Programme 2012/13 - 2017/18**

- 9.1 The main changes to the programme presented to the Council last year are:

Approved carry forwards of £2.515m mainly due to strategies being finalised and schemes being identified.

Full details of the Capital programme are shown at Appendix D.

- 9.2 Capital Reserves (Appendix E)

Reflects the capital resources which are estimated to be generated during the Medium Term Financial Plan.

- 9.3 Capital Receipts Statement (Appendix F)

The Council does not currently raise funds by borrowing to fund its capital spending and therefore is relying on using the monies obtained from asset disposals to meet its capital programme funding requirements.

Appendix F sets out the estimated capital receipts position over the course of the presented capital programme.

- 9.3.1 Following the amendments to the programme noted in section 6.1 and taking into account estimates of income from future sales of the Council's assets the balance in the Capital Receipts fund is estimated to stand at £382k at 31 March 2018.

9.4 Previously the approach around capital, and more specifically maintenance issues, has been somewhat reactive in nature; for future years the approach for developing the capital will seek to be more proactive and seek to horizon scan and highlight issues which may occur and build these in to the programme.

## 10 Council Tax 2013/14 (Appendix H-L)

10.1 The level of Council Tax is considered in line with the impact on council tax payers, economic instability, settlement figures, potential capping, the impact on the Council's balances and the wish to invest in priorities.

10.2 Over a number of years the increases in Council Tax have reduced with the Governments freeze grant accepted in the last two years. In making these decisions Council has been mindful of the factors highlighted above; considering the financial pressures faced moving forward Council will need to be increasingly mindful of the financial implications of its Council Tax decisions.

10.3 The Secretary of State has powers to impose limits on the rate of Council tax increases imposed by Local Authorities, for 2013/14 this limit is set at 2%. If the Council wished to increase Council Tax above this level there would be a requirement to hold a referendum. The cost of such a referendum would be broadly equivalent to a 2.5% increase in Council Tax, at this time it would be advised that any increase be below the level at which a referendum would be triggered.

10.4 The Council's decisions on council tax increases in the last six years are set out in the table below.

**Table 3 WLDC Council Tax Changes**

	<b>Band D £</b>	<b>Increase £</b>	<b>Increase %</b>
<b>2007/08</b>	179.55	5.04	2.9
<b>2008/09</b>	184.68	5.13	2.9
<b>2009/10</b>	187.65	2.97	1.6
<b>2010/11</b>	188.55	0.90	0.5
<b>2011/12</b>	188.55	0	0
<b>2012/13</b>	188.55	0	0

10.5 There has been no increase in Council Tax since 2010/11 as the Council chose instead to benefit from the Council Tax Freeze Grant, which was equivalent to a 2.5% council tax increase (£0.144m) in order to allow for a freeze in Council Tax levels. The government announced that this grant in respect of 2011/12 will be paid for each year of the 2010 Comprehensive Spending Review i.e. 2011/12 to 2014/15. In respect of increases for 2012/13 the government announced that they would provide a 'one off' grant equivalent to a 2.5% council tax increase to councils who freeze their council tax, in effect ensuring a zero council tax increase. For West Lindsey this equated to a grant of £0.144m.

10.6 However, the council tax debate needs to be put in context here, as the amount of tax levied by West Lindsey equates to approximately 13% of the average bill. In 2012/13 a Band D council tax of £188.55 was levied by the Council. The proposal for a 2013/14 increase, in real terms, of 1.48%, equates to £2.79 per year, or 5.4p per week. The composition of the proposed Council Tax charge by property valuation band, excluding parish precepts, is set out in the table below for information.

**Table 4 Council Tax Charges by Band 2013/14 (excludes parish precepts)**

<b>Band</b>	<b>West Lindsey DC</b>	<b>Lincolnshire CC</b>	<b>Police &amp; Crime Commissioner Lincolnshire</b>	<b>Aggregate Council Tax</b>
<b>A</b>	127.56	710.46	126.72	<b>964.74</b>
<b>B</b>	148.82	828.87	147.84	<b>1,125.53</b>
<b>C</b>	170.08	947.28	168.96	<b>1,286.32</b>
<b>D</b>	191.34	1,065.69	190.08	<b>1,447.11</b>
<b>E</b>	233.86	1,302.51	232.32	<b>1,768.69</b>
<b>F</b>	276.38	1,539.33	274.56	<b>2,090.27</b>
<b>G</b>	318.90	1,776.15	316.80	<b>2,411.85</b>
<b>H</b>	382.68	2,131.38	380.16	<b>2,894.22</b>

11.6 The required resolutions to determine Council tax levels and all other relevant supporting information can be found in Appendices H to L

## **11 Consultation**

11.1 The Council has also undertaken a budget consultation exercise with members of the Citizens panel and other individuals. The main aims of the event were raise awareness around our financial position, consult with residents on the Localisation of Council tax support for 2013/14 and to raise awareness and involvement around our Localism initiatives.

11.2 The majority of those attending understood the pressure on resources and supported the need to increase Council Tax. With regard to future years a more comprehensive set of events will be held to identify priorities and where savings can be made.

## **12 Icelandic Investments**

12.1 The Council had original deposits of £7m with three Icelandic Banks which failed during the 2008 financial crisis. Estimated recoverable amounts are now 100% for Landsbanki (£4m) and Glitner (£1m), with 88% for Heritable (£1.8m). Whilst actual amounts received now total £4.23m, a further £0.2m is being held in an Escrow account awaiting currency controls to be lifted. The remaining balance of the Heritable investment is anticipated to be received by April 2013 and the

current repayment schedule for Landsbanki investments is 7% per annum up to December 2019 as assets are liquidated.

12.2 This situation is being closely monitored and regular updates will continue to be provided to Members through the quarterly monitoring reports to Policy and Resources Committee.

### **13 Summary Budget Position**

13.1 The budget positions stated and laid out in Appendix A (Revenue) and Appendices D to F (Capital) are based on sound methodologies. As such these estimations are robust and are in accordance with current guidance and best practice.

13.2 Despite the current economic uncertainty and issues around Local Government reform the Council remains in a stable financial position. Work will continue to be undertaken to ensure that the Council is in a sound position and able to deal with a deepening or continuation of the current recession and the anticipated funding reductions.

### **14 Treasury Management Strategy – Capital and Prudential Indicators and MRP Policy**

14.1 The Local Government Act 2003 requires the Council to adopt the CIPFA Prudential Code (2011) and produce prudential indicators. The Prudential Code and the revised CIPFA Treasury Management Code of Practice and Cross-Sectoral Guidance Notes (2011) were adopted in March 2012. This report revises the prudential indicators for 2012/13, and estimates 2013/14 to 2015/16. Each indicator either summarises the expected activity or introduces limits upon an activity, and they are intended to show the affordability and prudence of the Council's underlying capital finance planning.

14.2 The Council is required to set aside funds to repay any outstanding borrowing each year through a revenue charge (the Minimum Revenue Provision – MRP). Regulations have been issued which require full Council to approve an MRP Statement in advance of each year and the statement is shown in Appendix G section 2. It is unchanged from the previous year.

14.3 The Council is asked to adopt the following capital expenditure and external debt prudential indicators as explained at Appendix G section 2:

- i. Capital expenditure plans and how they will be financed
- ii. Capital Financial Requirement or underlying borrowing need – effectively the financing plans for the capital programme
- iii. Affordability of the capital plans as measured by the ratio of financing costs to the net revenue stream and the incremental impact of the capital decisions on the Council Tax.

iv. Authorised and operational limits on the amount of debt

- 14.4 The prudential indicator in respect of treasury management is that the Council has adopted the CIPFA Treasury Management Code of Practice and Cross-Sectoral Guidance Notes (2011). The significant revisions to this code are the inclusion of financial derivatives and a requirement on authorities to check the statutory powers for using such instruments.
- 14.5 The investment strategy at Appendix G section 3 sets out the Council's criteria for choosing investment counterparties and limiting exposure to the risk of loss. This strategy is in accordance with the CLG Investment Guidance and also has been reviewed by Governance and Audit Committee on 20 December 2012.
- 14.6** Since the review by Governance and Audit Committee, changes have been made to the maturity profiles of debt as, whilst not currently required, should any future business case for capital investment schemes be approved which require borrowing finance, then these limits need to be set. Any use of the limit/facility would be reported to P&R Committee for approval of the business case\investment prior to undertaking any borrowing for these purposes.

## **15 Pay Policy Statement**

- 15.1 Under section 40 of the Localism Act, Council must approve and publish a Pay Policy Statement for each financial year. Pay policies can be amended during the financial year and full Council or a meeting of Members must be offered the opportunity to vote before large (£100k or above) salary packages are offered. Following the Hutton Review of Fair Pay in Local Authorities on Data Transparency, authorities are now disclosing their pay multiple i.e. the ratio between the highest paid employee and the median earnings level with the organisation. This data will inform the annual review of the Pay Policy Statement in future years. The draft Pay Policy Statement for 2013/14 is set out at Appendix M and recommended for approval.

APPENDIX A

The General Fund Medium Term Financial Plan 2013/14 to 2017/18

Revenue Budget Summary 2013/2014 - 2017/2018					
	BASE BUDGET 13/14 £	BASE BUDGET 14/15 £	BASE BUDGET 15/16 £	BASE BUDGET 16/17 £	BASE BUDGET 17/18 £
Prosperous Communities Committee	4,139,170	4,273,440	4,533,290	4,483,610	4,653,870
Policy & Resources Committee	8,781,040	8,910,890	9,088,980	9,412,890	9,557,310
Net cost of service	12,920,210	13,184,330	13,622,270	13,896,500	14,211,180
Capital Accounting Adjustment	(962,070)	(873,350)	(808,100)	(874,000)	(788,510)
Committee Totals	11,958,140	12,310,980	12,814,170	13,022,500	13,422,670
Parish Precepts	1,399,149	1,427,130	1,455,670	1,484,780	1,514,480
Interest and investment income	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Capital Expenditure charged against General Fund	804,400	800,000	544,000	236,000	136,000
Net Operating Expenditure	13,961,689	14,338,110	14,613,840	14,543,280	14,873,150
Transfers to / (from) Balances	(802,423)	0	0	0	0
Transfers to / (from) Specific Reserves	1,359,053	(769,400)	(605,200)	(203,800)	(103,800)
Amount to be met from Government Grant or Council Tax	14,518,319	13,568,710	14,008,640	14,339,480	14,769,350
<b>Funding</b>					
Revenue Support Grant	4,017,417				
Retained NNDR	2,640,742				
Collection Fund surplus	86,390				
Parish Councils Tax Requirement	1,399,149				
New Homes Bonus	1,082,853				
<b>Council Tax Requirement</b>	<b>5,291,768</b>				

Note: Capital Expenditure charged against General Fund is the element of the Capital Programme to be financed from revenue resources (as detailed at Appendix D), and the costs which are met by means of Transfers from Specific Reserves.

## APPENDIX B

Note: VAT Rates OS = Outside Scope, S = Standard 20%, X = Exempt, Z = Zero Rated 0%

<b>Policy and Resources Committee</b>	<b>Central &amp; Democratic Services</b>						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2012/13 £	%	£	2013/14 £	£	£	
<b>Property Name Changes:</b>							
Postal name of a property which does not have a number	£61.00	2.50%	£1.50	£62.50	£0.00	£62.50	OS

<b>Policy and Resources Committee</b>	<b>Central &amp; Democratic Services</b>						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT rate included
	2012/13 £	%	£	2013/14 £			
<b>Statutory Charges</b>							
Public Path Orders, i.e. Minimum Charge	£500.00	0.00%	£0.00	£500.00	£0.00	£500.00	OS
Diversion Orders Maximum Charge	£1,500.00	0.00%	£0.00	£1,500.00	£0.00	£1,500.00	OS
Plus actual advertisement costs							
Access to records under the Data Protection Act	£10.00	0.00%	£0.00	£10.00	£0.00	£10.00	OS
Inspection of background papers to committee reports	£5.00	0.00%	£0.00	£5.00	£0.00	£5.00	OS
<b>Non - Statutory Charges</b>							
Annual subscription for Planning Services	£195.00	0.00%	£0.00	£195.00	£39.00	£234.00	S
agenda, reports and minutes. Other Committees	£59.21	0.00%	£0.00	£59.21	£11.84	£71.05	S
Photocopying (where no other charge applies) Per side of A4(colour)	£0.17	0.00%	£0.00	£0.17	£0.03	£0.20	S
Per side of A4(black/white)	£0.08	0.00%	£0.00	£0.08	£0.02	£0.10	S

<b>Policy and Resources Committee</b>	<b>Central &amp; Democratic Services</b>						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2012/13 £	%	£	2013/14 £	£	£	
<b>Revenues *</b>							
Court costs added to Council Tax accounts.	£70.00	7.20%	£5.00	£75.00	£0.00	£75.00	OS
Court costs added to NNDR accounts.	£70.00	21.40%	£15.00	£85.00	£0.00	£85.00	OS

\* Charges agreed with Magistrates



## APPENDIX B

Policy and Resources Committee	Central & Democratic Services						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2012/13 £	%	£	2013/14 £	£	£	
<b>Room Hire:</b>							
Hire of Chamber, Trent &							
Up to four hours	£111.90	2.5%	£2.80	£114.70	£22.94	£137.64	S
Additional hours (or part)	£28.00	2.5%	£0.70	£28.70	£5.74	£34.44	S
(Charge reflects an hourly Refreshments available and							

Policy and Resources Committee	Central & Democratic Services						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2012/13 £	%	£	2013/14 £	£	£	
<b>Electoral services (Statutory):</b>							
Letters confirming elector's register	£12.00		£0.00	£12.00	£0.00	£12.00	OS
Copy of "old" electoral registers	£50.00		£0.00	£50.00	£0.00	£50.00	OS
Sales of Electoral Registers	£10.00		£0.00	£10.00	£0.00	£10.00	OS
- Per thousand names or part	£5.00		£0.00	£5.00	£0.00	£5.00	OS
- Concession	£0.25		£0.00	£0.25	£0.00	£0.25	OS
Supply of Computer Data	£20.00		£0.00	£20.00	£0.00	£20.00	OS
- Per thousand names of part	£1.50		£0.00	£1.50	£0.00	£1.50	OS
- Concession (minimum fee £30.00)	£1.80		£0.00	£1.80	£0.00	£1.80	OS
Address/Elector labels							
- Per thousand names or part	£25.00		£0.00	£25.00	£0.00	£25.00	OS
- Concession	£12.00		£0.00	£12.00	£0.00	£12.00	OS
Inspection of Return of Declaration of Election expenses	£1.50		£0.00	£1.50	£0.00	£1.50	OS
Copy of a Return of Declaration of Election Expenses							
- Per side	£0.20		£0.00	£0.20	£0.00	£0.20	OS



## APPENDIX B

Prosperous Communities Committee		Markets							
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT	VAT rate included
		2012/13 £	%	£	2013/14 £	£	£	£	
<b>Gainsborough Market</b>									
Tuesday Market		£17.50			£17.50	£0.00	£17.50		X
Saturday Market		£15.10			£15.10	£0.00	£15.10		X
Vending Vehicles		£25.50			£25.50	£0.00	£25.50		X
<b>Discounts per Pitch</b>	Registered Trader	£1.50			£1.50	£0.00	£1.50		X
	Registered Vending Van	£2.00			£2.00	£0.00	£2.00		X

Prosperous Communities Committee		Strategic Housing							
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT	VAT rate included
		2012/13 £	%	£	2013/14 £	£	£	£	
Mandatory HMO Licence		£382.30	2.50%	£9.60	£391.90	£0.00	£391.90		OS
Enforcement charges	Hourly charge	Based on cost of officer carrying out work as per							
	Maximum Charge as per 1996 Housing Act				£300.00	£0.00	£300.00		OS

## APPENDIX B

Prosperous Communities Committee		Land Charges							
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT rate included
		2012/13 £	%	£	2013/14 £				
<b>Statutory Charges</b>									
Personal Search in the Register Per additional parcel (maximum of £16) Office copy		These charges no longer exist							
Access to data	Access to information not held on public registers (includes £5 admin fee)	£19.00		£0.00		£19.00	£0.00	£19.00	OS
	Cancellation Fee	£5.00	0.00%			£5.00	£0.00	£5.00	OS
LLC1:	Any one part of the register	£6.15	0.00%			£6.15	£0.00	£6.15	OS
	Whole of the register	£19.00		£0.00		£19.00	£0.00	£19.00	OS
	Per additional parcel (maximum of £16)	£1.00	0.00%			£1.00	£0.00	£1.00	OS
CON 29R	One parcel	£61.00		£0.00		£61.00	£0.00	£61.00	OS
	Each additional parcel	£13.50	0.00%			£13.50	£0.00	£13.50	OS
	Lincolnshire County Council Fee *	£20.00				£20.00	£0.00	£20.00	OS
<b>CON 290</b>									
submitted with CON29R or LLC1	Each printed enquiry	£15.00	0.00%			£15.00	£0.00	£15.00	OS
submitted on its own	Each printed enquiry	£15.00	0.00%			£15.00	£0.00	£15.00	OS
Administration Fee		£10.00	0.00%			£10.00	£0.00	£10.00	OS
Additional Enquiries	Per additional enquiry	£26.00	0.00%			£26.00	£0.00	£26.00	OS
Filing a definitive certificate of the Lands Tribunal		£2.50	0.00%			£2.50	£0.00	£2.50	OS
Office copy	Fee set according to time and work involved								OS

\* Please note: LCC have not as yet advised if this fee is to change. Any change in cost will be passed on to the purchaser

## APPENDIX B

Prosperous Communities Committee		Planning						
		Current Net Charge		Proposed Net Charge		VAT Amount £	Total Charge Incl VAT £	VAT rate included
		2012/13 £	%	£	2013/14 £			
Decision notices, consents, determinations, Tree Preservation orders, Enforcement notices, S106 Agreements.	Per side of A4 (black/white)	£0.10		£0.00	£0.10	£0.00	£0.10	OS
Other copies	Per side of A4 (black/white)	£0.08		£0.00	£0.08	£0.02	£0.10	S
Copy plans - A3	Per copy	£0.42		£0.00	£0.42	£0.08	£0.50	S
Copy plans - A2, A1, A0	Per copy	£5.21	0.00%	£0.00	£5.21	£1.04	£6.25	S
Information on planning records	Planning Control	£0.10	0.00%	£0.00	£0.10	£0.00	£0.10	OS
Non Self Serve Requests for Planning Information	Planning	it is proposed to charge these at the normal copy cost (£0.10 per sheet) + officer time at cost recovery						OS
Information on Building Control records	Building Control	£0.10	it is proposed to charge these at the normal copy cost (£0.10 per sheet) + officer time at cost recovery			£0.00	£0.10	OS

## APPENDIX B

Prosperous Communities Committee		Planning Applications						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT rate included
		2012/13 £	%	£	2013/14 £			
<b>Outline Applications</b>								
All types of building Per 0.1 ha		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
<b>Full Applications and Applications for Approval of Reserved Matters following an Outline Permission</b>								
Alterations/extensions to existing Dwellings		£150.00	14.75%	£22.00	£172.00	£0.00	£172.00	OS
Erection of dwelling		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
Other buildings	Less than 40 m <sup>2</sup> floor space created	£170.00	14.75%	£25.00	£195.00	£0.00	£195.00	OS
	Between 40 and 75 m <sup>2</sup> floor space created	£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
	Every additional 75 m <sup>2</sup> up to 3750 m <sup>2</sup>	£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
	Over 3750 m <sup>2</sup> , £19,049 plus for each additional 75 m <sup>2</sup> (Maximum fee £250,000)	£100.00	15.00%	£15.00	£115.00	£0.00	£115.00	OS
Plant or machinery where site does not exceed 5 ha; per 0.1 ha		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
	Over 5 ha £19,049 plus for each additional 0.1 ha (Maximum fee £250,000)	£100.00	15.00%	£15.00	£115.00	£0.00	£115.00	OS
<b>Agricultural Buildings</b>								
Less than 465 m <sup>2</sup> floor space created		£70.00	15.00%	£10.00	£80.00	£0.00	£80.00	OS
Between 465 > 540 m <sup>2</sup>		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
Between 540 > 4215 m <sup>2</sup> , £385 for the first 540 m <sup>2</sup> then per additional 75		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
Over 4215 m <sup>2</sup> £19,049 then per additional 75 m <sup>2</sup> (Maximum fee		£100.00	15.00%	£15.00	£115.00	£0.00	£115.00	OS
<b>Glasshouses</b>								
No more than 465 sq m floor space created		£70.00	15.00%	£10.00	£80.00	£0.00	£80.00	OS
More than 465 sq m floor space created		£1,870.00	15.00%	£280.00	£2,150.00	£0.00	£2,150.00	OS
<b>Changes of use</b>								
Buildings or land, including caravan sites		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
A building to more than one dwelling where no. of dwellings 50 or less; per dwelling		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
A building to more than one dwelling where no. of dwellings more than 50; £19,049 then for each dwelling in excess of 50 (Maximum fee of £250,000)		£100.00	15.00%	£15.00	£115.00	£0.00	£115.00	OS
Refuse or waste disposal where site area less than 15 ha; per 0.1 ha		£170.00	14.75%	£25.00	£195.00	£0.00	£195.00	OS
Refuse or waste disposal where site area exceeds 15 ha, £29,112 then for each 0.1 ha in excess of 15 ha (Maximum Fee £65,000)		£100.00	15.00%	£15.00	£115.00	£0.00	£115.00	OS
Other material change of use of building or land		£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS

## APPENDIX B

Prosperous Communities Committee	Planning Applications Continued						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT rate included
	2012/13 £	%	£	2013/14 £			
<b>No Buildings created</b>							
Ancillary to a dwelling	£150.00	14.75%	£22.00	£172.00	£0.00	£172.00	OS
Car parks, service roads, accesses at existing developments	£170.00	14.75%	£25.00	£195.00	£0.00	£195.00	OS
Exploratory drilling for oil/gas where site area does not exceed 7.5 ha; per 0.1 ha	£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
Exploratory drilling for oil/gas where site area exceeds 7.5 ha, £28,750 then for each 0.1 ha in excess of 7.5 ha (Maximum fee £250,000)	£100.00	15.00%	£15.00	£115.00	£0.00	£115.00	OS
Other operations - minerals working - site area does not exceed 15 ha; Per 0.1 ha	£170.00	14.75%	£25.00	£195.00	£0.00	£195.00	OS
Other operations - minerals working - site area exceeds 15 ha; £29,112 then for each 0.1 ha in excess of 15 ha (Maximum fee £65,000)	£100.00	15.00%	£15.00	£115.00	£0.00	£115.00	OS
Other operations - non-minerals related, per 0.1 ha (Maximum fee	£170.00	14.75%	£25.00	£195.00	£0.00	£195.00	OS
<b>Advertisements</b>							
Relating to the business on the premises	£95.00	15.75%	£15.00	£110.00	£0.00	£110.00	OS
Advance direction signs to a business	£95.00	15.75%	£15.00	£110.00	£0.00	£110.00	OS
Other advertisements	£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
<b>Prior Notifications and Approvals</b>							
Agriculture, forestry or demolition proposals	£70.00	15.00%	£10.00	£80.00	£0.00	£80.00	OS
Telecommunications	£335.00	15.00%	£50.00	£385.00	£0.00	£385.00	OS
<b>Other Applications</b>							
Renewal of temporary permission							OS
	£170.00 The equivalent planning application fee						
Variation or removal of a condition	£170.00	14.75%	£25.00	£195.00	£0.00	£195.00	OS
Lawful Development Certificate: - Existing development	The equivalent planning application fee						OS
- Proposed development	Half the equivalent application fee						OS
High Hedges Complaints Application	£300.00	0.00%	£0.00	£300.00	£0.00	£300.00	OS

## APPENDIX B

Prosperous Communities Committee				Pre Application Advice				
	Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT rate included
	2012/13 £	%	£	2013/14 £				
<b>Development</b>								
Householder development including alterations, extensions and outbuildings (this fee	£60.00	0.00%	£0.00	£60.00	£12.00	£72.00	S	
Non-residential changes of use including siting of caravans for sites under 1 ha or buildings under 1,000 sq. m (gross)	£125.00	0.00%	£0.00	£125.00	£25.00	£150.00	S	
Non-residential changes of use including siting of caravans for sites of 1 ha or above or buildings of 1,000 sq m or above (gross)	£250.00	0.00%	£0.00	£250.00	£50.00	£300.00	S	
Development of 1-9 dwellings including changes of use to residential								
1st dwelling	£150.00	0.00%	£0.00	£150.00	£30.00	£180.00	S	
additional dwellings	£100.00	0.00%	£0.00	£100.00	£20.00	£120.00	S	
Development of 10-49 dwellings including changes of use to residential								
10th dwelling	£1,000.00	0.00%	£0.00	£1,000.00	£200.00	£1,200.00	S	
additional dwellings	£50.00	0.00%	£0.00	£50.00	£10.00	£60.00	S	
Development of 50 or more dwellings								
minimum fee	£3,000.00	0.00%	£0.00	£3,000.00	£600.00	£3,600.00	S	
with additional fee subject to negotiation dependant on complexity of proposal.								
Encouragement to adopt a Planning Performance Agreement.								
Non-residential development where no floorspace is created.	£60.00	0.00%	£0.00	£60.00	£12.00	£72.00	S	
Non-residential development up to 499 sq. m floor area, or 0.5 ha site area	£125.00	0.00%	£0.00	£125.00	£25.00	£150.00	S	
Non-residential development between 500 and 999 sq. m floor area, or between 0.51ha for 500 sq. m or 0.51ha	£150.00	0.00%	£0.00	£150.00	£30.00	£180.00	S	
for each additional 100 sq m or 0.1 ha	£100.00	0.00%	£0.00	£100.00	£20.00	£120.00	S	
Non-residential development between 1,000 and 4,999 sq. m floor area, or between 1.1ha for 1,000 sq. m or 1.1ha	£650.00	0.00%	£0.00	£650.00	£130.00	£780.00	S	
for each additional 100 sq m or 0.1 ha	£50.00	0.00%	£0.00	£50.00	£10.00	£60.00	S	
Non-residential development of 5,000 sq. m or more or 2.1ha or more.								
minimum fee	£2,650.00	0.00%	£0.00	£2,650.00	£530.00	£3,180.00	S	
with additional fee subject to negotiation dependant on complexity of proposal.								
Encouragement to adopt a Planning Performance Agreement.								
Variation or removal of condition.	£60.00	0.00%	£0.00	£60.00	£12.00	£72.00	S	
Advertisements	£60.00	0.00%	£0.00	£60.00	£12.00	£72.00	S	
Conservation Area Consent	£60.00	0.00%	£0.00	£60.00	£12.00	£72.00	S	
Non-householder listed building consent	£125.00	0.00%	£0.00	£125.00	£25.00	£150.00	S	
Hazardous Substances	£ negotiable			£ negotiable			S	

N.B.

