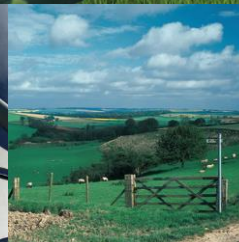


West Lindsey District Council

Budget Book 2015/16 to 2019/20

A financial outlook and Budgetary Forecast.



THE MEDIUM TERM FINANCIAL PLAN 2015/16 TO 2019/20

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2 March 2015

Council

Financial Strategy and Medium Term Financial Plan 2015/16 to 2019/20

Report by:

Director of Resources (S151)

Contact Officer:

Financial Services Manager
Telephone: 01427-656560

Purpose / Summary:

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

The purpose of the Medium Term Financial Plan (MTFP) is to set a robust overall framework for the Council's spending plans over the next five years in supporting the delivery of the Corporate Plan and underpins delivery of the Financial Strategy. The report therefore outlines the Council's revised financial plans having taken into account changes in Government funding, the economic environment, local engagement and the priorities for the Council. The plan reflects the revisions to the previous estimates for the years 2015/16 to 2018/19 and the inclusion of estimates for 2019/20.

The report brings forward a budget and proposals to set the District Council Tax for 2015/16 and as the billing authority for the

area this report also proposes a Council Tax that includes the County Council, Police Authority and Parish/Town Council requirements. The report also brings forward the proposed Treasury Management and Investment Strategy for the coming year and the updated prudential indicators, which now reflect the revised capital programme and revenue budgets.

As required by the Localism Act the 2015/16 the draft Pay Policy Statement has been included for consideration at this meeting.

RECOMMENDATION(S):

- 1) That Members recognise the external environment and the severity of the financial challenges being faced as detailed in the Financial Strategy.**
- 2) That Members accept the Statement of the Chief Finance Officer on the Robustness of Estimates and Adequacy of Reserves.**
- 3) That Members approve the Medium Term Financial Plan 2015/16 to 2019/20**
- 4) That Members receive a Mid-Year Review of the Medium Term Financial Plan during 2015/16.**
- 5) That Members set the Revenue Budget (Appendix A)**
- 6) That Members approve the Fees and Charges Policy and set the Fees and Charges 2015/16 (Appendix B&C)**
- 7) That Members adopt the Investment Strategy (Appendix E)**
- 8) That Members approve the Capital Programme 2015/16 to 2019/20 (Appendix F). The Capital Financing Resources and projected Capital Receipts are detailed in Appendix G-H**
- 9) That Members approve the Treasury Management Strategy 2015/16 and adopt the Treasury Investment Strategy, the detailed Counter Party criteria, the Treasury and Borrowing Prudential Indicators (Appendix I)**
- 10) That Members approve the Minimum Revenue Provision (MRP) Policy as contained in the Treasury Management Strategy (Appendix I)**
- 11) That Members approve the Council Tax (Appendix J-N)**
- 12) That Members approve the 2015/16 Pay Policy Statement (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/131/15

The report presents a balanced budget 2015/16 and addresses the financial implications arising from the recommended revisions to the MTFP and the requirement to determine the Council Tax for 2015/16.

Staffing: None arising from this report.

Equality and Diversity including Human Rights :

The Equality Act 2010 places a responsibility on Councils 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 (2013 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 Corporate Plan

The Commercial Strategy

The Investment Strategy

The Fees and Charges Policy

The Acquisitions and Disposal Policy

Investment Policy – Land and Buildings

All documents 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

x

No

Key Decision:

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

Yes

x

No

FINANCIAL STRATEGY 2015/16 TO 2019/20

The Medium Term Financial Strategy (MTFS) is the Council's key financial planning document which sets out the Council's strategic approach to the management of its finances and presents indicative budgets and Council Tax levels for the medium term. It covers the General Fund Account, the Investment Strategy, the Capital Programme and the Treasury Management Strategy. It also comments on the significant risks facing the Council in the forthcoming years and explains what the Council is doing to reduce those risks.

The Financial Strategy Principles are;

- to drive a robust and sustainable financial position
- to support growth and service delivery, utilising the Council's resources
- to ensure a sound and appropriate mechanism to support robust decision making

The main objectives of the MTFS are to:

- Explain the financial context, over the medium term, and within an uncertain economic and funding environment in which the Council is set operate.
- To help ensure that the Council's financial resources are directed to support delivery of the Corporate Plan priorities and value for money.
- Provide a medium term forecast of resources and expenditure and to illustrate the financial effects of existing financial commitments over the medium term, both revenue and capital, and to inform transformational, commercial strategies necessary to achieve a balanced budget.
- To maximise the Council's financial resilience and manage risk and volatility, including maintaining adequate risk reserves.
- To secure new, and manage effectively the Council's land and property assets by undertaking a prudent level of capital investment in addition to maximising returns on investment.
- To achieve a stable and sustainable budget capable of withstanding future financial pressures.

A balanced budget will be presented annually to the Council for approval.

1. Corporate Plan and Priorities

The Corporate Plan is the key corporate document which outlines the objectives for the Council and the District over the next four years. The Corporate Plan presents the vision for West Lindsey "to be seen as a place where people want to live, work, invest and visit". It identifies our values and approach to delivery and details our future priorities and outcomes. The Financial Strategy prioritises our resources to deliver our Corporate Plan priorities which have been identified as:

1: A prosperous and enterprising District

Delivery of business and economic growth, dealing with unemployment (especially youth unemployment), ensuring services we deliver are business

friendly and are efficient, effective and economical. The Council can play a key role in the improvement of local housing stock and securing land and property to be made available for both commercial and residential use. An essential role is to ensure the local workforce is work ready and has the necessary skills sought by businesses, both existing and new. A creative re-appraisal of the use of and current returns on our existing land and property assets will play an essential role in the achievement of our vision, as well as the strategic acquisition and disposal of assets.

2: An accessible and connected District

To facilitate digital inclusion across the district is of key importance to the Council. This requires improvements in current broadband coverage and speeds. We want to enable our residents to have access to services from wherever they are via a device of their choice and this will require improvements in current mobile coverage. Our residents expectations on how they access services and interact with us is changing and the introduction of self-service initiatives and on-line access will provide alternatives to the traditional face to face contact.

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

Our aim is to be a carbon neutral organisation and to encourage the use of appropriate renewable energy sources across the district. We also recognise the need to support residents in order to alleviate the effects of fuel poverty and we have committed to tackling this problem via participation in a county-wide switching scheme. The need to reduce the volumes generated of household and trade waste through education and innovation is also a key component of this theme as is our on-going commitment to recycling and the delivery of an efficient waste collection service

4: Active and, healthy citizens and communities

It is our intention that we work to promote an improvement in the well-being of our communities. We also want to enable our older population to lead active, healthy and independent lives by playing a key role in the collective provision of appropriate support. We recognise that there are many contributing factors to health and well-being and we are committed to identifying these and assessing our role in addressing them. Our Localism emphasis will continue to play an essential role in enabling communities to help themselves through the offer of advice and support and the identification of funding opportunities to support community projects.

Additionally we have detailed a fifth theme 'Organisational Transformation' which underpins the way we conduct our business based on an entrepreneurial approach.

5: Organisational Transformation

Our vision is to be a Council that is less dependent on formula or regional grants; that is innovative in relation to investments and use of assets and

achieves income in other forms to meet district needs. This approach cross-cuts all other priorities and demonstrates our approach to the way we conduct our business. Making the Council more commercially aware and improving the financial acumen of officers and Members will play a key role in this. Striving for value for money in all that we do and the on-going identification of potential additional income streams is also a key focus.

The Council has identified 10 key priorities for 2015/16 which are;

- Asset acquisition and management
- Job Creation, Not in Education, Employment or Training Scheme (NEETS) and apprenticeships
- Open For Business
- Tourism and coordinating and promoting events
- Gainsborough Town Centre
- Increasing community action and volunteering
- Democracy and young people
- Promote well-being and healthy lifestyles
- Rural sparsity especially access to transport

2. Service Business Planning

Service Business Plans have been developed which detail how services propose to achieve the Corporate Plan objectives and contribute to the financial challenge the Council faces. Business cases and projects have been identified and will be developed and where viable implemented to achieve the desired outcomes.

2.1 Operational Services

To develop commercial trading accounts and establish new or expanded market opportunities i.e. trade waste service, weedkilling etc.

2.2 Public Protection

To sell value added services i.e. for pre-application/licence advice. To centralise enforcement activity to achieve efficiencies and capacity to deliver.

2.4 Leisure

To secure project management support and technical consultancy advice to assist development of options for managing leisure provision post 2018, to work in partnership to provide a service to support healthier lifestyles and physical activity whilst reducing costs to the Council.

2.3 Commercial Services

To consider the creation of a development company/special purpose vehicle to enable a wider commercial approach to investment opportunities. To secure value adding economic intelligence, and ensure suitably skilled resources are engaged to develop sound commercial business cases to

achieve the objectives of the Commercial Strategy. To develop our own asset management plan to inform future capital investment or disposal decisions.

2.4 Localism

To further develop relationships and work in unison with other agencies and volunteers to reduce deprivation and to provide resources to support and enable communities to become socially conscious, safer and stronger ie South West Ward and MoD sites. To develop a Market strategy with the objective of it becoming sustainable.

2.5 Revenues and Customer Services

To promote our effective and efficient Fraud service with a view to maximising income. To improve customer services by the implementation of technology which meets future customer expectations and delivers efficiency savings.

2.6 Financial Services

To engage resources with commercial skills and business acumen to support the delivery of the Commercial Strategy. To support the organisation in becoming more commercially focused, and to enhance the business partnering role in shaping future service delivery. To make a return on investment from any financial support provided to communities.

2.7 Development and Neighbourhoods

To invest in technology, training and resources to improve value for money and thus customer satisfaction, with a view to selling value adding services in the future.

2.8 Business Improvement and Technology

To support services to deliver transformation and efficiencies through technology, processes, systems and partnership working.

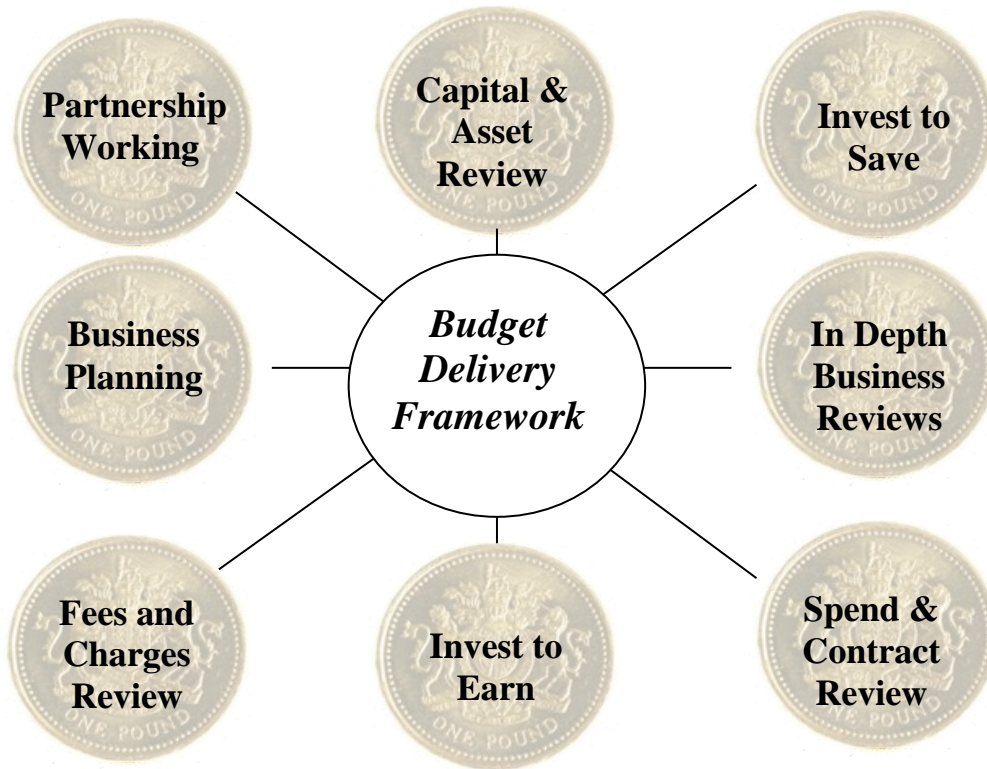
2.9 Strategic Growth

To develop strategies which result in regeneration in both the residential and business economies. To work in partnership and to access external funding streams to support our businesses, housing offer, vulnerable communities and people to achieve new jobs, safer neighbourhoods and reduce youth unemployment.

3. Budget Delivery Framework

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.

BUDGET DELIVERY FRAMEWORK



- 3.1 It is recognised that not all the strands of the delivery framework can be delivered simultaneously and that different elements of the framework will deliver varying outcomes throughout the life of the Financial Strategy.
- 3.2 Since 2011/12 the focus has been on realising savings and ensuring appropriate foundations are in place to deliver against these activities and achieve the change in approach necessary to deliver the radical change necessary.
- 3.3 Significant progress has been made around 'Spend and Contract reviews', which not only deliver significant savings in year, but also identify further opportunities to reduce operating costs and better achieve the Councils outcomes.
- 3.4 A Business Planning Process has been developed to focus services in identifying opportunities for cost reduction, income generation and alternative methods of service delivery i.e. partnership working. Where appropriate, these opportunities will be pursued over the medium term with further opportunities being identified and undertaken over the life of the MTFP.
- 3.5 An annual review of fees and charges is undertaken, which is not only being used as a potential route to increase income but more importantly as a

mechanism to create a more commercial focus amongst service areas and ensure cost recovery.

- 3.6 A series of invest to save / invest for a financial return initiatives have also been identified within Service Business Plans, which provide the opportunity to realise on-going income streams and reduce future revenue costs.
- 3.7 Delivering these activities requires a significant change in approach and mind set amongst staff which will be supported by development and training.

4. Financial Management and Principles

4.1 Council Tax (Appendix J)

The Council aim to limit Council Tax increases at below 2%.

For 2015/16 the Council will once again freeze Council tax at the 2013/14 level.

4.2 Reserves

The level of the General Fund Working Balance will be set, as a minimum, at 5% of Net Operating Expenditure. This minimum balance will represent funds available to mitigate risks the Council is facing in any one year and which will depend upon the robustness of the estimates within the budgets, the adequacy of budgetary control and external factors such as inflation and interest rates. Such risks may also include changes in Government policy, further funding reductions and market factors.

The level of general reserves will continue to be closely monitored during the period of this MTFS in the context of protecting the Council from existing and future liabilities. This is extremely important given the announcements by the Government regarding expected further funding reductions. However, reserves will continue to be maintained at a prudent level.

Earmarked reserves will be reviewed annually to ensure their investment in both revenue and capital initiatives align to Corporate Plan priorities.

Reserves held are invested in accordance with the Treasury Management Strategy and the interest received from their investment supports the Councils revenue budget.

4.3 Investment Strategy – (Appendix E)

The Investment Strategy and will enable the Council to meet its corporate priorities, by aligning resources to specific investment projects which will deliver corporate outcomes. We recognise the importance of investing in commercial opportunities to deliver our entrepreneurial aspirations and to

generate sustainable income streams and therefore funds have been set aside to provide resources to support business cases and to deliver both the Commercial Strategy and business transformation.

Service Business Plans will inform the budget process to ensure continued attainment of the objectives of the Corporate Plan and align staffing resources at an adequate level to achieve this, supported by appropriate technological systems to ensure efficiency in processes.

In addition, investment will be required to deliver The Commercial Strategy who's objectives are;

- To generate greater income from the Council's services to reduce net subsidy.
- To secure greater external funding for the Council and the District.
- To increase capital and revenue returns to the Council through delivering housing and economic growth.
- To enhance the Council's commercial culture and capability.

The Land and Property Investment Policy and the Acquisition and Disposals Policy detail the framework by which these priorities will be achieved ie. by the acquisition of, and/or investment in our own land and property assets. This will be undertaken with the objective of achieving an increase in the capital value of our holdings and to deliver increased income streams from rental which will contribute to future revenue budgets. Ensuring our commercial aspirations can be delivered.

4.4 Revenue and Capital Budgets (Appendix A and F)

Revenue and capital budgets will be projected for the period 2015/16 to 2019/20 and will be set realistically, with prudent assumptions and estimations where necessary.

Any shortfalls in financial resources will require further budget reductions and/or increased income. A programme of business planning, transformational change and commercial ventures will be undertaken to inform how these ongoing savings can be achieved.

4.5 Risk Management

The Council maintains a Corporate Risk Register and Service Risk Registers.

We will continually assess financial risks associated with activities and mitigate these risk by the creation and utilisation of provisions, earmarked reserves and general reserves.

We will review and report on internal controls and governance arrangements and will address any significant issues.

We will report to the Governance and Audit Committee who will monitor the effectiveness of risk management and governance arrangements.

In terms of Budget risks these include;

- Inflation is underestimated in the original estimates
- Interest rates are underestimated
- Changes to grant funding regimes
- Some budgets are only indicative at the time the budget is agreed
- Volatility in some budget headings between years
- Efficiency gains expected in the agreed budget are not achieved
- Unforeseen insurance costs or legal claims
- Emergencies which cannot be foreseen which occur on an ad hoc basis
- Changes to budgets where targets are not met
- Financial guarantees/loans given by the Council
- Unforeseen Events

A list of risks and mitigating actions are detailed at paragraph 11 below.

4.6 Borrowing for capital investment

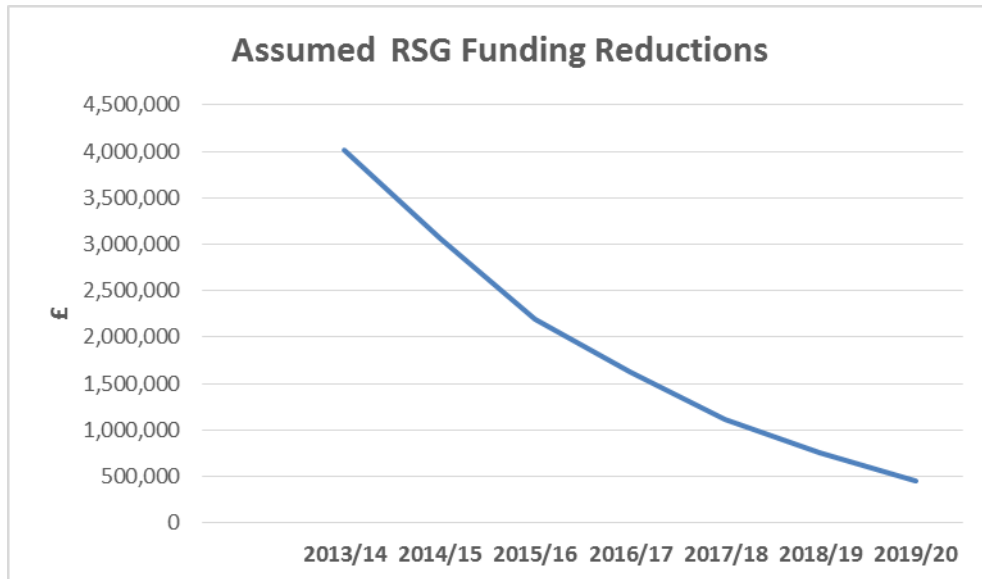
For the Council to achieve its corporate priorities and to increase revenue income streams from commercial and transformational projects, it is expected that a significant amount of capital investment will be required. Prudential Borrowing will only be undertaken if it is considered prudent, affordable and sustainable. Where borrowing is to fund a commercial project the return on investment will also be taken into account when drawing down funds.

5 Financial Context and challenges

- 5.1 Following a deep and sustained recession the UK economy is now experiencing a period of 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, with £2.6bn of savings to be found from Councils budgets nationally in 2015/16 and further reductions required in future years.
- 5.2 This position is further weakened as national debt has not reduced at the rate anticipated and, the deficit is unlikely to fall this year, in addition to public sector debt unlikely to fall until 2017/18. Inflation is on target however interest rates are not expected to increase in the short term.
- 5.3 A general election is due to be held in 2015 and 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, if we exclude ring fenced public health expenditure, spending must fall by 21% in cash terms or 33% in real terms.

- 5.4 The graph below illustrates the assumed Revenue Support Grant (RSG) funding reductions required to meet a sustainable, non reliant, revenue budget by 2020/21



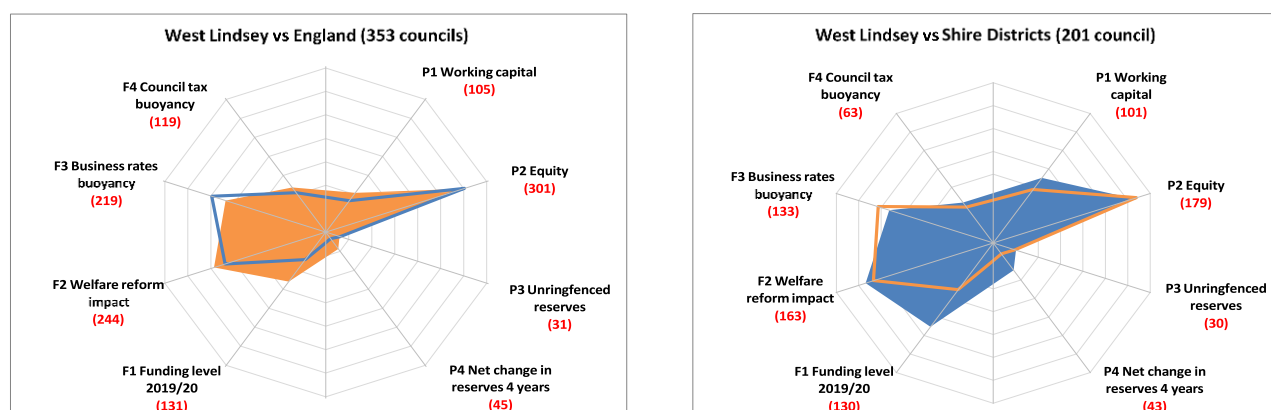
6 Future outlook and how we compare

- 6.1 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.
- 6.2 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.
- 6.3 The graphs help us gain a more informed view of our position and informs us of how we compare to all Local Authorities and Shire Districts with regard to our financial position. It also identifies relative strengths and weaknesses, risks and opportunities which can be taken into account when we consider our financial strategy.

- 6.4 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.

Current Financial Position v Projected Future Position

Financial position report - West Lindsey - headlines



Underlying data - 2014

Present indicators			National comparison (353 councils)				Type-based comparison (201 councils)			
	Authority value		Highest	Median	Lowest	Authority rank	Highest	Median	Lowest	Authority rank
P1	Working capital, % NRE	102.37	553.09	51.12	-391.79	105	553.09	102.37	-391.79	101
P2	Equity/net revenue expenditure ratio	42.30	4065.10	242.52	-87.15	301	40.65	4.40	-0.83	179
P3	Unringfenced reserves, % NRE	105.76	282.86	41.96	3.43	31	282.86	66.25	7.83	30
P4	Net change in reserves over 4 years, %NRE	40.52	145.28	11.72	-49.31	45	145.28	18.05	-28.28	43
Future indicators										
F1	Funding as % of expenditure, 2019/20	95.93	100.00	87.67	41.61	131	100.00	99.75	64.89	130
F2	% working age individuals receiving benefits	13.50	25.10	11.20	3.20	244	20.50	9.80	5.00	163
F3	Trend of changes in business rateable value	36.96	119.43	41.75	-9.06	219	119.43	42.52	-9.06	133
F4	Trend of changes in the council tax base	2.26	14.20	1.64	-1.75	119	9.30	1.64	-1.75	63

- 6.5 The West Lindsey DC current position (relative to other Authorities) is reflected in the indicators P1- P4 (right of each spider diagram) with future indicators being F1-F4 (left of each spider diagram).

- 6.6 To understand the spider diagram, if we were ranked best performing (1) in all indicators this would be a small area close to the centre, if we were ranked worst performing in all areas this would be a large area closer to the edge of the diagram representing a weaker relative position.

- 6.7 The outline shape within the graph is our 'shape' per the model 2013.

- 6.8 The graphs are described below:

6.8.1 Working capital – P1

The indicator weights current assets less current liabilities as a % of Net Revenue Expenditure. 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.

6.8.2 Equity/net revenue expenditure ratio - P2.

This measure differentiates the authorities which over time have relatively higher level of liabilities to fund and limited assets from which to do so making additional financing costs likely in the future.

For WLDC our indicator is low as our long term assets (land, property, plant and equipment) are 40% lower than our long term liabilities (Pension Liability, provisions etc). Many authorities will have a wider property portfolio, including housing stocks and therefore their fixed asset holdings will be higher, whilst it is also likely they will have a significant amount of debt, comparably we remain in the lower quartile.

6.6.3 Un-ringfenced Reserves – P3

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 to fund priority investments. If the use of un-ringfenced reserves were utilised to support the revenue budget, this would impact greatly on the Councils corporate aspirations.

WLDC performs well in this indicator as our un-ringfenced reserves are a high proportion of Net Revenue Expenditure.

6.8.3 Net change in reserves P4

This is an indicator of whether non-ring fenced 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 rather than having to support the budget from the use of reserves e.g. having a sound financial base has enabled the earmarking of New Homes Bonus for investment purposes.

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

6.9.1 Funding level 19/20 - Future Funding Outlook – F1

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.

The Council's Financial Strategy assumes that RSG funding will have reduced to £0 by 2021/22, therefore savings targets will be set which ensure that we will be self-sufficient in advance of current projections of future funding levels.

6.9.2 Welfare reform – F2

This indicator assumes that authorities where a higher number of benefit claimants live will see higher financial pressures in delivery of services such as homelessness, 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.

The Council has participated in the national pilot scheme for the implementation of the Universal Credit scheme and has implemented monitoring and an annual review of the Localisation of Council Tax Support Scheme to better understand likely risks and future impacts.

6.9.3 Business Rates buoyancy – F3

This measures how much the area's business rates tax base 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.

The Council continues to support economic growth and inward investment to the district through a number of initiatives ie Gainsborough Growth Fund, and it has maximised the element of retained business rates by joining the Lincolnshire Business Rates Pool for 2015/16.

6.9.4 Council Tax buoyancy – F4

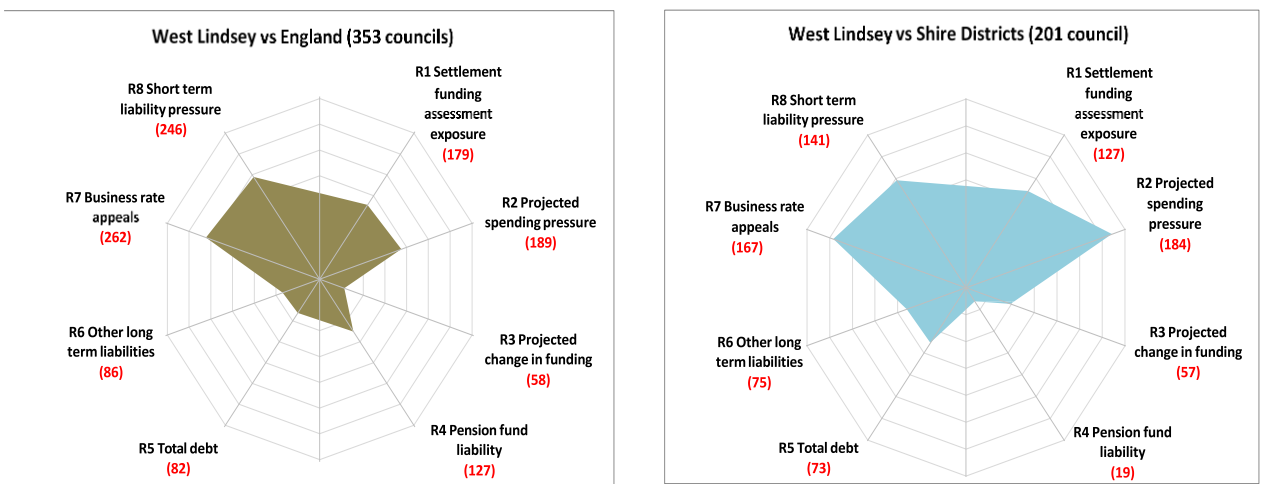
The principle behind this measure is similar to the business rates buoyancy measure and the logic is the same. Authorities with Council Tax growth will receive a boost from increase in the Council Tax base and also from New Homes Bonus.

WLDC has taken a proactive approach to increase its tax base and New Homes Bonus allocations, by bringing empty homes back into use, identifying council tax fraud, and new housing approvals.

6.10 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.

6.11 The West Lindsey DC risk (relative to other Authorities)

Financial position report - West Lindsey - risks

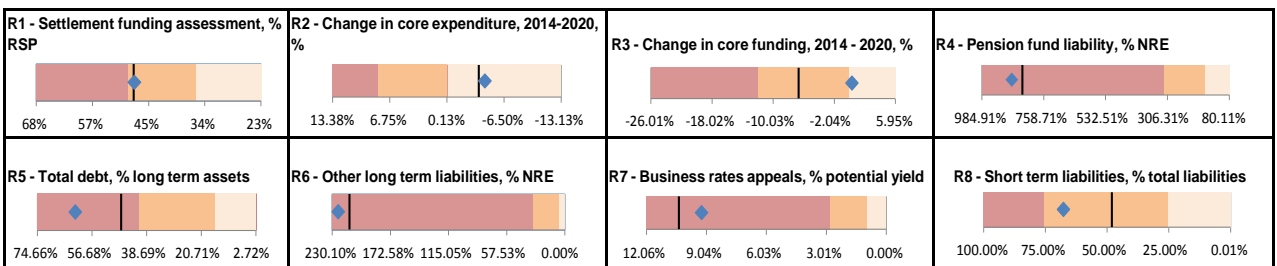


Underlying data

	Indicator name	Authority value
R1	Settlement funding assessment, % RSP	42.55
R2	Change in core expenditure, 2014-2020, %	4.54
R3	Change in core funding, 2014 - 2020, %	0.29
R4	Pension fund liability, % NRE	190.04
R5	Total debt, % long term assets	15.29
R6	Other long term liabilities, % NRE	6.03
R7	Business rates appeals, % potential yield	2.77
R8	Short term liabilities, % total liabilities	32.41

National comparison (353 councils)			
Highest	Median	Lowest	Authority rank
68.18	42.38	22.61	179
13.38	-3.83	-13.13	189
5.95	-6.70	-26.01	58
984.91	228.04	80.11	127
74.66	30.35	2.72	82
230.10	16.96	0.00	86
12.06	1.62	0.00	262
100.00	51.90	0.01	246

Type-based comparison (201 councils)			
Highest	Median	Lowest	Authority rank
60.77	39.43	22.61	127
8.81	0.41	-13.13	184
5.80	-2.18	-26.01	57
984.91	302.26	80.11	19
74.66	26.11	2.72	73
230.10	11.19	0.00	75
12.05	1.36	0.00	167
100.00	52.57	0.13	141



6.11.1 Our key risks are illustrated in the spider diagrams as the larger highlighted areas signalling a weaker relative position, and on the slide charts, where the darkest shade represents the lowest quartile, the diamond our position,

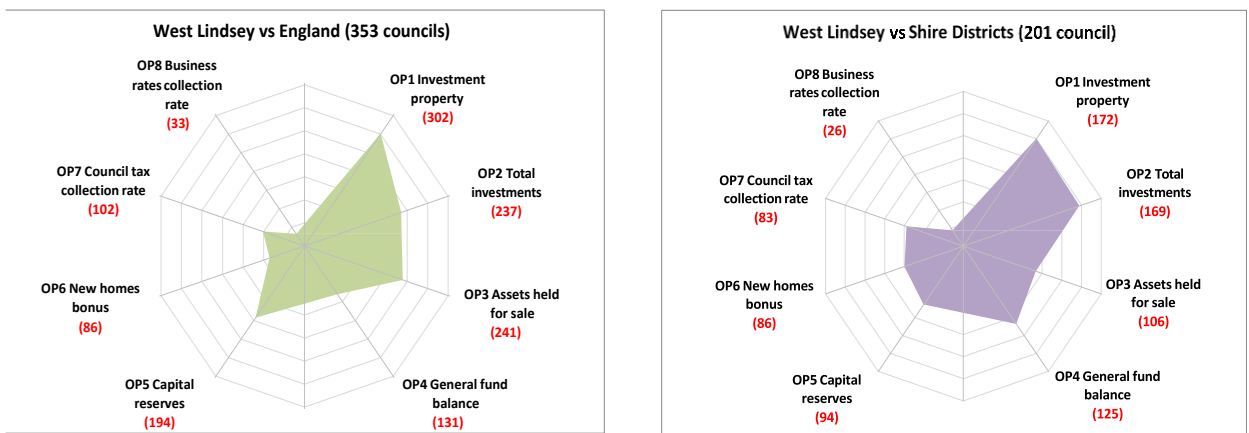
and the black bar being the median value in England, the medium shade represents the 2nd and 3rd quartiles and the lightest colour the 4th quartile.

