

# Budget Book 2016/17 to 2020/21

A financial outlook and Budgetary Forecast.



# THE MEDIUM TERM FINANCIAL PLAN 2016/17 TO 2020/21

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**Council**

**3 March 2016**

**Financial Strategy and Medium Term Financial Plan 2016/17 to 2020/21 (including Budget and Council Tax Setting 2016/17)**

Report by:

Director of Resources (S151)

Contact Officer:

Financial Services Manager (Deputy S151)  
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 Medium Term Financial Plan (MTFP).

The purpose of the 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 2016/17 to 2019/20 and the inclusion of estimates for 2020/21.

The report brings forward a budget and proposals to set the District Council Tax for 2016/17 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 2011 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 2016/17 to 2020/21
- 4) That Members receive a Mid-Year Review of the Medium Term Financial Plan during 2016/17.
- 5) That Members set the Revenue Budget 2016/17 (Appendix A)
- 6) That Members approve the Fees and Charges Policy and set the Fees and Charges 2016/17 (as amended) (Appendix B&C)
- 7) That Members adopt the Capital Investment Strategy (Appendix D)
- 8) That Members approve the Capital Programme 2016/17 to 2020/21 and Financing (Appendix E).
- 9) That Members approve the Treasury Management Strategy 2016/17 and adopt the Treasury Investment Strategy, the detailed Counter Party criteria, the Treasury and Borrowing Prudential Indicators (Appendix F)
- 10) That Members approve the Minimum Revenue Provision (MRP) Policy as contained in the Treasury Management Strategy (Appendix F)
- 11) That Members approve the Council Tax (Appendix G-K)
- 12) That Members approve the 2016/17 Pay Policy Statement (Appendix L)

**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.

The Local Government Act 2003 introduced the requirement to approve an Annual Treasury Management Strategy

**Financial : FIN/129/16**

The report presents a balanced budget 2016/17 and addresses the financial implications arising from the recommended revisions to the MTFP and the requirement to determine the Council Tax for 2016/17.

**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 Capital Investment Strategy

The Fees and Charges Policy

The Asset Management Plan

The Acquisitions and Disposal Policy

Investment Policy – Land and Buildings

All documents are held within Financial Services at the Guildhall, Marshalls Yard, Gainsborough

**Call in and Urgency:**

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

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

**Yes**

**No**

**Key Decision:**

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

**Yes**

**No**

# **THE FINANCIAL STRATEGY AND MEDIUM TERM FINANCIAL PLAN 2016/17 – 2020/21**

## **Executive Summary**

### **Introduction**

The Local Authority is required to agree a balanced budget for each financial year prior to the start of that year. It is also required to establish the level of Council Tax for the coming year on the basis of that budget.

To be able to make the judgements for the year ahead it is best practice, supported by CIPFA, to set out the coming year's budget within a Medium Term Financial Plan (MTFP). A local authority's MTFP is recommended to provide a three to five year time horizon for the authority under consideration and allow members to see the impact of their decisions going forward and also to indicate the range of decisions that maybe required for future years.

Over the last four years West Lindsey has reduced its expenditure by £3.8m and held Council Tax in three out of the last four years whilst still providing award winning services to our residents.

This MTFP provides a five year time horizon for West Lindsey District Council and sets out where possible the proposals being considered to deliver a sustainable budget position.

### **National Context**

The General Election in May 2015 returned a Conservative majority government. This government has made commitments to reduce the UK's budget deficit over the life of the parliament and has made clear plans to do this through a significant reduction in the funding available for Public Services. Protection of key services such as Education, Health and Defence means that Local Government will take the largest proportionate reduction.

The financial settlement announced in December 2015 introduced a new methodology for the distribution of resources which has led to the Shire Counties (and districts) receiving a larger reduction than other local authorities. Figures produced by the SPARSE lobby group suggest the Shire Counties have seen a reduction of 34% whilst the Metropolitan Boroughs have seen a reduction of 19%. Significant lobbying by ourselves, our local MP, Sir Edward Leigh and the SPARSE network led to changes in the final settlement announced in February 2016.

The Local Context below is based on the final settlement position.

## Local Context

In 2016/17 West Lindsey has seen a reduction in Revenue Support Grant (RSG) of 36.8% although this has been remediated to some degree by the separation of the Rural Services Delivery Grant which reduces our loss in grant to 15.4%.

Whilst our plans to date have been based on the reduction of RSG to zero over the next four years the settlement achieves this in three years giving a greater than expected reduction in 2016/17.

The Chancellor also announced that over the life of the parliament there will be increased retention of Business Rates (National Non Domestic Rates [NNDR]) at a local level, with the intention that it be 100% retention by the end of the parliament. This process will be accompanied by the delegation of further duties expected to be funded from the increased retention and therefore unlikely to offer any replacement of the lost RSG.

## Funding Assumptions

The Autumn Statement also included the announcement of the Comprehensive Spending Review which has allowed the Government to make a four year proposal to Local Authorities. We are being asked to sign up to the four year settlement and have until later in the year to do so, however it is not yet clear how the process will work.

This strategy assumes the four year settlement is taken up by West Lindsey District Council as it will give some certainty over the level of future grant funding.

However, we will not know the full implications of the local retention of Business Rates and the new duties to be delegated to Local Authorities, until a full consultation exercise has been undertaken. It is clear that there will need to be a mechanism for equalisation of Business Rates on a national basis and we await to see what the review over the next year will deliver.

## Corporate Priorities and Dependencies

This MTFP is based on the delivery of the Corporate Plan priorities, the Commercial Plan and the growth initiatives currently being developed. The implications of these strategies, alongside the commitment to deliver excellent services is the basis on which this MTFP has been developed.

The themes drawn from the Corporate Plan are:

- Open for Business
- People First
- Asset Management
- Local Plan
- Partnerships/Devolution



- Excellent Value for Money Services

The Commercial objectives are:

- Developing new trading opportunities
- Securing external funding
- Enhancing land and property assets and to attract additional council tax and NNDR
- Developing a more commercial culture

The growth strategies are designed to be housing led to create a self-sustaining growth area and include:

- Delivery of 800 new homes on brown field sites
- Support and quicken the pace of delivery in the Gainsborough Southern and Northern Neighbourhoods
- Provide a critical mass of population living/using the town
- Re-development of strategic brownfield sites
- Capitalising on the towns relationship with the river to drive land values
- Reverse market stigma
- Provide a catalyst to town centre regeneration including protection enhancement of the historic fabric and townscape
- Delivery of mooring and a marina to animate the riverfront, providing a focus for new commercial development
- Delivery of new retail and mixed use development to anchor the western end of the town centre

#### Commitments within this MTFP

This Medium Term Financial Strategy commits the Authority to delivering the above priorities through our strategic cluster of services;

#### Commercial

- Delivery of an annual Commercial Plan that will be considered by Council alongside the MTFP. For 2016/17, there will be further emphasis on enhancing our land and property assets. This will include the development of capital projects and a more dynamic approach to managing the Council's property and investment portfolio.

#### Customer First

- Developing a Customer First Strategy and Roadmap, which clearly sets out the ethos of Customer First and how it will be embedded across the organisation. The roadmap will set out our plans for six key areas, Customer Insight, Access, Process, People, Culture and Delivery; and will have close links with other key strategies in the Council.

- Enhance and develop the Councils approach to customer access through a customer-focussed front line; utilising enabling technology to best effect, and optimising access channels across different services.
- Embedding a culture of Customer First across the organisation.

### Economic Development and Neighbourhoods

- Adoption of the Local plan and numerous neighbourhood plans to direct economic and housing growth in the district for the next 20 years Neighbourhood plans will give local communities more influence over the growth and development of their settlements and build the capacity of these communities to be self-sustaining.
- Regeneration of Gainsborough – a blended programme of social, economic and environmental regeneration has been devised to deliver the local plan targets and Housing Zone commitments to the Homes and Communities Agency. Economic positioning – further develop synergies and relationships with the devolution agenda and Greater Lincolnshire Local Enterprise Partnership (GLLEPP) to ensure the WLDC position in the Lincolnshire Growth Agenda is enhanced.
- In addition strategic relationships with the Humber LEP and Sheffield City Region are being developed to ensure WLDC is at the centre and can benefit from the region’s major regeneration programmes.

### Housing and Regeneration

- Delivering the Property and Land Management Strategy is a key priority in order to ensure that the WLDC property portfolio delivers the anticipated revenue returns, and covers its own costs wherever possible, along with the delivery of major commercial projects
- The Housing Strategy is a priority to ensure that growth targets can be delivered by fully understanding the demand, supply, micro-markets within the district and those of neighbouring authorities, as well as looking at potential partnership opportunities with developers, social landlords and specialist service providers.
- The leisure contract review (due for renewal in 2018) seeks to generate a surplus from this facility and to secure a better offer for the district to promote healthy living, and to improve the attraction of the district for both residents and visitors.

### Democratic and Business Support

- To enable the authority to achieve its objectives, through its vision and values and beliefs, the implementation of an organisational culture change program will inform and influence the way in which we work together, with partners and

with customers, to achieve the desired outcomes. In addition as a learning organisation, a People Strategy will be documented which will provide a framework in how we will be supporting the recruitment, development and retention of our most important asset – our staff.

- The delivery of a Medium Term Financial Plan which aims to deliver a balanced and sustainable budget which supports the ambitions of the Council.
- The delivery of a Member development programme will support our elected members providing the skills and knowledge to enable good decisions to be made for the District.

### Organisation Transformation

- A cross-cutting Transformation Programme will be introduced which will review current methods of delivery and associated processes to ensure they put the customer at the centre of service delivery and secure commercial behaviour across the Authority.
- The income generating potential of services will be fully explored to ensure current income streams are maximised and potential new markets are identified.
- Building on the current ICT Strategic Overview and action plan, an ICT strategy will be developed. It is also imperative that the Council's governance processes and structures remain robust to support effective decision making.

### Service Improvement

- In 2014/15 work began on developing a continuous improvement approach to service development. Alongside the transformation of services we will continue the work on service improvements by undertaking a diagnostic and reviews similar to that undertaken with Development Management in 2015/16.

### Value For Money (VFM)

Our financial strategy is also designed to ensure that we deliver on our value for money duty. The VFM framework is set out at paragraph 1.5 in Part 1 of the attached strategy. It shows the range of activities we undertake to ensure that this strategy is embedded throughout the organisation and that ongoing decision making is designed around delivering value for money outcomes across all activities of the council.

### Benchmarking

Section 2 of the MTFs relates how we, as an authority, perform against other District Councils nationally. A couple of comparisons that should be noted include:

- Reserves position as a proportion of net revenue expenditure. (para 1.2.2 Fig 1) As an authority we compare favourably with regards to most financial measures due to our high level of reserves, however the future available resources will reduce our position in this respect



- Pension Fund Liability as a % of net revenue expenditure (para 1.2.2 Fig 2). With a ranking of 60 out of 201 we again rank highly compared with other Districts, this, in part, is as a consequence of making additional payments to reduce this liability.

## **2. Financial Management and Principles**

The budget presented in this report has followed a thorough process, which has included a review of all budgets within services and this has delivered a reduction in expenditure of over £150k.

The budget creation and monitoring process has recently received a full assurance rating from the internal audit team, providing a high level of confidence in the procedures which incorporates engagement and challenge within the process.

Section 3 of this strategy shows the assumptions used in the creation of the budget for 2016/17 and the forecasts for future years.

### **Sustainability**

In providing a forecast for the five years on a sustainable basis there are a number of assumptions that have been made. These are listed at Section 3. The key assumptions are that we will be able to borrow for commercial capital investments and generate income greater than the cost of borrowing including the minimum revenue provision (MRP), a regulatory requirement on Local Authorities. In addition, we assume that we will generate significant revenue from new income streams by selling our services.

The remaining funding gap in future years is expected to be balanced by the development of further commercial opportunities and significant restructuring of services. Plans on these two areas are insufficiently advanced to be included at this stage.

We are proposing at this time that, given the expectation of in excess of £600k underspend in 2015/16, we use reserves to produce a balanced budget in 2016/17, whilst the projects to generate over £1m of cost reductions and increased income are developed. However, it is anticipated that these projects will impact during the coming year and the need to rely on reserves is unlikely.

Members will be informed on progress via the quarterly budget monitoring reports.

## **3. Medium Term Analysis**

The medium term analysis is aided by the indicative four year view provided by the comprehensive spending review and can become more certain if we as an authority agree to the 'four year deal'.

This MTFs shows that as an authority we will need to reduce our expenditure or increase our income by over £1.2m over the next four years. We have made a start in this respect with a net change in our funding requirement of £0.2m for 2016/17.

Officers will bring forward a range of proposals over the next twelve months intended to ensure we can deliver a balanced budget as part of the 2017/18 MTFP.

The £1.2m already includes net income of £1.5m if all commercial opportunities deliver the expected returns. The balance is expected to be achieved through significant restructuring of our service provision which will create a customer and commercial centric delivery environment.

We have consulted with, residents and businesses on our proposals and there has been overall general support for the approach set out in the strategy.

This strategy assumes that over its lifetime we will deliver a capital programme of £61m which will be designed to support the Council priorities. This will use a mix of self-financing and borrowing to fund that programme. It should be noted that we have a high level of earmarked revenues reserves set aside for the purpose of investment and once committed to the capital programme will no longer be available to support revenue expenditure.

#### **4. Risk Considerations**

A full risk assessment is included at section 4. The key risks attached to this strategy include:

Successful delivery of our commercial and growth commitments – This strategy has plans to use our reserves and borrowed funds to both develop Gainsborough and a range of commercial opportunities to increase our self-generated income substantially over the next four years. It is unlikely that all initiatives will be successful however we are confident that sufficient success will be achieved to deliver an appropriate level of return on our investment. You will see within our commitments we continue to focus on service improvement, governance and performance which is designed to manage our risk exposure and provide opportunities for assessing the likelihood for success.

Successful transformation and service improvement – This strategy will see West Lindsey District Council become a self-sustaining organisation supported by Council Tax, Business Rates and Commercial income. The transformation and improvement of services will be a key pillar of delivering that aspiration and will see a series of changes delivered over the life of this plan.

#### **Finance Officer Statement on Robustness of Estimates.**

In recent months our approach to budget development and monitoring has received the highest assessment from our internal audit team. This provides added confidence with regards the robustness of our estimates within this financial plan.

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. At section 2.5 below, I set out my statement as Chief

Financial Officer and on the robustness of estimates, the adequacy of reserves and the affordability of capital investments.

## **THE FINANCIAL STRATEGY**

### **PART 1: PURPOSE AND CONTEXT**

#### **1.1 The Medium Term Financial Strategy (MTFS)**

The MTFS is the Council's key financial planning document which sets out the Council's strategic approach to the management of its finances. The Medium Term Financial Plan (MTFP) represents the indicative budgets and Council Tax levels for the medium term. It covers the General Fund Account, the Investment Strategy, the Capital Programme the Treasury Management Strategy and the Pay Policy Statement. 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 to 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 and 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.

#### **1.2 National Funding Resources and benchmarking**



On 17<sup>th</sup> December 2015 the Secretary of State for the Department of Communities and Local Government, Greg Clark MP, made a statement to Parliament on the provisional local government finance settlement 2016/17. The final settlement was announced in February 2016, the impact of which is covered in brackets in each bullet point below;

**The main points were;**

- Core spending power will be reduced from £44.5bn in 3015/16 to £44.3bn for 2019/20
- The settlement funding formula
- The Council Tax referendum limit will be maintained at 2% but for some low cost Council's a £5 limit will be applied. (amended in final settlement to all District Council's)
- New Homes Bonus will be kept indefinitely, but subject to reform.
- The government is offering a 4 year settlement
- Rural Services Delivery Grant will be more than quadrupled from £15.5m to £65m by 2019/20 (increased to £80m in 2016/17 in the final settlement announcement)
- That there would be a review of NNDR Retention Scheme with the intention that 100% would be retained locally
- RSG would be phased out

**1.2.1 Core Spending Power within Local Government and projection of 4 year settlement**

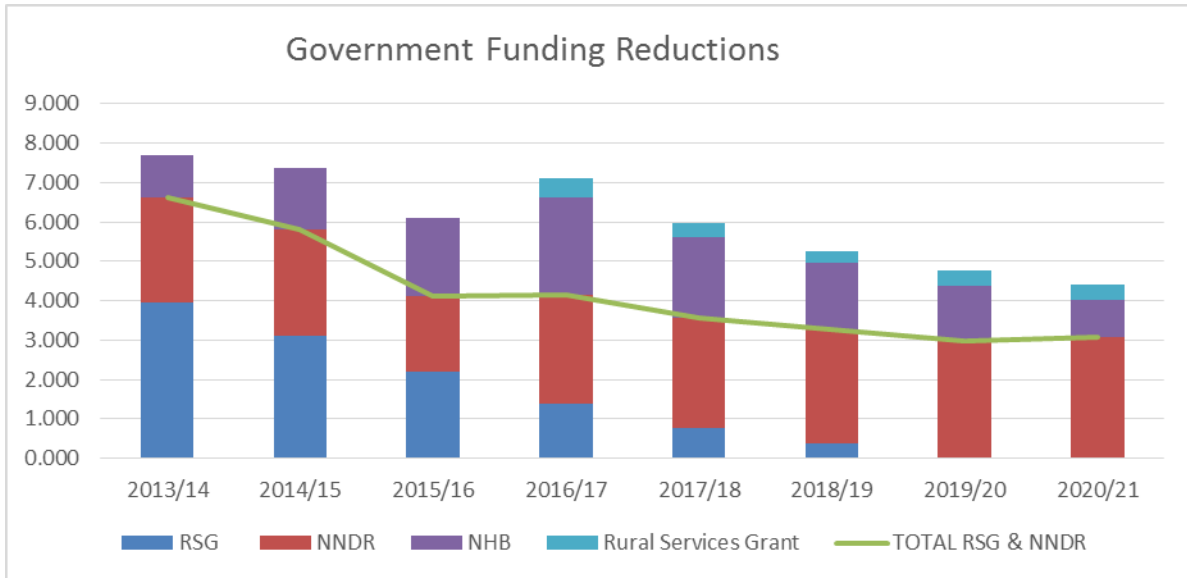
Based on the Governments announcement the Core Spending Power will see only a small impact nationally, however due to the new methodology in allocating Core Spending Power to individual authorities based on the services they provide, WLDC is likely to see a 11% reduction over the 4 year period. National reductions can be compared to the impact for WLDC on the table below;

CORE SPENDING POWER					
England					
Illustrative Core Spending Power of Local Government;					
	2015-16	2016-17	2017-18	2018-19	2019-20
	£ millions		£ millions	£ millions	£ millions
Settlement Funding Assessment*	21,249.9	18,601.5	16,623.9	15,558.9	14,499.7
Council Tax of which;	22,035.9	23,162.6	24,459.3	25,853.4	27,353.4
<i>Council Tax Requirement excluding parish precepts (including base growth and levels increasing by CPI)</i>	22,035.9	22,748.5	23,601.8	24,513.0	25,486.1
<i>additional revenue from £5 referendum principle for all Districts' Band D Council Tax level</i>	-	21.275	36.576	50.646	63.343
New Homes Bonus	1,200.0	1,485.0	1,493.0	938.0	900.0
Rural Services Grant	15.5	80.5	65.0	50.0	65.0
<b>Core Spending Power</b>	<b>44,501.3</b>	<b>43,479.5</b>	<b>42,896.2</b>	<b>43,225.3</b>	<b>44,318.1</b>
Change over the Spending Review period (£ millions)					-183.2
Change over the Spending Review period (% change)					-0.4%
Please see the Core Spending Power Explanatory note for details of the assumptions underpinning the elements of Core Funding					
*2019-20 Settlement Funding Assessment has been modified to include a provisional tariff or top-up adjustment					
CORE SPENDING POWER					
West Lindsey					
Illustrative Core Spending Power of Local Government;					
	2015-16	2016-17	2017-18	2018-19	2019-20
	£ millions		£ millions	£ millions	£ millions
Settlement Funding Assessment*	4.9	4.2	3.6	3.3	2.9
Council Tax of which;	5.4	5.6	5.8	6.0	6.2
<i>Council Tax Requirement excluding parish precepts (including base growth and levels increasing by CPI)</i>	5.4	5.5	5.7	5.9	6.0
<i>additional revenue from £5 referendum principle for all Districts' Band D Council Tax level</i>	-	0.072	0.116	0.153	0.184
New Homes Bonus	2.0	2.5	2.5	1.6	1.5
Rural Services Grant	0.1	0.5	0.4	0.3	0.4
<b>Core Spending Power</b>	<b>12.4</b>	<b>12.7</b>	<b>12.3</b>	<b>11.1</b>	<b>11.0</b>
Change over the Spending Review period (£ millions)					-1.4
Change over the Spending Review period (% change)					-11.0%
Please see the Core Spending Power Explanatory note for details of the assumptions underpinning the elements of Core Funding					
*2019-20 Settlement Funding Assessment has been modified to include a provisional tariff or top-up adjustment					