1. The fee for a mixed use developments would be derived from the total of the fees for all elements.
2. Agricultural development and telecommunications are not included as they have their own national notification procedures which dictate whether there is an pre-application process fee or not.
3. Cross boundary pre-application fees will be based upon the amount of development in each authority (if a dwelling straddles the boundary, the authority with the majority its floorspace will receive the fee for that dwelling).



**BUILDING CONTROL FEES**  
(As April 2011 rev2)

**GUIDANCE NOTES**

The Building Regulation fees are divided into Plan, Inspection, Building Notice and Regularisation Fees. They are different for each type of work. The following tables are for guidance only. All fees are subject to VAT at the appropriate rate except the

1. **Full Plans** – The Plan Fee must be paid on deposit of the plans with the Council.
2. **Building Notices** – The fee must be paid when the Notice is submitted to the Council.
3. **Inspection Fees** – These will be payable after the first inspection has been undertaken and an invoice for this will be sent to the applicant. If this invoice is to be paid by another person, written confirmation will be required from that person stating
4. **Insufficient Fee** – If no fee or insufficient amount has been paid you will be advised, however the application will not be processed until the correct charge has been paid for in full.
5. **Regularisation Fee** – 120% of the Building Notice fee payable on application.
6. **Exemption** – Where work is to provide access and facilities for disabled people in an existing building, or is a domestic extension used to store their medical equipment or provided for their treatment, no fee is required.
7. **Total Estimated Cost** – This means a reasonable estimate that would be charged by a professional builder, but excluding professional fees and VAT.
8. **Instalments** – In certain cases the fees may be paid by instalments, contact the Building Control Office for information.
9. **Table A** – Fees for dwellings and flats of no more than three storeys, each basement level being counted as one storey, none of which has a floor area exceeding 300m<sup>2</sup>. For dwellings outside of this category, Table B applies. An additional charge is payable
10. **Table B** – Fees for small domestic buildings, extensions, alterations, etc. Where plans show more than one extension the total floor areas may be aggregated to determine the fee payable. An additional charge is payable where relevant electrical works
11. **Table C** – Fees for non domestic buildings, extensions, alterations, etc. Where plans show more than one extension the total floor areas may be aggregated to determine the fee payable.
12. **Minor Work** – Where the application relates to Table B categories 1 - 2, 7 - 9, 11 - 12, 15 and Table C categories 4, 7 and 8, then the total fee is payable on deposit of the plans.
13. **Fees for different Local Authorities** – These charges are applicable for applications to West Lindsey District Council. If you are submitting to another Local Authority, please check with them as their level of charges may be different

Please note that these notes are for guidance only and do not substitute for Statutory Instrument 2010 No. 404 which contains the full statement of the law.

## BUILDING CONTROL FEES

**TABLE A**  
**CHARGES FOR NEW DWELLINGS OF NO MORE THAN 3 STOREYS**

Number of dwellings	Plan charge	Inspection Charge	Additional charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme
	Gross Charge (incl VAT at Standard Rate) £	Gross Charge (incl VAT at Standard Rate) £	Gross Charge (incl VAT at Standard Rate) £
1	£99.00	£297.00	£420.00
2	£165.00	£495.00	£840.00
3	£228.00	£684.00	£1,260.00
4	£288.00	£864.00	£1,680.00
5	£336.00	£1,008.00	£2,100.00
6	£375.00	£1,125.00	£2,520.00
7	£414.00	£1,242.00	£2,940.00
8	£459.00	£1,377.00	£3,360.00
9	£498.00	£1,494.00	£3,780.00
10	£543.00	£1,629.00	£4,200.00
11	£582.00	£1,746.00	£4,620.00
12	£624.00	£1,872.00	£5,040.00
13	£639.00	£1,917.00	£5,460.00
14	£705.00	£2,115.00	£5,880.00
15	£744.00	£2,232.00	£6,300.00
16	£786.00	£2,358.00	£6,720.00
17	£822.00	£2,466.00	£7,140.00
18	£867.00	£2,601.00	£7,560.00
19	£894.00	£2,682.00	£7,980.00

Note - for 20 or more dwellings or if the floor area of a dwelling exceeds 300m<sup>2</sup> the charge is individually determined based on the actual time involved.

\* An additional charge is for work when the relevant building work, or part thereof, has not been carried out by a person referred to in regulation 7(5) (g) or (h) of the Building (Local Authority Charges) Regulations 2010 applies. It is additional to the

## APPENDIX B

### BUILDING CONTROL FEES

**TABLE B**  
**CHARGES FOR DOMESTIC SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS ETC**

Type of work	Amount of Plan Charge	Amount of Inspection Charge	Amount of Building Notice or Reversion Charge	Amount of Regularisation Charge	Additional charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme
	Gross Charge (incl VAT at Standard Rate) £	Gross Charge (incl VAT at Standard Rate) £	Gross Charge (incl VAT at Standard Rate) £	£	Gross Charge (incl VAT at Standard Rate) £
1) Erection or extension of a non exempt detached domestic garage or carport or both having an internal floor area not exceeding 100m <sup>2</sup> .	£204.00	N/A	£204.00	£204.00	£420.00
2) Conversion of a garage to a dwelling to a habitable room(s).	£204.00	N/A	£204.00	£204.00	£420.00
3) Any extension of a dwelling with an internal floor area of which does not exceed 10m <sup>2</sup> .	£69.00	£207.00	£276.00	£276.00	£420.00
4) Any extension of a dwelling with an internal floor area between 10m <sup>2</sup> and 40m <sup>2</sup> .	£93.00	£279.00	£372.00	£372.00	£420.00
5) Any extension of a dwelling with an internal floor area between 40m <sup>2</sup> and 60m <sup>2</sup> .	£108.00	£324.00	£432.00	£432.00	£420.00
6) Any extension of a dwelling with an internal floor area between 60m <sup>2</sup> and 100m <sup>2</sup> .	£117.00	£351.00	£468.00	£468.00	£420.00
7) Installation of 1 - 5 domestic replacement window/s and door/s.	£96.00	N/A	£96.00	£96.00	N/A
8) Installation of 6 -10 domestic replacement window/s and door/s	£132.00	N/A	£132.00	£132.00	N/A
9) Controlled domestic electrical work.	£450.00	N/A	£450.00	£450.00	N/A
10) Any alteration of a dwelling consisting of the provision of one or more rooms in roof space, including means of access.	£108.00	£324.00	£432.00	£432.00	£420.00
11) Any other domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work does not exceed £2,000.	£132.00	N/A	£132.00	£132.00	£420.00

## APPENDIX B

**TABLE B  
CHARGES FOR DOMESTIC SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS ETC**

Type of work	Amount of Plan Charge	Amount of Inspection Charge	Amount of Building Notice or Reversion Charge	Amount of Regularisation Charge	Additional charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme Gross Charge (incl VAT at Standard Rate)
	Gross Charge (incl VAT at Standard Rate) £	Gross Charge (incl VAT at Standard Rate) £	Gross Charge (incl VAT at Standard Rate) £	£	£
12) Any other domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £2,000 but does not exceed £5,000.	£204.00	N/A	£204.00	£204.00	£420.00
13) Any other domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £5,000 but does not exceed £25,000.	£84.00	£252.00	£336.00	£336.00	£420.00
14) Any other domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £25,000 but does not exceed £50,000.	£114.00	£342.00	£456.00	£456.00	£420.00
15) Any other domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £50,000 but does not exceed £75,000	£138.00	£414.00	£552.00	£552.00	£420.00
16) Any other domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £75,000 but does not exceed £100,000.	£162.00	£486.00	£648.00	£648.00	£420.00
17) Installation of Cavity Wall Insulation	£60.00	N/A	£60.00	£60.00	N/A

For domestic projects with a value exceeding £100,000, the charge will be established on an individual basis based on the amount of plan checking and inspection time.

## APPENDIX B

### BUILDING CONTROL FEES

**TABLE C  
CHARGES FOR NON DOMESTIC NEW BUILDINGS, EXTENSIONS, ALTERATIONS, ETC.**

Type of work  (1)	Amount of Plan Charge  Gross Charge (incl VAT at Standard Rate) £	Amount of Inspection Charge  Gross Charge (incl VAT at Standard Rate) £	Amount of Building Notice or Reversion Charge  Gross Charge (incl VAT at Standard Rate) £	Amount of Regularisation Charge  £
1) Extension of a non domestic building both having an internal floor area not exceeding 10m <sup>2</sup> .	£122.40	£285.60	£408.00	£408.00
2) Extension of a non domestic building both having an internal floor area exceeding 10m <sup>2</sup> but not exceeding 40m <sup>2</sup> .	£158.40	£369.60	£528.00	£528.00
3) Extension of a non domestic building both having an internal floor area exceeding 40m <sup>2</sup> but not exceeding 100m <sup>2</sup> .	£190.80	£445.20	£636.00	£636.00
4) Extension of a non domestic building both having an internal floor area exceeding 100m <sup>2</sup> but not exceeding 200m <sup>2</sup> .	£219.60	£512.40	£732.00	£732.00
5) Any other non domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work does not exceed £5,000.	£252.00	N/A	£252.00	£252.00
6) Any other non domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £5,000 but does not exceed £25,000.	£118.80	£277.20	£396.00	£396.00
7) Any other non domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £25,000 but does not exceed £50,000.	£162.00	£378.00	£540.00	£540.00
8) Any other non domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £50,000 cost of the work exceeds £50,000	£219.60	£512.40	£732.00	£732.00
9) Any other non domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £100,000 but does not exceed £150,000.	£289.80	£538.20	£828.00	£828.00
10) Installation of 1 - 5 non domestic replacement window/s and door/s	£108.00	N/A	£108.00	£108.00
11) Installation of 6 - 20 non domestic replacement window/s and door/s.	£204.00	N/A	£204.00	£204.00

For Non domestic projects with a value exceeding £150,000, the charge will be established on an individual basis based on the amount of plan checking

For solar wall panel applications from companies on a repetitive installation basis the fee will be reduced to £95 plus vat.

For air source heat pumps applications from companies on a repetitive installation basis the fee will be reduced to £95 plus vat.

## APPENDIX B

Prosperous Communities Committee		Trinity Arts Centre								
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT rate included		
		2012/13 £	%	£	2013/14 £					
<b>Auditorium</b>										
<b>Daytime Hire (9am - 5pm), including technician</b>										
Monday - Saturday	Standard Hourly Rate	£30.00	0%	£0.00	£30.00	£6.00	£36.00	S		
	Concession	£22.50	11.10%	£2.50	£25.00	£5.00	£30.00	S		
	School Rate	No Fee			£23.33	£4.67	£28.00	S		
Sunday/ Bank Holidays	Standard Hourly Rate	£33.33						It is proposed to remove the Sunday/ Bank Holiday rate and charge as above		
	Introductory Hourly Rate (new hires, first performance only)	£25.00								
<b>Evening Hire (5pm - 11pm), including technician</b>										
Monday - Saturday	Standard Hourly Rate	£37.50	8.88%	£3.33	£40.83	£8.17	£49.00	S		
	Concession	£25.00	30.00%	£7.50	£32.50	£6.50	£39.00	S		
	School Rate	No Fee			£27.50	£5.50	£33.00	S		
Sunday/ Bank Holidays	Standard Hourly Rate	£41.67						It is proposed to remove the Sunday/ Bank Holiday rate and charge as above		
	Introductory Hourly Rate (new hires, first performance only)	£29.17								
<b>Vestry / Bar (Private Hire)</b>										
per hour	Standard Hourly Rate	£8.33	30.00%	£2.50	£10.83	£2.17	£13.00	S		
	Concession				£8.33	£1.67	£10.00	S		
Refreshments	per person, per event	£0.63	33.30%	£0.20	£0.83	£0.17	£1.00	S		
<b>Staffing (Hourly Rate)</b>										
Front Of House Manager:		£9.17	13.63%	£1.25	£10.42	£2.08	£12.50	S		
Usher:		£10.50	0%	£0.00	£8.75	£1.75	£10.50	S		
Technician:		£12.50	0%	£0.00	£12.50	£2.50	£15.00	S		
Projectionist :		£12.50	0%	£0.00	£12.50	£2.50	£15.00	S		
Merchandise sales by Trinity Arts Centre staff		15%			15%					
<b>Administration &amp; Promotion</b>										
Box Office Ticket Sales	Per Show	10% - 20% of ticket sales							S	
Credit card transactions	Of credit card sales	4.35%			4.35%					
1/4 page Advert in brochure	per brochure	£54.17	£0.00	£0.00	£54.17	£10.83	£65.00	S		
The Performing Rights Society will make a charge for using music not originated by your group										
Note: All live shows, lectures and demonstrations will be listed in the brochure free of charge.										

All charges are set by DEFRA	Current Net Charge	Proposed Net Charge	VAT Amount	Total Charge	VAT Rate
	2012/13 £	2013/14 £	£	Incl VAT £	

Application Fee					
- Standard Process	£1,579.00	£1,579.00	£0.00	£1,579.00	OS
- Additional fee for operating without a permit	£1,137.00	£1,137.00	£0.00	£1,137.00	OS
- Reduced fee activities	£148.00	£148.00	£0.00	£148.00	OS
- Reduced fee activities: Additional Fee for operating without a permit	£68.00	£68.00	£0.00	£68.00	OS
- Mobile Screening and crushing plant	£1,579.00	£1,579.00	£0.00	£1,579.00	OS
- For the third to seventh applications	£943.00	£943.00	£0.00	£943.00	OS
- For the eighth and subsequent applications	£477.00	£477.00	£0.00	£477.00	OS

An additional charge of £297 applies to the above where the permit is for a combined part B and waste installation.

Annual Subsistence Fee -Standard Process	Low	£739.00	£739.00	£0.00	£739.00	OS
	Medium	£1,111.00	£1,111.00	£0.00	£1,111.00	OS
	High	£1,672.00	£1,672.00	£0.00	£1,672.00	OS

An additional charge of £99 for Low, £149 for Medium and £198 for High applies to the above where the permit is for a combined part B and waste installation.

- Reduced fee activities	Low	£76.00	£76.00	£0.00	£76.00	OS
	Medium	£151.00	£151.00	£0.00	£151.00	OS
	High	£227.00	£227.00	£0.00	£227.00	OS
- PVR I & II Combined	Low	£108.00	£108.00	£0.00	£108.00	OS
	Medium	£216.00	£216.00	£0.00	£216.00	OS
	High	£326.00	£326.00	£0.00	£326.00	OS
- Vehicle refinishers	Low	£218.00	£218.00	£0.00	£218.00	OS
	Medium	£349.00	£349.00	£0.00	£349.00	OS
	High	£524.00	£524.00	£0.00	£524.00	OS
- Odourisation of natural gas	Low	£76.00	£76.00	£0.00	£76.00	OS
	Medium	£151.00	£151.00	£0.00	£151.00	OS
	High	£227.00	£227.00	£0.00	£227.00	OS
- Mobile Screening and crushing plant 1st to 2nd Permits	Low	£618.00	£618.00	£0.00	£618.00	OS
	Medium	£989.00	£989.00	£0.00	£989.00	OS
	High	£1,485.00	£1,485.00	£0.00	£1,485.00	OS
- Mobile Screening and crushing plant 3rd to 7th Permits	Low	£368.00	£368.00	£0.00	£368.00	OS
	Medium	£590.00	£590.00	£0.00	£590.00	OS
	High	£884.00	£884.00	£0.00	£884.00	OS
- Mobile Screening and crushing plant 8th and Subsequent permits	Low	£189.00	£189.00	£0.00	£189.00	OS
	Medium	£302.00	£302.00	£0.00	£302.00	OS
	High	£453.00	£453.00	£0.00	£453.00	OS

Where a part B installation is subject to reporting under the E-PRTR regulation an additional charge of £99 applies.

Transfer and Surrender						
- Transfer		£162.00	£162.00	£0.00	£162.00	OS
- Partial transfer		£476.00	£476.00	£0.00	£476.00	OS
- New operator at low risk reduced fee		£75.00	£75.00	£0.00	£75.00	OS
- Reduced fee activities: Partial transfer		£45.00	£45.00	£0.00	£45.00	OS
Substantial Change				£0.00	£0.00	
- Standard Process		£1,005.00	£1,005.00	£0.00	£1,005.00	OS
- Standard process where the substantial change results in a new PPC activity		£1,579.00	£1,579.00	£0.00	£1,579.00	OS
- Reduced fee activities		£98.00	£98.00	£0.00	£98.00	OS

Subsistence charges can be paid in four equal installments at an additional cost of £36 p.a.

## APPENDIX B

Prosperous Communities Committee		Licensing						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge	VAT Rate
		2012/13 £	%	£	2012/13 £	£	Incl VAT £	
Street Trading Consents		£113.50	2.50%	£2.80	£116.30	£0.00	£116.30	OS
Hackney Carriages*/Private Hire Vehicles - annual charge		£243.30	2.50%	£6.10	£249.40	£0.00	£249.40	OS
Hackney Carriage/Private Hire Drivers* - (initial grant year one & every third renewal)		£99.70	2.50%	£2.50	£102.20	£0.00	£102.20	OS
Hackney Carriage/Private Hire Drivers* - self declaration (annual charge year two & three)		£49.85	2.50%	£1.20	£51.05	£0.00	£51.05	OS
Three year Private Hire Operators licence (Paid in full on commencement)		£176.70	2.50%	£4.40	£181.10	£0.00	£181.10	OS
Sex Shop Licences and Sexual Entertainment Venues		£1,506.55	2.50%	£37.70	£1,544.25	£0.00	£1,544.25	OS
Initial Application		£1,406.60	2.50%	£35.20	£1,441.80	£0.00	£1,441.80	OS
Renewal		£280.20	2.50%	£7.00	£287.20	£0.00	£287.20	OS
Transfer fee								
Alcohol and Entertainment Licenses		Charges set by Licensing Act 2003						
Pet Shops		£116.30	2.50%	£2.90	£119.20	£0.00	£119.20	OS
Animal Boarding Establishments		£146.90	2.50%	£3.70	£150.60	£0.00	£150.60	OS
Boarding either cats or dogs		£220.70	2.50%	£5.50	£226.20	£0.00	£226.20	OS
Establishments with dual usage.		£46.90	2.50%	£1.20	£48.10	£0.00	£48.10	OS
Horse Riding Establishment		£109.70	2.50%	£2.70	£112.40	£0.00	£112.40	OS
Vets fees plus admin costs of		£92.20	2.50%	£2.30	£94.50	£0.00	£94.50	OS
Dog Breeding		£279.20	2.50%	£7.00	£286.20	£0.00	£286.20	OS
or as above		£90.00	2.50%	£2.30	£92.30	£0.00	£92.30	OS
Dangerous Wild Animals		£13.50	2.50%	£0.30	£13.80	£0.00	£13.80	OS
Zoos		£2.90	2.50%	£0.10	£3.00	£0.00	£3.00	OS
Vets fees plus admin costs of		£92.10	2.50%	£2.30	£94.40	£0.00	£94.40	OS
Motor Salvage Operators		£24.90	2.50%	£0.60	£25.50	£0.00	£25.50	OS
Registration fee								
Certified copy of a registered entry								
Non-certified copy of registered entry								
Skin Piercing		£92.10	2.50%	£2.30	£94.40	£0.00	£94.40	OS
Premises registration		£24.90	2.50%	£0.60	£25.50	£0.00	£25.50	OS
Personal registration								
Request for information / document disclosure where charging is permitted		£64.30	2.50%	£1.60	£65.90	£0.00	£65.90	OS
minimum per request plus cost of materials		£39.20	2.50%	£1.00	£40.20	£0.00	£40.20	OS
Thereafter per hour		£43.60	2.50%	£1.10	£44.70	£0.00	£44.70	OS
Health Certificates		£2.50	2.50%	£0.10	£2.60	£0.00	£2.60	OS
Food premises register								
per page								
		<b>Maximum charges</b>						
Private water supply work		£500.00	0.00%	£0.00	£500.00	£0.00	£500.00	OS
Risk assessment (each assessment)		£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
Sampling (each visit)		£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
Investigation (each investigation)		£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
Granting an authorisation (each)		£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
Analysing a sample -			0.00%	£0.00		£0.00	£0.00	OS
Taken under regulation 10 (domestic supplies)		£25.00	0.00%	£0.00	£25.00	£0.00	£25.00	OS
Taken during check monitoring (commercial supplies)		£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
Taken during audit monitoring (commercial supplies)		£500.00	0.00%	£0.00	£500.00	£0.00	£500.00	OS

\*Charge also applies to horse drawn omnibus



## APPENDIX B

Prosperous Communities Committee		Licensing - Gambling Act						
	Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT Rate
	2012/13 £	%	£	2013/14 £				
<b>Bingo Premises Licence</b>								
Application fee for provisional statement	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Licence for provisional statement premises	£762.20	2.50%	£19.10	£781.30	£0.00	£781.30	OS	
Application fee new premises	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Annual Fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Variation of Licence	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Transfer fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Application for reinstatement	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
<b>Adult Gaming Centre</b>								
Application fee for provisional statement	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Licence for provisional statement premises	£762.20	2.50%	£19.10	£781.30	£0.00	£781.30	OS	
Application fee new premises	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Annual Fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Variation of Licence	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Transfer fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Application for reinstatement	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
<b>Family Entertainment Centre</b>								
Application fee for provisional statement	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Licence for provisional statement premises	£761.00	2.50%	£19.00	£780.00	£0.00	£780.00	OS	
Application fee new premises	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Annual Fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Variation of Licence	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Transfer fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Application for reinstatement	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
<b>Betting Premises (other)</b>								
Application fee for provisional statement	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Licence for provisional statement premises	£761.00	2.50%	£19.00	£780.00	£0.00	£780.00	OS	
Application fee new premises	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Annual Fee	£572.30	2.50%	£14.30	£586.60	£0.00	£586.60	OS	
Variation of Licence	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Transfer fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Application for reinstatement	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
<b>Betting Premises (tracks)</b>								
Application fee for provisional statement	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Licence for provisional statement premises	£761.00	2.50%	£19.00	£780.00	£0.00	£780.00	OS	
Application fee new premises	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Annual Fee	£572.30	2.50%	£14.30	£586.60	£0.00	£586.60	OS	
Variation of Licence	£845.50	2.50%	£21.10	£866.60	£0.00	£866.60	OS	
Transfer fee	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
Application for reinstatement	£732.30	2.50%	£18.30	£750.60	£0.00	£750.60	OS	
<b>Miscellaneous</b>								
Change of circumstances	£45.40	2.50%	£1.10	£46.50	£0.00	£46.50	OS	
Fee for copy of a licence	£22.90	2.50%	£0.60	£23.50	£0.00	£23.50	OS	
Temporary usage license	£334.20	2.50%	£8.40	£342.60	£0.00	£342.60	OS	

## APPENDIX B

Prosperous Communities Committee		Pest Control							
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl	VAT Rate
		2012/13 £	%	£	2013/14 £	£	VAT £		
Fleas	Concession	£13.70	2.50%	£0.30	£14.00	£2.80	£16.80	S	
Rats and Mice	Concession	£13.70	2.50%	£0.30	£14.00	£2.80	£16.80	S	
<p>Concessionary rates apply to residents in receipt of benefit or whose only source of income is the State Retirement Pension. A re-imbusement will be given to those residents qualifying for the concession.</p>									
<p>Where acting on a default notice and recovering costs the charge is outside the scope of VAT.</p>									
Reclaim of Stray Dogs	Prescribed fee	£25.00	0.00%	£0.00	£25.00	£5.00	£30.00	S	
	Collection Fee (previously Dog Warden Fee) plus kennel and vet fees as appropriate.	£75.00	0.00%	£0.00	£75.00	£15.00	£90.00	S	
Recovery of Costs for removal, storage and disposal from owners of abandoned Vehicles.		<p>These charges are statutory and are governed by the Removal, Storage and Disposal of vehicles (Prescribed Sums and Charges) Regulations 2008</p>							
Commercial Waste Fixed Penalty Notice		£300.00	2.50%	£7.50	£307.50	£0.00	£307.50	OS	
<p>This is a statutory charge set by central government and subject to annual review.</p>									

