

**West Lindsey District Council**

# Budget Book 2014/15 to 2018/19

A financial outlook and Budgetary Forecast.



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**Council**

**3 March 2014**

**Financial Strategy and Medium Term Financial Plan 2014/15 to 2018/19**

Report by:	Financial Services Manager (Section 151 Officer)
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Purpose / Summary:	<p>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</p> <p>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 2014/15 to 2017/18 and the inclusion of estimates for 2018/19.</p> <p>The report brings forward a budget and proposals to set the District Council Tax for 2014/15 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</p>

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 2014/15 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 Policy and Fees and Charges 2014-15 (Appendix B&C)**
- 5) That Members set the Capital Programme 2014/15 to 2018/19 (detailed in Appendix 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 H)**
- 7) That Members approve the Minimum Revenue Provision (MRP) Policy as contained in the Treasury Management Strategy (Appendix H)**
- 8) That Members approve the Council Tax (Appendix I-M)**
- 9) That Members approve the 2014/15 Pay Policy Statement (Appendix N)**
- 10) That Members approve the Council Tax Relief Flooding Scheme (Appendix O)**

## IMPLICATIONS

### **Legal:**

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

Local Authorities (Standing Orders) (England) (Amendment) Regs 2014 (SI 165) requires that once the budget is approved the minutes of the proceedings must record the names of the persons who cast a vote for the decision, against the decision or abstained.

### **Financial : FIN/96/14**

The report addresses the financial implications arising from the recommended revisions to the MTFP and the requirement to determine the Council Tax for 2014/15.

**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

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**FINANCIAL STRATEGY AND MEDIUM TERM FINANCIAL PLAN 2014/15 – 2018/19.**

**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. This document represents the first update of the Financial Strategy agreed on the 4<sup>th</sup> March 2013.
- 1.2 As existing public sector spending protections are expected to remain in place the financial outlook for Local Authorities remains difficult. With reductions in funding over the medium term expected to be similar to those already faced by Local Government.
- 1.3 Specific announcements have been made that reduce West Lindsey's funding for 2014/15 by almost £1m; this is combined with historic reductions of circa 30% and anticipated reductions in grant for future years that are estimated to be similar to those already faced.
- 1.4 Significant reforms have also taken place across Local Government with many of the changes coming in to force on the 1<sup>st</sup> April 2013. These reforms have not only placed additional burdens on Local

Government, but have also transferred 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 WLDC is well placed to deliver against these challenges with a robust financial base to build from, a history of making savings and in year surpluses being generated.
- 1.7 This is in addition to Internal Audit assessing 'Financial Control' as performing well and giving it a Green assurance rating and External Audit issuing an unqualified Value for Money (VFM) conclusion, which means they are satisfied proper arrangements are in place for securing financial resilience and challenging how economy, efficiency and effectiveness is secured. To arrive at this conclusion financial governance, financial planning and financial control processes were reviewed.
- 1.8 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.
- 1.9 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 a medium term approach is adopted which considers the position over a 4 to 5 year period and 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 Corporate Plan and Priorities**

- 2.1 The Corporate Plan is the key corporate document which outlines the priorities for the Council and the District over the next four years. The Corporate Plan presents the vision for West Lindsey and identifies future priorities and outcomes.
- 3.1 The Corporate Plan priorities for the next four years have been identified as:

### **Theme 1: A prosperous and enterprising District**

Priority 1.1: Asset acquisition, disposal and management

Priority 1.2: Job creation, NEETS and apprenticeships

Priority 1.3: Open for business

**Theme 2: An accessible and connected District**

Priority 2.1: Broadband

Priority 2.2: E-accessibility

Priority 2.3: Mobile accessibility

**Theme 3: A green District where people want to live, work and visit**

Priority 3.1: Green premier energy solutions

Priority 3.2: Drive down waste and support rural initiatives

**Theme 4: Active and, healthy citizens and communities**

Priority 4.1: Community action and volunteering

Priority 4.2: Promote well-being and healthy communities

Priority 4.3: Address the wider determinants of health

**Theme 5: Organisational Transformation**

Priority 5.1: Achieving value for money through the efficient, economic and effective delivery of services

**3 Purpose of the Financial Strategy**

- 3.1 The Financial Strategy is a key part of the Council's Budget and Policy Framework which aims to ensure that financial resources are directed towards delivery of the Corporate Plan. The Strategy describes the financial direction of the Council for planning purposes over a 5 year period but is reviewed annually to reflect the dynamic nature of local government funding.
- 3.2 The Financial Strategy establishes how available resources will be allocated to services in line with Council priorities following consultation with councillors, residents and other stakeholders.
- 3.3 The review of the Financial Strategy builds on the existing strategy and updates assumptions to reflect known funding announced as part of the local government financial settlement for 2014/15 and indicative figures for 2015/16 and beyond.

**4 Financial Context and challenges**

- 4.1 Following a deep and sustained recession the UK economy is now experiencing a period of slow growth. Although the medium term outlook remains relatively positive for the Private Sector a consequence of low growth is that, public sector receipts remain significantly below public sector expenditure, and this together with protections for significant elements of Public Sector expenditure mean that resources will continue to be restricted for Local Authorities.

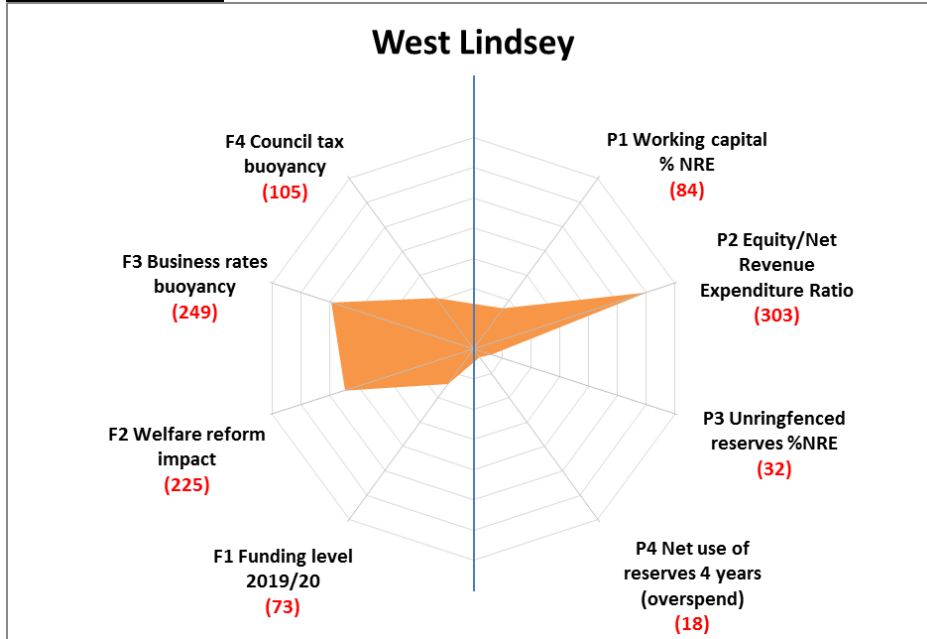


- 4.2 This position is further weakened as National debt is still rising, the deficit is unlikely to fall this year and Public Sector debt is unlikely to fall until 2017/18. Inflation is also running ahead of target and interest rates are not expected to increase in the short term.
- 4.3 Within this context 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, which had already been extended by two years to 2018 is now expected to continue to 2020.

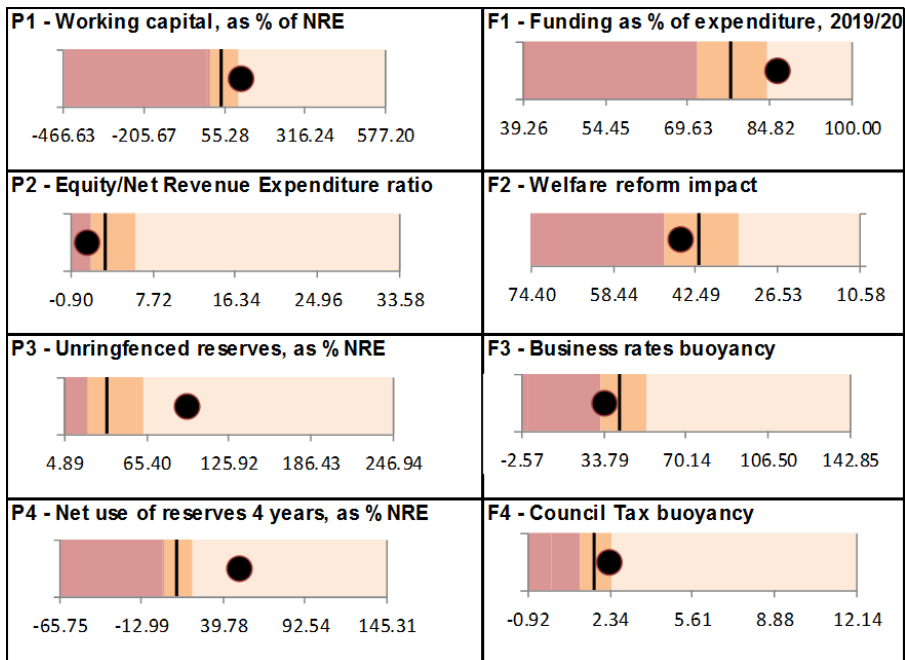
## **5 Future outlook and how we compare**

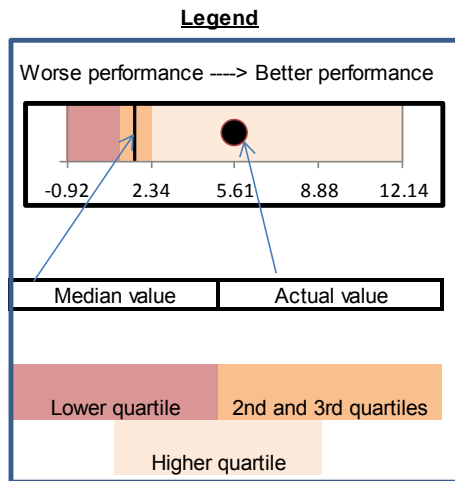
- 5.1 The Local Government Association (LGA) has undertaken a future funding outlook for all Local Authorities with an analysis of each Authorities position. This has highlighted the relative financial position of each Local Authority based on present information and also their relative future position based on past trends and future expectations.
- 5.2 This is useful in terms of being able to compare our financial health with other Local Authorities. The analysis does not provide an exact position but it is arguably the most extensive analysis undertaken of the sector as a whole and does provide useful comparative data.
- 5.3 The results are presented in two ways; in the form of a 'spider diagram' which maps out all the rankings for each authority in a visual way and as scores in tabular form.

Spider diagram



'Slide rule' charts





5.4 The West Lindsey DC current position (relative to other Authorities) is described below:

5.4.1 Working capital (current assets less current liabilities) as a % of Net Revenue Expenditure (**Upper quartile**).

This measures the extent to which an authority could cover existing expenditure from working capital if necessary. Authorities, such as WLDC, with strongly positive indicators would have little difficulty liquidating sufficient assets to continue to operate in the event of a cash flow crisis; authorities with negative indicators may have to borrow to carry on, incurring additional costs.

5.4.2 Low net worth to operating cost ratio (**bottom quartile**)

This is a measure of the relationship between net assets (equivalent to total reserves) and expenditure. The Net Worth indicator differentiates those authorities which over time have a high level of liabilities to fund and limited assets from which to do so. WLDC has a positive ratio which indicates an ability to meet existing liabilities, the ratio is relatively low and this is most likely as a result of having disposed of its Housing stock.

5.4.3 Level of non-ringfenced reserves (**Upper quartile**)

This measures the period over which an authority could continue to operate without grant or tax income by utilising reserves. It should be noted that reserves are set aside against risks and priority investments and that utilising in this way would impact greatly on the Councils corporate aspirations.

5.4.4 Use of reserves (**Upper quartile**)

This is an indicator of whether non-ringfenced reserves have been used or supplemented over the last four years. This demonstrates the success WLDC has had over recent years of delivering savings early.

5.5 The analysis also provides a range of 'future indicators' based on the LGA's future funding outlook model and recent trends in taxbase growth and levels of grant dependency. West Lindsey DC's future position (relative to other Authorities) is described below:

#### 5.5.1 Future Funding Outlook (**Upper quartile**)

The purpose of this indicator is to measure the medium-term prospects for authorities relative to each other based on a forecast of spending against a forecast of funding. Although it is difficult to predict where funding / spending will be in the future this analysis presents a robust position when compared to others. It should however, be recognised that this does still suggest a significant reduction in funding and further efficiency savings being generated.

#### 5.5.2 Welfare reform (**Third quartile**)

This indicator assumes that authorities where benefit claimants live will see higher pressure than those with fewer claimants. It is arguable that the impact of welfare reform will be to encourage claimants to move from current high density areas to low density areas. There is no easy way of modelling this, but this could suggest that WLDC will be more vulnerable to future changes in funding and system changes.

#### 5.5.3 Tax buoyancy – Business Rates (**Third quartile**)

This measures how much the area's business rates taxbase has grown in the last ten years. This is a measure of relative economic growth in the recent past and the assumption is that this is a momentum indicator (growth is more likely to continue where it is already taking place). In contrast, an area where there has been little economic growth is less likely to see a sudden growth spurt.

#### 5.5.4 Tax buoyancy - Council Tax (**Second Quartile**)

The principle behind this measure is similar to the business rates buoyancy measure and the logic is the same. Authorities with Council Tax growth will receive a boost from increase in the Council tax base and also from New Homes Bonus.

5.6 Authorities with a weak future score are those that will face a tougher passage in the medium term. As can be seen from this analysis 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 future challenges. Although it must also be recognised that the Council is exposed and vulnerable to the inherent risks around tax buoyancy and welfare reform.

## **6 WLDC approach**

- 6.1 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
  - Co-production (helping people to help themselves)
  - Commercial (more income and other sources of funding)
- 6.2 Our entrepreneurial approach is underpinned by a series of guiding principles or golden rules (Appendix D) 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.

## **7 Current position**

- 7.1 The MTFP 2013/14 projected a funding gap in the coming year of £0.847m to be closed to enable a balanced budget to be delivered. The estimated amount to be met from Government Grant or Council Tax was expected to be £13.658m (excluding New Homes Bonus), this is comparable to the proposed 2014/15 budget of £12.182m (excluding New Homes Bonus)
- 7.2 During the year a number of initiatives, projects and reviews were undertaken with the aim of achieving £3m of savings in 3 years.
- 7.3 A net saving of £0.745m has been achieved from initiatives such as the Leisure Strategy and renegotiations of the leisure management contract. Significant savings have been achieved through effective procurement, 'In depth business reviews' were undertaken in a number of services identifying opportunities to achieve efficiencies and identified options on service delivery. A robust base budget and fees and charges reviews have been undertaken identifying savings and addition income.

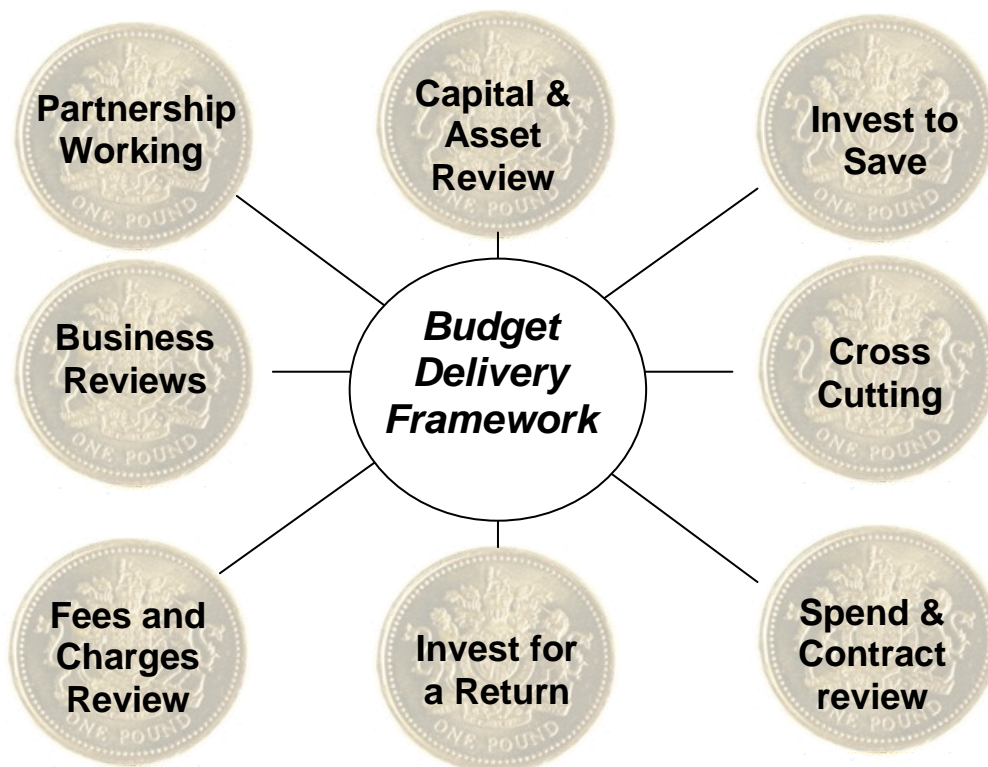
7.4 In addition to the above the focus on maximising New Homes Bonus through capital investment and identification and intervention measures relating to empty homes has resulted in £2.8m of additional grant over 6 years, and along with the Business Rates Retention Scheme introduced in April 2013, calculation models have been developed to more accurately estimate any impacts of changes to grant funding from a number of local variables.

7.5 The proposed 2014/15 budget has been balanced with a contribution from General Fund reserves of £0.068m.

## 8 Budget Delivery Framework

8.1 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.

8.2 Significant strands are illustrated below:



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

8.4 In 2013/14 the focus has been on realising more immediate savings with 'Spend and Contract' and 'Fees and charges' reviews identifying

cost reductions and income in the region of £700k. These reviews are not only being used as a potential route to reduce costs and increase income but also as a mechanism to create a more commercial focus amongst service areas.

- 8.5 Alongside the reviews above, seven 'In Depth Business Reviews' have been undertaken in Financial Services, Operational Services, Planning, Public Protection, Revenues and Benefits, Economic Development and Housing. These 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.
- 8.6 Looking forward to the second round of austerity, a range of activity has been undertaken to provide a robust information and evidence base that will support future proposals. This has been based around benchmarking based on extensive research and analysis of cost and quality together with critical friend input and citizen engagement activity, which together will help provide the information necessary to develop firm proposals.
- 8.7 A key finding from the 'In depth business reviews' is the future need to shift organisational focus from efficiency towards productivity. Therefore, activity will now take place over a two year programme to review the IDBR and engagement findings to develop future service delivery approaches. There is also a requirement to deliver £1m of savings / income through commercial activity over a 5 year period.

## **9 Citizen engagement**

- 9.1 Over the Summer a range of engagement activity has been undertaken which focussed on three distinct areas:
- Perception of Council Services
  - Residents values
  - Specific opportunities / service changes
- 9.2 The key findings of this activity is summarised below:
- 9.2.1 From those involved in the activity it appears as though residents do not differentiate between the District and County Council, with around 75% of respondents believing the District runs Social Services and Schools.
- 9.2.2 When considering satisfaction with existing Council services it was clear that Waste services is highly regarded with it providing the top 5 services for customer satisfaction, namely; Residual waste, Recycling and Garden waste achieving 85% satisfaction, followed by bulky waste and bin deliveries;

9.2.3 Whilst the 5 least satisfied services (figures show percentage dissatisfied) are Empty Homes (47%), Planning Enforcement (44%), Housing Enforcement (31%), Affordable Housing (32%) and Fly tipping (30%).

9.3 In terms of the second element of the engagement activity, the top values identified by residents are:

9.3.1 How the residents value the environment in which they live. This value was focused around the rural nature of the district and the cleanliness.

9.3.2 The next was around the access to medical facilities mainly Doctors surgeries and Hospitals.

9.3.3 Transport links were classed as being important but this ranged from access on roads to bus links and the Call Connect service.

9.3.4 A good education

9.3.5 Feeling safe in the community

9.4 The final element of the consultation considered a range of service specific opportunities. The opportunities focussed on areas that would have a direct impact on residents and this is why the areas considered focus on from line service provision.

9.4.1 Paper collections

78% of respondents supported the separation of paper from the blue bin. To achieve this it was requested that a separate receptacle would be needed to hold the paper.

9.4.2 Green waste

77% supported the introduction of a charge for the first bin, but then didn't want charge to 'shoot up' after first year

Views were split on whether additional collections should be added over the winter.

9.4.3 Street cleansing standards

Street cleansing is valued by residents with limited appetite to reduce provision. There was some support to scale back weekly cleansed areas to fortnightly.

9.4.4 Provision of loans / equity

40% of respondents wanted to maintain a 'Grant' approach whilst 16% supported the provision of loan / equity for a purely financial return with



those remaining (39%) supporting this for the delivery of significant social benefit / outcome.

#### 9.4.5 Channel shift / e-accessibility

53% supported offering 24/7 on line service offer for all major Council services

35% favouring some high demand transactional services being available on-line.

Only 11% wanted on-line information 'and no more'.

Residents did not want this to replace speaking to an officer, whether this is face to face or on the phone.

#### 9.4.6 Trade waste

96% supported the 're-launch' of trade waste subject to service levels not reducing due to the additional work.

#### 9.4.7 Cross boundary work

90% supported the development of undertaking work outside the District. Again support was conditional upon existing service levels being maintained.

## **10 Investments**

### 10.1 Grant funding

We recognise the importance of investing in communities and providing finance in a way that helps them to help themselves.

When resources allow, we will provide 'one-off' funding through grant schemes or other investment programmes. Such schemes will have clear criteria and transparent decision-making processes and, for larger, more complex schemes, we may appoint an external administrator.

Currently schemes are in place for small and large schemes, but there is a gap for schemes of up to £10,000. To mitigate this a £250,000 allocation is being made to provide access to funds of this scale.

### 10.2 Rural connectivity and sparsity

Rural connectivity has been identified as a priority within the Corporate Plan priorities and has also been raised by the Challenge and Improvement Committee. Issues around broadband connectivity are being addressed through the investment in BDUK, Village Halls and wider proposals for alternative investments. There are however, wider issues around rural connectivity in terms of transport. To support delivery against this agenda it is proposed that £300,000 be allocated, which will in the first instance be used to commission national best practice to identify and develop an approach to mitigate the issue.

### 10.3 Councillor Initiative Fund

The Councillor Initiative Fund has been in operation for a number of years, with each Councillors previous allocation being £4,000 over 2 years to support local good causes which align with Council priorities. It is proposed that this scheme be extended by a further £1,000 per Councillor in the coming financial year.

### 10.4 Council Tax Discount - Flooding Relief Scheme

The Council is empowered to determine local discounts and exemptions in relation Council Tax. It is proposed to introduce a 100% discount, for up-to one year, for tax payers who are affected by the impact of flooding caused by extreme weather conditions, and who are either displaced from their properties or have to live on an upper floor. The Government has recently announced support for Council's who introduce such a scheme, therefore costs are likely to be minimal. Further details of the scheme can be found at Appendix O.

## 11 Key financial challenges and tensions

- 11.1 As resources are limited, the preparation of the Financial Strategy involves some hard choices in the face of a number of conflicting tensions.
- 11.2 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 an increased requirement to generate income or savings in the future.
- 11.3 Considering the wider economic environment the previous freeze grant offers have been attractive, however, considering the longer term implications of accepting the freeze grant will need to be carefully considered.
- 11.4 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 2014/15 this has been set at 2%.

- 11.5 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.
- 11.6 Future financial challenges may require difficult decisions regarding levels of services. This means ensuring diverse interests of different community and citizen needs are met. It is proposed that the Council does more work to engage citizens and communities when such decisions are being considered.
- 11.7 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.

## 12 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 beyond 2015/16, which will be influenced by the Local Government resources review.

*Mitigation:* The Council has invested in the development of the Entrepreneurial Council which 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. Enhanced monitoring mechanisms have also been introduced and are regularly reviewed to identify impacts arising from BRR early.

**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. In the event of new requirements being imposed 'new burdens' funding could also be sought.

**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 projects are monitored with issues being raised and escalated at an early stage for consideration.

**Risk:** Pay Awards and price inflation higher than assumed.

*Mitigation:* Budget for pay and price increases set on the basis of the best available evidence.

**Risk:** Anticipated savings/ efficiencies not achieved.

*Mitigation:* Regular monitoring and reporting take place but the size of the funding cuts increase the likelihood of this risk. Non achievement of savings would require compensating reductions in planned spending within services. A principle is in place to maintain General Reserve at a minimum of 10% of Net operating expenditure.

**Risk:** Revenue implications of capital programmes not fully anticipated.

*Mitigation:* Capital bid approval identifies revenue implications and links to Council priorities. Full analysis of revenue implications assessed and considered in scenario planning.

**Risk:** Income targets not achieved.

*Mitigation:* Current economic climate likely to impact. Regular monitoring and reporting is undertaken with a full review of fees and charges underway.

**Risk:** Loss of principal deposit.

*Mitigation:* Limited by the controls in the Treasury Management Strategy which focus on security of deposit rather than returns. Impact limited due to the strategy of a diverse portfolio with top rated institutions.