With this Council suffering an 11% reduction in core spending power compared to 1.4% nationally and a Core Spending Power of only 16% of the national core spending power per dwelling this equates to £12.4m in 2015/16 reducing to £11m by 2019/20

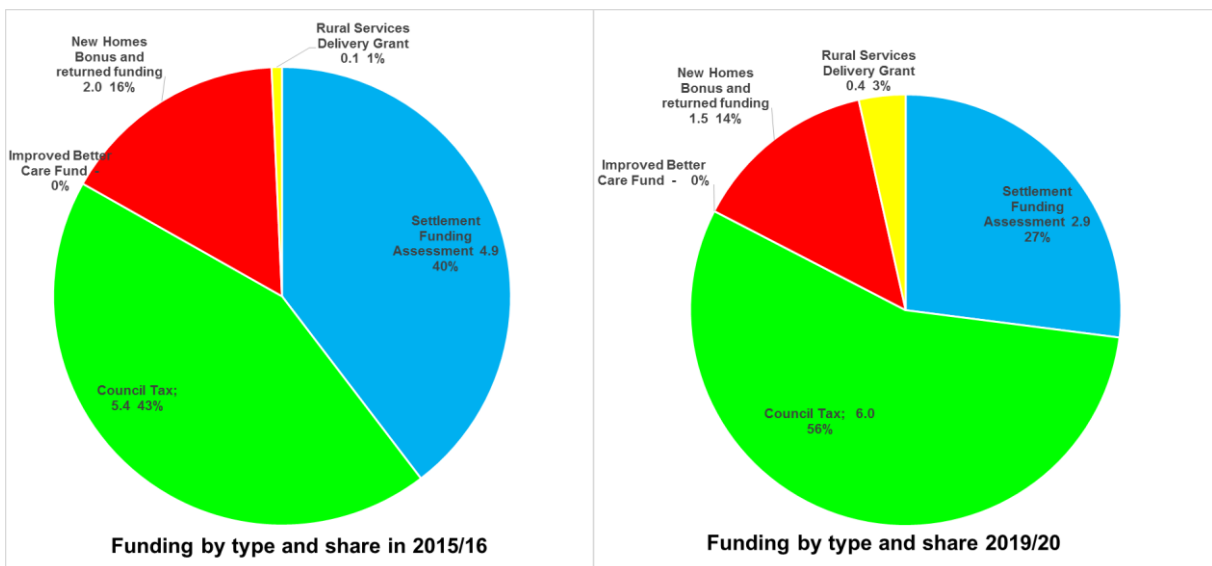
This Council had prudently prepared for funding reductions and had made assumptions within the 2015/16 MTFP that RSG would cease in 2020/21. The funding announcement confirms that for this Council the cessation of RSG will be in 2019/20 in addition to front loading the reduction in RSG to 2016/17.

The graph below illustrates the change in the main sources of Government Funding for West Lindsey District Council since 2013/14 including Revenue Support Grant and NNDR baseline (elements of the Settlement Funding), New homes Bonus and the Rural Services Grant.



	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
RSG	3.969	3.125	2.198	1.387	0.761	0.371	0	0
NNDR	2.641	2.692	1.934	2.766	2.821	2.904	2.997	3.093
TOTAL RSG & NNDR	6.610	5.817	4.132	4.154	3.582	3.275	2.997	3.093
NHB	1.083	1.549	1.986	2.481	2.018	1.680	1.398	0.938
Rural Services Grant	0	0	0	0.471	0.381	0.293	0.381	0.381
<b>Total</b>	<b>14.303</b>	<b>13.183</b>	<b>10.250</b>	<b>11.260</b>	<b>9.562</b>	<b>8.522</b>	<b>7.772</b>	<b>7.504</b>

The Councils funding resources at 2015/16 were £12.399m and this can be compared to the Governments projected funding levels at 2019/20, where resources will have reduced to £10.848m. The figures include the core spending settlement, however their new methodology now takes into account Government projections on our ability to raise Council tax, hence the changing profile of income resources as illustrated below;



### **1.2.2 Future Outlook – How we compare (Appendix M)**

The Local Government Association (LGA) has again 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.

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.

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.

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. 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. The full report and diagrams are attached at Appendix M, with our Present and Future chart and Risk chart illustrated below;

Strategic: All English district local authorities Rank (201)

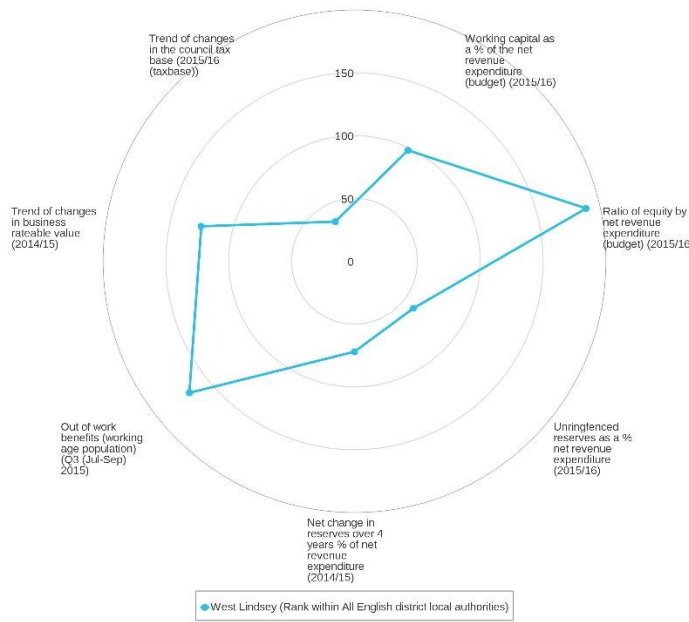


Fig.1

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Strategic: West Lindsey and All English district local authorities Rank

Metric_type	West Lindsey	
	Raw value	Rank within All English district local authorities
Working capital as a % of the net revenue expenditure (budget) 2015/16	115.99	98
Ratio of equity by net revenue expenditure (budget) 2015/16	0.30	189
Unringfenced reserves as a % net revenue expenditure 2015/16	93.78	60
Net change in reserves over 4 years % of net revenue expenditure 2014/15	51.95	72
Out of work benefits (working age population) Q3 (Jul-Sep) 2015	9.4	168
Trend of changes in business rateable value 2014/15	38.71	125
Trend of changes in the council tax base 2015/16 (taxbase)	7.97	35

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A key indicator of note is;

**Unringfenced reserves as a % of net revenue expenditure.** – Ranking 60 out of 201 districts

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 unringfenced 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 (93.78%). However, we are likely to move lower in the ranking as reserves are utilised to finance capital investment.

The chart below details our risk exposure compared to other Districts.

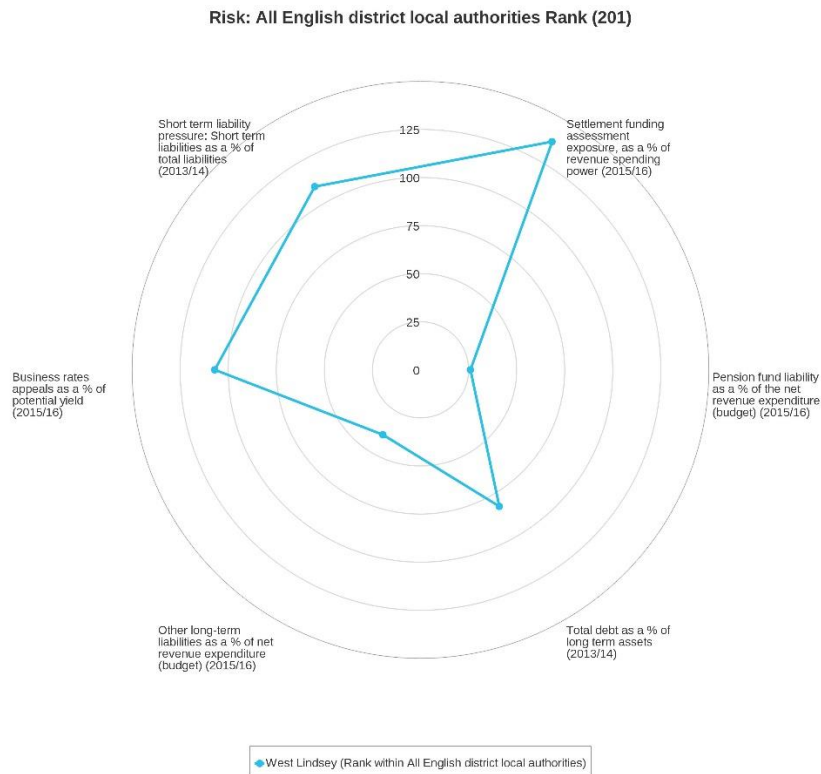


Fig.2

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**Risk: West Lindsey and All English district local authorities**

Metric_type	West Lindsey (Raw value)	Minimum for All English district local authorities (Raw value)	Mean for All English district local authorities (Raw value)	Maximum for All English district local authorities (Raw value)
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	39.17	19.93	35.61	57.63
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	202.25	65.37	325.61	934.62
Total debt as a % of long term assets 2013/14	-20.02	-80.93	-27.20	-2.94
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-7.62	-200.30	-26.65	0.00
Business rates appeals as a % of potential yield 2015/16	-1.35	-18.27	-1.64	0.00
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	11.52	3.04	12.65	55.91

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Our most significant risks have been addressed within this MTFP ie settlement funding reductions, impact of business rates appeals and the costs of finance leases which include an element of long term debt and the current requirements for contributions to the pension fund, however this is a longer term risk to the council, this indicator is explained below;

**Pension Fund Liability as a % of net revenue expenditure.** Ranking 26 out of 201 districts. The Pension fund liability is currently 202.25% of net revenue expenditure (209.74% 2014/15). The Pension Fund liability may not be an

immediate concern but will have an impact on the level of finances in future ie the amount for employers contribution rates and deficit reduction payments.

### **1.3 Corporate Priorities and Service Delivery Plans**

The Council's new Corporate Plan covers the four year period 2016 to 2020. The Plan sets out our revised priorities and objectives, designed to meet the many and varied needs of our district. The Plan is a strategic document which sits next to our Medium Term Financial Plan.

The Plan reflects the challenges facing our district and what people have told the Council is important to them. The Plan does not contain the entirety of the Council's activities, but includes those key actions and areas of activity that we believe will help us achieve our goals.

We recognise that with fewer resources we alone cannot deliver our vision for West Lindsey. We will continue to lobby, influence and work with others in partnership to deliver high quality public services and achieve wider outcomes to make the District a great place to live, work and visit.

Over the last few years, the Council has successfully transformed itself in response to changing environments and reducing government grants. It achieved a first within Lincolnshire in areas such as all Councillors using technology to enable paperless Council meetings; development of a commercial approach to areas normally receiving grant subsidies and investing in the community and voluntary sector. Other projects such as agile working have helped the Council release floor space for commercial income and create a multi service public hub within the Guildhall with Job Centre Plus, Citizen's Advice and the Volunteer Bureau sharing accommodation space and moving towards joined-up service delivery.

In spite of the challenges ahead, we intend to continue to work diligently and imaginatively to deliver against our priorities and to meet the needs of our communities.

The Key Themes of the Corporate Plan are detailed below;

#### **Theme One: Open for Business**

We need to position the District as one that is really attractive for current and potential employers. Key to this is the delivery of appropriate housing across the District to support our growth ambitions. It is proposed that a growing population will attract inward investment, job creation and greater prosperity. We will also work to guarantee that businesses are effectively supported in their growth ambitions and that we actively promote and expand the agri-food sector within the District. Additionally we need to also ensure that any skills gaps that may exist are understood and addressed to enable business to flourish. We also recognise that we operate in an attractive District



that has yet to fully unlock its tourist potential and will seek to remedy this state of affairs.

### **Theme Two: People First**

Ensuring that we understand and meet the needs of our residents is what the Council is all about. This takes many forms; from enabling convenient and appropriate access to services; joined-up where appropriate, providing cultural, leisure and arts facilities, working to provide suitable housing across the District and promoting and supporting well-being, healthy lifestyles and safe, vibrant communities. A cross-council and partnership approach is key to the success of this theme. To be successful in this, we recognise the role we must play is one of leadership and influence across partner organisations and boundaries.

### **Theme Three: Asset Management**

To support our entrepreneurial and commercial aspirations the effective yet creative use of our land and property assets is a key driver. We will use our assets to drive and facilitate inward investment and to also provide social benefits to our communities. We will ensure that our assets are in a good state of repair and our commercial tenants record high levels of satisfaction. We will strive to maximise sustainable returns on our current assets and take a strategic approach to disposals. The acquisition of any new assets will focus on maximising return on investment but will also take account of appropriate social returns where relevant.

### **Theme Four: Central Lincolnshire Local Plan**

The adoption and implementation of a Central Lincolnshire Local Plan is of key strategic importance to the District so that our growth needs are met in a sustainable manner. We will ensure that while the Plan is in development our needs are championed and that communication of the Plan across the District is effective and comments and opinion are fed back into the process. Once adopted, we will seek that our immediate growth plans are implemented and review mechanisms are effective. In addition, we will review our future approach to spatial planning policy.

### **Theme Five: Partnerships/Devolution**

The attainment of devolved powers and/or greater emphasis on partnership working across Greater Lincolnshire is a major focus for the Council. It is envisaged that such an achievement will enable greater joint working at a more local level to deliver better, sustainable, yet more cost effective outcomes. Partnership working is crucial in this regard. Additionally, we recognise the importance of creating commercial partnerships and Joint Ventures to support our commercial ambitions and will explore such possibilities.

## **Theme Six: Excellent, Value for Money Services**

Despite financial constraints we will continue to ensure that the services we deliver are high performing at acceptable cost, with the customer at the heart of service delivery. We will also look to adopt the most effective service delivery models and make use of performance data and benchmarking to drive continuous improvement. Continued investment in, and appropriate training and development for staff, will lead to the creation of the motivated, entrepreneurial workforce we wish to see.

### **1.3.1 Customer First Service Delivery Plan**

The Council has identified the ambition of 'Putting the Customer First' as a key part of its future agenda. As such a Customer First Programme has been created to enable the delivery of this ambition and its key priorities for 2016/2017 will be:-

- Develop a Customer First Strategy and Roadmap, which clearly sets out the ethos of Customer First and how it will be embedded across the organisation. The roadmap will set out our plans for five key areas, Customer Insight, Process, People, Culture and Delivery; and will have close links with other key strategies in the Council.
- Enhance and develop the Councils approach to customer access through a customer-focussed front line; utilising enabling technology to best effect, and optimising access channels across different services.
- Embedding a culture of Customer First across the organisation;

### **1.3.2 Economic Growth and Housing Regeneration Service Delivery Plan**

- Adoption of the Local plan and numerous neighbourhood plans to direct economic and housing growth in the district for the next 20 years. The evidence base for the local plan is now settled and sets out ambitious targets for housing led economic growth requiring transformational change in our major urban centre of Gainsborough to reverse decades of post-industrial economic decline. In addition the plan drives to deliver new strategic employment land and diversify the districts economic base with the creation of a food enterprise zone at Hemswell with Research and Development technologies and micro-businesses at Lincolnshire Showground and Bishop Burton College.
- In tandem with this neighbourhood plans give local communities more influence over the growth and development of their settlements and build the capacity of these communities to be self-sustaining.
- Regeneration of Gainsborough – a blended programme of social, economic and environmental regeneration has been devised to deliver the local plan targets and Housing Zone commitments to Homes and Communities Agency. This

comprises of major housing projects delivered via Local Development Order (LDO), heritage led town centre regeneration, development of council owned land, focused intervention to addresses the multiple indices of deprivation in South West and North Wards, transformational projects potentially the promotion of a marina in the town to support the town in creating a new and differentiated housing market to significantly increase the town's population to achieve a critical mass of 30,000 residents.

- Economic positioning – further develop synergies and relationships with the devolution agenda and Greater Lincolnshire Local Enterprise Partnership (GLLEP) to ensure WLDC position in the Lincolnshire Growth Agenda is enhanced. Bids for Growth Fund monies are being prepared for the Food Enterprise Zone (FEZ), Gainsborough marina and the housing unlocking fund. WLDC can provide delivery capacity for GLLEP to significantly develop the brownfield and physical regeneration agenda.

In addition strategic relationships with the Humber Local Enterprise Partnership and Sheffield City Region are being developed to ensure WLDC is at the centre and can benefit from the region's major regeneration programmes.

### **1.3.3 Property and Land Management Service Delivery Plan**

Delivering the Property and Land Management Strategy is a key priority in order to ensure that the WLDC property portfolio delivers the anticipated revenue, and covers its own costs wherever possible, along with the delivery of major commercial projects. The planned maintenance and capital programmes will ensure that the portfolio is adequately maintained and fit for purpose for the future, and the capacity of the in-house team will be reviewed in order to ensure this is deliverable.

The Housing Strategy is a priority to ensure that growth targets can be delivered by fully understanding the demand, supply, micro-markets within the district and those of neighbouring authorities, as well as looking at potential partnership opportunities with developers, social landlords and specialist service providers.

The leisure contract review seeks to generate a surplus from this facility and to secure a better offer for the district to promote healthy living, and to improve the attraction of the district for both residents and visitors.

### **1.3.4 Democracy and Business Support Service Delivery Plan**

To enable organisational change and transformation the delivery of the Councils People Strategy will ensure the Corporate Vision is embedded throughout the organisation to bring about real and sustainable improvements in the lives of local people, by having a workforce of the highest quality: skilled and motivated, confident and flexible, knowledgeable about and connected with our local communities and committed to our vision. We recognise that our greatest asset in meeting future challenges is our people and that developing our workforce to meet these challenges is critical. We want to have a workforce that is able to respond proactively to emerging national and local priorities. We want to be an exemplary employer able to attract and

retain the best staff. In addition we want to be a modern, efficient organisation that delivers value for money.

The development and regular review of the Medium Term Financial Plan which is sustainable and supports the ambitions of the Council.

Delivery of a member development programme which gives our elected members the skills and knowledge to make the right choices for the district.

### **1.3.5 Transformation Service Delivery Plan**

With respect to Organisational Transformation the Council has identified the key priority of the delivery of Excellent, Value for Money Services. To achieve this, the Council will be progressing on a number of fronts to deliver against this priority and to ensure that the Council itself is structured in the most effective manner to support service delivery.

- A cross-cutting Transformation Programme will be embarked upon which will review current methods of delivery and associated processes to ensure they put the customer at the centre of service delivery. Attention will be paid to ensure that services are delivered in an efficient and effective manner and as close to the customer as possible.
- The Council is eager to become financially self-sustaining. Hence, the income generating potential of services will be fully explored to ensure current income streams are maximised and potential new markets are identified. To assist in this, use will be made of market and business intelligence and investment in staff development will be made to enhance the commercial capability across the Council.
- To support transformation, an ICT strategy will be developed based on the content of a recently produced ICT strategic overview. The strategy will encompass how best ICT can support customers, the business and service delivery, modern working practices and how the ICT infrastructure can remain robust and secure and that appropriate ICT skills and capacity are in place.
- It is also imperative that the Council's governance processes and structures remain robust to support effective decision making. Focus will therefore also be placed on monitoring and reviewing governance arrangements and ensuring that processes achieve a level of full maturity.

### **1.3.6 Commercial Service Delivery Plan**

The Council has developed a proactive response to addressing the challenges currently facing the public sector. In March 2015, the Council agreed a Commercial Plan that sets out a five-year programme to help the Council become financially self-sufficient, the plan is reviewed annually.

The Commercial Plan has four key themes:

- Developing new trading opportunities
- Securing external funding
- Enhancing land and property assets and attract additional council tax and NNDR
- Developing a more commercial culture

The Commercial Plan is underpinned by an annual delivery plan that will be considered by Council alongside the Medium Term Financial Plan. For 2016/17, there will be a further emphasis on enhancing our land and property assets. This will include the development of capital projects and a more dynamic approach to managing the Council's property and investment portfolio.