6.11.2 The graphs reflect that we have managed our liabilities effectively, and our financial risks relate to future funding reductions, therefore requiring the need to increase income and reduce expenditure to balance future budgets and ensure sustainability.

6.11.3 Our risks and mitigations are provided in detail at paragraph 11 below;

6.12 **WLDC opportunities** are considered in the graphs and tables below;

Financial position report - West Lindsey - opportunities

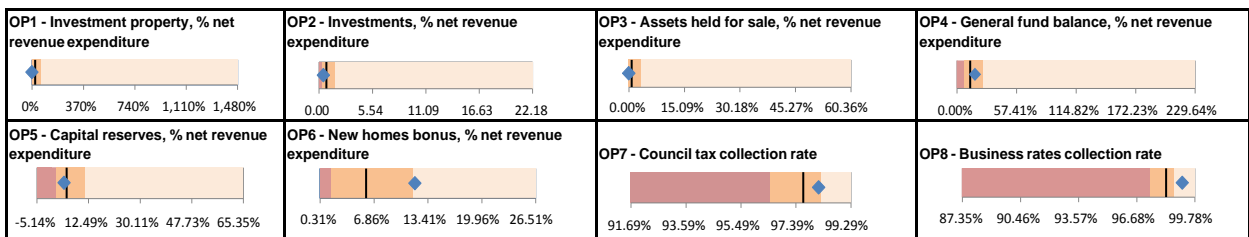


Underlying data

	Indicator name	Authority value
OP1	Investment property, % net revenue expenditure	0.00
OP2	Investments, % net revenue expenditure	46.27
OP3	Assets held for sale, % net revenue	0.00
OP4	General fund balance, % net revenue	17.49
OP5	Capital reserves, % net revenue expenditure	4.18
OP6	New homes bonus, % net revenue	11.84
OP7	Council tax collection rate	98.18
OP8	Business rates collection rate	99.12

National comparison (353 councils)			
Highest	Median	Lowest	Authority rank
1480.39	22.50	0.00	302
2217.89	75.76	0.00	237
60.36	0.76	0.00	241
229.64	12.69	0.00	131
65.35	4.98	-5.14	194
26.51	5.88	0.31	86
99.29	97.64	91.69	102
99.78	98.24	87.35	33

Type-based comparison (201 councils)			
Highest	Median	Lowest	Authority rank
1480.39	46.88	0.00	172
2217.89	140.29	0.00	169
60.36	0.61	0.00	106
229.64	22.08	0.00	125
65.35	3.47	0.00	94
26.51	10.58	2.64	86
99.26	97.98	94.44	83
99.58	98.37	94.32	26



6.12.1 WLDC is currently performing well in relation to Council Tax and Business Rates collection rates, in addition we have continued to deliver an increase in the level of housing within the district and this is reflected in our New Homes Bonus and these are reflected in our ranking. However, as illustrated, our opportunities are identified as increasing the level of investment properties and investment which will generate commercial

income streams in addition to realising capital receipts from the sale of assets not achieving value for money.

The new Commercial Strategy will drive the way in which the authority will generate commercial income streams ie by investing in property assets, selling our services. The development of an Asset Management Plan will identify where disposal of our owned assets can be made to achieve capital receipts for future capital investment. In addition the Treasury Management Strategy includes a wider portfolio of investment vehicles in which the authority can invest to improve returns, whilst still prioritising the security of the investment.

7 WLDC approach

7.1 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)

7.2 Our entrepreneurial approach is underpinned by a series of guiding financial 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 ongoing 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.

7.3 Our Commercial Plan will have the following key themes;

- To generate greater income from the Council's services to reduce net subsidy
- To secure greater external funding for the Council and the District
- To increase capital and revenue returns to the Council through delivering Housing and Economic growth
- To enhance the Council's commercial culture and capability

8 Current position

8.1 The MTFP 2014/15 projected a funding gap in the 2015/16 financial year of £1.547m to be closed to enable a balanced budget to be delivered.

8.2 During the year a number of initiatives, projects and reviews were undertaken with the aim of achieving £3m of savings in 3 years. The projected savings requirement for 2015/16 was £1.547m. The Council has been successful in identifying these savings against this target. The significant savings have been achieved from;

- Analytical Review £0.245
- Contracts £0.374
- Planning Fee Income £0.250
- Fees and Charges £0.027
- Joining the Lincolnshire Business Rates Pool £0.236
- Business Rates Retention Scheme £0.518k

8.3 The estimated amount to be met from Government Grant or Council Tax was expected to be £13.290m (excluding New Homes Bonus), this is comparable to the proposed 2015/16 budget of £12.973m (excluding New Homes Bonus)

8.4 In addition to the above the continued focus on maximising New Homes Bonus through capital investment and identification and intervention measures relating to empty homes has resulted in a further £2.6m of additional grant over the next 6 years. The New Homes Bonus scheme was a government policy commitment which ends in 2015/16 we have not made assumptions on future projections as it is unclear what future Government policy will be.

8.5 The Business Rates Retention Scheme was introduced in April 2013, calculation models have been developed to more accurately monitor and estimate any impacts of changes to grant funding from a number of local variables. However, it is considered prudent to assume a static level of business rates retention over the MTFP as it is anticipated that the scheme will be reviewed in the near future.

8.6 The proposed 2015/16 budget has been balanced without the need for a contribution from General Fund reserves.

9 Citizen engagement

9.1 Budget engagement activity has been undertaken with residents of the district and which focussed on two distinct areas:

- Service Priorities
- Funding the Future

- 9.2 The consultation period ended on the 9 January 2015. The analysis of the 743 responses are summarised below:
- 9.3 The top 3 services residents consider personally important are Waste Services – Refuse and Recycling (99.4%), Community Safety (including Anti-Social Behaviour (94%) and Street Sweeping (79.6%)
- 9.4 The services viewed as being of least importance were Licensing (97.5%), Cultural Services – Arts (93%), Sports and Recreation (69%).
- 9.5 Respondents considered the top 3 important services to the community are; Waste Services (97.5%), Community Safety (95.3%), and Street Cleaning, with Cultural Services (94.7%), Licensing (97.3%) and Car parks the least important.
- 9.6 In respect of delivering the Council’s corporate priorities against a reducing budget, the most supported options are detailed below;
- Share some services with local authorities (93.3%)
 - Target services to those most in need, but reduce them for others (70.7%),
 - Stop delivering some services but allow local communities to deliver them for themselves (59%)
 - Reduce the amount of face to face contact with the Council, and increase the use of telephone and internet contact (58.7%)
- The least supported options were:
- Cut back services to everyone (20.3%)
 - Introduce charges for things which are currently free (31.1%)
 - Increase charges already charged for (34.9%)
 - Increase Council Tax to maintain services (38.4%)
 - Contract services out to the private sector (41.3%)
- 9.7 Members are requested to take the full detailed responses into account when developing the Medium Term Financial Plan 2016/17.

10 Key financial challenges and tensions

- 10.1 As resources are limited, the preparation of the Financial Strategy involves some hard choices in the face of a number of conflicting tensions.
- 10.2 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.

- 10.3 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.
- 10.4 The current freeze offer of 1% is coupled with the Secretary of State setting the level at which a referendum would be triggered for 'excessive' Council Tax increases, for 2015/16 this is 2%.
- 10.5 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.
- 10.6 The assumption within the MTFP is that 1% growth in the Council Tax Base will be achieved annually, and 0% increase in Council Tax charged for all years.
- 10.7 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.
- 10.8 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.

11 Risks

- 11.1 **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 Business Rates Retention (BRR) policy and New Homes Bonus grant provides uncertainty around future resourcing levels. No information has been provided beyond 2015/16, which will be influenced by the Local Government resources review. This may also be impacted by a change in Government and thus policies, at the General Elections.

Mitigation: The Council has invested in the development of the Entrepreneurial Council which is aimed at making us less grant dependent by having a more commercial focus, in addition 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.

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

Mitigation: All Services carry out effective horizon scanning with profile of service demands (past and future). This is built into the MTFP budget modelling throughout the year.

- 11.3 **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.

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

Mitigation: regular monitoring of progress; contingency planning.

- 11.5 **Risk:** The cultural change and capability required to deliver against the Council's 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: Transformation, Commercial and Growth Boards have been established to ensure that the project management framework is effective and that robust business cases are developed prior to approval of projects and that projects are monitored, with issues being raised and escalated at an early stage for consideration.

- 11.6 **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.

- 11.7 **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 5% of Net Operating Expenditure.

- 11.8 **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 and in business case development.

- 11.9 **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 annually which incorporates trend analysis and future demand estimations.

- 11.10 **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 and maximum investment limits.

- 11.11 **Risk:** The MTFP provides a balanced budget for 2015/16 but anticipates significant funding issues in 2016/17 onwards. There is a risk the Council is unable to provide a balanced budget in future years.

Mitigation: The actions taken so far by the new management team aim to use the Commercial and Transformational strategies to develop a medium term financial plan over the next ten months that will bring forward proposals to ensure the Council has a strategy for delivering a sustainable Medium Term Financial Plan from 2016/17 onwards.

- 11.12 **Risk:** The assumptions contained within the MTFP are not realised.

Mitigation: A contingency budget in addition to a significant amount of reserves are held to mitigate any in year financial risks or volatility relating to income, or increases in expenditure, and which can be utilised in the event of variations to the assumptions made.

12. **The Chief Finance Officer Statement on the Robustness of Estimates, the Adequacy of Reserves and the affordability of capital investments.**

- 12.1 In accordance with Section 25 of the Local Government Act 2003, the Council's Chief Finance Officer (Director of Resources) is required to report on the robustness of estimates, the adequacy of proposed reserves and the prudence of capital investment decisions. This information enables a longer-term view of the overall position to be taken.

- 12.2 Key factors in ensuring the robustness of estimates include the initial challenge process to establish budget options, essential project management for the proposals, monitoring and reporting arrangements and utilisation of key, skilled finance staff in drawing up detailed estimates and

monitoring proposals going forward. Cross cutting and sound key assumptions are also vital to ensuring proper estimates. The key assumptions, i.e. pay awards, inflation, Council Tax, Business Rates, Government Grant and pension contributions are detailed within the this report. It is essential that in order to secure a balanced budget the base estimates are considered robust.

- 12.3 Budget changes have been built on changes approved by the Policy and Resources Committee throughout the year, and changes approved under delegation. Changes to the base budget have been reported to both Prosperous Communities Committee and Policy and Resources Committee in February 2015. Budget monitoring will be presented to the Service Leadership Team on a monthly basis with the Corporate Leadership Team and Policy and Resources Committee quarterly throughout the financial year (or by exception).
- 12.4 The balance of General Reserves as detailed at 8.3 within the MTFP are consider to be adequate to cover risks, peaks and troughs and the investments proposed. General Fund revenue reserves represent 77% of Net Operating Expenditure.
- 12.8 The earmarked reserves as set aside by the Council at the year-end 2013/14 have been independently verified by the external auditor.
- 12.5 The prudential borrowing regime places a duty on the Chief Finance Officer to ensure that the financial impact of decisions to incur borrowing are affordable both in the immediate and over the longer term.
- 12.6 Consideration of all new capital schemes and their revenue impact is undertaken alongside other revenue issues to ensure resources are appropriately allocated and impacts are reflected in the Prudential Indicators within the Treasury Management Strategy.
- 12.7 Despite the current economic uncertainty and issues around Local Government reform the Council remains in a stable financial position, with adequate reserves to deal with any economic impacts and work will continue to be undertaken to ensure that the Council is in a sound position to manage its budget within the anticipated funding reductions.
- 12.8 The professional opinion of the Chief Finance Officer on the overall adequacy of the total level of reserves and the robustness of estimates is integral to the sign off of the overall agreed budget. The Chief Finance Officer therefore confirms that the budget estimates are robust, the adequacy of reserves is satisfactory and the capital programme is affordable.

THE MEDIUM TERM FINANCIAL PLAN 2015/16 TO 2019/20

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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 five 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 2014/15.
 - Revenue budgets proposals for the medium term, 2015/16 - 2019/20 and proposed Council Tax.
 - An overview of the Capital budgets originally approved for 2014/15.
 - Detailed Capital programme proposals for the term 2015/16 – 2019/20
- 1.4 The MTFP includes a four year budget forecast that is reviewed annually and builds on previous medium term strategies to provide the financial foundation for delivery of the Council's Corporate policy priorities and to meet the identified performance and resource issues.
- 1.5 The Council's approved MTFP (March 2014) has been reviewed with a further year added to the budget forecast and the assumptions have been reviewed and updated and is attached at Appendix A.
- 1.6 The budget strategy produces an updated forecast balanced budget in 2015/16 and sets future years cumulative savings targets at circa £2.5m by 2019/20 compared to those in the 2014/15 Medium Term Financial Plan of £3m by 2017/18.
- 1.7 The graph below shows the savings achieved annually upto 2015/16 and the annual savings targets over the MTFP.



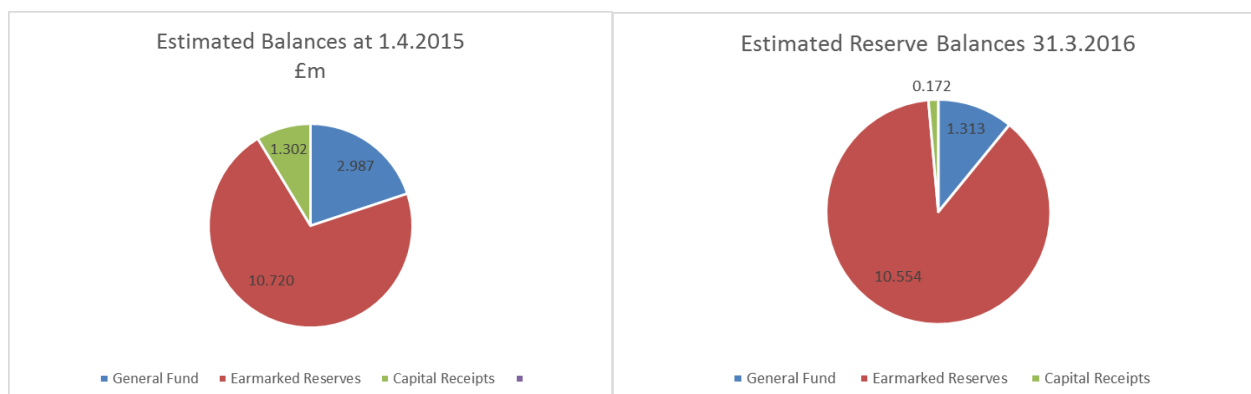
2 Economic climate and background to the budget cycle

- 2.1 The Council's Medium Term Financial Plan has been formulated within the context of the current UK economic performance and the government's public sector spending plans.
- 2.2 The medium term global outlook remains uncertain but the UK economy is showing signs of recovery. Inflation remains within the Government's target range, with RPI for December at 2.7% (many of the Council's contracts are linked to this rate. The MTFP includes for 2.4% inflation (October) on contracts) and CPI has fallen to the Government set target of 2% for the first time since 2009.
- 2.3 The bank interest rate remains at a historic low of 0.5% and the Bank of England have stated that it will not increase rates until the unemployment rate (currently 7.4%) falls below 7%
- 2.4 The General Election in May 2015 may result in new or amended policies that may have an impact on the assumptions within the MTFP.
- 2.5 The MTFP will therefore need to remain flexible to respond to any opportunities or threats that the external environment will present.
- 2.6 A mid-year review of the MTFP will be undertaken and presented to Members during 2015.

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.
 - 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 and other grant income, WLDC element of Council Tax and Business Rates (NNDR) and fees and charges, and the expenditure incurred in delivering services.
 - 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/earn 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. In addition the Business rates retention scheme and becoming a member of the Lincolnshire Business Rates Pool increases our income volatility if the level of economic activity predicted does not take place. Therefore an additional contribution of £0.250m has been made to this reserve.
 - 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.

3.1.5 Estimated reserve balances as at 31.3.2015 total £15.009m and after utilisation for revenue and capital investment within the 2015/16 budget, the estimated total of reserves held at 31.3.2016 is £12.039m



4 Local Government Finance Reform and Settlement – 2015/16

4.1 The Government has provisionally announced the Local Government Finance Settlement (England) 2015-16. However the level of funding in subsequent years will not be known until after the General Election in May 2015. First indications will be set out in the next Comprehensive Spending Review which is likely to be published in autumn 2015.

4.2 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 up to 2017/18 in real terms at the same rate as during the spending review 2010 period.
- Announcements of Council Tax Freeze Grant 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 The Financial Settlement was made in early March with our Revenue Support Grant of £2.198m for 2015/16, (a reduction of £0.868m on 2014/15).

- 4.4 The Local Government Association Grant project an annual reduction of circa 8% per annum over the MTFP being the median assumption within their modelling.
- 4.5 The MTFP assumes a budget reduction of 28% per annum reflecting the Members desire to be self-sufficient over the medium term (effectively phasing out the RSG by 2021). This is considered a prudent approach and increases our savings target to effectively deliver a sustainable budget ahead of latest funding projections.

5 Business Rate Income

- 5.1 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.
- 5.2 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 2015/16 and future years will determine the level of income received.
- 5.3 From 1 April 2015 the Council will be part of the Lincolnshire Business Rates Pool, along with Lincolnshire County Council, Lincoln City, North Kesteven, South Kesteven, East Lindsey District Councils and Boston Borough Council. Being a member of the pool will bring significant financial benefit in the amount of Business rates retainable by the Council. Any levy previously calculated as being due to the Government will now be retained locally with 60% retained by WLDC and 40% by the Lincolnshire County Council. However being a member of the pool may produce more volatility as any negative impact on the individual local economies may affect the overall resource allocation. A specific earmarked fund has been set aside to manage any volatility.
- 5.4 The budgeted business rates income retained by the Council for 2015/16 is £3.460m. The Government has set our safety net level at £2.538m. Should our income fall to this level, financial support would be given by the Government.
- 5.5 The Medium Term Financial Plan at this stage assumes that the business rate income will remain static. Whilst the Council will be proactive in

promoting and generating growth in the district, it is difficult to predict the actual impact this may have on Business Rates. This is considered a prudent approach and again will ensure that our savings targets deliver sustainability ahead of need.

6 2014/15 Probable Outturn

6.1 Revenue

6.1.1 Members are no doubt aware of the on-going improvements made to the budget and performance monitoring process. Policy & Resources Committee receives regular updates of revenue and capital spends with the focus on the year end forecast outturn position. Budget holders review monthly budget management reports and the Strategic Leadership Team review summary details every month whilst the Corporate Leadership Team receive exceptions and quarterly monitoring reports.

6.1.2 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.

6.1.3 Current projections are that the Council is likely to outturn with an in year surplus in the region of £400k which will be either transferred to the General Fund Balance or earmarked for specific purposes. The main variances relate to higher than anticipated Planning Fee income, additional non-ringfenced Government grants, additional net income from live performances and events at the Trinity Arts Centre.

6.2 Capital

6.2.1 The revised anticipated outturn is £2.886m, this compares to the Revised Budget of £3.346m which includes £1.901m of previously approved Carry Forwards into the 2015/16 capital programme. This will be reviewed again once the final out-turn position is known. The main elements of the approved carry forward are:

- Broadband (BDUK) – scheme being managed by LCC
- Gainsborough Growth Fund – new grant scheme launched in October 2014
- Land and Property investment – medium term project
- Strategic Housing (Empty Homes/DFG's) – medium term project
- Enhancements to owned property assets – pending condition surveys

Additional schemes approved during the year have include;

- Works required to Heapham Road, prior to adoption by LCC £0.137m,
- Issue of a flood defence grant £0.010m which is recoverable from DEFRA.
- Purchase of a customer self service pod £0.015m

- Proposed commercial loan advance to John Coupland Hospital to support the purchase of endoscopy equipment £0.350m
- 6.2.2 The Capital Programme for 2015/16 to 2019/20 (Appendix F) has been developed in accordance with the Investment Strategy attached at Appendix E and includes previously approved carry forwards from the 2014/15 programme.
- 6.2.3 In addition, slippage from the current programme will be taken into account within future spending profiles.

7 2015/16 Revenue Budgets and Fees and Charges

7.1 The Council's Financial Strategy & Plan

- 7.1.1 The Council's Financial Strategy is updated annually 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 Financial Planning Principles is attached at Appendix D).
- 7.1.2 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.
- 7.1.3 Going forward there will need to be a much greater emphasis on the growth and prioritisation elements of these principles as without it the Council's financial position will be threatened and front line services more adversely affected.

7.2 Service Revenue Budgets 2015/16 –2019/20

- 7.2.1 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.
- Pursues opportunities for Commercial and Transformational investment

7.3 Process and Base Budgets

- 7.3.1 An analytical review has been undertaken to which looks at expenditure and income trends over the past 3 financial years. This information was used to inform the setting of the 2015/16 base budget and identified a net budget reduction of £0.245m
- 7.3.2 Business Units 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.
- 7.3.3 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.
- 7.3.4 The base budgets have been subject to, where relevant, an increase of 2.2% from January 2015 for pay (there was no pay increase between April 2014 and December 2014) and 0% price inflation. Where a future inflationary increase is known higher rates have been used e.g. contracts linked to RPI.
- 7.3.5 During the summer Business Units developed Business Plans which detailed proposals for how they would develop their service to become more commercial, and/or options on future service delivery. This informed investment bids for funds to deliver their aspirations. Whilst business cases need to be developed prior to any release of funds, specific revenue budgets have been created from Earmarked Reserves to support invest to save/earn and business transformation initiatives.
- 7.3.6 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 2015/16. 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.
- 7.3.7 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 2015/16 is unknown but is widely expected to be 'tough' with reductions of around a 33% in central Government being

predicted over the subsequent four years; we have currently modelled a cut of circa 28% per annum (£0.571m 2016/17), (£0.520 2017/18) and (£0.354m 2018/19) and (£0.301m 2019/20) effectively reducing RSG to £0 by the 2021/22, and ensuring our savings targets are set to achieve non reliance on this Government grant as per the Councils wishes.

- 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. The Council will again pass on the original support grant (£0.167m) to Parishes ensuring that they are compensated for any impact the scheme has on their tax base. The grant will be allocated on a pro-rata basis to the impact of the LCTS on individual parish tax bases in 2015/16. This, however, will be reviewed for 2016/17.
- The value of any discretionary reliefs awarded under Section 13A of the Local Government Finance Act 1992 are neither time or value limited.
- The reliance on income, especially from such volatile areas as Planning, Building Control and Land charges, where the Council has little influence in the level of demand. These budgets will be closely monitored throughout the year as it is difficult to accurately estimate future income levels. A small contingency has been included in the budget to manage any in year volatility.

7.4 Revenue Investment

It is proposed that the following investment budgets be considered and supported;

7.4.1 Business Improvement and Transformation Budget £0.175m

This budget will be managed by the Transformation Board to provide resources for investment needs identified within service business plans, but which require full business cases to be developed prior to approval of release of funds.

The budget will be funded from the Business Improvement and Transformation Reserve - £0.75m and £0.10m from the Invest to Save Reserve. Any remaining balances will be carried forward at the year- end for future investment

7.4.2 Invest to Earn Budget £0.150m

This budget will be managed by the Commercial Board who will consider proposals for investment to deliver the Commercial Strategy i.e. development

of commercial service delivery vehicles and opportunities for income generation, all of which would be supported by robust business cases, prior to any requirements for formal approval by the Policy and Resources Committee.

The budget would be funded from the Invest to Earn Fund with any remaining balances carried forward at year end for future investment.

7.4.3 **Members ICT Refresh - £0.020m**

Provision of funds to allow a fixed contribution per Member upon the renewal of their IT equipment.

The budget would be funded from the General Fund Working Balance and any remaining balances would be carried forward at the year end.

8 Reserves

8.1 The Council's 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.

8.2 Reserves enable Councils to:

- Manage variations between their planned and actual budgets that result from unpredictable spending and income
- Smooth budgets where peaks and troughs are inevitable
- Plan their finances strategically to support their activities over the medium and long term
- Provide resources for investment to deliver corporate priorities.

8.3 In line with this the Council expects to hold £12.369m of funds at the end of 2015/16, assuming that the proposals within the MTFP are approved. The categories of reserves are detailed below:

PURPOSE HELD	ESTIMATED BALANCE AT 31/4/2014 £m	ESTIMATED BALANCE AT 31/3/2016
General Fund Working Balance	3.087	1.314
Budget Smoothing	1.152	0.676
Capital Funding (incl Capital Receipts)	4.898	2.483
Contingency/Insurance	0.725	0.893
Growth and Regeneration	3.402	4.520
Invest to save/earn/transform	0.714	1.116
Service Investment	2.204	0.790
Community Support	0.438	0.250
TOTAL FUNDS	16.620	12.042

- 8.4 The table above shows the emphasis on capital investment, 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.
- 8.5 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 transferred to increase existing reserves for corporate priority areas.
- 8.6 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 2014/15.
- 8.7 General Fund balances are estimated to be £1.314m at 31 March 2016. These can be supplemented by £10.555m of earmarked resources and £0.173m of Capital Receipts. The aggregate total, therefore, is £12.042m. This is considered adequate in view of the size of the Council's revenue budgets and the profile of the Capital programme.
- 8.8 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.
- 8.9 The 2015/16 Base Budget proposes to create new Earmarked Reserves and contribute to existing reserves as follows;

- 8.9.1 **The creation of a strategic Invest to Earn Fund £1.0m**
To fund projects that meet commercial aspirations and generate a return on investment i.e. traded services, attracting external funding, new commercial ventures to generate income to support future sustainability.
- 8.9.2 **To increase the Business Rates Volatility Reserve - £0.250m**
Whilst it is anticipated that the Council will benefit from additional annual revenue income of circa £0.236m per annum, inclusion in the Lincolnshire Business Rates Pool does come with a higher risk of volatility, therefore it is proposed to increase this reserve.
- 8.9.3 **To increase the Land and Property Reserve- £1.5m**
The reserve supports capital and revenue investment to deliver the Council's priority of asset acquisition and management, by investing in economic and housing regeneration schemes, to also deliver commercial returns in support of a sustainable budget position.
- 8.9.4 **To increase the Big Society Reserve - £0.150m**
This reserve was created to support local communities by the provision of loans to Parishes which will generate a favourable return to the Council in terms of interest.
- 8.9.5 **To increase the Finance Reserve - £0.270m**
The reserve is provided to meet any volatility and risks within the Revenue Budget.

9 **Fees and charges** (Appendix C)

- 9.1 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 case the level of charge is beyond the Councils control, for example, Planning fees.
- 9.2 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 is one of cost recovery and income generation from fees and charges.
 - Eligibility for concessions.
- 9.3 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.

9.4 Both Committees have received details of their proposed fees and charges for 2015/16. 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.

10 **Capital Programme 2015/16-2019/20** (Appendix F)

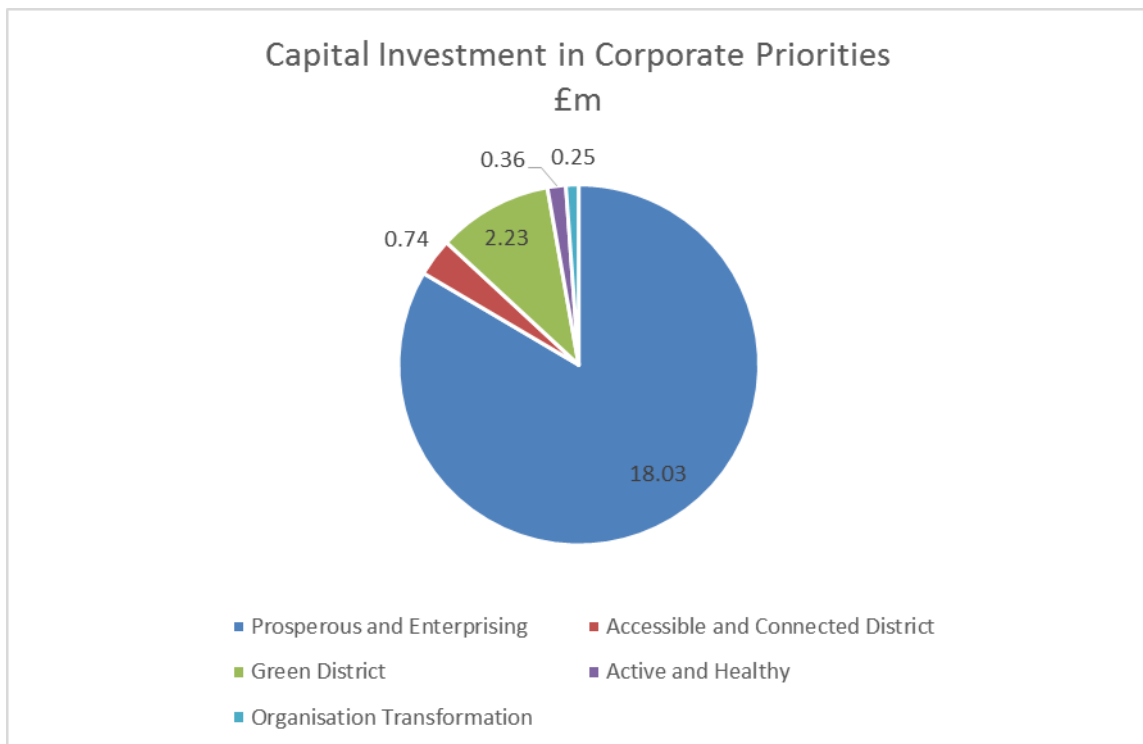
10.1 The main changes to the programme presented to the Council last year are:-

Approved carry forwards of £1.751m, 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 2015/16.