## APPENDIX B

Prosperous Communities Committee		Operational Services								
		Current Net Charge		Proposed Increase		Proposed Net Charge		VAT Amount £	Total Charge Incl VAT £	VAT Rate
		2012/13 £	%	£	2013/14 £	£	£			
Trade waste sacks	Per 10 sacks or stickers.	£25.40	2.50%	£0.60	£26.00	£0.00	£26.00			OS
Other waste (e.g. Schools)	Per 50 sacks or stickers.	£72.50	2.50%	£1.80	£74.30	£0.00	£74.30			OS
Garden waste and additional blue sacks	Per 5 sacks or stickers.	£7.25	2.50%	£0.20	£7.50	£0.00	£7.50			OS
Delivery of sacks.		£11.00	2.50%	£0.30	£11.30	£0.00	£11.30			OS
Postage & Packaging of 5 sacks		£1.85	2.50%	£0.05	£1.90	£0.00	£1.90			OS
Garden waste wheeled bin (Annual charge)	Collection of 2nd and subsequent bins.	£22.80	2.50%	£0.60	£23.40	£0.00	£23.40			OS
Wheeled Bin replacement (supply & delivery)	Residual, garden waste (each bin)	£30.00	2.50%	£0.80	£30.80	£0.00	£30.80			OS
	Recycling	£15.00	2.50%	£0.40	£15.40	£0.00	£15.40			OS
Wheeled Bins for new properties (supply & delivery)	Residual, garden waste (each bin)	£30.00	2.50%	£0.80	£30.80	£0.00	£30.80			OS
	Recycling	£15.00	2.50%	£0.40	£15.40	£0.00	£15.40			OS
Bulky household waste collections	Collection articles worth up to 6 points	£20.00	2.50%	£0.50	£20.50	£0.00	£20.50			OS
	Additional articles worth 1 point collected at the same time	£3.60	2.50%	£0.10	£3.70	£0.00	£3.70			OS
Collection and disposal of Fridges and freezers from Commercial premises.		£70.70	2.50%	£1.80	£72.50	£14.50	£87.00			S
Provision of quote where collection service not taken up		£24.00	2.50%	£0.60	£24.60	£4.92	£29.52			S
Other waste items / services for which a charge may be made	Actual collection/ disposal/ labour/ vehicle costs with a minimum charge of	£46.70	2.50%	£1.20	£47.90	£9.58	£57.48			S
Section 46 Fixed Penalty Notice	Fee set by Government	£60.00	0.00%	£0.00	£60.00	£0.00	£60.00			OS
Recovery and Return of Shopping Trolleys to relevant supermarket	Subject to consultation				£58.34	£11.66	£70.00			S

## APPENDIX B

Prosperous Communities Committee		Cemeteries					
Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included	
2012/13 £	%	£	2013/14 £	£	£		
<b>Exclusive Rights of Burial in Earthen Graves</b>							
Single Grave not exceeding 9' x 4'	£133.70	2.50%	£3.30	£137.00	£0.00	£137.00	OS
Grave not exceeding 9' x 4' for double/triple interments	£163.60	2.50%	£4.10	£167.70	£0.00	£167.70	OS
Cremated remains only grave not exceeding 4' 6" x 4'	£80.60	2.50%	£2.00	£82.60	£0.00	£82.60	OS
<b>Part 3 - Walled Graves &amp; Vaults</b>							
For the right to construct and for the exclusive right of burial				Due to the transfer of the cemeteries charges no longer apply			
Fees increased pro rata for grave spaces over 9' x 4'							
<b>Monuments, Gravestones, Tablets &amp; monumental inscriptions</b>							
The right to erect or place on a grave or vault	A headstone not exceeding 3 feet in height	£ 38.70	2.50%	£1.00	£39.70	£0.00	£39.70 OS
	A vase or tablet not exceeding 12 inches in height by 12 inches in width at the head of the grave	£ 19.50	2.50%	£0.50	£20.00	£0.00	£20.00 OS
	For each inscription after the first	£ 19.50	2.50%	£0.50	£20.00	£0.00	£20.00 OS
<b>Registration Fees</b>							
Per certified copy of a certificate of grant of exclusive right	£26.90	2.50%	£0.70	£27.60	£0.00	£27.60	OS
Per certified copy of entry in Register of Burials	£26.90	2.50%	£0.70	£27.60	£0.00	£27.60	OS
Burial grounds at Market Rasen, Normanby and Owmbly, Springthorpe and Torksey							

## Financial Planning Principles

### 1. Financial Strategy Principles

#### i. General Fund (Revenue) Balances

Balances should not fall below £1m, with the optimum level of general reserves being around 10% of net revenue expenditure. This position will be reviewed on a regular basis to ensure it remains appropriate.

#### ii. Council Tax levels

Whilst taking in to account the Government grant settlement, implications on the delivery of Corporate Priorities and any penalties that might apply the aim is to set Council Tax increases at or below the Governments CPI target, while being mindful of the medium term to ensure that a sustainable budgetary position is preserved.

#### iii. Invest to save (Efficiency and Value for Money)

The Council recognises the need to demonstrate Value for Money across its services and will use existing resources responsibly and efficiently. The Council will constantly review its costs and compare them to others. The Council will drive out efficiencies in order to fund future investment in services and manage funding reductions to avoid putting pressure on local Council Tax levels.

The use of invest to save initiatives can be used to increase productivity / efficiency, reduce costs or to generate an income.

#### iv. Specific Grant

Where a specific grant which funds a specific service is withdrawn, the service stops;

Where grant funding reduces, which is pass ported through to another organisation, the reduced sum continues to be pass ported, providing the end recipient organisation feels it can still provide a value-added service at that funding point.

#### v. Service/function transfer

Where a function is transferred to another provider, the Council leaves all service-provision discussions, including any top-up funding, with the new provider; The Council should not substitute itself as the provider / funder of services when another public provider cuts such a service.

## 2. Supporting growth and service delivery

### i. Investment

Where appropriate undertake investments and programmes, to protect the local economy and lever in other investments.

### ii. Debt Policy

The Council is currently debt free and this position is projected to be maintained over the life of the MTFP. In some cases borrowing may be a more beneficial funding route and is a legitimate financing tool controlled by the Prudential Indicators that Members set locally. Therefore, WLDC's debt free status will be reviewed against emerging/major capital schemes as we should be prepared to consider debt-funding as a means of programme delivery or stimulus where we have good evidence to state it makes commercial and fiscal sense or have a wider economic benefit.

### iii. Source Local

To ensure all possible avenues are used within procurement rules to source locally;

### iv. Partnership working

Work closely with partners in the voluntary, public and private sectors, to ensure optimum efficiency.

### v. Asset management/asset portfolio review

The Councils assets will be reviewed on a regular basis. Assets fulfil a number of purposes for the Council:

- They enable services to be delivered
- They provide an income
- They help the Council deliver its priorities through such things as enabling regeneration and economic development to take place
- They provide a community benefit

As the operating environment changes over time the usefulness of a particular asset for meeting one of those purposes will change. This is why the assets the Council hold and the purposes it holds them for needs to be regularly reviewed.

### vi. Tax Changes

The Council would ordinarily neither seek to buffer nor profit from tax changes e.g. VAT;

### 3. Financial Management and decision making

#### i. Capital and investment decisions

Projects will be appraised rigorously through our project management methodology and investment decisions will support the Council's outcomes framework. Whole life costs will be considered with the revenue implications of each investment decision forming part of the options appraisal. Any agreed project will be managed as per the Council's own project management protocols. The whole capital programme will be reviewed annually through the financial and business planning process.

#### ii. Earmarked Reserves

In line with legislation and guidance, specific reserves are reviewed in detail each year. Any Specific Reserves noted, at that time, as being no longer required will be repatriated to the 'General' revenue balances and considered for re-allocation.

The Council will always seek to "horizon scan" for financial pressures and try to prudently set aside sums to alleviate pressures on future Council Tax levels, to this end specific reserves will be held for a variety of purposes, the primary objectives are set out here:

- To hold revenue funds that will be used to finance future capital activity;
- To 'smooth' revenue expenditure spikes across multiple years;
- To finance specific project activity;
- To allow cross year 'revenue' flexibility;
- To support invest to save activity.

#### iii. Treasury Management and Investment Strategy

The Council will ensure that the primary principle and purpose governing the Council's investment criteria is the security of its investments thus ensuring funds are available for the purpose set out in the Corporate Plan and Medium Term Financial Plan, although the yield or return on the investment is also a key consideration.

The Council will ensure it has sufficient liquidity in its investments and that it maintains a policy covering categories of investment types it will invest in, criteria for choosing investment counterparties with adequate security, and monitoring of their security.

Within these criteria the Strategy and approach will be reviewed regularly to maximise the return on investments achieved with targets being based on projected movements in rates of return and available balances.

**iv. Optimising Income**

Where possible the Council will aim for cost recovery on all fees and charges. However, it is accepted that market conditions may well determine fees in the short term and the Council will endeavour to better understand those markets. Fees as a minimum will increase in line with inflation, unless the Council policy and outcomes framework needs discretionary pricing to support the delivery of Corporate Priorities; in such cases the corporate Fees, Charges and concessions policy will be used.

**v. Budget management**

Fundamental to the Council's success is undertaking appropriate financial monitoring and management. Robust arrangements will be maintained for in year monitoring and forecasting together with the identification of savings and potential underspends which will inform contract and spending decisions.

**vi. Consultation**

The Council believes in engagement with stakeholders and recognises the right of customers to shape their communities through the planning and delivery of Council services. As such this Council will undertake consultation exercises at each budget round.

Where significant funding and investment changes are to occur appropriate Equality Impact Assessments (EIA's) will be undertaken to inform the process of the likely implications.



## APPENDIX D

### Capital Programme 2013/2014 - 2017/2018

	Description of Project	Estimated Outturn 2012/13	Carry Fwd Estimate 2012/13	Estimate 2013/14	Estimate 2014/15	Estimate 2015/16	Estimate 2016/17	Estimate 2017/18
		£	£	£	£	£	£	£
1	Sporting initiatives in the Lincoln Fringe villages	27,845	30,000	30,000				
2	Rural Broadband		185,000	555,000				
3	Community Assets Fund	1,070,000						
4	Purchase of a replacement Refuse Freighter	94,300		272,000	100,000	544,000	236,000	136,000
5	Contribution to Infrastructure/Flooding schemes	12,624	34,000					
6	Surface Water Schemes							
7	Strategic Housing	100,000	300,000	895,050	700,000			
8	Disabled Facilities Grant's Scheme	487,541	71,900	421,900	350,000	350,000	350,000	350,000
9	Independent Living	100,000						
10	Decent Homes Scheme	12,036	32,400	32,400				
13	Homes For All		6,008	6,008				
14	Caistor Townscape Heritage Initiative	25,506						
15	Gainsborough Regained - Town Centre	400,000	70,125	70,125		1,000,000		
16	Growth Point		491,151	491,151				
17	Growth Point - The Plough	19,900						
20	Programmed Works	99,642						
21	E Government Initiatives	12,309						
22	Property Assets		1,200,000	600,000	600,000	600,000		
23	Finance Leases	387,000		65,000			65,000	
24	Finance - Replacement Financial ledger suite		94,318	94,318				
25	Trinity Arts Centre - Lighting Equipment	31,000						
26	Trinity Arts Centre - Projector	40,000						
27	Desktop Refresh	249,510						
	<b>Total Capital Programme Gross Expenditure</b>	<b>3,169,213</b>	<b>2,514,902</b>	<b>3,532,952</b>	<b>1,750,000</b>	<b>2,494,000</b>	<b>651,000</b>	<b>486,000</b>

	Other Long Term Liabilities (Finance Leases)	387,000	-	65,000	-	-	65,000	
	Grants & Contributions etc	781,654	527,346	1,402,326	246,000	246,000	246,000	246,000
	Revenue Financing	758,844	547,420	804,400	800,000	544,000	236,000	136,000
	Useable Capital Receipts	1,241,715	1,434,128	1,255,218	704,000	704,000	104,000	104,000
	Section 106 - Cont to Housing Schemes		6,008	6,008	-	1,000,000		
	<b>Total Capital Programme Funding</b>	<b>3,169,213</b>	<b>2,514,902</b>	<b>3,532,952</b>	<b>1,750,000</b>	<b>2,494,000</b>	<b>651,000</b>	<b>486,000</b>

APPENDIX E

Capital Financing Resources						
Source	Estimate 2012/13	Estimate 2013/14	Estimate 2014/15	Estimate 2015/16	Estimate 2016/17	Estimate 2017/18
	£	£	£	£	£	£
<b>Estimated Capital Receipts</b>						
Cross Street	173,590	-	-	-	-	-
The 'old' Guildhall Site	-	-	-	600,000	-	-
ACIS - Right to Buy	50,000	50,000	50,000	50,000	50,000	50,000
	<b>223,590</b>	<b>50,000</b>	<b>50,000</b>	<b>650,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Estimated Capital Grant Receipts</b>						
Disabled Facilities Grant's Scheme	246,000	246,000	246,000	246,000	246,000	246,000
	<b>246,000</b>	<b>246,000</b>	<b>246,000</b>	<b>246,000</b>	<b>246,000</b>	<b>246,000</b>
<b>Revenue Financing - Released</b>						
Community Assets Projects	70,000	-	-	-	-	-
Property Assets	-	200,000	-	-	-	-
Decent Homes Scheme	12,040	32,400	-	-	-	-
Refuse Freighter Replacement	94,300	272,000	100,000	544,000	236,000	136,000
Disabled Facilities Grant's Scheme	162,000	-	-	-	-	-
Strategic Housing	100,000	300,000	700,000	-	-	-
Trinity Arts	71,000	-	-	-	-	-
Desktop Refresh	249,510	-	-	-	-	-
	<b>758,850</b>	<b>804,400</b>	<b>800,000</b>	<b>544,000</b>	<b>236,000</b>	<b>136,000</b>
<b>Section 106 Receipts</b>						
Contribution to Housing Schemes	-	-	-	- 1,000,000	-	-
	-	-	-	<b>- 1,000,000</b>	-	-

### Capital Receipts Summary

Financial Year	Capital Receipts B/F £	Receipts Received £	Receipts Applied £	Capital Receipts C/F £
2012/13	3,421,277	223,590	- 1,241,715	2,403,152
2013/14	2,403,152	50,000	- 1,255,218	1,197,934
2014/15	1,197,934	50,000	- 704,000	543,934
2015/16	543,934	650,000	- 704,000	489,934
2016/17	489,934	50,000	- 104,000	435,934
2017/18	435,934	50,000	- 104,000	381,934

## Treasury Management Strategy Statement Minimum Revenue Provision Policy Statement and Annual Investment Strategy

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### 1 Introduction

#### 1.1 Background

The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer term cash flow planning to ensure that the Council can meet its capital spending obligations. This management of longer term cash may involve arranging long or short term loans, or using longer term cash flow surpluses. On occasion any debt previously drawn may be restructured to meet Council risk or cost objectives.

This organisation defines its treasury management activities as:

*"The management of the local authority's investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."*

#### 1.2 Reporting requirements

The Council is required to receive and approve, as a minimum, three main reports each year, which incorporate a variety of policies, estimates and actuals.

**Prudential and treasury indicators and treasury strategy** (this report) - The first, and most important report covers:

- the capital plans (including prudential indicators);
- a minimum revenue provision (MRP) policy (how residual capital expenditure is charged to revenue over time);
- the treasury management strategy (how the investments and borrowings are to be organised) including treasury indicators; and
- an investment strategy (the parameters on how investments are to be managed).

**A mid year treasury management report** – This will update members with the progress of the capital position, amending prudential indicators as necessary, and whether the treasury strategy is meeting the strategy or whether any policies require revision. In addition, this Council will receive quarterly update reports.

**An annual treasury report** – This provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

### **Scrutiny**

The above reports are required to be adequately scrutinised before being recommended to the Council. This role is undertaken by the Governance & Audit Committee.

### **1.3 Treasury Management Strategy for 2013/14**

The strategy for 2013/14 covers two main areas:

#### **Capital issues**

- the capital plans and the prudential indicators;
- the minimum revenue provision (MRP) strategy.

#### **Treasury management issues**

- the current treasury position;
- treasury indicators which limit the treasury risk and activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- the investment strategy;
- creditworthiness policy; and
- policy on use of external service providers.

These elements cover the requirements of the Local Government Act 2003, the CIPFA Prudential Code, CLG MRP Guidance, the CIPFA Treasury Management Code and CLG Investment Guidance.

### **1.4 Training**

The CIPFA Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny. In October 2012 Members attended a Treasury Management Seminar hosted by the Councils Treasury Management advisors Sector. Further training will be arranged as required. The training needs of treasury management officers are periodically reviewed.

### **1.5 Treasury management consultants**

The Council uses Sector as its external treasury management advisors.

The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon our external service providers.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their

value will be assessed are properly agreed and documented, and subjected to regular review.

## 2 The Capital Prudential Indicators 2013/14 – 2015/16

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans are reflected in prudential indicators, which are designed to assist members overview and confirm capital expenditure plans.

### 2.1 Capital expenditure

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members are asked to approve the capital expenditure forecasts:

Capital Expenditure £m	2011/12 Actual	2012/13 Estimate	2013/14 Estimate	2014/15 Estimate	2015/16 Estimate
Total	3.109	3.169	3.533	1.750	2.494

The table below summarises the above capital expenditure plans and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need

Capital Expenditure £m	2011/12 Actual	2012/13 Estimate	2013/14 Estimate	2014/15 Estimate	2015/16 Estimate
Total	3.109	3.169	3.533	1.750	2.494
<b>Financed by:</b>					
Capital receipts	0.433	1.242	1.255	0.704	0.704
Capital grants	2.155	0.781	1.402	0.246	0.246
Capital reserves	0.159	0	0	0	0
Revenue	0.226	0.759	0.805	0.800	0.544
Section 106	0	0	0.006	0	1.000
Leasing	0.136	0.387	0.065	0	0
<b>Net financing need for the year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 2.2 The Council's borrowing need (the Capital Financing Requirement)

The second prudential indicator is the Council's Capital Financing Requirement (CFR). The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's underlying borrowing need. Any capital expenditure above, which has not immediately been paid for, will increase the CFR.

The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the borrowing need in line with each assets life.

The CFR includes any other long term liabilities (e.g. finance leases). Whilst these increase the CFR, and therefore the Council's borrowing requirement, these types of scheme include a borrowing facility and so the Council is not required to separately borrow for these schemes. The Council currently has £0.822m of such schemes within the CFR.

Within the CFR there is an amount of £1,065 which will always remain. Upon the changes to the Capital Financing Regulations an to the CFR was made (Adjustment A) which reduced the amount of MRP chargeable under the old

The Council is asked to approve the CFR projections below:

£m	2011/12 Actual	2012/13 Estimate	2013/14 Estimate	2014/15 Estimate	2015/16 Estimate
<b>Capital Financing Requirement</b>					
Total CFR	1.887	2.014	1.825	1.600	1.357
Movement in CFR	-0.096	0.127	-0.189	-0.225	-0.243

<b>Movement in CFR represented by</b>					
Net financing need for the year (above)	0.136	0.387	0.065	0	0
Less MRP/VRP and other financing movements	-0.231	-0.260	-0.254	-0.225	-0.243
<b>Movement in CFR</b>	<b>-0.095</b>	<b>0.127</b>	<b>-0.189</b>	<b>-0.225</b>	<b>-0.243</b>

*Note the MRP will include finance lease annual principal payments*

### **2.3 Minimum Revenue Provision (MRP) Policy Statement**

The Council is required to pay off an element of the accumulated General Fund capital spend each year (the CFR) through a revenue charge (the minimum revenue provision - MRP), although it is also allowed to undertake additional voluntary payments if required (voluntary revenue provision - VRP).

CLG regulations have been issued which require the full Council to approve **an MRP Statement** in advance of each year. A variety of options are provided to councils, so long as there is a prudent provision. The Council is recommended to approve the following MRP Statement:

For capital expenditure incurred before 1 April 2008 or which in the future will be Supported Capital Expenditure, the MRP policy will be:

- **Existing practice** - MRP will follow the existing practice outlined in former CLG regulations

This option provides for an approximate 4% reduction in the borrowing need (CFR) each year.

From 1 April 2008 for all unsupported borrowing (including finance leases) the MRP policy will be:

- **Asset life method** – MRP will be based on the estimated life of the assets, in accordance with the proposed regulations (this option must be applied for any expenditure capitalised under a Capitalisation Direction)

This option provides for a reduction in the borrowing need over approximately the asset's life.

## 2.4 The Use of the Council's Resources and the Investment Position

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.). Detailed below are estimates of the year end balances for each resource and anticipated day to day cash flow balances.

Year End Resources £m	2011/12 Actual	2012/13 Estimate	2013/14 Estimate	2014/15 Estimate	2015/16 Estimate
Fund balances / reserves	5.992	2.638	1.836	1.836	1.836
Earmarked Reserves	6.206	9.608	8.249	6.08	4.468
Capital Receipts	3.421	2.403	1.198	0.544	0.490
Provisions	0	0	0	0	0
Other	0.606	0	0	0	0
<b>Total core funds</b>	<b>16.225</b>	<b>14.649</b>	<b>11.283</b>	<b>8.460</b>	<b>6.794</b>
Working capital*	-0.300	-0.300	-0.300	-0.300	-0.300
Under/(-)over borrowing	1.065	1.065	1.065	1.065	1.065
<b>Expected investments</b>	<b>15.460</b>	<b>13.884</b>	<b>10.518</b>	<b>7.695</b>	<b>6.029</b>

\*Working capital balances shown are estimated year end; these may be higher mid year.



## 2.5 Affordability prudential indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances. The Council is asked to approve the following indicators:

## 2.6 Ratio of financing costs to net revenue stream.

This indicator identifies the trend in the cost of capital (borrowing and other long term obligation costs net of investment income) against the net revenue stream.

%	2011/12 Actual %	2012/13 Estimate %	2013/14 Estimate %	2014/15 Estimate %	2015/16 Estimate %
Non-HRA	-0.27	1.34	0.83	0.57	0.54

The estimates of financing costs include current commitments and the proposals in this budget report.

## 2.7 Incremental impact of capital investment decisions on council tax.

This indicator identifies the revenue costs associated with proposed changes to the three year capital programme recommended in this budget report compared to the Council's existing approved commitments and current plans. The assumptions are based on the budget, but will invariably include some estimates, such as the level of Government support, which are not published over a three year period.

### Incremental impact of capital investment decisions on the band D council tax

£	2012/13 Revised	2013/14 Estimate £	2014/15 Estimate £	2015/16 Estimate £
Council tax Band D	4.69	1.40	2.74	4.09

## 3 Treasury Management Strategy

The capital expenditure plans set out in Section 2 provide details of the service activity of the Council. The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury/prudential indicators, the current and projected debt positions and the annual investment strategy.

### 3.1 Current portfolio position

The Council's treasury portfolio position at 31 March 2012, with forward projections are summarised below. The table shows the actual external debt (the treasury management operations), against the underlying capital borrowing need (the Capital Financing Requirement - CFR), highlighting any over or under borrowing.

£m	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Estimate	Estimate	Estimate	Estimate
External Debt at 1 April	0	0	0	0	0
Expected change in Debt	0	0	0	0	0
Other long-term liabilities (OLTL)	0.822	0.949	0.760	0.535	0.292
Expected change in OLTL	-0.196	0.127	-0.189	-0.225	-0.243
<b>Actual external debt at 31 March</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>The Capital Financing Requirement</b>	<b>1.887</b>	<b>2.014</b>	<b>1.825</b>	<b>1.600</b>	<b>1.357</b>
<b>Under / (over) borrowing</b>	<b>1.065</b>	<b>1.065</b>	<b>1.065</b>	<b>1.065</b>	<b>1.065</b>

Within the prudential indicators there are a number of key indicators to ensure that the Council operates its activities within well defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2013/14 and the following two financial years. This allows some flexibility for limited early borrowing for future years, but ensures that borrowing is not undertaken for revenue purposes.

The Financial Services Manager reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

### 3.2 Treasury Indicators: limits to borrowing activity

**The operational boundary.** This is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR, but may be lower or higher depending on the levels of actual debt.

Operational Boundary £m	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Estimate	Estimate	Estimate	Estimate
Debt	0	0	0	0	0
Other long term liabilities	0.822	0.949	0.760	0.535	0.292
<b>Total</b>	<b>0.822</b>	<b>0.949</b>	<b>0.76</b>	<b>0.535</b>	<b>0.292</b>

**The Authorised Limit for External Debt.** A further key prudential indicator represents a control on the maximum level of borrowing. This represents a limit beyond which external debt is prohibited, and this limit needs to be set or revised by the full Council. It reflects the level of external debt which, while not desired, could be afforded in the short term, but is not sustainable in the longer term.

1. This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised.
2. The Council is asked to approve the following authorised limit:

Authorised Limit £m	2011/12 Actual	2012/13 Estimate	2013/14 Estimate	2014/15 Estimate	2015/16 Estimate
Debt	5.000	5.000	5.000	5.000	5.000
Other long term liabilities	1.600	1.250	1.250	1.000	0.750
<b>Total</b>	<b>6.600</b>	<b>6.250</b>	<b>6.250</b>	<b>6.000</b>	<b>5.750</b>

### 3.3 Prospects for interest rates

The Council has appointed Sector as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The following table gives the Sector central view.