#### 1.4 Statutory Duties

The Council is bound by statute with regard to the functions it performs, and therefore has a legal responsibility to provide. These include the following services:

Environmental Health	Homelessness	Local Plan and Development Control (Planning)
Elections	Housing Benefit and Fraud	Local Tax Collection
Financial Services	Licensing	Waste Collection

Having the power to undertake all other duties is embedded within various legislation. A full diagnostic of services will be undertaken during 2016/17 to inform future service delivery choices.

#### 1.5 Value For Money

In common with the whole of the public sector West Lindsey DC has in recent years had to deal with austerity and contribute towards the reduction in Public Sector spending. Now more than ever it is vital that the Council seeks the most possible in terms of Value for Money where the ongoing process of optimising the relationship between resources and outcomes. This is achieved through a focus on;

- Economy – minimising the costs of inputs (doing things at the right cost)
- Efficiency – delivering the same or improved level of service for less expense, time or effort (doing more with less)

- Effectiveness – measure of the extent intended outcomes have been achieved (doing the right thing)

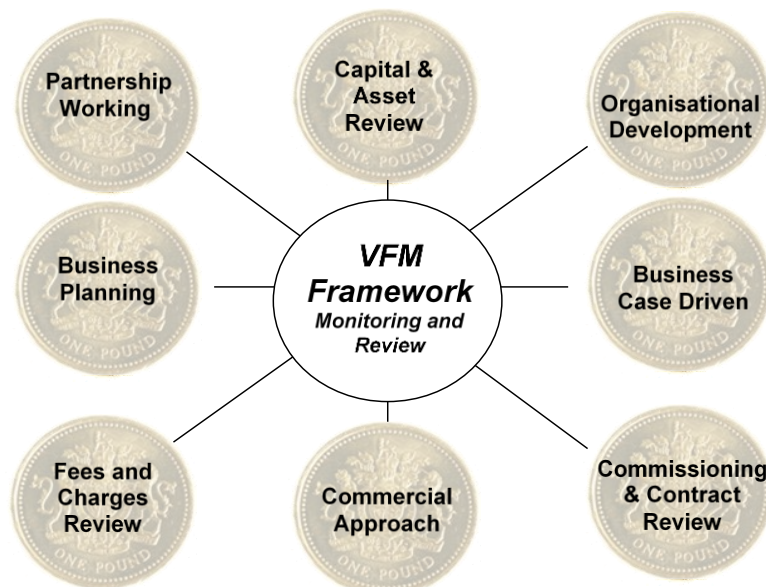
The Council has responded to the financial challenges in a systematic approach to achieving value for money and by embedding the Entrepreneurial Council culture throughout the organisation by;

- Investing in communities (to help themselves and others)
- A more commercial council – to generate additional income and identifying opportunities that align with residents needs.
- Modern, innovative and collaborative – utilising the best technology and commissioning delivery to achieve outcomes.

This has resulted in WLDC maintaining a strong track record of identifying and delivering savings and efficiencies whilst protecting priority services.

The diagram below illustrates the framework West Lindsey has in place to ensure the delivery of Value for Money, which is underpinned by a robust approach to decision making;

- To understand the financial returns on investments
- To understand the absolute and relative cost of providing services through benchmarking our costs and performance
- To assess business case proposals for VFM
- To monitor and scrutinise on-going performance measured against business plans
- Managing our customer needs and demands and understanding how that impacts on services
- Appropriate procurement procedures
- Reviewing and measuring outcomes



## **Partnership Working**

West Lindsey District Council aspires to be a good partner for service delivery and has a successful enabling role in encouraging collective responsibility in our Communities. By working in partnership with other agencies, Councils, Parish Councils, other public sector organisation, voluntary groups and Community Groups in addition to the private sector has secured better outcomes in the form of inward investment, pooled resources, cohesion and engagement with residents and built effective relationships.

An example of this is the Public Sector Customer Hub which is located at the Council's Guildhall offices. This facility provides face to face contact for customers with West Lindsey DC, Lincolnshire County Council, Job Centre Plus, Lincolnshire Credit Union, The Volunteer Service and the Citizens Advice Bureaux.

## **Capital and Asset Review**

West Lindsey recognises that it has to make best use of its assets to provide services for the public it serves and to maximise the income it can generate from the assets to support the provision of services. By continuing to review and effectively manage assets the council endeavours to get the best possible outcomes.

## **Organisational Development**

In order to deliver an ambitious Corporate Plan against a reduction in funding resources, the Council needs people who have the skills, knowledge, attitude and flexibility which support this. The Council is a learning organisation and has developed a People Strategy to ensure the development of its employees, ensuring we have an efficient and effective workforce. In addition a Member Development plan is in place to support elected members.

## **Business Planning**

The Business Planning Process focuses 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. These plans are then translated into business cases, projects and ultimately, individual work plans so that everyone can contribute.

## **Business Case Driven**

All decisions are made as a result of a compelling business case which are fully supported by cost benefit analysis to inform financial viability. West Lindsey uses a 5 case Business Model before starting a project. The model considers Financial, Legal, Operational, Strategic and Commercial implications and all risks assessed to enable informed choices.

## **Fees and Charges Review**

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. In addition there is a robust challenge to ensure that charges are appropriate with reference to the market, and that comparative information from other organisations is taken into account.

## **Commercial Approach**

West Lindsey is an Entrepreneurial Council and commercialism is embedded throughout the council, with officers and members undertaking training and commercial workshops. A Member Steering Group has also been created and services are becoming more proactive in identifying trading opportunities and bidding for new sources of grant funding. In addition a new property database provides management information to determine where investment should be made to improve our assets, their offer, or to identify those assets which should be considered for sale where they are not providing value for money.

All commercial activity is subject to compelling business cases and extensive due diligence.

## **Commissioning & Contract Review**

The West Lindsey approach to commissioning is to focus on achieving the desired outcome and taking advantage of innovative approaches. The Council manages its contracts carefully and reviews them regularly, which not only delivers significant savings in year, but also identifies further opportunities to reduce operating costs and better achieve the Council's outcome.

## **PART 2 – FINANCIAL MANAGEMENT AND PRINCIPLES**

### **2.1 Introduction**

The Council, along with other local authorities, has faced unprecedented reductions in Government funding since the Comprehensive Spending Review 2010. In addition, service pressures and increasing demand for services, particularly from the most vulnerable, has meant the Council has had to make significant budget savings in response to the Government's austerity measures.

The likely continuing requirement and scale of budget savings, coming on top of the £3.8m already delivered since 2013, presents an increasing challenge for the Council. The Queen's Speech delivered on 27 May 2015 stated that the government will "continue the work of bringing the public finances under control and reducing the deficit, so Britain lives within its means". This approach was confirmed in the Autumn Statement and has resulted in significant financial reductions particularly over the next



two to three years until the government achieves its aim of running a budget surplus by 2019/20.

Reviewing the MTFs remains essential to ensuring the Council's medium term financial sustainability.

By the end of 2015/16 the Council's grant funding will have reduced by approximately 50% since 2010 (Formula Grant v Settlement Funding) when funding first began to reduce. Central Government commitments to eliminating the budget deficit and to the removal of Revenue Support Grant, whilst implementing 100% retention of Business Rates by 2020/21.

The Government has provided indicative funding upto 2020/21 however, it remains unclear as to what the impact the review of Retention of Business rates will have on our funding level, as it is understood that the system of top-ups and tariffs will remain to control funding levels nationally.

Although there remains a great deal of uncertainty due to the level of assumptions in this paper, overall it is now estimated that the Council will need to close a funding gap of £1.065 m over the five financial years 2016/17 to 2020/21 with a significant element of front loading in the first two years.

The current estimated funding gap within the Medium Term Financial Plan is detailed below;

	<b>2016/17 Original Budget £</b>	<b>2017/18 Original Budget £</b>	<b>2018/19 Original Budget £</b>	<b>2019/20 Original Budget £</b>	<b>2020/21 Original Budget £</b>
<b>Funding Gap</b>		<b>382,003</b>	<b>683,669</b>	<b>703,748</b>	<b>1,065,091</b>

## **2.2 Principles for the development of the MTFP**

With the financial challenges facing the organisation, the MTFP has been developed based on a number of underlying principles which were approved by the Corporate Policy and Resources Committee in November 2015. These principles include that the MTFP for 2016-21 assumes the following:

### **Fees and Charges**

- Above inflation increases are introduced to a level that align the district with it's neighbours and like Authorities but does not become the most expensive.
- That charges are introduced where no charge is currently being made,

- Whilst Car Parking income already makes a contribution to the net budget position, the new Car Parking Strategy is designed to make a contribution towards the funding gap.

### **Council Tax**

That Council Tax will rise by the maximum amount permitted without the need for a referendum

### **NNDR**

That the Council will continue to be a party to the Lincolnshire Business Rates Pool, thus benefiting from a reduced levy that would have otherwise been payable to Government.

No assumptions have been made with regard to the future changes regarding the retention of NNDR.

### **Commercial Investments**

The Local Authority will plan to borrow at significant levels to deliver a contribution from those investments. These investments may be outside the District where they are designed to deliver purely financial returns to the Authority.

### **Service Efficiencies**

Officers will continue to seek service efficiencies and deliver the maximum reduction in expenditure without a reduction in service levels.

The pay award assumption will be aligned with the Government announcement of a restriction of 1% p.a. for the next four years.

## **2.4 Level of Reserves**

The level of the General Fund Working Balance will be set, as a minimum, at 5% of Net Operating Expenditure, however this will be reviewed as the uncertainty around future funding becomes clearer. 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.

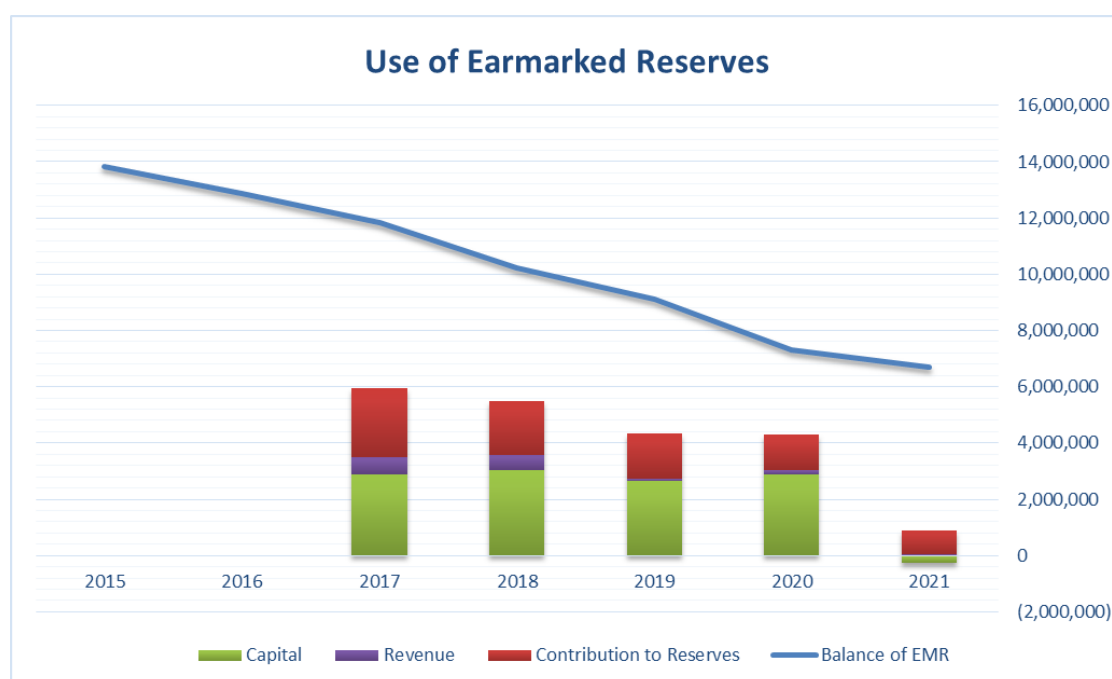
The level of general reserves will continue to be closely monitored during the period of this MTFP in the context of protecting the Council from existing and future liabilities. This is extremely important given the announcements by the Government regarding expected further funding reductions. However,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

The graph below illustrates the current level of earmarked reserves and their use over the MTFP, whilst the use of reserves funds a small proportion of revenue this is mainly for one off investment or budget smoothing purposes.

As the Council continues to utilise New Homes Bonus to support regeneration and housing growth scheme rather than to support the revenue budget, the contribution to earmarked reserves is also shown.



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

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.

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 this report. It is essential that in order to secure a balanced budget the base estimates are considered robust.

Budget changes have been built on changes approved by the Corporate 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 Corporate 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 Corporate Policy and Resources Committee quarterly throughout the financial year (or by exception).

The balance of General Reserves as detailed at 3.4 within the MTFP are considered to be adequate to cover risks, peaks and troughs and the investments proposed. General Fund revenue reserves represent 79% of Net Operating Expenditure.

The earmarked reserves as set aside by the Council at the year-end 2014/15 have been independently verified by the external auditor.

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.

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.

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.

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.

## **2.6 Working Capital –**

Based on the Council's current cashflow estimates, the programming of capital investments and borrowings, a working capital balance of circa £8m is required for funding business as usual.

## 2.7 Community Engagement

The Council held a number of Budget Engagement Events during September 2015 to get the views of residents, Parish Councils and West Lindsey District Council Members, in addition a separate exercise has been undertaken with Business Rate Payers. The following summarises their views, which have been taken into consideration as part of the budget process.

- **Council Tax rise** - 84.7% happy for West Lindsey to increase their section of the Council Tax bill although all residents were aware that the West Lindsey part of the bill is only a small section compared to Lincolnshire County Council and if all parts had an increase then this could impact on a wide section of the district.
- **Borrowing to Lend to others for a commercial return** - 53.2% (38.8% supported this initiative) felt that borrowing to loan to others is a risky option when it would be dependent on another organisation repaying their loan for West Lindsey to be able to repay another and that the margin gained would need to cover the risk of undertaking the process. If this was to go forward then it would be nice to see the loan giving some community benefit such as increase housing in the correct area, job growth, health etc.
- **Borrowing to fund commercial investments** - 55.7% agreed with investing in commercial property (41.8% against) This section had a split between the residents as some felt that purchasing commercial properties are not within the standard business that the Council should be undertaking while others felt that this was a good way to gain an income for the future years. Residents also like the fact that West Lindsey is currently a debt free council and was unsure about changing this unless it was necessary. Residents also feel that in-depth risk assessments would need to be carried out to ensure that purchase was the correct move for the council to make.
- **Undertake Trading Activities with council services** – 89.9% of residents are happy with the authority undertaking additional work as long as the service that residents currently receive is not affected and that we take into account how local services might be affected by the proposal.

With regard to proposals to make budget reductions, the following areas were suggested;

- Car parks – should be cost neutral or making an income

- Cemeteries – these should be passed onto the local parish to undertake local decisions which the district council currently make
- Parish Lighting – these should be passed onto the local parish to undertake local decisions which the district council currently make
- Public conveniences – work closer with local businesses to try and let residents use their facilities rather than the authority keeping their own
- Recreation and sport – should be self funding or making an income
- Town Centre markets – should be self funding or making an income
- Town Centre management – should be paid by the individual town rather than district wide

Whilst, due to the current climate there were more reductions in budgets discussed, the following were considered as areas for increased resourcing.

- Increase in CCTV provision
- Tourism

Members took into account the detailed responses when developing the Medium Term Financial Plan.

## **2.8 Capital Investment Strategy – (Appendix D)**

The Capital Investment Strategy sets out the strategic direction for WLDC's capital management and investment plans, and is an integral part of our medium to long term financial and service planning and budget setting process. It sets the principals of our capital investment under the prudential system.

The Capital Investment Strategy will enable the Council to meet its corporate priorities, as it can be targeted in creative and innovative ways, 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 ongoing income streams, in addition to investing in schemes that will deliver economic regeneration and housing support and growth which will provide new housing, independent living, job opportunities, an improved skills base and a revitalised town centre.

The level of borrowing to fund capital investment is only agreed if the borrowing is affordable and sustainable as our capital decisions can have significant revenue implications. Every £10m of prudential borrowing costs approximately £0.5m per annum in financing costs (revenue) over 50 years but is subject to the term and rates of the borrowing. This is in addition to the ongoing maintenance and running costs associated with the investment.

Service Business Plans have informed the budget setting 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 i.e. 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.

## **2.9 Treasury Management Strategy (Appendix F)**

The Council will ensure that 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. 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.

The Council invests money in a wide range of financial institutions and the investment interest earned is used to support the budget. The major issue for treasury management over the MTFP will be the significant difference between investment rates and borrowing rates, where the cost of carry of borrowing will exceed investment interest. Therefore cashflow management and monitoring of interest rate forecasts will be a key focus.

Emphasis continues to be placed, in line with the Treasury Management Strategy, on mitigating counterparty risk by giving preference to security and liquidity. This has resulted in greater use of investments with higher security and increased liquidity. The Strategy supports a policy of limiting the need for external borrowing by the utilisation of internal funds.

The Minimum Revenue Provision (MRP) Policy now provides options on what would be considered prudent provision for the repayment of debt.

### **2.9.1 Borrowing Strategy 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 funded from Prudential Borrowing. This 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.

### **2.10 Risk Management**

The Council maintains a Strategic Risk Register and Service Risk Registers as well as considering risk in all Business Cases.

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 MTFP risks and mitigating actions are detailed at Part 4 below.



## **PART 3 – MEDIUM TERM FINANCIAL PLAN – ANALYSIS (APPENDIX A)**

### **3.1 Current Position**

#### **3.1.1 2015/16 Forecast Out-turn**

Members are no doubt aware of the on-going improvements made to the budget and performance monitoring process. The Corporate Policy and Resources Committee receives quarterly updates of revenue spend against the budget together with a projection of the forecast out-turn position, in respect of Revenue, Capital and Treasury Management activity and investment returns. The Service Leadership Team receive monthly management reports and Core Leadership Team review summary details every quarter or by exception.

A recent audit of the budget monitoring has resulted in High Assurance being given to the process.

This process allows 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.

Initial indications at Quarter 3 are that the Council is likely to outturn a surplus in the region of £0.600m.

Any surplus will transferred to General Fund Balances and/or Earmarked Reserves.

In respect of Capital Expenditure the forecast out turn is estimated to be £2.450m, with slippage of £1.337m which has been subject to carry forward requests, and £0.808m no longer required.

#### **3.1 Assumptions within the MTFP**

There are a number of assumptions within the MTFP which contribute to the financial estimates provided within the MTFP, the major assumptions include;

- Employee Pay Award 1% per annum
- Council Tax increase at £4.95 per annum
- Significant commercial income from 2017/18 onwards
- Commercial Property Investments achieves a 3% surplus
- Trading Business Cases are Achieved
- No growth in NNDR
- Contractual inflation only applied to service expenditure budgets
- 4 year funding settlement in line with draft figures issued by Government
- Realised New Homes bonus will continue to be payable over 6 years

### **3.2 Revenue Budget 2016/17**

The Council presents a balanced budget for 2016/17.

The MTFP 2015/16 projected a funding gap in the 2016/17 financial year of £0.704m to be closed to enable a balanced budget to be delivered.

During the year a number of initiatives, projects and reviews were undertaken with the aim of achieving £2.5 m of savings in 5 years. The projected savings requirement for 2016/17 was £0.704m. The Council has been successful in identifying these savings against this target. The significant savings have been achieved from;

- Budget and service reviews £0.150m
- Fees and Charges £0.094m
- Lease cost savings £0.080m
- Trade Waste service £0.047m
- Commercial Investments net income £0.075m

This is against pressures identified during the budget process and legislative impacts

- Staff establishment net costs £0.464m
- Reduction in Planning Fees £0.040m
- Reduction in RSG net of Rural Services Grant £0.340m

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 £0.496m per annum of additional grant due over the next 6 years. The total allocation for 2016/17 is therefore £2.481m.

However, the New Homes Bonus scheme is a government policy commitment which has now ended. We have therefore made no assumptions on future projections as whilst the Government is committed to the continuation of New Homes Bonus in some form, to incentivise housing growth, the scheme is currently under review.