## THE MEDIUM TERM FINANCIAL PLAN 2014/15 TO 2018/19

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## **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 and focussed on supporting 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 2013/14.
  - Revenue budgets proposals for the medium term, 2014/15 – 2018/19 and proposed Council Tax.
  - An overview of the Capital budgets originally approved for 2013/14.
  - Detailed Capital programme proposals for the term 2014/15 – 2018/19

## **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 sustained period of economic stagnation, high levels of national debt and the UK and developed international economies struggling to generate significant levels of growth.
- 2.2 Forecasters are expecting a continuation of the slow economic recovery and it is also expected that Public Sector financing will be tight and will remain in recession for many years to come.
- 2.3 The Bank of England interest base rate remain at 0.5% with future changes in the base rate now being linked to unemployment levels. It is not expected that there will be any change in the rate for the next 18 months.

- 2.4 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 of £250k has been established.
  - 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 – 2014/15 – 2015/16**

- 4.1 The Local Government Finance Settlement (England) 2013-14 to 2014-15 announced a two-year settlement for local government in England. This gave local government a degree of certainty about its Formula Grant position for the coming financial year.
- 4.2 However, the Spending Round 2013 was announced in June 2013, covering the period 2014/15 and 2015/16.

The elements of this announcement that impact on the Council are;

- Confirmation of additional reductions in to Central Government department spending plans equivalent to a 1% cut in 2014/15.
  - The announcement of a 10% real terms cut in funding for local government in 2015/16. This would include RSG, business rates and New Homes Bonus.
  - Confirmation that total spending will continue to fall in up to 2017/18 in real terms at the same rate as during the spending review 2010 period.
  - Announcements of Council Tax Freeze Grant 2014/15 and 2015/16
  - Plans to set a threshold to require a Council Tax referendum to be held where rises of more than 2% are proposed.
  - That there would be a public sector pay restraint policy of 1% for 2015/16
- 4.3 2013/14 saw the introduction of the Business Rates Retention Scheme which is based on an estimated yield from Business Rates and which is then 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 no longer provide guaranteed funding levels, but rather the starting point within the scheme. Ultimately, the level of business rates collected in 2013/14 and future years will determine the level of income received.
- 4.5 The Provisional Finance settlement was made in December 2013, which set out funding for 2014/15 together with indicative figures for 2015/16. These confirm a reduction of circa £900k in each of the two years.

## **5 2013/14 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 Current projections are that the Council is likely to outturn with an in year surplus in the region of £500k which will be transferred to the General Fund Balance along with the budgeted contribution of £28k. The main variances being due to higher than anticipated Planning Fee income, the renegotiated Leisure contract and anticipated gains from retained business rates.

### **5.2 Capital**

- 5.2.1 The revised anticipated outturn is £2.5m, which will result in £2.3m being carried forward in to the 2014/15 capital programme. The main elements of this carry forward are:
- Broadband (BDUK) – scheme being managed by LCC
  - Growth point – new schemes being developed
  - Land and Property investment – medium term project
  - Strategic Housing (Empty Homes/DFG's) – medium term project
- 5.2.2 The Capital Programme, for 2014/15 to 2018/19 (Appendix F) has been developed in accordance with the Capital Strategy attached at Appendix E
- 5.2.3 In addition, slippage from the current programme has been taken into account within future spending profiles.

## **6 2014/15 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 2013 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 D).

- 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 Councils financial position will be threatened and front line services more adversely affected.

## 6.2 Service Revenue Budgets 2014/15 –2018/19

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. Following appropriate challenge 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 higher rates have been used e.g. contracts linked to RPI.

- 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 2014/15, 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 35% in central government being predicted over the subsequent four years; we have currently modelled a cut of 16% (£900k) 2015/16, and 8% 2016/17 and 7% for 2017/18 and 2018/19;
  - 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 £13,239m in funds which have been set aside for the purposes shown below:

<b>Purpose held</b>	<b>Est. Balance as at 31/3/14 £'000</b>
Budget smoothing	2,348
Capital funding	1,827
Contingency / insurance	770
Economic development / Growth / Housing	3,367
Invest to save	2,814
Service investment	2,113
<b>Grand Total</b>	<b>13,239</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 2013/14.
- 7.7 General Fund balances are estimated to be £3.313m at 31 March 2014. These can be supplemented by £13,239m of earmarked resources. The aggregate total, therefore, is £16,552m. 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 2014/15 Base Budget proposes to create new Earmarked Reserves of £0.550m as detailed below, contributions, previously held in service budgets, of £0.220m to existing reserves. £2.9m will be utilised to finance capital and revenue budgets for the approved purpose, this results in a £2.130m net use of Earmarked Reserves.

£250,000 Community Grant Scheme (Up to £10k)  
£300,000 Accessibility – Transport

## 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 2014/15. Significant work has already been undertaken to bring fees and charges in line with the policy and further activity will be undertaken to continue bringing these fees and charges in to line with this policy.

## 9 **Capital Programme 2014/15-2018/19**

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

Approved carry forwards of £2.305m, mainly due to high value, medium term capital investment programmes being developed into specific schemes and the slippage of committed expenditure now to be expended in 2014/15.

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

## 9.2 Capital Receipts Statement

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

- 9.2.1 Following the amendments to the programme set out in this report 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 £0.95m at 31 March 2019.

## 10 **Council Tax 2014/15** (Appendix I-M)

- 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 In setting the Council Tax the 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 2014/15 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>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
<b>2013/14</b>	191.34	2.79	1.48

10.5 The Council Tax Freeze Grant is again available to Council's who chose not to increase their Council Tax for 2014/15, this will be an equivalent of a 1% increase in Council Tax. For West Lindsey this equates to a grant of £0.056m, which would be paid in 2014/15 and then built in to the funding baseline which means it would continue beyond the current spending round, albeit reducing in line with Government funding reductions.

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 2013/14 a Band D council tax of £191.34 was levied by the Council. The proposal for 2014/15 is to freeze Council Tax at the 2013/14 level.

10.7 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 2014/15 (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	129.24	<b>967.26</b>
<b>B</b>	148.82	828.87	150.78	<b>1,128.47</b>
<b>C</b>	170.08	947.28	172.32	<b>1,289.68</b>
<b>D</b>	191.34	1,065.69	193.86	<b>1,450.89</b>
<b>E</b>	233.86	1,302.51	236.94	<b>1,773.31</b>
<b>F</b>	276.38	1,539.33	280.02	<b>2,095.73</b>
<b>G</b>	318.9	1,776.15	323.10	<b>2,418.15</b>
<b>H</b>	382.68	2,131.38	387.72	<b>2,901.78</b>



10.8 The required resolutions to determine Council tax levels and all other relevant supporting information can be found in Appendices I to M

## **11 Icelandic Investments**

11.1 The Council had original deposits of £7m with three Icelandic Banks which failed during the 2008 financial crisis. The total amount recovered now that all claims have either been settled or sold is £6.661m. This includes an amount of £0.212m held in an Escrow account and which is awaiting repatriation approval by the Supreme Court of Iceland. Further information is contained within the Treasury Management Strategy (Appendix H)

## **12 Summary Budget Position (Robustness of Estimates and Adequacy of Reserves)**

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

12.2 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.

## **13 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 2013/14, and estimates for 2014/15 to 2016/17. 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 H 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 H 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 H 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 9 January 2014.

## **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 2014/15 is set out at Appendix N and recommended for approval.

## Revenue Budget Summary 2014/15 - 2018/19

Line No.		2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £
1	Policy & Resources Committee	4,266,400	4,511,900	4,550,300	4,667,300	4,810,800
2	Prosperous Communities	8,451,000	8,514,700	8,623,700	8,564,700	8,650,800
3	<b>Grand Total</b>	<b>12,717,400</b>	<b>13,026,600</b>	<b>13,174,000</b>	<b>13,232,000</b>	<b>13,461,600</b>
4	Capital Accounting Adjustment	-1086200	-1086200	-1086200	-1086200	-1086200
5	<b>Committee Totals</b>	<b>11,631,200</b>	<b>11,940,400</b>	<b>12,087,800</b>	<b>12,145,800</b>	<b>12,375,400</b>
6	Parish Precepts	1,466,300	1,495,600	1,525,500	1,556,000	1,587,100
7	Interest and investment income	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
8	Capital Expenditure charged Against General Fund	2,071,200	1,306,800	1,539,000	680,000	1,105,000
9	<b>Net Operating Expenditure</b>	<b>14,968,700</b>	<b>14,542,800</b>	<b>14,952,300</b>	<b>14,181,800</b>	<b>14,867,500</b>
10	Transfer to / (from) Balances	893,300	1,865,500	2,432,400	1,970,100	1,632,100
11	Transfer to / (from) Specific Reserves	(2,130,400)	(1,252,100)	(1,370,000)	(400,000)	(958,000)
12	<b>Amount to be met from Government Grant or Council Tax</b>	<b>13,731,600</b>	<b>15,156,200</b>	<b>16,014,700</b>	<b>15,751,900</b>	<b>15,541,600</b>

	Funding	
13	Revenue Support Grant	3,065,700
14	NNDR Retention	2,132,300
15	Council Tax Freeze Grant	59,600
16	Collection Fund Surplus	125,800
17	Parish Councils Tax Requirement	1,466,300
18	New Homes Bonus	1,548,800
19	Other Government Grants	38,000
20	<b>Council Tax Requirement</b>	<b>5,295,100</b>
21	<b>TOTAL FUNDING</b>	<b>13,731,600</b>
22	<b>Balanced Budget</b>	<b>0</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 F), and the costs which are met by means of Transfers from Specific Reserves.

## SUMMARY OF WLDC MEDIUM TERM FINANCIAL PLAN 2014/15 - 2018/19

### NET OPERATING EXPENDITURE

	2013/14 Base Budget £	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £
≡ Expenditure	40,277,900	40,663,200	40,208,200	40,646,000	39,893,400	40,603,200
Capital Expenditure	804,400	2,071,200	1,306,800	1,539,000	680,000	1,105,000
Employees	8,331,500	8,653,700	8,896,800	9,128,700	9,365,800	9,610,200
Financing Costs	0	0	0	0	0	0
Interest Payable	0	0	0	0	0	0
Other Operating Expenditure	0	0	0	0	0	0
Parish Precepts	1,399,100	1,466,300	1,495,600	1,525,500	1,556,000	1,587,100
Premises	1,044,600	999,900	1,046,000	1,056,400	1,090,900	1,118,900
Supplies and Services	2,145,500	2,097,200	2,039,800	2,008,000	2,008,800	2,009,700
Third Party Payments	1,776,400	1,332,000	1,375,400	1,336,700	1,301,400	1,310,200
Transfer Payments	23,531,400	22,868,400	22,868,400	22,868,400	22,868,400	22,868,400
Transport	1,245,000	1,174,500	1,179,400	1,183,300	1,022,100	993,700
≡ Income	(26,119,100)	(25,662,700)	(25,633,600)	(25,661,900)	(25,679,800)	(25,703,900)
Customer and Client Receipts	(1,640,200)	(1,683,300)	(1,719,800)	(1,752,300)	(1,780,100)	(1,814,100)
Government Grants	(23,767,200)	(23,142,500)	(23,142,500)	(23,142,500)	(23,142,500)	(23,142,500)
Interest Receivable	(200,100)	(200,100)	(200,100)	(200,100)	(200,100)	(200,100)
Other Grants and Contributions	(511,600)	(636,800)	(571,200)	(567,000)	(557,100)	(547,200)
Other Operating Income	0	0	0	0	0	0
≡ Recharges	(197,200)	(31,800)	(31,800)	(31,800)	(31,800)	(31,800)
Capital Charges	(1,000)	0	0	0	0	0
Recharges In	6,048,500	5,292,500	5,292,500	5,292,500	5,292,500	5,292,500
Internal charges	(6,244,700)	(5,324,300)	(5,324,300)	(5,324,300)	(5,324,300)	(5,324,300)
≡ Transfers To / (From) Reserves	556,700	(1,237,100)	613,400	1,062,400	1,570,100	674,100
Transfers To / (From) Reserves	556,700	(1,237,100)	613,400	1,062,400	1,570,100	674,100
≡ Expenditure / Income / Recharges	0	0	0	0	0	0
Group	0	0	0	0	0	0
<b>Grand Total</b>	<b>14,518,300</b>	<b>13,731,600</b>	<b>15,156,200</b>	<b>16,014,700</b>	<b>15,751,900</b>	<b>15,541,600</b>

### FUNDED BY:

Row Labels	2013/14 Base Budget £	2014/15 Original Budget £
Collection Fund - accumulated surplus	(86,400)	(125,800)
Council Tax Payers	(5,291,800)	(5,295,100)
Government grants	(5,100,300)	(38,000)
New Homes Bonus	0	(1,548,800)
NNDR	0	0
NNDR Retention	(2,640,700)	(2,132,300)
Parish Council Taxes	(1,399,100)	(1,466,300)
Revenue Support Grant	0	(3,065,700)
Council Tax Freeze Grant	0	(59,600)
<b>Grand Total</b>	<b>(14,518,300)</b>	<b>(13,731,600)</b>

## BUDGETS BY COMMITTEE BY SERVICE

	Sum of 2014/15 Original Budget £	Sum of 2015/16 Original Budget £	Sum of 2016/17 Original Budget £	Sum of 2017/18 Original Budget £	Sum of 2018/19 Original Budget £
<b>Policy &amp; Resources Committee</b>	<b>4,266,400</b>	<b>4,511,900</b>	<b>4,550,300</b>	<b>4,667,300</b>	<b>4,810,800</b>
Accountancy Services	18,300	34,500	48,500	62,100	76,200
Admin Buildings	35,200	44,800	54,800	65,400	76,700
Chief Executive	4,300	7,700	11,300	15,100	19,100
Chief Operating Officer	1,500	4,200	7,000	10,000	13,100
Commercial Director	114,400	117,200	120,100	123,200	126,400
Communications	1,600	4,900	8,000	11,600	15,200
Computer Services	145,500	167,400	189,900	210,900	230,900
Corporate Management - finance	1,416,000	1,437,500	1,460,000	1,485,500	1,511,000
Customer Services	4,700	28,800	37,600	14,100	22,800
Democratic Representation	1,079,500	1,085,200	1,090,200	1,094,400	1,098,800
Director Strategy & Regeneration	1,500	1,500	1,500	1,500	1,500
Elections	0	101,900	0	0	0
Emerg Planning	35,600	35,600	35,600	35,600	35,600
Housing Benefits Admin	190,700	214,300	237,200	259,700	282,600
Housing Benefits Payments	81,000	81,000	81,000	81,000	81,000
Human Resources	2,200	7,600	13,300	17,900	22,800
Industrial Estates	13,200	13,200	13,200	13,200	13,200
Legal Services	0	-100	-200	-300	-400
Local Tax Collection	498,900	508,200	515,600	523,700	532,000
Precepts	487,000	487,000	487,000	487,000	487,000
Property Services	8,000	16,500	16,200	24,000	24,000
Register of Electors	122,300	123,400	124,500	125,600	126,800
Supp Serv - Admin	4,200	-12,300	-5,000	1,900	9,100
Supp Serv - Purchasing	800	1,900	3,000	4,200	5,400
<b>Prosperous Communities</b>	<b>8,451,000</b>	<b>8,514,700</b>	<b>8,623,700</b>	<b>8,564,700</b>	<b>8,650,800</b>
Building Control	152,300	158,900	161,100	167,300	168,500
Car Parks	219,700	226,500	233,500	240,900	248,600
Cemeteries	36,700	36,700	36,700	36,700	36,700
Community Safety	726,500	744,000	756,700	768,000	780,400
Culture - YASIG	9,800	9,800	9,800	9,800	9,800
Culture & Heritage - Arts	186,100	190,400	194,100	198,100	202,100
Development Control	267,200	267,700	270,600	272,000	273,600
Economic Development	356,500	362,200	368,200	374,400	380,800
Env Init - Conservation	24,200	24,600	25,100	25,600	26,100
Env Init - Sust Develop	53,500	55,400	56,300	57,300	58,300
Environment Protection	256,100	264,700	269,900	276,200	282,500
Environmental	6,000	6,000	6,000	6,000	6,000
Food Safety	195,500	199,500	202,600	206,200	209,500
General Grants etc	247,500	182,200	182,200	182,200	182,200
Health and Safety	98,600	101,000	103,100	104,300	105,400
Homelessness/ Housing Advice	410,500	403,700	409,000	413,300	417,800
Housing Advances & RSL Support	1,100	1,100	1,100	1,100	1,100
Housing Strategy	319,800	301,200	306,100	311,200	316,600
Licenses - Community	33,900	33,100	32,500	31,100	30,900
Local Land Charges	-5,400	-3,800	-5,600	-4,100	-2,600
Open Spaces - BCTV/Wolds	61,200	61,400	61,600	61,800	62,000
Open Spaces - Parks	57,100	57,100	57,100	57,100	57,100
Other council properties	20,500	20,500	20,500	20,500	20,500
Other Planning	131,300	131,300	131,300	131,300	131,300
Parish Lighting	45,300	47,500	49,900	52,500	55,300
Planning Policy - Forward Planning	127,800	131,000	133,400	135,900	138,400
Private Sector Housing Renewal	148,600	153,100	155,700	158,400	161,200
Public Conveniences	133,400	135,000	136,600	138,200	139,900
Public Transport	35,000	35,000	35,000	35,000	35,000
Recreation and Sport	622,400	631,200	633,100	630,500	640,300
Street Cleansing	719,900	727,100	734,100	741,400	748,700
Tourism	39,600	40,200	40,800	41,500	42,300
Town Centre Management	22,300	12,700	13,100	13,500	13,900
Town Centre Markets	50,600	50,900	51,200	51,700	52,400
Waste Management	2,604,200	2,680,100	2,715,600	2,582,100	2,582,500
Welfare Services	35,700	35,700	35,700	35,700	35,700
<b>TOTAL</b>	<b>12,717,400</b>	<b>12,717,400</b>	<b>12,717,400</b>	<b>12,717,400</b>	<b>12,717,400</b>



## **Fees, Charges and Concessions**

### **Policy Framework**

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## **1.0 Purpose of Fees, Charges and Concessions**

- 1.1 Charging for local services makes a significant contribution to Council finances, totalling some £1.7m for 2014/15, and the majority of which the Council has discretion over what it can charge. The more income generated through fees and charges, the less is needed from Council Tax; which means keeping Council Tax as low as possible.
- 1.2 Fees, charges and concessions can also play an important part in helping the Council deliver its objectives, by influencing service users' behaviour. For example, offering a green bin at a 100% discount (i.e. "free"), encourages people to recycle garden waste and therefore supports the Council's objective of lowering the carbon footprint through reducing the amount of waste sent to landfill sites.
- 1.3 Some of the fees which the Council levies are set by statute and the Council has no say in what they should be, Planning Application fees are an example of this, and such fees account for £600K of the total income received per year.
- 1.4 For some services, the Council no longer provides the service directly and therefore it has no say in the level of charge: however, it can offer subsidies or can instruct the service provider what concessions should be offered (i.e. Leisure Services).
- 1.5 In other cases the Council has the discretion to determine what charges should be made for a service and whether or not variations to the charge should be allowed.
- 1.6 This policy relates to the fees and charges for services over which the Council has discretion about whether to charge and what the level of the charge should be, and to what concessions/subsidies should be offered on these services and those provided by third parties.
- 1.7 The purpose of the policy is to ensure that decisions about charges are made on a consistent basis across all services and to provide a framework for Members and Service Managers to work to in determining what the charges and concessions should be.

## **2. Core principles**

- 2.1 When considering whether to levy a charge for a service, Members and Service Managers should use the following principles to guide them.
- 2.2 In some circumstances it may be the case that principles and objectives may be contradictory. For example, one of the core principles is that the opportunity to levy charges should be fully exploited to maximise income. However, this could potentially have a negative impact on service take up or potentially disadvantage lower income groups.



2.3 To resolve these possible dilemmas an examination and informed debate of the issues will be necessary. Part of the policy framework requires a better understanding of costs and usage patterns. This is key information and should be used to model the impact of potential charges and how potentially detrimental effects can be offset by using other tools, such as concessions or discounts.

2.4 This policy is intended to facilitate informed decision making and to encourage Members and Service Managers to rigorously examine existing fees and charges and to explore opportunities for using charging as a way of supporting the Council's priorities.

### **2.3 Generating income**

2.3.1 In considering fees and charges Service Managers should apply the principle of maximising income wherever possible. That means ensuring that all opportunities for charging for services are identified and considered and also by ensuring that fees and charges are made at an appropriate level. The section on pricing strategy gives more guidance on this.

### **2.4 Managing demand for services**

2.4.1 The second principle to be applied is that of using fees and charges as a mechanism for managing demand for services. This may be either as a means of introducing or increasing charges to limit demand if the service in question is oversubscribed; or through the use of discounts as a way of stimulating demand if there is poor uptake.

### **2.5 Council's Reputation**

2.5.1 The third principle to be applied is that the reputation of the Council must not be damaged by the use of fees, charges and concessions, and that where possible these should be used to enhance the Council's reputation. Fees, charges and concessions can have a significant impact on the Council's reputation. When considering new or existing fees, charges or concessions Service Managers must ensure that appropriate consultation and communication has been carried out with service users and other relevant stakeholders.

## **3. Delivering objectives**

3.1 The Council is an entrepreneurial Council with a social mind set. To meet this vision it has set a number of corporate priorities:

Theme: A Prosperous and Enterprising District

- Asset acquisition and management
- Job creation, NEETS and apprenticeships

- Open for Business

Theme: An Accessible and Connected District

- Broadband
- E-accessibility
- Mobile accessibility

Theme: A Green District where people want to live, work and visit

- Premiere energy solutions that are green
- Drive down waste and support rural affairs

Theme: Active and Healthy citizens and communities

- Increasing community action and volunteering
- Promote well-being and healthy lifestyles

Theme: Organisational Transformation

- Achieving value for money through efficient, economical and effective delivery of services

When considering a charge or concession for a service, Members and Service Managers must consider how such a charge will impact on the Council's overall priorities and the objectives for the individual service. Charges and concessions can clearly influence service users' behaviour and therefore can support or undermine service objectives and corporate priorities.

## **3.2 Delivering corporate priorities**

3.2.1 When reviewing existing charges and concessions, or considering new ones Service Managers should indicate clearly which Priority will be affected and in what way. Should there be a conflict between a service objective and a corporate priority, this will require discussion and resolution by the relevant committee.

3.2.2 For example, the core principle of income generation outlined above ensures the Council Tax requirement is as low as possible is to maximise income. However, introducing new charges for services may result in financial hardship for some of the poorer sections of the community, and might deter them from using the service or facility. This therefore conflicts with the Prosperous corporate priority. In these cases the advantages and disadvantages, both financial and social should be explored and discussed by Members prior to any decision being made.

#### **4. Pricing strategy.**

4.1 All fees and charges are to be set in the context of a pricing strategy for each service, which will be determined by the objectives of the service, the core principles outlined above, corporate priorities and market intelligence. For major changes (i.e. new discretionary income sources, changes to concessions and removal of discretionary charges) a business plan should be prepared which gives an analysis of the market, the financial implications and the risks associated with the proposal.

4.2 The following principles should be applied to the pricing strategies for services:

#### **4.3 Full cost recovery**

4.3.1 For discretionary services the Council is not allowed to recover more than the cost of providing that “kind of service” and as a general principle charges should be set in order to recover the full cost of providing a particular service. Clearly market forces play a part in determining prices and in order to be competitive some charges may be lower than the cost of providing a service.

4.3.2 In determining the price to charge for a particular service it may be necessary to estimate the numbers of “units” of a service are likely to be sold during a financial year. If there is no management information to support this, market research data and benchmarking data should be used as the best alternative.

4.3.3 Within a group of services, the cost of some individual discretionary services may exceed their cost in order to subsidise other services within the group. The key point is that the overall total cost for a service must not be exceeded. This is a complex area and Service Managers must agree with the Financial Services Manager what individual service groupings constitute a “kind of service”, setting out clearly which services they expect to recover more than their costs to offset those services which will not recover all of their costs.

4.3.4 A similar flexibility in recovery of total cost is allowed across clients: theoretically as long as the total cost of a service is recovered, some client groups could be charged more and some less than full cost. As a general principle the Council would not anticipate subsidising one group of clients through increased charges to another. However, there may be some cases where this would be appropriate (e.g. Planning services might make a higher charge to commercial developers than domestic householders). These should be agreed with the Financial Services Manager on a case by case basis.

4.3.5 In some cases, the Council may decide not to recover the total cost of the service, in which case the full cost should be established so that the level of subsidy is clear.

4.3.6 There are different methodologies for establishing the full cost of a service. The Council requires that the CIPFA Service Reporting Code of Practice

(SeRCOP) definition of total cost is used. However, it will be appropriate to exclude certain costs such as those relating to pensions early retirement. The costings should therefore be established by the Service Manager and relevant accountant working together, using data from the main financial system.

#### **4.4 Different levels of charges**

4.4.1 The agreed charge for a service, determined by the factors outlined in 4.3 above, represents the “standard charge” for that service. Against that “standard charge” a range of variations may be offered.

#### **4.4.2 Standard charge**

4.4.2.1 The price for a service, based on:

(Total cost of the service/number of units per year) less any direct subsidy.