Annual Average %	Bank Rate	PWLB Borrowing Rates (including certainty rate adjustment)		
		5 year	25 year	50 year
Dec 2012	0.50	1.50	3.70	3.90
March 2013	0.50	1.50	3.80	4.00
June 2013	0.50	1.50	3.80	4.00
Sept 2013	0.50	1.60	3.80	4.00
Dec 2013	0.50	1.60	3.80	4.00
March 2014	0.50	1.70	3.90	4.10
June 2014	0.50	1.70	3.90	4.10
Sept 2014	0.50	1.80	4.00	4.20
Dec 2014	0.50	2.00	4.10	4.30
March 2015	0.75	2.20	4.30	4.50
June 2015	1.00	2.30	4.40	4.60
Sept 2015	1.25	2.50	4.60	4.80
Dec 2015	1.50	2.70	4.80	5.00
March 2016	1.75	2.90	5.00	5.20

The economic recovery in the UK since 2008 has been the worst and slowest recovery in recent history, although the economy returned to positive growth in the third quarter of 2012. Growth prospects are weak and consumer spending, the usual driving force of recovery, is likely to remain under pressure due to consumers focusing on repayment of personal debt, inflation eroding disposable income, general malaise about the economy and employment fears.

The primary drivers of the UK economy are likely to remain external. 40% of UK exports go to the Eurozone so the difficulties in this area are likely to continue to hinder UK growth. The US, the main world economy, faces similar debt problems to the UK, but urgently needs to resolve the fiscal cliff now that the Presidential elections are out of the way. The resulting US fiscal tightening and continuing Eurozone problems will depress UK growth and is likely to see the UK deficit reduction plans slip. This challenging and uncertain economic outlook has several key treasury management implications:

- The Eurozone sovereign debt difficulties provide a clear indication of high counterparty risk. This continues to suggest the use of higher quality counterparties for shorter time periods;
- Investment returns are likely to remain relatively low during 2013/14 and beyond;
- Borrowing interest rates continue to be attractive and may remain relatively low for some time. The timing of any borrowing will need to be monitored carefully;
- There will remain a cost of carry – any borrowing undertaken that results in an increase in investments will incur a revenue loss between borrowing costs and investment returns.

### 3.4 Borrowing strategy

The Council has no plans to borrow to finance the Capital Programme over the course of the Medium Term Financial Plan.

#### Treasury management limits on activity

There are three debt related treasury activity limits. The purpose of these are to restrain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of any adverse movement in interest rates. However, if these are set to be too restrictive they will impair the opportunities to reduce costs / improve performance. The indicators are:

- Upper limits on variable interest rate exposure. This identifies a maximum limit for variable interest rates based upon the debt position net of investments
- Upper limits on fixed interest rate exposure. This is similar to the previous indicator and covers a maximum limit on fixed interest rates;
- Maturity structure of borrowing. These gross limits are set to reduce the Council's exposure to large fixed rate sums falling due for refinancing, and are required for upper and lower limits. The Council is asked to approve the following treasury indicators and limits:

£m	2013/14	2014/15	2015/16
<b>Interest rate exposures</b>			
	<b>Upper</b>	<b>Upper</b>	<b>Upper</b>
<b>Limits on fixed interest rates based on net debt</b>	100%	100%	100%
<b>Limits on variable interest rates based on net debt</b>	25%	25%	25%

<b>Maturity structure of fixed interest rate borrowing 2013/14</b>		
	<b>Lower</b>	<b>Upper</b>
Under 12 months	0%	100%
12 months to 2 years	0%	100%
2 years to 5 years	0%	100%
5 years to 10 years	0%	100%
10 years and above	0%	100%
<b>Maturity structure of variable interest rate borrowing 2013/14</b>		
	<b>Lower</b>	<b>Upper</b>
Under 12 months	0%	25%
12 months to 2 years	0%	25%
2 years to 5 years	0%	25%
5 years to 10 years	0%	25%
10 years and above	0%	25%

### **3.5 Policy on borrowing in advance of need**

The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed.

### **3.6 Debt rescheduling**

The authority has no borrowing.

## **4 Annual Investment Strategy**

### **4.1 Investment policy**

The Council's investment policy has regard to the CLG's Guidance on Local Government Investments ("the Guidance") and the revised CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes ("the CIPFA TM Code"). The Council's investment priorities will be security first, liquidity second, then return.

In accordance with the above guidance from the CLG and CIPFA, and in order to minimise the risk to investments, the Council has below clearly stipulated the minimum acceptable credit quality of counterparties for inclusion on the lending list. The creditworthiness methodology used to create the counterparty list fully accounts for the ratings, watches and outlooks published by all three ratings agencies with a full understanding of these reflect in the eyes of each agency. Using the Sector ratings service potential counterparty ratings are monitored on a real time basis with knowledge of any changes notified electronically as the agencies notify modifications.

Further, the Council's officers recognise that ratings should not be the sole determinant of the quality of an institution and that it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To this end the Council will engage with its advisors to maintain a monitor on market pricing such as "credit default swaps" and overlay that information on top of the credit ratings.

Other information sources used will include the financial press, share price and other such information pertaining to the banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.

The aim of the strategy is to generate a list of highly creditworthy counterparties which will also enable diversification and thus avoidance of concentration risk.

The intention of the strategy is to provide security of investment and minimisation of risk.

Investment instruments identified for use in the financial year are listed in appendix 5.4 under the 'specified' and 'non-specified' investments categories. Counterparty limits will be as set through the Council's treasury management practices – schedules.

#### **4.2 Creditworthiness policy**

The primary principle governing the Council's investment criteria is the security of its investments, although the yield or return on the investment is also a key consideration. After this main principle, the Council will ensure that:

- It maintains a policy covering both the categories of investment types it will invest in, criteria for choosing investment counterparties with adequate security, and monitoring their security. This is set out in the specified and non-specified investment sections below; and
- It has sufficient liquidity in its investments. For this purpose it will set out procedures for determining the maximum periods for which funds may prudently be committed. These procedures also apply to the Council's prudential indicators covering the maximum principal sums invested.

The Financial Services Manager will maintain a counterparty list in compliance with the following criteria and will revise the criteria and submit them to Council for approval as necessary. These criteria are separate to that which determines which types of investment instrument are either specified or non-specified as it provides an overall pool of counterparties considered high quality which the Council may use, rather than defining what types of investment instruments are to be used.

The minimum rating criteria uses the **lowest common denominator** method of selecting counterparties and applying limits. This means that the application of the Council's minimum criteria will apply to the lowest available rating for any institution. For instance, if an institution is rated by two agencies, one meets the Council's criteria, the other does not, the institution will fall outside the lending criteria. Credit rating information is supplied by Sector, our treasury consultants, on all active counterparties that comply with the criteria below. Any counterparty failing to meet the criteria would be omitted from the counterparty (dealing) list. Any rating changes, rating watches (notification of a likely change), rating outlooks (notification of a possible longer term change) are provided to officers almost immediately after they occur and this information is considered before dealing. For instance, a negative rating watch applying to a counterparty at the minimum Council criteria will be suspended from use, with all others being reviewed in light of market conditions.

The criteria for providing a pool of high quality investment counterparties (both specified and non-specified investments) is:

- Banks 1 – good credit quality – the Council will only use banks which have, as a minimum, the following Fitch, Moody's and Standard and Poors credit ratings (where rated)
  1. Short Term F1
  2. Long term A
  3. Viability/financial strength – C (Fitch/ Moody's only)
  4. Support – 2 (Fitch only)
- Banks 2 – Part nationalised UK banks – Lloyds Bank and Royal Bank of Scotland. (These banks can be included if they continue to be part nationalised or they meet the ratings in Banks 1 above).
- Banks 3 – The Council's own banker for transactional purposes. If the bank falls below the above criteria, although in this case balances will be minimised in both monetary size and time.
- Bank subsidiary and treasury operation – The Council will use these where the parent bank has provided an appropriate guarantee or has the necessary ratings outlined above
- Building Societies – The Council will use all societies which meet the ratings for banks outlined above
- Money Market Funds – AAA
- UK Government (including gilts and the DMADF)
- Local authorities, parish councils etc
- Supranational institutions

A limit of £2m will be applied to the use of Non-Specified investments largely determined by the long term investment limits.

**Country and sector considerations** - Due care will be taken to consider the country, group and sector exposure of the Council's investments. In part, the country selection will be chosen by the credit rating of the sovereign state in Banks 1 above. In addition:

- no more than £2,500,000 will be placed with any non-UK country at any time;
- limits in place above will apply to a group of companies;
- sector limits will be monitored regularly for appropriateness.

**Use of additional information other than credit ratings.** Additional requirements under the Code require the Council to supplement credit rating information. Whilst the above criteria relies primarily on the application of credit ratings to provide a pool of appropriate counterparties for officers to use, additional operational market information will be applied before making any specific investment decision from the agreed pool of counterparties. This additional market information (for example Credit Default Swaps, negative rating watches/outlooks) will be applied to compare the relative security of differing investment counterparties.

**Time and monetary limits applying to investments.** The time and monetary limits for institutions on the Council's counterparty list are as follows (these will cover both specified and non-specified investments):

### Proposed Changes to the current Treasury Management Strategy

The current strategy allows for short term investment of a maximum of £5m per counterparty at group level up to 364 days. The proposal is to increase the timescale for short term investments to 1 year which will allow access to a greater range of investment options. It is also proposed that, in the case of Lloyds TSB our current bankers, that as well as allowing up to £5m fixed term investment in that one institution that there is flexibility to hold, in current account balances at Lloyds, up to £1m 'cash' on any one day. Amounts exceeding £5m on any one day are currently considered a 'breach' of the terms of the strategy and must be reported in the next available update to Members. As not all transactions coming into the council's bank account are known in advance there has been occasion when a large receipt has put the Council in breach of its own strategy taking the balances beyond £5m. This proposal will allow the council to make full use of the £5m limit without a significant increase in risk, avoid us falling into the trap of reporting a breach that is not within the councils control to avoid and will also will maintain flexibility for cash flow management.

	Fitch	Moody's	Standards & Poors	Money Limit	Time Limit
Banks 1 – up to 1 year	F1 Short Term Rating	P-1 Short term rating	A-1 Short term rating	£5m per counterparty at Group level	1yr
Banks 1 – over 1 year	AA Long term rating	Aa2 Long term rating	AA Long term rating	£2m Maximum exposure	1 year to 5 years
Banks 2 – UK part nationalised				£5m per counterparty at Group level	1yr
Banks 3 – Council's own bank if not covered by 1 or 2				£250,000	1 day
Other institutions limit:					
Other Local Authorities				£5m per counterparty	5 years
Bank of England DMADF				No limit	6 months
AAA Money market funds				£5m per counterparty	overnight
Gilts – where no loss of principal if held to maturity				£5m maximum exposure	5 years
Supranational				£5m per counterparty	1 year

The proposed criteria for specified and non-specified investments are shown in Appendix G 5.4 for approval.



### 4.3 Investment strategy

**In-house funds.** Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 1 year).

**Investment returns expectations.** Bank Rate is forecast to remain unchanged at 0.5% before starting to rise from quarter 4 of 2014. Bank Rate forecasts for financial year ends (March) are:

- 2012/13 0.50%
- 2013/14 0.50%
- 2014/15 0.75%
- 2015/16 1.75%

There are downside risks to these forecasts (i.e. start of increases in Bank Rate is delayed even further) if economic growth remains weaker for longer than expected. However, should the pace of growth pick up more sharply than expected there could be upside risk, particularly if Bank of England inflation forecasts for two years ahead exceed the Bank of England's 2% target rate.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to three months during each financial year for the next five years are as follows:

2012/13	0.50%
2013/14	0.50%
2014/15	0.60%
2015/16	1.50%

**Investment treasury indicator and limit** - total principal funds invested for greater than 1 year. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment, and are based on the availability of funds after each year-end.

The Council is asked to approve the treasury indicator and limit:

<b>Maximum principal sums invested &gt; 1 year</b>			
<b>£m</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
Principal sums invested > 1 year	£2m	£2m	£2m

### 4.4 Icelandic bank investments

.From a total claim of £7.252m the Council has recovered £4.228m. A further £2.716m will be recovered over the next over the next 6 years bringing a total forecast recovery of £6.944m.

The table below sets out the position in relation to Icelandic Banks as at September 2012

Bank	Amount to be claimed £,000	Repaid to Date £,000	Further Amount anticipated £,000	Total
Glitnir	1,066	1,019	0	1,019
Heritable Bank	2,017	1,504	391	1,895
Landsbanki	4,169	1,705	2,325	4,030
<b>Total</b>	<b>7,252</b>	<b>4,228</b>	<b>2,716</b>	<b>6,944</b>

#### 4.5 Investment risk benchmarking

These benchmarks are simple guides to maximum risk, so they may be breached from time to time, depending on movements in interest rates and counterparty criteria. The purpose of the benchmark is that officers will monitor the current and trend position and amend the operational strategy to manage risk as conditions change. Any breach of the benchmarks will be reported, with supporting reasons in the mid-year or Annual Report.

Security - The Council's maximum security risk benchmark for the current portfolio, when compared to these historic default tables, is:

- 0.08% historic risk of default when compared to the whole portfolio.

Liquidity – in respect of this area the Council seeks to maintain:

- Bank overdraft - £nil
- Liquid short term deposits of at least £2m available with a week's notice.
- Weighted average life benchmark is expected to be 0.25 years, with a maximum of 1.0 years.

Yield - local measures of yield benchmarks are

- Investments – internal returns above the 7 day LIBID rate
- And in addition that the security benchmark for each individual year is:

	1 year	2 years	3 years	4 years	5 years
Maximum	0.08%	0.06%	0.12%	0.17%	0.25%

Note: This benchmark is an average risk of default measure, and would not constitute an expectation of loss against a particular investment.

#### 4.6 End of year investment report

At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

#### 4.7 Policy on the use of external service providers

The Council uses sector as its external treasury management advisors.

#### 4.8 Scheme of delegation – see appendix G.4

#### 4.9 Role of the section 151 officer – see appendix G.5

## **5 Appendices**

1. Interest rate forecasts
2. Treasury Management Practice – Specified and non specified investments and limits
3. Approved countries for investments
4. Treasury management scheme of delegation
5. The treasury management role of the Section 151 Officer

## APPENDIX G1 - Interest Rate Forecast 2011/2015

<b>Bank Rate</b>															
	NOW	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16
<b>Sector's View</b>	<b>0.50%</b>	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%
<b>UBS</b>	<b>0.50%</b>	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	-	-	-	-	-
<b>Capital Economics</b>	<b>0.50%</b>	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	-	-	-	-	-
<b>5yr PWLB Rate</b>															
	NOW	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16
<b>Sector's View</b>	<b>1.66%</b>	1.50%	1.50%	1.50%	1.60%	1.60%	1.70%	1.70%	1.80%	2.00%	2.20%	2.30%	2.50%	2.70%	2.90%
<b>UBS</b>	<b>1.66%</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Economics</b>	<b>1.66%</b>	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.50%	1.60%	-	-	-	-	-
<b>10yr PWLB Rate</b>															
	NOW	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16
<b>Sector's View</b>	<b>2.63%</b>	2.50%	2.50%	2.50%	2.60%	2.60%	2.70%	2.70%	2.80%	3.00%	3.20%	3.30%	3.50%	3.70%	3.90%
<b>UBS</b>	<b>2.63%</b>	2.80%	3.00%	3.10%	3.20%	3.40%	3.50%	3.60%	3.70%	3.80%	-	-	-	-	-
<b>Capital Economics</b>	<b>2.63%</b>	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	-	-	-	-	-
<b>25yr PWLB Rate</b>															
	NOW	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16
<b>Sector's View</b>	<b>3.92%</b>	3.70%	3.80%	3.80%	3.80%	3.80%	3.90%	3.90%	4.00%	4.10%	4.30%	4.40%	4.60%	4.80%	5.00%
<b>UBS</b>	<b>3.92%</b>	4.00%	4.20%	4.30%	4.40%	4.50%	4.50%	4.50%	4.50%	4.50%	-	-	-	-	-
<b>Capital Economics</b>	<b>3.92%</b>	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	-	-	-	-	-
<b>50yr PWLB Rate</b>															
	NOW	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16
<b>Sector's View</b>	<b>4.11%</b>	3.90%	4.00%	4.00%	4.00%	4.00%	4.10%	4.10%	4.20%	4.30%	4.50%	4.60%	4.80%	5.00%	5.20%
<b>UBS</b>	<b>4.11%</b>	4.10%	4.30%	4.40%	4.50%	4.60%	4.60%	4.60%	4.60%	4.60%	-	-	-	-	-
<b>Capital Economics</b>	<b>4.11%</b>	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	-	-	-	-	-

## **APPENDIX G2 – Treasury Management Practice (TMP1) – Credit and Counterparty Risk Management**

The CLG issued Investment Guidance in 2010, and this forms the structure of the Council's policy below. These guidelines do not apply to either trust funds or pension funds which operate under a different regulatory regime.

The key intention of the Guidance is to maintain the current requirement for councils to invest prudently, and that priority is given to security and liquidity before yield. In order to facilitate this objective the guidance requires this Council to have regard to the CIPFA publication Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes. This Council adopted the Code on 1 March 2010 and will apply its principles to all investment activity. In accordance with the Code, the Financial Services Manager has produced its Treasury Management Practices (TMPs). This part, TMP 1(5), covering investment counterparty policy requires approval each year.

**Annual Investment Strategy** - The key requirements of both the Code and the investment guidance are to set an annual investment strategy, as part of its annual treasury strategy for the following year, covering the identification and approval of following:

- The strategy guidelines for choosing and placing investments, particularly non-specified investments.
- The principles to be used to determine the maximum periods for which funds can be committed.
- Specified investments that the Council will use. These are high security (i.e. high credit rating, although this is defined by the Council, and no guidelines are given), and high liquidity investments in sterling and with a maturity of no more than a year.
- Non-specified investments, clarifying the greater risk implications, identifying the general types of investment that may be used and a limit to the overall amount of various categories that can be held at any time.

The investment policy proposed for the Council is:

**Strategy Guidelines** – The main strategy guidelines are contained in the body of the treasury strategy statement.

**Specified Investments** – These investments are sterling investments of not more than one-year maturity, or those which could be for a longer period but where the Council has the right to be repaid within 12 months if it wishes. These are considered low risk assets where the possibility of loss of principal or investment income is small. These would include sterling investments which would not be defined as capital expenditure with:

1. The UK Government (such as the Debt Management Account deposit facility, UK Treasury Bills or a Gilt with less than one year to maturity).
2. Supranational bonds of less than one year's duration.
3. A local authority, parish council or community council.
4. Pooled investment vehicles (such as money market funds) that have been awarded a high credit rating by a credit rating agency. For category 4 this covers pooled investment vehicles, such as money market funds, rated AAA by Standard and Poor's, Moody's or Fitch rating agencies.
5. A body that is considered of a high credit quality (such as a bank or building society. For category 5 this covers bodies with a minimum short term rating of F1 (or the equivalent) as rated by Standard and Poor's, Moody's or Fitch rating agencies.

Within these bodies, and in accordance with the Code, the Council has set additional criteria to set the time and amount of monies which will be invested in these bodies. This criteria is set out in the table on page 10 of the main report.

**Non-Specified Investments** – Non-specified investments are any other type of investment (i.e. not defined as Specified above). The identification and rationale supporting the selection of these other investments and the maximum limits to be applied are set out below. Non specified investments would include any sterling investments with:

	<b>Non Specified Investment Category</b>	<b>Limit (£ or %)</b>
a.	<b>Gilt edged securities</b> with a maturity of greater than one year. These are Government bonds and so provide the highest security of interest and the repayment of principal on maturity. The value of the bond may rise or fall before maturity and losses may accrue if the bond is sold before maturity.	£5m
b.	The Council's own banker if it fails to meet the basic credit criteria. In this instance balances will be minimised as far as is possible.	£250,000
c.	Any <b>bank or building society</b> that has a minimum long term credit rating of AA, for deposits with a maturity of greater than one year (including forward deals in excess of one year from inception to repayment).	£2m

Within category b and in accordance with the Code, the Council has recognised the practical implications of the situation where the Council's own banker fails to meet the basic criteria and determined a limit of £250,000 to allow normal business to be conducted.

**The Monitoring of Investment Counterparties** - The credit rating of counterparties will be monitored regularly. The Council receives credit rating information (changes, rating watches and rating outlooks) from Sector as and when ratings change, and counterparties are checked promptly. On occasion ratings may be downgraded when an investment has already been made.

The criteria used are such that a minor downgrading should not affect the full receipt of the principal and interest. Any counterparty failing to meet the criteria will be removed from the list immediately by the Financial Services Manager, and if required new counterparties which meet the criteria will be added to the list.

## **APPENDIX G3 Approved countries for investments**

Based on lowest available rating as at February 2013

### AAA

- Australia
- Canada
- Denmark
- Finland
- Germany
- Luxembourg
- Netherlands
- Norway
- Singapore
- Sweden
- Switzerland

### AA+

- France
- Hong Kong
- U.S.A.

### AA

- Abu Dhabi
- Qatar
- UAE
- UK

### AA-

- Belgium
- Japan
- Saudi Arabia

## **APPENDIX G4**

### **Treasury management scheme of delegation**

**(i) Full Council**

- Receiving and reviewing reports on treasury management policies, practices and activities;
- Approval of annual strategy
- Budget consideration and approval

**(ii) Policy and Resources Committee**

- Approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices;
- Approval of the division of responsibilities;
- Receiving and reviewing regular monitoring reports and acting on recommendations

**(iii) Governance and Audit Committee**

- Reviewing the treasury management policy and procedures and making recommendations to the responsible body



## **APPENDIX G5**

### **The treasury management role of the section 151 officer**

#### **The section 151 officer**

- Recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- Submitting regular treasury management policy reports;
- Submitting budgets and budget variations;
- Receiving and reviewing management information reports;
- Reviewing the performance of the treasury management function;
- Ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- Ensuring the adequacy of internal audit and liaising with external audit

## **APPENDIX: G6 Economic Background**

### **The Global economy**

The Eurozone debt crisis has continued to cast a pall over the world economy and has depressed growth in most countries. This has impacted the UK economy which is unlikely to grow significantly in 2012 and is creating a major headwind for recovery in 2013. Quarter 2 of 2012 was the third quarter of contraction in the economy; this recession is the worst and slowest recovery of any of the five recessions since 1930. A return to growth @ 1% in quarter 3 is unlikely to prove anything more than a washing out of the dip in the previous quarter before a return to weak, or even negative, growth in quarter 4.

The **Eurozone sovereign debt crisis** has abated somewhat following the ECB's pledge to buy unlimited amounts of bonds of countries which ask for a bailout. The immediate target for this statement was Spain which continues to prevaricate on making such a request and so surrendering its national sovereignty to IMF supervision. However, the situation in Greece is heading towards a crunch point as the Eurozone imminently faces up to having to relax the time frame for Greece reducing its total debt level below 120% of GDP and providing yet more financial support to enable it to do that. Many commentators still view a Greek exit from the Euro as inevitable as total debt now looks likely to reach 190% of GDP i.e. unsustainably high. The question remains as to how much damage a Greek exit would do and whether contagion would spread to cause Portugal and Ireland to also leave the Euro, though the longer a Greek exit is delayed, the less are likely to be the repercussions beyond Greece on other countries and on EU banks.

Sentiment in financial markets has improved considerably since this ECB action and recent Eurozone renewed commitment to support Greece and to keep the Eurozone intact. However, the foundations to this "solution" to the Eurozone debt crisis are still weak and events could easily conspire to put this into reverse.

**The US economy** has only been able to manage weak growth in 2012 despite huge efforts by the Federal Reserve to stimulate the economy by liberal amounts of quantitative easing (QE) combined with a commitment to a continuation of ultra low interest rates into 2015. Unemployment levels have been slowly reducing but against a background of a fall in the numbers of those available for work. The fiscal cliff facing the President at the start of 2013 has been a major dampener discouraging business from spending on investment and increasing employment more significantly in case there is a sharp contraction in the economy in the pipeline. However, the housing market does look as if it has, at long last, reached the bottom and house prices are now on the up.

Hopes for a broad based recovery have, therefore, focused on the **emerging markets**. However, there are increasing concerns over flashing warning signs in various parts of the Chinese economy that indicate it may be heading for a hard landing rather than a gradual slow down.

### **The UK economy**

The Government's austerity measures, aimed at getting the public sector deficit into order over the next four years, now look as if they will fail to achieve their objectives within the original planned timeframe. Achieving this target is dependent on the UK economy growing at a reasonable pace but recession in the Eurozone, our biggest trading partner, has depressed growth whilst tax receipts have not kept pace with additional welfare benefit payments. It will be important for the Government to retain investor confidence in UK gilts so there is little room for it to change course other than to move back the timeframe.

Currently, the UK is enjoying a major financial benefit from some of the lowest sovereign borrowing costs in the world as the UK is seen as a safe haven from Eurozone debt. There is, though, little evidence that consumer confidence levels are recovering nor that the manufacturing sector is picking up. On the positive side, growth in the services sector has

rebounded in Q3 and banks have made huge progress since 2008 in shrinking their balance sheets to more manageable levels and also in reducing their dependency on wholesale funding. However, availability of credit remains tight in the economy and the Funding for Lending scheme, which started in August 2012, has not yet had the time to make a significant impact. Finally, the housing market remains tepid and the outlook is for house prices to be little changed for a prolonged period.

**Economic Growth.** Economic growth has basically flat lined since the election of 2010 and, worryingly, the economic forecasts for 2012 and beyond were revised substantially lower in the Bank of England Inflation quarterly report for August 2012 and were then further lowered in the November Report. Quantitative Easing (QE) was increased again by £50bn in July 2012 to a total of £375bn. Many forecasters are expecting the MPC to vote for a further round of QE to stimulate economic activity regardless of any near-term optimism. The announcement in November 2012 that £35bn will be transferred from the Bank of England's Asset Purchase Facility to the Treasury (representing coupon payments to the Bank by the Treasury on gilts held by the Bank) is also effectively a further addition of QE.