The Council continues to set aside New Homes Bonus to support growth and housing regeneration investment (many other authorities require this grant to support their revenue budgets).

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. 2016/17 specifically includes a share of the estimated 2015/16 declared deficit of £0.147m and totals budgeted net income of £3.310m

The Council will continue to benefit from being a partner in the Lincolnshire Business Rates Pool and this benefit is estimated to be £0.230m

The proposed 2016/17 budget has been balanced with the need for a contribution from General Fund reserves totalling £0.109m.

The Revenue Budget includes the impact of the Capital Investment Programme proposals, with significant income projections from commercial investments of £0.075m in 2016/17 raising to £1.500m by 2020/21.

The Council has managed the reduction in government funding effectively in addition to meeting increased costs. The savings achieved since 2012/13 and those still required to be found over the MTFP are illustrated below;



### 3.3 Fees and Charges (Appendix B & C)

The Fees and Charges Policy and proposed fees and charges are set out at Appendix B and C of this report, and have been compiled after an annual review and benchmarking exercise. Additional income from the exercise, including car parking, is £0.094.

### 3.4 Capital Investment Programme and Funding (Appendix E)

The capital investment programme gives a medium term view of our capital investment proposals in accordance with the Capital Investment Strategy (Appendix D) and are aligned to the key corporate priority themes. There a number of significant programmes

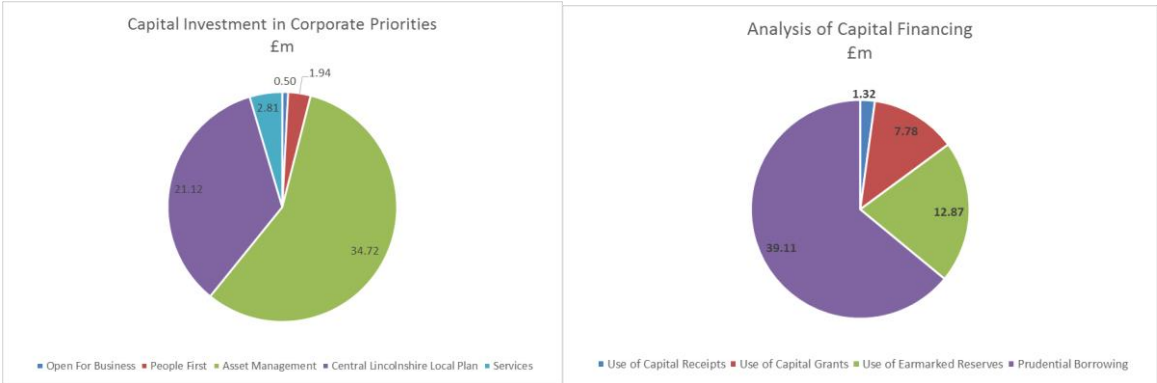
of work, which at this time have not been the subject of a full financial appraisal, and to that end Members should be aware that the estimates within this programme could go up and/or down by 50%.

The focus will therefore be on robust business cases which include financial appraisals risk assessments, in addition to appropriate levels of due diligence being undertaken, thus ensuring decision makers are provided with adequate information with which to make an informed decision. The focus will then be on project management and monitoring of progress and the monitoring of risks.

The total capital programme 2016/17 – 2020/21 totals some £61.0m. The main changes to the programme presented to the Council last year are:-

- Refurbishment of Properties - £0.190m
- Business Loans via Crowd Funding – £0.500m
- Service investment in technologies £0.085m
- Gainsborough Growth Programme - £8.975m
- Commercial Investments - £20.000m

**The chart below illustrates Capital Investment in Corporate Priorities and Funding**



**3.4 Revenue impact of Capital Investment**

The impact on revenue of Capital investment decisions has to meet the Treasury Management Strategy requirements to be affordable and sustainable.

As there is a significant element of the Capital Investment Programme where future returns will be realised beyond 2020/21, in year New Homes Bonus will be utilised for these housing and regeneration programme.

INVESTMENT	2016/17	2017/18	2018/19	2019/20	2020/21
	£	£	£	£	£
Commercial Projects	163,461	-146,891	-459,226	-750,322	-827,979
Growth and Regeneration	4,000	325,203	476,278	541,228	574,228
TOTAL IMPACT	167,461	178,312	17,051	-209,094	-253,751
Use of in year NHB	-242,461	-522,300	-575,600	-680,900	-676,200
<b>TOTAL REVENUE IMPACT</b>	<b>-75,000</b>	<b>-343,988</b>	<b>-558,549</b>	<b>-889,994</b>	<b>-929,951</b>

### 3.4 Treasury Management Strategy (Appendix F)

The Treasury Management Strategy provides the framework in which Finance Officers manage our investment portfolio, our cashflow balances, and in the future, the undertaking of borrowing.

Regular monitoring of the Treasury position is presented to Corporate Policy and Resources Committee on a quarterly basis, through monitoring of Treasury and Prudential Indicators, in addition to showing our investments, return yields and our indebtedness.

The Treasury Management and Prudential Indicators reflect the implications of the Capital Investment Programme, and therefore, will fluctuate in accordance with the delivery of this programme.

The key Prudential Indicator is the Capital Financing Requirement (CFR) simply reflects 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 currently 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 impact of the Council's Capital Programme on the CFR is detailed in the table below, and reflects the increase in the Council's borrowing need.

£m	2014/15 Actual	2015/16 Est.	2016/17 Est.	2017/18 Est.	2018/19 Est.	2019/20 Est.	2020/21 Est.
<b>Capital Financing Requirement</b>							
<b>Accounting Adj</b>	1.065	1.065	1.065	1.065	1.065	1.065	1.065
<b>Finance Leases</b>	0.566	.342	.121	.023	0	0	0
<b>Prudential Borrowing</b>	0		10.290	22.544	36.254	37.371	36.481
<b>Total CFR</b>	<b>1.631</b>	<b>1.407</b>	<b>11.476</b>	<b>23.623</b>	<b>37.319</b>	<b>38.436</b>	<b>37.546</b>
<b>Movement in CFR</b>	<b>-0.114</b>	<b>-0.228</b>	<b>10.069</b>	<b>12.147</b>	<b>13.696</b>	<b>1.117</b>	<b>-0.890</b>

Net financing need for the year (above)	0.069	0	10.290	12.520	14.300	2.000	0
Less MRP/VRP and other financing movements	-0.183	-0.228	-0.221	-0.373	-0.604	-.0883	-0.890
<b>Movement in CFR</b>	<b>-0.114</b>	<b>-0.228</b>	<b>10.069</b>	<b>12,147</b>	<b>13.696</b>	<b>1.117</b>	<b>-0.890</b>

### 3.4 Reserves

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.

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.

The Council expects to hold £13.019m of revenue funds at the end of 2016/17 reducing to £6.952m by 2020/21, in addition to £1.177m of General Fund Working Balance, assuming that the proposals within the MTFP are approved. The categories of reserves are detailed below;

<b>PURPOSE HELD</b>	<b>ESTIMATED BALANCE AT 31/3/2016 £m</b>	<b>ESTIMATED BALANCE AT 31/3/2017 £m</b>	<b>ESTIMATED BALANCE AT 31/3/2021 £m</b>
General Fund Working Balance	1.677	1.177	1.177
Budget Smoothing	1.273	0.711	1.000
Capital Funding (incl Capital Receipts)	2.646	0.984	0.911
Contingency/Insurance	0.708	0.675	0.569
Growth and Regeneration	5.417	6.847	2.151
Invest to save/earn/transform	1.842	1.719	1.539
Service Investment	0.981	0.906	0.782
<b>TOTAL FUNDS</b>	<b>14.544</b>	<b>13.019</b>	<b>8.129</b>

The table above reflects the movements in the 2016/17 MTFP with contributions to reserves to fund replacement programmes ie IT, waste vehicles or for budget smoothing /contingencies ie 4 yearly elections, totalling £0.302m, in addition to New Homes Bonus being earmarked for Growth and Regeneration £2.166m.

The use of reserves for funding capital investment of £2.889m and a further £0.604m released to revenue schemes ie community grant scheme, property maintenance, replacement wheelie bins etc. and includes the use of the budget volatility reserve with regard to the projected 2015/16 deficit on the NNDR collection fund.

Over the MTFP there may be a need to review both the level of the minimum General Fund Balance in addition to increasing the 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.

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.

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 process. This review will include any remaining balance on reserves which are currently expected to be utilised during 2015/16.

General Fund balances are estimated to be £1.177m at 31 March 2017. These can be supplemented by £11.842m of earmarked resources and £0.165m of Capital Receipts. The aggregate total, therefore, is £13.184m. This is considered adequate in view of the size of the Council's revenue budgets and the profile of the Capital programme.

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.

### 3.5 Council Tax (Appendix G-K)

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.

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.

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% or £5 which ever is the greater. 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.

The Council's decisions on Council Tax increases is detailed below, showing just one increase in the past 6 years;

**Table 3 WLDC Council Tax Changes**

<b>Year</b>	<b>Charge Band D £</b>	<b>Increase £</b>	<b>Increase £</b>
2010/11	188.55	0.90	0.5
2011/12	188.55	0	0
2012/13	188.55	0	0
2013/14	191.34	2.79	1.48
2014/15	191.34	0	0
2015/16	191.34	0	0

The proposal for 2016/17 is to increase Council Tax by £4.95 (2.59%)



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 2016/17 (excludes parish precepts)**

<b>Band</b>	<b>West Lindsey DC</b>	<b>Lincolnshire CC</b>	<b>Police &amp; Crime Commissioner Lincolnshire</b>	<b>Aggregate Council Tax</b>
<b>A</b>	130.86	752.55	134.34	1,017.75
<b>B</b>	152.67	877.98	156.73	1,187.38
<b>C</b>	174.48	1,003.40	179.12	1,357.00
<b>D</b>	196.29	1,128.83	201.51	1,526.63
<b>E</b>	239.91	1,379.68	246.29	1,865.88
<b>F</b>	283.53	1,630.53	291.07	2,205.13
<b>G</b>	327.15	1,881.38	335.85	2,544.38
<b>H</b>	392.58	2,257.66	403.02	3,053.26

The required resolutions to determine Council tax levels and all other relevant supporting information can be found in Appendices G-K.

### **3.6 Pay Policy Statement (Appendix L)**

Under section 40 of the Localism Act, Council must approve and publish a Pay Policy Statement for each financial year. Pay policies can be amended during the financial year and full Council or a meeting of Members must be offered the opportunity to vote before large (£100k or above) salary packages are offered.

Following the Hutton Review of Fair Pay in Local Authorities on Data Transparency, authorities are now disclosing their pay multiple i.e. the ratio between the highest paid employee and the median earnings level with the organisation. This data will inform the annual review of the Pay Policy Statement in future years.

In March 2015 the Chancellor announced a commitment to implement a Living Wage with a commitment that by 2020 a person aged over 25 and paid the current minimum wage of £6.70 will benefit by increased pay of £4,800 per annum by 2020.

From April 2016 all workers aged over 25 are legally entitled to a living wage of £7.20 per hour. This amount is below our current lowest level of pay, however the impacts will be reviewed annually.

The Pay Policy Statement for 2016/17 is set out at Appendix L for consideration and recommendation to full Council for approval.

## PART 4 - RISKS

	<b>Likelihood</b>	<b>Impact</b>	
<b>Future available resources less than assumed</b>	<b>Possible</b>	<b>High</b>	Annual review of reserves, 4 year settlement proposed, Entrepreneurial Council approach to commercialism
<b>Commercial Project do not deliver anticipated benefits</b>	<b>Possible</b>	<b>High</b>	Project management and monitoring. Risk Register for each project Appropriate and robust due diligence
<b>Council is unable to provide a balanced budget in future years.</b>	<b>Possible</b>	<b>Low</b>	The Commercial Plan and the development of a Transformation Plan will bring forward proposals to ensure the Council has a strategy for delivering a sustainable Medium Term Financial Plan from 2017/18 onwards. The Council has an adequate level of General Fund Reserves to support balancing the budget should the need require.
<b>Volatility of Business Rates</b>	<b>Likely</b>	<b>Medium</b>	Volatility of funding stream outside of Council control but impact mitigated by establishment of specific earmarked reserves
<b>Pay and price increases above budgeted assumptions</b>	<b>Unlikely</b>	<b>Low</b>	2 year pay award offer @ 1% proposed aligns to budget. Contractual inflation is included in budget. Average utilities % applied. Improved commissioning and procurement.
<b>Future spending plans</b>	<b>Possible</b>	<b>Low</b>	All Services carry out effective horizon scanning with profile of service demands (past and future). This informs the MTFP budget modelling throughout the year.
<b>Anticipated savings/ efficiencies not achieved.</b>	<b>Possible</b>	<b>High</b>	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.
<b>Income targets not achieved.</b>	<b>Possibly</b>	<b>Medium</b>	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. Commercial trading monitor volumes and pricing
<b>Revenue implications of capital programmes not fully anticipated</b>	<b>Possible</b>	<b>Low</b>	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.
<b>Loss of principal deposit</b>	<b>Unlikely</b>	<b>Medium</b>	Limited by the controls in the Treasury Management Strategy which prioritise security of deposit over returns. Impact limited due to the strategy of a diverse portfolio with top rated institutions backed by Government guarantees and internal funding
<b>New duties imposed by Government</b>	<b>Likely</b>	<b>Low</b>	It has already been stated that new duties will be transferred to districts, however this will be considered in line with the retention of NNDR. Proactive preparation will be undertaken to engage early and influence the outcome. 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.
<b>Review of NNDR Retention Scheme</b>	<b>Likely</b>	<b>Medium</b>	Government proposals for 100% of NNDR retention locally will have an impact on the resourcing of WLDC it is not yet known what future income levels will be.
<b>The cultural change and capability required to deliver against the Council's Entrepreneurial</b>	<b>Possible</b>	<b>Low</b>	Transformation, Commercial and Growth Boards have been established to ensure that the project management framework is effective and that robust business cases are

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.			developed prior to approval of projects and that projects are monitored, with issues being raised and escalated at an early stage for consideration.
The assumptions contained within the MTFP are not realised.	Likely	Medium	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
Recruitment and Retention of skilled staff	Likely	High	The increased use of consultants brought in to do the right jobs.
Costs of Devolution	Likely	Medium	Agreed a £100k delegated to Chief Executive

# THE MEDIUM TERM FINANCIAL PLAN 2016/17 TO 2020/21

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**Revenue Budget Summary 2016/17 - 2020/21**

	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £	2020/21 Original Budget £
Prosperous Communities	8,211,500	7,989,100	7,710,500	7,758,000	7,825,400
Corporate Policy & Resources Committee	4,275,300	3,727,400	3,190,800	2,903,400	2,782,000
<b>Grand Total</b>	<b>12,486,800</b>	<b>11,716,500</b>	<b>10,901,300</b>	<b>10,661,400</b>	<b>10,607,400</b>
Capital Accounting Adjustment	(942,100)	(942,100)	(942,100)	(942,100)	(942,100)
<b>Committee Totals</b>	<b>11,544,700</b>	<b>10,774,400</b>	<b>9,959,200</b>	<b>9,719,300</b>	<b>9,665,300</b>
Parish Precepts	1,610,050	1,610,050	1,610,050	1,610,050	1,610,050
Interest and investment income	(196,000)	(196,000)	(188,000)	(180,000)	(147,000)
Interest payable	192,500	654,100	904,000	1,102,900	1,134,600
Statutory MRP	298,700	367,000	486,200	579,200	600,200
Capital Expenditure charged Against General	2,888,700	3,045,000	2,641,400	2,895,000	1,180,000
<b>Net Operating Expenditure</b>	<b>16,338,650</b>	<b>16,254,550</b>	<b>15,412,850</b>	<b>15,726,450</b>	<b>14,043,150</b>
Transfer to / (from) General Fund	(109,615)	0	0	0	0
Transfer to / (from) Earmarked Reserves	(1,004,800)	(1,636,300)	(1,112,500)	(1,771,800)	(370,400)
<b>Amount to be met from Government Grant or Council Tax</b>	<b>15,224,235</b>	<b>14,618,250</b>	<b>14,300,350</b>	<b>13,954,650</b>	<b>13,672,750</b>

<b>Funding</b>					
Revenue Support Grant	1,387,300	760,800	370,700	0	0
Business Rate Retention Scheme	3,309,700	3,460,600	3,460,600	3,460,600	3,460,600
Collection Fund Surplus - Council Tax	202,083	50,000	50,000	50,000	50,000
Parish Councils Tax Requirement	1,610,050	1,610,050	1,610,050	1,610,050	1,610,050
New Homes Bonus	2,480,600	2,018,200	1,680,300	1,397,700	931,800
Other Government Grants	565,900	467,200	371,400	451,200	62,600
<b>Council Tax Requirement</b>	<b>5,668,602</b>	<b>5,869,397</b>	<b>6,073,631</b>	<b>6,281,352</b>	<b>6,492,609</b>
<b>TOTAL FUNDING</b>	<b>15,224,235</b>	<b>14,236,247</b>	<b>13,616,681</b>	<b>13,250,902</b>	<b>12,607,659</b>
Balanced Budget/Cumulative Savings Target	0	382,003	683,669	703,748	1,065,091
Annual Savings Target	0	382,003	683,669	703,748	1,065,091

## Summary of WLDC Medium Term Financial Plan 2016/17 - 2020/21

### Net Operating Expenditure

	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £	2020/21 Original Budget £
<b>Expenditure</b>	<b>43,291,150</b>	<b>43,866,650</b>	<b>43,573,350</b>	<b>44,378,350</b>	<b>42,768,850</b>
Capital Expenditure	2,888,700	3,045,000	2,641,400	2,895,000	1,180,000
Employees	9,666,100	9,763,600	9,843,200	9,989,100	10,160,800
Interest Payable	192,500	654,100	904,000	1,102,900	1,134,600
Other Operating Expenditure-Parish Precepts	1,610,050	1,610,050	1,610,050	1,610,050	1,610,050
Premises	1,010,100	1,019,900	1,044,100	1,074,800	1,076,800
Supplies and Services	2,196,200	2,174,900	2,086,700	2,171,500	2,105,500
Third Party Payments	1,595,000	1,498,800	1,322,600	1,423,000	1,393,800
Transfer Payments	23,213,400	23,213,400	23,221,800	23,213,400	23,213,400
Transport	919,100	886,900	899,500	898,600	893,900
<b>Income</b>	<b>(27,251,200)</b>	<b>(27,979,100)</b>	<b>(28,646,700)</b>	<b>(29,231,100)</b>	<b>(29,325,900)</b>
Customer and Client Receipts	(2,985,400)	(3,842,200)	(4,525,700)	(5,122,600)	(5,251,200)
Government Grants	(23,429,100)	(23,262,600)	(23,262,600)	(23,262,600)	(23,262,600)
Interest Receivable	(214,500)	(252,100)	(236,200)	(223,700)	(189,900)
Other Grants and Contributions	(622,200)	(622,200)	(622,200)	(622,200)	(622,200)
Recharges In	5,689,600	5,689,600	5,689,600	5,689,600	5,689,600
Recharges Out	(5,689,600)	(5,689,600)	(5,689,600)	(5,689,600)	(5,689,600)
<b>Transfers To / (From) Reserves</b>	<b>(815,715)</b>	<b>(1,269,300)</b>	<b>(626,300)</b>	<b>(1,192,600)</b>	<b>229,800</b>
Transfers To / (From) Reserves	(815,715)	(1,269,300)	(626,300)	(1,192,600)	229,800
<b>Grand Total</b>	<b>15,224,235</b>	<b>14,618,250</b>	<b>14,300,350</b>	<b>13,954,650</b>	<b>13,672,750</b>
<b>FUNDED BY:</b>					
Revenue Support Grant	(1,387,300)	(760,800)	(370,700)	0	0
Business Rate Retention Scheme	(3,309,700)	(3,460,600)	(3,460,600)	(3,460,600)	(3,460,600)
Collection Fund Surplus - Council Tax	(202,083)	(50,000)	(50,000)	(50,000)	(50,000)
Parish Councils Tax Requirement	(1,610,050)	(1,610,050)	(1,610,050)	(1,610,050)	(1,610,050)
New Homes Bonus	(2,480,600)	(2,018,200)	(1,680,300)	(1,397,700)	(931,800)
Other Government Grants	(565,900)	(467,200)	(371,400)	(451,200)	(62,600)
<b>Council Tax Requirement</b>	<b>(5,668,602)</b>	<b>(5,869,397)</b>	<b>(6,073,631)</b>	<b>(6,281,352)</b>	<b>(6,492,609)</b>
<b>Grand Total</b>	<b>(15,224,235)</b>	<b>(14,236,247)</b>	<b>(13,616,681)</b>	<b>(13,250,902)</b>	<b>(12,607,659)</b>
<b>Balanced Budget/Cumulative Savings Target</b>	<b>0</b>	<b>382,003</b>	<b>683,669</b>	<b>703,748</b>	<b>1,065,091</b>
<b>Annual Savings Target</b>	<b>0</b>	<b>382,003</b>	<b>683,669</b>	<b>703,748</b>	<b>1,065,091</b>