4.4.2.2 In calculating the standard charge, Service Managers will need to adopt a pragmatic approach. It is suggested that services are categorised in one of three ways:

- Costs are likely to be far in excess of the potential income (based on an assessment of what the market will bear). In these cases the service manager should be clear to what extent the service is being subsidised and should be sure that it is appropriate to provide the service, in accordance with the Council’s priorities.
- Costs are broadly equivalent to the likely income. Care should be taken that all costs are clearly identified, so that it can easily be demonstrated that the Council is not exceeding its charging powers.
- Costs are much lower than the potential charge which the market would bear. Care should be taken to ensure all costs are clearly identified and attributed. Consideration to be given to grouping the service with services that do not recover costs, in discussion with the Financial Services Manager. Consideration also to be given to greater differential charging between client groups, in discussion with the Financial Services Manager.

#### **4.4.3 Commercial charge**

4.4.3.1 A premium charge for a service, which does not necessarily reflect the cost of providing that service, but rather is based on what the market will bear. This may only be applied for services within a “Service Group”, where a subsidised service to another client group will mean that the overall charges for providing

a service will not exceed the modified total cost for that service. Any commercial charges will need to be agreed with the Financial Services Manager. Potential examples of this type of charge could be pre-planning advice for developers or commercial waste collection.

- 4.4.3.2 Setting property rents needs special consideration since in addition to having regard to the commercial market for the area, it may be that a specific rate of return would be required or perhaps to meet corporate objects it may be appropriate to offer substantial discounts in order to attract new businesses into the area. Due to the specialist nature of property rents, the Councils Head of Strategic Growth should be consulted for all proposals to review or introduce new property rents.

#### **4.4.4 Concessions**

- 4.4.4.1 The Council offers concessionary rates for some services to certain client groups. The basis for concessions is as follows:

- Financial hardship
- Age (below 18)
- Students

- 4.4.4.2 All groups entitled to a concession will receive up to a maximum discount of 50% of the standard charge for the service. Acceptable evidence for eligibility for a concession would be:

*Financial hardship:*

In receipt of Housing benefit, Council Tax relief, Job Seekers Allowance, Disability Living Allowance, Personal Independence Payment or state pension (as sole income).

*Age (below 18):*

Passport/birth certificate/proof of age card (if not obvious)

- 4.4.4.3 Services to which concessions apply:

- Leisure services
- Pest control services (given as a grant)
- Electoral Services (Statutory Concessions, sales of registers etc.)

#### **4.4.5 Promotional and Premium Charges**

- 4.4.5.1 Promotional charges offer a discount to the standard charge for either a time-limited period, or for bulk purchasing. They are generally used to stimulate

demand. A current example is season tickets at a bulk purchase rate for parking in the Beaumont Street multi-storey in Gainsborough.

- 4.4.5.2 Premium charges are higher charges than the standard for a particular service. For example, customers may be willing to pay extra to have bulky waste collected on a specific day.

#### **4.4.6 Discounts**

- 4.4.6.1 Discounts to the standard charge may be offered to certain client groups for specific services, if in support of specific corporate priorities or service objectives.

Current discounted services are:

- Green bins: 100% discount on first green bin per household, for all client groups
- Car parking: 100% discount for blue badge holders and 50% discount for early payment of penalty notices
- Leisure: Three price levels, adult, junior and concession
- Swimming: 25% for disabled users and free for accompanying carers
- Markets: Discounts for registered traders and vending vans

#### **4.5 Compliance**

- 4.5.1 All non-statutory services provided must be in accordance with the provisions of Part 1 Section 2 of the Local Government Act 2000 and any discretionary charging must be in accordance with Section 93 of the Local Government Act 2003.

- 4.5.2 The costs of provision of a service must be calculated as described in CIPFA's publication "A Practical Guide for Local Authorities on Income Generation (2013 Edition) and in accordance with CIPFA's Service Reporting Code of Practice for Local Authorities.

#### **4.6 Consistency**

- 4.6.1 All discretionary fees and charges for services provided by the Council must be in accordance with the policy framework outlined above.

#### **5.0 Procedures**

##### **5.1 Frequency of review of fees and charges**

- 5.1.1 All fees and charges should be periodically reviewed and updated by, covering the following:

- To establish service groups.
- To establish the costs of providing the services within the group.
- To determine what the standard charge for the service should be.
- To identify any potential gap between current charges and the recalculated ones, and to develop a plan to close the gap over a suitable time period.
- To identify benchmarking data or comparisons with other Councils.

5.1.2 In establishing the standard charge for a service consideration of anticipated usage and competitor pricing will need to be taken into account.

5.1.3 Thereafter, as a minimum, annual review of fees and charges should take place. This should take into account the cost of provision of the service, the volume used and therefore the income generated, and the prevailing market rates. The following year's prices should be adjusted accordingly in the light of the findings of the review.

5.1.4 Service Managers need to be flexible in their approach to reviewing charges. They need to be aware that maximising income may not always involve increasing fees and charges. In areas where there is competition for Council services or where demand is reducing it may be more appropriate to reduce fees and charges to gain a bigger market share. Service officers should therefore put in place systems to actively monitor income, performance and market forces during the course of the year.

5.1.5 Once new charges have been calculated, the annual review of fees and charges will be reported to both Prosperous Communities and Policy & Resources Committee for discussion and recommendation to Full Council for approval as part of the Medium Term Financial Plan.

## **5.2 Identifying new opportunities for fees and charges**

5.2.1 Services should actively identify new opportunities for income generation.

5.2.2 A starting point is the Audit Commission income comparison tool, available on the Audit Commission website. This will show, by service, how the Council's income performance compares with other authorities, which may highlight weak areas for further investigation.

5.2.3 The CIPFA report "A Practical Guide for Local Authorities on Income Generation" (2013 Edition) has a useful analysis of charges on a service by service basis. This should be used as the next level of analysis and services should map their charges against those shown in the guide and use this as a basis for identifying any further opportunities.

It covers:

- national trends in income generation

- major new income sources and future changes
- income powers
- service by service income opportunities

- 5.2.4 The Council jointly commissioned Deloitte to review all Council fees and charges, comparing these to a number of other East Midlands Councils. As a result of this work a report was issued in December 2011 that has some useful information on the potential for income generation generally together with pointing to a number of service areas where new charges could be introduced.
- 5.2.5 The Audit Commission report “Positively Charged, Maximising the benefit of local public service charges”, also has some useful case studies, and the Audit Commission has produced a Charging Directory, which gives further examples of services charged for by different authorities.
- 5.2.6 Any new opportunities identified should be costed, initial market research undertaken to gauge potential demand and what competitor pricing is set at, and a proposed standard charge identified. This, together with forecast annual income and costs, risks of implementation, and wider impacts should form a business case for consideration initially by CMT and then by Members.
- 5.2.7 The complexity of the business case will depend on the materiality of the potential fee income: if it is small, then the “business case” need not be complex, but should just summarise issues under each of the headings given. If the potential income is a significant figure and may incur additional costs to generate, then a more detailed business case will be required.

### **5.3 Budgeting and price setting**

- 5.3.1 As described earlier in the framework, prices should be based on a “standard charge”, which is dependent on the total cost of a service and the anticipated volume of that service (which in itself is likely to be price sensitive). This will also take into account competition, “what the market will bear” and how far the Council may wish to subsidise the service in the pursuit of its objectives.
- 5.3.2 If the service is “marginal”, i.e. no additional resources or costs are incurred to provide that service, then a charge for the service may be based on an apportionment of costs, based on the time spent in providing the service.
- 5.3.3 Where a service is provided by an identifiable team or part of the organisation, specifically set up to provide that service, it should form a separate cost centre. In this case the standard charge for the service should be based on the costs of that service, divided by the number of units of the service provided.
- 5.3.4 So, the price for a service should be based on the following formula:

$$\frac{\text{(Total cost of providing service)}}{\text{(Number of units of service provided)}} \quad \text{less any subsidy}$$



5.3.5 Services may be subsidised for a number of reasons:

- The Council deems it desirable to provide the service, but the market would not bear the full cost of providing the service.
- The Council deliberately subsidises the service in order to achieve policy objectives.

5.3.6 However, care must be taken in this situation that the Council does not put itself in contravention of EU law by providing “state aid” in the provision of services. This is most likely where the service in question is also provided by the private sector. Advice should be sought from the Financial Services Manager if services are to be subsidised

## **5.4 Financial management and monitoring of income**

5.4.1 The fundamental principle is that systems for accounting for income and administering charges should be as simple as practicable, to reduce the administrative overhead as much as possible.

5.4.2 Payment for services should be taken in advance, or at the point of delivery. A pre-set list of charges should be available, and be clearly publicised. Customer services agents should be fully apprised of all potential services, the charges, and the mechanisms by which customers may pay. In some circumstances it may be necessary to invoice for services; this should be done using the Council’s sundry debtors system.

5.4.3 Each service should have its own income code so that income relating to a particular service can be clearly identified.

5.4.4 Income should be monitored as part of the monthly budget monitoring process and should be measured against anticipated profiles. If significant deviation is identified the cause should be established as quickly as possible and suitable remedial action taken.

## **5.5 Gathering market intelligence**

5.5.1 In order to set charges at the right level a wide range of information about the demand for services, the profile of service users and non-users, the wider market for services and competitors for the provision of the service will be required.

5.5.2 Systems should be developed for recording service take up, including not just volumes, but information which would allow for a more sophisticated understanding of usage patterns (such as seasonality, time of day etc.). If practical it would be useful to be able to segment users of a service by client group, at least to the extent of understanding the concession take up. This will allow Service Managers to determine who is using or not using a particular

service. Latent demand for a service can be established by the use of waiting lists if appropriate.

- 5.5.3 Consultation exercises and attitudinal research can provide valuable information about what customers are willing to pay, their perceptions of value for money and what other factors affect their use of services. The cost of carrying out such research must be balanced against the significance and likely impact of the service in question.
- 5.5.4 Information about the local market for services is also important. This should cover not just the price charged for similar services, but also the quality of the services being provided. This information can be used to set charges in ways that will make the Council's services more or less desirable than those of other providers.

## FEES AND CHARGES SCHEDULES

Note: VAT rates S = Standard Rated 20%

Z = Zero Rated 0%

OS = Outside Scope

X = Exempt

Policy and Resources Committee		Central & Democratic Services							
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£	£	
<b>Room Hire:</b>									
Hire of Chamber, Trent & Ancholme Meeting Rooms (Charge reflects an hourly rate, which could vary dependent upon number of guests) Refreshments available and charged at an appropriate rate	Up to four hours	£114.70	0.0%	£0.00	£114.70	£22.94	£138.00	S	
	Additional hours (or part)	£28.70	0.0%	£0.00	£28.70	£5.74	£34.00	S	

Policy and Resources Committee		Central & Democratic Services							
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£	£	
<b>Property Name Changes:</b>									
	Postal name of a property which does not have a number	£62.50	0.00%	£0.00	£62.50	£0.00	£63.00	OS	

## FEES AND CHARGES SCHEDULES

Policy and Resources Committee	Central & Democratic Services						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2013/14 £	%	£	2014/15 £	£	£	
<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

Policy and Resources Committee	Central & Democratic Services						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2013/14 £	%	£	2014/15 £	£	£	
<b>Statutory Charges</b>							
Public Path Orders, i.e.	£500.00	2.50%	£13.00	£513.00	£0.00	£513.00	OS
Diversion Orders	£1,500.00	2.50%	£38.00	£1,538.00	£0.00	£1,538.00	OS
<b>Plus actual advertisement costs</b>							
Access to records under the Data Protection Act	£10.00	10.00%	£1.00	£11.00	£0.00	£11.00	OS
Inspection of background papers to committee reports	£5.00	20.00%	£1.00	£6.00	£0.00	£6.00	OS
<b>Non - Statutory Charges</b>							
Annual subscription for agenda, reports and minutes.	£195.00	0.00%	£0.00	£195.00	£39.00	£234.00	S
	£59.21	0.00%	£0.00	£59.21	£11.84	£71.05	S
Photocopying (where no other charge applies)	£0.17	0.00%	£0.00	£0.17	£0.03	£0.20	S
	£0.08	0.00%	£0.00	£0.08	£0.02	£0.10	S

## FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Land Charges						
		Current Net Charge		Proposed Net Charge		VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£	
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

## FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Car Parks & Bus Station								
		Current Net Charge			Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£	£		
<b>Car Parks</b>										
Beaumont Street	Up to 2 hour	£0.67	0.00%	£0.00	£0.67	£0.13	£0.80	S		
	2 - 4 Hours	£1.33	0.00%	£0.00	£1.33	£0.27	£1.60	S		
	Over 4 hours	£2.25	0.00%	£0.00	£2.25	£0.45	£2.70	S		
North Street	All day	£1.75	0.00%	£0.00	£1.75	£0.35	£2.10	S		
All Car Parks (excluding Beaumont & North St)	Up to 2 hours	£0.75	0.00%	£0.00	£0.75	£0.15	£0.90	S		
	2 - 4 Hours	£1.50	0.00%	£0.00	£1.50	£0.30	£1.80	S		
	Over 4 hours	£2.83	0.00%	£0.00	£2.83	£0.57	£3.40	S		
<b>Season Tickets (Quarterly Only)</b>										
Beaumont Street & North Street (Overflow)	Mon-Sat	£40.25	0.00%	£0.00	£40.25	£8.05	£48.30	S		
	Mon-Sat by DD or Payroll	£34.79	0.00%	£0.00	£34.79	£6.96	£41.75	S		
	Mon-Fri	£34.17	0.00%	£0.00	£34.17	£6.83	£41.00	S		
	Mon-Fri by DD or Payroll	£28.21	0.00%	£0.00	£28.21	£5.64	£33.85	S		
North Street Only	Mon-Fri by DD or Payroll	£14.00	0.00%	£0.00	£14.00	£2.80	£16.80	S		
Beaumont Street	Release Fee	£60.00	0.00%	£0.00	£60.00	£0.00	£60.00	OS		
	If paid within 7 days	£35.00	0.00%	£0.00	£35.00	£0.00	£35.00	OS		
<b>Penalty Charge Notice</b>										
Higher Rate		£70.00			£70.00	£0.00	£70.00	OS		
Higher rate discounted if paid within 14 days		£35.00			£35.00	£0.00	£35.00	OS		
Lower Rate		£50.00			£50.00	£0.00	£50.00	OS		
Lower rate discounted if paid within 14 days		£25.00			£25.00	£0.00	£25.00	OS		
<p>Penalty Charge Notices have replaced the Excess Charge Notice .</p> <p>The Traffic Management Act 2004 has introduced differential Penalty Charge Notices.</p> <p>Notices are categorized as 'Higher' or 'Lower' dependent on the severity of the parking infringement.</p> <p>Higher penalties are payable at £70 and lower penalties at £50. These categories are as determined in National Guidance.</p>										
<b>Bus Station</b>										
Allocated stand	Per quarter for first stand	£239.50	2.50%	£6.00	£245.50	£0.00	£245.50	X		
	Per quarter for second stand	£147.10	2.50%	£3.70	£150.80	£0.00	£150.80	X		
Registered Casual Users	Per quarter	£45.20	2.50%	£1.10	£46.30	£0.00	£46.30	X		

## FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Markets							
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£	£	
<b>Gainsborough Market</b>									
Tuesday Market		£17.50	£0.00	£0.00	£17.50	£0.00	£17.50		X
Saturday Market		£15.10	£0.00	£0.00	£15.10	£0.00	£15.10		X
Vending Vehicles		£25.50	£0.00	£0.00	£25.50	£0.00	£25.50		X
<b>Discounts per Pitch</b>	Registered Trader	£1.50	£0.00	£0.00	£1.50	£0.00	£1.50		X
	Registered Vending Van	£2.00	£0.00	£0.00	£2.00	£0.00	£2.00		X

Prosperous Communities Committee		Planning								
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included	
		2013/14 £	%	£	2014/15 £	£	£	£		
Decision notices, consents, determinations, Tree Preservation orders, Enforcement notices, S106 Agreements.	Per side of A4 (black/white)	£0.10	20.00%	£0.02	£0.12	£0.00	£0.12		OS	
It is proposed to charge these at the normal copy cost (£0.12 per sheet) + officer time at cost recovery										
Other copies	Per side of A4 (black/white)	£0.08	0.00%	£0.00	£0.08	£0.02	£0.10		S	
Copy plans - A3	Per copy	£0.42	2.50%	£0.01	£0.43	£0.09	£0.52		S	
Copy plans - A2, A1, A0	Per copy	£5.21	2.50%	£0.13	£5.34	£1.07	£6.41		S	
Information on planning records	Planning Control	£0.10	20.00%	£0.02	£0.12	£0.00	£0.12		OS	
Non Self Serve Requests for Planning Information	Planning	it is proposed to charge these at the normal copy cost (£0.12 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 (£0.12 per sheet) + officer time at cost recovery				£0.00	£0.12		OS

# FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Planning Applications						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£	
<b>Outline Applications</b>								
All types of building Per 0.1 ha		£385.00	0.00%	£0.00	£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		£172.00	0.00%	£0.00	£172.00	£0.00	£172.00	OS
Erection of dwelling		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
Other buildings	Less than 40 m <sup>2</sup> floor space created	£195.00	0.00%	£0.00	£195.00	£0.00	£195.00	OS
	Between 40 and 75 m <sup>2</sup> floor space created	£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
	Every additional 75 m <sup>2</sup> up to 3750 m <sup>2</sup>	£385.00	0.00%	£0.00	£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)	£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
Plant or machinery where site does not exceed 5 ha; per 0.1 ha		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
	Over 5 ha £19,049 plus for each additional 0.1 ha (Maximum fee £250,000)	£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
<b>Agricultural Buildings</b>		0.00%						
Less than 465 m <sup>2</sup> floor space created		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Between 465 > 540 m <sup>2</sup>		£385.00	0.00%	£0.00	£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		£385.00	0.00%	£0.00	£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		£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
<b>Glasshouses</b>								
No more than 465 sq m floor space created		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
More than 465 sq m floor space created		£2,150.00	0.00%	£0.00	£2,150.00	£0.00	£2,150.00	OS
<b>Changes of use</b>								
Buildings or land, including caravan sites		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
A building to more than one dwelling where no. of dwellings 50 or less; per dwelling		£385.00	0.00%	£0.00	£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		£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
Refuse or waste disposal where site area less than 15 ha; per 0.1 ha		£195.00	0.00%	£0.00	£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)		£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
Other material change of use of building or land		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
<b>No Buildings created</b>								
Ancillary to a dwelling		£172.00	0.00%	£0.00	£172.00	£0.00	£172.00	OS
Car parks, service roads, accesses at existing developments		£195.00	0.00%	£0.00	£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		£385.00	0.00%	£0.00	£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		£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
Other operations - minerals working - site area does not exceed 15 ha; Per 0.1 ha		£195.00	0.00%	£0.00	£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		£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
Other operations - non-minerals related, per 0.1 ha (Maximum fee		£195.00	0.00%	£0.00	£195.00	£0.00	£195.00	OS
<b>Advertisements</b>								
Relating to the business on the premises		£110.00	0.00%	£0.00	£110.00	£0.00	£110.00	OS
Advance direction signs to a business		£110.00	0.00%	£0.00	£110.00	£0.00	£110.00	OS
Other advertisements		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
<b>Prior Notifications and Approvals</b>								
Agriculture, forestry or demolition proposals		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Telecommunications		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
<b>Other Applications</b>								
Renewal of temporary permission		£195.00 The equivalent planning application fee						OS
Variation or removal of a condition		£195.00	0.00%	£0.00	£195.00	£0.00	£195.00	OS
Lawful Development Certific - 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



## FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Trinity Arts Centre							
		Current Nett Charge		Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£	£	
<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	£25.00	0%	£0.00	£25.00	£5.00	£30.00	S	
	School Rate	£23.33	0%	£0.00	£23.33	£4.67	£28.00	S	
Sunday/ Bank Holidays	Standard Hourly Rate	Charges as above							
	Introductory Hourly Rate (new hires, first performance only)								
<b>Evening Hire (5pm - 11pm), including technician</b>									
Monday - Saturday	Standard Hourly Rate	£40.83	0%	£0.00	£40.83	£8.17	£49.00	S	
	Concession	£32.50	0%	£0.00	£32.50	£6.50	£39.00	S	
	School Rate	£27.50	0%	£0.00	£27.50	£5.50	£33.00	S	
Sunday/ Bank Holidays	Standard Hourly Rate	Charges as above							
	Introductory Hourly Rate (new hires, first performance only)								
<b>Vestry / Bar (Private Hire)</b>									
per hour	Standard Hourly Rate	£10.83	0%	£0.00	£10.83	£2.17	£13.00	S	
	Concession	£8.33	0%	£0.00	£8.33	£1.67	£10.00	S	
Refreshments	per person, per event	£0.83	0%	£0.00	£0.83	£0.17	£1.00	S	
<b>Staffing (Hourly Rate)</b>									
Front Of House Manager:		£10.42	0%	£0.00	£10.42	£2.08	£13.00	S	
Usher:		£8.75	0%	£0.00	£8.75	£1.75	£11.00	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%							
1/4 page Advert in brochure	per brochure	£54.17	0%	£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.									

## FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Cemeteries					
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2013/14 £	%	£	2014/15 £	£	£	
<b>Exclusive Rights of Burial in Earthen Graves</b>							
Single Grave not exceeding 9' x 4'	£137.00	2.50%	£3.40	£140.40	£0.00	£140.00	OS
Grave not exceeding 9' x 4' for double/triple interments	£167.70	2.50%	£4.20	£171.90	£0.00	£172.00	OS
Cremated remains only grave not exceeding 4' 6" x 4'	£82.60	2.50%	£2.10	£84.70	£0.00	£85.00	OS
<b>Part 3 - Walled Graves &amp; Vaults</b>							
For the right to construct and for the exclusive right of burial for a period of 99 years				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	£ 39.70	2.50%	£1.00	£40.70	£0.00	£41.00 OS
	A vase or tablet not exceeding 12 inches in height by 12 inches in width at the head of the grave	£ 20.00	2.50%	£0.50	£20.50	£0.00	£21.00 OS
	For each inscription after the first	£ 20.00	2.50%	£0.50	£20.50	£0.00	£21.00 OS
<b>Registration Fees</b>							
Per certified copy of a certificate of grant of exclusive right	£27.60	2.50%	£0.70	£28.30	£0.00	£28.00	OS
Per certified copy of entry in Register of Burials	£27.60	2.50%	£0.70	£28.30	£0.00	£28.00	OS
Burial grounds at Market Rasen, Normanby and Owmbly, Springthorpe and Torksey							

Prosperous Communities Committee		Pest Control and Stray Dogs					
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
	2013/14 £	%	£	2014/15 £	£	£	
Fleas							S
	Concession						S
Rats and Mice							S
	Concessionary rates apply to residents in receipt of benefit or whose only source of income is the State Retirement Pension. A reimbursement will be given to those residents qualifying for the concession.						
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)	£75.00	0.00%	£0.00	£75.00	£15.00	£90.00 S
	plus kennel and vet fees as appropriate.						
Recovery of Costs for removal, storage and disposal from owners				These charges are statutory and are governed by the Removal, Storage and Disposal			
Commercial Waste Fixed Penalty Notice	£307.50	-2.45%	-£7.50	£300.00	£0.00	£300.00	OS
This is a statutory charge set by central government and subject to annual review.							

# FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Operational Services								
		Current Net Charge			Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
		2013/14	£	%	£	2014/15	£	£	£	
Trade waste sacks	Per 10 sacks or stickers.	£26.00		2.50%	£0.70	£26.70		£0.00	£26.70	OS
Trade Waste charges	Charges to reflect cost recovery *									
Other waste (e.g. Schools)	Per 50 sacks or stickers.	£74.30		2.50%	£1.90	£76.20		£0.00	£76.20	OS
Garden waste and additional blue sacks	Per 5 sacks or stickers.	£7.50		2.50%	£0.20	£7.75		£0.00	£7.75	OS
Delivery of sacks.		£11.30		2.50%	£0.30	£11.60		£0.00	£11.60	OS
Postage & Packaging of 5 sacks		£1.90		2.50%	£0.05	£1.95		£0.00	£1.95	OS
Garden waste wheeled bin (Annual charge)	Collection of 2nd and subsequent bins.	£23.40		2.50%	£0.60	£24.00		£0.00	£24.00	OS
Wheeled Bin replacement (supply & delivery)	Residual, garden waste (each bin)	£30.80		2.50%	£0.80	£31.60		£0.00	£31.60	OS
	Recycling	£15.40		2.50%	£0.40	£15.80		£0.00	£15.80	OS
Wheeled Bins for new properties (supply & delivery)	Residual, garden waste (each bin)	£30.80		2.50%	£0.80	£31.60		£0.00	£31.60	OS
	Recycling	£15.40		2.50%	£0.40	£15.80		£0.00	£15.80	OS
Bulky household waste collections	Collection articles worth up to 6 points	£20.50		2.50%	£0.50	£21.00		£0.00	£21.00	OS
	Additional articles worth 1 point collected at the same time	£3.70		2.50%	£0.10	£3.80		£0.00	£3.80	OS
Collection and disposal of Fridges and freezers from Commercial premises.		£72.50		2.50%	£1.80	£74.30		£14.86	£89.16	S
Section 46 Fixed Penalty Notice	Fee set by Government	£60.00		0.00%	£0.00	£60.00		£0.00	£60.00	OS
Collection of clinical waste		£0.00		0.00%	£0.00	£0.00		£0.00	£0.00	OS
Private road sweeping per hour		£35.00		2.50%	£0.90	£35.90		£0.00	£35.90	OS

\*Service is being developed and charges will need to be calculated on an individual basis in line with the Fees, Charges and Concessions Policy

# FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Strategic Housing							
Current Net Charge		Proposed Increase		Proposed Net Charge			VAT Amount	Total Charge Incl VAT	VAT rate included
2013/14 £		%	£	2014/15 £	2014/15 £	2014/15 £	£	£	
Housing Enforcement charges	New charging structure based on report to Council January 2014								
				<i>Basic</i>	<i>Increments</i>	<i>Maximum</i>			
	Mandatory HMO licence application	£391.90		£450 for up to five units / bedrooms	£10 per additional unit	n/a	£0.00	Depends upon number of units	OS
	Mandatory HMO licence renewal			£450 for up to five units / bedrooms	£10 per additional unit	n/a	£0.00	Depends upon number of units	OS
	Hazard Awareness Notice			None		Nil	£0.00	Nil	OS
	Improvement Notice			£150 for one hazard	£50 per additional hazard	£450	£0.00	Depends upon number of units	OS
	Emergency Remedial Action Notice (plus cost of works – see below)			£150 for one hazard	£50 per additional hazard	£450	£0.00	Depends upon number of units	OS
	Prohibition Order	£300 Hourly charge		£150 for one hazard	£50 per additional hazard	£450	£0.00	Depends upon number of units	OS
	Emergency Prohibition Order			£150 for one hazard	£50 per additional hazard	£450	£0.00	Depends upon number of units	OS
	Demolition Order			£150 for one hazard	£50 per additional hazard	£450	£0.00	Depends upon number of units	OS
Works in default of any legislation or emergency remedial action			Cost of work plus hourly rate of officer with on costs	n/a	n/a	£0.00	Depends upon number of hours and extent of works	OS	

# FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Licensing						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
		2013/14 £	%	£	2014/15 £	£	£	
Copy of Any License		10.5	0.05%	£0.00	£11.00	£0.00	£11.00	OS
Street Trading Consents		£116.30	2.50%	£2.90	£119.00	£0.00	£119.00	OS
Hackney Carriages*/Private Hire Vehicles - annual charge		£249.40	0.00%	£0.00	£249.00	£0.00	£249.00	OS
Hackney Carriage/Private Hire Drivers* - (initial grant year one & every third renewal)		£102.20	2.50%	£2.60	£105.00	£0.00	£105.00	OS
Hackney Carriage/Private Hire Drivers* - self declaration (annual charge year two & three)		£51.05	2.50%	£1.30	£52.00	£0.00	£52.00	OS
Three year Private Hire Operators licence (Paid in full on commencement)		£181.10	0.00%	£0.00	£181.00	£0.00	£181.00	OS
Sex Shop Licences and Sexual Entertainment Venues	Initial Application	£1,544.25	0.00%	£0.00	£1,544.00	£0.00	£1,544.00	OS
	Renewal	£1,441.80	0.00%	£0.00	£1,442.00	£0.00	£1,442.00	OS
	Transfer fee	£287.20	0.00%	£0.00	£287.00	£0.00	£287.00	OS
Alcohol and Entertainment Licenses		Charges set by Licensing Act 2003						
Pet Shops		£119.20	2.50%	£3.00	£122.00	£0.00	£122.00	OS
Animal Boarding Establishments	Boarding either cats or dogs	£150.60	2.50%	£3.80	£154.00	£0.00	£154.00	OS
	Establishments with dual usage.	£226.20	2.50%	£5.70	£232.00	£0.00	£232.00	OS
Horse Riding Establishment	Vets fees plus admin costs of	£48.10	2.50%	£1.20	£49.00	£0.00	£49.00	OS
Dog Breeding	or as above	£112.40	2.50%	£2.80	£115.00	£0.00	£115.00	OS
Dangerous Wild Animals	Vets fees plus admin costs of	£94.50	0.00%	£0.00	£95.00	£0.00	£95.00	OS
Zoos	Vets fees plus admin costs of	£286.20	2.50%	£7.20	£293.00	£0.00	£293.00	OS
Scrap metal Dealers/Collectors	Collectors Fee	£165.70	0.00%	£0.00	£166.00	£0.00	£166.00	OS
	Site Fee	£1,180.09	0.00%	£0.00	£1,180.00	£0.00	£1,180.00	OS
Skin Piercing	Premises registration	£94.40	2.50%	£2.40	£97.00	£0.00	£97.00	OS
	Personal registration	£25.50	2.50%	£0.60	£26.00	£0.00	£26.00	OS
Request for information / document disclosure where charging is permitted	minimum per request plus cost of materials	£65.90	2.50%	£1.60	£68.00	£0.00	£68.00	OS
	Thereafter per hour	£40.20	2.50%	£1.00	£41.00	£0.00	£41.00	OS
Health Certificates		£44.70	2.50%	£1.10	£46.00	£0.00	£46.00	OS
Food premises register	per page	£2.60	2.50%	£0.10	£3.00	£0.00	£3.00	OS
Private water supply work	<b>Maximum charges</b>							
	Risk assessment (each assessment)	£500.00	0.00%	£0.00	£500.00	£0.00	£500.00	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 draw n omnibus								

## FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Environment Services Local Air Pollution				
		Current Net Charge	Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
All charges are set by DEFRA		2013/14 £	2014/15 £	£	£	
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						
- 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.						

# FEES AND CHARGES SCHEDULES

Prosperous Communities Committee		Licensing - Gambling Act					
Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate	
	2013/14 £	%					£
<b>Bingo Premises Licence</b>							
Application fee for provisional statement	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Licence for provisional statement premises	£781.30	0.00%	£0.00	£781.00	£0.00	£781.00 OS	
Application fee new premises	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Annual Fee	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
Variation of Licence	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Transfer fee	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
Application for reinstatement	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
<b>Adult Gaming Centre</b>							
Application fee for provisional statement	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Licence for provisional statement premises	£781.30	0.00%	£0.00	£781.00	£0.00	£781.00 OS	
Application fee new premises	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Annual Fee	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
Variation of Licence	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Transfer fee	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
Application for reinstatement	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
<b>Family Entertainment Centre</b>							
Application fee for provisional statement	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Licence for provisional statement premises	£780.00	0.00%	£0.00	£780.00	£0.00	£780.00 OS	
Application fee new premises	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Annual Fee	£750.60	-0.09%	-£0.70	£750.00	£0.00	£750.00 OS	
Variation of Licence	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Transfer fee	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
Application for reinstatement	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
<b>Betting Premises (other)</b>							
Application fee for provisional statement	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Licence for provisional statement premises	£780.00	0.00%	£0.00	£780.00	£0.00	£780.00 OS	
Application fee new premises	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Annual Fee	£586.60	0.00%	£0.00	£587.00	£0.00	£587.00 OS	
Variation of Licence	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Transfer fee	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
Application for reinstatement	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
<b>Betting Premises (tracks)</b>							
Application fee for provisional statement	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Licence for provisional statement premises	£780.00	0.00%	£0.00	£780.00	£0.00	£780.00 OS	
Application fee new premises	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Annual Fee	£586.60	0.00%	£0.00	£587.00	£0.00	£587.00 OS	
Variation of Licence	£866.60	0.00%	£0.00	£867.00	£0.00	£867.00 OS	
Transfer fee	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
Application for reinstatement	£750.60	0.00%	£0.00	£751.00	£0.00	£751.00 OS	
<b>Miscellaneous</b>							
Change of circumstances	£46.50	0.00%	£0.00	£47.00	£0.00	£47.00 OS	
Fee for copy of a licence	£23.50	0.00%	£0.00	£24.00	£0.00	£24.00 OS	
Temporary usage license	£342.60	0.00%	£0.00	£343.00	£0.00	£343.00 OS	

**TABLE A - BUILDING CONTROL FEES  
CHARGES FOR NEW DWELLINGS OF NO  
MORE THAN 3 STOREYS**

Number of dwellings  (1)	Plan charge (inc VAT at standard rate)  (2)	Inspection Charge (inc VAT at standard rate)  (3)
1	£120.00	£360.00
2	£195.00	£585.00
3	£270.00	£810.00
4	£345.00	£1,035.00
5	£399.00	£1,197.00

Note - for 5 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.



# FEES AND CHARGES SCHEDULES

## TABLE B - BUILDING CONTROL

## APPENDIX C

### CHARGES FOR DOMESTIC SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS ETC

Type of work  (1)	Amount of Plan Charge (inc VAT at Standard rate)  (2)	Amount of Inspection Charge (inc VAT at standard rate)  (3)	Amount of Building Notice or Reversion Charge (inc VAT at standard rate)  (4)	Amount of Regularisation Charge (inc VAT at standard rate)  (5)
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> .	£240.00	N/A	£240.00	£240.00
2) Conversion of a garage to a dwelling to a habitable room(s).	£240.00	N/A	£240.00	£240.00
3) Any extension of a dwelling with an internal floor area of which does not exceed 10m <sup>2</sup> .	£84.00	£252.00	£336.00	£336.00
4) Any extension of a dwelling with an internal floor area between 10m <sup>2</sup> and 40m <sup>2</sup> .	£111.00	£333.00	£444.00	£444.00
5) Any extension of a dwelling with an internal floor area between 40m <sup>2</sup> and 60m <sup>2</sup> .	£129.00	£387.00	£516.00	£516.00
6) Installation of 1 - 5 domestic replacement window/s and door/s.	£108.00	N/A	£108.00	£108.00
7) Installation of 6 -10 domestic replacement window/s and door/s	£168.00	N/A	£168.00	£168.00
8) Any alteration of a dwelling consisting of the provision of one or more rooms in roof space, including means of access.	£129.00	£387.00	£516.00	£516.00
9) 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.	£168.00	N/A	£168.00	£168.00
10) 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.	£240.00	N/A	£240.00	£240.00
11) 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.	£99.00	£297.00	£396.00	£396.00
12) Installation of Cavity Wall Insulation	£72.00	N/A	£72.00	£72.00

For domestic projects with a value exceeding £25,000, the charge will be established on an individual basis based on the amount of plan checking and inspection time.

Extension with an average floor area in excess of 60 sq mt will be established on an individual basis based on the amount of plan and checking and inspection time

# FEES AND CHARGES SCHEDULES

**TABLE C  
BUILDING CONTROL FEES**

**APPENDIX C**

**Fees for Non Domestic new buildings, extensions, alterations etc**

Type of work  (1)	Amount of Plan Charge (inc VAT at standard rate)  (2)	Amount of Inspection Charge (inc VAT at standard rate)  (3)	Amount of Building Notice or Reversion Charge (inc VAT at standard rate)  (4)	Amount of Regularisation Charge (inc VAT at standard rate)  (5)
1) Extension of a non domestic building both having an internal floor area not exceeding 10m <sup>2</sup> .	£147.60	£344.40	£492.00	£492.00
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> .	£187.20	£436.80	£624.00	£624.00
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> .	£226.80	£529.20	£756.00	£756.00
4) 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.	£300.00	N/A	£300.00	£300.00
5) Any other non domestic alterations, installation of fitting or work not covered in the above categories where the estimated cost of the work exceeds £5,000 but does not exceed £25,000.	£144.00	£336.00	£480.00	£480.00
6) Installation of 1 - 5 non domestic replacement window/s and door/s	£132.00	N/A	£132.00	£132.00
7) Installation of 6 - 20 non domestic replacement window/s and door/s.	£240.00	N/A	£240.00	£240.00

For Non domestic projects with a value exceeding £25,000, the charge will be established on an individual basis based on the amount of plan checking and inspection time.

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.

## 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 Councils 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 (EIAs) will be undertaken to inform the process of the likely implications.

## **CAPITAL INVESTMENT STRATEGY 2014/15 – 2018/19**

### **1. Introduction**

The Capital Investment Strategy provides a framework to enable capital investment decisions which contribute to the achievement of the Council's priorities and objectives as set out in the Corporate Plan.

The strategy defines how the capital programme is to be formulated. It identifies issues and options that influence capital spending, and sets out how the resources and capital programme will be managed.

The Strategy will enable the Council's vision and ambitions to be reflected in the capital investment programme over the medium term.

Key elements of the strategy;

- Ensures investments meet our Corporate Plan objectives
- Incorporates the requirements of the Asset Management Plan
- Enables the development of a Capital Investment Programme over the medium term (5 years)
- A framework which will identify priorities for the use of resources for capital investment.
- Decisions are based on sound business cases.
- Directly links to the Treasury Management Strategy ensuring an affordable and sustainable Capital Investment Programme and within the limitations of Prudential Indicators
- Informs the Budget Strategy by identifying the revenue impacts of investment decisions.
- Incorporates an annual review to ensure the programme still meets our priorities.
- Considers opportunities for joint ventures/partnerships/co-production

### **2. Principles Supporting the Strategy**

#### **a) Policy Principles**

- The capital programme will support the Council's strategic priorities. Therefore the capital programme will link to all key strategic planning documents, specifically the Corporate Plan and the Medium Term Financial Strategy.
- Schemes within the programme will be prioritised on an authority wide basis and the process of assessing schemes, against specific criteria, will identify the relative importance of potential schemes.

## **b) Finance Principles**

- The overarching principal is the commitment to achieve affordable capital investments over the longer term.
- To pursue all available external funding options and opportunities for leverage of external resources
- Value for money investment over full life cycle.
- Robust financial implications and appraisals are included within all Business Cases and Invest to Save scheme proposals, in addition schemes will be costed on a whole life basis.
- The development of partnerships, including the pursuit of joint venture and community arrangements, where appropriate, to achieve the Council's investment aspirations and value for money.
- Monitoring and evaluation of approved schemes will form part of the role of the Commercial Board and will be reported to Policy and Resources Committee.
- Encourage community engagement by informing on priorities and consultation on proposals.

## **c) Asset Management Principles**

### The Asset Management Strategy

- Asset Management Plan will inform future investment requirements in terms of capital investment required to our own property portfolio including reviewing their corporate need.
- Under-used or surplus assets reviewed and options identified.
- The optimisation of surplus/under-used assets, by maximising income either by sale or rent/lease arrangements.
- Compliance with the Acquisition and Disposal Policy incorporates the strategic criteria for investing in commercial assets and the requirement for a business case to be prepared and approved.

## **3. Capital Investment Priorities**

The Council's proposed Capital Programme 2014/15 will support the Corporate Plan's 4 key themes, which require major capital investment in the following areas;



## Key Themes

**Prosperous  
Connectivity  
Green District  
Active, and Healthy**

### 4. The Capital Strategy Process (and illustrated at Appendix E.i)

The strategic approach to capital investment decisions needs to be formalised to ensure that our resources are directed to the most appropriate schemes which both deliver our key priorities and which are based on sound business cases. Assessment is to be based on uniform criteria.

#### Step 1. – INPUTS

Existing Capital Programme - reviewed  
Asset renewal programme  
Asset Management Plan – consideration of investment need of our property portfolio.  
High level bids of proposed scheme/project.

#### Step 2

Allocation of points to existing schemes which are not committed and new proposals dependent upon categories in which they fall, ensuring a strategic approach rather than on a service needs basis.

Category	Criteria	Points
A	Legal requirement to provide the service or asset and the obligation cannot be met any other way, or demonstrable priority to replace an asset/service as existing asset is either impaired or at the end of its useful life	10
B	Co-production and self-help in terms of efficiency / volunteering to help continue to deliver	8
C	Modernisation of technology and other innovations to deliver efficiencies/objectives investments on a commercial basis.	8
D	Commercial investment - income generation and invest to save schemes	8
E	Match funding proposals – grants available/S106/CiL	6
G	Project meets service objectives	4

### Step 3

Allocate 1 additional point for each project adding value under the Council's key theme criteria.

Key Theme	Criteria		
	Council Priorities		
Prosperous	1.1	Asset Acquisition, Disposal and Management	
	1.2	Job creation, NEETS and apprenticeships.	
	1.3	Open for business	
Connectivity	2.1	Broadband	
	2.2	E-Accessibility	
Green District	3.1	Premiere energy solutions that are green.	
	3.2	Drive down waste and rural affairs	
Active and Healthy	4.1	Increasing community action and volunteering	
	4.2	Promote well-being and healthy lifestyles	

### Step 4

Outcome of prioritisation scoring, listing schemes in assessment order. Consider financial implications on the revenue budget assess financing of capital schemes from available resources. Report to Boards and CMT

### Step 5

Develop a draft prioritised capital programme to be submitted to Members for consideration and review.

### Step 6

Approve the final Capital Programme as part of the Medium Term Financial Plan.

### Step 7

Monitoring of the Capital Investment Programme will be the responsibility of the Commercial Board, and will be reported to Policy and Resources Committee quarterly for monitoring and review.

## **5. Financing Process**

The Council's financial planning process ensures that the decisions about the allocation of capital and revenue resources are taken to achieve a corporate and consistent approach. The key corporate documents in this regard are;

The Corporate Plan

The Medium Term Financial Strategy - incorporates the revenue budget.

The Reserves Strategy- prioritises the use of reserves for capital and revenue purposes.

The Treasury Management Strategy - informs the affordability and sustainability of prudent capital investment decisions.

Procurement Strategy

The Asset Management Strategy

The capital investment and the revenue implications of each scheme are ascertained from the financial implications and appraisals within the business cases.

Capital Investment Value – assessed against capital definition, and de-minimis limits.

Revenue Implications – impact on revenue budgets for running costs/additional staffing etc. and the impact of the cost of borrowing or loss of investment interest if capital receipts and revenue reserves are to be utilised.

The funding of Capital schemes can come from a number of resources;

- External grants and contributions
- Capital receipts
- Revenue contributions
- Prudential unsupported borrowing
- Leasing
- Other sources – ie partnerships or private sector involvement

## **6. CONCLUSION**

The Capital Strategy is a working document, which enables the Council to make informed rational capital investment decisions to achieve its corporate priorities and objectives. It provides a framework for determining the relative importance of individual capital projects.

The strategy will be reviewed annually to ensure that it remains relevant and effective.

**APPENDIX E.i**

**Capital Strategy Process**

Collate capital needs

September to October – collate capital needs for next 5 years

- Input 1: Replacement assets
- Input 2: Repairs, refurbishment, maintenance
- Input 3: Regeneration business cases
- Input 4: Invest to save schemes

Boards to be ‘asked’ to make returns to inputs (Inputs 1, 2 and 3 led by Growth Board, Inputs 3 and 4 by ECB with Commercial board).

Review existing and add new needs

October – Evaluation – using criteria basis

November / December – draft prioritised schemes including financing options and capital resources.

By Board, Commercial Board propose

By CMT

By Chairs briefing

By Leaders Panel

Direction on new capital programme

February

Council decision on Capital Investment programme and financing

March

Commercial Board Monthly Monitoring and delivery

Policy & Resources Quarterly Monitoring and updates

## APPENDIX F

## Capital Programme 2014/2015 - 2018/2019

Scheme Title	Estimated Outturn 2013/14	Carry Fwd Estimate 2013/14	Estimate 2014/15	Estimate 2015/16	Estimate 2016/17	Estimate 2017/18	Estimate 2018/19	TOTAL
	£	£	£	£	£	£	£	£
1 Land and Property Assets	350,000	250,000	1,500,000	1,000,000	150,000	-	-	2,650,000
2 Strategic Housing - Empty Homes	200,000	790,740	595,370	312,520	360,000	360,000	360,000	1,987,890
3 Disabled Facilities Grant's	422,000	175,740	410,454	410,454	410,454	366,191	365,454	1,963,007
4 Replacement Refuse Freighters	318,730	-	53,270	-	925,000	165,000	430,000	1,573,270
5 Capital Enhancements of owned properties inc Energy Efficiency	-	-	480,000	240,000	70,000	70,000	70,000	930,000
6 Rural Broadband - BDUK	-	555,000	555,000	-	-	-	-	555,000
7 Rural Broadband - Investment	-	-	500,000	-	-	-	-	500,000
8 Commercial Development Grant Scheme	-	491,150	150,150	150,000	75,000	75,000	41,000	491,150
9 IT upgrades, and replacement	92,910	-	60,000	-	-	10,000	204,000	274,000
10 Trade Waste	-	-	170,000	-	-	-	-	170,000
11 Business Relocation Fund	-	-	50,000	50,000	50,000	-	-	150,000
12 Development & Replacement of Financial Ledger	52,164	42,156	42,156	-	-	-	-	42,156
13 Car Park Ticket Machines	-	-	-	33,000	-	-	-	33,000
14 Gainsborough Regained - Town Centre	282,785	-	-	-	-	-	-	-
15 Gainsborough Leisure Centre - Refurbishment	270,100	-	-	-	-	-	-	-
16 Gainsborough Leisure Centre - Remedial works	73,200	-	-	-	-	-	-	-
17 S106 - De Aston Fields	67,500	-	-	-	-	-	-	-
18 Programmed Works	37,930	-	-	-	-	-	-	-
19 Sporting initiatives in the Lincoln Fringe villages	30,000	-	-	-	-	-	-	-
20 E- Accessibility	30,000	-	-	-	-	-	-	-
21 Community Sports Provision	27,000	-	-	-	-	-	-	-
22 Caistor Townscape Heritage Initiative	25,000	-	-	-	-	-	-	-
23 Decent Homes Scheme	7,523	-	-	-	-	-	-	-
<b>Total Capital Programme Gross Expenditure</b>	<b>2,286,842</b>	<b>2,304,786</b>	<b>4,566,400</b>	<b>2,195,974</b>	<b>2,040,454</b>	<b>1,046,191</b>	<b>1,470,454</b>	<b>11,319,473</b>
Grants & Contributions etc	1,123,785	531,150	461,604	461,454	352,454	261,454	261,454	1,798,420
Revenue Financing	816,163	674,515	2,071,160	1,306,775	1,539,000	680,000	1,105,000	6,701,935
Useable Capital Receipts	279,395	1,099,121	2,033,636	427,745	149,000	104,737	104,000	2,819,118
Section 106 - Cont to Housing Schemes	67,500	-	-	-	-	-	-	-
<b>Total Capital Programme Funding</b>	<b>2,286,843</b>	<b>2,304,786</b>	<b>4,566,400</b>	<b>2,195,974</b>	<b>2,040,454</b>	<b>1,046,191</b>	<b>1,470,454</b>	<b>11,319,473</b>

**APPENDIX G**

**Capital Receipts Summary**

<b>Financial Year</b>	<b>Capital Receipts B/F</b>	<b>Receipts Received</b>	<b>Receipts Applied</b>	<b>Capital Receipts C/F</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
2013/14	2,485,456	55,436	- 279,395	2,261,497
2014/15	2,261,497	40,000	- 2,033,636	267,861
2015/16	267,861	162,000	- 427,745	2,116
2016/17	2,116	196,670	- 149,000	49,786
2017/18	49,786	196,670	- 104,737	141,719
2018/19	141,719	57,080	- 104,000	94,799

# 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 2014/15**

The strategy for 2014/15 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 November 2013 Members attended a Treasury Management Seminar hosted by the Council's Treasury Management advisors, Capita. 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 Capita Asset Services 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	2012/13 Actual	2013/14 Estimate	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate
Total	2.458	2.287	4.566	2.196	2.040

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

<b>Capital Expenditure £m</b>	<b>2012/13 Actual</b>	<b>2013/14 Estimate</b>	<b>2014/15 Estimate</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>
Total	2.458	2.287	4.566	2.196	2.040
<b>Financed by:</b>					
Capital receipts	1.104	0.279	2.034	0.428	0.149
Capital grants	0.505	1.124	0.462	0.461	0.352
Revenue	0.634	0.816	2.071	1.307	1.539
Leasing	0.215	0.067	0.000	0.000	0.000
<b>Net financing need for the year</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</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 £0.760m 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	2012/13 Actual	2013/14 Estimate	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate
<b>Capital Financing Requirement</b>					
<b>Total CFR</b>	<b>1.842</b>	<b>1.653</b>	<b>1.428</b>	<b>1.185</b>	<b>1.065</b>
<b>Movement in CFR</b>	<b>-0.033</b>	<b>-0.189</b>	<b>-0.225</b>	<b>-0.243</b>	<b>-0.120</b>

<b>Movement in CFR represented by</b>					
Net financing need for the year (above)	0.215	0.065	0	0	0
Less MRP/VRP and other financing movements	-0.248	-0.254	-0.225	-0.243	-0.120
<b>Movement in CFR</b>	<b>-0.033</b>	<b>-0.189</b>	<b>-0.225</b>	<b>-0.243</b>	<b>-0.120</b>

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

## 1. 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.

### 2.3 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.

<b>Year End Resources £m</b>	<b>2012/13 Actual</b>	<b>2013/14 Estimate</b>	<b>2014/15 Estimate</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>
Fund balances / reserves	2.326	3.313	3.619	3.722	3.308
Earmarked Reserves	10.550	10.455	9.219	7.786	7.212
Capital Receipts	2.485	2.261	.268	0.002	0.050
Provisions	0.090	0.090	0.090	0.090	0.090
Other					
<b>Total core funds</b>	<b>15.451</b>	<b>13.768</b>	<b>13.195</b>	<b>11.600</b>	<b>10.660</b>
Working capital*	-1.060	-1.065	-1.065	-1.065	-1.060
Under/(-)over borrowing	1.060	1.065	1.065	1.065	1.060
<b>Expected investments</b>	<b>15.451</b>	<b>13.768</b>	<b>13.195</b>	<b>11.600</b>	<b>10.986</b>

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

## 2.4 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:

## 2.5 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.

%	2012/13	2013/14	2014/15	2015/16	2016/17
	Actual	Estimate	Estimate	Estimate	Estimate
	%	%	%	%	%
General Fund	0.16	0.08	.08	0.27	0.02

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

## 2.6 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	2013/14	2014/15	2015/16	2016/17
	Actual	Estimate	Estimate	Estimate	Estimate
	£	£	£	£	£
Council tax - Band D	1.48	0.42	1.91	.77	.92

### 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 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 2013, 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	2012/13	2013/14	2014/15	2015/16	2016/17
	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)	0.782	0.528	0.303	0.060	0
Expected change in OLTL	-0.390	-0.254	-0.225	-0.243	-0.060
<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>1.842</b>	<b>1.653</b>	<b>1.428</b>	<b>1.185</b>	<b>1.065</b>
<b>Under / (over) borrowing</b>	<b>1.060</b>	<b>1.125</b>	<b>1.125</b>	<b>1.125</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 2014/15 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.