New Schemes

- Asset Management - Civic Upgrades - £0.106m
- Connectivity and Customer Access – New Website – £0.075m
- Commercial Investment - Intelligence Toolkit software £0.017m
- Supporting Local Communities - Parish Loan £0.300m
- Partnership Co-production - Flood Alleviation – multi agency scheme - £0.030m
- Housing and Infrastructure Schemes - £9.9m

10.2 The chart below illustrates the Capital investment in Corporate Priorities over the Medium Term Financial Plan;



10.3 Capital Resources

The Council uses monies obtained from asset disposals and RTB share receipts (capital receipts), capital grants and Section 106 agreements along with revenue funding to meet the costs of its capital programme. Any shortfall in funding will result in a need to borrow.

Appendix G sets out the funding proposals for the Capital Programme.

- 10.3.1 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 £0.277m at 31 March 2020. Appendix H details the movement in Capital Receipts.

11 **Council Tax 2015/16** (Appendix J-N)

- 11.1 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.
- 11.2 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.
- 11.3 The Secretary of State has powers to impose limits on the rate of Council tax increases imposed by Local Authorities, for 2015/16 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.
- 11.4 The Council's decisions on Council Tax increases in the last seven years are set out in the table below.

11.5

Table 3 WLDC Council Tax Changes

YEAR	BAND D £	INCREASE £	INCREASE %
2009/10	187.65	2.97	1.60
2010/11	188.55	0.90	0.50
2011/12	188.55	0.00	0.00
2012/13	188.55	0.00	0.00
2013/14	191.34	2.79	1.48
2014/15	191.34	0.00	0.00

- 11.6 The Council Tax Freeze Grant is again available to Council's who chose not to increase their Council Tax for 2015/16, this will be an equivalent of a 1% increase in Council Tax. For West Lindsey this equates to a grant of £0.061m, which would be paid in 2015/16. However, it is also usual that it is built in to the funding baseline in future years which means it would reduce in line with Government funding. There is no commitment for the Government to support Council Tax Freezes beyond 2015/16.
- 11.7 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. In 2014/15 the Council determined that there would be no increase in Council Tax. The proposal for 2015/16 is to again freeze Council Tax at the 2013/14 level.
- 11.8 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 2015/16 (excludes parish precepts)

Band	West Lindsey DC	Lincolnshire CC	Police & Crime Commissioner Lincolnshire	Aggregate Council Tax
A	127.56	723.96	131.76	983.28
B	148.82	844.62	153.72	1,147.16
C	170.08	965.28	175.68	1,311.04
D	191.34	1,085.94	197.64	1,474.92
E	233.86	1,327.26	241.56	1,802.68
F	276.38	1,568.58	285.48	2,130.44
G	318.90	1,809.90	329.40	2,458.20
H	382.68	2,171.88	395.28	2,949.84

11.9 The required resolutions to determine Council tax levels and all other relevant supporting information can be found in Appendices J to N.

12 **Treasury Management Strategy – Capital and Prudential Indicators and MRP Policy** (Appendix I)

12.1 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 2015/16 and estimates for 2016/17 and 2017/18. 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.

12.2 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. The policy has been amended to include the option, if appropriate and taking into account risks, that MRP will not be charged on assets funded from borrowing where the intention is to sell within the medium term, and therefore, the capital receipt from sale proceeds will be utilised to repay outstanding debt.

- 12.3 The Council is asked to adopt the following capital expenditure and external debt prudential indicators as explained at Appendix I section 2:
- i. Capital expenditure plans and how they will be financed
 - ii. Capital Financing 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
- 12.4 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.
- 12.5 The Investment Strategy 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 26 February 2015.

13 **Pay Policy Statement** (Appendix O)

- 13.1 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.
- 13.2 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.
- 13.3 The Pay Policy Statement for 2015/16 is set out at Appendix O and has been recommended to Council for approval by the Policy and Resources Committee.

Revenue Budget Summary 2015/16 - 2019/20

	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Policy & Resources Committee	4,689,500	4,273,000	4,377,400	4,491,700	4,705,500
Prosperous Communities Committee	7,736,900	7,946,000	8,004,400	8,125,200	8,232,200
Grand Total	12,426,400	12,219,000	12,381,800	12,616,900	12,937,700
Capital Accounting Adjustment	(942,200)	(942,200)	(942,200)	(942,200)	(942,200)
Committee Totals	11,484,200	11,276,800	11,439,600	11,674,700	11,995,500
Parish Precepts	1,551,200	1,582,200	1,613,800	1,646,100	1,679,000
Interest and investment income	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Interest payable	37,400	289,500	281,300	278,100	278,100
Statutory MRP	206,500	622,300	499,500	457,700	428,000
Capital Expenditure charged Against General Fund	2,947,300	2,339,000	1,170,000	1,303,000	435,000
Net Operating Expenditure	16,026,600	15,909,800	14,804,200	15,159,600	14,615,600
Capital Grants Applied	62,000	62,000	0	0	0
Transfer to / (from) General Fund	(914,000)	1,279,900	817,600	479,700	197,000
Transfer to / (from) Earmarked Reserves	(160,400)	(2,222,600)	(805,700)	(909,800)	(132,800)
Amount to be met from Government Grant or Council Tax	15,014,200	15,029,100	14,816,100	14,729,500	14,679,800
Funding					
Revenue Support Grant	2,198,100	1,627,000	1,107,400	753,000	451,800
Business Rate Retention Scheme	3,223,800	3,223,800	3,223,800	3,223,800	3,223,800
Council Tax Freeze Grant	61,600	0	0	0	0
Collection Fund Surplus - Council Tax	115,700	50,000	50,000	50,000	50,000
Parish Councils Tax Requirement	1,551,200	1,582,200	1,613,800	1,646,100	1,679,000
New Homes Bonus	1,986,000	1,986,000	1,523,700	1,185,800	903,200
NNDR Pooling	236,800	236,800	236,800	236,800	236,800
Other Government Grants	178,600	102,600	102,600	102,600	102,600
Capital Grants and Contributions	62,000	62,000	0	0	0
Council Tax Requirement	5,400,400	5,454,400	5,508,900	5,564,000	5,619,700
TOTAL FUNDING	15,014,200	14,324,800	13,367,000	12,762,100	12,266,900
Balanced Budget/Annual Saving Target	0	704,300	1,449,100	1,967,400	2,412,900

SUMMARY OF WLDC MEDIUM TERM FINANCIAL PLAN 2015/16 - 2019/20**NET OPERATING EXPENDITURE**

	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Expenditure	42,256,300	41,538,500	40,461,800	40,893,200	40,486,400
Capital Expenditure	2,947,300	2,339,000	1,170,000	1,303,000	435,000
Employees	9,202,400	9,351,300	9,507,400	9,731,800	9,954,200
Interest Payable	37,400	289,500	281,300	278,100	278,100
Other Operating Expenditure-Parish Precepts	1,551,200	1,582,200	1,613,800	1,646,100	1,679,000
Premises	803,000	708,900	719,300	734,800	770,400
Supplies and Services	2,144,600	2,043,700	2,043,700	2,043,700	2,107,700
Third Party Payments	1,810,200	1,433,400	1,362,700	1,371,100	1,474,600
Transfer Payments	22,843,100	22,843,100	22,843,100	22,843,100	22,843,100
Transport	917,100	947,400	920,500	941,500	944,300
Income	(26,436,200)	(26,251,000)	(26,157,100)	(26,191,300)	(26,298,800)
Customer and Client Receipts	(2,483,600)	(2,448,400)	(2,293,100)	(2,329,500)	(2,437,000)
Government Grants	(23,090,600)	(23,060,600)	(23,060,600)	(23,060,600)	(23,060,600)
Interest Receivable	(210,600)	(210,600)	(204,000)	(201,800)	(201,800)
Other Grants and Contributions	(651,400)	(531,400)	(599,400)	(599,400)	(599,400)
Recharges In	5,235,800	5,235,800	5,235,800	5,235,800	5,235,800
Recharges Out	(5,235,800)	(5,235,800)	(5,235,800)	(5,235,800)	(5,235,800)
Transfers To / (From) Reserves	(805,900)	(258,400)	511,400	27,600	492,200
Transfers To / (From) Reserves	(805,900)	(258,400)	511,400	27,600	492,200
Grand Total	15,014,200	15,029,100	14,816,100	14,729,500	14,679,800

FUNDED BY:					
Revenue Support Grant	(2,198,100)	(1,627,000)	(1,107,400)	(753,000)	(451,800)
Business Rate Retention Scheme	(3,223,800)	(3,223,800)	(3,223,800)	(3,223,800)	(3,223,800)
Council Tax Freeze Grant	(61,600)	0	0	0	0
Collection Fund Surplus - Council Tax	(115,700)	(50,000)	(50,000)	(50,000)	(50,000)
Parish Councils Tax Requirement	(1,551,200)	(1,582,200)	(1,613,800)	(1,646,100)	(1,679,000)
New Homes Bonus	(1,986,000)	(1,986,000)	(1,523,700)	(1,185,800)	(903,200)
NNDR Pooling	(236,800)	(236,800)	(236,800)	(236,800)	(236,800)
Other Government Grants	(178,600)	(102,600)	(102,600)	(102,600)	(102,600)
Capital Grants and Contributions	(62,000)	(62,000)	0	0	0
Council Tax Requirement	(5,400,400)	(5,454,400)	(5,508,900)	(5,564,000)	(5,619,700)

Grand Total	(15,014,200)	(14,324,800)	(13,367,000)	(12,762,100)	(12,266,900)
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Balanced Budget/Annual Saving Target	0	704,300	1,449,100	1,967,400	2,412,900
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BUDGETS BY COMMITTEE BY BUSINESS UNIT

Policy and Resources Committee - Business Unit	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Accountancy Services	0	13,200	25,600	36,800	48,400
Admin Buildings	24,000	29,800	36,100	42,900	49,900
Chief Executive	2,100	3,100	4,100	5,000	6,000
Chief Operating Officer	0	800	1,500	2,200	3,000
Commercial Director	0	800	1,500	2,200	3,000
Communications	0	3,300	6,700	10,400	13,200
Computer Services	92,200	108,100	115,600	134,900	154,800
Corporate Management - Finance	2,297,200	1,869,000	1,870,000	1,871,200	1,872,300
Customer Services	0	12,900	24,700	35,600	47,200
Democratic Representation	773800	748700	752700	757000	771100
Elections	86,800	19,200	19,200	19,200	116,800
Emergency Planning	24,100	24,100	24,100	24,100	24,100
Housing Benefits Admin	147,500	164,600	182,500	198,900	213,900
Housing Benefits Payments	62,500	62,500	62,500	62,500	62,500
Human Resources	70,000	77,000	82,700	88,100	92,600
Investment Interest	(10,500)	(10,500)	(3,900)	(1,700)	(1,700)
Local Tax Collection	457,700	473,700	488,700	505,000	516,300
Precepts	508,700	508,700	508,700	508,700	508,700
Property Services	8,100	8,000	8,200	12,300	16,600
Register of Electors	145,300	147,100	148,900	150,700	152,600
Supp Serv - Admin	0	8,100	15,300	22,300	29,400
Supp Serv - Purchasing	0	800	2,000	3,400	4,800
Policy and Resources Committee	4,689,500	4,273,000	4,377,400	4,491,700	4,705,500
Prosperous Communities - Business Unit	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Building Control	148,800	150,400	152,300	153,500	155,100
Car Parks	26,900	(40,800)	(46,300)	(49,200)	(52,300)
Cemeteries	147,700	147,800	147,900	148,000	148,100
Community Safety	661,400	674,900	685,500	696,400	707,800
Culture & Heritage - Arts	222,700	226,200	180,400	183,600	187,000
Development Control	(72,200)	84,300	280,900	285,000	289,400
Economic Development	515,500	521,700	528,100	534,700	526,600
Env Init - Conservation	18,100	18,300	18,500	18,800	19,000
Env Init - Sust Develop	54,600	55,600	56,700	57,700	58,800
Environment Protection	161,200	164,600	167,800	171,300	174,500
Food Safety	155,500	159,600	163,100	166,600	170,200
General Grants etc	284,200	214,800	193,000	193,000	193,000
Health and Safety	85,700	88,300	89,900	91,400	93,000
Homelessness/ Housing Advice	374,400	351,300	356,200	361,000	366,000
Housing Advances & RSL Support	1,500	1,500	1,500	1,500	1,500
Housing Strategy	272,300	274,500	276,800	278,900	301,200

APPENDIX A

Licenses - Community	(5,200)	(2,800)	(3,900)	(5,000)	(6,200)
Local Land Charges	13,800	12,800	11,800	10,600	9,400
Open Spaces - BCTV	36,100	36,100	36,100	36,100	36,100
Open Spaces - Parks	84,200	84,200	84,200	84,200	84,200
Open Spaces - Wolds	24,800	24,900	24,900	25,100	25,300
Other Council Properties	32,500	32,600	32,700	32,800	32,900
Parish Lighting	48,100	51,300	54,900	58,800	63,100
Planning Policy - Forward Planning	307,100	287,500	225,000	226,600	228,400
Private Sector Housing Renewal	238,200	274,600	279,000	283,300	287,800
Public Conveniences	104,900	106,600	108,300	110,100	112,000
Public Transport	35,000	35,000	35,000	35,000	35,000
Recreation and Sport	516,400	516,600	524,100	531,900	539,900
Street Cleansing	607,100	616,100	624,000	640,900	646,600
Tourism	41,500	42,200	43,000	43,700	44,500
Town Centre Management	24,900	(14,200)	(13,900)	(13,600)	(13,300)
Town Centre Markets	62,500	53,500	54,900	56,400	58,400
Waste Management	2,506,200	2,695,500	2,631,500	2,675,600	2,708,700
Welfare Services	500	500	500	500	500
Prosperous Communities Committee	7,736,900	7,946,000	8,004,400	8,125,200	8,232,200
GRAND TOTAL	12,426,400	12,219,000	12,381,800	12,616,900	12,937,700



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.

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

Policy and Resources Committee		Central & Democratic					
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
	2014/15 £	%	£	2015/16 £	£	£	
Electoral services (Statutory):							
Letters confirming elector's register	£12.00	0.00%	£0.00	£12.00	£0.00	£12.00	OS
Copy of "old" electoral registers	£50.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS
Sales of Electoral Registers	£10.00	0.00%	£0.00	£10.00	£0.00	£10.00	OS
- Per thousand names or part	£5.00	0.00%	£0.00	£5.00	£0.00	£5.00	OS
- Concession	£0.25	0.00%	£0.00	£0.25	£0.00	£0.25	OS
Supply of Computer Data	£20.00	0.00%	£0.00	£20.00	£0.00	£20.00	OS
- Per thousand names of part	£1.50	0.00%	£0.00	£1.50	£0.00	£1.50	OS
- Concession (minimum fee £30.00)	£1.80	0.00%	£0.00	£1.80	£0.00	£1.80	OS
Address/Elector labels							
- Per thousand names or part	£25.00	0.00%	£0.00	£25.00	£0.00	£25.00	OS
- Concession	£12.00	0.00%	£0.00	£12.00	£0.00	£12.00	OS
Inspection of Return of Declaration of Election expenses	£1.50	0.00%	£0.00	£1.50	£0.00	£1.50	OS
Copy of a Return of Declaration of Election Expenses							
- Per side	£0.20	0.00%	£0.00	£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		
2014/15 £	%	£	2015/16 £	£	£			
Room Hire:								
Hire of Chamber, Trent & Ancholme Meeting Rooms	Up to four hours	£114.70	0.0%	£0.00	£115.00	£23.00	£138.00	S
	Additional hours (or part)	£28.70	0.0%	£0.00	£29.00	£6.00	£35.00	S
<p>Charge reflects an hourly rate which could vary dependent upon number of guests. Refreshments available and charged at an appropriate rate.</p>								

Policy and Resources Committee		Central & Democratic Services						
Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included		
2014/15 £	%	£	2015/16 £	£	£			
Property Name Changes:								
Naming or renaming of a registered property		£63.00	0.00%	£0.00	£63.00	£0.00	£63.00	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
		2014/15 £	%	£	2015/16 £	£	£	
Statutory Charges								
Public Path Orders, i.e.	Minimum Charge	£513.00	2.40%	£12.31	£525.31	£0.00	£525.00	OS
Diversion Orders	Maximum Charge	£1,538.00	2.40%	£36.91	£1,574.91	£0.00	£1,575.00	OS
Plus actual advertisement costs								
Access to records under the Data Protection Act		£11.00	2.40%	£0.26	£11.26	£0.00	£11.00	OS
Inspection of background papers to committee reports		£6.00	2.40%	£0.14	£6.14	£0.00	£6.00	OS
Non - Statutory Charges								
Annual subscription for agenda, reports and minutes.	Planning Services	£195.00	0.00%	£0.00	£195.00	£39.00	£234.00	S
	Other Committees	£59.21	0.00%	£0.00	£59.21	£11.84	£71.05	S
Photocopying (where no other charge applies)	Per side of A4(colour)	£0.17	0.00%	£0.00	£0.17	£0.03	£0.20	S
	Per side of A4(black/white)	£0.08	0.00%	£0.00	£0.08	£0.02	£0.10	S

Prosperous Communities Committee		Car Parks & Bus Station								
		Current Net Charge			Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2014/15 £	%	£	2015/16 £	£	£	£		
Car Parks										
Beaumont Street	Up to 2 hour	£0.67	8.00%	£0.10	£0.75	£0.15	£0.90	S		
	2 - 4 Hours	£1.33	8.00%	£0.10	£1.42	£0.28	£1.70	S		
	Over 4 hours	£2.25	6.00%	£0.10	£2.33	£0.47	£2.80	S		
North Street	All day	£1.75	10.00%	£0.20	£1.92	£0.38	£2.30	S		
All Car Parks (excluding Beaumont & North St)	Up to 2 hours	£0.75	8.00%	£0.10	£0.83	£0.17	£1.00	S		
	2 - 4 Hours	£1.50	8.00%	£0.10	£1.58	£0.32	£1.90	S		
	Over 4 hours	£2.83	5.00%	£0.10	£2.92	£0.58	£3.50	S		
Season Tickets (Quarterly Only)										
Beaumont Street & North Street (Overflow)	Mon-Sat	£40.25	4.00%	£1.60	£41.83	£8.37	£50.20	S		
	Mon-Sat by DD or Payroll	£34.79	4.00%	£1.40	£36.17	£7.23	£43.40	S		
	Mon-Fri	£34.17	4.00%	£1.40	£35.58	£7.12	£42.70	S		
	Mon-Fri by DD or Payroll	£28.21	4.00%	£1.10	£29.33	£5.87	£35.20	S		
North Street Only	Mon-Fri by DD or Payroll	£14.00	19.00%	£2.70	£16.67	£3.33	£20.00	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		
Penalty Charge Notice										
Higher Rate		£70.00	0.00%	£0.00	£70.00	£0.00	£70.00	OS		
Higher rate discounted if paid within 14 days		£35.00	0.00%	£0.00	£35.00	£0.00	£35.00	OS		
Lower Rate		£50.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS		
Lower rate discounted if paid within 14 days		£25.00	0.00%	£0.00	£25.00	£0.00	£25.00	OS		
Penalty Charge Notices have replaced the Excess Charge Notice .										
The Traffic Management Act 2004 has introduced differential Penalty Charge Notices.										
Notices are categorized as 'Higher' or 'Lower' dependent on the severity of the parking infringement.										
Higher penalties are payable at £70 and lower penalties at £50. These categories are as determined in National Guidance.										
Bus Station										
Allocated stand	Per quarter for first stand	£245.50	2.40%	£5.50	£251.00	£0.00	£251.00	X		
	Per quarter for second stand	£150.80	2.40%	£3.20	£154.00	£0.00	£154.00	X		
Registered Casual Users Per quarter		£46.30	2.40%	£0.70	£47.00	£0.00	£47.00	X		

Prosperous Communities Committee		Land Charges						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2014/15 £	%	£	2015/16 £	£	£	
Access to data	Access to information not held on public registers (includes £5 admin fee)	£19.00	0.00%	£0.00	£19.00	£0.00	£19.00	OS
	Cancellation Fee	£5.00	0.00%	£0.00	£5.00	£0.00	£5.00	OS
LLC1:	Any one part of the register	£6.15	0.00%	£0.00	£6.15	£0.00	£6.00	OS
	Whole of the register	£19.00	0.00%	£0.00	£19.00	£0.00	£19.00	OS
	Per additional parcel (maximum of £16)	£1.00	0.00%	£0.00	£1.00	£0.00	£1.00	OS
CON 29R	One parcel	£61.00	0.00%	£0.00	£61.00	£0.00	£61.00	OS
	Each additional parcel	£13.50	0.00%	£0.00	£13.50	£0.00	£14.00	OS
	Lincolnshire County Council Fee *	£20.00	0.00%	£0.00	£20.00	£0.00	£20.00	OS
CON 290								
submitted with CON29R or LLC1	Each printed enquiry	£15.00	0.00%	0.00%	£15.00	£0.00	£15.00	OS
submitted on its own	Each printed enquiry	£15.00	0.00%	0.00%	£15.00	£0.00	£15.00	OS
Administration Fee		£10.00	0.00%	0.00%	£10.00	£0.00	£10.00	OS
Additional Enquiries	Per additional enquiry	£26.00	0.00%	0.00%	£26.00	£0.00	£26.00	OS
Filing a definitive certificate of the Lands Tribunal		£2.50	0.00%	0.00%	£2.50	£0.00	£3.00	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

Prosperous Communities Committee		Markets						
	Current Net Charge	Proposed Increase			Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2014/15 £	%	£				
Gainsborough Market								
Tuesday Market								
Registered Trader								
1 stall	£16.00	0.00%	£0.00	£16.00	£0.00	£16.00	X	
2 stalls	£32.00	0.00%	£0.00	£32.00	£0.00	£32.00	X	
3 stalls	£40.00	0.00%	£0.00	£40.00	£0.00	£40.00	X	
4 stalls	£48.00	0.00%	£0.00	£48.00	£0.00	£48.00	X	
5 stalls	£64.00	-12.50%	£-8.00	£56.00	£0.00	£56.00	X	
Casual Trader								
1 stall	£17.50	0.00%	£0.00	£17.50	£0.00	£17.50	X	
2 stalls	£35.00	0.00%	£0.00	£35.00	£0.00	£35.00	X	
3 stalls	£43.75	20.00%	£8.75	£52.50	£0.00	£52.50	X	
4 stalls	£52.50	33.33%	£17.50	£70.00	£0.00	£70.00	X	
5 stalls	£70.00	25.00%	£17.50	£87.50	£0.00	£87.50	X	
Saturday Market								
Registered Trader								
1 stall	£15.10	-0.66%	£-0.10	£15.00	£0.00	£15.00	X	
2 stalls	£27.20	10.29%	£2.80	£30.00	£0.00	£30.00	X	
3 stalls	£34.00	2.94%	£1.00	£35.00	£0.00	£35.00	X	
4 stalls	£40.80	-1.96%	£-0.80	£40.00	£0.00	£40.00	X	
5 stalls	£54.40	-17.28%	£-9.40	£45.00	£0.00	£45.00	X	
Casual Trader								
1 stall	£15.10	9.27%	£1.40	£16.50	£0.00	£16.50	X	
2 stalls	£30.20	9.27%	£2.80	£33.00	£0.00	£33.00	X	
3 stalls	£37.75	31.13%	£11.75	£49.50	£0.00	£49.50	X	
4 stalls	£45.30	45.70%	£20.70	£66.00	£0.00	£66.00	X	
5 stalls	£60.40	36.59%	£22.10	£82.50	£0.00	£82.50	X	
All new traders offered £7.50 per stall on Saturday for a maximum of 6 months The 6 month period will be cumulative and will be calculated on a rolling basis for each trader Once a trader has had 6 months discount no further discounts will be given irrespective of time gap between trading								
Vending vans - both days								
Registered	£23.50	0.00%	£0.00	£23.50	£0.00	£23.50	X	
Casual	£25.50	0.00%	£0.00	£25.50	£0.00	£25.50	X	
All new traders for a maximum of six months is £15 on a Saturday only								
If a market is cancelled, no rents will be payable. The definition of a cancelled market is one that is cancelled in advance by WLDC or if 25% or less of pre-booked stalls are occupied All registered traders are entitled to three weeks holiday with no rent payable All Registered traders will be liable to pay half rent if they do not attend, apart from their 3 week holiday entitlement In exceptional circumstances, e.g. relocation of the market or significant loss of traders, and in consultation with the Chair of P&R and Chair of PC Committees, the fees charged may be altered for a limited period only.								

Prosperous Communities Committee	Pre Application Advice							
	Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount £	Total Charge Incl VAT £	VAT rate included
	2014/15 £	%	£	2015/16 £				
Development								
Householder development including alterations, extensions and outbuildings (this fee would also include establishing whether an application is required and any listed building consent enquiry if applicable)	£60.00	10.00%	£6.00	£66.00	£13.20	£79.00	S	
Non-residential changes of use including siting of caravans for sites under 1 ha or buildings under 1,000 sq. m (gross)	£125.00	10.00%	£12.50	£137.50	£27.50	£165.00	S	
Non-residential changes of use including siting of caravans for sites of 1 ha or above or buildings of 1,000 sq m or above (gross)	£250.00	0.00%	£0.00	£250.00	£50.00	£300.00	S	
Development of 1-9 dwellings including changes of use to residential								
1st dwelling	£150.00	10.00%	£15.00	£165.00	£33.00	£198.00	S	
additional dwellings	£100.00	0.00%	£0.00	£100.00	£20.00	£120.00	S	
Development of 10-49 dwellings including changes of use to residential								
10th dwelling	£1,000.00	10.00%	£100.00	£1,100.00	£220.00	£1,320.00	S	
additional dwellings	£50.00	0.00%	£0.00	£50.00	£10.00	£60.00	S	
Development of 50 or more dwellings								
minimum fee	£3,000.00	0.00%	£0.00	£3,000.00	£600.00	£3,600.00	S	
with additional fee subject to negotiation dependant on complexity of proposal. Encouragement to adopt a Planning Performance Agreement.								
Non-residential development where no floorspace is created.	£60.00	10.00%	£6.00	£66.00	£13.20	£79.00	S	
Non-residential development up to 499 sq. m floor area, or 0.5 ha site area	£125.00	0.00%	£0.00	£125.00	£25.00	£150.00	S	
Non-residential development between 500 and 999 sq. m floor area, or between 0.51ha and 1.0 ha.								
for 500 sq. m or 0.51ha	£150.00	0.00%	£0.00	£150.00	£30.00	£180.00	S	
for each additional 100 sq m or 0.1 ha	£100.00	0.00%	£0.00	£100.00	£20.00	£120.00	S	
Non-residential development between 1,000 and 4,999 sq. m floor area, or between 1.1ha and 2.0ha.								
for 1,000 sq. m or 1.1ha	£650.00	0.00%	£0.00	£650.00	£130.00	£780.00	S	
for each additional 100 sq m or 0.1 ha	£50.00	0.00%	£0.00	£50.00	£10.00	£60.00	S	
Non-residential development of 5,000 sq. m or more or 2.1ha or more.								
minimum fee	£2,650.00	0.00%	£0.00	£2,650.00	£530.00	£3,180.00	S	
with additional fee subject to negotiation dependant on complexity of proposal. Encouragement to adopt a Planning Performance Agreement.								
Variation or removal of condition.	£60.00	10.00%	£6.00	£66.00	£13.20	£79.00	S	
Advertisements	£60.00	10.00%	£6.00	£66.00	£13.20	£79.00	S	
Non-householder listed building consent	£125.00	10.00%	£12.50	£137.50	£27.50	£165.00	S	
Additional site visit	£0.00	0.00%	£83.00	£83.00	£16.60	£100.00	S	
Hazardous Substances	£ negotiable		£ negotiable				S	

N.B.