## APPENDIX A

**Summary of WLDC Medium Term Financial Plan 2016/17 - 2020/21****Budgets by Committee by Business Unit**

Corporate Policy & Resources Committee - Business Units	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £	2020/21 Original Budget £
Admin Buildings	26,400	27,700	29,000	30,300	31,600
Business Improvement & Commercial Development	90,200	99,900	108,200	115,400	122,200
Chief Executive	0	1,100	2,100	3,200	4,200
Chief Operating Officer	0	800	1,600	2,400	3,200
Commercial Director	0	1,800	3,200	4,400	5,900
Commercial Properties	(145,200)	(774,800)	(1,436,400)	(1,937,000)	(2,070,100)
Communications	0	1,800	3,500	5,300	7,200
Corporate Management - Apprentices	56,700	57,600	58,400	59,300	60,100
Corporate Management - Finance	1,832,300	1,855,000	1,878,500	1,903,000	1,928,300
Customer Services	0	9,400	17,200	25,000	34,100
Debtors	0	900	1,700	2,600	3,000
Democratic Representation	745,500	751,900	754,800	767,800	770,800
Director of Resources	0	800	1,600	2,400	3,200
Elections	0	0	6,400	101,000	6,400
Emergency Planning	20,300	20,300	20,300	20,300	20,300
Financial Services	65,900	71,300	81,400	89,900	98,400
Housing Benefits Admin	546,500	560,600	571,700	580,900	591,300
Housing Benefits Payments	(195,300)	(195,300)	(195,300)	(195,300)	(195,300)
Human Resources	0	5,300	8,100	10,900	13,600
ICT Services	0	2,200	4,300	6,400	8,500
Local Tax Collection	533,900	545,100	557,300	565,900	572,300
Net Investment Interest	(18,500)	(56,100)	(48,200)	(43,700)	(42,900)
Other Council Properties	15,000	15,000	15,000	15,000	15,000
Precepts	515,300	522,100	529,000	536,000	543,200
Property Services	600	3,200	5,700	8,300	10,900
Register of Electors	183,200	185,000	186,100	187,400	188,700
Support Services - Admin	0	1,000	2,100	3,100	4,900
Support Services - Corporate	2,500	6,700	9,900	13,200	16,700
Systems Development	0	7,100	13,600	20,000	26,300
<b>Corporate Policy &amp; Resources Total</b>	<b>4,275,300</b>	<b>3,727,400</b>	<b>3,190,800</b>	<b>2,903,400</b>	<b>2,782,000</b>



## APPENDIX A

**Summary of WLDC Medium Term Financial Plan 2016/17 - 2020/21****Budgets by Committee by Business Unit**

Prosperous Communities Committee - Business Units	2016/17 Original Budget £	2017/18 Original Budget £	2018/19 Original Budget £	2019/20 Original Budget £	2020/21 Original Budget £
Building Control	130,100	135,600	140,500	145,500	149,800
Car Parks	(88,400)	(103,100)	(102,400)	(101,700)	(101,000)
Cemeteries and Churchyards	99,300	99,300	99,300	99,300	99,300
Community Action & Community Safety	624,100	610,800	617,900	624,200	630,500
Culture, Heritage & Leisure	810,800	769,300	777,800	786,200	795,100
Development Management	(23,600)	305,200	318,700	330,500	341,200
Economic Development	943,300	950,300	847,200	805,900	809,000
Environmental Initiatives	120,700	121,500	122,100	122,900	123,500
Food Safety	158,300	160,700	162,900	165,200	167,600
General Grants etc	489,200	489,200	222,400	222,400	222,400
Health and Safety	88,400	89,400	90,600	91,700	92,700
Homelessness/ Housing Advice	336,500	341,000	344,600	348,000	351,600
Housing Strategy	246,300	236,900	226,000	248,300	250,500
Land and Building Project	36,000	36,000	36,000	36,000	36,000
Land Charges	16,900	19,900	19,700	21,300	23,300
Licenses - Community	20,200	21,800	23,200	24,800	26,400
Other Council Properties	57,400	57,500	57,600	57,700	57,800
Parish Lighting	55,300	55,300	63,700	55,300	55,300
Parks & Open Spaces	75,300	75,300	75,300	75,300	75,300
Pest and Dog Control	28,300	28,300	28,300	28,300	28,300
Planning Policy - Forward Planning	93,400	97,300	98,500	99,900	101,200
Pollution Control	157,100	158,900	160,700	162,600	164,300
Private Sector Housing Renewal	265,500	269,200	272,800	276,600	279,300
Property Services	3,300	3,300	3,300	3,300	3,300
Public Conveniences	116,300	116,400	117,200	117,900	118,700
Street Cleansing	596,100	598,500	608,000	611,200	616,300
Tourism	41,900	42,600	43,000	43,500	44,000
Town Centre Markets	68,700	71,000	73,700	76,300	76,400
Trade Waste	(17,800)	(17,800)	(17,800)	(17,800)	(31,900)
Waste Management	2,662,600	2,149,500	2,179,700	2,197,400	2,219,200
<b>Prosperous Communities Total</b>	<b>8,211,500</b>	<b>7,989,100</b>	<b>7,710,500</b>	<b>7,758,000</b>	<b>7,825,400</b>
<b>GRAND TOTAL</b>	<b>12,486,800</b>	<b>11,716,500</b>	<b>10,901,300</b>	<b>10,661,400</b>	<b>10,607,400</b>



## **Fees, Charges and Concessions**

### **Policy Framework**

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

- 1.1 Charging for local services makes a significant contribution to Council finances, totalling some £2.5m for 2015/16, 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 £850K 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. In these cases the advantages and disadvantages, both financial and social should be explored and discussed by Members prior to any decision being made.

**4. Pricing strategy.**

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

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

**4.3 Full cost recovery**

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

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

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

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

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

4.3.6 There are different methodologies for establishing the full cost of a service. The Council requires that the CIPFA Service Reporting Code of Practice (SeRCOP) definition of total cost is used. However, it will be appropriate to exclude certain

costs such as those relating to pensions early retirement. The costings should therefore be established by the Service Manager and relevant accountant working together, using data from the main financial system.

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

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

#### **4.4.2 Standard charge**

4.4.2.1 The price for a service, based on:

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

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

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

#### **4.4.3 Commercial charge**

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



charges will need to be agreed with the Financial Services Manager. Potential examples of this type of charge could be pre-planning advice for developers or commercial waste collection.

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

#### **4.4.4 Concessions**

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

- Financial hardship
- Age (below 18)
- Students

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

*Financial hardship:*

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

*Age (below 18):*

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

- 4.4.4.3 Services to which concessions apply:

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

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

- 4.4.5.1 Promotional charges offer a discount to the standard charge for either a time-limited period, or for bulk purchasing. They are generally used to stimulate demand. A current example is season tickets at a bulk purchase rate for parking in the Beaumont Street multi-storey in Gainsborough.

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

### **4.4.6 Discounts**

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

Current discounted services are:

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

### **4.5 Compliance**

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

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

### **4.6 Consistency**

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

### **5.0 Procedures**

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

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

- To establish service groups.
- To establish the costs of providing the services within the group.

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

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

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

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

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

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

5.2.1 Services should actively identify new opportunities for income generation.

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

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

It covers:

- national trends in income generation
- major new income sources and future changes
- income powers

- service by service income opportunities

5.2.4 The Council jointly commissioned Deloitte to review all Council fees and charges, comparing these to a number of other East Midlands Councils. As a result of this work a report was issued in December 2011 that has some useful information on the potential for income generation generally together with pointing to a number of service areas where new charges could be introduced.

5.2.5 The Audit Commission report “Positively Charged, Maximising the benefit of local public service charges”, also has some useful case studies, and the Audit Commission has produced a Charging Directory, which gives further examples of services charged for by different authorities.

5.2.6 Any new opportunities identified should be costed, initial market research undertaken to gauge potential demand and what competitor pricing is set at, and a proposed standard charge identified. This, together with forecast annual income and costs, risks of implementation, and wider impacts should form a business case for consideration initially by CMT and then by Members.

5.2.7 The complexity of the business case will depend on the materiality of the potential fee income: if it is small, then the “business case” need not be complex, but should just summarise issues under each of the headings given. If the potential income is a significant figure and may incur additional costs to generate, then a more detailed business case will be required.

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

5.3.1 As described earlier in the framework, prices should be based on a “standard charge”, which is dependent on the total cost of a service and the anticipated volume of that service (which in itself is likely to be price sensitive). This will also take into account competition, “what the market will bear” and how far the Council may wish to subsidise the service in the pursuit of its objectives.

5.3.2 If the service is “marginal”, i.e. no additional resources or costs are incurred to provide that service, then a charge for the service may be based on an apportionment of costs, based on the time spent in providing the service.

5.3.3 Where a service is provided by an identifiable team or part of the organisation, specifically set up to provide that service, it should form a separate cost centre. In this case the standard charge for the service should be based on the costs of that service, divided by the number of units of the service provided.

5.3.4 So, the price for a service should be based on the following formula:

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

5.3.5 Services may be subsidised for a number of reasons:

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

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

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

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

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

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

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

### **5.5 Gathering market intelligence**

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

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

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

# Fees and Charges 16/17

## Policy and Resources Committee

Statutory fees are set by section 110 of the Representation of the People Regulations 2001.

## Central & Democratic Services

### Electoral Services (Statutory):

	2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		% Type	or £				
	£			£	£	£	
Letters confirming elector's register	£12.00			£12.00	£0.00	£12.00	OS
Copy of "old" electoral registers	£50.00			£50.00	£0.00	£50.00	OS
Sales of Electoral Registers	£10.00			£10.00	£0.00	£10.00	OS
- Per thousand names or part	£5.00			£5.00	£0.00	£5.00	OS
- Concession	£0.25			£0.25	£0.00	£0.25	OS
Supply of Computer Data	£20.00			£20.00	£0.00	£20.00	OS
- Per thousand names of part	£1.50			£1.50	£0.00	£1.50	OS
- Concession (minimum fee £30.00)	£1.80			£1.80	£0.00	£1.80	OS
Address/Elector labels							
- Per thousand names or part	£25.00			£25.00	£0.00	£25.00	OS
- Concession	£12.00			£12.00	£0.00	£12.00	OS
Inspection of Return of Declaration of Election Expenses	£1.50			£1.50	£0.00	£1.50	OS
Copy of a Return of Declaration of Election Expenses	£0.20			£0.20	£0.00	£0.20	OS

## Policy and Resources Committee

## Central & Democratic Services

### Main Room Hire:

	2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		% Type	or £				
	£			£	£	£	
Chamber (Up to 60 People)							
Day Rate (0900 to 1700)			£250.00	£250.00	£50.00	£300.00	S
1/2 Day			£150.00	£150.00	£30.00	£180.00	S
Evening Rate (1800 to 2200)			£300.00	£300.00	£60.00	£360.00	S
Trent or Ancholme (Up to 20 People)							
Day Rate (0900 to 1700)			£125.00	£125.00	£25.00	£150.00	S
1/2 Day			£75.00	£75.00	£15.00	£90.00	S
Evening Rate (1800 to 2200)			£200.00	£200.00	£40.00	£240.00	S
Chamber, Trent & Ancholme (Up to 100 People)							
Day Rate (0900 to 1700)			£500.00	£500.00	£100.00	£600.00	S
1/2 Day			£300.00	£300.00	£60.00	£360.00	S
Evening Rate (1800 to 2200)			£500.00	£500.00	£100.00	£600.00	S
Additional Day Hours (or part hours)							
Per Hour (Max 2 hours)			£30.00	£30.00	£6.00	£36.00	S

### Other Room Hire:

Meeting Room (Up to 10 People)							
Day Rate (0900 to 1700)			£100.00	£100.00	£20.00	£120.00	S
1/2 Day			£60.00	£60.00	£12.00	£72.00	S
Meeting Room (Up to 5 People)							
Day Rate (0900 to 1700)			£80.00	£80.00	£16.00	£96.00	S
1/2 Day			£50.00	£50.00	£10.00	£60.00	S
Meeting Room (Up to 3 People)							
Day Rate (0900 to 1700)			£60.00	£60.00	£12.00	£72.00	S
1/2 Day			£35.00	£35.00	£7.00	£42.00	S
Additional Day Hours (or part hours)							
Per Hour (Max 2 hours)			£20.00	£20.00	£4.00	£24.00	S

Refreshments packages are available on request and quotes are based on individual needs.

POA

\* 1/2 days are 4 hours commencing by 9am for morning sessions and by 1pm for afternoon sessions.

\* Discounts are available for consecutive days or block bookings

\* Terms and conditions apply including cancellation charges. Please contact Customer Relations for details.

## Policy and Resources Committee

## Central &amp; Democratic Services

2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
	% Type	or £				
£			£	£	£	

**Property Name Changes:**

Naming or renaming of a registered property			£63.00	C		£66.78	£0.00	£66.78	OS
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## Policy and Resources Committee

## Central &amp; Democratic Services

2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
	% Type	or £				
£			£	£	£	

**Statutory Charges**

Public Path Orders, i.e. Diversion Orders	Minimum charge		£525.31			£525.31	£0.00	£525.31	OS
	Maximum charge		£1,574.91			£1,574.91	£0.00	£1,574.91	OS
Plus actual advertisement costs									

Access to records under the Data Protection Act			£11.26			£11.26	£0.00	£11.26	OS
Inspection of background papers to committee reports			£6.14			£6.14	£0.00	£6.14	OS

**Non - Statutory Charges**

Annual subscription for agenda, reports and minutes.	Planning Services		£195.00	C		£206.70	£41.34	£248.04	S
	Other committees		£59.21	C		£62.76	£12.55	£75.32	S
Photocopying (where no other charge applies)	Per side of A4(colour)		£0.17			£0.17	£0.03	£0.20	S
	Per side of A4(black/white)		£0.08		£0.09	£0.17	£0.03	£0.20	S

## Policy and Resources Committee

## Revenue Services

2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
	% Type	or £				
£			£	£	£	

**Revenues \***

Court costs added to Council Tax accounts.			£75.00			£75.00	£0.00	£75.00	OS
Court costs added to NNDR accounts.			£85.00			£85.00	£0.00	£85.00	OS

\* Charges agreed with Magistrates



		2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
<b>Car Parks</b>								
Gainsborough	0-1 hours			£0.50	£0.50	£0.10	£0.60	S
	1-2 hours	£0.83		£0.09	£0.92	£0.18	£1.10	S
	2-3 hours			£1.33	£1.33	£0.27	£1.60	S
	3-4 hours	£1.58		£0.09	£1.67	£0.33	£2.00	S
	4-6 hours	£2.92		-£0.17	£2.75	£0.55	£3.30	S
	6+ hours	£2.92		£0.33	£3.25	£0.65	£3.90	S
Market Rasen	0-1 hours			£0.25	£0.25	£0.05	£0.30	S
	1-2 hours			£0.42	£0.42	£0.08	£0.50	S
	2-3 hours			£0.67	£0.67	£0.13	£0.80	S
	3-4 hours			£0.83	£0.83	£0.17	£1.00	S
	4-6 hours			£1.43	£1.43	£0.29	£1.70	S
	6+ hours			£1.68	£1.68	£0.34	£2.00	S
<b>Annual Season Tickets</b>								
District-Wide (Including parking at both Gainsborough and Market Rasen)	Mon-Sat	£167.32	C		£177.36	£35.47	£212.83	S
	Mon-Sat (If paid by monthly DD)	£144.68	C		£153.36	£30.67	£184.03	S
	Mon-Fri	£142.32	C		£150.86	£30.17	£181.03	S
	Mon-Fri (If paid by monthly DD)	£117.32	C		£124.36	£24.87	£149.23	S
Market Rasen Only	Mon-Sat			£88.68	£88.68	£17.74	£106.42	S
	Mon-Sat (If paid by monthly DD)			£76.68	£76.68	£15.34	£92.02	S
	Mon-Fri			£75.43	£75.43	£15.09	£90.52	S
	Mon-Fri (If paid by monthly DD)			£62.18	£62.18	£12.44	£74.62	S
<b>Penalty Charge Notice</b>								
Higher Rate		£70.00			£70.00	£0.00	£70.00	OS
Higher rate discounted if paid within 14 days		£35.00			£35.00	£0.00	£35.00	OS
Lower Rate		£50.00			£50.00	£0.00	£50.00	OS
Lower rate discounted if paid within 14 days		£25.00			£25.00	£0.00	£25.00	OS
Penalty Charge Notices have replaced the Excess Charge Notice. The Traffic Management Act 2004 has introduced differential Penalty Charge Notices. Notices are categorised 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.								
<b>Bus Station</b>								
Allocated stand	Per quarter for first stand	£251.00	S		£288.65	£0.00	£288.65	X
	Per quarter for second stand	£154.00	S		£177.10	£0.00	£177.10	X
Registered Casual Users Per Quarter		£47.00	S		£54.05	£0.00	£54.05	X

2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
	£	% Type or £				

**Gainsborough Market****Tuesday Market****Registered Trader**

1 stall	£16.00			£16.00	£0.00	£16.00	X
2 stalls	£32.00		-£5.00	£27.00	£0.00	£27.00	X
3 stalls	£40.00		-£5.00	£35.00	£0.00	£35.00	X
4 stalls	£48.00		-£5.00	£43.00	£0.00	£43.00	X
5 stalls	£56.00		-£5.00	£51.00	£0.00	£51.00	X

**Casual Trader**

1 stall	£17.50			£17.50	£0.00	£17.50	X
2 stalls	£35.00			£35.00	£0.00	£35.00	X
3 stalls	£52.50			£52.50	£0.00	£52.50	X
4 stalls	£70.00			£70.00	£0.00	£70.00	X
5 stalls	£87.50			£87.50	£0.00	£87.50	X

**Saturday Market****Registered Trader**

1 stall	£15.00		-£5.00	£10.00	£0.00	£10.00	X
2 stalls	£30.00		-£10.00	£20.00	£0.00	£20.00	X
3 stalls	£35.00		-£10.00	£25.00	£0.00	£25.00	X
4 stalls	£40.00		-£10.00	£30.00	£0.00	£30.00	X
5 stalls	£45.00		-£10.00	£35.00	£0.00	£35.00	X

**Casual Trader**

1 stall	£16.50			£16.50	£0.00	£16.50	X
2 stalls	£33.00			£33.00	£0.00	£33.00	X
3 stalls	£49.50			£49.50	£0.00	£49.50	X
4 stalls	£66.00			£66.00	£0.00	£66.00	X
5 stalls	£82.50			£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

**Other Units (Vending Vans, Trailers etc.)****Tuesday Market**

Registered Trader	£23.50			£23.50	£0.00	£23.50	X
Casual Trader	£25.50			£25.50	£0.00	£25.50	X

**Saturday Market**

Registered Trader	£23.50		-£8.50	£15.00	£0.00	£15.00	X
Casual Trader	£25.50		-£5.50	£20.00	£0.00	£20.00	X

	2015/16	Proposed Increase		2016/17	VAT	2016/17	VAT
	£	%	Type	or £	£	Charge Inc.	Rate
<b>Development</b>							
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)	£66.00		C		£69.96	£0.00	OS
Non-residential changes of use including siting of caravans for sites under 1 ha or buildings under 1,000 m <sup>2</sup> (gross)	£137.50		S		£151.25	£30.25	S
Non-residential changes of use including siting of caravans for sites of 1 ha or above or buildings of 1,000 m <sup>2</sup> or above (gross)	£250.00		C		£265.00	£53.00	S
Development of 1-9 dwellings including changes of use to residential							
1st dwelling	£165.00		S		£181.50	£36.30	S
Additional dwellings	£100.00				£100.00	£20.00	S
Development of 10-49 dwellings including changes of use to residential							
10th dwelling	£1,100.00				£1,100.00	£220.00	S
Additional dwellings	£50.00		C		£53.00	£10.60	S
Development of 50 or more dwellings							
minimum fee	£3,000.00		S		£3,300.00	£660.00	S
With additional fee subject to negotiation dependant on complexity of proposal.							
<b>Encouragement to adopt a Planning Performance Agreement.</b>							
Non-residential development where no floor space is created.	£66.00			£30.00	£96.00	£19.20	S
Non-residential development up to 499 m <sup>2</sup> floor area, or 0.5 ha site area	£125.00		C		£132.50	£26.50	S
Non-residential development between 500 and 999 m <sup>2</sup> floor area, or between 0.51ha and 1.0 ha.							
For 500 m <sup>2</sup> or 0.51ha	£150.00			£50.00	£200.00	£40.00	S
Each additional 100 m <sup>2</sup> or 0.1 ha	£100.00				£100.00	£20.00	S
Non-residential development between 1,000 and 4,999 m <sup>2</sup> floor area, or between 1.1ha and 2.0ha.							
For 1,000 m <sup>2</sup> or 1.1ha	£650.00		C		£689.00	£137.80	S
Each additional 100 m <sup>2</sup> or 0.1 ha	£50.00				£50.00	£10.00	S
Non-residential development of 5,000 m <sup>2</sup> or more or 2.1ha or more.							
Minimum fee	£2,650.00		C		£2,809.00	£561.80	S
With additional fee subject to negotiation dependant on complexity of proposal.							
<b>Encouragement to adopt a Planning Performance Agreement.</b>							
Variation or removal of condition.	£66.00		C		£69.96	£13.99	S
Advertisements	£66.00		C		£69.96	£13.99	S
Non-householder listed building consent	£137.50				£137.50	£27.50	S
Additional site visit	£83.00			£37.00	£120.00	£24.00	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 floor space will receive the fee for that dwelling).