<b>Operational Boundary £m</b>	<b>2012/13 Actual</b>	<b>2013/14 Estimate</b>	<b>2014/15 Estimate</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>
Debt	0	0	0	0	0
Other long term liabilities	0.782	0.528	0.303	0.060	0
<b>Total</b>	<b>0.782</b>	<b>0.528</b>	<b>0.303</b>	<b>0.060</b>	<b>0</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:

<b>Authorised Limit £m</b>	<b>2012/13 Actual</b>	<b>2013/14 Estimate</b>	<b>2014/15 Estimate</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>
Debt	0.000	5.000	2.000	2.000	2.000
Other long term liabilities	0.782	1.000	1.000	1.000	1.000
<b>Total</b>	<b>0.782</b>	<b>6.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>

### 3.3 Prospects for interest rates

The Council has appointed Capita Asset Services 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 our central view.

<b>Annual Average %</b>	<b>Bank Rate %</b>	<b>PWLB Borrowing Rates % (including certainty rate adjustment)</b>		
		<b>5 year</b>	<b>25 year</b>	<b>50 year</b>
Dec 2013	0.50	2.50	4.40	4.40
Mar 2014	0.50	2.50	4.40	4.40
Jun 2014	0.50	2.60	4.40	4.40
Sep 2014	0.50	2.70	4.50	4.50
Dec 2014	0.50	2.70	4.50	4.50
Mar 2015	0.50	2.80	4.60	4.60
Jun 2015	0.50	2.80	4.70	4.70
Sep 2015	0.50	2.90	4.80	4.80
Dec 2015	0.50	3.00	4.90	4.90
Mar 2016	0.50	3.20	5.00	5.00
Jun 2016	0.50	3.30	5.10	5.10
Sep 2016	0.75	3.50	5.10	5.20
Dec 2016	1.00	3.60	5.10	5.20
Mar 2017	1.25	3.70	5.20	5.30

Until 2013, the economic recovery in the UK since 2008 had been the worst and slowest recovery in recent history. However, growth rebounded in quarter 1 and 2 of 2013 to surpass all expectations. Growth prospects remain strong looking forward, not only in the UK economy as a whole, but in all three main sectors, services, manufacturing and construction. One downside is that wage



inflation continues to remain significantly below CPI inflation so disposable income and living standards are under pressure, although income tax cuts have ameliorated this to some extent.

A rebalancing of the economy towards exports has started but as 40% of UK exports go to the Eurozone, the difficulties in this area are likely to continue to dampen UK growth. The US, the main world economy, faces similar debt problems to the UK, but thanks to reasonable growth, cuts in government expenditure and tax rises, the annual government deficit has been halved from its peak without appearing to do too much damage to growth.

The current economic outlook and structure of market interest rates and government debt yields have several key treasury management implications:

- Although Eurozone concerns have subsided in 2013, Eurozone sovereign debt difficulties have not gone away and there are major concerns as to how these will be managed over the next few years as levels of government debt, in some countries, continue to rise to levels that compound already existing concerns. Counterparty risks therefore remain elevated. This continues to suggest the use of higher quality counterparties for shorter time periods;
- Investment returns are likely to remain relatively low during 2014/15 and beyond;
- Borrowing interest rates have risen significantly during 2013 and are on a rising trend. The policy of avoiding new borrowing by running down spare cash balances has served well over the last few years. However, this needs to be carefully reviewed to avoid incurring even higher borrowing costs, which are now looming ever closer, where authorities will not be able to avoid new borrowing to finance new capital expenditure and/or to refinance maturing debt, in the near future;
- There will remain a cost of carry to any new borrowing which causes an increase in investments as this 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	2014/15	2015/16	2016/17
<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>	75%	75%	75%
<b>Maturity structure of fixed interest rate borrowing 2014/15</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 2014/15</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 Councils 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
- Enhanced Money Market Funds - AAA
- UK Government (including gilts and the DMADF)
- Local authorities, parish councils etc
- Supranational institutions

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

### **Proposed Changes to the current Treasury Management Strategy**

The current strategy allows for long term investments of above 1 year to a maximum of £2m. The proposal is to increase this timescale to £6m which will allow access to a greater range of investment options. It is also proposed that the following investment instruments are added to the counterparty lists – Enhanced Money Market Funds, Corporate Bonds Funds, and the Local Authority Property Asset Fund. To limit any exposure the maximum investment per investment type is £2m.

These proposals will allow the council to invest in longer term instruments without a significant increase in risk, whilst ensuring liquidity for cash flow management.

**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 £2.5m 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):

	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
AAA Enhanced Money Market Funds				£2m	5 years
Gilts – where no loss of principal if held to maturity				£5m maximum exposure	5 years
Supranational				£5m per counterparty	1 year
Quality Corporate Bond Funds				£2m	5 years
Local Authority Property Asset Fund				£2m	5 years

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 1.20%
- 2013/14 0.92%
- 2014/15 1.00%

- 2015/16 1.25%

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	0.70%

**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>	<b>2016/17</b>
Principal sums invested > 1 year	£2m	£6m	£6m	£6m

#### 4.4 Icelandic bank investments

From total investment of £7m (claim amount £7.252m) the Council has received £6.661m from dividend repayments and sale of investments. There are no further amounts anticipated however £0.212m remains held in an Escrow account pending the Supreme Court of Iceland's approval to repatriate.

The table below sets out the position in relation to Icelandic Banks.

<b>Bank</b>	<b>Amount to be claimed £m</b>	<b>Repaid to Date £m</b>	<b>Further Amount anticipated £m</b>	<b>Variance £m</b>
Glitnir	1.000	1.041	0	-0.41
Heritable Bank	2.000	1.896	0	0.104
Landsbanki	4.000	3.724	0	0.276
<b>Total</b>	<b>7.000</b>	<b>6.661</b>	<b>0</b>	<b>0.339</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 H.4**

#### **4.9 Role of the section 151 officer – see appendix H.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
6. Economic Background

## APPENDIX H1

### Interest Rate Forecast 2014/2015

(provided by Capita Asset Services as at 27 December 2013)

Interest Rate Forecasts																	
Bank Rate									10yr PWLB Rate								
	Q4 13	Q1 14	Q2 14	Q3 14	Q4 14	Q1 15	Q2 15	Q3 15		Q4 13	Q1 14	Q2 14	Q3 14	Q4 14	Q1 15	Q2 15	Q3 15
Capita	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	Capita	3.60%	3.60%	3.70%	3.80%	3.80%	3.90%	3.90%	4.00%
UBS	0.50%	0.50%	0.50%	0.50%	0.50%	-	-	-	UBS	3.60%	3.70%	3.80%	3.90%	4.10%	4.10%	4.30%	4.60%
Capital Eco.	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	Capital Eco.	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%
25yr PWLB Rate									50yr PWLB Rate								
	Q4 13	Q1 14	Q2 14	Q3 14	Q4 14	Q1 15	Q2 15	Q3 15		Q4 13	Q1 14	Q2 14	Q3 14	Q4 14	Q1 15	Q2 15	Q3 15
Capita	4.40%	4.40%	4.50%	4.50%	4.60%	4.60%	4.70%	4.80%	Capita	4.40%	4.40%	4.50%	4.50%	4.60%	4.70%	4.80%	4.90%
UBS	4.40%	4.60%	4.60%	4.80%	4.80%	5.10%	5.10%	5.30%	UBS	4.30%	4.50%	4.50%	4.70%	4.70%	4.90%	4.90%	5.10%
Capital Eco.	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	Capital Eco.	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%

## APPENDIX H2

### **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
d.	Enhanced Money Market Funds AA rated	£2m
e.	Corporate Bond Funds	£2m
f.	Property Asset Funds	£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 H3

### Approved countries for investments

Based on lowest available rating as at 27 December 2013 (Standard and Poors)

#### AAA

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

#### AA+

- Hong Kong
- Netherlands
- UK
- U.S.A.

#### AA

- Abu Dhabi
- France
- Qatar
- UK

#### AA-

- Belgium

**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 H5**

### **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



### 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).

## THE COUNCIL TAX REQUIREMENT

### 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 2014/2015, an increase above 2% in a district council's council tax would be excessive.
- 1.3 The Council's basic amount of council tax recommended for 2014/2015 is 0%, effectively keeping Council Tax at 2013/14 levels. The Secretary of State will provide a Council Tax Freeze grant, equivalent to circa a 1% increase, to both incentivise and subsidise Councils who propose not to increase rates.

### 2 Council Tax levels 2014/15

- 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 2014/2015 will be set as follows:-

	2013/14	2014/15	Variance	
	£	£	£	%
Lincolnshire County Council	1,065.69	1,065.69	0.00	0.00
Police	190.08	193.86	3.78	1.99
West Lindsey District Council	191.34	191.34	0.00	0.00
Direct Parish Precept Charges	50.59	53.57	2.98	5.89
<b>Total Average Council Tax</b>	<b>1,497.70</b>	<b>1,504.12</b>	<b>6.42</b>	<b>0.43</b>

- 2.3 Although the increases in Town/Parish Precepts average 5.22% 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 2014/2015

- 3.1 It be noted that on 30 November 2013 the Council calculated the Council Tax Base 2014/15.
- a) for the whole Council area as 27,607.95 [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 J
- 3.2 The council tax requirement for the Council's own purposes for 2014/2015 (excluding Parish precepts) is £5,295,100
- 3.3 The following amounts be calculated for the year 2014/2015 in accordance with Sections 31 to 36 of the Act:
- a) £41,556,500 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) £34,795,100 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) £6,761,400 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) £244.91 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) £1,466,300 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 2014/15 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	129.24	<b>967.26</b>
<b>B</b>	148.82	828.87	150.78	<b>1,128.47</b>
<b>C</b>	170.08	947.28	172.32	<b>1,289.68</b>
<b>D</b>	191.34	1065.69	193.86	<b>1,450.89</b>
<b>E</b>	233.86	1302.51	236.94	<b>1,773.31</b>
<b>F</b>	276.38	1539.33	280.02	<b>2,095.73</b>
<b>G</b>	318.9	1776.15	323.10	<b>2,418.15</b>
<b>H</b>	382.68	2131.38	387.72	<b>2,901.78</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 2014/15 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 2014/15 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 2014/15 in respect of each of the areas in the District as set out in the appendices to this report.**



Parish	2014/15 Taxbase
Aisthorpe	37.93
Bardney - Apley - Stainfield	625.10
Bigby	127.42
Bishop Norton	118.95
Blyborough	30.12
Blyton	360.00
Brampton	29.44
Brattleby	49.93
Broadholme	35.68
Brocklesby	35.15
Brookenby	139.01
Broxholme	30.58
Bullington	10.82
Burton	323.39
Buslingthorpe	20.81
Cabourne	26.81
Caenby	23.51
Caistor	852.22
Cammeringham	45.63
Cherry Willingham	1,194.96
Claxby	67.11
Corringham	161.40
Dunholme	670.62
East Ferry	36.50
East Stockwith	68.87
Faldingworth	150.60
Fenton	121.55
Fillingham	78.77
Fiskerton	351.53
Friesthorpe	9.80
Fulnetby	4.81
Gainsborough	4,162.44
Glentham	161.12
Glentworth	107.76
Golto	26.13
Grange De Lings	11.39
Grasby	184.14
Grayingham	54.99
Great Limber	83.41
Greetwell	285.26
Hackthorn - Cold Hanworth	78.35

Parish	2014/15 Taxbase
Hardwick	15.86
Harpwell	21.58
Heapham	37.57
Hemswell	110.24
Hemswell Cliff	155.77
Holton Beckering	36.96
Holton Le Moor	60.54
Ingham	307.24
Keelby	653.76
Kettlethorpe	156.54
Kexby	116.94
Kirmond Le Mire	11.29
Knaith	112.51
Langworth - Barlings - Newball	192.95
Laughton	145.90
Lea	368.21
Legsby	71.33
Linwood	35.25
Lissington	52.19
Market Rasen	1,094.30
Marion - Gate Burton	230.27
Middle Rasen	690.67
Morton	398.49
Nettleham	1,255.06
Nettleton	220.27
Newton-On-Trent	134.25
Normanby Le Wold	20.24
Normanby-By-Spital	138.10
North Carlton	56.48
North Kelsey	326.59
North Willingham	47.32
Northorpe	44.92
Osgodby	202.35
Owersby	88.71
Owmbly-By-Spital	97.15
Pilham	26.39
Rand	17.64
Reepham	329.87
Riby	42.34
Riseholme	100.47
Rothwell	58.97

Parish	2014/15 Taxbase
Saxby	16.93
Saxilby - Ingleby	1,273.44
Scampton	353.73
Scothern	307.17
Scotter	1,113.75
Scotton	211.92
Searby Cum Owmbly	76.88
Sixhills	14.71
Snarford	17.36
Snelland	28.06
Snitterby	88.93
Somerby	23.19
South Carlton	35.78
South Kelsey	202.11
Spridlington	86.16
Springthorpe	55.71
Stainton Le Vale	32.69
Stow	115.30
Sturton-By-Stow	457.86
Sudbrooke	688.29
Swallow	90.56
Swinhope	47.86
Tealby	253.14
Thonock	9.42
Thoresway	35.68
Thorganby	11.54
Thorpe Le Fallows	5.39
Toft Newton	119.46
Torksey	251.72
Upton	154.87
Waddingham	196.07
Walesby	99.51
Walkerith	24.02
Welton	1,392.20
West Firsby	11.75
West Rasen	30.99
Wickenby	78.45
Wildsworth	26.73
Willingham	189.86
Willoughton	101.27
<b>Total</b>	<b>27,607.95</b>

**DETERMINATION OF COUNCIL TAX WHERE SPECIAL ITEMS APPLY  
PARISH PRECEPTS**

<b>Parish</b>	<b>Parish Precept £</b>	<b>Parish Council Tax £</b>	<b>District Council Tax £</b>	<b>Total £</b>
Bardney - Apley - Stainfield	49,422.89	79.06	191.34	270.40
Bigby	5,905.66	46.35	191.34	237.69
Bishop Norton	3,768.74	31.68	191.34	223.02
Blyborough	0.00	0.00	191.34	191.34
Blyton	17,728.10	49.24	191.34	240.58
Brattleby	1,219.61	24.43	191.34	215.77
Broadholme	173.85	4.87	191.34	196.21
Brookenby	12,924.57	92.98	191.34	284.32
Burton	4,474.23	13.84	191.34	205.18
Caistor	75,659.12	88.78	191.34	280.12
Cammeringham	797.04	17.47	191.34	208.81
Cherry Willingham	44,989.59	37.65	191.34	228.99
Claxby	2,930.02	43.66	191.34	235.00
Corringham	5,181.44	32.10	191.34	223.44
Dunholme	25,295.34	37.72	191.34	229.06
East Stockwith	2,031.88	29.50	191.34	220.84
Faldingworth	5,649.47	37.51	191.34	228.85
Fenton	2,856.56	23.50	191.34	214.84
Fillingham	2,945.85	37.40	191.34	228.74
Fiskerton	12,662.41	36.02	191.34	227.36
Gainsborough	349,792.60	84.04	191.34	275.38
Glentham	5,262.59	32.66	191.34	224.00
Glentworth	3,568.29	33.11	191.34	224.45
Grasby	4,283.23	23.26	191.34	214.60
Great Limber	5,899.99	70.73	191.34	262.07
Greetwell	3,620.59	12.69	191.34	204.03
Hackthorn - Cold Hanworth	1,451.06	18.52	191.34	209.86
Harpswell	208.53	9.66	191.34	201.00
Heapham	0.00	0.00	191.34	191.34
Hemswell	3,924.58	35.60	191.34	226.94
Hemswell Cliff	5,066.09	32.52	191.34	223.86
Ingham	15,084.20	49.10	191.34	240.44
Keelby	19,392.05	29.66	191.34	221.00
Kettlethorpe	6,905.74	44.11	191.34	235.45
Kexby	1,407.05	12.03	191.34	203.37
Knaith	2,121.64	18.86	191.34	210.20
Langworth - Barlings - Newba	10,669.63	55.30	191.34	246.64
Laughton	4,164.13	28.54	191.34	219.88
Lea	10,221.01	27.76	191.34	219.10
Legsby	374.73	5.25	191.34	196.59
Market Rasen	88,357.09	80.74	191.34	272.08
Marton - Gate Burton	7,697.27	33.43	191.34	224.77
Middle Rasen	14,261.79	20.65	191.34	211.99
Morton	11,339.45	28.46	191.34	219.80

Parish	Parish Precept £	Parish Council Tax £	District Council Tax £	Total £
Nettleham	114,987.71	91.62	191.34	282.96
Nettleton	10,308.76	46.80	191.34	238.14
Newton-On-Trent	9,402.63	70.04	191.34	261.38
Normanby-By-Spital	1,894.58	13.72	191.34	205.06
North Kelsey	9,237.89	28.29	191.34	219.63
Northorpe	2,431.38	54.13	191.34	245.47
Osgodby	4,772.88	23.59	191.34	214.93
Owersby	2,289.49	25.81	191.34	217.15
Owmby-By-Spital	2,824.05	29.07	191.34	220.41
Reepham	5,991.32	18.16	191.34	209.50
Riby	0.00	0.00	191.34	191.34
Riseholme	554.19	5.52	191.34	196.86
Rothwell	3,093.14	52.45	191.34	243.79
Saxby	111.86	6.61	191.34	197.95
Saxilby - Ingleby	144,207.28	113.24	191.34	304.58
Scampton	4,371.88	12.36	191.34	203.70
Scothern	12,516.22	40.75	191.34	232.09
Scotter	38,032.18	34.15	191.34	225.49
Scotton	4,288.91	20.24	191.34	211.58
Snitterby	1,693.11	19.04	191.34	210.38
South Kelsey	4,357.25	21.56	191.34	212.90
Spridlington	2,519.64	29.24	191.34	220.58
Springthorpe	288.91	5.19	191.34	196.53
Stow	1,727.33	14.98	191.34	206.32
Sturton-By-Stow	23,215.02	50.70	191.34	242.04
Sudbrooke	21,635.21	31.43	191.34	222.77
Swallow	4,661.63	51.48	191.34	242.82
Tealby	8,149.58	32.19	191.34	223.53
Toft Newton	4,417.34	36.98	191.34	228.32
Torksey	7,595.59	30.17	191.34	221.51
Upton	4,691.76	30.29	191.34	221.63
Waddingham	4,777.08	24.36	191.34	215.70
Walesby	1,555.57	15.63	191.34	206.97
Welton	126,233.84	90.67	191.34	282.01
Wickenby	2,563.74	32.68	191.34	224.02
Willingham	8,748.32	46.08	191.34	237.42
Willoughton	5,065.65	50.02	191.34	241.36
<b>Total</b>	<b>1,456,902.62</b>			

**DETERMINATION OF COUNCIL TAX FOR EACH CATEGORY AND DWELLING  
IN EACH AREA**

Parish	Bands							
	A	B	C	D	E	F	G	H
Aisthorpe	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Bardney - Apley - Stainfield	180.27	210.31	240.36	270.40	330.49	390.58	450.67	540.80
Bigby	158.46	184.87	211.28	237.69	290.51	343.33	396.15	475.38
Bishop Norton	148.68	173.46	198.24	223.02	272.58	322.14	371.70	446.04
Blyborough	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Blyton	160.39	187.12	213.85	240.58	294.04	347.50	400.97	481.16
Brampton	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Brattleby	143.85	167.82	191.80	215.77	263.72	311.67	359.62	431.54
Broadholme	130.81	152.61	174.41	196.21	239.81	283.41	327.02	392.42
Brocklesby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Brookenby	189.55	221.14	252.73	284.32	347.50	410.68	473.87	568.64
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	136.79	159.58	182.38	205.18	250.78	296.37	341.97	410.36
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	186.75	217.87	249.00	280.12	342.37	404.62	466.87	560.24
Cammeringham	139.21	162.41	185.61	208.81	255.21	301.61	348.02	417.62
Cherry Willingham	152.66	178.10	203.55	228.99	279.88	330.76	381.65	457.98
Claxby	156.67	182.78	208.89	235.00	287.22	339.44	391.67	470.00
Corringham	148.96	173.79	198.61	223.44	273.09	322.75	372.40	446.88
Dunholme	152.71	178.16	203.61	229.06	279.96	330.86	381.77	458.12
East Ferry	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
East Stockwith	147.23	171.76	196.30	220.84	269.92	318.99	368.07	441.68
Faldingworth	152.57	177.99	203.42	228.85	279.71	330.56	381.42	457.70
Fenton	143.23	167.10	190.97	214.84	262.58	310.32	358.07	429.68
Fillingham	152.49	177.91	203.32	228.74	279.57	330.40	381.23	457.48
Fiskerton	151.57	176.84	202.10	227.36	277.88	328.41	378.93	454.72
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	183.59	214.18	244.78	275.38	336.58	397.77	458.97	550.76
Glentham	149.33	174.22	199.11	224.00	273.78	323.56	373.33	448.00
Glentworth	149.63	174.57	199.51	224.45	274.33	324.21	374.08	448.90
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	143.07	166.91	190.76	214.60	262.29	309.98	357.67	429.20
Grayingham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Great Limber	174.71	203.83	232.95	262.07	320.31	378.55	436.78	524.14
Greetwell	136.02	158.69	181.36	204.03	249.37	294.71	340.05	408.06
Hackthorn - Cold Hanworth	139.91	163.22	186.54	209.86	256.50	303.13	349.77	419.72
Hardwick	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Harpwell	134.00	156.33	178.67	201.00	245.67	290.33	335.00	402.00
Heapham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Hemswell	151.29	176.51	201.72	226.94	277.37	327.80	378.23	453.88
Hemswell Cliff	149.24	174.11	198.99	223.86	273.61	323.35	373.10	447.72

<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>
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	160.29	187.01	213.72	240.44	293.87	347.30	400.73	480.88
Keelby	147.33	171.89	196.44	221.00	270.11	319.22	368.33	442.00
Kettlethorpe	156.97	183.13	209.29	235.45	287.77	340.09	392.42	470.90
Kexby	135.58	158.18	180.77	203.37	248.56	293.76	338.95	406.74
Kirmond-le-Mire	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Knaith	140.13	163.49	186.84	210.20	256.91	303.62	350.33	420.40
Langworth - Barlings - Newball	164.43	191.83	219.24	246.64	301.45	356.26	411.07	493.28
Laughton	146.59	171.02	195.45	219.88	268.74	317.60	366.47	439.76
Lea	146.07	170.41	194.76	219.10	267.79	316.48	365.17	438.20
Legsby	131.06	152.90	174.75	196.59	240.28	283.96	327.65	393.18
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	181.39	211.62	241.85	272.08	332.54	393.00	453.47	544.16
Marion - Gate Burton	149.85	174.82	199.80	224.77	274.72	324.67	374.62	449.54
Middle Rasen	141.33	164.88	188.44	211.99	259.10	306.21	353.32	423.98
Morton	146.53	170.96	195.38	219.80	268.64	317.49	366.33	439.60
Nettleham	188.64	220.08	251.52	282.96	345.84	408.72	471.60	565.92
Nettleton	158.76	185.22	211.68	238.14	291.06	343.98	396.90	476.28
Newton-On-Trent	174.25	203.30	232.34	261.38	319.46	377.55	435.63	522.76
Normanby-By-Spital	136.71	159.49	182.28	205.06	250.63	296.20	341.77	410.12
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	146.42	170.82	195.23	219.63	268.44	317.24	366.05	439.26
North Willingham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Northorpe	163.65	190.92	218.20	245.47	300.02	354.57	409.12	490.94
Osgodby	143.29	167.17	191.05	214.93	262.69	310.45	358.22	429.86
Owersby	144.77	168.89	193.02	217.15	265.41	313.66	361.92	434.30
Owmy-By-Spital	146.94	171.43	195.92	220.41	269.39	318.37	367.35	440.82
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	139.67	162.94	186.22	209.50	256.06	302.61	349.17	419.00
Riby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Riseholme	131.24	153.11	174.99	196.86	240.61	284.35	328.10	393.72
Rothwell	162.53	189.61	216.70	243.79	297.97	352.14	406.32	487.58
Saxby	131.97	153.96	175.96	197.95	241.94	285.93	329.92	395.90
Saxilby - Ingleby	203.05	236.90	270.74	304.58	372.26	439.95	507.63	609.16
Scampton	135.80	158.43	181.07	203.70	248.97	294.23	339.50	407.40
Scothern	154.73	180.51	206.30	232.09	283.67	335.24	386.82	464.18
Scotter	150.33	175.38	200.44	225.49	275.60	325.71	375.82	450.98
Scotton	141.05	164.56	188.07	211.58	258.60	305.62	352.63	423.16
Searby-cum-Owmy	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	140.25	163.63	187.00	210.38	257.13	303.88	350.63	420.76