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

Prosperous Communities Committee		Planning								
		Current Net Charge		Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included	
		2014/15 £	%	£	2015/16 £	£	£	£		
Decision notices, consents, determinations, Tree Preservation orders, Enforcement notices, S106 Agreements.	Per side of A4 (black/white)	£0.12	0.00%	£0.00	£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	£0.43	0.00%	£0.00	£0.43	£0.09	£0.52	S		
Copy plans - A2, A1, A0	Per copy	£5.34	0.00%	£0.00	£5.34	£1.07	£6.41	S		
Information on planning records	Planning Control	£0.12	0.00%	£0.00	£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	£0.12	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		

Prosperous Communities Committee		Planning Applications						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2014/15 £	%	£	2015/16 £	£	£	
Outline Applications								
All types of building Per 0.1 ha		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
Full Applications and Applications for Approval of Reserved Matters following an Outline Permission								
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 ² floor space created	£195.00	0.00%	£0.00	£195.00	£0.00	£195.00	OS
	Between 40 and 75 m ² floor space created	£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
	Every additional 75 m ² up to 3750 m ²	£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
	Over 3750 m ² , £19,049 plus for each additional 75 m ² (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
Agricultural Buildings			0.00%					
Less than 465 m ² floor space created		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Between 465 > 540 m ²		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
Between 540 > 4215 m ² £385 for the first 540 m ² then per additional 75 m ²		£385.00	0.00%	£0.00	£385.00	£0.00	£385.00	OS
Over 4215 m ² £19,049 then per additional 75 m ² (Maximum fee £250,000)		£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
Glasshouses								
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
Changes of use			0.00%					
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 fee of £250,000)		£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
No Buildings created								
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 £250,000)		£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 £65,000)		£115.00	0.00%	£0.00	£115.00	£0.00	£115.00	OS
Other operations - non-minerals related, per 0.1 ha (Maximum fee £250,000)		£195.00	0.00%	£0.00	£195.00	£0.00	£195.00	OS
Advertisements								
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
Prior Notifications and Approvals								
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
Proposed change of use to state funded school or registered nursery		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Proposed change of use of Agricultural building to a flexible use within Shops, Financial and Professional services, Restaurants and Cafes, Business, Storage or Distribution, Hotels or Assembly or Leisure		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Proposed change of use of a Building from Office use to a dwellinghouse		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Proposed change of use of Agricultural building to a dwellinghouse where there are no associated building operations		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Proposed change of use of Agricultural Building to a dwellinghouse and associated building operations		£172.00	0.00%	£0.00	£172.00	£0.00	£172.00	OS
Proposed change of use of a building from retail or mixed use retail and residential use to a dwellinghouse where there are no associated building operations		£80.00	0.00%	£0.00	£80.00	£0.00	£80.00	OS
Proposed change of use of a building from retail or mixed use retail and residential use to a dwellinghouse and associated building operations		£172.00	0.00%	£0.00	£172.00	£0.00	£172.00	OS
Other Applications								
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 Certificates - Existing development		The equivalent planning application fee					OS	
- Proposed development		Half the equivalent application fee					OS	
High Hedges Complaints Application		£300.00	2.50%	£10.00	£300.00	£0.00	£300.00	OS

Prosperous Communities Committee		Fixed Penalty Notices						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
		2014/15 £	%	£	2015/16 £	£	£	£
Depositing Litter	Fee set by Government - payable within 14 days of issue	£75.00	0.00%	£0.00	£75.00	£0.00	£75.00	OS
	Fee set by Council - discounted if paid within 10 days	£50.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS
Failing to pick up Dog Fouling	Fee set by Government - payable within 14 days of issue	£50.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS
Failure to produce Waste Documents	Fee set by Government - payable within 14 days of issue	£300.00	0.00%	£0.00	£300.00	£0.00	£300.00	OS
Failure to produce Authority to Transport Waste	Fee set by Government - payable within 14 days of issue	£300.00	0.00%	£0.00	£300.00	£0.00	£300.00	OS
Unauthorised Distribution of Free Printed Matter	Fee set by Government - payable within 14 days of issue	£75.00	0.00%	£0.00	£75.00	£0.00	£75.00	OS
	Fee set by Council - discounted if paid within 10 days	£50.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS
Failure to comply with a Waste Receptacles Notice	Fee set by Government - payable within 14 days of issue	£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
	Fee set by Government - discounted if paid within 10 days	£60.00	0.00%	£0.00	£60.00	£0.00	£60.00	OS
Abandoning a Vehicle	Fee set by Government - payable within 14 days of issue	£200.00	0.00%	£0.00	£200.00	£0.00	£200.00	OS
Nuisance Parking	Fee set by Government - payable within 14 days of issue	£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
Failure to comply with a Public Spaces Protection Order (replacing fine under Dog Control Orders)	Fee set by Council - payable within 14 days of issue	£75.00	0.00%	£0.00	£75.00	£0.00	£75.00	OS
	Fee set by Council - discounted if paid within 10 days	£50.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS
Failure to comply with a Community Protection Notice (replacing fine under Graffiti and Defacement Notices)	Fee set by Council - payable within 14 days of issue	£75.00	0.00%	£0.00	£75.00	£0.00	£75.00	OS
	Fee set by Council - discounted if paid within 10 days	£50.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS
Anti Social Behaviour Crime and Policing Act 2014 - Community Protection Notice	Fee set by Council but with statutory cap of £100	£0.00	0.00%	£0.00	£75.00	£0.00	£75.00	OS
	Fee set by Council but with statutory cap of £100 - discounted if paid within 10 days	£0.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS
Anti Social Behaviour Crime and Policing Act 2014 - Public Space Protection Order	Fee set by Council but with statutory cap of £100	£0.00	0.00%	£0.00	£75.00	£0.00	£75.00	OS
	Fee set by Council but with statutory cap of £100 - discounted if paid within 10 days	£0.00	0.00%	£0.00	£50.00	£0.00	£50.00	OS

Prosperous Communities Committee		Operational Services							
		Current Net Charge			Proposed Net Charge		VAT Amount	Total Charge Incl VAT	VAT Rate
		2014/15	%	£	2015/16	£	£	2015/16	£
Garden waste and additional blue sacks	Per 5 sacks or stickers.	£7.75	2.40%	£0.25	£8.00	£0.00	£8.00	OS	
Delivery of sacks.		£11.60	2.40%	£0.40	£12.00	£0.00	£12.00	OS	
Postage & Packaging of 5 sacks		£1.95	2.40%	£0.05	£2.00	£0.00	£2.00	OS	
Garden waste wheeled bin (Annual charge)	Collection of 2nd and subsequent bins.	£24.00	2.40%	£1.00	£25.00	£0.00	£25.00	OS	
Wheeled Bin replacement (supply & delivery)	Residual, garden waste (each bin)	£31.60	2.40%	£1.40	£33.00	£0.00	£33.00	OS	
	Recycling	£15.80	2.40%	£0.20	£16.00	£0.00	£16.00	OS	
Wheeled Bins for new properties (supply & delivery)	Residual, garden waste (each bin)	£31.60	2.40%	£1.40	£33.00	£0.00	£33.00	OS	
	Recycling	£15.80	2.40%	£0.20	£16.00	£0.00	£16.00	OS	
Bulky household waste collections	Collection articles worth up to 6 points	£21.00	2.40%	£1.00	£22.00	£0.00	£22.00	OS	
	Additional articles worth 1 point collected at the same time	£3.80	2.40%	£0.20	£4.00	£0.00	£4.00	OS	
Collection and disposal of Fridges and freezers from Commercial premises.		£74.30	15.75%	£11.70	£86.00	£0.00	£86.00	OS	
Collection of clinical waste		£0.00	0.00%	£0.00	£0.00	£0.00	£0.00	OS	
Private road sweeping per hour	Minimum charge of 2 hours	£71.80	2.40%	£1.53	£73.33	£14.67	£88.00	S	
	Charge per hour thereafter	£35.90	2.40%	£0.77	£36.67	£7.33	£44.00	S	

Prosperous Communities Committee		Strategic Housing							
	Current Net Charge		Proposed Net Charge			VAT Amount	Total Charge Incl VAT	VAT rate included	
	2014/15 £	%	£	2015/16 £	2015/16 £				2015/16 £
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

Prosperous Communities Committee		Mobile Homes					
	Current Net Charge		Proposed Net Charge		VAT Amount	Total Charge Incl VAT	VAT rate included
	2014/15 £	%	£	2015/16 £			
Annual fee (first year)	£0.00	0.00%	£0.00	£275.00	£0.00	£275.00	OS
+ fee per unit on site	£0.00	0.00%	£0.00	£1.65	£0.00	£1.65	OS
Annual fee (second year onwards)	£0.00	0.00%	£0.00	£150.00	£0.00	£150.00	OS
+ fee per unit on site	£0.00	0.00%	£0.00	£1.65	£0.00	£1.65	OS
Issue of a new licence	£0.00	0.00%	£0.00	£85.00	£0.00	£85.00	OS
Deposit of site rules	£0.00	0.00%	£0.00	£30.00	£0.00	£30.00	OS
Transfer and alteration of a licence	£0.00	0.00%	£0.00	£55.00	£0.00	£55.00	OS

Prosperous Communities Committee		Cemeteries						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included	
	2014/15 £	%	£	2015/16 £	£	£		
Exclusive Rights of Burial in Earthen Graves								
Single Grave not exceeding 9' x 4'	£140.00	2.40%	£3.40	£143.00	£0.00	£143.00	OS	
Grave not exceeding 9' x 4' for double/triple interments	£172.00	2.40%	£4.10	£176.00	£0.00	£176.00	OS	
Cremated remains only grave not exceeding 4' 6" x 4'	£85.00	2.40%	£2.00	£87.00	£0.00	£87.00	OS	
Monuments, Gravestones, Tablets & monumental inscriptions								
The right to erect or place on a grave or vault	A headstone not exceeding 3 feet in height	£ 41.00	2.40%	£1.00	£42.00	£0.00	£42.00	OS
	A vase or tablet not exceeding 12 inches in height by 12 inches in width at the head of the grave	£ 21.00	2.40%	£0.50	£22.00	£0.00	£22.00	OS
	For each inscription after the first	£ 21.00	2.40%	£0.50	£22.00	£0.00	£22.00	OS
Registration Fees								
Per certified copy of a certificate of grant of exclusive right	£28.00	2.40%	£0.70	£29.00	£0.00	£29.00	OS	
Per certified copy of entry in Register of Burials	£28.00	2.40%	£0.70	£29.00	£0.00	£29.00	OS	
Burial grounds at Market Rasen & Springthorpe								

Prosperous Communities Committee		Pest Control and Stray Dogs						
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate	
	2014/15 £	%	£	2015/16 £	£	£		
Fleas	Concession						S	
Rats and Mice	Concession						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	£0.00	£25.00	OS
	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 of abandoned Vehicles.	These charges are statutory and are governed by the Removal, Storage and Disposal of vehicles (Prescribed Sums and Charges) Regulations 2008							
Commercial Waste Fixed Penalty Notice	£300.00	0.00%	£0.00	£300.00	£0.00	£300.00	OS	
This is a statutory charge set by central government and subject to annual review.								

Prosperous Communities Committee	Environment Services Local Air Pollution
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	Current Net Charge	Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
	2014/15 £	2015/16 £	£	£	

All charges are set by DEFRA

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.

<u>Transfer and Surrender</u>						
- 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
<u>Substantial Change</u>						
- 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 instalments at an additional cost of £36 p.a.

Prosperous Communities Committee		Licensing - Gambling Act					
	Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
	2014/15 £	%	£	2015/16 £	£	£	
Bingo Premises Licence							
Application fee for provisional statement	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Licence for provisional statement premises	£781.00	0.00%	£0.00	£781.00	£0.00	£781.00	OS
Application fee new premises	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Annual Fee	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Variation of Licence	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Transfer fee	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Application for reinstatement	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Adult Gaming Centre							
Application fee for provisional statement	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Licence for provisional statement premises	£781.00	0.00%	£0.00	£781.00	£0.00	£781.00	OS
Application fee new premises	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Annual Fee	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Variation of Licence	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Transfer fee	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Application for reinstatement	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Family Entertainment Centre							
Application fee for provisional statement	£867.00	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	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Annual Fee	£750.00	0.00%	£0.00	£750.00	£0.00	£750.00	OS
Variation of Licence	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Transfer fee	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Application for reinstatement	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Betting Premises (other)							
Application fee for provisional statement	£867.00	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	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Annual Fee	£587.00	0.00%	£0.00	£587.00	£0.00	£587.00	OS
Variation of Licence	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Transfer fee	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Application for reinstatement	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Betting Premises (tracks)							
Application fee for provisional statement	£867.00	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	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Annual Fee	£587.00	0.00%	£0.00	£587.00	£0.00	£587.00	OS
Variation of Licence	£867.00	0.00%	£0.00	£867.00	£0.00	£867.00	OS
Transfer fee	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Application for reinstatement	£751.00	0.00%	£0.00	£751.00	£0.00	£751.00	OS
Miscellaneous							
Change of circumstances	£47.00	0.00%	£0.00	£47.00	£0.00	£47.00	OS
Fee for copy of a licence	£24.00	0.00%	£0.00	£24.00	£0.00	£24.00	OS
Temporary usage license	£343.00	0.00%	£0.00	£343.00	£0.00	£343.00	OS

Prosperous Communities Committee		Licensing						
		Current Net Charge	Proposed Increase		Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT Rate
		2014/15 £	%	£	2015/16 £	£	£	
Copy of Any License		£11.00	10.00%	£1.00	£12.00	£0.00	£12.00	OS
Street Trading Consents		£119.00	10.00%	£12.00	£131.00	£0.00	£131.00	OS
Hackney Carriages*/Private Hire Vehicles - annual charge		£249.00	0.00%	£0.00	£249.00	£0.00	£249.00	OS
Hackney Carriage/Private Hire Drivers* - (initial grant year one & every third renewal)		£105.00	10.00%	£11.00	£116.00	£0.00	£116.00	OS
Hackney Carriage/Private Hire Drivers* - self declaration (annual charge year two & three)		£52.00	10.00%	£5.00	£57.00	£0.00	£57.00	OS
Hackney Carriage/Private Hire Drivers* - self declaration (Simplified Renewal)		£102.00	10.00%	£10.00	£112.00	£0.00	£112.00	OS
Three year Private Hire Operators licence (Paid in full on commencement)		£181.00	0.00%	£0.00	£181.00	£0.00	£181.00	OS
Sex Shop Licences and Sexual Entertainment Venues	Initial Application	£1,544.00	10.00%	£154.00	£1,698.00	£0.00	£1,698.00	OS
	Renewal	£1,442.00	0.00%	£0.00	£1,442.00	£0.00	£1,442.00	OS
	Transfer fee	£287.00	2.40%	£7.00	£294.00	£0.00	£294.00	OS
Alcohol and Entertainment Licenses		Charges set by Licensing Act 2003						
Pet Shops	New	£122.00	10.00%	£12.00	£134.00	£0.00	£134.00	OS
	Renewal	£122.00	10.00%	£12.00	£134.00	£0.00	£134.00	OS
Animal Boarding Establishments	Boarding either cats or dogs - New	£154.00	6.00%	£9.00	£163.00	£0.00	£163.00	OS
	Boarding either cats or dogs - Renewal	£154.00	10.00%	£15.00	£169.00	£0.00	£169.00	OS
	Establishments with dual usage. - New	£232.00	0.00%	£0.00	£232.00	£0.00	£232.00	OS
	Establishments with dual usage. - Renewal	£232.00	10.00%	£23.00	£255.00	£0.00	£255.00	OS
Horse Riding Establishment	Vets fees plus admin costs of	£49.00	10.00%	£5.00	£54.00	£0.00	£54.00	OS
Dog Breeding	New	£115.00	10.00%	£12.00	£127.00	£0.00	£127.00	OS
	Renewal	£115.00	10.00%	£12.00	£127.00	£0.00	£127.00	OS
Dangerous Wild Animals	Vets fees plus admin costs of	£95.00	0.00%	£0.00	£95.00	£0.00	£95.00	OS
Zoos	Vets fees plus admin costs of	£293.00	10.00%	£29.00	£322.00	£0.00	£322.00	OS
Scrap metal Dealers/Collectors	Collectors Fee	£166.00	0.00%	£0.00	£166.00	£0.00	£166.00	OS
	Site Fee	£1,180.00	10.00%	£118.00	£1,298.00	£0.00	£1,298.00	OS
Skin Piercing	Premises registration	£97.00	10.00%	£10.00	£107.00	£0.00	£107.00	OS
	Personal registration	£26.00	10.00%	£3.00	£29.00	£0.00	£29.00	OS
Request for information / document disclosure where charging is permitted	minimum per request plus cost of materials	£68.00	2.40%	£1.90	£70.00	£0.00	£70.00	OS
	Thereafter per hour	£41.00	2.40%	£1.00	£42.00	£0.00	£42.00	OS
Health Certificates		£46.00	2.40%	£0.90	£47.00	£0.00	£47.00	OS
Food premises register	per page	£3.00	2.40%	£0.00	£3.00	£0.00	£3.00	OS
Private water supply work	Maximum charges							
	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 authorisation)	£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
	Analysing a sample -	£0.00	0.00%	£0.00	£0.00	£0.00	£0.00	OS
	Taken under regulation 10 (domestic supplies)	£25.00	0.00%	£0.00	£25.00	£0.00	£25.00	OS
	Taken during check monitoring (commercial supplies)	£100.00	0.00%	£0.00	£100.00	£0.00	£100.00	OS
Taken during audit monitoring (commercial supplies)	£500.00	0.00%	£0.00	£500.00	£0.00	£500.00	OS	

*Charge also applies to horse drawn omnibus

Prosperous Communities			
BUILDING CONTROL TABLE A			
CHARGES FOR NEW DWELLINGS OF NO MORE THAN 3 STOREYS			
Number of dwellings	Plan charge	Inspection Charge	Additional charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme
1	£100.00	£300.00	£350.00
<p>Note - for 2 or more dwellings or if the floor area of a dwelling exceeds 300m² the charge is individually determined based on the actual time involved.</p>			

APPENDIX C

Prosperous Communities					
BUILDING CONTROL TABLE B					
CHARGES FOR DOMESTIC SMALL BUILDINGS, EXTENSIONS AND ALTERATIONS ETC					
Type of work	Amount of Plan Charge	Amount of Inspection Charge	Amount of Building Notice or Reversion Charge	Amount of Regularisation Charge	Additional charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme
1) Erection or extension of a non exempt detached domestic garage or carport or both having an internal floor area not exceeding 100m ² .	£210.00	N/A	£210.00	£252.00	£350.00
2) Conversion of a garage to a dwelling to a habitable room(s).	£210.00	N/A	£210.00	£252.00	£350.00
3) Installation of 1 - 5 domestic replacement window/s and door/s.	£90.00	N/A	£90.00	£108.00	N/A
4) Installation of 6 -10 domestic replacement window/s and door/s	£140.00	N/A	£140.00	£168.00	N/A
5) Controlled domestic electrical work.	£375.00	N/A	£375.00	£450.00	N/A
6) 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.	£140.00	N/A	£140.00	£168.00	£350.00
7) 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.	£210.00	N/A	£210.00	£252.00	£350.00
8) Installation of Cavity Wall Insulation	£60.00	N/A	£60.00	£72.00	N/A
9) Renovation of a thermal element	£100.00	N/A	£100.00	£120.00	N/A
10) Installation of a controlled service or fitting excluding electrics	£120.00	N/A	£120.00	£144.00	N/A
<p>For domestic projects with a value exceeding £5,000, the charge will be established on an individual basis based on the amount of plan checking and inspection time.</p> <p>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</p>					

Prosperous Communities				
BUILDING CONTROL TABLE C				
Fees for Non Domestic new buildings, extensions, alterations etc				
Type of work	Amount of Plan Charge	Amount of Inspection Charge	Amount of Building Notice or Reversion Charge	Amount of Regularisation Charge
1) Extension of a non domestic building both having an internal floor area not exceeding 10m ² .	£123.00	£287.00	£410.00	£492.00
2) Extension of a non domestic building both having an internal floor area exceeding 10m ² but not exceeding 40m ² .	£159.00	£371.00	£530.00	£636.00
3) Installation of 1 - 5 non domestic replacement window/s and door/s	£110.00	N/A	£110.00	£132.00
4) Installation of 6 - 20 non domestic replacement window/s and door/s.	£210.00	N/A	£210.00	£252.00
<p>For Non domestic projects the charge will be established on an individual basis based on the amount of plan checking and inspection time.</p> <p>For solar wall panel applications from companies on a repetitive installation basis the fee will be reduced to £95 plus vat.</p> <p>For air source heat pumps applications from companies on a repetitive installation basis the fee will be reduced to £95 plus vat.</p>				

Prosperous Communities Committee		Trinity Arts Centre					
		Current Net Charge	Proposed Increase	Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2014/15 £	%	£	2015/16 £	£	£
Auditorium							
Daytime Hire (9am - 5pm), including technician							
Monday - Friday	Standard Hourly Rate	£30.00	67%	£20.00	£50.00	£10.00	£60.00 S
Evening Hire (5pm - 11pm) & weekend all day, including technician							
Monday - Sunday	Standard Hourly Rate	£40.83	86%	£34.17	£75.00	£15.00	£90.00 S
Vestry / Bar (Private Hire)							
per hour	Standard Hourly Rate	£10.83	67%	£7.50	£18.33	£3.67	£22.00 S
Staffing (Hourly Rate)							
Duty Manager		£10.42	140%	£14.58	£25.00	£5.00	£30.00 S
Bar/Box office assistant		£8.75	49%	£4.58	£13.33	£2.67	£16.00 S
Technician:		£12.50	44%	£5.83	£18.33	£3.67	£22.00 S
Projectionist :		£12.50	76%	£9.17	£21.67	£4.33	£26.00 S
Merchandise sales by Trinity Arts Centre staff		15%			15%		
Administration & Promotion							
Box Office Ticket Sales	Per Show			10% of ticket sales			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.							

Policy and Resources Committee		Revenue Services					
		Current Net Charge	Proposed Increase	Proposed Net Charge	VAT Amount	Total Charge Incl VAT	VAT rate included
		2013/14 £	%	£	2014/15 £	£	£
Revenues *							
Court costs added to Council Tax accounts.		£75.00	0.00%	£0.00	£75.00	£0.00	£75.00 OS
Court costs added to NNDR accounts.		£85.00	0.00%	£0.00	£85.00	£0.00	£85.00 OS

* Charges agreed with Magistrates

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 5% of Net Operating 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 2% (the Governments cap for no referendum), 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

Through the Entrepreneurial Council, Commercial, Growth and Transformation Boards, projects will be appraised rigorously under 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.

APPENDIX D

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 (EIA's) will be undertaken to inform the process of the likely implications.

INVESTMENT STRATEGY 2015/16 – 2019/20

1. Introduction

The Investment Strategy provides a framework to ensure both revenue and capital investment decisions 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, and it identifies issues and options that influence revenue and capital spending, and sets out how the resources will be managed.

The Strategy will enable the Council's vision and ambitions to be reflected in the 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 an Investment Programme over the medium term (5 years)
- Provides a framework which will identify priorities for the use of resources for investment.
- Ensures decisions are based on sound business cases.
- Links to the Treasury Management Strategy ensuring an affordable and sustainable 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) Strategy Principles

- The investment programme will support the Council's strategic priorities. Therefore the investment 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 investments, against specific criteria, will identify the relative importance of potential schemes.

- **Responsible Investing (RI)** - investing in opportunities that seek to generate both financial value and sustainable growth,
- **Socially responsible investing (SRI)**, also known as sustainable, socially conscious, "green" or ethical investing, is any investment strategy which seeks to consider both financial return and social good.

b) Investment Policy

The Investment Strategy will be underpinned by a Physical Asset Investment Policy. The policy ***does not describe detailed operational investment activity but does describe the framework, and principal [underlying] considerations, which the Council will follow when reviewing and subsequently agreeing investment opportunities.*** It is designed to support the goals and objectives as outlined in the Corporate Plan, the general objectives of a UK public sector service provider and the very specific aims; goals and aspirations of the Council members; executive officers and their teams.

c) Finance Principles

- The overarching principal is the commitment to achieve affordable 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/Earn scheme proposals and schemes are costed on a whole life basis.
- The development of partnerships, including the pursuit of shared services, joint ventures 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 Progress and Delivery project monitoring reporting.
- Encourage community engagement by informing on priorities and consultation on proposals.

d) Asset Management Principles

The Asset Management Strategy (NB the Asset Management Strategy will be revised and updated in 2015)

- Define corporate policies and responsibilities relating to property asset management.
- Link property asset management strategies and investment plans to the Council's other strategic plans
- Carry out an assessment of the Council's accommodation needs based on its statutory functions, strategic aims, service delivery priorities and other objectives
- Assess the extent, type, condition, accessibility and performance of the existing stock to ensure that it is sufficient, suitable and "fit for purpose"
- Develop strategies for improving asset management and determine priorities for future investment in terms of maintenance and capital replacements
- Carry out an assessment of capital receipt opportunities
- To identify all significant factors which will influence or direct the asset management strategy, with particular emphasis on matters related to the Council policies, service requirements, changes in working practices and the requirements of Government policy, legislation and regulations.

3. Investment Priorities

The Council's proposed Investment Programme 2015/16 will support the Corporate Plan's 5 key themes.

Key Themes

Prosperous and enterprising District

An accessible and connected District

A green District where people want to live, work and visit

Active, and healthy citizens and communities

Organisational Transformation

4. The Investment Strategy Process

The strategic approach to revenue and 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.

An Investment Strategy Process has been developed which will ensure that prioritisation of investments are directed to deliver Corporate objectives. This will include:

Existing Capital Programme – review outcome

Annual review of existing Projects – reviewed outcome

Asset Management Plan – detailed costs of required investment in property portfolio.

Financing availability i.e. Earmarked Reserves, Grant funding, Capital Receipts and Prudential Borrowing

Business Plans – identifying new schemes and projects for evaluation both capital and revenue.

A weighted scoring mechanism will then be applied to each investment proposal, ensuring a strategic approach rather than on a service needs basis.

Based on the outcome of prioritisation scoring, a list of schemes in assessment order will be presented to Members for consultation, prior to inclusion in the Draft Revenue Budget and Capital Programme.

Fully costed and appraised business cases will be presented to the relevant Board for consideration prior to any final decision being made.

Final decisions will be made in accordance with the Constitution and governance arrangements.

The final Investment Programme and its financial implications, will be included within the Medium Term Financial Plan and this will be submitted to Council in March annually.

Progress will be incorporated into both Quarterly Budget Monitoring and Progress and Delivery reporting framework 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 financial impacts of Capital decisions.

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.

The Commercial Strategy

The Procurement Strategy

The Asset Management Strategy

The investment and the ongoing 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 deminimis 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 (including S106)
- Capital receipts
- Revenue contributions and Earmarked Reserves
- Prudential unsupported borrowing
- Leasing
- Other sources – i.e. partnerships or private sector involvement

6. CONCLUSION

The Investment 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 projects.

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

Capital Programme 2015/2016 - 2019/2020

Corporate Priority / Scheme	Estimate 2015/16	Estimate 2016/17	Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	TOTAL INVESTMENTS
	£	£	£	£	£	£
Prosperous and Enterprising						
Capital Enhancements to Council Owned Assets incl Energy Efficiency Measures	632,850	70,000	70,000	70,000	70,000	912,850
Civic Enhancements	106,000	-	-	-	-	106,000
Land and Property Investment	1,555,920	1,385,000	760,000	360,000	-	4,060,920
Trade Waste Pilot	-	-	-	-	-	-
Gainsborough Growth Fund	347,940	125,000	75,000	41,000	-	588,940
Private Sector Renewal - DFG's	410,500	410,500	366,000	365,000	366,000	1,918,000
Strategic Housing - Empty Homes	420,130	-	-	-	-	420,130
Independent Living	62,000	62,000	-	-	-	124,000
Housing and Infrastructure Investment	4,900,000	4,000,000	1,000,000	-	-	9,900,000
Accessible and Connected District						
Rural Broadband (BDUK)	555,000	-	-	-	-	555,000
Rural Broadband (Quickline)	105,000	-	-	-	-	105,000
Website replacement (CMS)	75,000	-	-	-	-	75,000
Green District Where people want to live, work and visit						
Replacement Refuse Freighters	129,000	850,000	255,000	628,000	365,000	2,227,000
Active and Healthy Citizens and Communities						
Caistor Townscape Heritage Scheme	25,000	-	-	-	-	25,000
Scotter - River Eau Flood Alleviation Scheme	30,000	-	-	-	-	30,000
Parish Council Loan - Big Society	300,000	-	-	-	-	300,000
Organisational Transformation						
Desktop Refresh/SAN and SQL replacement	18,000	-	10,000	204,000	-	232,000
Commercial Toolkit - Experian Mosaic	17,000	-	-	-	-	17,000
Total Capital Programme Gross Expenditure	9,689,340	6,902,500	2,536,000	1,668,000	801,000	21,596,840
Grants & Contributions etc.	742,940	486,000	333,000	333,000	333,000	2,227,940
Revenue Financing	2,797,300	2,339,000	1,170,000	1,303,000	435,000	8,044,300
Useable Capital Receipts	1,249,100	77,500	33,000	32,000	33,000	1,424,600
Prudential Borrowing	4,900,000	4,000,000	1,000,000	-	-	9,900,000
Total Capital Programme Funding	9,689,340	6,902,500	2,536,000	1,668,000	801,000	21,596,840

Capital Financing Resources					
Source	Estimate 2015/16	Estimate 2016/17	Estimate 2017/18	Estimate 2018/19	Estimate 2019/20
	£	£	£	£	£
Use of Capital Receipts	1,249,100	77,500	33,000	32,000	33,000
Use of Capital grants					
Lincolnshire CC grant (Ind Living)	62,000	62,000	-	-	-
Disabled Facilities Grant	333,000	333,000	333,000	333,000	333,000
Growth Point	347,940	91,000	-	-	-
	742,940	486,000	333,000	333,000	333,000
Use of Earmarked Reserves					
Strategic Housing	107,610	-	-	-	-
Decent Homes	31,210	-	-	-	-
Capital Investment Fund	200,000	-	-	-	-
Property Asset Fund	1,070,630	1,385,000	760,000	360,000	-
Maintenance of Facilities Fund	562,850	50,000	50,000	50,000	50,000
Carbon Reduction Fund	70,000	20,000	20,000	20,000	20,000
IT Fund	18,000	-	10,000	204,000	-
Waste Management Fund	129,000	850,000	255,000	628,000	365,000
Investment for Growth Fund	105,000	34,000	75,000	41,000	
Big Society	300,000	-	-	-	-
Business Improvement & Transformation	75,000	-	-	-	-
Invest to Earn	17,000	-	-	-	-
Civic Fund	81,000	-	-	-	-
Flood Alleviation	30,000	-	-	-	-
	2,797,300	2,339,000	1,170,000	1,303,000	435,000
Prudential Borrowing	4,900,000	4,000,000	1,000,000	-	-
Capital Financing Total	9,689,340	6,902,500	2,536,000	1,668,000	801,000

Capital Receipts Summary

Financial Year	Capital Receipts B/F	Receipts Received	Receipts Applied	Capital Receipts C/F
	£	£	£	£
2014/15	2,393,049	245,006	- 1,336,350	1,301,705
2015/16	1,301,705	120,000	- 1,249,100	172,605
2016/17	172,605	70,000	- 77,500	165,105
2017/18	165,105	70,000	- 33,000	202,105
2018/19	202,105	70,000	- 32,000	240,105
2019/20	240,105	70,000	- 33,000	277,105

Treasury Management Strategy – Capital and Prudential Indicators and MRP Policy

INTRODUCTION

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.

CIPFA defines treasury management 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.”

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 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 and Audit Committee.

Treasury Management Strategy for 2015/16

The strategy for 2015/16 covers two main areas:

Capital issues

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

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.

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. This specific training was delivered on 6th January 2015 and further training will be arranged as required.

The training needs of treasury management officers are periodically reviewed.

Treasury management consultants

The Council uses Capita Asset Services, Treasury solutions 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.