**Unemployment.** The Government's austerity strategy has resulted in a substantial reduction in employment in the public sector. Despite this, total employment has increased to the highest level for four years as over one million jobs have been created in the private sector in the last two years.

**Inflation and Bank Rate.** Inflation has fallen sharply during 2012 from a peak of 5.2% in September 2011 to 2.2% in September 2012. However, inflation increased back to 2.7% in October though it is expected to fall back to reach the 2% target level within the two year horizon.

**UK Sovereign rating.** Moody's Investors Service has downgraded the UK Sovereign Rating from Aaa to Aa1. At the same time, the Outlook on the rating is now Stable. Moody's has said it *"...does not consider this rating change has any implications for the standalone strength of UK financial institutions, or for the systemic support uplift factored into certain UK financial institutions' unguaranteed debt ratings."* Sector, therefore, does not expect any consequent action on UK entities in the near term. Whilst no other agency has downgraded their UK ratings, the credit rating agencies will be carefully monitoring the rate of growth in the economy as a disappointing performance in that area could lead to a major derailment of the plans to contain the growth in the total amount of Government debt over the next few years.

### **Sector's forward view**

Economic forecasting remains difficult with so many external influences weighing on the UK. There does, however, appear to be consensus among analysts that the economy remains relatively fragile and whilst there is still a broad range of views as to potential performance, expectations have all been downgraded during 2012. Key areas of uncertainty include:

- the potential for the Eurozone to withdraw support for Greece at some point if the costs of such support escalate were to become prohibitive, so causing a worsening of the Eurozone debt crisis and heightened risk of the breakdown of the bloc or even of the currency itself;
- inter government agreement on how to deal with the overall Eurozone debt crisis could fragment; the impact of the Eurozone crisis on financial markets and the banking sector;
- the impact of the Government's austerity plan on confidence and growth and the need to rebalance the economy from services to manufactured goods;
- the under-performance of the UK economy which could undermine the Government's policies that have been based upon levels of growth that are unlikely to be achieved;
- the risk of the UK's main trading partners, in particular the EU and US, falling into recession ;

- stimulus packages failing to stimulate growth;
- elections due in Germany in 2013;
- potential for protectionism i.e. an escalation of the currency war / trade dispute between the US and China.
- the potential for action to curtail the Iranian nuclear programme
- the situation in Syria deteriorating and impacting other countries in the Middle East

The focus of so many consumers, corporates and banks on reducing their borrowings, rather than spending, will continue to act as a major headwind to a return to robust growth in western economies.

Given the weak outlook for economic growth, Sector sees the prospects for any changes in Bank Rate before 2015 as very limited. There is potential for the start of Bank Rate increases to be even further delayed if growth disappoints.

Sector believes that the longer run trend is for gilt yields and PWLB rates to rise due to the high volume of gilt issuance in the UK, and the high volume of debt issuance in other major western countries. The interest rate forecast in this report represents a balance of downside and upside risks. The downside risks have already been commented on. However, there are specific identifiable upside risks as follows to PWLB rates and gilt yields, and especially to longer term rates and yields:

- UK inflation being significantly higher than in the wider EU and US causing an increase in the inflation premium in gilt yields
- Reversal of QE; this could initially be allowing gilts held by the Bank to mature without reinvesting in new purchases, followed later by outright sale of gilts currently held
- Reversal of Sterling's safe haven status on an improvement in financial stresses in the Eurozone
- Investors reverse de-risking by moving money from government bonds into shares in anticipation of a return to worldwide economic growth
- The impact of the UK credit rating downgrade (Moody's only).

**1. Introduction**

- 1.1 This Council is the billing Authority for the West Lindsey area and is required to set a Council Tax that will cover not only its own requirements, but also those of the County Council, Police Authority and Town/Parish Councils.
- 1.2 The Localism Act 2011 has introduced a new requirement for a local authority to determine whether the basic amount of council tax for a financial year is excessive, in which case a local referendum would be needed. Schedule 5 of the Localism Act 2011 has inserted a new chapter 4ZA into part 1 of the Local Government Finance Act 1992. Section 52ZB sets out the steps needed to determine the level of tax which would be ‘excessive’. These steps are in effect to compare the level of increase in council tax with principles set out by the Secretary of State. The Secretary of State has indicated that, for 2013/2014, an increase above 2% in a district council’s council tax would be excessive.
- 1.3 As the Council’s basic amount of tax recommended for 2013/2014 is a 1.48% increase this meets the Secretary of State’s guidelines and is therefore not excessive. However, due to the value of Drainage board levies and the effects of the introduction of a local council tax support scheme any increase above this level would be deemed as excessive and necessitate a referendum

**2 Council Tax levels 2013/14**

- 2.1 The level of Council Tax will vary between households throughout the District and will depend upon which band and in which Town/Parish the taxpayer lives. A full schedule of Council Taxes is attached at Appendix L.
- 2.2 Taking account of the above council tax requirements the average Council Tax at Band D for 2013/2014 will be set as follows:

	2012/13	2013/14	Variance	
	£	£	£	%
Lincolnshire County Council	1,065.69	1,065.69	0.00	0.00
Police	186.39	190.08	3.69	1.98
West Lindsey District Council	188.55	191.34	2.79	1.48
Direct Parish Precept Charges	50.43	50.59	0.16	0.32
<b>Total Average Council Tax</b>	<b>1,491.06</b>	<b>1,497.70</b>	<b>6.64</b>	<b>0.45</b>

- 2.3 Although the increases in Town/Parish Precepts average 0.32% the impact on the individual Town/Parish Councils will vary according to the amount by which each has increased its precept.

**3. Recommendations - Council Tax Requirements 2013/2014**

- 3.1 It be noted that on 28 January 2013 the Council calculated the Council Tax Base 2013/14
  - a) for the whole Council area as 27,656.36 [Item T in the formula in Section 31b of the Local Government Finance Act 1992, as amended (the “Act”)]; and

- b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix I
- 3.2 The council tax requirement for the Council's own purposes for 2013/2014 (excluding Parish precepts) is £5,291,768.
- 3.3 The following amounts be calculated for the year 2013/2014 in accordance with Sections 31 to 36 of the Act:
- a) £42,272,398 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Local Government Finance Act 1992. **(Gross expenditure including Parish Precepts and contribution to reserves)**
  - b) £35,581,481 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. **(Total income including contribution from reserves)**
  - c) £6,690,917 being the amount by which the aggregate at 3.3(a) above exceeds the aggregate at 3.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **Council Tax requirement for the year (including Parish precepts).**
  - d) £241.93 being the amount at 3.3(c) above (item R), all divided by Item T (3.1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
  - e) £1,399,149 being the aggregate amount of all special items **(total parish precepts)** referred to in Section 34(1) of the Act (as per the attached Appendix J).
  - f) £191.34 being the amount at 3.3(d) above less the result given by dividing the amount at 3.3(e) above by Item T (3.1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates. **(WLDC Band D average)**
- 3.4 That the amounts stated in the "Total" column of Appendix J to this resolution be calculated by adding to the amount at (f) above the amounts of special item or items relating to dwellings in those parts of the Council's area mentioned in Appendix J divided in each case by the individual taxbases (Appendix I) set by the Council in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate. **(Band D Council Taxes for the WLDC and individual parishes)**
- 3.5 That the amounts stated in Appendix K to this resolution be calculated by multiplying the aggregate of the amounts at (f) above and 3.4 above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands. **(All valuation band council taxes for WLDC and individual parishes).**

- 3.6 To note that the County Council and the Police Authority have issued precepts to the Council in accordance with Section 40 of the local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.
- 3.7 That the Council, in accordance with Sections 30 to 36 of the local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2013/14 for each part of its area and for each of the categories of dwellings.

<b>Band</b>	<b>West Lindsey DC</b>	<b>Lincolnshire CC</b>	<b>Police &amp; Crime Commissioner Lincolnshire</b>	<b>Aggregate Council Tax</b>
<b>A</b>	127.56	710.46	126.72	<b>964.74</b>
<b>B</b>	148.82	828.87	147.84	<b>1,125.53</b>
<b>C</b>	170.08	947.28	168.96	<b>1,286.32</b>
<b>D</b>	191.34	1,065.69	190.08	<b>1,447.11</b>
<b>E</b>	233.86	1,302.51	232.32	<b>1,768.69</b>
<b>F</b>	276.38	1,539.33	274.56	<b>2,090.27</b>
<b>G</b>	318.90	1,776.15	316.80	<b>2,411.85</b>
<b>H</b>	382.68	2,131.38	380.16	<b>2,894.22</b>

- 3.8 That having calculated the aggregate in each case of the amounts at 3.5 and 3.6 above, the Council in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts in Appendix L as the levels of Council Tax for the year 2013/14 for each of the categories of dwellings shown in that Appendix.
- 3.9 To determine that the Council's basic amount of Council Tax for 2013/14 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.
- 3.10 **That the Council approves the recommendations set out above and the levels of Council Tax for the year 2013/14 in respect of each of the areas in the District as set out in the appendices to this report.**

## COUNCIL TAX BASE

Parish	Band D Equivalent
Aisthorpe	34.69
Bardney - Apley - Stainfield	640.73
Bigby	120.32
Bishop Norton	113.03
Blyborough	31.70
Blyton	365.42
Brampton	27.84
Brattleby	45.40
Broadholme	35.30
Brocklesby	32.75
Brookenby	163.70
Broxholme	26.96
Bullington	10.98
Burton	287.26
Buslingthorpe	20.20
Cabourne	25.56
Caenby	23.19
Caistor	843.35
Cammeringham	42.06
Cherry Willingham	1,131.49
Claxby	64.72
Corringham	154.39
Dunholme	643.12
East Ferry	39.69
East Stockwith	69.73
Faldingworth	141.22
Fenton	111.01
Fillingham	76.32
Fiskerton	356.47
Friesthorpe	10.71
Fulnetby	4.31
Gainsborough	4,894.72
Glentham	153.60
Glentworth	106.09
Golto	22.57
Grange-de-Lings	12.82
Grasby	172.65
Grayingham	51.12
Great Limber	82.46
Greetwell	269.87
Hackthorn - Cold Hanworth	76.58

Parish	Band D Equivalent
Keelby	628.45
Kettlethorpe	149.12
Kexby	112.85
Kirmond-le-Mire	12.56
Knaith	104.95
Langworth - Barlings - Newball	195.93
Laughton	136.13
Lea	352.43
Legsby	71.31
Linwood	33.28
Lissington	50.32
Market Rasen	1,183.83
Marton - Gate Burton	227.90
Middle Rasen	658.84
Morton	397.30
Nettleham	1,189.10
Nettleton	227.54
Newton-On-Trent	125.84
Normanby-By-Spital	132.61
Normanby-le-Wold	20.72
North Carlton	53.31
North Kelsey	315.63
North Willingham	46.19
Northorpe	44.35
Osgodby	191.45
Owersby	87.56
Owmbly-By-Spital	93.71
Pilham	24.85
Rand	15.63
Reepham	309.39
Riby	44.61
Riseholme	93.53
Rothwell	64.72
Saxby	15.63
Saxilby - Ingleby	1,249.96
Scampton	333.44
Scothern	286.21
Scotter	1,057.54
Scotton	199.18
Searby-cum-Owmbly	72.46
Sixhills	15.98



Hardwick	14.40
Harpwell	21.08
Heapham	36.36
Hemswell	114.70
Hemswell Cliff	166.86
Holton-cum-Beckering	37.77
Holton-le-Moor	59.54
Ingham	291.92

Snarford	16.43
Snelland	28.80
Snitterby	84.31
Somerby	20.72
South Carlton	34.51
South Kelsey	201.02
Spridlington	78.95
Springthorpe	52.08

<b>Parish</b>	<b>Band D Equivalent</b>
Stainton-le Vale	29.60
Stow	115.84
Sturton-By-Stow	446.22
Sudbrooke	620.55
Swallow	83.69
Swinhope	50.23
Tealby	238.08
Thonock	9.13
Thoresway	35.22
Thorganby	13.70
Thorpe-in-the-Fallows	6.23
Toft Newton	124.18
Torksey	252.93
Upton	152.72
Waddingham	193.82
Walesby	95.99
Walkerith	21.87
Welton	1,319.33
West Firsby	10.54
West Rasen	28.98
Wickenby	77.98
Wildsworth	25.29
Willingham	180.38
Willoughton	101.96
<b>Total</b>	<b>27,656.36</b>

## Parish Precepts

Parish	Parish Precept £	Parish Council Tax £	District Council Tax £	Total £
Bardney - Apley - Stainfield	49,814.28	77.75	191.34	269.09
Bigby	4,368.76	36.31	191.34	227.65
Bishop Norton	3,477.15	30.76	191.34	222.10
Blyborough	802.35	25.31	191.34	216.65
Blyton	14,176.02	38.79	191.34	230.13
Brattleby	1,159.19	25.53	191.34	216.87
Broadholme	289.71	8.21	191.34	199.55
Brookenby	12,839.14	78.43	191.34	269.77
Burton	4,232.39	14.73	191.34	206.07
Caistor	69,349.74	82.23	191.34	273.57
Cammeringham	802.38	19.08	191.34	210.42
Cherry Willingham	38,338.43	33.88	191.34	225.22
Claxby	2,853.10	44.08	191.34	235.42
Corringham	5,273.83	34.16	191.34	225.50
Dunholme	25,321.01	39.37	191.34	230.71
East Stockwith	2,229.06	31.97	191.34	223.31
Faldingworth	5,385.16	38.13	191.34	229.47
Fenton	3,923.25	35.34	191.34	226.68
Fillingham	3,031.41	39.72	191.34	231.06
Fiskerton	12,393.06	34.77	191.34	226.11
Gainsborough	372,441.76	76.09	191.34	267.43
Glentham	5,163.51	33.62	191.34	224.96
Glentworth	3,276.72	30.89	191.34	222.23
Grasby	4,119.09	23.86	191.34	215.20
Great Limber	5,082.11	61.63	191.34	252.97
Greetwell	3,031.38	11.23	191.34	202.57
Hackthorn - Cold Hanworth	1,649.38	21.54	191.34	212.88
Harpwell	267.46	12.69	191.34	204.03
Heapham	89.16	2.45	191.34	193.79
Hemswell	4,364.42	38.05	191.34	229.39
Hemswell Cliff	5,260.48	31.53	191.34	222.87
Ingham	14,047.29	48.12	191.34	239.46
Keelby	19,525.71	31.07	191.34	222.41
Kettlethorpe	6,597.88	44.25	191.34	235.59
Kexby	1,694.02	15.01	191.34	206.35
Knaith	2,139.73	20.39	191.34	211.73
Langworth - Barlings - Newba	10,610.17	54.15	191.34	245.49
Laughton	3,998.72	29.38	191.34	220.72
Lea	9,718.26	27.58	191.34	218.92
Legsby	802.40	11.25	191.34	202.59
Market Rasen	89,069.20	75.24	191.34	266.58
Marton - Gate Burton	7,043.54	30.91	191.34	222.25
Middle Rasen	14,809.21	22.48	191.34	213.82
Morton	11,751.98	29.58	191.34	220.92
Nettleham	103,901.56	87.38	191.34	278.72

APPENDIX J

Parish	Parish Precept £	Parish Council Tax £	District Council Tax £	Total £
Nettleton	10,610.02	46.63	191.34	237.97
Newton-On-Trent	8,781.86	69.78	191.34	261.12
Normanby-By-Spital	1,693.91	12.77	191.34	204.11
North Kelsey	8,247.20	26.13	191.34	217.47
Northorpe	2,314.84	52.19	191.34	243.53
Osgodby	4,814.53	25.15	191.34	216.49
Owersby	2,585.66	29.53	191.34	220.87
Owmbly-By-Spital	2,318.22	24.74	191.34	216.08
Reepham	6,151.77	19.88	191.34	211.22
Riby	89.15	2	191.34	193.34
Riseholme	624.14	6.67	191.34	198.01
Rothwell	3,298.89	50.97	191.34	242.31
Saxby	124.82	7.99	191.34	199.33
Saxilby - Ingleby	127,207.45	101.77	191.34	293.11
Scampton	4,536.33	13.6	191.34	204.94
Scothern	11,826.98	41.32	191.34	232.66
Scotter	36,465.70	34.48	191.34	225.82
Scotton	3,298.79	16.56	191.34	207.90
Snitterby	1,694.08	20.09	191.34	211.43
South Kelsey	4,814.51	23.95	191.34	215.29
Spridlington	2,407.42	30.49	191.34	221.83
Springthorpe	378.94	7.28	191.34	198.62
Stow	2,206.71	19.05	191.34	210.39
Sturton-By-Stow	22,200.59	49.75	191.34	241.09
Sudbrooke	18,179.57	29.3	191.34	220.64
Swallow	4,368.74	52.2	191.34	243.54
Tealby	7,043.60	29.58	191.34	220.92
Toft Newton	4,368.85	35.18	191.34	226.52
Torksey	7,257.53	28.69	191.34	220.03
Upton	4,591.64	30.07	191.34	221.41
Waddingham	5,260.26	27.14	191.34	218.48
Walesby	1,760.92	18.34	191.34	209.68
Welton	101,194.34	76.7	191.34	268.04
Wickenby	2,632.66	33.76	191.34	225.10
Willingham	8,469.82	46.96	191.34	238.30
Willoughton	4,814.33	47.22	191.34	238.56
<b>Total</b>	<b>1,399,149.33</b>			

**Determination of Council Tax For Each Area**

**APPENDIX K**

<b>Bands</b>								
<b>Parish</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Aisthorpe	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Bardney - Apley - Stainfield	179.39	209.29	239.19	269.09	328.89	388.69	448.48	538.18
Bigby	151.77	177.06	202.36	227.65	278.24	328.83	379.42	455.30
Bishop Norton	148.07	172.74	197.42	222.10	271.46	320.81	370.17	444.20
Blyborough	144.43	168.51	192.58	216.65	264.79	312.94	361.08	433.30
Blyton	153.42	178.99	204.56	230.13	281.27	332.41	383.55	460.26
Brampton	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Brattleby	144.58	168.68	192.77	216.87	265.06	313.26	361.45	433.74
Broadholme	133.03	155.21	177.38	199.55	243.89	288.24	332.58	399.10
Brocklesby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Brookenby	179.85	209.82	239.80	269.77	329.72	389.67	449.62	539.54
Broxholme	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Bullington	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Burton	137.38	160.28	183.17	206.07	251.86	297.66	343.45	412.14
Buslingthorpe	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Cabourne	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Caenby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Caistor	182.38	212.78	243.17	273.57	334.36	395.16	455.95	547.14
Cammeringham	140.28	163.66	187.04	210.42	257.18	303.94	350.70	420.84
Cherry Willingham	150.15	175.17	200.20	225.22	275.27	325.32	375.37	450.44
Claxby	156.95	183.10	209.26	235.42	287.74	340.05	392.37	470.84
Corringham	150.33	175.39	200.44	225.50	275.61	325.72	375.83	451.00
Dunholme	153.81	179.44	205.08	230.71	281.98	333.25	384.52	461.42
East Ferry	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
East Stockwith	148.87	173.69	198.50	223.31	272.93	322.56	372.18	446.62
Faldingworth	152.98	178.48	203.97	229.47	280.46	331.46	382.45	458.94
Fenton	151.12	176.31	201.49	226.68	277.05	327.43	377.80	453.36
Fillingham	154.04	179.71	205.39	231.06	282.41	333.75	385.10	462.12
Fiskerton	150.74	175.86	200.99	226.11	276.36	326.60	376.85	452.22
Friesthorpe	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Fulnetby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Gainsborough	178.29	208.00	237.72	267.43	326.86	386.29	445.72	534.86
Glentham	149.97	174.97	199.96	224.96	274.95	324.94	374.93	449.92
Glentworth	148.15	172.85	197.54	222.23	271.61	321.00	370.38	444.46
Golto	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Grange-de-Lings	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Grasby	143.47	167.38	191.29	215.20	263.02	310.84	358.67	430.40
Grayingham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Great Limber	168.65	196.75	224.86	252.97	309.19	365.40	421.62	505.94
Greetwell	135.05	157.55	180.06	202.57	247.59	292.60	337.62	405.14
Hackthorn - Cold Hanworth	141.92	165.57	189.23	212.88	260.19	307.49	354.80	425.76
Hardwick	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Harpswell	136.02	158.69	181.36	204.03	249.37	294.71	340.05	408.06
Heapham	129.19	150.73	172.26	193.79	236.85	279.92	322.98	387.58
Hemswell	152.93	178.41	203.90	229.39	280.37	331.34	382.32	458.78
Hemswell Cliff	148.58	173.34	198.11	222.87	272.40	321.92	371.45	445.74
Holton-cum-Beckering	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Holton-le-Moor	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Ingham	159.64	186.25	212.85	239.46	292.67	345.89	399.10	478.92

Bands								
Parish	A	B	C	D	E	F	G	H
Keelby	148.27	172.99	197.70	222.41	271.83	321.26	370.68	444.82
Kettlethorpe	157.06	183.24	209.41	235.59	287.94	340.30	392.65	471.18
Kexby	137.57	160.49	183.42	206.35	252.21	298.06	343.92	412.70
Kirmond-le-Mire	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Knaith	141.15	164.68	188.20	211.73	258.78	305.83	352.88	423.46
Langworth - Barlings - Newball	163.66	190.94	218.21	245.49	300.04	354.60	409.15	490.98
Laughton	147.15	171.67	196.20	220.72	269.77	318.82	367.87	441.44
Lea	145.95	170.27	194.60	218.92	267.57	316.22	364.87	437.84
Legsby	135.06	157.57	180.08	202.59	247.61	292.63	337.65	405.18
Linwood	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Lissington	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Market Rasen	177.72	207.34	236.96	266.58	325.82	385.06	444.30	533.16
Marton - Gate Burton	148.17	172.86	197.56	222.25	271.64	321.03	370.42	444.50
Middle Rasen	142.55	166.30	190.06	213.82	261.34	308.85	356.37	427.64
Morton	147.28	171.83	196.37	220.92	270.01	319.11	368.20	441.84
Nettleham	185.81	216.78	247.75	278.72	340.66	402.60	464.53	557.44
Nettleton	158.65	185.09	211.53	237.97	290.85	343.73	396.62	475.94
Newton-On-Trent	174.08	203.09	232.11	261.12	319.15	377.17	435.20	522.24
Normanby-By-Spital	136.07	158.75	181.43	204.11	249.47	294.83	340.18	408.22
Normanby-le-Wold	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
North Carlton	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
North Kelsey	144.98	169.14	193.31	217.47	265.80	314.12	362.45	434.94
North Willingham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Northorpe	162.35	189.41	216.47	243.53	297.65	351.77	405.88	487.06
Osgodby	144.33	168.38	192.44	216.49	264.60	312.71	360.82	432.98
Owersby	147.25	171.79	196.33	220.87	269.95	319.03	368.12	441.74
Owmby-By-Spital	144.05	168.06	192.07	216.08	264.10	312.12	360.13	432.16
Pilham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Rand	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Reepham	140.81	164.28	187.75	211.22	258.16	305.10	352.03	422.44
Riby	128.89	150.38	171.86	193.34	236.30	279.27	322.23	386.68
Riseholme	132.01	154.01	176.01	198.01	242.01	286.01	330.02	396.02
Rothwell	161.54	188.46	215.39	242.31	296.16	350.00	403.85	484.62
Saxby	132.89	155.03	177.18	199.33	243.63	287.92	332.22	398.66
Saxilby - Ingleby	195.41	227.97	260.54	293.11	358.25	423.38	488.52	586.22
Scampton	136.63	159.40	182.17	204.94	250.48	296.02	341.57	409.88
Scothern	155.11	180.96	206.81	232.66	284.36	336.06	387.77	465.32
Scotter	150.55	175.64	200.73	225.82	276.00	326.18	376.37	451.64
Scotton	138.60	161.70	184.80	207.90	254.10	300.30	346.50	415.80
Searby-cum-Owmby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Sixhills	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Snarford	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Snelland	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Snitterby	140.95	164.45	187.94	211.43	258.41	305.40	352.38	422.86
Somerby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
South Carlton	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
South Kelsey	143.53	167.45	191.37	215.29	263.13	310.97	358.82	430.58
Spridlington	147.89	172.53	197.18	221.83	271.13	320.42	369.72	443.66
Springthorpe	132.41	154.48	176.55	198.62	242.76	286.90	331.03	397.24

<b>Bands</b>								
<b>Parish</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Stainton-le Vale	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Stow	140.26	163.64	187.01	210.39	257.14	303.90	350.65	420.78
Sturton-By-Stow	160.73	187.51	214.30	241.09	294.67	348.24	401.82	482.18
Sudbrooke	147.09	171.61	196.12	220.64	269.67	318.70	367.73	441.28
Swallow	162.36	189.42	216.48	243.54	297.66	351.78	405.90	487.08
Swinhope	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Tealby	147.28	171.83	196.37	220.92	270.01	319.11	368.20	441.84
Thonock	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Thoresway	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Thorganby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Thorpe-in-the-Fallows	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Toft Newton	151.01	176.18	201.35	226.52	276.86	327.20	377.53	453.04
Torksey	146.69	171.13	195.58	220.03	268.93	317.82	366.72	440.06
Upton	147.61	172.21	196.81	221.41	270.61	319.81	369.02	442.82
Waddingham	145.65	169.93	194.20	218.48	267.03	315.58	364.13	436.96
Walesby	139.79	163.08	186.38	209.68	256.28	302.87	349.47	419.36
Walkerith	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Welton	178.69	208.48	238.26	268.04	327.60	387.17	446.73	536.08
West Firsby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
West Rasen	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Wickenby	150.07	175.08	200.09	225.10	275.12	325.14	375.17	450.20
Wildsworth	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Willingham	158.87	185.34	211.82	238.30	291.26	344.21	397.17	476.60
Willoughton	159.04	185.55	212.05	238.56	291.57	344.59	397.60	477.12