Prosperous Communities Committee		Planning						
		2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Decision Notices, Consents, Determinations, Tree Preservation Orders, Enforcement Notices, S106 Agreements.	Per Item (black/white)	£0.12		£23.88	£24.00	£0.00	£24.00	OS
		Plus officer time at cost recovery			Total Cost			
Other copies								
Copy plans - A4	Per side of A4 (black/white)	£0.12		£0.08	£0.20	£0.00	£0.20	OS
Copy plans - A3	Per copy	£0.43	C		£0.46	£0.00	£0.46	OS
Copy plans - A2, A1, A0	Per copy	£5.34	C		£5.66	£0.00	£5.66	OS
Information on planning records	Planning Control	£0.12		£0.08	£0.20	£0.00	£0.20	OS
Requests for Planning Information	Planning - as per above plus officer time per hour	£51.00	C		£54.06	£0.00	£54.06	OS
		Plus officer time at cost recovery						
Information on Building Control Records	Building Control - as per above plus officer time	£51.00			£51.00	£0.00	£51.00	OS
		Plus officer time per hour at cost recovery						

Prosperous Communities Committee		Planning Applications						
		2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
<b>Outline Applications</b>								
All types of building per 0.1 ha		£110.00			£110.00	£0.00	£110.00	OS
<b>Full Applications and Applications for Approval of Reserved Matters following an Outline Permission</b>								
Alterations/extensions to existing dwellings		£172.00			£172.00	£0.00	£172.00	OS
Erection of dwelling		£385.00			£385.00	£0.00	£385.00	OS
Other buildings	Less than 40 m <sup>2</sup> floor space created	£195.00			£195.00	£0.00	£195.00	OS
	Between 40 and 75 m <sup>2</sup> floor space created	£385.00			£385.00	£0.00	£385.00	OS
	Every additional 75 m <sup>2</sup> up to 3750 m <sup>2</sup>	£385.00			£385.00	£0.00	£385.00	OS
	Over 3750 m <sup>2</sup> , £19,049 plus for each additional 75 m <sup>2</sup> (Maximum fee £250,000)	£115.00			£115.00	£0.00	£115.00	OS
Plant or machinery	Where site does not exceed 5 ha; per 0.1 ha	£385.00			£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			£115.00	£0.00	£115.00	OS
<b>Agricultural Buildings</b>								
Less than 465 m <sup>2</sup> floor space created		£80.00			£80.00	£0.00	£80.00	OS
Between 465 > 540 m <sup>2</sup>		£385.00			£385.00	£0.00	£385.00	OS
Between 540 > 4215 m <sup>2</sup> , £385 for the first 540 m <sup>2</sup> then per additional 75 m <sup>2</sup>		£385.00			£385.00	£0.00	£385.00	OS
Over 4215 m <sup>2</sup> , £19,049 then per additional 75 m <sup>2</sup> (Maximum fee £250,000)		£115.00			£115.00	£0.00	£115.00	OS
<b>Glasshouses</b>								
No more than 465 m <sup>2</sup> floor space created		£80.00			£80.00	£0.00	£80.00	OS
More than 465 m <sup>2</sup> floor space created		£2,150.00			£2,150.00	£0.00	£2,150.00	OS

	2015/16	Proposed Increase		2016/17	VAT	2016/17	VAT Rate
	£	% Type	or £	£	Amount	Charge Inc. VAT	
<b>Changes of Use</b>							
Buildings or land, including caravan sites	£385.00			£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			£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	£115.00			£115.00	£0.00	£115.00	OS
Refuse or waste disposal where site area less than 15 ha; per 0.1 ha	£195.00			£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			£115.00	£0.00	£115.00	OS
Other material change of use of building or land	£385.00			£385.00	£0.00	£385.00	OS
<b>No Buildings Created</b>							
Ancillary to a dwelling	£172.00			£172.00	£0.00	£172.00	OS
Car parks, service roads, accesses at existing developments	£195.00			£195.00	£0.00	£195.00	OS
Exploratory drilling for oil/gas	£385.00			£385.00	£0.00	£385.00	OS
	Site area not exceeding 7.5 ha (per 0.1 ha)						
	Site area exceeding 7.5 ha (£28,750 plus for each 0.1 ha > 7.5 ha - maximum fee £250,000)			£115.00	£0.00	£115.00	OS
Other Operations - Minerals Working	£195.00			£195.00	£0.00	£195.00	OS
	Site area not exceeding 15 ha (per 0.1 ha)						
	Site area exceeding 15 ha (£29,112 plus for each 0.1 ha > 15 ha - maximum fee £65,000)			£115.00	£0.00	£115.00	OS
Other Operations - Non-Minerals related, per 0.1 ha (Maximum fee £250,000)	£195.00			£195.00	£0.00	£195.00	OS
<b>Advertisements</b>							
Relating to the business on the premises	£110.00			£110.00	£0.00	£110.00	OS
Advance direction signs to a business	£110.00			£110.00	£0.00	£110.00	OS
Other advertisements	£385.00			£385.00	£0.00	£385.00	OS
<b>Prior Notifications and Approvals</b>							
Agriculture, forestry or demolition proposals	£80.00			£80.00	£0.00	£80.00	OS
Telecommunications	£385.00			£385.00	£0.00	£385.00	OS
Proposed change of use to state funded school or registered nursery	£80.00			£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			£80.00	£0.00	£80.00	OS
Proposed change of use of a building from office use to a dwelling house	£80.00			£80.00	£0.00	£80.00	OS
Proposed change of use of agricultural building to a dwelling house where there are no associated building operations	£80.00			£80.00	£0.00	£80.00	OS
Proposed change of use of agricultural building to a dwelling house and associated building operations	£172.00			£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 dwelling house where there are no associated building operations	£80.00			£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 dwelling house and associated building operations	£172.00			£172.00	£0.00	£172.00	OS
<b>Other Applications</b>							
Renewal of temporary permission	£195.00		The equivalent planning application fee				OS
Variation or removal of a condition	£195.00			£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	£307.20			£307.20	£0.00	£307.20	OS

## Prosperous Communities Committee

## Fixed Penalty Notices

		2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Depositing Litter	Fee set by Government - payable within 14 days of issue	£75.00			£75.00	£0.00	£75.00	OS
Failing to pick up Dog Fouling	Fee set by Government - payable within 14 days of issue	£50.00			£50.00	£0.00	£50.00	OS
Failure to produce Waste Documents	Fee set by Government - payable within 14 days of issue	£300.00			£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			£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			£75.00	£0.00	£75.00	OS
Failure to comply with a Waste Receptacles Notice	Fee set by Government - payable within 14 days of issue	£100.00			£100.00	£0.00	£100.00	OS
	Fee set by Government - discounted if paid within 10 days	£60.00			£60.00	£0.00	£60.00	OS
Abandoning a Vehicle	Fee set by Government - payable within 14 days of issue	£200.00			£200.00	£0.00	£200.00	OS
Nuisance Parking	Fee set by Government - payable within 14 days of issue	£100.00			£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			£75.00	£0.00	£75.00	OS
Failure to comply with Dog Control Order	Fee set by Government - payable within 14 days of issue	£75.00			£75.00	£0.00	£75.00	OS
	Fee set by Government - discounted if paid within 10 days	£50.00			£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			£75.00	£0.00	£75.00	OS
Anti Social Behaviour Crime and Policing Act 2014 - Community Protection Notice	Fee set by Council but with statutory cap of £100	£75.00			£75.00	£0.00	£75.00	OS
Anti Social Behaviour Crime and Policing Act 2014 - Public Space Protection Order	Fee set by Council but with statutory cap of £100	£75.00			£75.00	£0.00	£75.00	OS
Smoking Free Regulations - Premises / Vehicles	Fee set by Government - payable within 14 days of issue			£50.00	£50.00	£0.00	£50.00	OS

## Prosperous Communities Committee

## Pest Control and Stray Dogs

		2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Fleas	Concession				£0.00	£0.00	£0.00	S
Rats and Mice	Concession				£0.00	£0.00	£0.00	S
Concessionary rates apply to residents in receipt of benefit or whose only source of income is the State Retirement Pension. A re-imbusement will be given to those residents qualifying for the concession.								
Reclaim of Stray Dogs	Prescribed fee	£25.00			£25.00	£0.00	£25.00	OS
	Collection fee	£75.00			£75.00	£0.00	£75.00	OS
	Plus kennel and vet fees as incurred by the authority.							

## Prosperous Communities Committee

## Strategic Housing

		2015/16		Proposed Increase		2016/17	VAT	2016/17	VAT Rate
		£	% Type	or £	£	Amount	Charge Inc. VAT	£	
<b>Housing Enforcement Charges</b>									
Mandatory HMO Licence Application	Up to 5 units / bedrooms	£450.00				£450.00	£0.00	£450.00	OS
	Per additional unit	£10.00				£10.00	£0.00	£10.00	OS
	Maximum charge - n/a						£0.00	£0.00	OS
Mandatory HMO Licence Renewal	Up to 5 units / bedrooms	£450.00				£450.00	£0.00	£450.00	OS
	Per additional unit	£10.00				£10.00	£0.00	£10.00	OS
	Maximum charge - n/a						£0.00	£0.00	OS
Hazard Awareness Notice	None						£0.00	£0.00	OS
Improvement Notice	For one hazard	£150.00				£150.00	£0.00	£150.00	OS
	Per additional hazard	£50.00				£50.00	£0.00	£50.00	OS
	Maximum charge	£450.00				£450.00	£0.00	£450.00	OS
Emergency Remedial Action Notice (plus work - see below)	For one hazard	£150.00				£150.00	£0.00	£150.00	OS
	Per additional hazard	£50.00				£50.00	£0.00	£50.00	OS
	Maximum charge	£450.00				£450.00	£0.00	£450.00	OS
Prohibition Order	For one hazard	£150.00				£150.00	£0.00	£150.00	OS
	Per additional hazard	£50.00				£50.00	£0.00	£50.00	OS
	Maximum charge	£450.00				£450.00	£0.00	£450.00	OS
Emergency Prohibition Order	For one hazard	£150.00				£150.00	£0.00	£150.00	OS
	Per additional hazard	£50.00				£50.00	£0.00	£50.00	OS
	Maximum charge	£450.00				£450.00	£0.00	£450.00	OS
Demolition Order	For one hazard	£150.00				£150.00	£0.00	£150.00	OS
	Per additional hazard	£50.00				£50.00	£0.00	£50.00	OS
	Maximum charge	£450.00				£450.00	£0.00	£450.00	OS
Immigration Procedure Inspection	Per inspection			£65.00		£65.00	£0.00	£65.00	OS
Mobile Homes Act 2013 – Compliance Notice	Hourly rate of relevant officers with on costs plus work in default costs of works								OS
Mobile Homes Act 2014 – Emergency Remedial Action Notice	Hourly rate of relevant officers with on costs plus work in default cost of works								OS
Penalty Charge Notice (Smoke and Carbon Monoxide Alarm (England) Regulations 2015)	Up to £5,000								OS
Notice of Intent (Redress Schemes for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc.) (England) Order 2014)	Up to £5,000								OS
Works in default of any legislation or emergency remedial action	Base charge			Cost of work plus hourly rate of officer with on costs					OS
Works In Default of any Legislation or Emergency Remedial Action	Base charge			Cost of work plus hourly rate of officer with on costs					OS
Selective Licensing	WLDC Scheme Fee			£375.00		£375.00	£0.00	£375.00	OS
	Co-Regulated Scheme (WLDC Fee)			£120.00		£120.00	£0.00	£120.00	OS

## Prosperous Communities Committee

## Mobile Homes - HR02

		2015/16		Proposed Increase		2016/17	VAT	2016/17	VAT Rate
		£	% Type	or £	£	Amount	Charge Inc. VAT	£	
<b>Mobile Homes Act 2013</b>									
Annual Fee		£275.00		155		£430.00	£0.00	£430.00	OS
Plus Fee Per Unit On Site		£1.65				£1.65	£0.00	£1.65	OS
Issue of a New Licence		£85.00		215		£300.00	£0.00	£300.00	OS
Deposit of Site Rules		£30.00				£30.00	£0.00	£30.00	OS
Transfer and Alteration of a Licence		£55.00		45		£100.00	£0.00	£100.00	OS

## All charges are set by DEFRA

		2015/16		Proposed Increase		2016/17		VAT	2016/17	VAT Rate
		£		% Type	or £	£	£	£	£	
Application Fee										
- Standard Process		£1,579.00				£1,579.00	£0.00	£1,579.00		OS
- Additional fee for operating without a permit		£1,137.00				£1,137.00	£0.00	£1,137.00		OS
- Reduced fee activities		£148.00				£148.00	£0.00	£148.00		OS
- Reduced fee activities: Additional Fee for operating without a permit		£68.00				£68.00	£0.00	£68.00		OS
- Mobile Screening and crushing plant		£1,579.00				£1,579.00	£0.00	£1,579.00		OS
- For the third to seventh applications		£943.00				£943.00	£0.00	£943.00		OS
- For the eighth and subsequent applications		£477.00				£477.00	£0.00	£477.00		OS
An additional charge of £297 applies to the above where the permit is for a combined part B and waste installation.										
Annual Subsistence Fee -Standard Process	Low	£739.00				£739.00	£0.00	£739.00		OS
	Medium	£1,111.00				£1,111.00	£0.00	£1,111.00		OS
	High	£1,672.00				£1,672.00	£0.00	£1,672.00		OS
An additional charge of £99 for Low, £149 for Medium and £198 for High applies to the above where the permit is for a combined part B and waste installation.										
- Reduced fee activities	Low	£76.00				£76.00	£0.00	£76.00		OS
	Medium	£151.00				£151.00	£0.00	£151.00		OS
	High	£227.00				£227.00	£0.00	£227.00		OS
- PVR I & II Combined	Low	£108.00				£108.00	£0.00	£108.00		OS
	Medium	£216.00				£216.00	£0.00	£216.00		OS
	High	£326.00				£326.00	£0.00	£326.00		OS
- Vehicle refinishers	Low	£218.00				£218.00	£0.00	£218.00		OS
	Medium	£349.00				£349.00	£0.00	£349.00		OS
	High	£524.00				£524.00	£0.00	£524.00		OS
- Odourisation of natural gas	Low	£76.00				£76.00	£0.00	£76.00		OS
	Medium	£151.00				£151.00	£0.00	£151.00		OS
	High	£227.00				£227.00	£0.00	£227.00		OS
- Mobile Screening and crushing plant 1st to 2nd Permits	Low	£618.00				£618.00	£0.00	£618.00		OS
	Medium	£989.00				£989.00	£0.00	£989.00		OS
	High	£1,485.00				£1,485.00	£0.00	£1,485.00		OS
- Mobile Screening and crushing plant 3rd to 7th Permits	Low	£368.00				£368.00	£0.00	£368.00		OS
	Medium	£590.00				£590.00	£0.00	£590.00		OS
	High	£884.00				£884.00	£0.00	£884.00		OS
- Mobile Screening and crushing plant 8th and Subsequent permits	Low	£189.00				£189.00	£0.00	£189.00		OS
	Medium	£302.00				£302.00	£0.00	£302.00		OS
	High	£453.00				£453.00	£0.00	£453.00		OS
Where a part B installation is subject to reporting under the E-PRTR regulation an additional charge of £99 applies.										
Transfer and Surrender										
- Transfer		£162.00				£162.00	£0.00	£162.00		OS
- Partial transfer		£476.00				£476.00	£0.00	£476.00		OS
- New operator at low risk reduced fee		£75.00				£75.00	£0.00	£75.00		OS
- Reduced fee activities: Partial transfer		£45.00				£45.00	£0.00	£45.00		OS
Substantial Change										
- Standard Process		£1,005.00				£1,005.00	£0.00	£1,005.00		OS
- Standard process where the substantial change results in a new PPC activity		£1,579.00				£1,579.00	£0.00	£1,579.00		OS
- Reduced fee activities		£98.00				£98.00	£0.00	£98.00		OS

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



	2015/16		Proposed Increase		2016/17		VAT	2016/17	VAT Rate
	£		% Type	or £	£	£	Amount	Charge Inc. VAT	
<b>Bingo Premises Licence</b>									
Application Fee for Provisional Statement	£867.00		S		£953.70	£0.00	£953.70		OS
Licence for Provisional Statement Premises	£781.00		S		£859.10	£0.00	£859.10		OS
Application Fee New Premises	£867.00		S		£953.70	£0.00	£953.70		OS
Annual Fee	£751.00		C		£796.06	£0.00	£796.06		OS
Variation of Licence	£867.00		S		£953.70	£0.00	£953.70		OS
Transfer Fee	£751.00		S		£826.10	£0.00	£826.10		OS
Application for Reinstatement	£751.00		S		£826.10	£0.00	£826.10		OS
<b>Adult Gaming Centre</b>									
Application Fee for Provisional Statement	£867.00		S		£953.70	£0.00	£953.70		OS
Licence for Provisional Statement Premises	£781.00		S		£859.10	£0.00	£859.10		OS
Application Fee New Premises	£867.00		S		£953.70	£0.00	£953.70		OS
Annual Fee	£751.00		S		£826.10	£0.00	£826.10		OS
Variation of Licence	£867.00		S		£867.00	£0.00	£867.00		OS
Transfer Fee	£751.00		S		£826.10	£0.00	£826.10		OS
Application for Reinstatement	£751.00		S		£826.10	£0.00	£826.10		OS
<b>Family Entertainment Centre</b>									
Application Fee for Provisional Statement	£867.00		S		£953.70	£0.00	£953.70		OS
Licence for Provisional Statement Premises	£780.00		S		£858.00	£0.00	£858.00		OS
Application Fee New Premises	£867.00		S		£953.70	£0.00	£953.70		OS
Annual Fee	£750.00		S		£750.00	£0.00	£750.00		OS
Variation of Licence	£867.00		S		£867.00	£0.00	£867.00		OS
Transfer Fee	£751.00		C		£796.06	£0.00	£796.06		OS
Application for Reinstatement	£751.00		C		£796.06	£0.00	£796.06		OS
<b>Betting Premises (Other)</b>									
Application Fee for Provisional Statement	£867.00		S		£953.70	£0.00	£953.70		OS
Licence for Provisional Statement Premises	£780.00		S		£858.00	£0.00	£858.00		OS
Application Fee New Premises	£867.00		S		£953.70	£0.00	£953.70		OS
Annual Fee	£587.00			£13.00	£600.00	£0.00	£600.00		OS
Variation of Licence	£867.00		S		£953.70	£0.00	£953.70		OS
Transfer Fee	£751.00		S		£826.10	£0.00	£826.10		OS
Application for Reinstatement	£751.00		S		£826.10	£0.00	£826.10		OS
<b>Betting Premises (Tracks)</b>									
Application Fee for Provisional Statement	£867.00		S		£953.70	£0.00	£953.70		OS
Licence for Provisional Statement Premises	£780.00		S		£858.00	£0.00	£858.00		OS
Application Fee New Premises	£867.00		S		£953.70	£0.00	£953.70		OS
Annual Fee	£587.00			£163.00	£750.00	£0.00	£750.00		OS
Variation of Licence	£867.00		S		£953.70	£0.00	£953.70		OS
Transfer Fee	£751.00		C		£796.06	£0.00	£796.06		OS
Application for Reinstatement	£751.00		C		£796.06	£0.00	£796.06		OS
<b>Miscellaneous</b>									
Change of Circumstances	£47.00		C		£49.82	£0.00	£49.82		OS
Fee for Copy of a Licence Under the Gambling Act 2005	£24.00				£24.00	£0.00	£24.00		OS
Temporary Usage License	£343.00		S		£377.30	£0.00	£377.30		OS
Society Lottery - New	£40.00				£40.00	£0.00	£40.00		OS
Society Lottery - Renewal	£20.00				£20.00	£0.00	£20.00		OS
Gambling Machine Permit - 3 or more Machines		New			£150.00	£0.00	£150.00		OS
		Renewal			£50.00	£0.00	£50.00		OS
Gambling Machine Permit - Up to 2 Machines		One-off fee			£50.00	£0.00	£50.00		OS