THE CAPITAL PRUDENTIAL INDICATORS 2015/16 – 2017/18

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

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	2013/14 Actual	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Total	2.251	3.036	9.689	6.903	2.536

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

Capital expenditure £m	2013/14 Actual	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Total	2.251	3.036	9.689	6.903	2.536
Financed by:					
Capital receipts	0.153	0.896	1.249	0.078	0.033
Capital grants	1.224	0.381	0.743	0.486	0.333
Capital reserves	0	0	0	0	0
Revenue	0.780	1.654	2.797	2.339	1.170
Section 106	0	0.105	0	0	0
Leasing	0.094	0	0	0	0
Net financing need for the year	0	0	4.900	4.000	1.000

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. Whilst the Council is debt free, the CFR also includes any other long term liabilities i.e. 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's CFR is made up of the following elements;

- an historic technical accounting adjustment as a result of a change in accounting practices and which represents capital expenditure funded from cash pre-dating the Local Government and Finance Act 2003, and which will remain within the CFR - £1.065m
- outstanding finance lease commitments

Any capital expenditure, which cannot immediately been paid for from existing resources, 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 Council is asked to approve the CFR projections below:

£m	2013/14 Actual	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Capital Financing Requirement					
Accounting Adj	1.065	1.065	1.065	1.065	1.065
Finance Leases	0.680	0.502	0.295	0.101	0.030
Prudential Borrowing	0	0	4.900	8.472	9.044
Total CFR	1.745	1.567	6.260	9.638	10.139
Movement in CFR	-0.097	-0.207	4.693	3.378	0.501

Movement in CFR represented by					
Net financing need for the year (above)	0.000	0.000	4.900	4.000	1.000
Less MRP/VRP and other financing movements	-0.097	-0.207	-0.207	-0.622	-0.499
Movement in CFR	-0.097	-0.207	4.693	3.378	0.501

Note the MRP relates to finance lease annual principal payments

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 PFI and 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 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.

Repayments included in finance leases are applied as MRP.

Should the Council consider any Capital Investment whereby a capital receipt would be realised within the short/medium term i.e. for Capital Investment where the asset is to be held for a set period, and a capital receipt is expected to be realised at the end of this period, then the requirement to aside a minimum revenue provision to repay the debt will be considered on a case by case basis and in such cases, and in agreement with the Auditor, MRP may not be applied subject to taking account of any risks, project profiles and revenue income streams.

Core funds and expected investment balances

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, or new grants). Detailed below are estimates of the year end balances for each resource and anticipated day to day cash flow balances.

Year End Resources £m	2013/14 Actual	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
General Fund balance	2.160	2.987	1.314	1.591	1.406
Earmarked Reserves	12.231	10.720	10.554	8.332	7.526
Capital receipts	2.393	1.302	0.173	0.165	0.202
Provisions	0.374	0.240	0.240	0.240	0.240
Other	0.511	0.363	0.015	0	0
Total core funds	17.699	15.612	12.296	10.328	9.374
Working capital*	15.529	12.475	20.822	9.919	7,956
Under/(-)over borrowing**	1.065	1.065	-3.935	-0.363	209
Expected investments	16.594	13.540	16,887	9.556	8.165

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

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:

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.

%	2013/14 Actual	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Ratio	0.37	1.46	1.63	5.87	5.22

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

The financing costs include;

- Minimum Revenue Provision (Leasing principle)
- Loss of investment interest due to investment of funds
- Additional interest receivable from investments (Loans)

This is measured against the reducing Net Budget requirement over the Medium Term Financial Plan.

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

£	2013/14 Actual	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Council tax - band D	£1.40	£0.97	£0.98	£0.78	£0.25

BORROWING

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.

Current portfolio position

The Council's treasury portfolio position at 31 March 2014, 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	2013/14 Actual	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
External Debt					
Debt at 1 April	0	0	0	9.900	9.900
Expected change in Debt	0	0	9.900	0	0
Other long-term liabilities (OLTL) 1 April	0.874	0.680	0.502	0.295	0.101
Expected change in OLTL	-0.194	-0.178	-0.207	-0.194	-0.071
Actual gross debt at 31 March	0.680	0.502	10.195	10.001	9.930
The Capital Financing Requirement	1.745	1.567	6.260	9.638	10.139
Under / (over) borrowing	1.065	1.065	-3.935	-0.363	0.209

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 2015/16 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 Director of Resources confirms 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.

Treasury Indicators: limits to borrowing activity

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

Operational boundary £m	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Debt	0	9.900	9.900	9.900
Other long term liabilities	0.680	0.502	0.295	0.101
Total	0.680	10.502	10.195	10,001

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

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

Authorised limit £m	2014/15 Estimate	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate
Debt	2.320	11.998	11.705	11.899
Other long term liabilities	0.680	0.502	0.295	0.101
Total	3.000	12.500	12.000	12.000

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.

Annual Average %	Bank Rate %	PWLB Borrowing Rates % (including certainty rate adjustment)		
		5 year	25 year	50 year
Dec 2014	0.50	2.50	3.90	3.90
Mar 2015	0.50	2.70	4.00	4.00
Jun 2015	0.75	2.70	4.10	4.10
Sep 2015	0.75	2.80	4.30	4.30
Dec 2015	1.00	2.90	4.40	4.40
Mar 2016	1.00	3.00	4.50	4.50
Jun 2016	1.25	3.10	4.60	4.60
Sep 2016	1.25	3.20	4.70	4.70
Dec 2016	1.50	3.30	4.70	4.70
Mar 2017	1.50	3.40	4.80	4.80
Jun 2017	1.75	3.50	4.80	4.80
Sep 2017	2.00	3.50	4.90	4.90
Dec 2017	2.25	3.50	4.90	4.90
Mar 2018	2.50	3.50	5.00	5.00

Until 2013, the economic recovery in the UK since 2008 had been the worst and slowest recovery in recent history. However, growth has rebounded during 2013 and especially during 2014, to surpass all expectations, propelled by recovery in consumer spending and the housing market. Forward surveys are also currently very positive in indicating that growth prospects are strong for 2015, particularly in the services and construction sectors. However, growth in the manufacturing sector and in exports has weakened during 2014 due to poor growth in the Eurozone. There does need to be a significant rebalancing of the economy away from consumer spending to manufacturing, business investment and exporting in order for this initial stage in the recovery to become more firmly established. One drag on the economy is that wage inflation has been lower than CPI inflation so eroding disposable income and living standards, although income tax cuts have ameliorated this to some extent. This therefore means that labour productivity must improve significantly for this situation to be corrected by warranting increases in pay rates. In addition, the encouraging rate at which unemployment has been falling must eventually feed through into pressure for wage increases, though current views on the amount of hidden slack in the labour market probably means that this is unlikely to happen in the near future. 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:

- As for the Eurozone, concerns in respect of a major crisis subsided considerably in 2013. However, the downturn in growth and inflation during the second half of 2014, and worries over the Ukraine situation, Middle East and Ebola, have led to a resurgence of those concerns as risks increase that it could be heading into deflation and a triple dip recession since 2008. Sovereign debt difficulties have not gone away and major concerns could return in respect of individual countries that do not dynamically address fundamental issues of low growth, international uncompetitiveness and the need for overdue reforms of the economy (as Ireland has done). It is, therefore, possible over the next few years that levels of government debt to GDP ratios could continue to rise to levels that could result in a loss of investor confidence in the financial viability of such countries. 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 2015/16 and beyond;
- Borrowing interest rates have been volatile during 2014 as alternating bouts of good and bad news have promoted optimism, and then pessimism, in financial markets. During July to October 2014, a building accumulation of negative news has led to an overall trend of falling rates. 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 higher borrowing costs in later times, when authorities will not be able to avoid new borrowing to finance new capital expenditure and/or to refinance maturing debt;
- 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.

Borrowing strategy

The Council is currently in an under-borrowed position. This means that the capital borrowing need (The Capital Financing Requirement), has not been fully funded with loan debt as under previous accounting regulations cash has been utilised to support capital expenditure of £1.065m. Due to changes in legislation and the introduction of the Prudential Code, this is now reflected as an accounting adjustment and this element will remain in the CFR indefinitely.

Any borrowing undertaken is required to be prudent, affordable and sustainable. Therefore any long term borrowing will only be undertaken if future revenue income streams or capital receipts can be generated.

In the Capital Programme 2015/16 – 2019/20 there is a total borrowing need of £9.9m to fund Housing Investment and Infrastructure schemes contained within a bid to the HCA. A preferential borrowing rate would be secured for £8.9m of PWLB borrowing would result in a reduction of 0.4% against the standard rate, should the

Council be successful. In addition a bid of £1m has been made to support funding towards its custom build (Vanguard) scheme, this would result in a preferential borrowing rate of 1.64%. However, to guarantee these rates currently, borrowing would be required to be undertaken by 31.3.2016 for the full scheme, whilst expenditure would be incurred over 3 years.

The strategy, subject to final approvals, would be to undertake borrowing at the preferential rates whilst they are available. This strategy would be prudent at this time, however the Director of Resources will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances;

- If it was felt that there was a significant risk of a sharp fall in long and short term rates (e.g. due to a marked increase of risk around relapse into recession or of risks of deflation), then long term borrowings will be postponed, and potential rescheduling from fixed rate funding into short term borrowing will be considered.
- If it was felt that there was a significant risk of a much sharper RISE in long and short term rates than that currently forecast, perhaps arising from a greater than expected increase in the anticipated rate to US tapering of asset purchases, or in work economic activity or a sudden increase in inflation risks, then the portfolio position will be re-appraised with the likely action that fixed rate funding will be drawn whilst interest rates are still lower than they will be in the next few years.

Any decisions undertaken by the Director of Resources will be reported to the Policy and Resources Committee at the next available opportunity.

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. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates ie 2015/16 + 2 years, and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.

Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

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

The Council is asked to approve the following treasury indicators and limits:

£m	2015/16	2016/17	2017/18
Interest rate exposures			
	Upper	Upper	Upper
Limits on fixed interest rates based on net debt	100%	100%	100%
Limits on variable interest rates based on net debt	75%	75%	75%
Maturity structure of fixed interest rate borrowing 2015/16			
	Lower	Upper	
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%	
Maturity structure of variable interest rate borrowing 2015/16			
	Lower	Upper	
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%	

ANNUAL INVESTMENT STRATEGY

Introduction: changes to credit rating methodology

The main rating agencies (Fitch, Moody's and Standard & Poor's) have, through much of the financial crisis, provided some institutions with a ratings "uplift" due to implied levels of sovereign support. More recently, in response to the evolving regulatory regime, the agencies have indicated they may remove these "uplifts". This process may commence during 2014/15 and / or 2015/16. The actual timing of the changes is still subject to discussion, but this does mean immediate changes to the credit methodology are required.

It is important to stress that the rating agency changes do not reflect any changes in the underlying status of the institution or credit environment, merely the implied level of sovereign support that has been built into ratings through the financial crisis. The eventual removal of implied sovereign support will only take place when the regulatory and economic environments have ensured that financial institutions are much stronger and less prone to failure in a financial crisis.

Both Fitch and Moody's provide "standalone" credit ratings for financial institutions. For Fitch, it is the Viability Rating, while Moody's has the Financial Strength Rating. Due to the future removal of sovereign support from institution assessments, both agencies have suggested going forward that these will be in line with their respective Long Term ratings. As such, there is no point monitoring both Long Term and these "standalone" ratings.

Furthermore, Fitch has already begun assessing its Support ratings, with a clear expectation that these will be lowered to 5, which is defined as "A bank for which there is a possibility of external support, but it cannot be relied upon." With all institutions likely to drop to these levels, there is little to no differentiation to be had by assessing Support ratings.

As a result of these rating agency changes, the credit element of our future methodology will focus solely on the Short and Long Term ratings of an institution. Rating Watch and Outlook information will continue to be assessed where it relates to these categories. This is the same process for Standard & Poor's that we have always taken, but a change to the use of Fitch and Moody's ratings. Furthermore, we will continue to utilise CDS prices as an overlay to ratings in our new methodology.

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 applies minimum acceptable credit criteria in order to generate a list of highly creditworthy counterparties which also enables diversification and thus avoidance of concentration risk.

Continuing regulatory changes in the banking sector are designed to see greater stability, lower risk and the removal of expectations of Government financial support should an institution fail. This withdrawal of implied sovereign support is anticipated to have an effect on ratings applied to institutions. This will result in the key ratings used to monitor counterparties being the Short Term and Long Term ratings only. Viability, Financial Strength and Support Ratings previously applied will effectively become redundant. This change does not reflect deterioration in the credit environment but rather a change of method in response to regulatory changes.

As with previous practice, ratings will 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.

Investment instruments identified for use in the financial year are listed in appendix 5.3 under the ‘specified’ and ‘non-specified’ investments categories. Counterparty limits will be as set through the Council’s treasury management practices – schedules.

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 Director of Resources 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 Capita Asset Services, 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:
 - i. are UK banks; and/or
 - ii. are non-UK and domiciled in a country which has a minimum sovereign Long Term rating of AA

and have, as a minimum, the following Fitch, Moody's and Standard and Poors credit ratings (where rated):

- i. Short Term – F1
- ii. Long Term – A

(N.B. Viability, Financial Strength and Support ratings have been removed and will not be considered in choosing counterparties.)

- Banks 2 – Part nationalised UK banks – Lloyds Banking Group and Royal Bank of Scotland. These banks can be included if they continue to be part nationalised or they meet the ratings in Banks 1 above.
- Banks 3 – The Council's own banker for transactional purposes if the bank falls below the above criteria, although in this case balances will be minimised in both monetary size and time.
- Bank subsidiary and treasury operation -. The Council will use these where the parent bank has provided an appropriate guarantee or has the necessary ratings outlined above.
- Building societies - The Council will *use* all societies which:
 - i. Meet the ratings for banks outlined above;
- Money market funds – AAA
- Enhanced money market funds (EMMFs)
- UK Government (including gilts, treasury bonds and the DMADF)

- Certificates of Deposit
- Local authorities, parish councils etc.
- Supranational institutions
- Local Authority Property Asset Funds
- Corporate Bond Funds
- Covered Bonds

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

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

- no more than £2.m 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). It should be noted that in the case of Lloyds Bank, our current bankers, that as well as allowing up £5m fixed term investment in that one institution that there is flexibility to hold, in current account balances at Lloyds Bank, up to £1m 'cash' on any one day:

Proposed Change to the Current Treasury Management Strategy

It is proposed that the following investment instrument is added to the counterparty list – Certificates of Deposit. To limit any exposure the maximum investment is £2m.

	Fitch	Moody's	Standard & Poors	Money Limit	Time Limit

Banks 1 – up to 1 year	F1	P-1	A-1	£5m per counterparty at Group level	1 year
Banks 1 – over 1 year	AA	Aa2	AA	£2m Maximum exposure	1 year to 5 years
Banks 2 – UK part nationalised				£5m per counterparty at Group level	1 year
Banks 3 – Council’s own bank if not covered by 1 or 2				£250,000	1 day
Other Local Authorities				£5m per counterparty	5 years
Bank of England DMADF				No limit	6 months
Gilts/Treasury Bills – where no loss of principle 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
Certificates of Deposit				£2m	5 years
Covered Bonds				£1m	5 years
	Fund rating			Money and/or % Limit	Time Limit
Money market funds	AAA			£5m per counterparty	overnight
Enhanced Money Market Funds	AAA			£2m	5 years

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

4.3 Country limits

The Council has determined that it will only use approved counterparties from countries with a minimum sovereign credit rating of F1/AA from Fitch. This list will

be added to, or deducted from, by officers should ratings change in accordance with this policy. In addition:

- no more that £2m 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

4.4 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 12 months).

Investment returns expectations. Bank Rate is forecast to remain unchanged at 0.5% before starting to rise from quarter 2 of 2015. Bank Rate forecasts for financial year ends (March) are:

- 2015/16 1.00%
- 2016/17 1.50%
- 2017/18 2.50%

There are downside risks to these forecasts (i.e. start of increases in Bank Rate occurs later) if economic growth weakens. However, should the pace of growth quicken, there could be an upside risk.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to 100 days during each financial year for the next eight years are as follows:

2015/16	0.90%
2016/17	1.50%
2017/18	2.00%
2018/19	2.50%
2019/20	3.00%
2020/21	3.00%
2021/22	3.25%
2022/23	3.25%
Later years	3.50%

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

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

Maximum principal sums invested > 1 year			
£m	2015/16	2016/17	2017/18
Principal sums invested > 1 year	£6m	£6m	£6m

For its cash flow generated balances, the Council will seek to utilise its instant access and notice accounts, money market funds and short-dated deposits (overnight to 100 days) order to benefit from the compounding of interest.

4.6 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:

- **0.06% historic risk of default when compared to the whole portfolio.**

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

- Liquid short term deposits of at least £2m available within a week's notice.
- Weighted average life benchmark is expected to be 0.25 years, with a maximum of 1 year.

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.

4.7 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.

APPENDICES

1. Interest rate forecasts
2. Economic background
3. Treasury management practice 1 – credit and counterparty risk management
4. Approved countries for investments
5. Treasury management scheme of delegation
6. The treasury management role of the Section 151 Officer

ANNEX 1: Interest Rate Forecasts 2014 - 2018 - (PWLB rate forecasts are based on the PWLB certainty rates.)

Capita Asset Services Interest Rate View														
	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18
Bank Rate View	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.25%	1.25%	1.50%	1.50%	1.75%	2.00%	2.25%	2.50%
3 Month LIBID	0.50%	0.60%	0.80%	0.90%	1.10%	1.30%	1.40%	1.60%	1.90%	2.10%	2.10%	2.30%	2.40%	2.60%
6 Month LIBID	0.70%	0.80%	1.00%	1.10%	1.20%	1.40%	1.50%	1.80%	2.00%	2.20%	2.30%	2.50%	2.70%	2.80%
12 Month LIBID	0.90%	1.00%	1.20%	1.30%	1.40%	1.70%	1.80%	2.10%	2.20%	2.30%	2.40%	2.60%	2.80%	3.00%
5yr PW IB Rate	2.50%	2.70%	2.70%	2.80%	2.90%	3.00%	3.10%	3.20%	3.30%	3.40%	3.50%	3.50%	3.50%	3.50%
10yr PW IB Rate	3.20%	3.40%	3.50%	3.60%	3.70%	3.80%	3.90%	4.00%	4.10%	4.10%	4.20%	4.20%	4.30%	4.30%
25yr PW IB Rate	3.90%	4.00%	4.10%	4.30%	4.40%	4.50%	4.60%	4.70%	4.70%	4.80%	4.80%	4.90%	4.90%	5.00%
50yr PW IB Rate	3.90%	4.00%	4.10%	4.30%	4.40%	4.50%	4.60%	4.70%	4.70%	4.80%	4.80%	4.90%	4.90%	5.00%
Bank Rate														
Capita Asset Services	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.25%	1.25%	1.50%	1.50%	1.75%	2.00%	2.25%	2.50%
Capital Economics	0.50%	0.50%	0.75%	0.75%	1.00%	1.00%	1.25%	1.25%	1.50%	-	-	-	-	-
5yr PW IB Rate														
Capita Asset Services	2.50%	2.70%	2.70%	2.80%	2.90%	3.00%	3.10%	3.20%	3.30%	3.40%	3.50%	3.50%	3.50%	3.50%
Capital Economics	2.30%	2.60%	2.80%	3.00%	3.20%	3.40%	3.50%	3.60%	3.70%	-	-	-	-	-
10yr PW IB Rate														
Capita Asset Services	3.20%	3.40%	3.50%	3.60%	3.70%	3.80%	3.90%	4.00%	4.10%	4.10%	4.20%	4.20%	4.30%	4.30%
Capital Economics	3.05%	3.25%	3.45%	3.60%	3.80%	3.85%	3.90%	3.95%	4.05%	-	-	-	-	-
25yr PW IB Rate														
Capita Asset Services	3.90%	4.00%	4.10%	4.30%	4.40%	4.50%	4.60%	4.70%	4.70%	4.80%	4.80%	4.90%	4.90%	5.00%
Capital Economics	3.70%	3.95%	4.05%	4.15%	4.25%	4.35%	4.45%	4.55%	4.60%	-	-	-	-	-
50yr PW IB Rate														
Capita Asset Services	3.90%	4.00%	4.10%	4.30%	4.40%	4.50%	4.60%	4.70%	4.70%	4.80%	4.80%	4.90%	4.90%	5.00%
Capital Economics	3.80%	4.10%	4.20%	4.30%	4.40%	4.50%	4.60%	4.70%	4.80%	-	-	-	-	-

ANNEX 2: Economic Background

UK. Strong UK GDP quarterly **growth** of 0.7%, 0.8% and 0.7% in quarters 2, 3 and 4 respectively in 2013, (2013 annual rate 2.7%), and 0.7% in Q1, 0.9% in Q2 and a first estimate of 0.7% in Q3 2014 (annual rate 3.1% in Q3), means that the UK will have the strongest rate of growth of any G7 country in 2014. It also appears very likely that strong growth will continue through the second half of 2014 and into 2015 as forward surveys for the services and construction sectors are very encouraging and business investment is also strongly recovering. The manufacturing sector has also been encouraging though recent figures indicate a weakening in the future trend rate of growth. However, for this recovery to become more balanced and sustainable in the longer term, the recovery needs to move away from dependence on consumer expenditure and the housing market to exporting, and particularly of manufactured goods, both of which need to substantially improve on their recent lacklustre performance.

This overall strong growth has resulted in **unemployment** falling much faster through the initial threshold of 7%, set by the **Monetary Policy Committee (MPC)** last August, before it said it would consider any increases in Bank Rate. The MPC has, therefore, subsequently broadened its forward guidance by adopting five qualitative principles and looking at a much wider range of about eighteen indicators in order to form a view on how much slack there is in the economy and how quickly slack is being used up. The MPC is particularly concerned that the current squeeze on the disposable incomes of consumers should be reversed by wage inflation rising back above the level of inflation in order to ensure that the recovery will be sustainable. There also needs to be a major improvement in labour productivity, which has languished at dismal levels since 2008, to support increases in pay rates. Most economic forecasters are expecting growth to peak in 2014 and then to ease off a little, though still remaining strong, in 2015 and 2016. Unemployment is therefore expected to keep on its downward trend and this is likely to eventually feed through into a return to significant increases in pay rates at some point during the next three years. However, just how much those future increases in pay rates will counteract the depressive effect of increases in Bank Rate on consumer confidence, the rate of growth in consumer expenditure and the buoyancy of the housing market, are areas that will need to be kept under regular review.

Also encouraging has been the sharp fall in **inflation** (CPI) during 2014 after being consistently above the MPC's 2% target between December 2009 and December 2013. Inflation fell to 1.2% in September, a five year low. Forward indications are that inflation is likely to fall further in 2014 to possibly near to 1% and then to remain near to, or under, the 2% target level over the MPC's two year ahead time horizon. Overall, markets are expecting that the MPC will be cautious in raising **Bank Rate** as it will want to protect heavily indebted consumers from too early an increase in Bank Rate at a time when inflationary pressures are also weak. A first increase in Bank Rate is therefore expected

in Q2 2015 and they expect increases after that to be at a slow pace to lower levels than prevailed before 2008 as increases in Bank Rate will have a much bigger effect on heavily indebted consumers than they did before 2008.

The return to strong growth has also helped lower forecasts for the increase in **Government debt** by £73bn over the next five years, as announced in the 2013 Autumn Statement, and by an additional £24bn, as announced in the March 2014 Budget - which also forecast a return to a significant budget surplus, (of £5bn), in 2018-19. However, monthly public sector deficit figures have disappointed so far in 2014/15.

The Eurozone (EZ). The Eurozone is facing an increasing threat from weak or negative growth and from deflation. In September, the inflation rate fell further, to reach a low of 0.3%. However, this is an average for all EZ countries and includes some countries with negative rates of inflation. Accordingly, the ECB took some rather limited action in June to loosen monetary policy in order to promote growth. In September it took further action to cut its benchmark rate to only 0.05%, its deposit rate to -0.2% and to start a programme of purchases of corporate debt. However, it has not embarked yet on full quantitative easing (purchase of sovereign debt).

Concern in financial markets for the Eurozone subsided considerably during 2013. However, sovereign debt difficulties have not gone away and major issues could return in respect of any countries that do not dynamically address fundamental issues of low growth, international uncompetitiveness and the need for overdue reforms of the economy, (as Ireland has done). It is, therefore, possible over the next few years that levels of government debt to GDP ratios could continue to rise for some countries. This could mean that sovereign debt concerns have not disappeared but, rather, have only been postponed. The ECB's pledge in 2012 to buy unlimited amounts of bonds of countries which ask for a bailout has provided heavily indebted countries with a strong defence against market forces. This has bought them time to make progress with their economies to return to growth or to reduce the degree of recession. However, debt to GDP ratios (2013 figures) of Greece 180%, Italy 133%, Portugal 129%, Ireland 124% and Cyprus 112%, remain a cause of concern, especially as some of these countries are experiencing continuing rates of increase in debt in excess of their rate of economic growth i.e. these debt ratios are likely to continue to deteriorate. Any sharp downturn in economic growth would make these countries particularly vulnerable to a new bout of sovereign debt crisis. It should also be noted that Italy has the third biggest debt mountain in the world behind Japan and the US. Greece remains particularly vulnerable but has made good progress in reducing its annual budget deficit and in returning, at last, to marginal economic growth. Whilst a Greek exit from the Euro is now improbable in the short term, some commentators still view the inevitable end game as either being another major right off of debt or an eventual exit.

There are also particular concerns as to whether democratically elected governments will lose the support of electorates suffering under EZ imposed austerity programmes, especially in countries like Greece and Spain which have unemployment rates of over 24% and unemployment among younger people of over 50 – 60%. There are also major concerns as to whether the governments of France and Italy will effectively implement austerity programmes and undertake overdue reforms to improve national competitiveness. Any loss of market confidence in the two largest Eurozone economies after Germany would present a huge challenge to the resources of the ECB to defend their debt.

USA. The Federal Reserve started to reduce its monthly asset purchases of \$85bn in December 2013 by \$10bn per month; these ended in October 2014, signalling confidence the US economic recovery would remain on track. First quarter GDP figures for the US were depressed by exceptionally bad winter weather, but growth rebounded very strongly in Q2 to 4.6% (annualised). Annual growth during 2014 is likely to be just over 2%.

The U.S. faces similar debt problems to those of 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, although the weak labour force participation rate remains a matter of key concern for the Federal Reserve when considering the amount of slack in the economy and monetary policy decisions. It is currently expected that the Fed. will start increasing rates in mid 2015.

China. Government action in 2014 to stimulate the economy appeared to be putting the target of 7.5% growth within achievable reach but recent data has been mixed. There are also concerns that the Chinese leadership have only started to address an unbalanced economy which is heavily dependent on new investment expenditure, and for a potential bubble in the property sector to burst, as it did in Japan in the 1990s, with its consequent impact on the financial health of the banking sector. There are also concerns around the potential size, and dubious creditworthiness, of some bank lending to local government organisations and major corporates. This primarily occurred during the government promoted expansion of credit, which was aimed at protecting the overall rate of growth in the economy after the Lehmans crisis.

Japan. Japan is causing considerable concern as the increase in sales tax in April 2014 has suppressed consumer expenditure and growth. In Q2 growth was -1.8% q/q and -7.1% over the previous year. The Government is hoping that this is a temporary blip.

CAPITA ASSET SERVICES FORWARD VIEW

Economic forecasting remains difficult with so many external influences weighing on the UK. Major volatility in bond yields is likely to endure as investor fears and confidence ebb and flow between favouring more risky assets i.e. equities, or the safe haven of bonds.

The overall longer run trend is for gilt yields and PWLB rates to rise, due to the high volume of gilt issuance in the UK, and of bond issuance in other major western countries. Over time, an increase in investor confidence in world economic recovery is also likely to compound this effect as recovery will further encourage investors to switch from bonds to equities.

The overall balance of risks to economic recovery in the UK is currently evenly weighted. However, only time will tell just how long this period of strong economic growth will last; it also remains exposed to vulnerabilities in a number of key areas.

The interest rate forecasts in this report are based on an initial assumption that there will not be a major resurgence of the EZ debt crisis, or a break-up of the EZ, but rather that there will be a managed, albeit painful and tortuous, resolution of the debt crisis where EZ institutions and governments eventually do what is necessary - but only when all else has been tried and failed. Under this assumed scenario, growth within the EZ will be tepid for

the next couple of years and some EZ countries experiencing low or negative growth, will, over that time period, see an increase in total government debt to GDP ratios. There is a significant danger that these ratios could rise to the point where markets lose confidence in the financial viability of one, or more, countries, especially if growth disappoints and / or efforts to reduce government deficits fail to deliver the necessary reductions. However, it is impossible to forecast whether any individual country will lose such confidence, or when, and so precipitate a sharp resurgence of the EZ debt crisis. While the ECB has adequate resources to manage a debt crisis in a small EZ country, if one, or more, of the large countries were to experience a major crisis of market confidence, this would present a serious challenge to the ECB and to EZ politicians.

Downside risks currently include:

- The situation over Ukraine poses a major threat to EZ and world growth if it was to deteriorate into economic warfare between the West and Russia where Russia resorted to using its control over gas supplies to Europe.
- Fears generated by the potential impact of Ebola around the world
- UK strong economic growth is currently mainly dependent on consumer spending and the potentially unsustainable boom in the housing market. The boost from these sources is likely to fade after 2014.
- A weak rebalancing of UK growth to exporting and business investment causing a weakening of overall economic growth beyond 2014.
- Weak growth or recession in the UK's main trading partner - the EU, inhibiting economic recovery in the UK.
- A return to weak economic growth in the US, UK and China causing major disappointment in investor and market expectations.
- A resurgence of the Eurozone sovereign debt crisis caused by ongoing deterioration in government debt to GDP ratios to the point where financial markets lose confidence in the financial viability of one or more countries and in the ability of the ECB and Eurozone governments to deal with the potential size of the crisis.
- Recapitalisation of European banks requiring considerable government financial support.
- Lack of support by populaces in Eurozone countries for austerity programmes, especially in countries with very high unemployment rates e.g. Greece and Spain, which face huge challenges in engineering economic growth to correct their budget deficits on a sustainable basis.
- Italy: the political situation has improved but it remains to be seen whether the new government is able to deliver the austerity programme required and a programme of overdue reforms. Italy has the third highest government debt mountain in the world.
- France: after being elected on an anti austerity platform, President Hollande has embraced a €50bn programme of public sector cuts over the next three years. However, there could be major obstacles in implementing this programme. Major overdue reforms of employment practices and an increase in competitiveness are also urgently required to lift the economy out of stagnation.
- Monetary policy action failing to stimulate sustainable growth in western economies, especially the Eurozone and Japan.
- Heightened political risks in the Middle East and East Asia could trigger safe haven flows back into bonds.

- There are also increasing concerns at the reluctance of western central banks to raise interest rates significantly for some years, plus the huge QE measures which remain in place (and may be added to by the ECB in the near future). This has created potentially unstable flows of liquidity searching for yield and, therefore, heightened the potential for an increase in risks in order to get higher returns. This is a return to a similar environment to the one which led to the 2008 financial crisis.

The potential for upside risks to UK gilt yields and PWLB rates, especially for longer term PWLB rates include: -

- A further surge in investor confidence that robust world economic growth is firmly expected, causing a flow of funds out of bonds into equities.
- UK inflation returning to significantly higher levels than in the wider EU and US, causing an increase in the inflation premium inherent to gilt yields.