LEVELS OF OVERALL COUNCIL TAX							APPENDIX L		
Parish	A	B	C	D	E	F	G	H	
Aisthorpe	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Bardney - Apley - Stainfield	1,016.57	1,186.00	1,355.43	1,524.86	1,863.72	2,202.58	2,541.43	3,049.72	
Bigby	988.95	1,153.77	1,318.60	1,483.42	1,813.07	2,142.72	2,472.37	2,966.84	
Bishop Norton	985.25	1,149.45	1,313.66	1,477.87	1,806.29	2,134.70	2,463.12	2,955.74	
Blyborough	981.61	1,145.22	1,308.82	1,472.42	1,799.62	2,126.83	2,454.03	2,944.84	
Blyton	990.60	1,155.70	1,320.80	1,485.90	1,816.10	2,146.30	2,476.50	2,971.80	
Brampton	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Brattleby	981.76	1,145.39	1,309.01	1,472.64	1,799.89	2,127.15	2,454.40	2,945.28	
Broadholme	970.21	1,131.92	1,293.62	1,455.32	1,778.72	2,102.13	2,425.53	2,910.64	
Brocklesby	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Brookenby	1,017.03	1,186.53	1,356.04	1,525.54	1,864.55	2,203.56	2,542.57	3,051.08	
Broxholme	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Bullington	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Burton	974.56	1,136.99	1,299.41	1,461.84	1,786.69	2,111.55	2,436.40	2,923.68	
Buslingthorpe	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Cabourne	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Caenby	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Caistor	1,019.56	1,189.49	1,359.41	1,529.34	1,869.19	2,209.05	2,548.90	3,058.68	
Cammeringham	977.46	1,140.37	1,303.28	1,466.19	1,792.01	2,117.83	2,443.65	2,932.38	
Cherry Willingham	987.33	1,151.88	1,316.44	1,480.99	1,810.10	2,139.21	2,468.32	2,961.98	
Claxby	994.13	1,159.81	1,325.50	1,491.19	1,822.57	2,153.94	2,485.32	2,982.38	
Corringham	987.51	1,152.10	1,316.68	1,481.27	1,810.44	2,139.61	2,468.78	2,962.54	
Dunholme	990.99	1,156.15	1,321.32	1,486.48	1,816.81	2,147.14	2,477.47	2,972.96	
East Ferry	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
East Stockwith	986.05	1,150.40	1,314.74	1,479.08	1,807.76	2,136.45	2,465.13	2,958.16	
Faldingworth	990.16	1,155.19	1,320.21	1,485.24	1,815.29	2,145.35	2,475.40	2,970.48	
Fenton	988.30	1,153.02	1,317.73	1,482.45	1,811.88	2,141.32	2,470.75	2,964.90	
Fillingham	991.22	1,156.42	1,321.63	1,486.83	1,817.24	2,147.64	2,478.05	2,973.66	
Fiskerton	987.92	1,152.57	1,317.23	1,481.88	1,811.19	2,140.49	2,469.80	2,963.76	
Friesthorpe	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Fulnetby	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Gainsborough	1,015.47	1,184.71	1,353.96	1,523.20	1,861.69	2,200.18	2,538.67	3,046.40	
Glentham	987.15	1,151.68	1,316.20	1,480.73	1,809.78	2,138.83	2,467.88	2,961.46	
Glentworth	985.33	1,149.56	1,313.78	1,478.00	1,806.44	2,134.89	2,463.33	2,956.00	
Goltho	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Grange-de-Lings	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Grasby	980.65	1,144.09	1,307.53	1,470.97	1,797.85	2,124.73	2,451.62	2,941.94	
Grayingham	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Great Limber	1,005.83	1,173.46	1,341.10	1,508.74	1,844.02	2,179.29	2,514.57	3,017.48	
Greetwell	972.23	1,134.26	1,296.30	1,458.34	1,782.42	2,106.49	2,430.57	2,916.68	
Hackthorn - Cold Hanworth	979.10	1,142.28	1,305.47	1,468.65	1,795.02	2,121.38	2,447.75	2,937.30	
Hardwick	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Harpswell	973.20	1,135.40	1,297.60	1,459.80	1,784.20	2,108.60	2,433.00	2,919.60	
Heapham	966.37	1,127.44	1,288.50	1,449.56	1,771.68	2,093.81	2,415.93	2,899.12	
Hemswell	990.11	1,155.12	1,320.14	1,485.16	1,815.20	2,145.23	2,475.27	2,970.32	
Hemswell Cliff	985.76	1,150.05	1,314.35	1,478.64	1,807.23	2,135.81	2,464.40	2,957.28	
Holton-cum-Beckering	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Holton-le-Moor	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Ingham	996.82	1,162.96	1,329.09	1,495.23	1,827.50	2,159.78	2,492.05	2,990.46	
Keelby	985.45	1,149.70	1,313.94	1,478.18	1,806.66	2,135.15	2,463.63	2,956.36	
Kettlethorpe	994.24	1,159.95	1,325.65	1,491.36	1,822.77	2,154.19	2,485.60	2,982.72	
Kexby	974.75	1,137.20	1,299.66	1,462.12	1,787.04	2,111.95	2,436.87	2,924.24	
Kirmond-le-Mire	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22	
Knaith	978.33	1,141.39	1,304.44	1,467.50	1,793.61	2,119.72	2,445.83	2,935.00	
Langworth - Barlings - Newball	1,000.84	1,167.65	1,334.45	1,501.26	1,834.87	2,168.49	2,502.10	3,002.52	

Parish	A	B	C	D	E	F	G	H
Laughton	984.33	1,148.38	1,312.44	1,476.49	1,804.60	2,132.71	2,460.82	2,952.98
Lea	983.13	1,146.98	1,310.84	1,474.69	1,802.40	2,130.11	2,457.82	2,949.38
Legsby	972.24	1,134.28	1,296.32	1,458.36	1,782.44	2,106.52	2,430.60	2,916.72
Linwood	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Lissington	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Market Rasen	1,014.90	1,184.05	1,353.20	1,522.35	1,860.65	2,198.95	2,537.25	3,044.70
Marton - Gate Burton	985.35	1,149.57	1,313.80	1,478.02	1,806.47	2,134.92	2,463.37	2,956.04
Middle Rasen	979.73	1,143.01	1,306.30	1,469.59	1,796.17	2,122.74	2,449.32	2,939.18
Morton	984.46	1,148.54	1,312.61	1,476.69	1,804.84	2,133.00	2,461.15	2,953.38
Nettleham	1,022.99	1,193.49	1,363.99	1,534.49	1,875.49	2,216.49	2,557.48	3,068.98
Nettleton	995.83	1,161.80	1,327.77	1,493.74	1,825.68	2,157.62	2,489.57	2,987.48
Newton-On-Trent	1,011.26	1,179.80	1,348.35	1,516.89	1,853.98	2,191.06	2,528.15	3,033.78
Normanby-By-Spital	973.25	1,135.46	1,297.67	1,459.88	1,784.30	2,108.72	2,433.13	2,919.76
Normanby-le-Wold	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
North Carlton	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
North Kelsey	982.16	1,145.85	1,309.55	1,473.24	1,800.63	2,128.01	2,455.40	2,946.48
North Willingham	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Northorpe	999.53	1,166.12	1,332.71	1,499.30	1,832.48	2,165.66	2,498.83	2,998.60
Osgodby	981.51	1,145.09	1,308.68	1,472.26	1,799.43	2,126.60	2,453.77	2,944.52
Owersby	984.43	1,148.50	1,312.57	1,476.64	1,804.78	2,132.92	2,461.07	2,953.28
Owmbly-By-Spital	981.23	1,144.77	1,308.31	1,471.85	1,798.93	2,126.01	2,453.08	2,943.70
Pilham	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Rand	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Reepham	977.99	1,140.99	1,303.99	1,466.99	1,792.99	2,118.99	2,444.98	2,933.98
Riby	966.07	1,127.09	1,288.10	1,449.11	1,771.13	2,093.16	2,415.18	2,898.22
Riseholme	969.19	1,130.72	1,292.25	1,453.78	1,776.84	2,099.90	2,422.97	2,907.56
Rothwell	998.72	1,165.17	1,331.63	1,498.08	1,830.99	2,163.89	2,496.80	2,996.16
Saxby	970.07	1,131.74	1,293.42	1,455.10	1,778.46	2,101.81	2,425.17	2,910.20
Saxilby - Ingleby	1,032.59	1,204.68	1,376.78	1,548.88	1,893.08	2,237.27	2,581.47	3,097.76
Scampton	973.81	1,136.11	1,298.41	1,460.71	1,785.31	2,109.91	2,434.52	2,921.42
Scothern	992.29	1,157.67	1,323.05	1,488.43	1,819.19	2,149.95	2,480.72	2,976.86
Scotter	987.73	1,152.35	1,316.97	1,481.59	1,810.83	2,140.07	2,469.32	2,963.18
Scotton	975.78	1,138.41	1,301.04	1,463.67	1,788.93	2,114.19	2,439.45	2,927.34
Searby-cum-Owmbly	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Sixhills	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Snarford	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Snelland	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Snitterby	978.13	1,141.16	1,304.18	1,467.20	1,793.24	2,119.29	2,445.33	2,934.40
Somerby	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
South Carlton	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
South Kelsey	980.71	1,144.16	1,307.61	1,471.06	1,797.96	2,124.86	2,451.77	2,942.12
Spridlington	985.07	1,149.24	1,313.42	1,477.60	1,805.96	2,134.31	2,462.67	2,955.20
Springthorpe	969.59	1,131.19	1,292.79	1,454.39	1,777.59	2,100.79	2,423.98	2,908.78
Stainton-le Vale	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Stow	977.44	1,140.35	1,303.25	1,466.16	1,791.97	2,117.79	2,443.60	2,932.32
Sturton-By-Stow	997.91	1,164.22	1,330.54	1,496.86	1,829.50	2,162.13	2,494.77	2,993.72
Sudbrooke	984.27	1,148.32	1,312.36	1,476.41	1,804.50	2,132.59	2,460.68	2,952.82
Swallow	999.54	1,166.13	1,332.72	1,499.31	1,832.49	2,165.67	2,498.85	2,998.62
Swinhope	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Tealby	984.46	1,148.54	1,312.61	1,476.69	1,804.84	2,133.00	2,461.15	2,953.38
Thonock	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Thoresway	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Thorganby	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Thorpe-in-the-Fallows	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Toft Newton	988.19	1,152.89	1,317.59	1,482.29	1,811.69	2,141.09	2,470.48	2,964.58
Torksey	983.87	1,147.84	1,311.82	1,475.80	1,803.76	2,131.71	2,459.67	2,951.60



Parish	A	B	C	D	E	F	G	H
Upton	984.79	1,148.92	1,313.05	1,477.18	1,805.44	2,133.70	2,461.97	2,954.36
Waddingham	982.83	1,146.64	1,310.44	1,474.25	1,801.86	2,129.47	2,457.08	2,948.50
Walesby	976.97	1,139.79	1,302.62	1,465.45	1,791.11	2,116.76	2,442.42	2,930.90
Walkerith	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Welton	1,015.87	1,185.19	1,354.50	1,523.81	1,862.43	2,201.06	2,539.68	3,047.62
West Firsby	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
West Rasen	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Wickenby	987.25	1,151.79	1,316.33	1,480.87	1,809.95	2,139.03	2,468.12	2,961.74
Wildsworth	964.74	1,125.53	1,286.32	1,447.11	1,768.69	2,090.27	2,411.85	2,894.22
Willingham	996.05	1,162.05	1,328.06	1,494.07	1,826.09	2,158.10	2,490.12	2,988.14
Willoughton	996.22	1,162.26	1,328.29	1,494.33	1,826.40	2,158.48	2,490.55	2,988.66

## Pay Policy Statement

Date: 2013

Reviewed annually

### Introduction

West Lindsey District Council recognises that, in the context of managing scarce public resources, remuneration at all levels needs to be adequate to secure and retain high quality employees dedicated to the service of the public, but at the same time needs to avoid being unnecessarily generous or otherwise excessive.

It is important that local authorities are able to determine their own pay structures in order to address local priorities and to compete in the local labour market.

In particular, it is recognised that senior management roles in local government are complex and diverse functions in a highly politicised environment where often national and local pressure conflict. The council's ability to continue to attract and retain high calibre leaders capable of delivering this complex agenda, particularly during times of financial challenge, is crucial if the council is to retain its current high performance levels during this period of change. The next period will be particularly complex and challenging time for senior leaders and staff.

### Legislation

Section 38/11 of the Localism Act 2011 requires local authorities to produce a Pay Policy Statement for 2012/2013 and for each financial year thereafter. This document comprises that Pay Policy Statement being recommended for adoption.

The Act and supporting statutory guidance provides details of matters that must be included in this statutory pay policy but also emphasises that each local authority has the autonomy to take its own decisions on pay and pay policies. The Pay Policy Statement must be approved formally by full council by the end of March each year, can be amended in year, must be published on the council's website and must be complied with when setting the terms and conditions of Chief Officer employees.

### Context

This pay policy includes a policy on:

- The level and elements of remuneration for each Chief Officer
- The remuneration of the lowest paid employees
- The relationship between the remuneration of Chief Officer and other officers; and
- Other specific aspects of Chief Officer remuneration, fees and charges and other discretionary payments

Remuneration in this context is defined widely to include not just pay but also charges, fees, allowances, benefits in kind, enhancements of pension entitlements and termination payments.

## Senior Pay

In this policy the senior pay group covers posts in the top two tiers of the organisation and any statutory officers i.e. Chief Finance Officer, section 151 or monitoring officer that are not included in the two tiers. These include the Chief Executive and Directors.

The council currently have the following number of posts at the level:

1 x Chief Executive

2 x Directors - one of whom is the deputy Chief Executive and one of whom is the monitoring officer

1 x Statutory Officer, Chief Finance Officer at Service Manager Level

The policy for each group is as follows:

### **Chief Executive**

The salary for this post has been established as a fixed salary point of £105,000. This is a local grade established following an analysis of the degree of responsibility in the role, the current downward movement in the market rates, benchmarking with other comparators and the ability to recruit and retain an exceptional candidate.

This salary was approved by full council. There are no additional bonus, performance, honoraria or ex gratia payments.

Other conditions of service are as prescribed by the Joint National Council (JNC) for Local Authority Chief Executives national conditions.

### **Directors**

The salary for these posts has been established as a fixed salary point within the range £70,000 to £80,000. This is a local grade established following an analysis of the degree of responsibility in the role, the current downward movement in the market rates, benchmarking with other comparators and the ability to recruit and retain exceptional candidates.

There are no other additional elements of remuneration in respect of overtime, flexi-time, bank holiday working, stand-by payments, etc., paid to these senior staff, as they are expected to undertake duties outside their contractual hours and working patterns without additional payment.

Other terms and conditions are as prescribed by the NJC for Local Authority Services.

### **Chief Finance Officer**

The salary for this post is paid at a Band 14 Scale 58 plus an honorarium £5412.04 per annum to reflect the specific statutory responsibilities. This additional payment has been approved under officer delegation.

## Additional Fees

Special fees are paid for Returning Officer duties which are not part of the post holder's substantive role. These fees are payable as required and can be made to any senior officer appointed to fulfil the statutory duties of this role. The Returning Officer is an officer of West Lindsey District Council who is appointed under representation of the People Act 1983. Whilst appointed by West Lindsey District Council, the role of the Returning Officer is one which involves and incurs personal responsibility and accountability and is statutorily separate from his/her duties as an employee of West Lindsey District Council. As Returning Officer, he/she is paid a separate allowance for each election for which he/she is responsible.

## Lowest Paid Employees

The council operates an apprenticeship scheme, apprentices are employed with the council as part of a training and development scheme for a maximum of a 1 year period.

Apprentices provide an additional staffing resource to the council, however they are not a substitute for established posts; the emphasis of the apprenticeship programme is learning and development.

Entering into a placement as an apprentice benefits a young person (under the age of 25) in gaining a recognised qualification whilst receiving valuable work experience within a reputable public body. Apprentices are given the opportunity to gain skills and experience within their chosen sector.

Age range	Hourly Rate	Full time equivalent based on 37 hours per week
16 – 17	£3.68	£7,099
18 – 20	£4.98	£9,607
21+	£6.19	£11,941

The salary paid to all apprentices is based on the National Minimum Wage requirement and therefore is increased in line with Government recommendations.

All posts except that of the Chief Executive and Directors are evaluated using the NJC job evaluation scheme, which is recognised by employers and trade unions nationally. This scheme allows for robust measurement against set criteria resulting in fair and objective evaluations and satisfies equal pay requirements.

Each salary other than that of the Senior Management is set within a pay band which is made up of spinal points, staff progress through these spinal points with length of service until they reach the top point in their pay band.

## Allowances and Benefits in Kind

Allowances and benefits typically follow nationally agreed rates. However, there are a small number of locally agreed allowances which are payable following policies and

procedures agreed by the Joint Staff Consultative Committee and approved by Policy and Resources Committee.

### Payments/Charges and Contributions

All staff who are members of the Local Government Pension Scheme make individual contributions to the scheme in accordance with the following table:

Whole time equivalent pay rate is:	Contribution rate
Up to £12,600	5.5%
More than £12,601 and up to £14,700	5.8%
More than £14,701 and up to £18,900	5.9%
More than £18,901 and up to £31,500	6.5%
More than £31,501 and up to £42,000	6.8%
More than £42,001 and up to £78,700	7.2%
More than £78,700	7.5%

The council makes employer's contributions into the scheme, which are reviewed each 3 years by the actuary. The current rate is 14.1% of pensionable pay, in addition the council makes lump sum deficit payments to the local government pension fund which equate to approximately 7% of pensionable pay.

All staff that park in the council owned car park pay a monthly rate of £11.28 for 5 day's and £13.91 for 6 day's.

### Multipliers

The idea of publishing the ratio of the pay of an organisation's top earner to that of its median earner has been recommended in order to support the principles of Fair Pay following the 2011 report on public sector pay and the transparency agenda.

The council's current average salary is £19,737. The Chief Executive (top earner) earns 6.2 times more than the council's median earner (£16,935).

These figures will be monitored each year within the Pay Policy and members advised of the benchmarking information available.

### Discretionary Payments

The policy for the award of any discretionary payments is the same for all staff regardless of their pay level. The following arrangements apply:

*'Redundancy payments under regulation 5 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England & Wales) regulations 2006.'*

This provides an overall lump sum of 2 times the statutory redundancy payment multiplier based on actual weeks pay. This is payable to employees made redundant with 2 or more years local government service.

*Severance payments under section 6*

No severance payments: Employees aged 55 and over who are retiring early in the interests of efficiency will receive immediate payment of their pension benefits with no additional years service or compensatory payments. The capital cost of the early payment of pension benefits will be met by the council but approval is subject to the cost being met by savings over a 3 year period.

*Additional memberships for revision purposes under regulation 12 of the Local Government Pension Scheme (Benefits, Membership & Contributions) Regulations 2007. Additional payments under regulation 13 of the same legislation.*

No discretionary additional membership or payment provisions are applied.

## **Decision Making**

Decisions on remuneration are made as follows:

- Chief Executive Officer local pay level approved by Full Council;
- Pay structure for all other posts approved by Full Council

## **Disclosure**

This pay policy statement will be published on the council's website. In addition, the remuneration details for all senior staff are disclosed at regular intervals.



# **Committee and Service Budgets 2013/14 – 2017/18**

**POLICY AND RESOURCES**

<b>Service</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Budget 14/15</b>	<b>Budget 15/16</b>	<b>Budget 16/17</b>	<b>Budget 17/18</b>
Accountancy	10,180	10,050	10,300	10,560	10,820	11,090
Admin Buildings	31,520	41,850	44,950	79,660	48,890	51,400
Audit Services	0	0	0	0	0	0
Chief Executive	2,300	2,220	2,280	2,340	2,400	2,640
Communications	0	0	0	0	0	0
Computer Services	0	0	0	0	0	0
Corp Management	1,393,180	1,400,080	1,438,110	1,489,040	1,479,390	1,535,120
Corp Policy	11,860	0	0	0	0	0
Demo Rep	1,063,670	1,107,470	1,143,850	1,176,800	1,207,720	1,251,800
Director Development	0	0	0	0	0	0
Director Resources	0	0	0	0	0	0
Director Strategy	0	0	0	0	0	0
Elections	950	0	0	92,580	0	0
Emerg Planning	42,180	38,530	39,590	40,720	41,720	43,000
HBEN Admin	371,930	381,330	397,020	410,830	424,220	446,390
HBEN Payments	227,310	83,450	87,610	92,340	96,570	101,390
Human Resources	87,880	0	0	0	0	0
Industrial Estates	19,530	10,590	12,340	12,720	13,020	13,400
Legal Services	0	0	0	0	0	0
Local Tax Collection	541,380	424,010	439,370	451,090	467,020	487,200
Precepts	337,190	487,000	499,180	511,660	524,450	537,570
Property Services	2,050	8,670	11,010	11,280	11,700	12,200
Register of Electors	148,760	143,920	147,830	151,670	155,690	160,670
Support Services - Admin	0	0	0	0	0	0
Support Services - Purchasing	0	0	0	0	0	0
Support Services - Reception	0	0	0	0	0	0
<b>Grand Total</b>	<b>4,291,870</b>	<b>4,139,170</b>	<b>4,273,440</b>	<b>4,533,290</b>	<b>4,483,610</b>	<b>4,653,870</b>



Accountancy	Original Budget 13/14	Base Budget 13/14	Base Budget 14/15	Base Budget 15/16	Base Budget 16/17	Base Budget 17/18
<b>Expenditure</b>						
Employees	332,950	332,240	344,450	357,040	368,050	377,450
Premises-related	0	0	0	0	0	0
Transport-Related	1,640	4,600	4,710	4,830	4,950	5,070
Supplies and Services	32,420	39,570	40,580	42,500	42,640	43,710
Third Party Payments	10,180	206,450	222,080	237,940	255,000	273,430
Transfer Payments	0	0	0	0	0	0
Support Services	128,260	130,580	134,250	138,380	142,160	148,560
Depreciation and Impairment Loss	0	10,010	10,010	10,010	10,010	10,010
<b>Total Expenditure</b>	<b>505,450</b>	<b>723,450</b>	<b>756,080</b>	<b>790,700</b>	<b>822,810</b>	<b>858,230</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(495,270)	(713,400)	(745,780)	(780,140)	(811,990)	(847,140)
<b>Total income</b>	<b>(495,270)</b>	<b>(713,400)</b>	<b>(745,780)</b>	<b>(780,140)</b>	<b>(811,990)</b>	<b>(847,140)</b>
<b>Net Total</b>	<b>10,180</b>	<b>10,050</b>	<b>10,300</b>	<b>10,560</b>	<b>10,820</b>	<b>11,090</b>

Admin Buildings	Original Budget 13/14	Base Budget 13/14	Base Budget 14/15	Base Budget 15/16	Base Budget 16/17	Base Budget 17/18
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	322,090	320,220	332,870	343,010	357,080	372,000
Transport-Related	0	0	0	0	0	0
Supplies and Services	68,240	75,600	77,570	79,580	81,640	83,740
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	201,710	79,700	98,370	102,540	103,630	107,750
Depreciation and Impairment Loss	168,800	184,930	184,930	181,360	178,950	178,950
<b>Total Expenditure</b>	<b>760,840</b>	<b>660,450</b>	<b>693,740</b>	<b>706,490</b>	<b>721,300</b>	<b>742,440</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(115,710)	(112,570)	(112,570)	(112,570)	(112,570)	(112,570)
Recharges	(613,610)	(506,030)	(536,220)	(514,260)	(559,840)	(578,470)
<b>Total income</b>	<b>(729,320)</b>	<b>(618,600)</b>	<b>(648,790)</b>	<b>(626,830)</b>	<b>(672,410)</b>	<b>(691,040)</b>
<b>Net Total</b>	<b>31,520</b>	<b>41,850</b>	<b>44,950</b>	<b>79,660</b>	<b>48,890</b>	<b>51,400</b>

<b>Audit Services</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	57,790	56,380	57,790	59,230	60,710	62,230
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>57,790</b>	<b>56,380</b>	<b>57,790</b>	<b>59,230</b>	<b>60,710</b>	<b>62,230</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(57,790)	(56,380)	(57,790)	(59,230)	(60,710)	(62,230)
<b>Total income</b>	<b>(57,790)</b>	<b>(56,380)</b>	<b>(57,790)</b>	<b>(59,230)</b>	<b>(60,710)</b>	<b>(62,230)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Chief Executive</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	138,260	135,150	138,610	142,160	145,680	149,410
Premises-related	0	0	0	0	0	0
Transport-Related	3,740	4,150	4,260	4,370	4,480	4,590
Supplies and Services	14,880	13,180	13,540	14,010	14,240	14,610
Third Party Payments	0	0	0	0	0	0
Transfer Payments	2,280	2,220	2,280	2,340	2,400	2,460
Support Services	77,150	66,770	69,070	71,160	73,140	75,250
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>236,310</b>	<b>221,470</b>	<b>227,760</b>	<b>234,040</b>	<b>239,940</b>	<b>246,320</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(234,010)	(219,250)	(225,480)	(231,700)	(237,540)	(243,680)
<b>Total income</b>	<b>(234,010)</b>	<b>(219,250)</b>	<b>(225,480)</b>	<b>(231,700)</b>	<b>(237,540)</b>	<b>(243,680)</b>
<b>Net Total</b>	<b>2,300</b>	<b>2,220</b>	<b>2,280</b>	<b>2,340</b>	<b>2,400</b>	<b>2,640</b>