<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>
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	141.93	165.59	189.24	212.90	260.21	307.52	354.83	425.80
Spridlington	147.05	171.56	196.07	220.58	269.60	318.62	367.63	441.16
Springthorpe	131.02	152.86	174.69	196.53	240.20	283.88	327.55	393.06
Stainton-le Vale	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Stow	137.55	160.47	183.40	206.32	252.17	298.02	343.87	412.64
Sturton-By-Stow	161.36	188.25	215.15	242.04	295.83	349.61	403.40	484.08
Sudbrooke	148.51	173.27	198.02	222.77	272.27	321.78	371.28	445.54
Swallow	161.88	188.86	215.84	242.82	296.78	350.74	404.70	485.64
Swinhope	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Tealby	149.02	173.86	198.69	223.53	273.20	322.88	372.55	447.06
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	152.21	177.58	202.95	228.32	279.06	329.80	380.53	456.64
Torksey	147.67	172.29	196.90	221.51	270.73	319.96	369.18	443.02
Upton	147.75	172.38	197.00	221.63	270.88	320.13	369.38	443.26
Waddingham	143.80	167.77	191.73	215.70	263.63	311.57	359.50	431.40
Walesby	137.98	160.98	183.97	206.97	252.96	298.96	344.95	413.94
Walkerith	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Welton	188.01	219.34	250.68	282.01	344.68	407.35	470.02	564.02
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	149.35	174.24	199.13	224.02	273.80	323.58	373.37	448.04
Wildsworth	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Willingham	158.28	184.66	211.04	237.42	290.18	342.94	395.70	474.84
Willoughton	160.91	187.72	214.54	241.36	295.00	348.63	402.27	482.72

## OVERALL LEVELS OF COUNCIL TAX

Parish	A	B	C	D	E	F	G	H
Aisthorpe	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Bardney - Apley - Stainfield	1,019.97	1,189.96	1,359.96	1,529.95	1,869.94	2,209.93	2,549.92	3,059.90
Bigby	998.16	1,164.52	1,330.88	1,497.24	1,829.96	2,162.68	2,495.40	2,994.48
Bishop Norton	988.38	1,153.11	1,317.84	1,482.57	1,812.03	2,141.49	2,470.95	2,965.14
Blyborough	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Blyton	1,000.09	1,166.77	1,333.45	1,500.13	1,833.49	2,166.85	2,500.22	3,000.26
Brampton	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Brattleby	983.55	1,147.47	1,311.40	1,475.32	1,803.17	2,131.02	2,458.87	2,950.64
Broadholme	970.51	1,132.26	1,294.01	1,455.76	1,779.26	2,102.76	2,426.27	2,911.52
Brocklesby	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Brookenby	1,029.25	1,200.79	1,372.33	1,543.87	1,886.95	2,230.03	2,573.12	3,087.74
Broxholme	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Bullington	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Burton	976.49	1,139.23	1,301.98	1,464.73	1,790.23	2,115.72	2,441.22	2,929.46
Buslingthorpe	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Cabourne	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Caenby	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Caistor	1,026.45	1,197.52	1,368.60	1,539.67	1,881.82	2,223.97	2,566.12	3,079.34
Cammeringham	978.91	1,142.06	1,305.21	1,468.36	1,794.66	2,120.96	2,447.27	2,936.72
Cherry Willingham	992.36	1,157.75	1,323.15	1,488.54	1,819.33	2,150.11	2,480.90	2,977.08
Claxby	996.37	1,162.43	1,328.49	1,494.55	1,826.67	2,158.79	2,490.92	2,989.10
Corringham	988.66	1,153.44	1,318.21	1,482.99	1,812.54	2,142.10	2,471.65	2,965.98
Dunholme	992.41	1,157.81	1,323.21	1,488.61	1,819.41	2,150.21	2,481.02	2,977.22
East Ferry	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
East Stockwith	986.93	1,151.41	1,315.90	1,480.39	1,809.37	2,138.34	2,467.32	2,960.78
Faldingworth	992.27	1,157.64	1,323.02	1,488.40	1,819.16	2,149.91	2,480.67	2,976.80
Fenton	982.93	1,146.75	1,310.57	1,474.39	1,802.03	2,129.67	2,457.32	2,948.78
Fillingham	992.19	1,157.56	1,322.92	1,488.29	1,819.02	2,149.75	2,480.48	2,976.58
Fiskerton	991.27	1,156.49	1,321.70	1,486.91	1,817.33	2,147.76	2,478.18	2,973.82
Friesthorpe	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Fulnetby	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Gainsborough	1,023.29	1,193.83	1,364.38	1,534.93	1,876.03	2,217.12	2,558.22	3,069.86
Glentham	989.03	1,153.87	1,318.71	1,483.55	1,813.23	2,142.91	2,472.58	2,967.10
Glentworth	989.33	1,154.22	1,319.11	1,484.00	1,813.78	2,143.56	2,473.33	2,968.00
Golto	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Grange-de-Lings	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Grasby	982.77	1,146.56	1,310.36	1,474.15	1,801.74	2,129.33	2,456.92	2,948.30
Grayingham	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Great Limber	1,014.41	1,183.48	1,352.55	1,521.62	1,859.76	2,197.90	2,536.03	3,043.24
Greetwell	975.72	1,138.34	1,300.96	1,463.58	1,788.82	2,114.06	2,439.30	2,927.16
Hackthorn - Cold Hanworth	979.61	1,142.87	1,306.14	1,469.41	1,795.95	2,122.48	2,449.02	2,938.82
Hardwick	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Harpwell	973.70	1,135.98	1,298.27	1,460.55	1,785.12	2,109.68	2,434.25	2,921.10
Heapham	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Hemswell	990.99	1,156.16	1,321.32	1,486.49	1,816.82	2,147.15	2,477.48	2,972.98
Hemswell Cliff	988.94	1,153.76	1,318.59	1,483.41	1,813.06	2,142.70	2,472.35	2,966.82
Holton-cum-Beckering	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Holton-le-Moor	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Ingham	999.99	1,166.66	1,333.32	1,499.99	1,833.32	2,166.65	2,499.98	2,999.98
Keelby	987.03	1,151.54	1,316.04	1,480.55	1,809.56	2,138.57	2,467.58	2,961.10
Kettlethorpe	996.67	1,162.78	1,328.89	1,495.00	1,827.22	2,159.44	2,491.67	2,990.00

Parish	A	B	C	D	E	F	G	H
Kexby	975.28	1,137.83	1,300.37	1,462.92	1,788.01	2,113.11	2,438.20	2,925.84
Kirmond-le-Mire	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Knaith	979.83	1,143.14	1,306.44	1,469.75	1,796.36	2,122.97	2,449.58	2,939.50
Langworth - Barlings - Newball	1,004.13	1,171.48	1,338.84	1,506.19	1,840.90	2,175.61	2,510.32	3,012.38
Laughton	986.29	1,150.67	1,315.05	1,479.43	1,808.19	2,136.95	2,465.72	2,958.86
Lea	985.77	1,150.06	1,314.36	1,478.65	1,807.24	2,135.83	2,464.42	2,957.30
Legsby	970.76	1,132.55	1,294.35	1,456.14	1,779.73	2,103.31	2,426.90	2,912.28
Linwood	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Lissington	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Market Rasen	1,021.09	1,191.27	1,361.45	1,531.63	1,871.99	2,212.35	2,552.72	3,063.26
Marton - Gate Burton	989.55	1,154.47	1,319.40	1,484.32	1,814.17	2,144.02	2,473.87	2,968.64
Middle Rasen	981.03	1,144.53	1,308.04	1,471.54	1,798.55	2,125.56	2,452.57	2,943.08
Morton	986.23	1,150.61	1,314.98	1,479.35	1,808.09	2,136.84	2,465.58	2,958.70
Nettleham	1,028.34	1,199.73	1,371.12	1,542.51	1,885.29	2,228.07	2,570.85	3,085.02
Nettleton	998.46	1,164.87	1,331.28	1,497.69	1,830.51	2,163.33	2,496.15	2,995.38
Newton-On-Trent	1,013.95	1,182.95	1,351.94	1,520.93	1,858.91	2,196.90	2,534.88	3,041.86
Normanby-By-Spital	976.41	1,139.14	1,301.88	1,464.61	1,790.08	2,115.55	2,441.02	2,929.22
Normanby-le-Wold	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
North Carlton	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
North Kelsey	986.12	1,150.47	1,314.83	1,479.18	1,807.89	2,136.59	2,465.30	2,958.36
North Willingham	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Northorpe	1,003.35	1,170.57	1,337.80	1,505.02	1,839.47	2,173.92	2,508.37	3,010.04
Osgodby	982.99	1,146.82	1,310.65	1,474.48	1,802.14	2,129.80	2,457.47	2,948.96
Owersby	984.47	1,148.54	1,312.62	1,476.70	1,804.86	2,133.01	2,461.17	2,953.40
Owmbly-By-Spital	986.64	1,151.08	1,315.52	1,479.96	1,808.84	2,137.72	2,466.60	2,959.92
Pilham	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Rand	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Reepham	979.37	1,142.59	1,305.82	1,469.05	1,795.51	2,121.96	2,448.42	2,938.10
Riby	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Riseholme	970.94	1,132.76	1,294.59	1,456.41	1,780.06	2,103.70	2,427.35	2,912.82
Rothwell	1,002.23	1,169.26	1,336.30	1,503.34	1,837.42	2,171.49	2,505.57	3,006.68
Saxby	971.67	1,133.61	1,295.56	1,457.50	1,781.39	2,105.28	2,429.17	2,915.00
Saxilby - Ingleby	1,042.75	1,216.55	1,390.34	1,564.13	1,911.71	2,259.30	2,606.88	3,128.26
Scampton	975.50	1,138.08	1,300.67	1,463.25	1,788.42	2,113.58	2,438.75	2,926.50
Scothern	994.43	1,160.16	1,325.90	1,491.64	1,823.12	2,154.59	2,486.07	2,983.28
Scotter	990.03	1,155.03	1,320.04	1,485.04	1,815.05	2,145.06	2,475.07	2,970.08
Scotton	980.75	1,144.21	1,307.67	1,471.13	1,798.05	2,124.97	2,451.88	2,942.26
Searby-cum-Owmbly	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Sixhills	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Snarford	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Snelland	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Snitterby	979.95	1,143.28	1,306.60	1,469.93	1,796.58	2,123.23	2,449.88	2,939.86
Somerby	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
South Carlton	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
South Kelsey	981.63	1,145.24	1,308.84	1,472.45	1,799.66	2,126.87	2,454.08	2,944.90
Spridlington	986.75	1,151.21	1,315.67	1,480.13	1,809.05	2,137.97	2,466.88	2,960.26
Springthorpe	970.72	1,132.51	1,294.29	1,456.08	1,779.65	2,103.23	2,426.80	2,912.16
Stainton-le Vale	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Stow	977.25	1,140.12	1,303.00	1,465.87	1,791.62	2,117.37	2,443.12	2,931.74
Sturton-By-Stow	1,001.06	1,167.90	1,334.75	1,501.59	1,835.28	2,168.96	2,502.65	3,003.18
Sudbrooke	988.21	1,152.92	1,317.62	1,482.32	1,811.72	2,141.13	2,470.53	2,964.64
Swallow	1,001.58	1,168.51	1,335.44	1,502.37	1,836.23	2,170.09	2,503.95	3,004.74
Swinhope	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78



Parish	A	B	C	D	E	F	G	H
Tealby	988.72	1,153.51	1,318.29	1,483.08	1,812.65	2,142.23	2,471.80	2,966.16
Thonock	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Thoresway	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Thorganby	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Thorpe-in-the-Fallows	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Toft Newton	991.91	1,157.23	1,322.55	1,487.87	1,818.51	2,149.15	2,479.78	2,975.74
Torksey	987.37	1,151.94	1,316.50	1,481.06	1,810.18	2,139.31	2,468.43	2,962.12
Upton	987.45	1,152.03	1,316.60	1,481.18	1,810.33	2,139.48	2,468.63	2,962.36
Waddingham	983.50	1,147.42	1,311.33	1,475.25	1,803.08	2,130.92	2,458.75	2,950.50
Walesby	977.68	1,140.63	1,303.57	1,466.52	1,792.41	2,118.31	2,444.20	2,933.04
Walkerith	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Welton	1,027.71	1,198.99	1,370.28	1,541.56	1,884.13	2,226.70	2,569.27	3,083.12
West Firsby	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
West Rasen	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Wickenby	989.05	1,153.89	1,318.73	1,483.57	1,813.25	2,142.93	2,472.62	2,967.14
Wildsworth	967.26	1,128.47	1,289.68	1,450.89	1,773.31	2,095.73	2,418.15	2,901.78
Willingham	997.98	1,164.31	1,330.64	1,496.97	1,829.63	2,162.29	2,494.95	2,993.94
Willoughton	1,000.61	1,167.37	1,334.14	1,500.91	1,834.45	2,167.98	2,501.52	3,001.82

# Pay Policy Statement 2014/2015

## 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 2013/2014 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

1 x Directors 1 x Monitoring Officer, at Service Manager Leave

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

The management structure of the organisation can be found in appendix 1 this is currently under review. The proposed management structure can be found in appendix 2.

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.

## **Monitoring Officer**

The salary for this post is paid at a Band 14 Scale 58 plus an honorarium £5000 per annum to reflect the specific statutory responsibilities. This additional payment has been approved under officer delegation.

The Council applies the Joint National Conditions of Service for Chief Executives and Chief Officers and any nationally agreed salary increases are applied.

## **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.

<b>Age range</b>	<b>Hourly Rate</b>	<b>Full time equivalent based on 37 hours per week</b>
16 – 17	£3.72	£7,177
18 – 20	£5.03	£9,703
21+	£6.31	£12,173

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.

The Council applies the National Joint Conditions of Service for all employees, and any nationally agreed salary increases are applied.

### **Payments/Charges and Contributions**

All officers of the Council are entitled to join the Local Government Pension Scheme (LGPS). The LGPS is a contributory scheme; employees contribute 5.5%-7.5% of their own salaries to the scheme. Employers' contributions to the LGPS vary depending upon how much is needed to ensure benefits under the Scheme are properly funded, and are set independently. The rules governing the pension scheme are contained in regulations made by Parliament.

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.

### **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 pay ratio between the highest paid employee and the lowest paid employee is 15:1. The Hutton Review on Senior Pay for the Government published in 2011 recommended a maximum ratio of 20:1, and therefore the council complies with the Hutton recommendations.

## **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.

## **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.

**Core Management Team Structure**

**Manjeet Gill**

- Chief Executive Office
- Leader and Civic Function
- PA Function
- Corporate Governance Strategy and Plan

**Vacant  
Director of  
Communities & Localism**

- Localism
- Health

- Community Safety
- Public Protection
- Licensing
- Waste Strategy
- Street Cleansing
- Legal Advice
- Legal Cases

**Mark Sturgess  
Director of  
Regeneration & Planning**  
01427 676654

[Mark.sturgess@west-lindsey.gov.uk](mailto:Mark.sturgess@west-lindsey.gov.uk)

- Core Strategy
- Regeneration

- Economic Development Strategy
- Growth Point Status
- Jobs Fund and Skills
- Planning
- Building Control
- Land Charges
- Enforcement
- Housing Strategy
- Asset Management

**Vacant  
Director Of  
Resources**

- Information Strategies
- ICT Maintenance and Support
- Human resources
- Organisation and Development
- Communications
- Section 151
- Accounts and Treasury
- Financial Governance and Audit
- Council Budget Policy
- Income and Treasury
- Customer Services
- Central Services



## Appendix 2

تامول عمل ا نم دي زم قباصع 676676 72410

За повече информация пръстен 01427 676676

Lisainformatsiooni ring 01427 676676

अधकि जानकारी के लए रगि 01427 676676

További információ gyűrű 01427 676676

Lai iegūtu vairāk informācijas gredzen 01427 676676

Norėdami gauti daugiau informacijos žiedo 01427 676676

Aby uzyskać więcej informacji na ring 01427 676676

Pentru mai multe informații inel 01427 676676

За више информација назовите 01427 676676

رے ٹوگنا 676676 72410 رے تامول عمل دي زم

If you would like this in large,  
clear print, audio, Braille or in  
another language, please  
telephone

**01427 676676**

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Gainsborough, Lincolnshire DN21 2NA  
Tel: 01427 676676 Fax: 01427 675170  
DX 27214 Gainsborough

[www.west-lindsey.gov.uk](http://www.west-lindsey.gov.uk)



### **Locally Defined Council Tax Discounts – Flooding Relief Scheme**

Section 13A(1)(c) of the Local Government Finance Act 1992 (as inserted by Section 76 of the Local Government Act 2003), empowers the Council to reduce liability for Council Tax in relation to individual cases or class(es) of cases that it may determine and where national discounts and exemptions cannot be applied.

An example of a class discount might be where a dwelling has been affected by external flooding caused by extreme weather conditions and the occupier(s) have had to vacate the property for a period of time. Currently, in these particular circumstances, the occupier would be liable to pay council tax in their new dwelling whilst also being liable to pay in respect of their flooded property.

Since the abolition, on 1<sup>st</sup> April 2013, of two exemptions from the council tax, namely, Class A (awarded in respect of property undergoing structural repair) and Class C (awarded in respect of empty and unfurnished property) there are currently no exemptions that could be awarded to residents or owners displaced due to severe flooding. The unprecedented weather conditions has resulted in some properties within West Lindsey becoming flooded which causes distress and financial hardship for the families concerned.

The introduction of an individual class, specifically for these circumstances, would enable the Revenues team to award such a reduction, provided certain criteria are met, rather than each individual application having to be brought to the Council for a decision to be made. However, the Council must determine any new class or classes before the beginning of the financial year to which it applies and the percentage discount must be specified.

The loss in Council Tax revenue resulting from the granting of a local discount or a reduction must be met by this Council as the billing authority and not passed on to the other major precepting authorities of the Lincolnshire County Council or Lincolnshire Police Authority. In other words Council Tax payers will fund any reduction that is granted. However, Government support may be available to compensate Council's for this cost.

In view of this financial implication each case will be looked at on its own merits and it is anticipated that only a small number of reductions are likely to be granted and those that are, will likely be for short periods of time. This being the case it is expected that any reductions granted can be provided for out of existing budgets.

Guidelines under which an individual application for a reduction under Section 13A could be considered are detailed below. Each case would be looked at on its individual merits but the guidelines are intended to ensure that a consistent approach is taken and that applicants understand the criteria that will be taken into account when assessing their application.

*NOTE: This scheme is only applicable for the impact of flooding caused by extreme weather conditions where water comes into the property, it does not cover events such as flooding caused by burst water pipes etc.*

## **COUNCIL TAX RELIEF FLOODING SCHEME**

### **Guidelines for Reduction Applications**

1. Customer moves out of the flooded property within the West Lindsey area and stays with friends or family

On condition that an insurance, builders or surveyors report detailing the work required is provided an award of 100% discount be made in respect of the flooded property.

**The maximum award period be for up to 12 months from the date of vacation or less if occupation is sooner.**

2. Customer moves out of flooded property into another property in West Lindsey or into a caravan in West Lindsey

On condition that an insurance, builders or surveyors report detailing the work required is provided an award of 100% discount be made in respect of the flooded property.

**The maximum award period be for up to 12 months from the date of vacation or less if occupation is sooner.**

3. Customer stays in flooded property but moves upstairs to live until works are completed

On condition that an insurance, builders or surveyors report detailing the work required is provided an award of 100% discount be made in respect of the flooded property.

**The maximum award period be for up to 12 months from the date of vacation or less if they resume use of the whole property before then.**

### **Recommendations**

Members are asked to agree that a locally defined discount of 100% reduction from the council tax be awarded in respect of flooded properties.

Members are asked to approve the guidelines above in determining a locally defined discount from the Council Tax in respect of flooded properties.



# Committee and Service Budgets 2014/15 – 2018/19

<b>Policy &amp; Resources</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Accountancy Services	10,100	12,500	28,700	42,700	56,300	70,400
Admin Buildings	41,700	28,800	38,400	48,400	59,000	70,300
Chief Executive	2,600	2,100	5,500	9,100	12,900	16,900
Chief Operating Officer	0	0	2,700	5,500	8,500	11,600
Commercial Director	0	114,600	117,400	120,300	123,400	126,600
Communications	0	0	3,300	6,400	10,000	13,600
Computer Services	400	92,300	114,200	136,700	157,700	177,700
Corporate Management - finance	1,400,100	1,425,600	1,447,100	1,469,600	1,495,100	1,520,600
Customer Services	200	0	24,100	32,900	9,400	18,100
Democratic Representation	1,107,300	1,092,100	1,097,800	1,102,800	1,107,000	1,111,400
Director Strategy & Regeneration	0	1,500	1,500	1,500	1,500	1,500
Elections	0	0	101,900	0	0	0
Emergency Planning	38,500	36,000	36,000	36,000	36,000	36,000
Housing Benefits Admin	381,300	198,600	222,200	245,100	267,600	290,500
Housing Benefits Payments	83,500	81,000	81,000	81,000	81,000	81,000
Human Resources	0	0	5,400	11,100	15,700	20,600
Industrial Estates	10,600	13,400	13,400	13,400	13,400	13,400
Legal Services	0	0	(100)	(200)	(300)	(400)
Local Tax Collection	424,000	506,700	516,000	523,400	531,500	539,800
Precepts	487,000	487,000	487,000	487,000	487,000	487,000
Property Services	8,700	4,600	13,100	12,800	20,600	20,600
Register of Electors	144,000	122,900	124,000	125,100	126,200	127,400
Support Services - Administration	300	0	(16,500)	(9,200)	(2,300)	4,900
Support Services - Purchasing	(200)	0	1,100	2,200	3,400	4,600
<b>Grand Total</b>	<b>4,140,100</b>	<b>4,219,700</b>	<b>4,465,200</b>	<b>4,503,600</b>	<b>4,620,600</b>	<b>4,764,100</b>

<b>Accountancy</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	332,300	453,800	469,800	483,800	497,400	511,500
Supplies and Services	33,600	43,000	43,000	43,000	43,000	43,000
Third Party Payments	206,500	12,500	12,700	12,700	12,700	12,700
Transport	4,600	4,600	4,600	4,600	4,600	4,600
Support Services	136,800	115,900	115,900	115,900	115,900	115,900
Depreciation and Impairment Loss	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Expenditure</b>	<b>723,800</b>	<b>639,800</b>	<b>656,000</b>	<b>670,000</b>	<b>683,600</b>	<b>697,700</b>

<b>Income</b>						
Recharges Out	(713,700)	(627,300)	(627,300)	(627,300)	(627,300)	(627,300)
<b>Total Income</b>	<b>(713,700)</b>	<b>(627,300)</b>	<b>(627,300)</b>	<b>(627,300)</b>	<b>(627,300)</b>	<b>(627,300)</b>
<b>Net Total</b>	<b>10,100</b>	<b>12,500</b>	<b>28,700</b>	<b>42,700</b>	<b>56,300</b>	<b>70,400</b>

<b>Admin Buildings</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	320,100	320,400	330,000	340,000	350,600	361,900
Supplies and Services	76,000	71,900	71,900	71,900	71,900	71,900
Support Services	79,600	140,100	140,100	140,100	140,100	140,100
Depreciation and Impairment Loss	184,800	192,000	192,000	192,000	192,000	192,000
<b>Total Expenditure</b>	<b>660,500</b>	<b>724,400</b>	<b>734,000</b>	<b>744,000</b>	<b>754,600</b>	<b>765,900</b>

<b>Income</b>						
Customer and Client Receipts	0	(300)	(300)	(300)	(300)	(300)
Other Grants and Contributions	(112,600)	(91,600)	(91,600)	(91,600)	(91,600)	(91,600)
Recharges Out	(506,200)	(603,700)	(603,700)	(603,700)	(603,700)	(603,700)
<b>Total Income</b>	<b>(618,800)</b>	<b>(695,600)</b>	<b>(695,600)</b>	<b>(695,600)</b>	<b>(695,600)</b>	<b>(695,600)</b>

<b>Net Total</b>	<b>41,700</b>	<b>28,800</b>	<b>38,400</b>	<b>48,400</b>	<b>59,000</b>	<b>70,300</b>
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<b>Chief Executive</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	135,200	137,300	140,700	144,300	148,100	152,100
Supplies and Services	12,400	12,000	12,000	12,000	12,000	12,000
Third Party Payments	0	0	0	0	0	0
Transfer Payments	2,200	2,100	2,100	2,100	2,100	2,100
Transport	4,200	4,600	4,600	4,600	4,600	4,600
Support Services	67,900	68,100	68,100	68,100	68,100	68,100
<b>Total Expenditure</b>	<b>221,900</b>	<b>224,100</b>	<b>227,500</b>	<b>231,100</b>	<b>234,900</b>	<b>238,900</b>

<b>Income</b>						
Recharges Out	(219,300)	(222,000)	(222,000)	(222,000)	(222,000)	(222,000)
<b>Total Income</b>	<b>(219,300)</b>	<b>(222,000)</b>	<b>(222,000)</b>	<b>(222,000)</b>	<b>(222,000)</b>	<b>(222,000)</b>