ANNEX 3: 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 01/03/2010 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(1), 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 and / 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 and / 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. These criteria are set out in the table on pages 16 and 17 of the main report.

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:

	Non Specified Investment Category	Limit (£ or %)
a.	Gilt edged securities 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. Similar to category (a) above, 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 investment balances will be minimised as far as is possible.	£1m
c.	Any bank or building society 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
g.	Certificates of Deposit	£2m

This Authority will seek further advice on the appropriateness and associated risks with investments in these categories.

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 Capita Asset Services 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.

ANNEX 4: Approved countries for investments

AAA

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

AA+

- Finland
- Hong Kong
- Netherlands
- U.K.
- U.S.A.

AA

- Abu Dhabi (UAE)
- France
- Qatar

AA-

- Belgium
- Saudi Arabia

ANNEX 5: 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.

ANNEX 6: The treasury management role of the section 151 officer

The S151 (responsible) 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 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 2015/2016, 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 2015/2016 is £191.34 (0% increase), effectively keeping Council Tax at 2013/14 levels.
- 1.4 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 Council Tax rates.

2 Council Tax levels 2015/16

- 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 by Parish is attached at Appendix N.
- 2.2 Taking account of the above council tax requirements the average Council Tax at Band D for 2015/2016 will be set as follows:-

	2014/15	2015/16	Variance	
	£	£	£	%
Lincolnshire County Council	1,065.69	1,085.94	20.25	1.90
Police	193.86	197.64	3.78	1.95
West Lindsey District Council	191.34	191.34	0.00	0.00
Direct Parish Precept Charges	53.57	54.96	1.39	2.60
Total Average Council Tax	1,504.46	1,529.88	25.42	1.69

- 2.3 Although the increases in Town/Parish Precepts average 2.6% 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 2015/2016

- 3.1 It be noted that on 30 November 2014 the Council calculated the Council Tax Base 2015/16.
- a) for the whole Council area as 28,224.11 [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 K.
- 3.2 The council tax requirement for the Council’s own purposes for 2014/2015 (excluding Parish precepts) is £5,400,400
- 3.3 The following amounts be calculated for the year 2015/2016 in accordance with Sections 31 to 36 of the Act:
- a) £44,639,400 being the aggregate of the amounts which the Council estimates for the items set out in Section 32A (2) of the Local Government Finance Act 1992. **(Gross expenditure including Parish Precepts and contribution to reserves)**
 - b) £37,687,770 being the aggregate of the amounts which the Council estimates for the items set out in Section 32A (3) of the Act. **(Total income including contribution from reserves)**
 - c) £6,951,630 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) £246.30 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) £1,551,230 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 L)
 - 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 L 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 L divided in each case by the individual taxbases (Appendix K) 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 M 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 2015/16 for each part of its area and for each of the categories of dwellings.

Band	West Lindsey DC	Lincolnshire CC	Police & Crime Commissioner Lincolnshire	Aggregate Council Tax
A	127.56	723.96	131.76	983.28
B	148.82	844.62	153.72	1,147.16
C	170.08	965.28	175.68	1,311.04
D	191.34	1,085.94	197.64	1,474.92
E	233.86	1,327.26	241.56	1,802.68
F	276.38	1,568.58	285.48	2,130.44
G	318.90	1,809.90	329.40	2,458.20
H	382.68	2,171.88	395.28	2,949.84

- 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 N as the levels of Council Tax for the year 2015/16 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 2015/16 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 2015/16 in respect of each of the areas in the District as set out in the appendices to this report.**

Parish	2015/16 Tax Base
Aisthorpe	38.63
Bardney - Apley - Stainfield	662.42
Bigby	130.13
Bishop Norton	123.43
Blyborough	33.73
Blyton	365.34
Brampton	32.01
Brattleby	49.91
Broadholme	36.58
Brocklesby	35.20
Brookenby	147.03
Broxholme	30.67
Bullington	10.70
Burton	349.28
Buslingthorpe	21.99
Cabourne	25.67
Caenby	24.94
Caistor	889.42
Cammeringham	47.29
Cherry Willingham	1,240.56
Claxby	66.54
Corringham	163.79
Dunholme	672.94
East Ferry	37.87
East Stockwith	67.96
Faldingworth	149.81
Fenton	127.93
Fillingham	75.73
Fiskerton	356.89
Friesthorpe	10.85
Fulnetby	4.81
Gainsborough	4,303.64
Glentham	162.94
Glentworth	111.33
Golto	24.51
Grange de Lings	10.73
Grasby	187.97
Grayingham	57.30
Great Limber	83.62
Greetwell	283.13
Hackthorn - Cold Hanworth	79.73
Hardwick	16.51
Harpswell	20.80
Heapham	41.32
Hemswell	112.87

Parish	2015/16 Tax Base
Hemswell Cliff	162.37
Holton Beckering	38.05
Holton le Moor	59.56
Ingham	309.11
Keelby	664.13
Kettlethorpe	159.75
Kexby	116.79
Kirmond le Mire	12.11
Knaith	117.48
Langworth - Barlings - Newball	200.76
Laughton	145.85
Lea	373.29
Legsby	73.18
Linwood	37.37
Lissington	52.62
Market Rasen	1,139.20
Marton - Gate Burton	235.22
Middle Rasen	701.79
Morton	400.56
Nettleham	1,294.26
Nettleton	224.25
Newton-On-Trent	137.21
Normanby-By-Spital	139.68
Normanby le Wold	19.23
North Carlton	54.58
North Kelsey	328.22
North Willingham	48.87
Northorpe	44.60
Osgodby	205.09
Owersby	90.07
Owmbly-By-Spital	102.85
Pilham	26.52
Rand	17.26
Reepham	333.80
Riby	42.82
Riseholme	108.15
Rothwell	63.66
Saxby	16.00
Saxilby - Ingleby	1,286.54
Scampton	354.99
Scothern	310.20
Scotter	1,116.52
Scotton	212.99
Searby cum Owmbly	77.15
Sixhills	15.51

Parish	2015/16 Tax Base
Snarford	17.21
Snelland	31.26
Snitterby	93.01
Somerby	23.15
South Carlton	37.65
South Kelsey	202.81
Spridlington	87.13
Springthorpe	55.85
Stainton le Vale	33.33
Stow	114.27
Sturton-By-Stow	473.76
Sudbrooke	681.63
Swallow	91.73
Swinhope	50.72
Tealby	258.32
Thonock	9.76
Thoresway	36.39
Thorganby	11.70
Thorpe le Fallows	5.75
Toft Newton	121.25
Torksey	265.80
Upton	159.93
Waddingham	201.36
Walesby	99.15
Walkerith	25.47
Welton	1,396.29
West Firsby	11.75
West Rasen	33.10
Wickenby	77.83
Wildsworth	26.21
Willingham	190.66
Willoughton	103.22
Total	28,224.11

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

Parish	Parish Precept £	Parish Council Tax £	District Council Tax £	Total £
Bardney - Apley - Stainfield	65,173.96	98.39	191.34	289.73
Bigby	5,944.73	45.68	191.34	237.02
Bishop Norton	6,049.88	49.01	191.34	240.35
Blyton	12,518.79	34.27	191.34	225.61
Brattleby	1,218.22	24.41	191.34	215.75
Broadholme	183.72	5.02	191.34	196.36
Brookenby	13,894.01	94.50	191.34	285.84
Burton	6,439.05	18.44	191.34	209.78
Caistor	79,764.99	89.68	191.34	281.02
Cammeringham	826.10	17.47	191.34	208.81
Cherry Willingham	55,184.30	44.48	191.34	235.82
Claxby	2,872.78	43.17	191.34	234.51
Corringham	5,433.32	33.17	191.34	224.51
Dunholme	25,847.82	38.41	191.34	229.75
East Stockwith	2,152.57	31.67	191.34	223.01
Faldingworth	5,606.75	37.43	191.34	228.77
Fenton	4,142.09	32.38	191.34	223.72
Fillingham	3,017.75	39.85	191.34	231.19
Fiskerton	12,877.54	36.08	191.34	227.42
Gainsborough	361,678.12	84.04	191.34	275.38
Glentham	5,242.75	32.18	191.34	223.52
Glentworth	5,302.31	47.63	191.34	238.97
Grasby	4,484.32	23.86	191.34	215.20
Great Limber	6,382.05	76.32	191.34	267.66
Greetwell	3,623.33	12.80	191.34	204.14
Hackthorn - Cold Hanworth	1,462.95	18.35	191.34	209.69
Harpswell	195.06	9.38	191.34	200.72
Heapham	32.96	0.80	191.34	192.14
Hemswell	4,092.62	36.26	191.34	227.60
Hemswell Cliff	7,161.11	44.10	191.34	235.44
Ingham	15,845.90	51.26	191.34	242.60
Keelby	19,697.94	29.66	191.34	221.00
Kettlethorpe	7,448.37	46.63	191.34	237.97
Kexby	1,410.99	12.08	191.34	203.42
Knaith	2,188.41	18.63	191.34	209.97
Langworth - Barlings - Newball	13,652.84	68.01	191.34	259.35
Laughton	4,194.04	28.76	191.34	220.10
Lea	12,652.08	33.89	191.34	225.23
Legsby	552.81	7.55	191.34	198.89
Market Rasen	91,979.12	80.74	191.34	272.08
Marton - Gate Burton	7,745.09	32.93	191.34	224.27
Middle Rasen	13,469.77	19.19	191.34	210.53
Morton	11,830.18	29.53	191.34	220.87
Nettleham	119,386.76	92.24	191.34	283.58

Parish	Parish Precent £	Parish Council Tax £	District Council Tax £	Total £
Nettleton	10,328.59	46.06	191.34	237.40
Newton-On-Trent	11,526.29	84.00	191.34	275.34
Normanby-By-Spital	1,948.29	13.95	191.34	205.29
North Kelsey	9,768.59	29.76	191.34	221.10
Northorpe	2,413.82	54.12	191.34	245.46
Osgodby	5,099.81	24.87	191.34	216.21
Owersby	2,681.24	29.77	191.34	221.11
Owmby-By-Spital	2,732.35	26.57	191.34	217.91
Reepham	6,504.22	19.49	191.34	210.83
Riseholme	2,264.42	20.94	191.34	212.28
Rothwell	3,160.13	49.64	191.34	240.98
Saxby	82.98	5.19	191.34	196.53
Saxilby - Ingleby	152,536.99	118.56	191.34	309.90
Scampton	5,486.08	15.45	191.34	206.79
Scothern	13,104.68	42.25	191.34	233.59
Scotter	39,306.98	35.20	191.34	226.54
Scotton	4,999.09	23.47	191.34	214.81
Snitterby	1,690.46	18.18	191.34	209.52
South Kelsey	4,469.16	22.04	191.34	213.38
Spridlington	2,535.21	29.10	191.34	220.44
Springthorpe	302.69	5.42	191.34	196.76
Stow	2,117.41	18.53	191.34	209.87
Sturton-By-Stow	23,859.88	50.36	191.34	241.70
Sudbrooke	22,266.96	32.67	191.34	224.01
Swallow	4,647.80	50.67	191.34	242.01
Tealby	7,954.24	30.79	191.34	222.13
Toft Newton	4,473.91	36.90	191.34	228.24
Torksey	9,810.28	36.91	191.34	228.25
Upton	6,859.53	42.89	191.34	234.23
Waddingham	5,366.48	26.65	191.34	217.99
Walesby	1,573.88	15.87	191.34	207.21
Welton	130,559.56	93.50	191.34	284.84
Wickenby	3,110.28	39.96	191.34	231.30
Willingham	8,744.34	45.86	191.34	237.20
Willoughton	6,080.96	58.91	191.34	250.25
Total	1,551,227.83			

**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	193.15	225.35	257.54	289.73	354.11	418.50	482.88	579.46
Bigby	158.01	184.35	210.68	237.02	289.69	342.36	395.03	474.04
Bishop Norton	160.23	186.94	213.64	240.35	293.76	347.17	400.58	480.70
Blyborough	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Blyton	150.41	175.47	200.54	225.61	275.75	325.88	376.02	451.22
Brampton	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Brattleby	143.83	167.81	191.78	215.75	263.69	311.64	359.58	431.50
Broadholme	130.91	152.72	174.54	196.36	240.00	283.63	327.27	392.72
Brocklesby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Brookenby	190.56	222.32	254.08	285.84	349.36	412.88	476.40	571.68
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	139.85	163.16	186.47	209.78	256.40	303.02	349.63	419.56
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	187.35	218.57	249.80	281.02	343.47	405.92	468.37	562.04
Cammeringham	139.21	162.41	185.61	208.81	255.21	301.61	348.02	417.62
Cherry Willingham	157.21	183.42	209.62	235.82	288.22	340.63	393.03	471.64
Claxby	156.34	182.40	208.45	234.51	286.62	338.74	390.85	469.02
Corringham	149.67	174.62	199.56	224.51	274.40	324.29	374.18	449.02
Dunholme	153.17	178.69	204.22	229.75	280.81	331.86	382.92	459.50
East Ferry	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
East Stockwith	148.67	173.45	198.23	223.01	272.57	322.13	371.68	446.02
Faldingworth	152.51	177.93	203.35	228.77	279.61	330.45	381.28	457.54
Fenton	149.15	174.00	198.86	223.72	273.44	323.15	372.87	447.44
Fillingham	154.13	179.81	205.50	231.19	282.57	333.94	385.32	462.38
Fiskerton	151.61	176.88	202.15	227.42	277.96	328.50	379.03	454.84
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	149.01	173.85	198.68	223.52	273.19	322.86	372.53	447.04
Glentworth	159.31	185.87	212.42	238.97	292.07	345.18	398.28	477.94
Golto	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Grange de Lings	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Grasby	143.47	167.38	191.29	215.20	263.02	310.84	358.67	430.40
Grayingham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Great Limber	178.44	208.18	237.92	267.66	327.14	386.62	446.10	535.32
Greetwell	136.09	158.78	181.46	204.14	249.50	294.87	340.23	408.28
Hackthorn - Cold Hanworth	139.79	163.09	186.39	209.69	256.29	302.89	349.48	419.38
Hardwick	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Harpswell	133.81	156.12	178.42	200.72	245.32	289.93	334.53	401.44
Heapham	128.09	149.44	170.79	192.14	234.84	277.54	320.23	384.28
Hemswell	151.73	177.02	202.31	227.60	278.18	328.76	379.33	455.20
Hemswell Cliff	156.96	183.12	209.28	235.44	287.76	340.08	392.40	470.88

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

Parish	Bands							
	A	B	C	D	E	F	G	H
Holton 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	161.73	188.69	215.64	242.60	296.51	350.42	404.33	485.20
Keelby	147.33	171.89	196.44	221.00	270.11	319.22	368.33	442.00
Kettlethorpe	158.65	185.09	211.53	237.97	290.85	343.73	396.62	475.94
Kexby	135.61	158.22	180.82	203.42	248.62	293.83	339.03	406.84
Kirmond le Mire	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Knaith	139.98	163.31	186.64	209.97	256.63	303.29	349.95	419.94
Langworth - Barlings - Newball	172.90	201.72	230.53	259.35	316.98	374.62	432.25	518.70
Laughton	146.73	171.19	195.64	220.10	269.01	317.92	366.83	440.20
Lea	150.15	175.18	200.20	225.23	275.28	325.33	375.38	450.46
Legsby	132.59	154.69	176.79	198.89	243.09	287.29	331.48	397.78
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
Marton - Gate Burton	149.51	174.43	199.35	224.27	274.11	323.95	373.78	448.54
Middle Rasen	140.35	163.75	187.14	210.53	257.31	304.10	350.88	421.06
Morton	147.25	171.79	196.33	220.87	269.95	319.03	368.12	441.74
Nettleham	189.05	220.56	252.07	283.58	346.60	409.62	472.63	567.16
Nettleton	158.27	184.64	211.02	237.40	290.16	342.91	395.67	474.80
Newton-On-Trent	183.56	214.15	244.75	275.34	336.53	397.71	458.90	550.68
Normanby-By-Spital	136.86	159.67	182.48	205.29	250.91	296.53	342.15	410.58
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	147.40	171.97	196.53	221.10	270.23	319.37	368.50	442.20
North Willingham	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Northorpe	163.64	190.91	218.19	245.46	300.01	354.55	409.10	490.92
Osgodby	144.14	168.16	192.19	216.21	264.26	312.30	360.35	432.42
Owersby	147.41	171.97	196.54	221.11	270.25	319.38	368.52	442.22
Owmy-By-Spital	145.27	169.49	193.70	217.91	266.33	314.76	363.18	435.82
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	140.55	163.98	187.40	210.83	257.68	304.53	351.38	421.66
Riby	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Riseholme	141.52	165.11	188.69	212.28	259.45	306.63	353.80	424.56
Rothwell	160.65	187.43	214.20	240.98	294.53	348.08	401.63	481.96
Saxby	131.02	152.86	174.69	196.53	240.20	283.88	327.55	393.06
Saxilby - Ingleby	206.60	241.03	275.47	309.90	378.77	447.63	516.50	619.80
Scampton	137.86	160.84	183.81	206.79	252.74	298.70	344.65	413.58
Scothern	155.73	181.68	207.64	233.59	285.50	337.41	389.32	467.18
Scotter	151.03	176.20	201.37	226.54	276.88	327.22	377.57	453.08
Scotton	143.21	167.07	190.94	214.81	262.55	310.28	358.02	429.62
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	139.68	162.96	186.24	209.52	256.08	302.64	349.20	419.04

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

Parish	Bands							
	A	B	C	D	E	F	G	H
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	142.25	165.96	189.67	213.38	260.80	308.22	355.63	426.76
Spridlington	146.96	171.45	195.95	220.44	269.43	318.41	367.40	440.88
Springthorpe	131.17	153.04	174.90	196.76	240.48	284.21	327.93	393.52
Stainton le Vale	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Stow	139.91	163.23	186.55	209.87	256.51	303.15	349.78	419.74
Sturton-By-Stow	161.13	187.99	214.84	241.70	295.41	349.12	402.83	483.40
Sudbrooke	149.34	174.23	199.12	224.01	273.79	323.57	373.35	448.02
Swallow	161.34	188.23	215.12	242.01	295.79	349.57	403.35	484.02
Swinhope	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Tealby	148.09	172.77	197.45	222.13	271.49	320.85	370.22	444.26
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 le Fallows	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Toft Newton	152.16	177.52	202.88	228.24	278.96	329.68	380.40	456.48
Torksey	152.17	177.53	202.89	228.25	278.97	329.69	380.42	456.50
Upton	156.15	182.18	208.20	234.23	286.28	338.33	390.38	468.46
Waddingham	145.33	169.55	193.77	217.99	266.43	314.87	363.32	435.98
Walesby	138.14	161.16	184.19	207.21	253.26	299.30	345.35	414.42
Walkerith	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Welton	189.89	221.54	253.19	284.84	348.14	411.44	474.73	569.68
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	154.20	179.90	205.60	231.30	282.70	334.10	385.50	462.60
Wildsworth	127.56	148.82	170.08	191.34	233.86	276.38	318.90	382.68
Willingham	158.13	184.49	210.84	237.20	289.91	342.62	395.33	474.40
Willoughton	166.83	194.64	222.44	250.25	305.86	361.47	417.08	500.50

OVERALL LEVELS OF COUNCIL TAX

Parish	A	B	C	D	E	F	G	H
Aisthorpe	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Bardney - Apley - Stainfield	1,048.87	1,223.69	1,398.50	1,573.31	1,922.93	2,272.56	2,622.18	3,146.62
Bigby	1,013.73	1,182.69	1,351.64	1,520.60	1,858.51	2,196.42	2,534.33	3,041.20
Bishop Norton	1,015.95	1,185.28	1,354.60	1,523.93	1,862.58	2,201.23	2,539.88	3,047.86
Blyborough	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Blyton	1,006.13	1,173.81	1,341.50	1,509.19	1,844.57	2,179.94	2,515.32	3,018.38
Brampton	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Brattleby	999.55	1,166.15	1,332.74	1,499.33	1,832.51	2,165.70	2,498.88	2,998.66
Broadholme	986.63	1,151.06	1,315.50	1,479.94	1,808.82	2,137.69	2,466.57	2,959.88
Brocklesby	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Brookenby	1,046.28	1,220.66	1,395.04	1,569.42	1,918.18	2,266.94	2,615.70	3,138.84
Broxholme	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Bullington	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Burton	995.57	1,161.50	1,327.43	1,493.36	1,825.22	2,157.08	2,488.93	2,986.72
Buslingthorpe	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Cabourne	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Caenby	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Caistor	1,043.07	1,216.91	1,390.76	1,564.60	1,912.29	2,259.98	2,607.67	3,129.20
Cammeringham	994.93	1,160.75	1,326.57	1,492.39	1,824.03	2,155.67	2,487.32	2,984.78
Cherry Willingham	1,012.93	1,181.76	1,350.58	1,519.40	1,857.04	2,194.69	2,532.33	3,038.80
Claxby	1,012.06	1,180.74	1,349.41	1,518.09	1,855.44	2,192.80	2,530.15	3,036.18
Corringham	1,005.39	1,172.96	1,340.52	1,508.09	1,843.22	2,178.35	2,513.48	3,016.18
Dunholme	1,008.89	1,177.03	1,345.18	1,513.33	1,849.63	2,185.92	2,522.22	3,026.66
East Ferry	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
East Stockwith	1,004.39	1,171.79	1,339.19	1,506.59	1,841.39	2,176.19	2,510.98	3,013.18
Faldingworth	1,008.23	1,176.27	1,344.31	1,512.35	1,848.43	2,184.51	2,520.58	3,024.70
Fenton	1,004.87	1,172.34	1,339.82	1,507.30	1,842.26	2,177.21	2,512.17	3,014.60
Fillingham	1,009.85	1,178.15	1,346.46	1,514.77	1,851.39	2,188.00	2,524.62	3,029.54
Fiskerton	1,007.33	1,175.22	1,343.11	1,511.00	1,846.78	2,182.56	2,518.33	3,022.00
Friesthorpe	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Fulnetby	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Gainsborough	1,039.31	1,212.52	1,385.74	1,558.96	1,905.40	2,251.83	2,598.27	3,117.92
Glentham	1,004.73	1,172.19	1,339.64	1,507.10	1,842.01	2,176.92	2,511.83	3,014.20
Glentworth	1,015.03	1,184.21	1,353.38	1,522.55	1,860.89	2,199.24	2,537.58	3,045.10
Golto	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Grange de Lings	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Grasby	999.19	1,165.72	1,332.25	1,498.78	1,831.84	2,164.90	2,497.97	2,997.56
Grayingham	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Great Limber	1,034.16	1,206.52	1,378.88	1,551.24	1,895.96	2,240.68	2,585.40	3,102.48
Greetwell	991.81	1,157.12	1,322.42	1,487.72	1,818.32	2,148.93	2,479.53	2,975.44
Hackthorn - Cold Hanworth	995.51	1,161.43	1,327.35	1,493.27	1,825.11	2,156.95	2,488.78	2,986.54
Hardwick	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Harpwell	989.53	1,154.46	1,319.38	1,484.30	1,814.14	2,143.99	2,473.83	2,968.60
Heapham	983.81	1,147.78	1,311.75	1,475.72	1,803.66	2,131.60	2,459.53	2,951.44
Hemswell	1,007.45	1,175.36	1,343.27	1,511.18	1,847.00	2,182.82	2,518.63	3,022.36
Hemswell Cliff	1,012.68	1,181.46	1,350.24	1,519.02	1,856.58	2,194.14	2,531.70	3,038.04
Holton Beckering	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Holton le Moor	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Ingham	1,017.45	1,187.03	1,356.60	1,526.18	1,865.33	2,204.48	2,543.63	3,052.36
Keelby	1,003.05	1,170.23	1,337.40	1,504.58	1,838.93	2,173.28	2,507.63	3,009.16
Kettlethorpe	1,014.37	1,183.43	1,352.49	1,521.55	1,859.67	2,197.79	2,535.92	3,043.10

OVERALL LEVELS OF COUNCIL TAX

Parish	A	B	C	D	E	F	G	H
Kexby	991.33	1,156.56	1,321.78	1,487.00	1,817.44	2,147.89	2,478.33	2,974.00
Kirmond le Mire	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Knaith	995.70	1,161.65	1,327.60	1,493.55	1,825.45	2,157.35	2,489.25	2,987.10
Langworth - Barlings - Newball	1,028.62	1,200.06	1,371.49	1,542.93	1,885.80	2,228.68	2,571.55	3,085.86
Laughton	1,002.45	1,169.53	1,336.60	1,503.68	1,837.83	2,171.98	2,506.13	3,007.36
Lea	1,005.87	1,173.52	1,341.16	1,508.81	1,844.10	2,179.39	2,514.68	3,017.62
Legsby	988.31	1,153.03	1,317.75	1,482.47	1,811.91	2,141.35	2,470.78	2,964.94
Linwood	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Lissington	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Market Rasen	1,037.11	1,209.96	1,382.81	1,555.66	1,901.36	2,247.06	2,592.77	3,111.32
Marton - Gate Burton	1,005.23	1,172.77	1,340.31	1,507.85	1,842.93	2,178.01	2,513.08	3,015.70
Middle Rasen	996.07	1,162.09	1,328.10	1,494.11	1,826.13	2,158.16	2,490.18	2,988.22
Morton	1,002.97	1,170.13	1,337.29	1,504.45	1,838.77	2,173.09	2,507.42	3,008.90
Nettleham	1,044.77	1,218.90	1,393.03	1,567.16	1,915.42	2,263.68	2,611.93	3,134.32
Nettleton	1,013.99	1,182.98	1,351.98	1,520.98	1,858.98	2,196.97	2,534.97	3,041.96
Newton-On-Trent	1,039.28	1,212.49	1,385.71	1,558.92	1,905.35	2,251.77	2,598.20	3,117.84
Normanby-By-Spital	992.58	1,158.01	1,323.44	1,488.87	1,819.73	2,150.59	2,481.45	2,977.74
Normanby le Wold	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
North Carlton	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
North Kelsey	1,003.12	1,170.31	1,337.49	1,504.68	1,839.05	2,173.43	2,507.80	3,009.36
North Willingham	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Northorpe	1,019.36	1,189.25	1,359.15	1,529.04	1,868.83	2,208.61	2,548.40	3,058.08
Osgodby	999.86	1,166.50	1,333.15	1,499.79	1,833.08	2,166.36	2,499.65	2,999.58
Owersby	1,003.13	1,170.31	1,337.50	1,504.69	1,839.07	2,173.44	2,507.82	3,009.38
Owmbly-By-Spital	1,000.99	1,167.83	1,334.66	1,501.49	1,835.15	2,168.82	2,502.48	3,002.98
Pilham	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Rand	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Reepham	996.27	1,162.32	1,328.36	1,494.41	1,826.50	2,158.59	2,490.68	2,988.82
Riby	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Riseholme	997.24	1,163.45	1,329.65	1,495.86	1,828.27	2,160.69	2,493.10	2,991.72
Rothwell	1,016.37	1,185.77	1,355.16	1,524.56	1,863.35	2,202.14	2,540.93	3,049.12
Saxby	986.74	1,151.20	1,315.65	1,480.11	1,809.02	2,137.94	2,466.85	2,960.22
Saxilby - Ingleby	1,062.32	1,239.37	1,416.43	1,593.48	1,947.59	2,301.69	2,655.80	3,186.96
Scampton	993.58	1,159.18	1,324.77	1,490.37	1,821.56	2,152.76	2,483.95	2,980.74
Scothern	1,011.45	1,180.02	1,348.60	1,517.17	1,854.32	2,191.47	2,528.62	3,034.34
Scotter	1,006.75	1,174.54	1,342.33	1,510.12	1,845.70	2,181.28	2,516.87	3,020.24
Scotton	998.93	1,165.41	1,331.90	1,498.39	1,831.37	2,164.34	2,497.32	2,996.78
Searby cum Owmbly	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Sixhills	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Snarford	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Snelland	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Snitterby	995.40	1,161.30	1,327.20	1,493.10	1,824.90	2,156.70	2,488.50	2,986.20
Somerby	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
South Carlton	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
South Kelsey	997.97	1,164.30	1,330.63	1,496.96	1,829.62	2,162.28	2,494.93	2,993.92
Spridlington	1,002.68	1,169.79	1,336.91	1,504.02	1,838.25	2,172.47	2,506.70	3,008.04
Springthorpe	986.89	1,151.38	1,315.86	1,480.34	1,809.30	2,138.27	2,467.23	2,960.68
Stainton le Vale	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Stow	995.63	1,161.57	1,327.51	1,493.45	1,825.33	2,157.21	2,489.08	2,986.90
Sturton-By-Stow	1,016.85	1,186.33	1,355.80	1,525.28	1,864.23	2,203.18	2,542.13	3,050.56
Sudbrooke	1,005.06	1,172.57	1,340.08	1,507.59	1,842.61	2,177.63	2,512.65	3,015.18
Swallow	1,017.06	1,186.57	1,356.08	1,525.59	1,864.61	2,203.63	2,542.65	3,051.18
Swinhope	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84

OVERALL LEVELS OF COUNCIL TAX

Parish	A	B	C	D	E	F	G	H
Tealby	1,003.81	1,171.11	1,338.41	1,505.71	1,840.31	2,174.91	2,509.52	3,011.42
Thonock	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Thoresway	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Thorganby	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Thorpe le Fallows	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Toft Newton	1,007.88	1,175.86	1,343.84	1,511.82	1,847.78	2,183.74	2,519.70	3,023.64
Torksey	1,007.89	1,175.87	1,343.85	1,511.83	1,847.79	2,183.75	2,519.72	3,023.66
Upton	1,011.87	1,180.52	1,349.16	1,517.81	1,855.10	2,192.39	2,529.68	3,035.62
Waddingham	1,001.05	1,167.89	1,334.73	1,501.57	1,835.25	2,168.93	2,502.62	3,003.14
Walesby	993.86	1,159.50	1,325.15	1,490.79	1,822.08	2,153.36	2,484.65	2,981.58
Walkerith	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Welton	1,045.61	1,219.88	1,394.15	1,568.42	1,916.96	2,265.50	2,614.03	3,136.84
West Firsby	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
West Rasen	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Wickenby	1,009.92	1,178.24	1,346.56	1,514.88	1,851.52	2,188.16	2,524.80	3,029.76
Wildsworth	983.28	1,147.16	1,311.04	1,474.92	1,802.68	2,130.44	2,458.20	2,949.84
Willingham	1,013.85	1,182.83	1,351.80	1,520.78	1,858.73	2,196.68	2,534.63	3,041.56
Willoughton	1,022.55	1,192.98	1,363.40	1,533.83	1,874.68	2,215.53	2,556.38	3,067.66

APPENDIX O

West Lindsey District Council

Pay Policy Statement 2015/16

Date: 2015 - 16
Reviewed annually



Introduction

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

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

In particular, it is recognised that senior management roles in local government are complex and diverse functions in a highly politicised environment where often national and local pressure conflict. The council's ability to continue to attract and retain high calibre leaders capable of delivering this complex agenda, particularly during times of financial challenge, is crucial if the council is to retain its current high performance levels during this period of change. The next period will be a 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
- 3 x Directors (incl. 1 with S151 responsibility)
- 1 x Monitoring Officer, at Strategic Lead level

The management structure of the organisation can be found in appendix 1.