<b>Communications</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	103,150	102,760	105,380	108,080	110,880	113,700
Premises-related	0	0	0	0	0	0
Transport-Related	0	1,200	1,240	1,280	1,320	1,360
Supplies and Services	44,080	43,420	44,510	45,700	46,770	47,950
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	42,030	36,750	37,750	38,970	40,030	41,890
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>189,260</b>	<b>184,130</b>	<b>188,880</b>	<b>194,030</b>	<b>199,000</b>	<b>204,900</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(189,260)	(184,130)	(188,880)	(194,030)	(199,000)	(204,900)
<b>Total income</b>	<b>(189,260)</b>	<b>(184,130)</b>	<b>(188,880)</b>	<b>(194,030)</b>	<b>(199,000)</b>	<b>(204,900)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Computer Services</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	569,280	679,600	699,640	720,960	743,220	765,120
Premises-related	0	0	0	0	0	0
Transport-Related	6,380	6,350	6,520	6,690	6,870	7,050
Supplies and Services	370,430	386,620	399,840	412,070	426,770	441,000
Third Party Payments	0	1,680	1,720	1,760	1,800	1,850
Transfer Payments	0	0	0	0	0	0
Support Services	205,750	279,390	287,110	295,870	303,810	318,050
Depreciation and Impairment Loss	2,510	10,310	10,310	10,310	8,050	2,510
<b>Total Expenditure</b>	<b>1,154,350</b>	<b>1,363,950</b>	<b>1,405,140</b>	<b>1,447,660</b>	<b>1,490,520</b>	<b>1,535,580</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(870)	(10,870)	(11,140)	(11,420)	(11,700)	(11,990)
Recharges	(1,153,480)	(1,353,080)	(1,394,000)	(1,436,240)	(1,478,820)	(1,523,590)
<b>Total income</b>	<b>(1,154,350)</b>	<b>(1,363,950)</b>	<b>(1,405,140)</b>	<b>(1,447,660)</b>	<b>(1,490,520)</b>	<b>(1,535,580)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Corp Management</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	780,530	754,590	790,380	827,960	867,420	908,870
Premises-related	63,420	54,250	55,610	57,000	58,430	59,890
Transport-Related	2,120	0	0	0	0	0
Supplies and Services	66,340	64,080	65,680	67,320	69,000	70,730
Third Party Payments	279,200	251,880	247,000	251,820	256,770	261,840
Transfer Payments	17,690	0	0	0	0	0
Support Services	262,360	238,230	245,200	252,440	258,690	266,420
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>1,471,660</b>	<b>1,363,030</b>	<b>1,403,870</b>	<b>1,456,540</b>	<b>1,510,310</b>	<b>1,567,750</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	(15,000)	0	0	0	0	0
Customer and Client Receipts	0	100,130	98,900	98,770	37,000	37,000
Recharges	(63,480)	(63,080)	(64,660)	(66,270)	(67,920)	(69,630)
<b>Total income</b>	<b>(78,480)</b>	<b>37,050</b>	<b>34,240</b>	<b>32,500</b>	<b>(30,920)</b>	<b>(32,630)</b>
<b>Net Total</b>	<b>1,393,180</b>	<b>1,400,080</b>	<b>1,438,110</b>	<b>1,489,040</b>	<b>1,479,390</b>	<b>1,535,120</b>

<b>Corp Policy</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	46,850	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	650	0	0	0	0	0
Supplies and Services	610	0	0	0	0	0
Third Party Payments	3,790	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	13,030	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>64,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(53,070)	0	0	0	0	0
<b>Total income</b>	<b>(53,070)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>11,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Demo Rep</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	105,540	160,130	166,160	172,240	177,670	182,080
Premises-related	500	500	510	520	530	540
Transport-Related	31,350	28,450	29,190	29,950	30,730	31,520
Supplies and Services	358,830	321,710	330,170	337,550	346,940	355,650
Third Party Payments	0	0	2,230	2,290	2,350	2,410
Transfer Payments	0	0	0	0	0	0
Support Services	567,450	596,680	615,590	634,250	649,500	679,600
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>1,063,670</b>	<b>1,107,470</b>	<b>1,143,850</b>	<b>1,176,800</b>	<b>1,207,720</b>	<b>1,251,800</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>1,063,670</b>	<b>1,107,470</b>	<b>1,143,850</b>	<b>1,176,800</b>	<b>1,207,720</b>	<b>1,251,800</b>

<b>Director Development</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	92,100	90,740	93,080	95,440	97,790	100,290
Premises-related	0	0	0	0	0	0
Transport-Related	750	2,310	2,370	2,430	2,490	2,550
Supplies and Services	1,040	2,620	2,700	3,010	2,850	2,920
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	54,150	73,690	75,910	78,050	80,160	82,440
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>148,040</b>	<b>169,360</b>	<b>174,060</b>	<b>178,930</b>	<b>183,290</b>	<b>188,200</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(148,040)	(169,360)	(174,060)	(178,930)	(183,290)	(188,200)
<b>Total income</b>	<b>(148,040)</b>	<b>(169,360)</b>	<b>(174,060)</b>	<b>(178,930)</b>	<b>(183,290)</b>	<b>(188,200)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Director Strategy</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	92,270	91,090	93,440	95,810	98,170	100,680
Premises-related	0	0	0	0	0	0
Transport-Related	870	2,350	2,410	2,470	2,540	2,610
Supplies and Services	3,750	1,420	1,460	1,520	1,530	1,570
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	68,370	72,680	74,870	76,990	79,070	81,330
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>165,260</b>	<b>167,540</b>	<b>172,180</b>	<b>176,790</b>	<b>181,310</b>	<b>186,190</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(165,260)	(167,540)	(172,180)	(176,790)	(181,310)	(186,190)
<b>Total income</b>	<b>(165,260)</b>	<b>(167,540)</b>	<b>(172,180)</b>	<b>(176,790)</b>	<b>(181,310)</b>	<b>(186,190)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Elections</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	14,480	0	0
Transport-Related	0	0	0	4,820	0	0
Supplies and Services	0	0	0	38,200	0	0
Third Party Payments	0	0	0	4,480	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	950	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>950</b>	<b>0</b>	<b>0</b>	<b>61,980</b>	<b>0</b>	<b>0</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>950</b>	<b>0</b>	<b>0</b>	<b>61,980</b>	<b>0</b>	<b>0</b>

<b>Emerg Planning</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	17,960	15,520	15,910	16,310	16,710	17,130
Transfer Payments	0	0	0	0	0	0
Support Services	24,220	23,010	23,680	24,410	25,010	25,870
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>42,180</b>	<b>38,530</b>	<b>39,590</b>	<b>40,720</b>	<b>41,720</b>	<b>43,000</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>42,180</b>	<b>38,530</b>	<b>39,590</b>	<b>40,720</b>	<b>41,720</b>	<b>43,000</b>

<b>HBEN Admin</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	521,150	485,280	500,950	515,940	530,170	543,710
Premises-related	2,620	2,560	2,620	2,690	2,760	2,830
Transport-Related	13,190	13,870	14,220	14,580	14,950	15,330
Supplies and Services	89,250	93,170	95,520	96,340	100,390	102,910
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	421,520	431,980	445,380	459,490	471,110	494,150
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>1,047,730</b>	<b>1,026,860</b>	<b>1,058,690</b>	<b>1,089,040</b>	<b>1,119,380</b>	<b>1,158,930</b>
<b>Income</b>						
Government Grants	(657,450)	(626,720)	(642,390)	(658,450)	(674,910)	(691,780)
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(18,350)	(18,810)	(19,280)	(19,760)	(20,250)	(20,760)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(675,800)</b>	<b>(645,530)</b>	<b>(661,670)</b>	<b>(678,210)</b>	<b>(695,160)</b>	<b>(712,540)</b>
<b>Net Total</b>	<b>371,930</b>	<b>381,330</b>	<b>397,020</b>	<b>410,830</b>	<b>424,220</b>	<b>446,390</b>

<b>HBEN Payments</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	23,286,780	23,166,570	24,324,890	25,541,120	26,818,180	28,159,080
Support Services	0	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>23,286,780</b>	<b>23,166,570</b>	<b>24,324,890</b>	<b>25,541,120</b>	<b>26,818,180</b>	<b>28,159,080</b>
<b>Income</b>						
Government Grants	(23,059,470)	(23,083,120)	(24,237,280)	(25,448,780)	(26,721,610)	(28,057,690)
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(23,059,470)</b>	<b>(23,083,120)</b>	<b>(24,237,280)</b>	<b>(25,448,780)</b>	<b>(26,721,610)</b>	<b>(28,057,690)</b>
<b>Net Total</b>	<b>227,310</b>	<b>83,450</b>	<b>87,610</b>	<b>92,340</b>	<b>96,570</b>	<b>101,390</b>

<b>Human Resources</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	249,400	246,970	255,540	263,000	269,590	276,410
Premises-related	0	0	0	0	0	0
Transport-Related	560	1,050	1,070	1,090	1,110	1,130
Supplies and Services	5,700	4,250	4,350	4,810	4,570	4,690
Third Party Payments	22,460	21,910	22,460	23,020	23,600	24,190
Transfer Payments	370	710	730	750	770	790
Support Services	54,740	53,660	55,140	56,830	58,390	60,980
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>333,230</b>	<b>328,550</b>	<b>339,290</b>	<b>349,500</b>	<b>358,030</b>	<b>368,190</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(245,350)	(328,550)	(339,290)	(349,500)	(358,030)	(368,190)
<b>Total income</b>	<b>(245,350)</b>	<b>(328,550)</b>	<b>(339,290)</b>	<b>(349,500)</b>	<b>(358,030)</b>	<b>(368,190)</b>
<b>Net Total</b>	<b>87,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Industrial Estates</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	3,110	2,630	2,700	2,770	2,840	2,910
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	10,670	7,960	9,640	9,950	10,180	10,490
Depreciation and Impairment Loss	5,750	0	0	0	0	0
<b>Total Expenditure</b>	<b>19,530</b>	<b>10,590</b>	<b>12,340</b>	<b>12,720</b>	<b>13,020</b>	<b>13,400</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>19,530</b>	<b>10,590</b>	<b>12,340</b>	<b>12,720</b>	<b>13,020</b>	<b>13,400</b>

<b>Legal Services</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	169,890	135,750	139,140	142,620	146,190	149,840
Transfer Payments	0	0	0	0	0	0
Support Services	4,800	730	750	770	790	810
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>174,690</b>	<b>136,480</b>	<b>139,890</b>	<b>143,390</b>	<b>146,980</b>	<b>150,650</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(174,690)	(136,480)	(139,890)	(143,390)	(146,980)	(150,650)
<b>Total income</b>	<b>(174,690)</b>	<b>(136,480)</b>	<b>(139,890)</b>	<b>(143,390)</b>	<b>(146,980)</b>	<b>(150,650)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Local Tax Collection</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	338,270	296,460	307,160	316,650	325,840	334,170
Premises-related	0	0	0	0	0	0
Transport-Related	6,640	4,480	4,590	4,700	4,810	4,930
Supplies and Services	150,310	135,340	138,710	138,650	145,730	149,380
Third Party Payments	94,350	73,640	75,480	77,370	79,300	81,280
Transfer Payments	6,633,980	34,110	34,960	35,830	36,730	37,650
Support Services	338,610	298,630	307,590	317,740	325,460	341,910
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>7,562,160</b>	<b>842,660</b>	<b>868,490</b>	<b>890,940</b>	<b>917,870</b>	<b>949,320</b>

<b>Income</b>						
Government Grants	(7,020,780)	(418,650)	(429,120)	(439,850)	(450,850)	(462,120)
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(7,020,780)</b>	<b>(418,650)</b>	<b>(429,120)</b>	<b>(439,850)</b>	<b>(450,850)</b>	<b>(462,120)</b>
<b>Net Total</b>	<b>541,380</b>	<b>424,010</b>	<b>439,370</b>	<b>451,090</b>	<b>467,020</b>	<b>487,200</b>

<b>Precepts</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	317,750	310,000	317,750	325,690	333,830	342,180
Third Party Payments	0	0	0	0	0	0
Transfer Payments	19,440	177,000	181,430	185,970	190,620	195,390
Support Services	0	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>337,190</b>	<b>487,000</b>	<b>499,180</b>	<b>511,660</b>	<b>524,450</b>	<b>537,570</b>

<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>337,190</b>	<b>487,000</b>	<b>499,180</b>	<b>511,660</b>	<b>524,450</b>	<b>537,570</b>

<b>Property Services</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	249,500	144,580	211,570	217,960	223,450	229,120
Premises-related	63,270	31,630	28,640	33,370	29,950	35,170
Transport-Related	7,150	5,220	5,350	5,500	5,640	5,790
Supplies and Services	11,500	10,390	10,660	11,300	11,200	11,480
Third Party Payments	23,230	20,000	20,500	21,010	21,540	22,080
Transfer Payments	0	0	0	0	0	0
Support Services	113,380	98,280	102,630	105,770	108,340	112,720
Depreciation and Impairment Loss	3,400	4,170	4,170	4,170	4,170	4,170
<b>Total Expenditure</b>	<b>471,430</b>	<b>314,270</b>	<b>383,520</b>	<b>399,080</b>	<b>404,290</b>	<b>420,530</b>

<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(8,590)	(8,590)	(8,590)	(8,590)	(8,590)	(8,590)
Recharges	(460,790)	(297,010)	(363,920)	(379,210)	(384,000)	(399,740)
<b>Total income</b>	<b>(469,380)</b>	<b>(305,600)</b>	<b>(372,510)</b>	<b>(387,800)</b>	<b>(392,590)</b>	<b>(408,330)</b>
<b>Net Total</b>	<b>2,050</b>	<b>8,670</b>	<b>11,010</b>	<b>11,280</b>	<b>11,700</b>	<b>12,200</b>



<b>Register of Electors</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	46,780	41,460	42,510	43,600	44,740	45,870
Premises-related	0	0	0	0	0	0
Transport-Related	190	400	410	420	430	440
Supplies and Services	35,910	36,660	34,840	35,560	36,610	37,540
Third Party Payments	26,380	29,210	26,560	27,220	27,900	28,600
Transfer Payments	0	0	0	0	0	0
Support Services	42,500	45,690	47,100	48,550	49,780	52,080
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>151,760</b>	<b>153,420</b>	<b>151,420</b>	<b>155,350</b>	<b>159,460</b>	<b>164,530</b>
<b>Income</b>						
Government Grants	(3,000)	(3,500)	(3,590)	(3,680)	(3,770)	(3,860)
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	(6,000)	0	0	0	0
<b>Total income</b>	<b>(3,000)</b>	<b>(9,500)</b>	<b>(3,590)</b>	<b>(3,680)</b>	<b>(3,770)</b>	<b>(3,860)</b>
<b>Net Total</b>	<b>148,760</b>	<b>143,920</b>	<b>147,830</b>	<b>151,670</b>	<b>155,690</b>	<b>160,670</b>

<b>Supp Serv - Admin</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	249,910	350,490	364,150	378,250	387,610	398,000
Premises-related	0	0	0	0	0	0
Transport-Related	600	590	600	610	620	630
Supplies and Services	215,260	182,910	181,850	187,080	191,070	195,830
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	114,750	203,320	209,170	215,770	221,180	229,340
Depreciation and Impairment Loss	36,040	3,040	0	0	0	0
<b>Total Expenditure</b>	<b>616,560</b>	<b>740,350</b>	<b>755,770</b>	<b>781,710</b>	<b>800,480</b>	<b>823,800</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(175,600)	0	0	0	0	0
Recharges	(440,960)	(740,350)	(755,770)	(781,710)	(800,480)	(823,800)
<b>Total income</b>	<b>(616,560)</b>	<b>(740,350)</b>	<b>(755,770)</b>	<b>(781,710)</b>	<b>(800,480)</b>	<b>(823,800)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Supp Serv - Purchasing</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	45,150	44,290	45,430	46,590	47,820	49,040
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	25,410	18,010	18,460	19,140	19,400	19,890
Third Party Payments	38,770	37,830	38,780	39,750	40,740	41,760
Transfer Payments	0	0	0	0	0	0
Support Services	36,530	31,610	32,510	33,520	34,420	35,930
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>145,860</b>	<b>131,740</b>	<b>135,180</b>	<b>139,000</b>	<b>142,380</b>	<b>146,620</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	(145,860)	(131,740)	(135,180)	(139,000)	(142,380)	(146,620)
<b>Total income</b>	<b>(145,860)</b>	<b>(131,740)</b>	<b>(135,180)</b>	<b>(139,000)</b>	<b>(142,380)</b>	<b>(146,620)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Supp Serv - Reception</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	283,190	228,150	235,830	243,840	252,280	259,920
Premises-related	0	1,500	1,540	1,580	1,620	1,660
Transport-Related	4,240	5,130	5,260	5,390	5,530	5,670
Supplies and Services	36,510	38,080	39,020	40,270	40,990	41,990
Third Party Payments	20,500	8,000	8,200	8,410	8,620	8,840
Transfer Payments	0	0	0	0	0	0
Support Services	150,010	153,720	157,870	162,930	167,260	179,730
Depreciation and Impairment Loss	3,060	9,720	9,720	9,720	0	0
<b>Total Expenditure</b>	<b>497,510</b>	<b>444,300</b>	<b>457,440</b>	<b>472,140</b>	<b>476,300</b>	<b>497,810</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	(1,000)	(1,030)	(1,060)	(1,090)	(1,120)
Recharges	(497,510)	(443,300)	(456,410)	(471,080)	(475,210)	(496,690)
<b>Total income</b>	<b>(497,510)</b>	<b>(444,300)</b>	<b>(457,440)</b>	<b>(472,140)</b>	<b>(476,300)</b>	<b>(497,810)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PROSPEROUS COMMUNITIES**

<b>Service</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Budget 14/15</b>	<b>Budget 15/16</b>	<b>Budget 16/17</b>	<b>Budget 17/18</b>
Building Control	107,200	121,660	133,770	146,560	155,370	169,410
Car Parks	204,720	215,850	225,850	233,970	242,190	250,960
Cem & Mortuary	26,530	53,860	59,240	60,900	62,420	64,160
Choosing Health	36,220	0	0	0	0	0
Comm Dev grants	10,000	10,000	10,000	10,000	10,000	10,000
Community Safety	512,680	798,090	825,150	853,190	876,710	908,160
Culture - Arts	449,970	250,590	266,740	275,940	284,100	293,650
Culture - YASIG	9,910	8,000	8,000	8,000	8,000	8,000
Development Control	239,290	327,970	235,780	260,140	268,360	283,450
Economic Development	371,200	396,750	406,710	418,290	428,200	440,340
Env Init - Conservation	24,500	25,000	25,680	26,420	27,090	28,040
Env Init - Sust Develop	8,680	59,910	62,560	65,370	67,040	69,390
Environment Protection	273,750	270,610	281,190	290,240	297,430	307,750
Environmental	7,930	6,000	6,150	6,300	6,460	6,620
Food Safety	207,990	218,620	225,680	233,210	212,380	219,760
General grants etc	70,460	124,360	127,470	130,670	133,930	137,290
Health and Safety	106,950	57,200	58,970	60,910	62,690	65,040
Homelessness/ Housing Advice	336,660	437,790	450,330	462,200	473,560	489,790
Housing Advances & RSL Support	1,580	1,140	1,180	1,340	1,380	1,420
Housing Strategy	291,850	323,040	334,720	345,510	354,260	366,280
Licenses - Community	32,470	14,370	15,060	15,920	16,300	18,030
Local Land Charges	94,300	4,760	8,320	12,160	15,500	20,360
Open Spaces - BCTV/Wolds	71,900	69,020	70,720	72,200	74,330	76,280
Open Spaces - Parks	53,720	54,470	56,160	57,580	59,010	60,520
Other Planning	131,300	131,300	134,580	137,940	141,390	144,920
Parish Lighting	41,710	42,660	45,780	44,760	46,580	49,980
Planning Policy - Forward Planning	189,050	144,630	149,630	154,890	159,990	166,760
Planning Policy - Support Team	0	0	0	0	0	0
Private Sector Housing Renewal	181,100	169,060	175,510	182,360	187,180	194,000
Public Conveniences	166,170	170,880	181,070	187,200	191,090	197,620
Public Transport	48,070	46,900	48,070	49,270	50,500	51,770
Recreation and Sport	830,980	794,450	821,200	841,260	861,120	882,440
Regen and Skills Development	72,870	0	0	0	0	0
Street Cleansing	722,480	726,060	732,980	742,960	770,140	791,910
Tourism	860	51,480	53,610	49,960	51,290	52,790
Town Centre Management	-63,710	-11,500	-2,690	4,200	7,880	-64,890
Town Centre Markets	47,440	50,350	52,190	53,240	53,290	55,190
Waste Management	2,583,680	2,579,160	2,586,070	2,555,520	2,716,370	2,699,770
Welfare Services	37,400	36,550	37,460	38,400	39,360	40,350
Genl Grants; Bequests & Dontns		0	0	0	0	0
<b>Grand Total</b>	<b>8,539,860</b>	<b>8,781,040</b>	<b>8,910,890</b>	<b>9,088,980</b>	<b>9,412,890</b>	<b>9,557,310</b>

<b>Building Control</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	163,570	192,020	197,720	204,110	220,630	226,260
Premises-related	1,500	0	0	0	0	0
Transport-Related	8,510	14,360	14,730	15,100	9,020	9,260
Supplies and Services	7,570	14,120	14,460	15,670	14,390	14,730
Third Party Payments	8,200	5,000	5,130	5,260	5,390	5,520
Transfer Payments	0	0	0	0	0	0
Support Services	164,350	138,290	142,630	147,190	150,940	158,640
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>353,700</b>	<b>363,790</b>	<b>374,670</b>	<b>387,330</b>	<b>400,370</b>	<b>414,410</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(246,500)	(242,130)	(240,900)	(240,770)	(245,000)	(245,000)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(246,500)</b>	<b>(242,130)</b>	<b>(240,900)</b>	<b>(240,770)</b>	<b>(245,000)</b>	<b>(245,000)</b>
<b>Net Total</b>	<b>107,200</b>	<b>121,660</b>	<b>133,770</b>	<b>146,560</b>	<b>155,370</b>	<b>169,410</b>

<b>Car Parks</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	18,430	0	0	0	0	0
Premises-related	356,010	360,160	371,300	382,840	394,790	407,180
Transport-Related	0	0	0	0	0	0
Supplies and Services	8,410	8,460	8,670	8,910	9,130	9,360
Third Party Payments	6,300	27,500	28,190	28,890	29,610	30,350
Transfer Payments	0	0	0	0	0	0
Support Services	32,360	31,520	35,780	36,860	37,780	38,930
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>421,510</b>	<b>427,640</b>	<b>443,940</b>	<b>457,500</b>	<b>471,310</b>	<b>485,820</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(216,790)	(211,790)	(218,090)	(223,530)	(229,120)	(234,860)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(216,790)</b>	<b>(211,790)</b>	<b>(218,090)</b>	<b>(223,530)</b>	<b>(229,120)</b>	<b>(234,860)</b>
<b>Net Total</b>	<b>204,720</b>	<b>215,850</b>	<b>225,850</b>	<b>233,970</b>	<b>242,190</b>	<b>250,960</b>

<b>Cem &amp; Mortuary</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	22,040	32,930	33,780	34,670	35,590	36,530
Transport-Related	0	0	0	0	0	0
Supplies and Services	680	430	440	450	460	470
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	5,030	21,720	26,290	27,110	27,760	28,610
Depreciation and Impairment Loss	1,030	1,010	1,010	1,010	1,010	1,010
<b>Total Expenditure</b>	<b>28,780</b>	<b>56,090</b>	<b>61,520</b>	<b>63,240</b>	<b>64,820</b>	<b>66,620</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(2,250)	(2,230)	(2,280)	(2,340)	(2,400)	(2,460)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(2,250)</b>	<b>(2,230)</b>	<b>(2,280)</b>	<b>(2,340)</b>	<b>(2,400)</b>	<b>(2,460)</b>
<b>Net Total</b>	<b>26,530</b>	<b>53,860</b>	<b>59,240</b>	<b>60,900</b>	<b>62,420</b>	<b>64,160</b>

<b>Comm Dev grants</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	10,000	10,000	10,000	10,000	10,000	10,000
Support Services	0	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

<b>Community Safety</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	199,840	400,230	415,740	430,970	443,960	455,290
Premises-related	0	0	0	0	0	0
Transport-Related	11,760	14,420	14,830	15,250	15,690	16,150
Supplies and Services	95,900	92,370	94,700	97,550	99,600	102,140
Third Party Payments	0	2,680	2,740	2,810	2,880	2,950
Transfer Payments	0	4,040	4,140	4,240	4,350	4,460
Support Services	177,140	283,900	293,000	302,370	310,230	327,170
Depreciation and Impairment Loss	34,910	450	0	0	0	0
<b>Total Expenditure</b>	<b>519,550</b>	<b>798,090</b>	<b>825,150</b>	<b>853,190</b>	<b>876,710</b>	<b>908,160</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(6,870)	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(6,870)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>512,680</b>	<b>798,090</b>	<b>825,150</b>	<b>853,190</b>	<b>876,710</b>	<b>908,160</b>