<b>Net Total</b>	<b>2,600</b>	<b>2,100</b>	<b>5,500</b>	<b>9,100</b>	<b>12,900</b>	<b>16,900</b>
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<b>Chief Operating Officer</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	90,800	106,200	108,900	111,700	114,700	117,800
Supplies and Services	1,300	1,300	1,300	1,300	1,300	1,300
Transport	2,300	2,300	2,300	2,300	2,300	2,300
Support Services	75,100	42,200	42,200	42,200	42,200	42,200
<b>Total Expenditure</b>	<b>169,500</b>	<b>152,000</b>	<b>154,700</b>	<b>157,500</b>	<b>160,500</b>	<b>163,600</b>

<b>Income</b>						
Recharges Out	(169,500)	(152,000)	(152,000)	(152,000)	(152,000)	(152,000)
<b>Total Income</b>	<b>(169,500)</b>	<b>(152,000)</b>	<b>(152,000)</b>	<b>(152,000)</b>	<b>(152,000)</b>	<b>(152,000)</b>

<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>2,700</b>	<b>5,500</b>	<b>8,500</b>	<b>11,600</b>
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<b>Commercial Director</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	0	104,600	107,400	110,300	113,400	116,600
Transport	0	3,000	3,000	3,000	3,000	3,000
Support Services		7,000	7,000	7,000	7,000	7,000
<b>Total Expenditure</b>	<b>0</b>	<b>114,600</b>	<b>117,400</b>	<b>120,300</b>	<b>123,400</b>	<b>126,600</b>

<b>Net Total</b>	<b>0</b>	<b>114,600</b>	<b>117,400</b>	<b>120,300</b>	<b>123,400</b>	<b>126,600</b>
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<b>Communications</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	102,800	90,100	93,400	96,500	100,100	103,700
Supplies and Services	43,000	43,200	43,200	43,200	43,200	43,200
Transport	1,200	1,700	1,700	1,700	1,700	1,700
Support Services	37,300	27,600	27,600	27,600	27,600	27,600
<b>Total Expenditure</b>	<b>184,300</b>	<b>162,600</b>	<b>165,900</b>	<b>169,000</b>	<b>172,600</b>	<b>176,200</b>

<b>Income</b>						
Recharges Out	(184,300)	(162,600)	(162,600)	(162,600)	(162,600)	(162,600)
<b>Total Income</b>	<b>(184,300)</b>	<b>(162,600)</b>	<b>(162,600)</b>	<b>(162,600)</b>	<b>(162,600)</b>	<b>(162,600)</b>

<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>3,300</b>	<b>6,400</b>	<b>10,000</b>	<b>13,600</b>
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<b>Computer Services</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	679,800	711,900	734,100	756,900	778,200	798,500
Supplies and Services	380,500	279,200	279,200	279,200	279,200	279,200
Third Party Payments	1,700	1,700	1,700	1,700	1,700	1,700
Transport	6,300	6,500	6,500	6,500	6,500	6,500
Support Services	285,800	241,300	241,300	241,300	241,300	241,300
Depreciation and Impairment Loss	10,300	52,500	52,500	52,500	52,500	52,500
<b>Total Expenditure</b>	<b>1,364,400</b>	<b>1,293,100</b>	<b>1,315,300</b>	<b>1,338,100</b>	<b>1,359,400</b>	<b>1,379,700</b>

<b>Income</b>						
Customer and Client Receipts	(10,900)	(11,200)	(11,500)	(11,800)	(12,100)	(12,400)
Recharges Out	(1,353,100)	(1,189,600)	(1,189,600)	(1,189,600)	(1,189,600)	(1,189,600)
<b>Total Income</b>	<b>(1,364,000)</b>	<b>(1,200,800)</b>	<b>(1,201,100)</b>	<b>(1,201,400)</b>	<b>(1,201,700)</b>	<b>(1,202,000)</b>

<b>Net Total</b>	<b>400</b>	<b>92,300</b>	<b>114,200</b>	<b>136,700</b>	<b>157,700</b>	<b>177,700</b>
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<b>Corporate Management - Finance</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	754,600	786,600	808,100	830,600	856,100	881,600
Premises	54,200	0	0	0	0	0
Supplies and Services	64,100	9,800	9,800	9,800	9,800	9,800
Third Party Payments	251,900	114,500	114,500	114,500	114,500	114,500
Support Services	238,300	540,100	540,100	540,100	540,100	540,100
<b>Total Expenditure</b>	<b>1,363,100</b>	<b>1,451,000</b>	<b>1,472,500</b>	<b>1,495,000</b>	<b>1,520,500</b>	<b>1,546,000</b>
<b>Income</b>						
Customer and Client Receipts	100,100	34,000	34,000	34,000	34,000	34,000
Recharges Out	(63,100)	(59,400)	(59,400)	(59,400)	(59,400)	(59,400)
<b>Total Income</b>	<b>37,000</b>	<b>(25,400)</b>	<b>(25,400)</b>	<b>(25,400)</b>	<b>(25,400)</b>	<b>(25,400)</b>
<b>Net Total</b>	<b>1,400,100</b>	<b>1,425,600</b>	<b>1,447,100</b>	<b>1,469,600</b>	<b>1,495,100</b>	<b>1,520,600</b>

<b>Customer Services</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	228,100	282,700	290,000	297,800	305,300	313,100
Premises	1,500	800	800	800	800	800
Supplies and Services	35,200	79,800	80,600	81,400	82,200	83,100
Third Party Payments	8,000	38,000	54,000	54,200	22,400	22,400
Transport	5,200	5,200	5,200	5,200	5,200	5,200
Support Services	156,800	135,900	135,900	135,900	135,900	135,900
Depreciation and Impairment Loss	9,700	9,700	9,700	9,700	9,700	9,700
<b>Total Expenditure</b>	<b>444,500</b>	<b>552,100</b>	<b>576,200</b>	<b>585,000</b>	<b>561,500</b>	<b>570,200</b>
<b>Income</b>						
Customer and Client Receipts	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Recharges Out	(443,300)	(551,100)	(551,100)	(551,100)	(551,100)	(551,100)
<b>Total Income</b>	<b>(444,300)</b>	<b>(552,100)</b>	<b>(552,100)</b>	<b>(552,100)</b>	<b>(552,100)</b>	<b>(552,100)</b>
<b>Net Total</b>	<b>200</b>	<b>0</b>	<b>24,100</b>	<b>32,900</b>	<b>9,400</b>	<b>18,100</b>

<b>Democratic Representation</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	160,100	158,500	164,200	169,200	173,400	177,800
Premises	500	0	0	0	0	0
Supplies and Services	315,300	329,400	329,400	329,400	329,400	329,400
Transport	28,400	28,600	28,600	28,600	28,600	28,600
Support Services	603,000	575,600	575,600	575,600	575,600	575,600
<b>Total Expenditure</b>	<b>1,107,300</b>	<b>1,092,100</b>	<b>1,097,800</b>	<b>1,102,800</b>	<b>1,107,000</b>	<b>1,111,400</b>
<b>Net Total</b>	<b>1,107,300</b>	<b>1,092,100</b>	<b>1,097,800</b>	<b>1,102,800</b>	<b>1,107,000</b>	<b>1,111,400</b>

<b>Director of Strategy &amp; Regeneration</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	91,100	1,500	1,500	1,500	1,500	1,500
Supplies and Services	1,200	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transport	2,400	0	0	0	0	0
Support Services	73,000	0	0	0	0	0
<b>Total Expenditure</b>	<b>167,700</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Income</b>						
Recharges Out	(167,700)	0	0	0	0	0
<b>Total Income</b>	<b>(167,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

<b>Elections</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	0	0	14,500	0	0	0
Supplies and Services	0	0	32,600	0	0	0
Third Party Payments	0	0	44,200	0	0	0
Transport	0	0	4,900	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>96,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income</b>						
Other Grants and Contributions	0	0	5,700	0	0	0
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>5,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>101,900</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Emergency Planning</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Supplies and Services	15,500	15,200	15,200	15,200	15,200	15,200
Transport	600	3,700	3,700	3,700	3,700	3,700
Support Services	22,400	17,100	17,100	17,100	17,100	17,100
<b>Total Expenditure</b>	<b>38,500</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>

<b>Net Total</b>	<b>38,500</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
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<b>Housing Benefits Admin</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	485,100	495,600	509,200	522,100	534,600	547,500
Premises	2,600	2,100	2,100	2,100	2,100	2,100
Supplies and Services	63,800	74,500	74,500	74,500	74,500	74,500
Transport	13,900	15,000	15,000	15,000	15,000	15,000
Support Services	461,400	320,800	320,800	320,800	320,800	320,800
<b>Total Expenditure</b>	<b>1,026,800</b>	<b>908,000</b>	<b>921,600</b>	<b>934,500</b>	<b>947,000</b>	<b>959,900</b>

<b>Income</b>						
Customer and Client Receipts	(18,800)	0	0	0	0	0
Government Grants	(423,100)	(430,800)	(430,800)	(430,800)	(430,800)	(430,800)
Other Grants and Contributions	(203,600)	(278,600)	(268,600)	(258,600)	(248,600)	(238,600)
<b>Total Income</b>	<b>(645,500)</b>	<b>(709,400)</b>	<b>(699,400)</b>	<b>(689,400)</b>	<b>(679,400)</b>	<b>(669,400)</b>

<b>Net Total</b>	<b>381,300</b>	<b>198,600</b>	<b>222,200</b>	<b>245,100</b>	<b>267,600</b>	<b>290,500</b>
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<b>Housing Benefits Payments</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Transfer Payments	23,166,600	22,554,700	22,554,700	22,554,700	22,554,700	22,554,700
<b>Total Expenditure</b>	<b>23,166,600</b>	<b>22,554,700</b>	<b>22,554,700</b>	<b>22,554,700</b>	<b>22,554,700</b>	<b>22,554,700</b>

<b>Income</b>						
Government Grants	(23,083,100)	(22,473,700)	(22,473,700)	(22,473,700)	(22,473,700)	(22,473,700)
<b>Total Income</b>	<b>(23,083,100)</b>	<b>(22,473,700)</b>	<b>(22,473,700)</b>	<b>(22,473,700)</b>	<b>(22,473,700)</b>	<b>(22,473,700)</b>

<b>Net Total</b>	<b>83,500</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>
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<b>Human Resources</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	246,900	143,300	148,700	154,400	159,000	163,900
Supplies and Services	1,500	7,000	7,000	7,000	7,000	7,000
Third Party Payments	21,900	17,000	17,000	17,000	17,000	17,000
Transfer Payments	700	700	700	700	700	700
Transport	1,000	1,500	1,500	1,500	1,500	1,500
Support Services	56,200	39,800	39,800	39,800	39,800	39,800
<b>Total Expenditure</b>	<b>328,200</b>	<b>209,300</b>	<b>214,700</b>	<b>220,400</b>	<b>225,000</b>	<b>229,900</b>

<b>Income</b>						
Recharges Out	(328,200)	(209,300)	(209,300)	(209,300)	(209,300)	(209,300)
<b>Total Income</b>	<b>(328,200)</b>	<b>(209,300)</b>	<b>(209,300)</b>	<b>(209,300)</b>	<b>(209,300)</b>	<b>(209,300)</b>

<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>5,400</b>	<b>11,100</b>	<b>15,700</b>	<b>20,600</b>
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<b>Industrial Estates</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Premises	2,600	2,600	2,600	2,600	2,600	2,600
Support Services	8,000	10,800	10,800	10,800	10,800	10,800
Depreciation and Impairment Loss	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>10,600</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>
<b>Net Total</b>	<b>10,600</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>

<b>Legal Services</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Third Party Payments	135,800	135,800	135,800	135,800	135,800	135,800
Support Services	700	500	500	500	500	500
<b>Total Expenditure</b>	<b>136,500</b>	<b>136,300</b>	<b>136,300</b>	<b>136,300</b>	<b>136,300</b>	<b>136,300</b>

<b>Income</b>						
Customer and Client Receipts	0	(5,100)	(5,200)	(5,300)	(5,400)	(5,500)
Recharges Out	(136,500)	(131,200)	(131,200)	(131,200)	(131,200)	(131,200)
<b>Total Income</b>	<b>(136,500)</b>	<b>(136,300)</b>	<b>(136,400)</b>	<b>(136,500)</b>	<b>(136,600)</b>	<b>(136,700)</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>(200)</b>	<b>(300)</b>	<b>(400)</b>

<b>Local Tax Collection</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	296,400	319,600	328,900	336,300	344,400	352,700
Supplies and Services	114,800	140,000	140,000	140,000	140,000	140,000
Third Party Payments	73,600	74,300	74,300	74,300	74,300	74,300
Transfer Payments	34,100	34,100	34,100	34,100	34,100	34,100
Transport	4,500	3,200	3,200	3,200	3,200	3,200
Support Services	319,200	331,100	331,100	331,100	331,100	331,100
<b>Total Expenditure</b>	<b>842,600</b>	<b>902,300</b>	<b>911,600</b>	<b>919,000</b>	<b>927,100</b>	<b>935,400</b>

<b>Income</b>						
Government Grants	(261,000)	(238,000)	(238,000)	(238,000)	(238,000)	(238,000)
Other Grants and Contributions	(157,600)	(157,600)	(157,600)	(157,600)	(157,600)	(157,600)
<b>Total Income</b>	<b>(418,600)</b>	<b>(395,600)</b>	<b>(395,600)</b>	<b>(395,600)</b>	<b>(395,600)</b>	<b>(395,600)</b>

<b>Net Total</b>	<b>424,000</b>	<b>506,700</b>	<b>516,000</b>	<b>523,400</b>	<b>531,500</b>	<b>539,800</b>
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<b>Precepts</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Supplies and Services	310,000	310,000	310,000	310,000	310,000	310,000
Transfer Payments	177,000	177,000	177,000	177,000	177,000	177,000
<b>Total Expenditure</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>
<b>Net Total</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>	<b>487,000</b>



<b>Property Services</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	144,700	148,900	153,500	157,300	161,200	165,300
Premises	31,700	29,300	33,300	29,300	33,300	29,300
Supplies and Services	7,400	5,200	5,200	5,200	5,200	5,200
Third Party Payments	20,000	20,000	20,000	20,000	20,000	20,000
Transport	5,200	5,200	5,200	5,200	5,200	5,200
Support Services	101,400	59,900	59,900	59,900	59,900	59,900
Depreciation and Impairment Loss	4,100	4,400	4,400	4,400	4,400	4,400
<b>Total Expenditure</b>	<b>314,500</b>	<b>272,900</b>	<b>281,500</b>	<b>281,300</b>	<b>289,200</b>	<b>289,300</b>

<b>Income</b>						
Customer and Client Receipts	0	(2,600)	(2,700)	(2,800)	(2,900)	(3,000)
Other Grants and Contributions	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
Recharges Out	(297,300)	(257,200)	(257,200)	(257,200)	(257,200)	(257,200)
<b>Total Income</b>	<b>(305,800)</b>	<b>(268,300)</b>	<b>(268,400)</b>	<b>(268,500)</b>	<b>(268,600)</b>	<b>(268,700)</b>

<b>Net Total</b>	<b>8,700</b>	<b>4,600</b>	<b>13,100</b>	<b>12,800</b>	<b>20,600</b>	<b>20,600</b>
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<b>Register of Electors</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	41,400	42,100	43,200	44,300	45,400	46,600
Supplies and Services	35,300	35,300	35,300	35,300	35,300	35,300
Third Party Payments	29,200	29,200	29,200	29,200	29,200	29,200
Transport	500	500	500	500	500	500
Support Services	47,100	31,300	31,300	31,300	31,300	31,300
<b>Total Expenditure</b>	<b>153,500</b>	<b>138,400</b>	<b>139,500</b>	<b>140,600</b>	<b>141,700</b>	<b>142,900</b>

<b>Income</b>						
Customer and Client Receipts	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)
Other Grants and Contributions	0	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
<b>Total Income</b>	<b>(9,500)</b>	<b>(15,500)</b>	<b>(15,500)</b>	<b>(15,500)</b>	<b>(15,500)</b>	<b>(15,500)</b>

<b>Net Total</b>	<b>144,000</b>	<b>122,900</b>	<b>124,000</b>	<b>125,100</b>	<b>126,200</b>	<b>127,400</b>
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<b>Support Services - Admin</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	350,500	258,600	267,100	274,400	281,300	288,500
Supplies and Services	178,500	127,100	102,100	102,100	102,100	102,100
Transport	600	2,200	2,200	2,200	2,200	2,200
Support Services	208,100	102,900	102,900	102,900	102,900	102,900
Depreciation and Impairment Loss	3,000	30,800	30,800	30,800	30,800	30,800
<b>Total Expenditure</b>	<b>740,700</b>	<b>521,600</b>	<b>505,100</b>	<b>512,400</b>	<b>519,300</b>	<b>526,500</b>
<b>Income</b>						
Recharges Out	(740,400)	(521,600)	(521,600)	(521,600)	(521,600)	(521,600)
<b>Total Income</b>	<b>(740,400)</b>	<b>(521,600)</b>	<b>(521,600)</b>	<b>(521,600)</b>	<b>(521,600)</b>	<b>(521,600)</b>
<b>Net Total</b>	<b>300</b>	<b>0</b>	<b>(16,500)</b>	<b>(9,200)</b>	<b>(2,300)</b>	<b>4,900</b>

<b>Support Services - Purchasing</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	44,300	45,000	46,100	47,200	48,400	49,600
Supplies and Services	16,800	6,500	6,500	6,500	6,500	6,500
Third Party Payments	37,800	37,800	37,800	37,800	37,800	37,800
Support Services	32,600	24,700	24,700	24,700	24,700	24,700
<b>Total Expenditure</b>	<b>131,500</b>	<b>114,000</b>	<b>115,100</b>	<b>116,200</b>	<b>117,400</b>	<b>118,600</b>
<b>Income</b>						
Recharges Out	(131,700)	(114,000)	(114,000)	(114,000)	(114,000)	(114,000)
<b>Total Income</b>	<b>(131,700)</b>	<b>(114,000)</b>	<b>(114,000)</b>	<b>(114,000)</b>	<b>(114,000)</b>	<b>(114,000)</b>
<b>Net Total</b>	<b>(200)</b>	<b>0</b>	<b>1,100</b>	<b>2,200</b>	<b>3,400</b>	<b>4,600</b>

<b>Prosperous Communities</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Building Control	121,600	155,300	161,900	164,100	170,300	171,500
Car Parks	215,900	220,400	227,200	234,200	241,600	249,300
Cemeteries	53,800	36,800	36,800	36,800	36,800	36,800
Community Development Grants	10,000	0	0	0	0	0
Community Safety	798,000	731,200	748,700	761,400	772,700	785,100
Culture - YASIG	8,000	9,800	9,800	9,800	9,800	9,800
Culture & Heritage - Arts	250,600	187,300	191,600	195,300	199,300	203,300
Development Control	328,000	272,900	273,400	276,300	277,700	279,300
Economic Development	396,800	359,200	364,900	370,900	377,100	383,500
Env Init - Conservation	25,000	24,200	24,600	25,100	25,600	26,100
Env Init - Sust Develop	59,900	54,000	55,900	56,800	57,800	58,800
Environment Protection	270,600	257,600	266,200	271,400	277,700	284,000
Environmental	6,000	6,000	6,000	6,000	6,000	6,000
Food Safety	218,600	197,700	201,700	204,800	208,400	211,700
General Grants etc.	124,300	247,500	182,200	182,200	182,200	182,200
Health and Safety	57,200	99,400	101,800	103,900	105,100	106,200
Homelessness/ Housing Advice	437,800	413,900	407,100	412,400	416,700	421,200
Housing Advances & RSL Support	1,100	1,100	1,100	1,100	1,100	1,100
Housing Strategy	323,000	322,100	303,500	308,400	313,500	318,900
Licenses - Community	14,400	35,400	34,600	34,000	32,600	32,400
Local Land Charges	4,800	(4,300)	(2,700)	(4,500)	(3,000)	(1,500)
Open Spaces - BCTV/Wolds	69,000	61,300	61,500	61,700	61,900	62,100
Open Spaces - Parks	54,500	57,200	57,200	57,200	57,200	57,200
Other council properties	0	21,500	21,500	21,500	21,500	21,500
Other Planning	131,300	131,300	131,300	131,300	131,300	131,300
Parish Lighting	42,700	45,300	47,500	49,900	52,500	55,300
Planning Policy - Forward Planning	144,600	129,100	132,300	134,700	137,200	139,700
Private Sector Housing Renewal	169,100	150,000	154,500	157,100	159,800	162,600
Public Conveniences	170,800	134,900	136,500	138,100	139,700	141,400
Public Transport	46,900	35,000	35,000	35,000	35,000	35,000
Recreation and Sport	794,200	624,900	633,700	635,600	633,000	642,800
Street Cleansing	726,000	704,200	711,400	718,400	725,700	733,000
Tourism	51,500	39,900	40,500	41,100	41,800	42,600
Town Centre Management	(11,700)	24,700	15,100	15,500	15,900	16,300
Town Centre Markets	50,200	51,700	52,000	52,300	52,800	53,500
Waste Management	2,579,000	2,623,500	2,699,400	2,734,900	2,601,400	2,601,800
Welfare Services	36,600	35,700	35,700	35,700	35,700	35,700
<b>Grand Total</b>	<b>8,780,100</b>	<b>8,497,700</b>	<b>8,561,400</b>	<b>8,670,400</b>	<b>8,611,400</b>	<b>8,697,500</b>

<b>Building Control</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	192,200	235,200	241,800	249,400	255,600	262,300
Supplies and Services	8,500	14,000	14,000	14,000	14,000	14,000
Third Party Payments	5,000	5,000	5,000	5,000	5,000	5,000
Transport	14,200	14,200	14,200	14,200	14,200	14,200
Support Services	143,800	103,400	103,400	103,400	103,400	103,400
<b>Total Expenditure</b>	<b>363,700</b>	<b>371,800</b>	<b>378,400</b>	<b>386,000</b>	<b>392,200</b>	<b>398,900</b>

<b>Income</b>						
Customer and Client Receipts	(242,100)	(216,500)	(216,500)	(221,900)	(221,900)	(227,400)
<b>Total Income</b>	<b>(242,100)</b>	<b>(216,500)</b>	<b>(216,500)</b>	<b>(221,900)</b>	<b>(221,900)</b>	<b>(227,400)</b>

<b>Net Total</b>	<b>121,600</b>	<b>155,300</b>	<b>161,900</b>	<b>164,100</b>	<b>170,300</b>	<b>171,500</b>
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<b>Car Parks</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	360,200	363,900	375,900	388,300	401,200	414,500
Supplies and Services	8,500	8,500	8,500	8,500	8,500	8,500
Third Party Payments	27,500	27,500	27,500	27,500	27,500	27,500
Transport	300	1,000	1,000	1,000	1,000	1,000
Support Services	31,200	31,300	31,300	31,300	31,300	31,300
<b>Total Expenditure</b>	<b>427,700</b>	<b>432,200</b>	<b>444,200</b>	<b>456,600</b>	<b>469,500</b>	<b>482,800</b>

<b>Income</b>						
Customer and Client Receipts	(211,800)	(211,800)	(217,000)	(222,400)	(227,900)	(233,500)

<b>Net Total</b>	<b>215,900</b>	<b>220,400</b>	<b>227,200</b>	<b>234,200</b>	<b>241,600</b>	<b>249,300</b>
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<b>Cemeteries</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	33,000	35,800	35,800	35,800	35,800	35,800
Supplies and Services	400	400	400	400	400	400
Support Services	21,700	1,900	1,900	1,900	1,900	1,900
Depreciation and Impairment Loss	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Expenditure</b>	<b>56,100</b>	<b>39,100</b>	<b>39,100</b>	<b>39,100</b>	<b>39,100</b>	<b>39,100</b>

<b>Income</b>						
Customer and Client Receipts	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)

<b>Net Total</b>	<b>53,800</b>	<b>36,800</b>	<b>36,800</b>	<b>36,800</b>	<b>36,800</b>	<b>36,800</b>
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<b>Community Development Grants</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Transfer Payments	10,000	0	0	0	0	0
<b>Total Expenditure</b>	<b>10,000</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>Community Safety</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	400,200	417,100	433,100	445,800	457,100	469,500
Supplies and Services	90,900	89,700	91,200	91,200	91,200	91,200
Transfer Payments	4,000	0	0	0	0	0
Transport	14,300	19,100	19,100	19,100	19,100	19,100
Support Services	288,200	206,300	206,300	206,300	206,300	206,300
Depreciation and Impairment Loss	400	500	500	500	500	500
<b>Total Expenditure</b>	<b>798,000</b>	<b>732,700</b>	<b>750,200</b>	<b>762,900</b>	<b>774,200</b>	<b>786,600</b>

<b>Income</b>						
Customer and Client Receipts	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
<b>Total Income</b>	<b>0</b>	<b>(1,500)</b>	<b>(1,500)</b>	<b>(1,500)</b>	<b>(1,500)</b>	<b>(1,500)</b>

<b>Net Total</b>	<b>798,000</b>	<b>731,200</b>	<b>748,700</b>	<b>761,400</b>	<b>772,700</b>	<b>785,100</b>
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<b>Culture - YASIG</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	0	1,500	1,500	1,500	1,500	1,500
Depreciation and Impairment Loss	8,000	8,300	8,300	8,300	8,300	8,300
<b>Total Expenditure</b>	<b>8,000</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>