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 £80,000 to £85,000. 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 – Section 151

This statutory responsibility is held at Director level which has been detailed above.

Monitoring Officer

This statutory responsibility is held by a Strategic Lead post which is paid at a spot salary of £60,000 per annum plus an honorarium of £5,000 per annum to reflect these 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.

Age range	Hourly Rate	Full time equivalent based on 37 hours per week
16 – 17	£3.79	£7,312
18 – 20	£5.13	£9,897
21+	£6.50	£12,540

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

All other staff are paid above the National Minimum Wage.

Job Evaluation Scheme

All posts except that of the Chief Executive, Directors and Strategic Leads 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 on band 13 or below, 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%-12.5% 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 rate for 2015/16 is 16.1% 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 year's 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 Leadership Team Structure

Manjeet Gill

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

**Penny Sharp
Commercial Director**

Special Projects
Land & Property
Income Generation
Commercial Strategy

**Mark Sturgess
Chief Operating Officer**

Revenues & Benefits
Localism Strategy
MOD Strategy
Voluntary Sector
Community Safety
Economic Growth
Democratic Services
Home Choices
Environmental Health
Health / Leisure
Waste/Street Scene
Planning / Building Control
Neighbourhood Planning
Housing Strategy

**Ian Knowles
Director Of
Resources
Section 151**

Corporate Accounts
Treasury Management
Financial Management / VFM
HR/OD
Corporate Governance
Business Development
Business Improvement
ICT
Customer Services
Communications

Strategic Lead Cluster Responsibilities

Page 1 of 2

Strategic Leads

Customer First

- Customer Contact
- Revenues & Benefits
- Environmental Protection
- Waste & Street Cleansing
- Enforcement
- Licensing
- Development Management
- Building Control
- Land Charges

Economic Development & Neighbourhoods

- Economic Development
- Strategic Planning
- Third Sector
- Localism
- Health

Housing & Regeneration

- Housing
- Assets – Land & Property
- Leisure & Culture
- Community Safety

Strategic Lead Cluster Responsibilities

Page 2 of 2

Strategic Leads

Commercial Development

- Strategy Development/Implementation
- Market Intelligence
- Sales & Marketing
- Horizon-scanning
- Business Partner Role
- Commercial Business Planning

Democratic & Business Support

- Legal Client
- Finance
- Human Resources & Organisation Development
- Facilities Management
- Value for Money
- Communication
- Business & Admin Support
- Elections

Organisational Transformation

- ICT
- Research & Policy
- Strategy Development/Implementation
- Customer Insight Data
- Programme & Project Management Support
- Service Development
- Performance Management
- Transformation Processes
- Business/Service Plan Co-ordination

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another language, please
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DX 27214 Gainsborough

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Committee and Business Unit Budgets 2015/16 – 2019/20

Policy and Resources Base Budget - Business Unit Summary

	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Admin Buildings	25,800	24,000	29,800	36,100	42,900	49,900
Business Improvement & Commercial Development	92,300	92,200	104,700	115,300	125,400	135,700
Chief Executive	2,100	2,100	3,100	4,100	5,000	6,000
Chief Operating Officer	0	0	800	1,500	2,200	3,000
Commercial Director	114,600	0	800	1,500	2,200	3,000
Communications	0	0	3,300	6,700	10,400	13,200
Computer Services	0	0	(2,200)	900	4,000	7,200
Corporate Management - Finance	1,442,600	2,297,200	1,869,000	1,870,000	1,871,200	1,872,300
Customer Services	1,500	0	12,900	24,700	35,600	47,200
Debtors	28,700	0	1,400	2,300	3,300	4,600
Democratic Representation	1,075,100	773,800	748,700	752,700	757,000	771,100
Director of Resources	0	0	800	1,500	2,200	3,000
Elections	0	86,800	19,200	19,200	19,200	116,800
Emergency Planning	36,000	24,100	24,100	24,100	24,100	24,100
Financial Services	50,400	38,300	51,000	63,400	74,700	86,400
Housing Benefits Admin	198,600	147,500	164,600	182,500	198,900	213,900
Housing Benefits Payments	81,000	85,000	85,000	85,000	85,000	85,000
Housing Benefits Projects	0	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
Human Resources	0	70,000	77,000	82,700	88,100	92,600
IT Development	0	0	5,600	(600)	5,500	11,900
Legal Services	0	0	0	0	0	0
Local Tax Collection	588,600	457,700	472,300	486,400	501,700	511,700
Net Investment Interest	0	(10,500)	(10,500)	(3,900)	(1,700)	(1,700)
Other Council Properties	3,600	8,100	8,200	8,300	8,400	8,500
Precepts & Levies	487,000	508,700	508,700	508,700	508,700	508,700
Property Services	0	0	(200)	(100)	3,900	8,100
Register of Electors	122,900	145,300	147,100	148,900	150,700	152,600
Support Services - Admin	0	0	8,100	15,300	22,300	29,400
Support Services - Purchasing	(37,900)	(38,300)	(37,800)	(37,300)	(36,700)	(36,200)
Grand Total	4,312,900	4,689,500	4,273,000	4,377,400	4,491,700	4,705,500

Policy and Resources Base Budget - Business Unit Analysis

ADMIN BUILDINGS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(300)	(300)	(300)	(300)	(300)	(300)
Other Grants and Contributions	(91,600)	(13,800)	(13,800)	(13,800)	(13,800)	(13,800)
Income	(91,900)	(14,100)	(14,100)	(14,100)	(14,100)	(14,100)
Premises	317,400	211,000	216,800	223,100	229,900	236,900
Supplies and Services	71,900	42,100	42,100	42,100	42,100	42,100
Expenditure	389,300	253,100	258,900	265,200	272,000	279,000
Net (Surplus) / Deficit	297,400	239,000	244,800	251,100	257,900	264,900
Capital Charges	192,000	59,500	59,500	59,500	59,500	59,500
Recharges Out	(603,700)	(407,000)	(407,000)	(407,000)	(407,000)	(407,000)
Support Services	140,100	132,500	132,500	132,500	132,500	132,500
Corporate Accounting	(271,600)	(215,000)	(215,000)	(215,000)	(215,000)	(215,000)
Gross (Surplus) / Deficit	25,800	24,000	29,800	36,100	42,900	49,900

BUSINESS IMPROVEMENT & COMMERCIAL DEVELOPMENT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	381,300	398,900	411,400	422,000	432,100	442,400
Supplies and Services	5,000	4,500	4,500	4,500	4,500	4,500
Third Party Payments	1,700	1,700	1,700	1,700	1,700	1,700
Transport	2,900	3,200	3,200	3,200	3,200	3,200
Expenditure	390,900	408,300	420,800	431,400	441,500	451,800
Net (Surplus) / Deficit	390,900	408,300	420,800	431,400	441,500	451,800
Recharges Out	(399,600)	(409,700)	(409,700)	(409,700)	(409,700)	(409,700)
Support Services	101,000	93,600	93,600	93,600	93,600	93,600
Corporate Accounting	(298,600)	(316,100)	(316,100)	(316,100)	(316,100)	(316,100)
Gross (Surplus) / Deficit	92,300	92,200	104,700	115,300	125,400	135,700

Policy and Resources Base Budget - Business Unit Analysis

CHIEF EXECUTIVE	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	137,300	135,500	136,500	137,500	138,400	139,400
Premises	0	700	700	700	700	700
Supplies and Services	13,000	11,900	11,900	11,900	11,900	11,900
Transfer Payments	2,100	2,100	2,100	2,100	2,100	2,100
Transport	4,600	4,600	4,600	4,600	4,600	4,600
Expenditure	157,000	154,800	155,800	156,800	157,700	158,700
Net (Surplus) / Deficit	157,000	154,800	155,800	156,800	157,700	158,700
Recharges Out	(222,000)	(216,800)	(216,800)	(216,800)	(216,800)	(216,800)
Support Services	67,100	64,100	64,100	64,100	64,100	64,100
Corporate Accounting	(154,900)	(152,700)	(152,700)	(152,700)	(152,700)	(152,700)
Gross (Surplus) / Deficit	2,100	2,100	3,100	4,100	5,000	6,000

Policy and Resources Base Budget - Business Unit Analysis

COMMERCIAL DIRECTOR	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	104,600	177,600	178,400	179,100	179,800	180,600
Supplies and Services	0	4,300	4,300	4,300	4,300	4,300
Transport	3,000	3,000	3,000	3,000	3,000	3,000
Expenditure	107,600	184,900	185,700	186,400	187,100	187,900
Net (Surplus) / Deficit	107,600	184,900	185,700	186,400	187,100	187,900
Recharges Out	0	(283,700)	(283,700)	(283,700)	(283,700)	(283,700)
Support Services	7,000	98,800	98,800	98,800	98,800	98,800
Corporate Accounting	7,000	(184,900)	(184,900)	(184,900)	(184,900)	(184,900)
Gross (Surplus) / Deficit	114,600	0	800	1,500	2,200	3,000

COMMUNICATIONS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	90,100	92,500	95,800	99,200	102,900	105,700
Supplies and Services	43,700	22,500	22,500	22,500	22,500	22,500
Transport	1,700	1,700	1,700	1,700	1,700	1,700
Expenditure	135,500	116,700	120,000	123,400	127,100	129,900
Net (Surplus) / Deficit	135,500	116,700	120,000	123,400	127,100	129,900
Recharges Out	(162,600)	(135,800)	(135,800)	(135,800)	(135,800)	(135,800)
Support Services	27,100	19,100	19,100	19,100	19,100	19,100
Corporate Accounting	(135,500)	(116,700)	(116,700)	(116,700)	(116,700)	(116,700)
Gross (Surplus) / Deficit	0	0	3,300	6,700	10,400	13,200

Policy and Resources Base Budget - Business Unit Analysis

COMPUTER SERVICES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	0	(2,500)	(2,600)	(2,700)	(2,800)	(2,900)
Income	0	(2,500)	(2,600)	(2,700)	(2,800)	(2,900)
Employees	126,900	133,900	131,800	135,000	138,200	141,500
Supplies and Services	111,900	98,900	98,900	98,900	98,900	98,900
Transport	1,800	1,100	1,100	1,100	1,100	1,100
Expenditure	240,600	233,900	231,800	235,000	238,200	241,500
Net (Surplus) / Deficit	240,600	231,400	229,200	232,300	235,400	238,600
Capital Charges	52,500	89,900	89,900	89,900	89,900	89,900
Recharges Out	(358,100)	(373,200)	(373,200)	(373,200)	(373,200)	(373,200)
Support Services	65,000	51,900	51,900	51,900	51,900	51,900
Corporate Accounting	(240,600)	(231,400)	(231,400)	(231,400)	(231,400)	(231,400)
Gross (Surplus) / Deficit	0	0	(2,200)	900	4,000	7,200

Policy and Resources Base Budget - Business Unit Analysis

CUSTOMER SERVICES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Employees	284,200	387,600	400,500	412,300	423,200	434,800
Premises	800	800	800	800	800	800
Supplies and Services	82,600	88,100	88,100	88,100	88,100	88,100
Third Party Payments	38,000	38,000	38,000	38,000	38,000	38,000
Transport	5,200	4,500	4,500	4,500	4,500	4,500
Expenditure	410,800	519,000	531,900	543,700	554,600	566,200
Net (Surplus) / Deficit	409,800	518,000	530,900	542,700	553,600	565,200
Capital Charges	9,700	9,700	9,700	9,700	9,700	9,700
Recharges Out	(551,100)	(583,900)	(583,900)	(583,900)	(583,900)	(583,900)
Support Services	133,100	56,200	56,200	56,200	56,200	56,200
Corporate Accounting	(408,300)	(518,000)	(518,000)	(518,000)	(518,000)	(518,000)
Gross (Surplus) / Deficit	1,500	0	12,900	24,700	35,600	47,200

DEBTORS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	15,900	20,000	21,400	22,300	23,300	24,600
Supplies and Services	4,500	2,500	2,500	2,500	2,500	2,500
Expenditure	20,400	22,500	23,900	24,800	25,800	27,100
Net (Surplus) / Deficit	20,400	22,500	23,900	24,800	25,800	27,100
Recharges Out	0	(37,900)	(37,900)	(37,900)	(37,900)	(37,900)
Support Services	8,300	15,400	15,400	15,400	15,400	15,400
Corporate Accounting	8,300	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
Gross (Surplus) / Deficit	28,700	0	1,400	2,300	3,300	4,600

Policy and Resources Base Budget - Business Unit Analysis

DEMOCRATIC REPRESENTATION	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	158,500	195,500	200,400	204,400	208,700	212,800
Supplies and Services	315,200	338,900	308,900	308,900	308,900	318,900
Transport	28,600	29,400	29,400	29,400	29,400	29,400
Expenditure	502,300	563,800	538,700	542,700	547,000	561,100
Net (Surplus) / Deficit	502,300	563,800	538,700	542,700	547,000	561,100
Recharges Out	500	0	0	0	0	0
Support Services	572,300	210,000	210,000	210,000	210,000	210,000
Corporate Accounting	572,800	210,000	210,000	210,000	210,000	210,000
Gross (Surplus) / Deficit	1,075,100	773,800	748,700	752,700	757,000	771,100

DIRECTOR OF RESOURCES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	98,500	101,900	102,700	103,400	104,100	104,900
Supplies and Services	0	100	100	100	100	100
Expenditure	98,500	102,000	102,800	103,500	104,200	105,000
Net (Surplus) / Deficit	98,500	102,000	102,800	103,500	104,200	105,000
Recharges Out	(103,400)	(155,900)	(155,900)	(155,900)	(155,900)	(155,900)
Support Services	4,900	53,900	53,900	53,900	53,900	53,900
Corporate Accounting	(98,500)	(102,000)	(102,000)	(102,000)	(102,000)	(102,000)
Gross (Surplus) / Deficit	0	0	800	1,500	2,200	3,000

Policy and Resources Base Budget - Business Unit Analysis

ELECTIONS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	0	(70,500)	(70,500)	(70,500)	(70,500)	(141,000)
Income	0	(70,500)	(70,500)	(70,500)	(70,500)	(141,000)
Premises	0	19,400	0	0	0	19,400
Supplies and Services	0	49,000	5,500	5,500	5,500	59,500
Third Party Payments	0	84,200	84,200	84,200	84,200	174,200
Transport	0	4,700	0	0	0	4,700
Expenditure	0	157,300	89,700	89,700	89,700	257,800
Net (Surplus) / Deficit	0	86,800	19,200	19,200	19,200	116,800
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	0	86,800	19,200	19,200	19,200	116,800

EMERGENCY PLANNING	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Supplies and Services	15,200	15,200	15,200	15,200	15,200	15,200
Transport	3,700	3,700	3,700	3,700	3,700	3,700
Expenditure	18,900	18,900	18,900	18,900	18,900	18,900
Net (Surplus) / Deficit	18,900	18,900	18,900	18,900	18,900	18,900
Support Services	17,100	5,200	5,200	5,200	5,200	5,200
Corporate Accounting	17,100	5,200	5,200	5,200	5,200	5,200
Gross (Surplus) / Deficit	36,000	24,100	24,100	24,100	24,100	24,100

Policy and Resources Base Budget - Business Unit Analysis

FINANCIAL SERVICES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	393,200	384,700	395,400	406,100	415,700	425,800
Supplies and Services	49,200	49,700	49,700	49,700	49,700	49,700
Third Party Payments	12,500	10,100	12,100	13,800	15,500	17,100
Transport	4,600	4,100	4,100	4,100	4,100	4,100
Expenditure	459,500	448,600	461,300	473,700	485,000	496,700
Net (Surplus) / Deficit	459,500	448,600	461,300	473,700	485,000	496,700
Capital Charges	10,000	21,900	21,900	21,900	21,900	21,900
Recharges Out	(523,900)	(500,400)	(500,400)	(500,400)	(500,400)	(500,400)
Support Services	104,800	68,200	68,200	68,200	68,200	68,200
Corporate Accounting	(409,100)	(410,300)	(410,300)	(410,300)	(410,300)	(410,300)
Gross (Surplus) / Deficit	50,400	38,300	51,000	63,400	74,700	86,400

HOUSING BENEFITS ADMIN.	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Government Grants	(430,800)	(430,800)	(430,800)	(430,800)	(430,800)	(430,800)
Other Grants and Contributions	(278,600)	(278,600)	(278,600)	(278,600)	(278,600)	(278,600)
Income	(709,400)	(709,400)	(709,400)	(709,400)	(709,400)	(709,400)
Employees	495,600	525,400	542,500	560,400	576,800	591,800
Premises	2,100	1,800	1,800	1,800	1,800	1,800
Supplies and Services	93,400	33,000	33,000	33,000	33,000	33,000
Transport	15,000	11,800	11,800	11,800	11,800	11,800
Expenditure	606,100	572,000	589,100	607,000	623,400	638,400
Net (Surplus) / Deficit	(103,300)	(137,400)	(120,300)	(102,400)	(86,000)	(71,000)
Support Services	301,900	284,900	284,900	284,900	284,900	284,900
Corporate Accounting	301,900	284,900	284,900	284,900	284,900	284,900
Gross (Surplus) / Deficit	198,600	147,500	164,600	182,500	198,900	213,900

Policy and Resources Base Budget - Business Unit Analysis

HOUSING BENEFITS PAYMENTS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Government Grants	(22,473,700)	(22,514,000)	(22,514,000)	(22,514,000)	(22,514,000)	(22,514,000)
Income	(22,473,700)	(22,514,000)	(22,514,000)	(22,514,000)	(22,514,000)	(22,514,000)
Transfer Payments	22,554,700	22,599,000	22,599,000	22,599,000	22,599,000	22,599,000
Expenditure	22,554,700	22,599,000	22,599,000	22,599,000	22,599,000	22,599,000
Net (Surplus) / Deficit	81,000	85,000	85,000	85,000	85,000	85,000
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	81,000	85,000	85,000	85,000	85,000	85,000

HOUSING BENEFITS PROJECTS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	0	(78,800)	(23,900)	(23,900)	(23,900)	(23,900)
Income	0	(78,800)	(23,900)	(23,900)	(23,900)	(23,900)
Employees	0	45,500	100	100	100	100
Premises	0	300	300	300	300	300
Supplies and Services	0	2,900	400	400	400	400
Transport	0	7,600	600	600	600	600
Expenditure	0	56,300	1,400	1,400	1,400	1,400
Net (Surplus) / Deficit	0	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	0	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)

Policy and Resources Base Budget - Business Unit Analysis

HUMAN RESOURCES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	202,700	222,600	229,600	235,300	240,700	245,200
Supplies and Services	9,800	9,200	9,200	9,200	9,200	9,200
Third Party Payments	17,000	17,000	17,000	17,000	17,000	17,000
Transfer Payments	700	700	700	700	700	700
Transport	1,500	1,500	1,500	1,500	1,500	1,500
Expenditure	231,700	251,000	258,000	263,700	269,100	273,600
Net (Surplus) / Deficit	231,700	251,000	258,000	263,700	269,100	273,600
Recharges Out	(268,700)	(222,500)	(222,500)	(222,500)	(222,500)	(222,500)
Support Services	37,000	41,500	41,500	41,500	41,500	41,500
Corporate Accounting	(231,700)	(181,000)	(181,000)	(181,000)	(181,000)	(181,000)
Gross (Surplus) / Deficit	0	70,000	77,000	82,700	88,100	92,600

IT DEVELOPMENT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(11,200)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Income	(11,200)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Employees	203,700	238,600	244,200	238,000	244,100	250,500
Supplies and Services	166,100	284,900	284,900	284,900	284,900	284,900
Transport	1,800	2,000	2,000	2,000	2,000	2,000
Expenditure	371,600	525,500	531,100	524,900	531,000	537,400
Net (Surplus) / Deficit	360,400	509,500	515,100	508,900	515,000	521,400
Recharges Out	(431,900)	(544,100)	(544,100)	(544,100)	(544,100)	(544,100)
Support Services	71,500	34,600	34,600	34,600	34,600	34,600
Corporate Accounting	(360,400)	(509,500)	(509,500)	(509,500)	(509,500)	(509,500)
Gross (Surplus) / Deficit	0	0	5,600	(600)	5,500	11,900

Policy and Resources Base Budget - Business Unit Analysis

LEGAL SERVICES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(5,100)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Income	(5,100)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Supplies and Services	0	(128,700)	(128,700)	(128,700)	(128,700)	(128,700)
Third Party Payments	135,800	138,700	138,700	138,700	138,700	138,700
Expenditure	135,800	10,000	10,000	10,000	10,000	10,000
Net (Surplus) / Deficit	130,700	0	0	0	0	0
Recharges Out	(131,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
Support Services	500	1,200	1,200	1,200	1,200	1,200
Corporate Accounting	(130,700)	0	0	0	0	0
Gross (Surplus) / Deficit	0	0	0	0	0	0

LOCAL TAX COLLECTION	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Government Grants	(127,400)	(105,800)	(105,800)	(105,800)	(105,800)	(105,800)
Other Grants and Contributions	(157,600)	(157,600)	(157,600)	(157,600)	(157,600)	(157,600)
Income	(285,000)	(263,400)	(263,400)	(263,400)	(263,400)	(263,400)
Employees	303,700	316,500	331,100	345,200	360,500	370,500
Supplies and Services	143,500	83,700	83,700	83,700	83,700	83,700
Third Party Payments	74,300	75,300	75,300	75,300	75,300	75,300
Transfer Payments	34,100	200	200	200	200	200
Transport	3,200	2,300	2,300	2,300	2,300	2,300
Expenditure	558,800	478,000	492,600	506,700	522,000	532,000
Net (Surplus) / Deficit	273,800	214,600	229,200	243,300	258,600	268,600
Support Services	314,800	243,100	243,100	243,100	243,100	243,100
Corporate Accounting	314,800	243,100	243,100	243,100	243,100	243,100
Gross (Surplus) / Deficit	588,600	457,700	472,300	486,400	501,700	511,700

Policy and Resources Base Budget - Business Unit Analysis

NET INVESTMENT INTEREST	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Interest Receivable	0	(10,500)	(10,500)	(3,900)	(1,700)	(1,700)
Income	0	(10,500)	(10,500)	(3,900)	(1,700)	(1,700)
Expenditure	0	0	0	0	0	0
Net (Surplus) / Deficit	0	(10,500)	(10,500)	(3,900)	(1,700)	(1,700)
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	0	(10,500)	(10,500)	(3,900)	(1,700)	(1,700)

OTHER COUNCIL PROPERTIES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Other Grants and Contributions	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
Income	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
Premises	4,600	4,500	4,600	4,700	4,800	4,900
Supplies and Services	0	200	200	200	200	200
Expenditure	4,600	4,700	4,800	4,900	5,000	5,100
Net (Surplus) / Deficit	(3,900)	(3,800)	(3,700)	(3,600)	(3,500)	(3,400)
Capital Charges	4,000	2,200	2,200	2,200	2,200	2,200
Support Services	3,500	9,700	9,700	9,700	9,700	9,700
Corporate Accounting	7,500	11,900	11,900	11,900	11,900	11,900
Gross (Surplus) / Deficit	3,600	8,100	8,200	8,300	8,400	8,500

Policy and Resources Base Budget - Business Unit Analysis

PRECEPTS & LEVIES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0

Supplies and Services	310,000	331,700	331,700	331,700	331,700	331,700
Transfer Payments	177,000	177,000	177,000	177,000	177,000	177,000
Expenditure	487,000	508,700	508,700	508,700	508,700	508,700
Net (Surplus) / Deficit	487,000	508,700	508,700	508,700	508,700	508,700
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	487,000	508,700	508,700	508,700	508,700	508,700

PROPERTY SERVICES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(2,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
Income	(2,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
Employees	148,900	137,900	141,700	145,800	149,800	154,000
Premises	24,100	32,100	28,100	24,100	24,100	24,100
Supplies and Services	8,200	25,100	25,100	25,100	25,100	25,100
Third Party Payments	20,000	20,000	20,000	20,000	20,000	20,000
Transport	5,200	4,800	4,800	4,800	4,800	4,800
Expenditure	206,400	219,900	219,700	219,800	223,800	228,000
Net (Surplus) / Deficit	203,800	218,300	218,100	218,200	222,200	226,400
Recharges Out	(257,200)	(306,100)	(306,100)	(306,100)	(306,100)	(306,100)
Support Services	53,400	87,800	87,800	87,800	87,800	87,800
Corporate Accounting	(203,800)	(218,300)	(218,300)	(218,300)	(218,300)	(218,300)
Gross (Surplus) / Deficit	0	0	(200)	(100)	3,900	8,100

Policy and Resources Base Budget - Business Unit Analysis

REGISTER OF ELECTORS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)
Government Grants	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Other Grants and Contributions	(6,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Income	(15,500)	(26,500)	(26,500)	(26,500)	(26,500)	(26,500)
Employees	42,100	62,800	64,600	66,400	68,200	70,100
Supplies and Services	36,000	52,500	52,500	52,500	52,500	52,500
Third Party Payments	29,200	11,200	11,200	11,200	11,200	11,200
Transport	500	700	700	700	700	700
Expenditure	107,800	127,200	129,000	130,800	132,600	134,500
Net (Surplus) / Deficit	92,300	100,700	102,500	104,300	106,100	108,000
Support Services	30,600	44,600	44,600	44,600	44,600	44,600
Corporate Accounting	30,600	44,600	44,600	44,600	44,600	44,600
Gross (Surplus) / Deficit	122,900	145,300	147,100	148,900	150,700	152,600

SUPPORT SERVICES - ADMIN	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	258,600	244,000	252,100	259,300	266,300	273,400
Supplies and Services	116,200	13,500	13,500	13,500	13,500	13,500
Transport	2,200	2,200	2,200	2,200	2,200	2,200
Expenditure	377,000	259,700	267,800	275,000	282,000	289,100
Net (Surplus) / Deficit	377,000	259,700	267,800	275,000	282,000	289,100
Capital Charges	30,800	0	0	0	0	0
Recharges Out	(506,500)	(334,700)	(334,700)	(334,700)	(334,700)	(334,700)
Support Services	98,700	75,000	75,000	75,000	75,000	75,000
Corporate Accounting	(377,000)	(259,700)	(259,700)	(259,700)	(259,700)	(259,700)
Gross (Surplus) / Deficit	0	0	8,100	15,300	22,300	29,400

Policy and Resources Base Budget - Business Unit Analysis

SUPPORT SERVICES - PURCHASING	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	7,100	7,500	8,000	8,500	9,100	9,600
Supplies and Services	7,800	3,200	3,200	3,200	3,200	3,200
Third Party Payments	37,800	37,800	37,800	37,800	37,800	37,800
Expenditure	52,700	48,500	49,000	49,500	50,100	50,600
Net (Surplus) / Deficit	52,700	48,500	49,000	49,500	50,100	50,600
Recharges Out	(114,000)	(104,400)	(104,400)	(104,400)	(104,400)	(104,400)
Support Services	23,400	17,600	17,600	17,600	17,600	17,600
Corporate Accounting	(90,600)	(86,800)	(86,800)	(86,800)	(86,800)	(86,800)
Gross (Surplus) / Deficit	(37,900)	(38,300)	(37,800)	(37,300)	(36,700)	(36,200)

Prosperous Communities Base Budget - Business Unit Summary

	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Building Control	155,300	148,800	150,400	152,300	153,500	155,100
Car Parks	220,400	26,900	(40,800)	(46,300)	(49,200)	(52,300)
Cemeteries and Churchyards	36,800	147,700	147,800	147,900	148,000	148,100
Commercial Properties	11,500	(17,200)	(56,400)	(56,200)	(56,000)	(55,800)
Community Safety	576,200	522,300	532,800	541,800	551,100	560,800
Culture & Heritage - Arts	0	48,100	48,900	0	0	0
Development Control	272,900	(72,200)	84,300	280,900	285,000	289,400
Economic Development	359,200	515,500	521,700	528,100	534,700	526,600
Environment Protection	257,600	161,200	164,600	167,800	171,300	174,500
Environmental Initiatives	78,200	72,700	73,900	75,200	76,500	77,800
Food Safety	197,700	155,500	159,600	163,100	166,600	170,200
General Grants etc.	247,500	284,200	214,800	193,000	193,000	193,000
Health and Safety	99,400	85,700	88,300	89,900	91,400	93,000
Homelessness/ Housing Advice	413,900	374,400	351,300	356,200	361,000	366,000
Housing Advances & RSL Support	1,100	1,500	1,500	1,500	1,500	1,500
Housing Strategy	322,100	272,300	274,500	276,800	278,900	301,200
Land Charges	(4,300)	13,800	12,800	11,800	10,600	9,400
Licenses - Community	35,400	(5,200)	(2,800)	(3,900)	(5,000)	(6,200)
Localism	155,000	139,100	142,100	143,700	145,300	147,000
Other Council Properties	93,900	71,200	71,400	71,600	71,800	72,000
Parish Lighting	45,300	48,100	51,300	54,900	58,800	63,100
Parks & Open Spaces	118,500	145,100	145,200	145,200	145,400	145,600
Planning Policy - Forward Planning	260,400	307,100	287,500	225,000	226,600	228,400
Private Sector Housing Renewal	150,000	238,700	275,100	279,500	283,800	288,300
Public Conveniences	134,900	104,900	106,600	108,300	110,100	112,000
Public Transport	35,000	35,000	35,000	35,000	35,000	35,000
Recreation and Sport	592,400	516,400	516,600	524,100	531,900	539,900
Street Cleansing	704,200	607,100	616,100	624,000	640,900	646,600
Tourism	39,900	41,500	42,200	43,000	43,700	44,500
Town Centre Management	6,500	3,400	3,400	3,400	3,400	3,400
Town Centre Markets	51,700	62,500	53,500	54,900	56,400	58,400
Trade Waste	0	18,300	18,300	18,300	18,300	18,300
Trinity Arts Centre	187,300	174,600	177,300	180,400	183,600	187,000
Waste Management	2,623,500	2,487,900	2,677,200	2,613,200	2,657,300	2,690,400
Welfare Services	35,700	0	0	0	0	0
Grand Total	8,515,100	7,736,900	7,946,000	8,004,400	8,125,200	8,232,200