<b>Culture - Arts</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	106,070	58,190	61,700	63,960	65,570	67,250
Premises-related	68,840	53,140	55,470	57,940	60,580	63,390
Transport-Related	1,330	0	0	0	0	0
Supplies and Services	55,940	85,360	87,520	89,630	91,990	94,310
Third Party Payments	11,020	7,820	8,020	8,220	8,430	8,640
Transfer Payments	23,170	0	0	0	0	0
Support Services	211,490	128,080	138,090	142,350	145,830	150,560
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>477,860</b>	<b>332,590</b>	<b>350,800</b>	<b>362,100</b>	<b>372,400</b>	<b>384,150</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(27,890)	(82,000)	(84,060)	(86,160)	(88,300)	(90,500)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(27,890)</b>	<b>(82,000)</b>	<b>(84,060)</b>	<b>(86,160)</b>	<b>(88,300)</b>	<b>(90,500)</b>
<b>Net Total</b>	<b>449,970</b>	<b>250,590</b>	<b>266,740</b>	<b>275,940</b>	<b>284,100</b>	<b>293,650</b>

<b>Culture - YASIG</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	1,720	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	4,660	0	0	0	0	0
Depreciation and Impairment Loss	3,530	8,000	8,000	8,000	8,000	8,000
<b>Total Expenditure</b>	<b>9,910</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>9,910</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

<b>Development Control</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	295,170	427,350	441,080	454,110	467,730	479,680
Premises-related	0	0	0	0	0	0
Transport-Related	13,300	15,220	15,600	15,990	16,390	16,800
Supplies and Services	6,710	10,450	10,710	11,630	11,240	11,520
Third Party Payments	12,350	10,000	10,250	10,510	10,770	11,040
Transfer Payments	0	0	0	0	0	0
Support Services	346,760	343,080	353,500	364,420	373,670	391,140
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>674,290</b>	<b>806,100</b>	<b>831,140</b>	<b>856,660</b>	<b>879,800</b>	<b>910,180</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(435,000)	(478,130)	(595,360)	(596,520)	(611,440)	(626,730)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(435,000)</b>	<b>(478,130)</b>	<b>(595,360)</b>	<b>(596,520)</b>	<b>(611,440)</b>	<b>(626,730)</b>
<b>Net Total</b>	<b>239,290</b>	<b>327,970</b>	<b>235,780</b>	<b>260,140</b>	<b>268,360</b>	<b>283,450</b>

<b>Economic Development</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	210,440	217,410	222,310	227,970	233,880	239,850
Premises-related	0	0	0	0	0	0
Transport-Related	4,130	5,370	5,510	5,650	5,790	5,940
Supplies and Services	11,680	10,500	10,750	11,710	11,320	11,590
Third Party Payments	0	0	0	0	0	0
Transfer Payments	24,580	23,980	24,580	25,190	25,820	26,460
Support Services	120,370	127,390	131,460	135,670	139,290	146,500
Depreciation and Impairment Loss	0	12,100	12,100	12,100	12,100	10,000
<b>Total Expenditure</b>	<b>371,200</b>	<b>396,750</b>	<b>406,710</b>	<b>418,290</b>	<b>428,200</b>	<b>440,340</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>371,200</b>	<b>396,750</b>	<b>406,710</b>	<b>418,290</b>	<b>428,200</b>	<b>440,340</b>

<b>Env Init - Conservation</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	16,440	16,190	16,610	17,050	17,480	17,940
Premises-related	0	0	0	0	0	0
Transport-Related	870	870	890	910	930	950
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	7,190	7,940	8,180	8,460	8,680	9,150
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>24,500</b>	<b>25,000</b>	<b>25,680</b>	<b>26,420</b>	<b>27,090</b>	<b>28,040</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>24,500</b>	<b>25,000</b>	<b>25,680</b>	<b>26,420</b>	<b>27,090</b>	<b>28,040</b>

<b>Env Init - Sust Develop</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	32,360	34,160	36,080	37,020	37,960
Premises-related	0	0	0	0	0	0
Transport-Related	0	1,000	1,030	1,060	1,090	1,120
Supplies and Services	0	260	270	310	270	290
Third Party Payments	3,820	3,730	3,820	3,920	4,020	4,120
Transfer Payments	0	0	0	0	0	0
Support Services	4,860	22,560	23,280	24,000	24,640	25,900
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>8,680</b>	<b>59,910</b>	<b>62,560</b>	<b>65,370</b>	<b>67,040</b>	<b>69,390</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>8,680</b>	<b>59,910</b>	<b>62,560</b>	<b>65,370</b>	<b>67,040</b>	<b>69,390</b>

<b>Environment Protection</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	226,960	235,080	244,370	251,600	258,000	264,600
Premises-related	510	500	510	520	530	540
Transport-Related	10,090	9,340	9,570	9,810	10,050	10,300
Supplies and Services	9,160	7,100	7,270	7,830	7,630	7,820
Third Party Payments	5,480	5,350	5,480	5,620	5,760	5,900
Transfer Payments	0	0	0	0	0	0
Support Services	197,730	184,420	189,870	195,730	200,370	209,280
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>449,930</b>	<b>441,790</b>	<b>457,070</b>	<b>471,110</b>	<b>482,340</b>	<b>498,440</b>
<b>Income</b>						
Government Grants	(520)	(520)	(530)	(540)	(550)	(560)
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(13,740)	(11,740)	(12,030)	(12,330)	(12,640)	(12,960)
Recharges	(161,920)	(158,920)	(163,320)	(168,000)	(171,720)	(177,170)
<b>Total income</b>	<b>(176,180)</b>	<b>(171,180)</b>	<b>(175,880)</b>	<b>(180,870)</b>	<b>(184,910)</b>	<b>(190,690)</b>
<b>Net Total</b>	<b>273,750</b>	<b>270,610</b>	<b>281,190</b>	<b>290,240</b>	<b>297,430</b>	<b>307,750</b>

<b>Environmental</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	7,930	6,000	6,150	6,300	6,460	6,620
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>7,930</b>	<b>6,000</b>	<b>6,150</b>	<b>6,300</b>	<b>6,460</b>	<b>6,620</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>7,930</b>	<b>6,000</b>	<b>6,150</b>	<b>6,300</b>	<b>6,460</b>	<b>6,620</b>

<b>Food Safety</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	110,270	125,490	129,740	134,060	110,910	113,760
Premises-related	0	0	0	0	0	0
Transport-Related	6,410	6,260	6,410	6,570	6,730	6,890
Supplies and Services	3,130	2,940	3,020	3,390	3,200	3,280
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	89,240	84,480	87,070	89,760	92,120	96,420
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>209,050</b>	<b>219,170</b>	<b>226,240</b>	<b>233,780</b>	<b>212,960</b>	<b>220,350</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(1,060)	(550)	(560)	(570)	(580)	(590)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(1,060)</b>	<b>(550)</b>	<b>(560)</b>	<b>(570)</b>	<b>(580)</b>	<b>(590)</b>
<b>Net Total</b>	<b>207,990</b>	<b>218,620</b>	<b>225,680</b>	<b>233,210</b>	<b>212,380</b>	<b>219,760</b>

<b>General grants etc</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	70,140	123,950	127,050	130,230	133,490	136,830
Support Services	320	410	420	440	440	460
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>70,460</b>	<b>124,360</b>	<b>127,470</b>	<b>130,670</b>	<b>133,930</b>	<b>137,290</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>70,460</b>	<b>124,360</b>	<b>127,470</b>	<b>130,670</b>	<b>133,930</b>	<b>137,290</b>



<b>Health and Safety</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	45,480	39,400	41,350	43,330	45,420	46,570
Premises-related	0	0	0	0	0	0
Transport-Related	2,490	2,430	2,490	2,550	2,610	2,680
Supplies and Services	1,730	1,660	1,700	1,760	1,780	1,820
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	57,250	41,280	42,550	43,810	44,930	46,820
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>106,950</b>	<b>84,770</b>	<b>88,090</b>	<b>91,450</b>	<b>94,740</b>	<b>97,890</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	(27,570)	(29,120)	(30,540)	(32,050)	(32,850)
<b>Total income</b>	<b>0</b>	<b>(27,570)</b>	<b>(29,120)</b>	<b>(30,540)</b>	<b>(32,050)</b>	<b>(32,850)</b>
<b>Net Total</b>	<b>106,950</b>	<b>57,200</b>	<b>58,970</b>	<b>60,910</b>	<b>62,690</b>	<b>65,040</b>

<b>Homelessness/ Housing Advice</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	167,440	181,400	188,090	193,900	199,990	206,400
Premises-related	5,260	0	0	0	0	0
Transport-Related	4,050	6,000	6,150	6,300	6,460	6,620
Supplies and Services	14,060	17,690	18,140	18,610	19,050	19,530
Third Party Payments	96,560	84,600	85,110	85,640	86,180	86,730
Transfer Payments	0	0	0	0	0	0
Support Services	113,760	148,100	152,840	157,750	161,880	170,510
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>401,130</b>	<b>437,790</b>	<b>450,330</b>	<b>462,200</b>	<b>473,560</b>	<b>489,790</b>
<b>Income</b>						
Government Grants	(64,470)	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(64,470)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>336,660</b>	<b>437,790</b>	<b>450,330</b>	<b>462,200</b>	<b>473,560</b>	<b>489,790</b>

<b>Housing Advances &amp; RSL Support</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	90	90	100	110	120	130
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	1,190	1,130	1,160	1,190	1,220	1,250
Transfer Payments	0	0	0	0	0	0
Support Services	350	40	40	40	40	40
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>1,630</b>	<b>1,260</b>	<b>1,300</b>	<b>1,340</b>	<b>1,380</b>	<b>1,420</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(50)	(120)	(120)	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(50)</b>	<b>(120)</b>	<b>(120)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>1,580</b>	<b>1,140</b>	<b>1,180</b>	<b>1,340</b>	<b>1,380</b>	<b>1,420</b>

<b>Housing Strategy</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	180,730	191,830	199,450	206,100	211,300	216,690
Premises-related	0	0	0	0	0	0
Transport-Related	2,550	5,500	5,640	5,780	5,920	6,060
Supplies and Services	4,090	4,270	4,390	4,580	4,600	4,710
Third Party Payments	25,390	15,000	15,380	15,770	16,160	16,560
Transfer Payments	0	0	0	0	0	0
Support Services	79,090	106,440	109,860	113,280	116,280	122,260
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>291,850</b>	<b>323,040</b>	<b>334,720</b>	<b>345,510</b>	<b>354,260</b>	<b>366,280</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>291,850</b>	<b>323,040</b>	<b>334,720</b>	<b>345,510</b>	<b>354,260</b>	<b>366,280</b>

<b>Licenses - Community</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	69,970	68,950	72,040	73,870	75,780	77,710
Premises-related	0	0	0	0	0	0
Transport-Related	3,170	3,100	3,170	3,250	3,330	3,410
Supplies and Services	9,480	10,960	11,220	11,650	11,790	12,070
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	79,110	60,640	62,500	64,380	66,060	69,030
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>161,730</b>	<b>143,650</b>	<b>148,930</b>	<b>153,150</b>	<b>156,960</b>	<b>162,220</b>
<b>Income</b>						
Government Grants	(2,720)	(2,720)	(2,790)	(2,860)	(2,930)	(3,000)
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(126,540)	(126,560)	(131,080)	(134,370)	(137,730)	(141,190)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(129,260)</b>	<b>(129,280)</b>	<b>(133,870)</b>	<b>(137,230)</b>	<b>(140,660)</b>	<b>(144,190)</b>
<b>Net Total</b>	<b>32,470</b>	<b>14,370</b>	<b>15,060</b>	<b>15,920</b>	<b>16,300</b>	<b>18,030</b>

<b>Local Land Charges</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	56,710	55,160	56,580	58,010	59,530	61,050
Premises-related	0	0	0	0	0	0
Transport-Related	320	300	310	320	330	340
Supplies and Services	2,820	2,070	2,120	2,320	2,210	2,250
Third Party Payments	25,480	24,500	25,110	25,740	26,380	27,040
Transfer Payments	0	0	0	0	0	0
Support Services	133,970	47,730	49,200	50,770	52,050	54,680
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>219,300</b>	<b>129,760</b>	<b>133,320</b>	<b>137,160</b>	<b>140,500</b>	<b>145,360</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>
<b>Net Total</b>	<b>94,300</b>	<b>4,760</b>	<b>8,320</b>	<b>12,160</b>	<b>15,500</b>	<b>20,360</b>

<b>Open Spaces - BCTV/Wolds</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	2,360	890	910	610	960	980
Third Party Payments	0	0	0	0	0	0
Transfer Payments	37,300	36,800	37,720	38,660	39,630	40,620
Support Services	810	1,090	1,110	1,140	1,170	1,200
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>40,470</b>	<b>38,780</b>	<b>39,740</b>	<b>40,410</b>	<b>41,760</b>	<b>42,800</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>40,470</b>	<b>38,780</b>	<b>39,740</b>	<b>40,410</b>	<b>41,760</b>	<b>42,800</b>

<b>Open Spaces - Parks</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	29,820	36,370	37,290	38,230	39,190	40,160
Transport-Related	0	0	0	0	0	0
Supplies and Services	19,920	17,350	17,780	18,220	18,670	19,140
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	5,060	3,750	4,170	4,290	4,390	4,540
Depreciation and Impairment Loss	770	0	0	0	0	0
<b>Total Expenditure</b>	<b>55,570</b>	<b>57,470</b>	<b>59,240</b>	<b>60,740</b>	<b>62,250</b>	<b>63,840</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(1,850)	(3,000)	(3,080)	(3,160)	(3,240)	(3,320)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(1,850)</b>	<b>(3,000)</b>	<b>(3,080)</b>	<b>(3,160)</b>	<b>(3,240)</b>	<b>(3,320)</b>
<b>Net Total</b>	<b>53,720</b>	<b>54,470</b>	<b>56,160</b>	<b>57,580</b>	<b>59,010</b>	<b>60,520</b>

<b>Other Planning</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	131,300	131,300	134,580	137,940	141,390	144,920
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>131,300</b>	<b>131,300</b>	<b>134,580</b>	<b>137,940</b>	<b>141,390</b>	<b>144,920</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>131,300</b>	<b>131,300</b>	<b>134,580</b>	<b>137,940</b>	<b>141,390</b>	<b>144,920</b>

<b>Parish Lighting</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	25,920	27,210	29,930	28,510	29,930	32,920
Transport-Related	0	0	0	0	0	0
Supplies and Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	14,600	14,250	14,610	14,980	15,350	15,730
Support Services	1,190	1,200	1,240	1,270	1,300	1,330
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>41,710</b>	<b>42,660</b>	<b>45,780</b>	<b>44,760</b>	<b>46,580</b>	<b>49,980</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>41,710</b>	<b>42,660</b>	<b>45,780</b>	<b>44,760</b>	<b>46,580</b>	<b>49,980</b>

<b>Planning Policy - Forward Planning</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	85,180	83,920	87,030	90,220	93,800	97,320
Premises-related	0	0	0	0	0	0
Transport-Related	4,270	3,760	3,860	3,960	4,060	4,170
Supplies and Services	2,150	1,600	1,650	1,790	1,740	1,800
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	97,950	55,350	57,090	58,920	60,390	63,470
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>189,550</b>	<b>144,630</b>	<b>149,630</b>	<b>154,890</b>	<b>159,990</b>	<b>166,760</b>
<b>Income</b>						
Government Grants	(500)	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>189,050</b>	<b>144,630</b>	<b>149,630</b>	<b>154,890</b>	<b>159,990</b>	<b>166,760</b>

<b>Private Sector Housing Renewal</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	105,030	94,150	98,250	102,780	105,460	108,140
Premises-related	0	0	0	0	0	0
Transport-Related	5,250	5,400	5,540	5,680	5,820	5,960
Supplies and Services	2,940	1,530	1,570	1,530	1,660	1,700
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	67,880	67,980	70,150	72,370	74,240	78,200
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>181,100</b>	<b>169,060</b>	<b>175,510</b>	<b>182,360</b>	<b>187,180</b>	<b>194,000</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>181,100</b>	<b>169,060</b>	<b>175,510</b>	<b>182,360</b>	<b>187,180</b>	<b>194,000</b>

<b>Public Conveniences</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	31,970	34,130	35,580	36,490	37,440	38,400
Premises-related	32,790	30,360	31,490	32,680	33,950	35,290
Transport-Related	290	0	0	0	0	0
Supplies and Services	2,930	3,120	3,190	3,260	3,330	3,400
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	86,760	92,720	100,260	104,220	105,820	109,980
Depreciation and Impairment Loss	11,430	10,550	10,550	10,550	10,550	10,550
<b>Total Expenditure</b>	<b>166,170</b>	<b>170,880</b>	<b>181,070</b>	<b>187,200</b>	<b>191,090</b>	<b>197,620</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>166,170</b>	<b>170,880</b>	<b>181,070</b>	<b>187,200</b>	<b>191,090</b>	<b>197,620</b>

<b>Public Transport</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	48,070	46,900	48,070	49,270	50,500	51,770
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>48,070</b>	<b>46,900</b>	<b>48,070</b>	<b>49,270</b>	<b>50,500</b>	<b>51,770</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>48,070</b>	<b>46,900</b>	<b>48,070</b>	<b>49,270</b>	<b>50,500</b>	<b>51,770</b>

<b>Recreation and Sport</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	59,860	36,730	29,830	30,610	31,410	32,210
Premises-related	48,010	38,500	40,080	41,740	43,510	45,390
Transport-Related	1,120	260	270	280	290	300
Supplies and Services	3,720	1,190	1,280	1,390	1,500	1,620
Third Party Payments	488,260	468,200	481,780	495,750	510,130	524,920
Transfer Payments	0	0	0	0	0	0
Support Services	114,380	96,030	114,420	117,950	120,740	124,460
Depreciation and Impairment Loss	115,630	153,540	153,540	153,540	153,540	153,540
<b>Total Expenditure</b>	<b>830,980</b>	<b>794,450</b>	<b>821,200</b>	<b>841,260</b>	<b>861,120</b>	<b>882,440</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>830,980</b>	<b>794,450</b>	<b>821,200</b>	<b>841,260</b>	<b>861,120</b>	<b>882,440</b>

<b>Street Cleansing</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	301,980	315,020	326,470	334,750	343,010	351,290
Premises-related	1,880	2,830	2,900	2,970	3,040	3,120
Transport-Related	208,450	197,410	203,290	209,390	215,740	222,380
Supplies and Services	30,320	33,580	34,420	35,280	36,170	37,080
Third Party Payments	34,000	34,000	34,850	35,720	36,610	37,530
Transfer Payments	0	0	0	0	0	0
Support Services	194,930	183,070	189,640	184,900	197,120	203,600
Depreciation and Impairment Loss	8,080	17,310	0	0	0	0
<b>Total Expenditure</b>	<b>779,640</b>	<b>783,220</b>	<b>791,570</b>	<b>803,010</b>	<b>831,690</b>	<b>855,000</b>
<b>Income</b>						
Government Grants	(34,000)	(34,000)	(34,850)	(35,720)	(36,610)	(37,530)
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(23,160)	(23,160)	(23,740)	(24,330)	(24,940)	(25,560)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(57,160)</b>	<b>(57,160)</b>	<b>(58,590)</b>	<b>(60,050)</b>	<b>(61,550)</b>	<b>(63,090)</b>
<b>Net Total</b>	<b>722,480</b>	<b>726,060</b>	<b>732,980</b>	<b>742,960</b>	<b>770,140</b>	<b>791,910</b>

<b>Tourism</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	24,660	26,140	26,800	27,510	28,200
Premises-related	0	0	0	0	0	0
Transport-Related	0	500	510	520	530	540
Supplies and Services	300	300	310	330	330	350
Third Party Payments	0	5,000	5,000	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	560	21,020	21,650	22,310	22,920	23,700
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>860</b>	<b>51,480</b>	<b>53,610</b>	<b>49,960</b>	<b>51,290</b>	<b>52,790</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>860</b>	<b>51,480</b>	<b>53,610</b>	<b>49,960</b>	<b>51,290</b>	<b>52,790</b>

<b>Town Centre Management</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	44,290	34,830	42,220	43,910	45,680	47,550
Transport-Related	0	0	0	0	0	0
Supplies and Services	3,520	1,590	1,630	1,660	1,690	1,720
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	54,470	109,220	119,530	124,770	126,720	52,120
Depreciation and Impairment Loss	39,590	48,440	48,440	48,440	48,440	48,440
<b>Total Expenditure</b>	<b>141,870</b>	<b>194,080</b>	<b>211,820</b>	<b>218,780</b>	<b>222,530</b>	<b>149,830</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(205,580)	(205,580)	(214,510)	(214,580)	(214,650)	(214,720)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(205,580)</b>	<b>(205,580)</b>	<b>(214,510)</b>	<b>(214,580)</b>	<b>(214,650)</b>	<b>(214,720)</b>
<b>Net Total</b>	<b>(63,710)</b>	<b>(11,500)</b>	<b>(2,690)</b>	<b>4,200</b>	<b>7,880</b>	<b>(64,890)</b>

<b>Town Centre Markets</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	64,040	62,040	63,590	65,180	66,820	68,480
Premises-related	5,460	6,960	7,430	7,940	8,490	9,090
Transport-Related	5,870	5,040	5,190	5,360	5,520	5,690
Supplies and Services	3,390	3,210	3,300	3,370	3,470	3,560
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	50,090	48,730	50,350	51,150	52,910	54,480
Depreciation and Impairment Loss	0	5,780	5,780	5,780	3,760	3,760
<b>Total Expenditure</b>	<b>128,850</b>	<b>131,760</b>	<b>135,640</b>	<b>138,780</b>	<b>140,970</b>	<b>145,060</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	(81,410)	(81,410)	(83,450)	(85,540)	(87,680)	(89,870)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>(81,410)</b>	<b>(81,410)</b>	<b>(83,450)</b>	<b>(85,540)</b>	<b>(87,680)</b>	<b>(89,870)</b>
<b>Net Total</b>	<b>47,440</b>	<b>50,350</b>	<b>52,190</b>	<b>53,240</b>	<b>53,290</b>	<b>55,190</b>

<b>Waste Management</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	918,690	920,820	956,480	980,390	1,005,390	1,030,560
Premises-related	0	0	0	0	0	0
Transport-Related	0	4,870	4,990	5,110	5,230	5,350
Supplies and Services	0	22,360	22,920	23,490	24,080	24,680
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	0	30,000	30,840	31,900	32,780	33,840
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>918,690</b>	<b>978,050</b>	<b>1,015,230</b>	<b>1,040,890</b>	<b>1,067,480</b>	<b>1,094,430</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	(74,270)	(76,130)	(78,030)	(79,980)	(81,980)
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>(74,270)</b>	<b>(76,130)</b>	<b>(78,030)</b>	<b>(79,980)</b>	<b>(81,980)</b>
<b>Net Total</b>	<b>918,690</b>	<b>903,780</b>	<b>939,100</b>	<b>962,860</b>	<b>987,500</b>	<b>1,012,450</b>

<b>Welfare Services</b>	<b>Original Budget 13/14</b>	<b>Base Budget 13/14</b>	<b>Base Budget 14/15</b>	<b>Base Budget 15/16</b>	<b>Base Budget 16/17</b>	<b>Base Budget 17/18</b>
<b>Expenditure</b>						
Employees	0	0	0	0	0	0
Premises-related	0	0	0	0	0	0
Transport-Related	0	0	0	0	0	0
Supplies and Services	720	700	720	740	760	780
Third Party Payments	0	0	0	0	0	0
Transfer Payments	36,550	35,660	36,550	37,460	38,400	39,360
Support Services	130	190	190	200	200	210
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>37,400</b>	<b>36,550</b>	<b>37,460</b>	<b>38,400</b>	<b>39,360</b>	<b>40,350</b>
<b>Income</b>						
Government Grants	0	0	0	0	0	0
Other Grants and Contributions	0	0	0	0	0	0
Customer and Client Receipts	0	0	0	0	0	0
Recharges	0	0	0	0	0	0
<b>Total income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>37,400</b>	<b>36,550</b>	<b>37,460</b>	<b>38,400</b>	<b>39,360</b>	<b>40,350</b>



# **Human Resource Statement 13/14**



## Human Resources Statement 2013/14

Committee	Service	Budgeted Full Time Equivalents
Prosperous Communities	Building Control	6.00
	Community Safety	10.27
	Culture & Heritage - Arts	5.28
	Development Control	12.42
	Economic Development	6.00
	Env.Initiatives - Conservation	0.40
	Env.Initiatives - Sus.Dev	1.00
	Environmental Protection	7.04
	Food Safety	3.00
	Health & Safety at Work	1.00
	Homelessness & Housing Advice	6.62
	Housing Strategy	4.50
	Licences - Community	2.00
	Local Land Charges	2.00
	Open Spaces - BTCV/Wolds	0.20
	Planning Policy - Forward Planning	2.40
	Private Sector Housing Renewal	3.00
	Public Conveniences	1.49
	Recreation & Sport	0.50
	Street Cleansing	15.50
	Tourism	1.00
Town Centre Management - Markets	0.65	
Waste Management	55.50	
<b>Prosperous Communities Total</b>		<b>147.77</b>
Policy & Resources	Accountancy & Procurement	11.74
	Computer Services	19.23
	Corporate Management - Chief Executive	1.00
	Corporate Support Services	6.75
	Dem.Rep'n - Member/Civic Support	5.50
	Director of Planning	1.00
	Revenues, Benefits & Customer Services	40.05
	Human Resources & Communications	7.00
	Property Services	5.11
	Registration of Electors	1.61
	Strategy & Regeneration	1.00
	Support Administration	8.74
<b>Policy &amp; Resources Total</b>		<b>108.73</b>
<b>Grand Total</b>		<b>256.50</b>

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