		2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
<b>Taxi Licensing (Including Horse Drawn Omnibus)</b>								
Driver's License Application (3Yr)	New	£116.00		£40.00	£156.00	£0.00	£156.00	OS
Driver's License Application (3Yr)	Renewal	£116.00		£34.00	£150.00	£0.00	£150.00	OS
Knowledge Test Fee	New or Lapsed Driver Licenses	£15.00		£10.00	£25.00	£0.00	£25.00	OS
Knowledge Test Fee	Retest	£15.00		£10.00	£25.00	£0.00	£25.00	OS
CRB Check	On New or Renewal	£44.00			£44.00	£0.00	£44.00	OS
CRB Admin Fee*	On New or Renewal	£10.00			£10.00	£2.00	£12.00	S
<i>*This fee is controlled by LCC and subject to change</i>								
Vehicle License	New	£249.00			£249.00	£0.00	£249.00	OS
Vehicle License	Renewal	£249.00			£249.00	£0.00	£249.00	OS
Replacement Plate		£20.00		£30.00	£50.00	£0.00	£50.00	OS
Private Hire Operators Licence (5Yr)		£181.00		£29.00	£210.00	£0.00	£210.00	OS
Transfer of Ownership of Taxi/Private Hire Vehicle License		£15.00		£10.00	£25.00	£0.00	£25.00	OS
Alcohol and Entertainment Licenses								
Charges set by Licensing Act 2003								
Sex Shop Licences and Sexual Entertainment Venues								
	Initial application	£1,698.00		£252.00	£1,950.00	£0.00	£1,950.00	OS
	Renewal	£1,442.00	C		£1,528.52	£0.00	£1,528.52	OS
	Transfer fee	£294.00		£101.00	£395.00	£0.00	£395.00	OS
Pet Shops								
	New	£134.00		£25.00	£159.00	£0.00	£159.00	OS
	Renewal	£134.00		£25.00	£159.00	£0.00	£159.00	OS
Animal Boarding Establishments (Excludes vet fees payable direct to vet)								
	Cats or Dogs - New - Admin Fee Only	£54.00		£25.00	£79.00	£0.00	£79.00	OS
	Cats or Dogs - Renewal	£169.00		£30.00	£199.00	£0.00	£199.00	OS
	Dual Usage - New - Admin Fee Only	£54.00		£25.00	£79.00	£0.00	£79.00	OS
	Dual Usage - Renewal	£232.00		£27.00	£259.00	£0.00	£259.00	OS
Horse Riding Establishment (Excluding vet fees)								
	Admin Cost - New or Renewal	£54.00		£25.00	£79.00	£0.00	£79.00	OS
Dog Breeding								
	New	£54.00		£25.00	£79.00	£0.00	£79.00	OS
	Renewal	£127.00		£72.00	£199.00	£0.00	£199.00	OS
Dangerous Wild Animals (Excluding vet fees)								
	Vets fees plus admin costs of	£95.00		£45.00	£140.00	£0.00	£140.00	OS
Zoos (Excluding vet fees)								
	Vets fees plus admin costs of	£322.00		£177.00	£499.00	£0.00	£499.00	OS
Scrap Metal Dealers/Collectors								
	Collectors fee - 3 yr	£166.00		£33.00	£199.00	£0.00	£199.00	OS
	Site fee - 3 yr	£1,298.00			£1,298.00	£0.00	£1,298.00	OS
Skin Piercing								
	Premises registration	£107.00		£67.00	£174.00	£0.00	£174.00	OS
	Personal registration	£29.00		£16.00	£45.00	£0.00	£45.00	OS
Street Trading Consents								
		£131.00		£39.00	£170.00	£0.00	£170.00	OS
Copy of Any License Not Covered by the Licensing Act 2003 or Gambling Act 2005								
		£24.00		£24.00	£24.00	£0.00	£24.00	OS
Copy of Any License Covered by the Licensing Act 2003								
		£12.00		-£1.50	£10.50	£0.00	£10.50	OS
Request for Information / Document Disclosure where Charging is Permitted								
	Minimum per request plus cost of materials	£70.00			£70.00	£0.00	£70.00	OS
	Thereafter per hour	£42.00			£42.00	£0.00	£42.00	OS
Health Certificates								
		£47.00		£3.00	£50.00	£0.00	£50.00	OS
Food Premises Register								
	Per page	£3.00			£3.00	£0.00	£3.00	OS
Private Water Supply Work								
	Maximum charges							
	Risk assessment (each assessment)	£500.00			£500.00	£0.00	£500.00	OS
	Sampling (each visit)	£100.00			£100.00	£0.00	£100.00	OS
	Investigation (each investigation)	£100.00			£100.00	£0.00	£100.00	OS
	Granting an authorisation (each authorisation)	£100.00			£100.00	£0.00	£100.00	OS
	Analysing a sample:-							
	Taken under regulation 10 (domestic supplies)	£25.00			£25.00	£0.00	£25.00	OS
	Taken during check monitoring (commercial supplies)	£100.00			£100.00	£0.00	£100.00	OS
	Taken during audit monitoring (commercial supplies)	£500.00			£500.00	£0.00	£500.00	OS

## Prosperous Communities Committee

## Building Control - Table A

2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

No. of New Dwellings - No More Than 3 Storeys						
1	Plan Charge	£100.00	C		£106.00	OS
	Inspection Charge	£300.00	C		£318.00	OS
	Extra charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme	£350.00			£350.00	OS

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

## Prosperous Communities Committee

## Building Control - Table B

2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Domestic Small Buildings, Extensions and Alterations Etc.						
1) Erection or extension of a non exempt detached domestic garage or carport or both having an internal floor area not exceeding 100m <sup>2</sup> .*	Plan Charge	£210.00	C		£222.60	OS
	Building Notice / Reversion Charge	£210.00	C		£222.60	OS
	Regularisation Charge	£252.00	C		£267.12	OS
2) Conversion of a garage to a dwelling to a habitable room(s).*	Plan Charge	£210.00	C		£222.60	OS
	Building Notice / Reversion Charge	£210.00	C		£222.60	OS
	Regularisation Charge	£252.00	C		£267.12	OS
3) Installation of 1 - 5 domestic replacement window/s and door/s.	Plan Charge	£90.00	C		£95.40	OS
	Building Notice / Reversion Charge	£90.00	C		£95.40	OS
	Regularisation Charge	£108.00	C		£114.48	OS
4) Installation of 6 -10 domestic replacement window/s and door/s	Plan Charge	£140.00	C		£148.40	OS
	Building Notice / Reversion Charge	£140.00	C		£148.40	OS
	Regularisation Charge	£168.00	C		£178.08	OS
5) Controlled domestic electrical work.	Plan Charge	£375.00	C		£397.50	OS
	Building Notice / Reversion Charge	£375.00	C		£397.50	OS
	Regularisation Charge	£450.00	C		£477.00	OS
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.*	Plan Charge	£140.00	C		£148.40	OS
	Building Notice / Reversion Charge	£140.00	C		£148.40	OS
	Regularisation Charge	£168.00	C		£178.08	OS
7) Any other domestic alterations, installation of fitting or work not covered above where the estimated cost of the work exceeds £2,000 but does not exceed £5,000.*	Plan Charge	£210.00	C		£222.60	OS
	Building Notice / Reversion Charge	£210.00	C		£222.60	OS
	Regularisation Charge	£252.00	C		£267.12	OS
8) Installation of Cavity Wall Insulation	Plan Charge	£60.00	C		£63.60	OS
	Building Notice / Reversion Charge	£60.00	C		£63.60	OS
	Regularisation Charge	£72.00	C		£76.32	OS
9) Renovation of a thermal element	Plan Charge	£100.00	C		£106.00	OS
	Building Notice / Reversion Charge	£100.00	C		£106.00	OS
	Regularisation Charge	£120.00	C		£127.20	OS
10) Installation of a controlled service or fitting excluding electrics	Plan Charge	£120.00	C		£127.20	OS
	Building Notice / Reversion Charge	£120.00	C		£127.20	OS
	Regularisation Charge	£144.00	C		£152.64	OS
	Extra charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme	£350.00	C		£371.00	OS

\* Extra charge for Part P where electrical work not carried out by contractor in relevant competent persons scheme

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.

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

## Prosperous Communities Committee

## Building Control - Table C

	2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type or £				
<b>Fees for Non-Domestic New Buildings, Extensions, Alterations Etc.</b>							
1) Extension of a non domestic building both having an internal floor area not exceeding 10m <sup>2</sup> .	Plan Charge	£123.00	C	£130.38	£0.00	£130.38	OS
	Inspection Charge	£287.00	C	£304.22	£0.00	£304.22	OS
	Building Notice / Reversion Charge	£410.00	C	£434.60	£0.00	£434.60	OS
	Regularisation Charge	£492.00	C	£521.52	£0.00	£521.52	OS
2) Extension of a non domestic building both having an internal floor area exceeding 10m <sup>2</sup> but not exceeding 40m <sup>2</sup> .	Plan Charge	£159.00	C	£168.54	£0.00	£168.54	OS
	Inspection Charge	£371.00	C	£393.26	£0.00	£393.26	OS
	Building Notice / Reversion Charge	£530.00	C	£561.80	£0.00	£561.80	OS
	Regularisation Charge	£636.00	C	£674.16	£0.00	£674.16	OS
3) Installation of 1 - 5 non domestic replacement window(s) and door(s).	Plan Charge	£110.00	C	£116.60	£0.00	£116.60	OS
	Building Notice / Reversion Charge	£110.00	C	£116.60	£0.00	£116.60	OS
	Regularisation Charge	£132.00	C	£139.92	£0.00	£139.92	OS
4) Installation of 6 - 20 non domestic replacement window(s) and door(s).	Plan Charge	£210.00	C	£222.60	£0.00	£222.60	OS
	Building Notice / Reversion Charge	£210.00	C	£222.60	£0.00	£222.60	OS
	Regularisation Charge	£252.00	C	£267.12	£0.00	£267.12	OS

For Non domestic projects the charge will be established on an individual basis based on the amount of plan checking and inspection time.

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

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

## Prosperous Communities Committee

## Land Charges

	2015/16	Proposed Increase		2016/17	VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
		£	% Type or £				
Access to data	Access to information not held on public registers (includes £5 admin fee)	£19.00		£19.00	£0.00	£19.00	OS
	Cancellation Fee	£5.00		£5.00	£0.00	£5.00	OS
LLC1:	Any one part of the register	£6.15		£6.15	£0.00	£6.15	OS
	Whole of the register	£19.00		£19.00	£0.00	£19.00	OS
	Per additional parcel (maximum of £16)	£1.00		£1.00	£0.00	£1.00	OS
CON 29R	One parcel	£61.00		£61.00	£12.20	£73.20	S
	Each additional parcel	£13.50		£13.50	£2.70	£16.20	S
	Lincolnshire County Council Fee *	£20.00		£20.00	£4.00	£24.00	S
<b>CON 290</b>							
submitted with CON29R or LLC1	Each printed enquiry	£15.00		£15.00	£3.00	£18.00	S
submitted on its own	Each printed enquiry	£15.00		£15.00	£3.00	£18.00	S
Administration Fee		£10.00		£10.00	£2.00	£12.00	S
Additional Enquiries	Per additional enquiry	£26.00		£26.00	£5.20	£31.20	S
Filing a definitive certificate of the Lands Tribunal		£2.50		£2.50	£0.00	£2.50	OS
Office copy of any entry in the register (not including a copy or extract of any plan or document filed pursuant to these rules)			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

## Cemeteries

	2015/16		Proposed Increase		2016/17		VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
	£		% Type	or £	£		£	£	
<b>Exclusive Rights of Burial in Earthen Graves</b>									
Single Grave not exceeding 9' x 4'	£143.00			107	£250.00		£0.00	£250.00	OS
Grave not exceeding 9' x 4' for double/triple interments	£176.00			174	£350.00		£0.00	£350.00	OS
Cremated remains only grave not exceeding 4' 6" x 4'	£87.00			63	£150.00		£0.00	£150.00	OS
<b>Monuments, Gravestones, Tablets &amp; Monumental Inscriptions</b>									
The right to erect or place on a grave or vault									
		A headstone not exceeding 3 feet in height		18	£60.00		£0.00	£60.00	OS
		A vase or tablet not exceeding 12 inches in height by 12 inches in width at the head of the grave		18	£40.00		£0.00	£40.00	OS
		For each inscription after the first		3	£25.00		£0.00	£25.00	OS
<b>Registration Fees</b>									
Per certified copy of a certificate of grant of exclusive right of burial	£30.00			10	£40.00		£0.00	£40.00	OS
Per certified copy of entry in Register of Burials	£30.00			10	£40.00		£0.00	£40.00	OS
<b>Burial grounds at Market Rasen &amp; Springthorpe</b>									

## Prosperous Communities Committee

## Trinity Arts Centre

	2015/16		Proposed Increase		2016/17		VAT Amount	2016/17 Charge Inc. VAT	VAT Rate
	£		% Type	or £	£		£	£	
<b>Auditorium</b>									
<b>Daytime Hire (9am - 5pm), including Technician</b>									
Monday - Friday		Standard Hourly Rate		£2.50	£50.00		£10.50	£63.00	S
<b>Evening Hire (5pm - 11pm) &amp; weekend all day, including Technician</b>									
Monday - Sunday		Standard Hourly Rate		£4.17	£75.00		£15.83	£95.00	S
<b>Vestry / Bar (Private Hire)</b>									
Per Hour		Standard Hourly Rate		£0.84	£18.33		£3.83	£23.00	S
<b>Staffing (Hourly Rate)</b>									
Duty Manager				£1.67	£25.00		£5.33	£32.00	S
Bar/Box Office Assistant				£0.84	£13.33		£2.83	£17.00	S
Technician:				£0.84	£18.33		£3.83	£23.00	S
Projectionist :				£0.83	£21.67		£4.50	£27.00	S
Merchandise Sales by Trinity Arts Centre Staff				15%	15%				S
<b>Administration &amp; Promotion</b>									
Box Office Ticket Sales		Percentage of Ticket Sales per show		10%	10%				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.									
Note: Films are charged on a title by title basis dependent on the film and potential ticket sales									
Note: All approaches from 3rd parties are considered on a case by case basis and the 'package' price is determined accordingly.									

## **CAPITAL INVESTMENT STRATEGY 2016/17 – 2020/21**

### **1. Introduction**

The Capital Investment Strategy forms a key part of the Council's overall Corporate Planning Framework. It provides a mechanism by which the Council's capital investment and financing decisions can be aligned with the Council's over-arching corporate priorities and objectives over a medium term (five year) planning horizon.

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

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

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

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

#### **a) Strategy Principles**

- The investment programme will support the Council's strategic priorities. therefore the capital 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) **Capital Investment Policy**

The Capital 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 capital investments over the longer term.
- To pursue all available external funding options and opportunities for leverage of external resources
- Value for money investment over full life cycle.
- Robust financial implications and appraisals are included within all Business Cases and Invest to Save/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 budgets will form part of the quarterly budget monitoring reports.
- 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 - (reviewed December 2015)**

The Asset Management Strategy

- Define corporate policies and responsibilities relating to property asset management.
- Link property asset management strategies and capital 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. Capital Investment Priorities**

The Council's proposed Capital Investment Programme 2016/17 will support the Corporate Plan's 5 key themes.

**Key Themes**

Open for Business

People First

Asset Management

Central Lincolnshire Local Plan

Partnership/Devolution

Excellent, Value for Money Services

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 Land and Property Investment Strategy

The Asset Management Strategy

The Commercial Strategy and Commercial Delivery Plan

#### **4. The Capital 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 corporate priorities and which are based on sound business cases. Assessment is to be based on uniform criteria.

Therefore the Capital 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 formal approval and inclusion in the Revenue Budget and Capital Programme.

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.

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

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

The Capital Investment Value is assessed against capital definition, and deminimis limits (£10k).

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

## **5. Governance of the Capital Investment Programme**

In accordance with the Constitution and governance arrangements, the Council reviews its capital requirements and determines its Capital Programme within the framework of the MTFS and as part of the annual budget process. Resource constraints mean the Council continually needs to priorities expenditure in light of its aims and priorities and considers alternative solutions.

To ensure that available resources are allocated optimally, capital programme planning is determined in parallel with service and revenue budget planning process within the frame work of the MTFS.

New programmes of expenditure will be appraised following a clearly defined Business Case gateway process.

Corporate Policy and Resources Committee will receive quarterly reports detailing the full details and financial implications of schemes prior to the approval of funds being released. These reports will also include details of

- new capital investment schemes
- slippage in programme delivery
- programmes removed or reduced
- virements between schemes
- Revisions in spend profile
- overspending

Progress will also be monitored in relation to projects through the Progress and Delivery reporting framework.

The Service Leadership Team will receive monthly monitoring reports

The Corporate Leadership Team will receive quarterly monitoring reports and any exception reporting.

## **6. Capital Financing Strategy**

The major source of capital funding available to the Council for investment has been our own reserves as we have avoided the need to borrow to fund the Capital Investment Programme.

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

- Prudential unsupported borrowing
- Revenue contributions and Earmarked Reserves
- Capital Receipts
- External grants and contributions (including S106)
- Leasing
- Other sources – i.e. partnerships or private sector involvement

This strategy, the outcomes of which will inform the Medium Term Financial Strategy, is intended to consider all potential funding options available to the Council and to maximise the financial resources available for investment in service provision and improvement within the framework of the MTFP.

To deliver our strategic objectives, especially in relation to economic and housing growth, regeneration and commercial investments to provide a revenue return, significant levels of investment will be required, which will result in a borrowing need.

### **Prudential Borrowing**

The Council has discretion to undertake Prudential “unsupported” borrowing to fund capital projects with the full cost of that borrowing being funded from within Council revenue resources. This discretion is subject to complying with the Code’s regulatory framework which essentially requires any such borrowing to be prudent, affordable and sustainable. Prudential borrowing does provide an option for funding additional capital development but one which has to be funded each year from within the revenue budget or from generating additional ongoing income streams.

Given the pressure on the Council’s revenue budget in future years, prudent use will be made of this discretion in cases and only where there is a clear financial benefit, such as “invest to save”, “invest to earn” commercial investments where returns are expected to be higher than the revenue costs of the debt, provision of loans where

principal repayments will be utilised as proxy for MRP, borrowing or major regeneration schemes which do not increase revenue expenditure levels in the longer term.

The Council will remain cautious and prudent in the extent of prudential borrowing undertaken to fund new capital investment.

### **Earmarked Reserves**

Our continued prudent approach is to set aside revenue resources to fund capital investments in economic and housing growth, future service investment needs, invest to save and invest to earn schemes and enhancements of our own property assets, in addition to providing for contingencies, volatility and budget smoothing.

Our own resources will therefore be utilised to fund those schemes which provide a SRI, invest to save schemes which achieve efficiencies, and investment in our operational service asset needs.