Prosperous Communities Base Budget - Business Unit Analysis

BUILDING CONTROL	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(216,500)	(216,600)	(221,800)	(227,100)	(232,600)	(238,200)
Income	(216,500)	(216,600)	(221,800)	(227,100)	(232,600)	(238,200)
Employees	235,200	244,900	251,700	258,900	265,600	272,800
Supplies and Services	19,800	15,100	15,100	15,100	15,100	15,100
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
Expenditure	274,200	279,200	286,000	293,200	299,900	307,100
Net (Surplus) / Deficit	57,700	62,600	64,200	66,100	67,300	68,900
Recharges Out	300	0	0	0	0	0
Support Services	97,300	86,200	86,200	86,200	86,200	86,200
Corporate Accounting	97,600	86,200	86,200	86,200	86,200	86,200
Gross (Surplus) / Deficit	155,300	148,800	150,400	152,300	153,500	155,100

CAR PARKS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(211,800)	(190,400)	(174,700)	(178,900)	(183,200)	(187,600)
Income	(211,800)	(190,400)	(174,700)	(178,900)	(183,200)	(187,600)
Employees	0	17,300	17,700	18,200	18,700	19,100
Premises	363,900	119,500	36,400	37,300	38,200	39,100
Supplies and Services	8,500	6,100	5,400	5,400	5,400	5,400
Third Party Payments	27,500	22,700	22,700	20,000	20,000	20,000
Transport	1,000	1,000	1,000	1,000	1,000	1,000
Expenditure	400,900	166,600	83,200	81,900	83,300	84,600
Net (Surplus) / Deficit	189,100	(23,800)	(91,500)	(97,000)	(99,900)	(103,000)
Support Services	31,300	50,700	50,700	50,700	50,700	50,700
Corporate Accounting	31,300	50,700	50,700	50,700	50,700	50,700
Gross (Surplus) / Deficit	220,400	26,900	(40,800)	(46,300)	(49,200)	(52,300)

Prosperous Communities Base Budget - Business Unit Analysis

CEMETERIES & CHURCHYARDS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(2,300)	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)
Income	(2,300)	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)
Premises	35,800	52,500	52,600	52,700	52,800	52,900
Supplies and Services	400	400	400	400	400	400
Expenditure	36,200	52,900	53,000	53,100	53,200	53,300
Net (Surplus) / Deficit	33,900	50,200	50,300	50,400	50,500	50,600
Capital Charges	1,000	1,000	1,000	1,000	1,000	1,000
Support Services	1,900	96,500	96,500	96,500	96,500	96,500
Corporate Accounting	2,900	97,500	97,500	97,500	97,500	97,500
Gross (Surplus) / Deficit	36,800	147,700	147,800	147,900	148,000	148,100

COMMERCIAL PROPERTIES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(194,400)	(365,700)	(405,100)	(405,100)	(405,100)	(405,100)
Other Grants and Contributions	(13,900)	(18,400)	(18,400)	(18,400)	(18,400)	(18,400)
Income	(208,300)	(384,100)	(423,500)	(423,500)	(423,500)	(423,500)
Premises	28,500	128,500	128,700	128,900	129,100	129,300
Supplies and Services	2,300	33,400	33,400	33,400	33,400	33,400
Expenditure	30,800	161,900	162,100	162,300	162,500	162,700
Net (Surplus) / Deficit	33,900	50,200	50,300	50,400	50,500	50,600
Capital Charges	40,900	81,800	81,800	81,800	81,800	81,800
Recharges Out	3,700	0	0	0	0	0
Support Services	144,400	123,200	123,200	123,200	123,200	123,200
Corporate Accounting	189,000	205,000	205,000	205,000	205,000	205,000
Gross (Surplus) / Deficit	36,800	147,700	147,800	147,900	148,000	148,100

Prosperous Communities Base Budget - Business Unit Analysis

COMMUNITY SAFETY	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(1,500)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)
Other Grants and Contributions	0	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income	(1,500)	(3,100)	(3,100)	(3,100)	(3,100)	(3,100)
Employees	312,600	321,900	332,400	341,400	350,700	360,400
Premises	0	700	700	700	700	700
Supplies and Services	92,300	86,100	86,100	86,100	86,100	86,100
Transport	16,200	16,600	16,600	16,600	16,600	16,600
Expenditure	421,100	425,300	435,800	444,800	454,100	463,800
Net (Surplus) / Deficit	419,600	422,200	432,700	441,700	451,000	460,700
Capital Charges	500	6,000	6,000	6,000	6,000	6,000
Support Services	156,100	94,100	94,100	94,100	94,100	94,100
Corporate Accounting	156,600	100,100	100,100	100,100	100,100	100,100
Gross (Surplus) / Deficit	576,200	522,300	532,800	541,800	551,100	560,800

CULTURE & HERITAGE - ARTS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	0	28,100	28,900	0	0	0
Third Party Payments	0	20,000	20,000	0	0	0
Expenditure	0	48,100	48,900	0	0	0
Net (Surplus) / Deficit	0	48,100	48,900	0	0	0
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	0	48,100	48,900	0	0	0

Prosperous Communities Base Budget - Business Unit Analysis

DEVELOPMENT CONTROL	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(521,600)	(920,000)	(784,100)	(607,800)	(622,400)	(637,300)
Other Grants and Contributions	0	0	0	0	0	0
Income	(521,600)	(920,000)	(784,100)	(607,800)	(622,400)	(637,300)
Employees	517,500	549,100	569,700	590,000	608,700	628,000
Supplies and Services	9,300	104,100	104,100	104,100	104,100	104,100
Third Party Payments	12,000	10,000	10,000	10,000	10,000	10,000
Transport	14,900	12,500	12,500	12,500	12,500	12,500
Expenditure	553,700	675,700	696,300	716,600	735,300	754,600
Net (Surplus) / Deficit	32,100	(244,300)	(87,800)	108,800	112,900	117,300
Recharges Out	31,800	0	0	0	0	0
Support Services	209,000	172,100	172,100	172,100	172,100	172,100
Corporate Accounting	240,800	172,100	172,100	172,100	172,100	172,100
Gross (Surplus) / Deficit	272,900	(72,200)	84,300	280,900	285,000	289,400

ECONOMIC DEVELOPMENT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	220,500	295,100	301,300	307,700	314,300	321,200
Supplies and Services	5,900	1,900	1,900	1,900	1,900	1,900
Third Party Payments	0	15,000	15,000	15,000	15,000	0
Transfer Payments	23,900	23,900	23,900	23,900	23,900	23,900
Transport	4,600	4,000	4,000	4,000	4,000	4,000
Expenditure	254,900	339,900	346,100	352,500	359,100	351,000
Net (Surplus) / Deficit	254,900	339,900	346,100	352,500	359,100	351,000
Capital Charges	12,100	2,100	2,100	2,100	2,100	2,100
Recharges Out	400	0	0	0	0	0
Support Services	91,800	173,500	173,500	173,500	173,500	173,500
Corporate Accounting	104,300	175,600	175,600	175,600	175,600	175,600
Gross (Surplus) / Deficit	359,200	515,500	521,700	528,100	534,700	526,600

Prosperous Communities Base Budget - Business Unit Analysis

ENVIRONMENT PROTECTION	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)
Other Grants and Contributions	(500)	(500)	(500)	(500)	(500)	(500)
Income	(11,300)	(11,300)	(11,300)	(11,300)	(11,300)	(11,300)
Employees	222,800	110,000	113,400	116,600	120,100	123,300
Premises	500	500	500	500	500	500
Supplies and Services	7,300	5,700	5,700	5,700	5,700	5,700
Third Party Payments	4,000	4,000	4,000	4,000	4,000	4,000
Transport	8,700	7,400	7,400	7,400	7,400	7,400
Expenditure	243,300	127,600	131,000	134,200	137,700	140,900
Net (Surplus) / Deficit	232,000	116,300	119,700	122,900	126,400	129,600
Recharges Out	(109,500)	(34,800)	(34,800)	(34,800)	(34,800)	(34,800)
Support Services	135,100	79,700	79,700	79,700	79,700	79,700
Corporate Accounting	25,600	44,900	44,900	44,900	44,900	44,900
Gross (Surplus) / Deficit	257,600	161,200	164,600	167,800	171,300	174,500

ENVIRONMENTAL INITIATIVES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	50,300	43,500	44,700	46,000	47,300	48,600
Supplies and Services	4,000	3,800	3,800	3,800	3,800	3,800
Transport	2,400	2,400	2,400	2,400	2,400	2,400
Expenditure	56,700	49,700	50,900	52,200	53,500	54,800
Net (Surplus) / Deficit	56,700	49,700	50,900	52,200	53,500	54,800
Support Services	21,500	23,000	23,000	23,000	23,000	23,000
Corporate Accounting	21,500	23,000	23,000	23,000	23,000	23,000
Gross (Surplus) / Deficit	78,200	72,700	73,900	75,200	76,500	77,800

Prosperous Communities Base Budget - Business Unit Analysis

FOOD SAFETY	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(600)	(600)	(600)	(600)	(600)	(600)
Income	(600)	(600)	(600)	(600)	(600)	(600)
Employees	117,300	119,700	123,800	127,300	130,800	134,400
Supplies and Services	3,100	1,500	1,500	1,500	1,500	1,500
Transport	7,000	7,000	7,000	7,000	7,000	7,000
Expenditure	127,400	128,200	132,300	135,800	139,300	142,900
Net (Surplus) / Deficit	126,800	127,600	131,700	135,200	138,700	142,300
Support Services	70,900	27,900	27,900	27,900	27,900	27,900
Corporate Accounting	70,900	27,900	27,900	27,900	27,900	27,900
Gross (Surplus) / Deficit	197,700	155,500	159,600	163,100	166,600	170,200

GENERAL GRANTS ETC.	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Supplies and Services	82,300	20,000	800	800	800	800
Third Party Payments	157,200	229,200	179,000	157,200	157,200	157,200
Transfer Payments	8,000	8,000	8,000	8,000	8,000	8,000
Expenditure	247,500	257,200	187,800	166,000	166,000	166,000
Net (Surplus) / Deficit	247,500	257,200	187,800	166,000	166,000	166,000
Support Services	0	27,000	27,000	27,000	27,000	27,000
Corporate Accounting	0	27,000	27,000	27,000	27,000	27,000
Gross (Surplus) / Deficit	247,500	284,200	214,800	193,000	193,000	193,000

Prosperous Communities Base Budget - Business Unit Analysis

HEALTH AND SAFETY	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	57,700	63,000	65,600	67,200	68,700	70,300
Supplies and Services	1,100	600	600	600	600	600
Transport	1,300	1,300	1,300	1,300	1,300	1,300
Expenditure	60,100	64,900	67,500	69,100	70,600	72,200
Net (Surplus) / Deficit	60,100	64,900	67,500	69,100	70,600	72,200
Support Services	39,300	20,800	20,800	20,800	20,800	20,800
Corporate Accounting	39,300	20,800	20,800	20,800	20,800	20,800
Gross (Surplus) / Deficit	99,400	85,700	88,300	89,900	91,400	93,000

HOMELESSNESS / HOUSING ADVICE	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	0	(27,000)	(23,000)	(23,000)	(23,000)	(23,000)
Income	0	(27,000)	(23,000)	(23,000)	(23,000)	(23,000)
Employees	197,900	228,100	201,000	205,900	210,700	215,700
Supplies and Services	15,500	10,400	10,400	10,400	10,400	10,400
Third Party Payments	74,600	68,600	68,600	68,600	68,600	68,600
Transport	6,000	5,500	5,500	5,500	5,500	5,500
Expenditure	294,000	312,600	285,500	290,400	295,200	300,200
Net (Surplus) / Deficit	294,000	285,600	262,500	267,400	272,200	277,200
Capital Charges	6,000	0	0	0	0	0
Recharges Out	1,400	0	0	0	0	0
Support Services	112,500	88,800	88,800	88,800	88,800	88,800
Corporate Accounting	119,900	88,800	88,800	88,800	88,800	88,800
Gross (Surplus) / Deficit	413,900	374,400	351,300	356,200	361,000	366,000

Prosperous Communities Base Budget - Business Unit Analysis

HOUSING ADVANCES & RSL SUPPORT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Interest Receivable	(100)	(100)	(100)	(100)	(100)	(100)
Income	(100)	(100)	(100)	(100)	(100)	(100)
Premises	100	0	0	0	0	0
Third Party Payments	1,100	1,100	1,100	1,100	1,100	1,100
Expenditure	1,200	1,100	1,100	1,100	1,100	1,100
Net (Surplus) / Deficit	1,100	1,000	1,000	1,000	1,000	1,000
Support Services	0	500	500	500	500	500
Corporate Accounting	0	500	500	500	500	500
Gross (Surplus) / Deficit	1,100	1,500	1,500	1,500	1,500	1,500

HOUSING STRATEGY	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	0	(10,000)	(10,200)	(10,400)	(10,600)	(10,900)
Income	0	(10,000)	(10,200)	(10,400)	(10,600)	(10,900)
Employees	197,300	157,900	160,300	162,800	165,100	167,700
Supplies and Services	4,100	28,500	28,500	28,500	28,500	28,500
Third Party Payments	35,000	35,000	35,000	35,000	35,000	55,000
Transport	5,000	2,500	2,500	2,500	2,500	2,500
Expenditure	241,400	223,900	226,300	228,800	231,100	253,700
Net (Surplus) / Deficit	241,400	213,900	216,100	218,400	220,500	242,800
Support Services	80,700	58,400	58,400	58,400	58,400	58,400
Corporate Accounting	80,700	58,400	58,400	58,400	58,400	58,400
Gross (Surplus) / Deficit	322,100	272,300	274,500	276,800	278,900	301,200

Prosperous Communities Base Budget - Business Unit Analysis

LAND CHARGES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(125,000)	(125,000)	(128,000)	(131,100)	(134,300)	(137,500)
Income	(125,000)	(125,000)	(128,000)	(131,100)	(134,300)	(137,500)
Employees	53,500	74,800	76,800	78,900	80,900	82,900
Supplies and Services	2,100	2,300	2,300	2,300	2,300	2,300
Third Party Payments	27,500	27,500	27,500	27,500	27,500	27,500
Transport	300	500	500	500	500	500
Expenditure	83,400	105,100	107,100	109,200	111,200	113,200
Net (Surplus) / Deficit	(41,600)	(19,900)	(20,900)	(21,900)	(23,100)	(24,300)
Recharges Out	2,200	0	0	0	0	0
Support Services	35,100	33,700	33,700	33,700	33,700	33,700
Corporate Accounting	37,300	33,700	33,700	33,700	33,700	33,700
Gross (Surplus) / Deficit	(4,300)	13,800	12,800	11,800	10,600	9,400

LICENSES - COMMUNITY	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(127,300)	(141,500)	(144,800)	(148,200)	(151,800)	(155,400)
Other Grants and Contributions	(4,800)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Income	(132,100)	(149,500)	(152,800)	(156,200)	(159,800)	(163,400)
Employees	80,800	82,500	88,200	90,500	93,000	95,400
Supplies and Services	13,200	26,900	26,900	26,900	26,900	26,900
Transport	2,900	2,900	2,900	2,900	2,900	2,900
Expenditure	96,900	112,300	118,000	120,300	122,800	125,200
Net (Surplus) / Deficit	(35,200)	(37,200)	(34,800)	(35,900)	(37,000)	(38,200)
Recharges Out	7,000	0	0	0	0	0
Support Services	63,600	32,000	32,000	32,000	32,000	32,000
Corporate Accounting	70,600	32,000	32,000	32,000	32,000	32,000
Gross (Surplus) / Deficit	35,400	(5,200)	(2,800)	(3,900)	(5,000)	(6,200)

Prosperous Communities Base Budget - Business Unit Analysis

LOCALISM	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	104,500	41,100	44,100	45,700	47,300	49,000
Supplies and Services	1,300	7,600	7,600	7,600	7,600	7,600
Transport	2,900	2,900	2,900	2,900	2,900	2,900
Expenditure	108,700	51,600	54,600	56,200	57,800	59,500

Net (Surplus) / Deficit	108,700	51,600	54,600	56,200	57,800	59,500
Recharges Out	16,100	0	0	0	0	0
Support Services	30,200	87,500	87,500	87,500	87,500	87,500
Corporate Accounting	46,300	87,500	87,500	87,500	87,500	87,500

Gross (Surplus) / Deficit	155,000	139,100	142,100	143,700	145,300	147,000
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OTHER COUNCIL PROPERTIES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(27,800)	(37,800)	(37,900)	(38,000)	(38,100)	(38,200)
Income	(27,800)	(37,800)	(37,900)	(38,000)	(38,100)	(38,200)
Premises	20,200	25,100	25,400	25,700	26,000	26,300
Supplies and Services	0	4,100	4,100	4,100	4,100	4,100
Expenditure	20,200	29,200	29,500	29,800	30,100	30,400
Net (Surplus) / Deficit	(7,600)	(8,600)	(8,400)	(8,200)	(8,000)	(7,800)
Capital Charges	51,000	32,200	32,200	32,200	32,200	32,200
Recharges Out	8,300	0	0	0	0	0
Support Services	42,200	47,600	47,600	47,600	47,600	47,600
Corporate Accounting	101,500	79,800	79,800	79,800	79,800	79,800
Gross (Surplus) / Deficit	93,900	71,200	71,400	71,600	71,800	72,000

Prosperous Communities Base Budget - Business Unit Analysis

PARISH LIGHTING	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Premises	29,900	32,400	35,600	39,200	43,100	47,400
Transfer Payments	14,300	14,300	14,300	14,300	14,300	14,300
Expenditure	44,200	46,700	49,900	53,500	57,400	61,700
Net (Surplus) / Deficit	44,200	46,700	49,900	53,500	57,400	61,700
Support Services	1,100	1,400	1,400	1,400	1,400	1,400
Corporate Accounting	1,100	1,400	1,400	1,400	1,400	1,400
Gross (Surplus) / Deficit	45,300	48,100	51,300	54,900	58,800	63,100

PARKS & OPEN SPACES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Income	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Employees	8,200	3,900	4,000	4,000	4,200	4,400
Premises	34,800	43,000	43,000	43,000	43,000	43,000
Supplies and Services	16,800	17,800	17,800	17,800	17,800	17,800
Third Party Payments	30,000	30,000	30,000	30,000	30,000	30,000
Transfer Payments	17,900	17,900	17,900	17,900	17,900	17,900
Transport	500	500	500	500	500	500
Expenditure	108,200	113,100	113,200	113,200	113,400	113,600
Net (Surplus) / Deficit	106,200	111,100	111,200	111,200	111,400	111,600
Support Services	12,300	34,000	34,000	34,000	34,000	34,000
Corporate Accounting	12,300	34,000	34,000	34,000	34,000	34,000
Gross (Surplus) / Deficit	118,500	145,100	145,200	145,200	145,400	145,600

Prosperous Communities Base Budget - Business Unit Analysis

PLANNING POLICY - FORWARD PLANNING	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Government Grants	0	(30,000)	0	0	0	0
Income	0	(30,000)	0	0	0	0
Employees	86,400	138,300	88,700	60,700	62,300	64,100
Supplies and Services	1,200	800	800	800	800	800
Third Party Payments	131,300	171,100	171,100	136,600	136,600	136,600
Transport	3,700	3,700	3,700	3,700	3,700	3,700
Expenditure	222,600	313,900	264,300	201,800	203,400	205,200
Net (Surplus) / Deficit	222,600	283,900	264,300	201,800	203,400	205,200
Support Services	37,800	23,200	23,200	23,200	23,200	23,200
Corporate Accounting	37,800	23,200	23,200	23,200	23,200	23,200
Gross (Surplus) / Deficit	260,400	307,100	287,500	225,000	226,600	228,400

PRIVATE SECTOR HOUSING RENEWAL	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	0	(7,200)	(5,500)	(5,600)	(5,700)	(5,800)
Income	0	(7,200)	(5,500)	(5,600)	(5,700)	(5,800)
Employees	97,800	127,100	161,800	166,300	170,700	175,300
Supplies and Services	1,100	3,400	3,400	3,400	3,400	3,400
Transport	5,400	6,400	6,400	6,400	6,400	6,400
Expenditure	104,300	136,900	171,600	176,100	180,500	185,100
Net (Surplus) / Deficit	104,300	129,700	166,100	170,500	174,800	179,300
Recharges Out	500	0	0	0	0	0
Support Services	45,200	109,000	109,000	109,000	109,000	109,000
Corporate Accounting	45,700	109,000	109,000	109,000	109,000	109,000
Gross (Surplus) / Deficit	150,000	238,700	275,100	279,500	283,800	288,300

Prosperous Communities Base Budget - Business Unit Analysis

PUBLIC CONVENIENCES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	34,900	36,100	37,000	37,900	38,800	39,800
Premises	28,200	26,800	27,600	28,400	29,300	30,200
Supplies and Services	2,500	2,200	2,200	2,200	2,200	2,200
Expenditure	65,600	65,100	66,800	68,500	70,300	72,200
Net (Surplus) / Deficit	65,600	65,100	66,800	68,500	70,300	72,200
Capital Charges	11,700	7,000	7,000	7,000	7,000	7,000
Support Services	57,600	32,800	32,800	32,800	32,800	32,800
Corporate Accounting	69,300	39,800	39,800	39,800	39,800	39,800
Gross (Surplus) / Deficit	134,900	104,900	106,600	108,300	110,100	112,000

PUBLIC TRANSPORT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Supplies and Services	35,000	35,000	35,000	35,000	35,000	35,000
Expenditure	35,000	35,000	35,000	35,000	35,000	35,000
Net (Surplus) / Deficit	35,000	35,000	35,000	35,000	35,000	35,000
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	35,000	35,000	35,000	35,000	35,000	35,000

Prosperous Communities Base Budget - Business Unit Analysis

RECREATION & SPORT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	40,800	42,400	36,200	37,100	38,200	39,300
Premises	37,400	37,500	37,500	37,500	37,500	37,500
Supplies and Services	3,200	1,600	1,600	1,600	1,600	1,600
Third Party Payments	266,000	266,000	272,400	279,000	285,700	292,600
Transport	300	300	300	300	300	300
Expenditure	347,700	347,800	348,000	355,500	363,300	371,300
Net (Surplus) / Deficit	347,700	347,800	348,000	355,500	363,300	371,300
Capital Charges	125,900	135,100	135,100	135,100	135,100	135,100
Support Services	118,800	33,500	33,500	33,500	33,500	33,500
Corporate Accounting	244,700	168,600	168,600	168,600	168,600	168,600
Gross (Surplus) / Deficit	592,400	516,400	516,600	524,100	531,900	539,900

STREET CLEANSING	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(23,800)	(30,300)	(31,000)	(31,700)	(32,400)	(33,100)
Other Grants and Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Income	(43,800)	(50,300)	(51,000)	(51,700)	(52,400)	(53,100)
Employees	310,500	315,100	323,300	331,600	340,400	349,300
Premises	2,500	2,500	2,500	2,500	2,500	2,500
Supplies and Services	32,200	31,800	31,800	31,800	31,800	31,800
Transport	173,800	150,100	151,600	151,900	160,700	158,200
Expenditure	519,000	499,500	509,200	517,800	535,400	541,800
Net (Surplus) / Deficit	475,200	449,200	458,200	466,100	483,000	488,700
Capital Charges	18,600	0	0	0	0	0
Support Services	210,400	157,900	157,900	157,900	157,900	157,900
Corporate Accounting	229,000	157,900	157,900	157,900	157,900	157,900
Gross (Surplus) / Deficit	704,200	607,100	616,100	624,000	640,900	646,600

Prosperous Communities Base Budget - Business Unit Analysis

TOURISM	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Employees	25,900	26,400	27,100	27,900	28,600	29,400
Supplies and Services	200	100	100	100	100	100
Transport	1,300	1,300	1,300	1,300	1,300	1,300
Expenditure	27,400	27,800	28,500	29,300	30,000	30,800
Net (Surplus) / Deficit	27,400	27,800	28,500	29,300	30,000	30,800
Support Services	12,500	13,700	13,700	13,700	13,700	13,700
Corporate Accounting	12,500	13,700	13,700	13,700	13,700	13,700
Gross (Surplus) / Deficit	39,900	41,500	42,200	43,000	43,700	44,500

TOWN CENTRE MANAGEMENT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Premises	5,500	2,900	2,900	2,900	2,900	2,900
Expenditure	5,500	2,900	2,900	2,900	2,900	2,900
Net (Surplus) / Deficit	5,500	2,900	2,900	2,900	2,900	2,900
Support Services	1,000	500	500	500	500	500
Corporate Accounting	1,000	500	500	500	500	500
Gross (Surplus) / Deficit	6,500	3,400	3,400	3,400	3,400	3,400

Prosperous Communities Base Budget - Business Unit Analysis

TOWN CENTRE MARKETS	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(67,500)	(62,500)	(69,100)	(70,700)	(72,400)	(74,100)
Income	(67,500)	(62,500)	(69,100)	(70,700)	(72,400)	(74,100)
Employees	63,100	62,400	64,700	67,300	70,100	73,400
Premises	7,500	6,300	6,600	7,000	7,400	7,800
Supplies and Services	3,200	15,500	10,500	10,500	10,500	10,500
Transport	4,100	4,100	4,100	4,100	4,100	4,100
Expenditure	77,900	88,300	85,900	88,900	92,100	95,800
Net (Surplus) / Deficit	10,400	25,800	16,800	18,200	19,700	21,700
Capital Charges	5,800	5,800	5,800	5,800	5,800	5,800
Recharges Out	300	0	0	0	0	0
Support Services	35,200	30,900	30,900	30,900	30,900	30,900
Corporate Accounting	41,300	36,700	36,700	36,700	36,700	36,700
Gross (Surplus) / Deficit	51,700	62,500	53,500	54,900	56,400	58,400

TRADE WASTE	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	0	(23,100)	(23,100)	(23,100)	(23,100)	(23,100)
Income	0	(23,100)	(23,100)	(23,100)	(23,100)	(23,100)
Supplies and Services	0	10,000	10,000	10,000	10,000	10,000
Transport	0	2,100	2,100	2,100	2,100	2,100
Expenditure	0	12,100	12,100	12,100	12,100	12,100
Net (Surplus) / Deficit	0	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Capital Charges	0	4,600	4,600	4,600	4,600	4,600
Support Services	0	24,700	24,700	24,700	24,700	24,700
Corporate Accounting	0	29,300	29,300	29,300	29,300	29,300
Gross (Surplus) / Deficit	0	18,300	18,300	18,300	18,300	18,300

Prosperous Communities Base Budget - Business Unit Analysis

TRINITY ARTS CENTRE	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(85,000)	(99,300)	(99,500)	(99,700)	(99,900)	(100,100)
Income	(85,000)	(99,300)	(99,500)	(99,700)	(99,900)	(100,100)
Employees	59,900	62,800	64,100	65,700	67,200	68,800
Premises	55,100	53,500	55,100	56,800	58,700	60,700
Supplies and Services	89,400	85,700	85,700	85,700	85,700	85,700
Transport	600	600	600	600	600	600
Expenditure	205,000	202,600	205,500	208,800	212,200	215,800
Net (Surplus) / Deficit	120,000	103,300	106,000	109,100	112,300	115,700
Capital Charges	13,700	13,700	13,700	13,700	13,700	13,700
Support Services	53,600	57,600	57,600	57,600	57,600	57,600
Corporate Accounting	67,300	71,300	71,300	71,300	71,300	71,300
Gross (Surplus) / Deficit	187,300	174,600	177,300	180,400	183,600	187,000

WASTE MANAGEMENT	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Customer and Client Receipts	(106,800)	(87,100)	(89,100)	(91,100)	(93,200)	(95,300)
Other Grants and Contributions	(50,000)	(138,000)	(18,000)	(86,000)	(86,000)	(86,000)
Income	(156,800)	(225,100)	(107,100)	(177,100)	(179,200)	(181,300)
Employees	1,272,000	1,296,200	1,327,000	1,360,200	1,394,200	1,428,800
Premises	1,000	700	700	700	700	700
Supplies and Services	111,800	106,600	106,600	106,600	106,600	106,600
Third Party Payments	0	4,000	4,000	4,000	4,000	4,000
Transport	809,600	571,400	611,900	584,700	596,900	597,500
Expenditure	2,194,400	1,978,900	2,050,200	2,056,200	2,102,400	2,137,600
Net (Surplus) / Deficit	2,037,600	1,753,800	1,943,100	1,879,100	1,923,200	1,956,300
Capital Charges	500,000	469,700	469,700	469,700	469,700	469,700
Recharges Out	(420,500)	(409,900)	(409,900)	(409,900)	(409,900)	(409,900)
Support Services	506,400	674,300	674,300	674,300	674,300	674,300
Corporate Accounting	585,900	734,100	734,100	734,100	734,100	734,100
Gross (Surplus) / Deficit	2,623,500	2,487,900	2,677,200	2,613,200	2,657,300	2,690,400

WELFARE SERVICES	2014/15 Original Budget £	2015/16 Original Budget £	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £
Income	0	0	0	0	0	0
Transfer Payments	35,700	0	0	0	0	0
Expenditure	35,700	0	0	0	0	0
Net (Surplus) / Deficit	35,700	0	0	0	0	0
Corporate Accounting	0	0	0	0	0	0
Gross (Surplus) / Deficit	35,700	0	0	0	0	0



Human Resources Statement 2015/16

Human Resources Statement 2015/16

Committee	Service	Budgeted Full Time Equivalents
Prosperous Communities	Building Control	7.00
	Car Parks	0.70
	Community Safety	11.52
	Culture & Heritage – Arts	3.00
	Development Control	16.42
	Economic Development	6.81
	Env. Initiatives – Conservation	0.20
	Env. Initiatives – Sus. Dev.	1.00
	Environment Protection	3.68
	Food Safety	3.40
	Health & Safety	1.47
	Homelessness & Housing Advice	6.62
	Housing Strategy	3.00
	Licences – Community	2.50
	Local Land Charges	3.00
	Open Spaces – Wolds	0.10
	Planning Policy – Forward Planning	1.70
	Private Sector Housing Renewal	4.68
	Public Conveniences	1.49
	Recreation & Sport	0.79
Street Cleansing	15.30	
Tourism	1.00	
Town Centre Markets	0.81	
Waste Management	54.70	
Prosperous Communities Total		150.89
Policy & Resources	Accountancy Services	9.12
	Computer Services	19.20
	Chief Executive	1.00
	Chief Operating Officer	1.00
	Commercial Director and Commercial Dev	2.00
	Dem Rep'n – Member / Civic Support	5.38
	Director of Resources	1.00
	Revenues, Benefits & Customer Services	48.59
	Human Resources & Communications	7.00
	Property Services	3.68
	Register of Electors	2.61
	Support Administration	9.04
	Support Services – Purchasing	2.16
Policy & Resources Total		111.78
Grand Total		262.67

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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