<b>Net Total</b>	<b>8,000</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>
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<b>Culture &amp; Heritage - Arts</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	58,200	59,900	62,000	63,300	64,700	66,000
Premises	52,900	55,100	57,300	59,700	62,300	65,000
Supplies and Services	89,700	88,600	88,600	88,600	88,600	88,600
Third Party Payments	2,300	0	0	0	0	0
Transport	0	600	600	600	600	600
Support Services	129,500	54,400	54,400	54,400	54,400	54,400
Depreciation and Impairment Loss	0	13,700	13,700	13,700	13,700	13,700
<b>Total Expenditure</b>	<b>332,600</b>	<b>272,300</b>	<b>276,600</b>	<b>280,300</b>	<b>284,300</b>	<b>288,300</b>

<b>Income</b>						
Customer and Client Receipts	(82,000)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)

<b>Net Total</b>	<b>250,600</b>	<b>187,300</b>	<b>191,600</b>	<b>195,300</b>	<b>199,300</b>	<b>203,300</b>
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<b>Development Control</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	427,400	517,500	532,500	548,200	562,700	577,700
Supplies and Services	5,500	4,300	2,300	2,300	2,300	2,300
Third Party Payments	10,000	12,000	12,000	12,000	12,000	12,000
Transport	15,200	14,900	14,900	14,900	14,900	14,900
Support Services	348,000	214,000	214,000	214,000	214,000	214,000
<b>Total Expenditure</b>	<b>806,100</b>	<b>762,700</b>	<b>775,700</b>	<b>791,400</b>	<b>805,900</b>	<b>820,900</b>

<b>Income</b>						
Customer and Client Receipts	(478,100)	(489,800)	(502,300)	(515,100)	(528,200)	(541,600)
<b>Total Income</b>	<b>(478,100)</b>	<b>(489,800)</b>	<b>(502,300)</b>	<b>(515,100)</b>	<b>(528,200)</b>	<b>(541,600)</b>

<b>Net Total</b>	<b>328,000</b>	<b>272,900</b>	<b>273,400</b>	<b>276,300</b>	<b>277,700</b>	<b>279,300</b>
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<b>Economic Development</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	217,400	220,500	226,200	232,200	238,400	244,800
Supplies and Services	6,000	1,000	1,000	1,000	1,000	1,000
Transfer Payments	23,900	23,900	23,900	23,900	23,900	23,900
Transport	5,400	4,600	4,600	4,600	4,600	4,600
Support Services	132,000	97,100	97,100	97,100	97,100	97,100
Depreciation and Impairment Loss	12,100	12,100	12,100	12,100	12,100	12,100
<b>Total Expenditure</b>	<b>396,800</b>	<b>359,200</b>	<b>364,900</b>	<b>370,900</b>	<b>377,100</b>	<b>383,500</b>

<b>Net Total</b>	<b>396,800</b>	<b>359,200</b>	<b>364,900</b>	<b>370,900</b>	<b>377,100</b>	<b>383,500</b>
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<b>Env Init - Conservation</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	16,200	16,400	16,800	17,300	17,800	18,300
Transport	900	900	900	900	900	900
Support Services	7,900	6,900	6,900	6,900	6,900	6,900
<b>Total Expenditure</b>	<b>25,000</b>	<b>24,200</b>	<b>24,600</b>	<b>25,100</b>	<b>25,600</b>	<b>26,100</b>

<b>Net Total</b>	<b>25,000</b>	<b>24,200</b>	<b>24,600</b>	<b>25,100</b>	<b>25,600</b>	<b>26,100</b>
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<b>Env Init - Sust Development</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	32,400	33,900	35,800	36,700	37,700	38,700
Supplies and Services	3,700	3,700	3,700	3,700	3,700	3,700
Transport	1,000	1,500	1,500	1,500	1,500	1,500
Support Services	22,800	14,900	14,900	14,900	14,900	14,900
<b>Total Expenditure</b>	<b>59,900</b>	<b>54,000</b>	<b>55,900</b>	<b>56,800</b>	<b>57,800</b>	<b>58,800</b>

<b>Net Total</b>	<b>59,900</b>	<b>54,000</b>	<b>55,900</b>	<b>56,800</b>	<b>57,800</b>	<b>58,800</b>
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<b>Environment Protection</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	235,100	222,800	231,700	237,200	243,800	250,400
Premises	500	500	500	500	500	500
Supplies and Services	3,600	3,900	3,900	3,900	3,900	3,900
Third Party Payments	5,300	4,000	4,000	4,000	4,000	4,000
Transport	9,300	8,700	8,700	8,700	8,700	8,700
Support Services	188,300	147,800	147,800	147,800	147,800	147,800
<b>Total Expenditure</b>	<b>442,100</b>	<b>387,700</b>	<b>396,600</b>	<b>402,100</b>	<b>408,700</b>	<b>415,300</b>

<b>Income</b>						
Customer and Client Receipts	(11,700)	(10,800)	(11,100)	(11,400)	(11,700)	(12,000)
Other Grants and Contributions	(500)	(500)	(500)	(500)	(500)	(500)
Recharges Out	(159,300)	(118,800)	(118,800)	(118,800)	(118,800)	(118,800)
<b>Total Income</b>	<b>(171,500)</b>	<b>(130,100)</b>	<b>(130,400)</b>	<b>(130,700)</b>	<b>(131,000)</b>	<b>(131,300)</b>

<b>Net Total</b>	<b>270,600</b>	<b>257,600</b>	<b>266,200</b>	<b>271,400</b>	<b>277,700</b>	<b>284,000</b>
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<b>Environmental</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	6,000	6,000	6,000	6,000	6,000	6,000
<b>Total Expenditure</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>

<b>Net Total</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
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<b>Food Safety</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	125,500	117,300	121,300	124,400	128,000	131,300
Supplies and Services	1,100	1,200	1,200	1,200	1,200	1,200
Transport	6,200	7,000	7,000	7,000	7,000	7,000
Support Services	86,400	72,800	72,800	72,800	72,800	72,800
<b>Total Expenditure</b>	<b>219,200</b>	<b>198,300</b>	<b>202,300</b>	<b>205,400</b>	<b>209,000</b>	<b>212,300</b>

<b>Income</b>						
Customer and Client Receipts	(600)	(600)	(600)	(600)	(600)	(600)
<b>Total Income</b>	<b>(600)</b>	<b>(600)</b>	<b>(600)</b>	<b>(600)</b>	<b>(600)</b>	<b>(600)</b>

<b>Net Total</b>	<b>218,600</b>	<b>197,700</b>	<b>201,700</b>	<b>204,800</b>	<b>208,400</b>	<b>211,700</b>
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<b>General Grants etc.</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Supplies and Services	0	65,300	0	0	0	0
Third Party Payments	115,900	174,200	174,200	174,200	174,200	174,200
Transfer Payments	8,000	8,000	8,000	8,000	8,000	8,000
Support Services	400	0	0	0	0	0
<b>Total Expenditure</b>	<b>124,300</b>	<b>247,500</b>	<b>182,200</b>	<b>182,200</b>	<b>182,200</b>	<b>182,200</b>

<b>Net Total</b>	<b>124,300</b>	<b>247,500</b>	<b>182,200</b>	<b>182,200</b>	<b>182,200</b>	<b>182,200</b>
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<b>Health and Safety</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	39,400	57,700	60,100	62,200	63,400	64,500
Supplies and Services	1,500	900	900	900	900	900
Transport	2,400	1,300	1,300	1,300	1,300	1,300
Support Services	41,500	39,500	39,500	39,500	39,500	39,500
<b>Total Expenditure</b>	<b>84,800</b>	<b>99,400</b>	<b>101,800</b>	<b>103,900</b>	<b>105,100</b>	<b>106,200</b>

<b>Income</b>						
Recharges Out	(27,600)	0	0	0	0	0
<b>Total Income</b>	<b>(27,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Net Total</b>	<b>57,200</b>	<b>99,400</b>	<b>101,800</b>	<b>103,900</b>	<b>105,100</b>	<b>106,200</b>
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<b>Homelessness/Housing Advice</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	181,300	197,900	191,100	196,400	200,700	205,200
Supplies and Services	8,800	8,800	8,800	8,800	8,800	8,800
Third Party Payments	84,600	74,600	74,600	74,600	74,600	74,600
Transport	6,000	6,000	6,000	6,000	6,000	6,000
Support Services	157,100	120,600	120,600	120,600	120,600	120,600
Depreciation and Impairment Loss		6,000	6,000	6,000	6,000	6,000
<b>Total Expenditure</b>	<b>437,800</b>	<b>413,900</b>	<b>407,100</b>	<b>412,400</b>	<b>416,700</b>	<b>421,200</b>

<b>Net Total</b>	<b>437,800</b>	<b>413,900</b>	<b>407,100</b>	<b>412,400</b>	<b>416,700</b>	<b>421,200</b>
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<b>Housing Advances &amp; RSL Support</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Premises	100	100	100	100	100	100
Third Party Payments	1,100	1,100	1,100	1,100	1,100	1,100
<b>Total Expenditure</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>

<b>Income</b>						
Interest Receivable	(100)	(100)	(100)	(100)	(100)	(100)
<b>Total Income</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>

<b>Net Total</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
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<b>Housing Strategy</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	191,900	197,300	203,700	208,600	213,700	219,100
Supplies and Services	2,500	2,500	2,500	2,500	2,500	2,500
Third Party Payments	15,000	35,000	10,000	10,000	10,000	10,000
Transport	5,500	5,000	5,000	5,000	5,000	5,000
Support Services	108,100	82,300	82,300	82,300	82,300	82,300
<b>Total Expenditure</b>	<b>323,000</b>	<b>322,100</b>	<b>303,500</b>	<b>308,400</b>	<b>313,500</b>	<b>318,900</b>
<b>Net Total</b>	<b>323,000</b>	<b>322,100</b>	<b>303,500</b>	<b>308,400</b>	<b>313,500</b>	<b>318,900</b>

<b>Licences - Community</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	69,000	80,800	83,100	85,600	87,400	90,500
Supplies and Services	7,700	10,400	10,400	10,400	10,400	10,400
Transport	3,200	2,900	2,900	2,900	2,900	2,900
Support Services	63,800	73,400	73,400	73,400	73,400	73,400
<b>Total Expenditure</b>	<b>143,700</b>	<b>167,500</b>	<b>169,800</b>	<b>172,300</b>	<b>174,100</b>	<b>177,200</b>

<b>Income</b>						
Customer and Client Receipts	(126,600)	(127,300)	(130,400)	(133,500)	(136,700)	(140,000)
Other Grants and Contributions	(2,700)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)
<b>Total Income</b>	<b>(129,300)</b>	<b>(132,100)</b>	<b>(135,200)</b>	<b>(138,300)</b>	<b>(141,500)</b>	<b>(144,800)</b>

<b>Net Total</b>	<b>14,400</b>	<b>35,400</b>	<b>34,600</b>	<b>34,000</b>	<b>32,600</b>	<b>32,400</b>
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<b>Local Land Charges</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	55,200	53,500	55,100	56,300	57,800	59,300
Supplies and Services	1,100	1,100	1,100	1,100	1,100	1,100
Third Party Payments	24,500	27,500	27,500	24,500	24,500	24,500
Transport	300	300	300	300	300	300
Support Services	48,700	38,300	38,300	38,300	38,300	38,300
<b>Total Expenditure</b>	<b>129,800</b>	<b>120,700</b>	<b>122,300</b>	<b>120,500</b>	<b>122,000</b>	<b>123,500</b>

<b>Income</b>						
Customer and Client Receipts	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
<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>4,800</b>	<b>(4,300)</b>	<b>(2,700)</b>	<b>(4,500)</b>	<b>(3,000)</b>	<b>(1,500)</b>
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<b>Open Spaces - BCTV/Wolds</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	8,000	8,200	8,400	8,600	8,800	9,000
Third Party Payments	0	30,000	30,000	30,000	30,000	30,000
Transfer Payments	54,900	17,900	17,900	17,900	17,900	17,900
Transport	500	500	500	500	500	500
Support Services	5,600	5,700	5,700	5,700	5,700	5,700
<b>Total Expenditure</b>	<b>69,000</b>	<b>62,300</b>	<b>62,500</b>	<b>62,700</b>	<b>62,900</b>	<b>63,100</b>

<b>Income</b>						
Customer and Client Receipts	0	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Total Income</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>

<b>Net Total</b>	<b>69,000</b>	<b>61,300</b>	<b>61,500</b>	<b>61,700</b>	<b>61,900</b>	<b>62,100</b>
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<b>Open Spaces - Parks</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	36,400	34,800	34,800	34,800	34,800	34,800
Supplies and Services	17,300	16,800	16,800	16,800	16,800	16,800
Support Services	3,800	6,600	6,600	6,600	6,600	6,600
<b>Total Expenditure</b>	<b>57,500</b>	<b>58,200</b>	<b>58,200</b>	<b>58,200</b>	<b>58,200</b>	<b>58,200</b>

<b>Income</b>						
Customer and Client Receipts	(3,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Total Income</b>	<b>(3,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>

<b>Net Total</b>	<b>54,500</b>	<b>57,200</b>	<b>57,200</b>	<b>57,200</b>	<b>57,200</b>	<b>57,200</b>
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<b>Other Council Properties</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	0	2,300	2,300	2,300	2,300	2,300
Support Services	0	24,400	24,400	24,400	24,400	24,400
Depreciation and Impairment Loss	0	2,300	2,300	2,300	2,300	2,300
<b>Total Expenditure</b>	<b>0</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>

<b>Income</b>						
Customer and Client Receipts	0	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
<b>Total Income</b>	<b>0</b>	<b>(7,500)</b>	<b>(7,500)</b>	<b>(7,500)</b>	<b>(7,500)</b>	<b>(7,500)</b>

<b>Net Total</b>	<b>0</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>
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<b>Other Planning</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Third Party Payments	131,300	131,300	131,300	131,300	131,300	131,300
<b>Total Expenditure</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>
<b>Net Total</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>	<b>131,300</b>

<b>Parish Lighting</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	27,200	29,900	32,100	34,500	37,100	39,900
Transfer Payments	14,300	14,300	14,300	14,300	14,300	14,300
Support Services	1,200	1,100	1,100	1,100	1,100	1,100
<b>Total Expenditure</b>	<b>42,700</b>	<b>45,300</b>	<b>47,500</b>	<b>49,900</b>	<b>52,500</b>	<b>55,300</b>
<b>Net Total</b>	<b>42,700</b>	<b>45,300</b>	<b>47,500</b>	<b>49,900</b>	<b>52,500</b>	<b>55,300</b>

<b>Planning Policy - Forward Planning</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	83,900	86,400	89,600	92,000	94,500	97,000
Supplies and Services	1,000	600	600	600	600	600
Transport	3,700	3,700	3,700	3,700	3,700	3,700
Support Services	56,000	38,400	38,400	38,400	38,400	38,400
<b>Total Expenditure</b>	<b>144,600</b>	<b>129,100</b>	<b>132,300</b>	<b>134,700</b>	<b>137,200</b>	<b>139,700</b>
<b>Net Total</b>	<b>144,600</b>	<b>129,100</b>	<b>132,300</b>	<b>134,700</b>	<b>137,200</b>	<b>139,700</b>

<b>Private Sector Housing Renewal</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	94,200	97,800	102,300	104,900	107,600	110,400
Supplies and Services	300	300	300	300	300	300
Transport	5,400	5,400	5,400	5,400	5,400	5,400
Support Services	69,200	46,500	46,500	46,500	46,500	46,500
<b>Total Expenditure</b>	<b>169,100</b>	<b>150,000</b>	<b>154,500</b>	<b>157,100</b>	<b>159,800</b>	<b>162,600</b>
<b>Net Total</b>	<b>169,100</b>	<b>150,000</b>	<b>154,500</b>	<b>157,100</b>	<b>159,800</b>	<b>162,600</b>

<b>Public Conveniences</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	34,100	34,900	35,800	36,700	37,500	38,300
Premises	30,400	28,200	28,900	29,600	30,400	31,300
Supplies and Services	3,100	2,500	2,500	2,500	2,500	2,500
Support Services	92,700	57,600	57,600	57,600	57,600	57,600
Depreciation and Impairment Loss	10,500	11,700	11,700	11,700	11,700	11,700
<b>Total Expenditure</b>	<b>170,800</b>	<b>134,900</b>	<b>136,500</b>	<b>138,100</b>	<b>139,700</b>	<b>141,400</b>
<b>Net Total</b>	<b>170,800</b>	<b>134,900</b>	<b>136,500</b>	<b>138,100</b>	<b>139,700</b>	<b>141,400</b>



<b>Public Transport</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Supplies and Services	38,000	35,000	35,000	35,000	35,000	35,000
Third Party Payments	8,900	0	0	0	0	0
<b>Total Expenditure</b>	<b>46,900</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

<b>Net Total</b>	<b>46,900</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
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<b>Recreation and Sport</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	36,700	40,800	41,600	35,200	36,100	37,100
Premises	38,500	37,400	37,400	37,400	37,400	37,400
Supplies and Services	1,200	3,200	3,200	3,200	3,200	3,200
Third Party Payments	468,200	266,000	274,000	282,300	278,800	287,600
Transport	300	300	300	300	300	300
Support Services	96,000	118,800	118,800	118,800	118,800	118,800
Depreciation and Impairment Loss	153,300	158,400	158,400	158,400	158,400	158,400
<b>Total Expenditure</b>	<b>794,200</b>	<b>624,900</b>	<b>633,700</b>	<b>635,600</b>	<b>633,000</b>	<b>642,800</b>

<b>Net Total</b>	<b>794,200</b>	<b>624,900</b>	<b>633,700</b>	<b>635,600</b>	<b>633,000</b>	<b>642,800</b>
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<b>Street Cleansing</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	315,000	310,500	318,300	325,900	333,800	341,700
Premises	2,900	2,500	2,500	2,500	2,500	2,500
Supplies and Services	33,500	32,200	32,200	32,200	32,200	32,200
Third Party Payments	34,000	0	0	0	0	0
Transport	197,300	173,800	173,800	173,800	173,800	173,800
Support Services	183,200	210,400	210,400	210,400	210,400	210,400
Depreciation and Impairment Loss	17,300	18,600	18,600	18,600	18,600	18,600
<b>Total Expenditure</b>	<b>783,200</b>	<b>748,000</b>	<b>755,800</b>	<b>763,400</b>	<b>771,300</b>	<b>779,200</b>

<b>Income</b>						
Customer and Client Receipts	(57,200)	(23,800)	(24,400)	(25,000)	(25,600)	(26,200)
Other Grants and Contributions	0	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
<b>Total Income</b>	<b>(57,200)</b>	<b>(43,800)</b>	<b>(44,400)</b>	<b>(45,000)</b>	<b>(45,600)</b>	<b>(46,200)</b>

<b>Net Total</b>	<b>726,000</b>	<b>704,200</b>	<b>711,400</b>	<b>718,400</b>	<b>725,700</b>	<b>733,000</b>
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<b>Tourism</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	24,600	25,900	26,500	27,100	27,800	28,600
Supplies and Services	5,000	0	0	0	0	0
Transport	500	1,300	1,300	1,300	1,300	1,300
Support Services	21,400	12,700	12,700	12,700	12,700	12,700
<b>Total Expenditure</b>	<b>51,500</b>	<b>39,900</b>	<b>40,500</b>	<b>41,100</b>	<b>41,800</b>	<b>42,600</b>

<b>Net Total</b>	<b>51,500</b>	<b>39,900</b>	<b>40,500</b>	<b>41,100</b>	<b>41,800</b>	<b>42,600</b>
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<b>Town Centre Management</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Premises	35,300	38,200	38,700	39,200	39,700	40,200
Supplies and Services	1,700	2,300	2,300	2,300	2,300	2,300
Support Services	108,600	164,400	164,400	164,400	164,400	164,400
Depreciation and Impairment Loss	48,300	48,400	48,400	48,400	48,400	48,400
<b>Total Expenditure</b>	<b>193,900</b>	<b>253,300</b>	<b>253,800</b>	<b>254,300</b>	<b>254,800</b>	<b>255,300</b>

<b>Income</b>						
Customer and Client Receipts	(181,100)	(211,000)	(221,000)	(221,000)	(221,000)	(221,000)
Other Grants and Contributions	(24,500)	(17,600)	(17,700)	(17,800)	(17,900)	(18,000)
<b>Total Income</b>	<b>(205,600)</b>	<b>(228,600)</b>	<b>(238,700)</b>	<b>(238,800)</b>	<b>(238,900)</b>	<b>(239,000)</b>

<b>Net Total</b>	<b>(11,700)</b>	<b>24,700</b>	<b>15,100</b>	<b>15,500</b>	<b>15,900</b>	<b>16,300</b>
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<b>Town Centre Markets</b>						
	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
<b>Expenditure</b>						
Employees	62,100	63,100	64,600	66,100	67,800	69,800
Premises	6,900	7,500	7,900	8,400	8,900	9,400
Supplies and Services	3,100	3,100	3,100	3,100	3,100	3,100
Transport	4,900	4,100	4,100	4,100	4,100	4,100
Support Services	49,000	35,600	35,600	35,600	35,600	35,600
Depreciation and Impairment Loss	5,700	5,800	5,800	5,800	5,800	5,800
<b>Total Expenditure</b>	<b>131,700</b>	<b>119,200</b>	<b>121,100</b>	<b>123,100</b>	<b>125,300</b>	<b>127,800</b>

<b>Income</b>						
Customer and Client Receipts	(79,900)	(65,900)	(67,500)	(69,200)	(70,900)	(72,700)
Other Grants and Contributions	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
<b>Total Income</b>	<b>(81,500)</b>	<b>(67,500)</b>	<b>(69,100)</b>	<b>(70,800)</b>	<b>(72,500)</b>	<b>(74,300)</b>

<b>Net Total</b>	<b>50,200</b>	<b>51,700</b>	<b>52,000</b>	<b>52,300</b>	<b>52,800</b>	<b>53,500</b>
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<b>Waste Management</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Employees	1,247,400	1,272,000	1,300,600	1,330,000	1,360,600	1,392,400
Premises	1,100	1,000	1,000	1,000	1,000	1,000
Supplies and Services	94,900	106,500	106,500	106,500	106,500	106,500
Transport	867,300	809,600	809,600	818,400	657,200	628,800
Support Services	531,500	512,100	512,100	512,100	512,100	512,100
Depreciation and Impairment Loss	482,600	500,000	500,000	500,000	500,000	500,000
<b>Total Expenditure</b>	<b>3,224,800</b>	<b>3,201,200</b>	<b>3,229,800</b>	<b>3,268,000</b>	<b>3,137,400</b>	<b>3,140,800</b>

<b>Income</b>						
Customer and Client Receipts	(98,700)	(106,800)	(109,500)	(112,200)	(115,100)	(118,100)
Other Grants and Contributions	0	(50,000)	0	0	0	0
Recharges Out	(547,100)	(420,900)	(420,900)	(420,900)	(420,900)	(420,900)
<b>Total Income</b>	<b>(645,800)</b>	<b>(577,700)</b>	<b>(530,400)</b>	<b>(533,100)</b>	<b>(536,000)</b>	<b>(539,000)</b>

<b>Net Total</b>	<b>2,579,000</b>	<b>2,623,500</b>	<b>2,699,400</b>	<b>2,734,900</b>	<b>2,601,400</b>	<b>2,601,800</b>
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<b>Welfare Services</b>						
<b>Expenditure</b>	<b>2013/14 Original Budget £</b>	<b>2014/15 Original Budget £</b>	<b>2015/16 Original Budget £</b>	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>
Supplies and Services	700	0	0	0	0	0
Transfer Payments	35,700	35,700	35,700	35,700	35,700	35,700
Support Services	200	0	0	0	0	0
<b>Total Expenditure</b>	<b>36,600</b>	<b>35,700</b>	<b>35,700</b>	<b>35,700</b>	<b>35,700</b>	<b>35,700</b>

<b>Net Total</b>	<b>36,600</b>	<b>35,700</b>	<b>35,700</b>	<b>35,700</b>	<b>35,700</b>	<b>35,700</b>
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# Human Resources Statement 2014/15

## Human Resources Statement 2014/15

Committee	Service	Budgeted Full Time Equivalents
Prosperous Communities	Building Control	6.00
	Community Safety	12.20
	Culture & Heritage – Arts	2.99
	Development Control	12.42
	Economic Development	6.00
	Env. Initiatives – Conservation	0.40
	Env. Initiatives – Sus. Dev.	1.00
	Environmental Protection	5.68
	Food Safety	3.40
	Health & Safety at Work	1.47
	Homelessness & Housing Advice	6.62
	Housing Strategy	4.50
	Licences – Community	2.50
	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	0.79
	Street Cleansing	15.00
	Tourism	1.00
	Town Centre Management – Markets	0.81
Waste Management	56.00	
<b>Prosperous Communities Total</b>		<b>147.87</b>
Policy & Resources	Accountancy & Procurement	9.58
	Computer Services	19.23
	Corporate Mgt – Chief Executive	1.00
	Corporate Mgt – Chief Operating Officer	1.00
	Corporate Mgt – Commercial Director	1.00
	Corporate Mgt – Finance	2.43
	Dem Rep'n – Member / Civic Support	4.92
	Revenues, Benefits & Customer Services	43.64
	Human Resources & Communications	7.00
	Property Services	5.11
	Register of Electors	1.61
	Support Administration	9.87
	Support Services – Purchasing	2.16
<b>Policy &amp; Resources Total</b>		<b>108.55</b>
<b>Grand Total</b>		<b>256.42</b>

If you would like a copy of this leaflet in large, clear print, audio, Braille or in another language, please telephone

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