### **Capital Receipts**

The Council's policy of utilising Housing capital receipts for Housing related purposes will continue.

Capital receipts generated from sales of our own assets will not be ring fenced and will be utilised to either fund new capital investment or repay prudential borrowing.

### **External Grants and contributions (incl S106)**

The Council will actively pursue grants and contributions which are available to fund capital investment schemes. This funding will be utilised in the first instance.

### **Leasing**

The use of leasing will be undertaken where alternative funding is not available for vehicles or minor equipment and the revenue budget does not allow for a full capital repayment and there is a robust business case then the option of leasing may be considered.

### **Other Sources of Funding**

There are a range of other potential funding sources which may be generated locally either by the Council itself or in partnership with others ie a growing number of private organisations are showing interest where clear joint benefits exist. Each case will be subject to specific financial appraisals and appropriate governance arrangements.

## 7. **CONCLUSION**

The Capital 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.

APPENDIX E

Capital Investment Programme 2016/17 - 2020/2021						
Corporate Priority / Scheme	Estimate 2016/17	Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21	TOTAL CAPITAL INVESTMENT
	£	£	£	£	£	£
<b>Open for Business</b>						
WLDC Business Loans via crowd funding	500,000	-	-	-	-	500,000
<b>People First</b>						
Disabled Facilities Grants	472,500	366,000	365,000	366,000	366,000	1,935,500
<b>Asset Management</b>						
Capital Enhancements to Council Owned Assets	655,000	70,000	70,000	70,000	70,000	935,000
Market Street	150,000	-	-	-	-	150,000
Hemswell Masterplan	250,000	350,000	-	-	-	600,000
Commercial Investment - Property Portfolio	5,000,000	8,000,000	5,000,000	2,000,000	-	20,000,000
Commercial Investment - Other	2,165,000	3,070,000	-	-	-	5,235,000
Leisure Facilities	-	-	7,800,000	-	-	7,800,000
<b>Central Lincolnshire Local Plan</b>						
Gainsborough Growth	4,425,000	3,900,000	3,550,000	4,950,000	2,050,000	18,875,000
Gainsborough Growth Fund	125,000	75,000	41,000	-	-	241,000
Food Enterprise Zone infrastructure	250,000	250,000	750,000	750,000	-	2,000,000
<b>Excellent, VFM Services</b>						
Replacement Refuse Freighters	930,000	255,000	628,000	365,000	60,000	2,238,000
Desktop Refrsh/SAN and SQL replacment	10,000	175,000	29,000	-	-	214,000
Update Job Evaluation System	10,000	-	-	-	-	10,000
Replace IDOX Scanner	10,000	-	-	-	-	10,000
Meeting Room management software	15,000	-	-	-	-	15,000
CRM System	50,000	-	-	-	-	50,000
Telephony (incl. Contact Centre)	-	150,000	-	-	-	150,000
Electronic Chanel Analytics	-	20,000	-	-	-	20,000
Refurbishment Interior Trinity Arts Centre	40,000	-	-	-	-	40,000
Replacement of Noise Equipment	-	-	-	10,000	-	10,000
Civic Services Investment	51,000	-	-	-	-	51,000
<b>Total Capital Programme Gross Expenditure</b>	<b>15,108,500</b>	<b>16,681,000</b>	<b>18,233,000</b>	<b>8,511,000</b>	<b>2,546,000</b>	<b>61,079,500</b>
<b>CAPITAL FINANCING</b>						
Grants & Contributions etc	897,500	741,000	1,156,000	3,616,000	1,366,000	7,776,500
Revenue Financing	3,114,692	3,045,000	2,641,420	2,895,000	1,180,000	12,876,112
Useable Capital Receipts	806,308	375,000	135,580	-	-	1,316,888
Prudential Borrowing	10,290,000	12,520,000	14,300,000	2,000,000	-	39,110,000
<b>Total Capital Programme Funding</b>	<b>15,108,500</b>	<b>16,681,000</b>	<b>18,233,000</b>	<b>8,511,000</b>	<b>2,546,000</b>	<b>61,079,500</b>

## APPENDIX E

<b>Analysis of Capital Financing</b>						
<b>Source</b>	<b>Estimate 2016/17</b>	<b>Estimate 2017/18</b>	<b>Estimate 2018/19</b>	<b>Estimate 2019/20</b>	<b>Estimate 2020/21</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Use of Capital Receipts</b>	<b>806,308</b>	<b>375,000</b>	<b>135,580</b>	-	-	<b>1,316,888</b>
<b>Use of Capital grants</b>						
Disabled Facilities Grant	472,500	366,000	365,000	366,000	366,000	1,935,500
Growth Point	125,000	75,000	41,000	-	-	241,000
Heritage Lottery Bid	-	-	-	1,000,000	1,000,000	2,000,000
European Growth Fund Bid	-	-	-	1,500,000	-	1,500,000
GLLEp Fund Bid	300,000	-	-	-	-	300,000
S106		300,000	-	-	-	300,000
European Regional Development Fund			750,000	750,000		1,500,000
	<b>897,500</b>	<b>741,000</b>	<b>1,156,000</b>	<b>3,616,000</b>	<b>1,366,000</b>	<b>7,776,500</b>
<b>Use of Earmarked Reserves</b>						
Property Asset Fund	700,000	1,300,000	-	-	-	2,000,000
Maintenance of Facilities Fund	755,000	70,000	70,000	70,000	70,000	1,035,000
Carbon Reduction Fund	50,000	-	-	-	-	50,000
IT Fund	10,000	175,000	29,000	-	-	214,000
Waste Management Fund	930,000	255,000	628,000	365,000	60,000	2,238,000
Investment for Growth Fund	518,692	1,075,000	1,914,420	2,450,000	1,050,000	7,008,112
Business Improvement & Transformation	70,000	170,000	-	10,000	-	250,000
Invest to Earn	55,000	-	-	-	-	55,000
Civic Reserve	26,000					
<b>Total Use of Earmarked Reserves</b>	<b>3,114,692</b>	<b>3,045,000</b>	<b>2,641,420</b>	<b>2,895,000</b>	<b>1,180,000</b>	<b>12,850,112</b>
<b>Prudential Borrowing</b>	<b>10,290,000</b>	<b>12,520,000</b>	<b>14,300,000</b>	<b>2,000,000</b>	-	<b>39,110,000</b>
<b>Capital Financing Total</b>	<b>15,108,500</b>	<b>16,681,000</b>	<b>18,233,000</b>	<b>8,511,000</b>	<b>2,546,000</b>	<b>61,079,500</b>

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

### INTRODUCTION

#### 1.1 Background

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

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

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.”*

#### 1.2 Reporting requirements

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

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

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



**A mid year treasury management report** – This will update members with the progress of the capital position, amending prudential indicators as necessary, and whether 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.

## **1.3 Treasury Management Strategy for 2016/17**

The strategy for 2016/17 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.

## **1.4 Training**

The CIPFA Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny. This specific training was delivered on 19<sup>th</sup> January 2016 and further training will be arranged as required.

The training needs of treasury management officers are reviewed annually.

## 1.5 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.

## 2. THE CAPITAL PRUDENTIAL INDICATORS 2016/17 – 2018/19

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.

### 2.1 Capital expenditure

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members are asked to approve the capital expenditure forecasts and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need.

<b>Capital expenditure £m</b>	<b>2014/15 Actual</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>	<b>2017/18 Estimate</b>	<b>2018/19 Estimate</b>
Total	1.711	2.450	15.109	16.681	18.233
<b>Financed by:</b>					
Capital receipts	0.244	0.875	0.806	0.375	0.135
Capital grants	0.362	0.680	0.898	0.741	1.156
Revenue	0.932	0.791	3.115	3.045	2.642
Section 106	0.104	0.104	0	0	0
Leasing	0.069	0	0	0	0
<b>Net borrowing need for the year</b>	<b>0</b>	<b>0</b>	<b>10.290</b>	<b>12.520</b>	<b>14.300</b>

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

The second prudential indicator is the Council's Capital Financing Requirement (CFR). The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's underlying borrowing need. 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
- borrowing need to meet the Capital Programme 2016/17 – 2018/19

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	2014/15 Actual	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate
<b>Capital Financing Requirement</b>					
<b>Accounting Adj</b>	1.065	1.065	1.065	1.065	1.065
<b>Finance Leases</b>	0.566	.342	.121	.023	0
<b>Prudential Borrowing</b>	0		10.290	22.544	36.254
<b>Total CFR</b>	<b>1.631</b>	<b>1.407</b>	<b>11.476</b>	<b>23.623</b>	<b>37.319</b>
<b>Movement in CFR</b>	<b>-0.114</b>	<b>-0.228</b>	<b>10.069</b>	<b>12.147</b>	<b>13.696</b>

Net financing need for the year (above)	0.069	0	10.290	12.520	14.300
Less MRP/VRP and other financing movements	-0.183	-0.228	-0.221	-0.373	-0.604
<b>Movement in CFR</b>	<b>-0.114</b>	<b>-0.228</b>	<b>10.069</b>	<b>12,147</b>	<b>13.696</b>

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

The Council is required to set aside from revenue a prudent amount, to effectively repay capital expenditure funded from borrowing (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 unsupported borrowing (including PFI and finance leases) the MRP policy will be:

- **Asset life method – Equal Instalment**

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)

Except for the elements below;

- **Asset Life Method - Annuity Method**

For commercial, regeneration or administrative projects, where revenue benefits are only realised in future years or increase in future years, and will be based on an appropriate rate.

- **Loan Principle repayment as proxy for MRP**

The council considers that where borrowing has funded loan advances, the loan principle repaid as a capital receipt negates the requirement to set aside an annual MRP charge, or in the event of default the realisation of the security.

Repayment of principal 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.

## 2.4 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.

<b>Year End Resources £m</b>	<b>2014/15 Actual</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>	<b>2017/18 Estimate</b>	<b>2018/19 Estimate</b>
General Fund balance	2.160	1.580	1.080	1.080	1.080
Earmarked Reserves	12.231	12.859	12.313	11.044	9.961
Capital receipts	2.393	1.661	1.000	0.745	0.680
Provisions	0.379	0.879	0.879	0.879	0.879
Other	0	0	0	0	0
<b>Total core funds</b>	<b>17.163</b>	<b>16.979</b>	<b>15.272</b>	<b>13.748</b>	<b>12.600</b>
Working capital*	14.761	15.261	12.922	10.177	7.536
Under/(-)over borrowing**	3.960	3.960	3.960	3.960	3.960
<b>Expected investments</b>	<b>18.721</b>	<b>19.221</b>	<b>16.882</b>	<b>14.137</b>	<b>11.496</b>

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

## 2.5 Affordability prudential indicators

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

## 2.6 Ratio of financing costs to net revenue stream

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

<b>%</b>	<b>2014/15 Actual</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>	<b>2017/18 Estimate</b>	<b>2018/19 Estimate</b>
<b>Ratio</b>	<b>0.25</b>	<b>1.43</b>	<b>-0.49</b>	<b>-2.32</b>	<b>-3.87</b>

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)

Additional revenue costs and income generated by the capital investment.

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

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

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

£	2014/15 Actual	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate
<b>Council tax - band D</b>	£0.30	£0.47	0.99	-2.47	-10.81

### 3. 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.

#### 3.1 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	2014/15 Actual	2015/16 Estimate	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate
<b>External Debt</b>					
Debt at 1 April	0	0	0	10.290	22.810
Expected change in Debt	0	0	10.290	12.520	14.300
Other long-term liabilities (OLTL) 1 April	0.680	0.570	0.342	0.121	0.023
Expected change in OLTL	-0.114	-0.228	-0.221	-0.098	-0.023
<b>Actual gross debt at 31 March</b>	<b>0.566</b>	<b>0.342</b>	<b>10.411</b>	<b>22.833</b>	<b>37.110</b>
<b>The Capital Financing Requirement</b>	1.631	1.407	11.476	23.632	37.319
<b>Under / (over) borrowing</b>	1.065	1.065	1.065	0.799	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.

### 3.2 Treasury Indicators: limits to borrowing activity

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

<b>Operational boundary £m</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>	<b>2017/18 Estimate</b>	<b>2018/19 Estimate</b>
Debt	0.608	10.290	12.520	14.300
Other long term liabilities	0.342	0.121	0.230	0
<b>Total</b>	<b>0.972</b>	<b>10.411</b>	<b>12.543</b>	<b>14.300</b>

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

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

2. The Council is asked to approve the following Authorised limit:

<b>Authorised limit £m</b>	<b>2015/16 Estimate</b>	<b>2016/17 Estimate</b>	<b>2017/18 Estimate</b>	<b>2018/19 Estimate</b>
Debt	12.136	22.810	26.820	21.300
Other long term liabilities	0.364	0.121	0.230	0
<b>Total</b>	<b>12.500</b>	<b>22.931</b>	<b>26.843</b>	<b>21.300</b>



### 3.3 Prospects for interest rates

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

Annual Average %	Bank Rate %	PWLB Borrowing Rates % (including certainty rate adjustment)			
		5 year	10 year	25 year	50 year
Dec 2015	0.50	2.30	2.90	3.60	3.50
Mar 2016	0.5	2.40	3.00	3.70	3.60
Jun 2016	0.75	2.60	3.10	3.80	3.70
Sep 2016	0.75	2.70	3.20	3.90	3.80
Dec 2016	1.00	2.80	3.30	4.00	3.90
Mar 2017	1.00	2.80	3.40	4.10	4.00
Jun 2017	1.25	2.90	3.50	4.10	4.00
Sep 2017	1.50	3.00	3.60	4.20	4.10
Dec 2017	1.50	3.20	3.70	4.30	4.20
Mar 2018	1.75	3.30	3.80	4.30	4.20
June 2018	1.75	3.40	3.90	4.40	4.30
Sept 2018	2.00	3.50	4.00	4.40	4.30
Dec 2018	2.00	3.50	4.10	4.40	4.30
Mar 2019	2.00	3.60	4.10	4.50	4.40

### 3.4 Economic Commentary

UK Gross Domestic Product (GDP) growth rates improved from 2.2% in 2013 to 2.9% in 2014. The strongest growth rate of any G7 country and was also the strongest ratesince 2006. However, this has weakened over earlier part of 2015 with the November Bank of England Inflation Report including a forecast growth to remain around 2.5%-2.7% over the next 3 years, mainlyby strong consumer demand as the squeeze on disposable incomes of consumers has been reversed by a recovery in wage inflation at the same time CPI inflation has fallen to, or near to, zero since February 2015. Investment expenditure is also expected to support growth. However, since the August inflation report was issued, worldwide economic statistics have distinctly weakened and the Novermber InflationReort flagged up particular concerns for the potential impact on the UK.

Forecast inflation is notably subdued and is expected to barely get back up to the 2% target within the next 2-3 years. However, once the falls in oil, gas and food prices over recent months fall out of the 12 month CPI calculation, there will be a sharp tick up from the current zero rate to around 1% in the second half of 2016. There remains considerable uncertaintyaround how quickly inflation will rise in the next few years and this makes it difficult to forecast when the MPC will decide to make a start on increasing the Bank Rate.

Therefore;

- Investment returns are likely to remain low during 2016/17 and beyond
- Borrowing interest rates have been volatile during 2015 and Gilt yields have continued to remain historically low.
- There will remain a cost of carry to any new borrowing which causes and increase in investments as this will incur a revenue loss between borrowing costs and investment returns.

A more detailed economic commentary is set out at Appendix 1.

### **3.4 The 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 revenue income streams or capital receipts can be generated (ie for commercial investments) or when adequate resources are identified which can fund the ongoing cost of borrowing.

The strategy, will be to undertake borrowing with any of the appropriately approved institutions which will include.

- Public Works Loans Board (PWLB)
- Municipal Bonds Agency – currently in the process of being set up, will be offering loans to local authorities in the near future. It is hoped that the borrowing rates will be lower than those offered by the PWLB.
- Local Government Association – Development Fund (Housing only)

Borrowing will be undertaken at the best rates available, subject to terms and conditions being appropriate for its purpose.

The use of cash balances to avoid new borrowing (internal borrowing) will be kept under review to avoid incurring higher borrowing costs in later times.

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.

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

In accordance with the Prudential Code 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 2016/17 + 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 will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

#### **3.4.2 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:

<b>£m</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
<b>Interest rate exposures</b>			
	<b>Upper</b>	<b>Upper</b>	<b>Upper</b>
<b>Limits on fixed interest rates based on net debt</b>	100%	100%	100%
<b>Limits on variable interest rates based on net debt</b>	75%	75%	75%
<b>Maturity structure of fixed interest rate borrowing 2016/17</b>			
	<b>Lower</b>	<b>Upper</b>	
Under 12 months	0%	100%	
12 months to 2 years	0%	100%	
2 years to 5 years	0%	100%	
5 years to 10 years	0%	100%	
10 years and above	0%	100%	
<b>Maturity structure of variable interest rate borrowing 2016/17</b>			
	<b>Lower</b>	<b>Upper</b>	
Under 12 months	0%	25%	
12 months to 2 years	0%	25%	
2 years to 5 years	0%	25%	
5 years to 10 years	0%	25%	
10 years and above	0%	25%	

## **4. ANNUAL INVESTMENT STRATEGY**

### **4.1 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. Commencing in 2015, in response to the evolving regulatory regime, all three agencies have begun removing these "uplifts" with the timing of the process determined by regulatory progress at the national level. The process has been part of a wider reassessment of methodologies by each of the rating agencies. In addition to the removal of implied support, new methodologies are taking into account additional factors, such as regulatory capital levels. In some cases, these factors have "netted" each other off, to leave underlying ratings either unchanged or little changed. A consequence of these new methodologies is that they have also lowered the importance of the (Fitch) Support and Viability ratings and have seen the (Moody's) Financial Strength rating withdrawn by the agency.

In keeping with the agencies' new methodologies, the rating element of our own credit assessment process now focuses solely on the Short and Long Term ratings of an institution. While this is the same process that has always been used for Standard & Poor's, this has been a change in the use of Fitch and Moody's ratings. It is important to stress that the other key elements to our process, namely the assessment of Rating Watch and Outlook information as well as the Credit Default Swap (CDS) overlay has not been changed. These levels, there is little to no differentiation to be had by assessing Support ratings.

The evolving regulatory environment, in tandem with the rating agencies' new methodologies also means sovereign ratings are now of lesser importance in the assessment process. Where through the crisis, we have applied the highest sovereign rating, the new regulatory environment is attempting to break the link between sovereign support and domestic financial institutions. While this authority understands the changes that have taken place, it will continue to specify a minimum sovereign rating of AA

### **4.2 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. The key ratings used to monitor counterparties are the Short and Long Term ratings

Ratings will not be the sole consideration in the quality of an institution; it is important that we assess and monitor the financial sector in relation to economic and political environments in which institutions operate. The assessment will take

account of information that reflects the opinion of the markets and we will engage with our advisors to maintain and monitor 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 4.3 under the ‘specified’ and ‘non-specified’ investments categories. Counterparty limits will be as set through the Council’s treasury management practices – schedules.

### 4.3 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) AAA
- 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.

The maximum investment with our own bankers is £5m in addition upto £1m can be held in the current account.

**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 to £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:

	Fitch	Moody's	Standard & Poors	Money Limit	Time Limit
Banks 1 – up to 1 year	F1	P1	A1	£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				£1m	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			£5m	5 years

The proposed criteria for specified and non-specified investments are shown in Appendix 4.4 for approval.

#### 4.4 Country limits

The Council has determined that it will only use approved counterparties from countries with a minimum sovereign credit rating of 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

A list of countries which meet our criteria at the time of this report are attached at Appendix 3.

#### 4.5 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 2016. Bank Rate forecasts for financial year ends (March) are:

- 2015/16 1.00%
- 2016/17 1.75%
- 2017/18 2.00%

The suggested budgeted investment earnings rates for returns on investments placed for periods up to an average 100 days during each financial year for the next 5 years are as follows:

2016/17	0.90%
2017/18	1.50%
2018/19	2.00%
2019/20	2.25%
2020/21	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.

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

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

<b>Maximum principal sums invested &gt; 1 year</b>			
<b>£m</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
Principal sums invested > 1 year	£8m	£8m	£8m

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 £4m 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
<b>Maximum</b>	<b>0.08%</b>	<b>0.06%</b>	<b>0.12%</b>	<b>0.17%</b>	<b>0.25%</b>

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.

#### **5. TREASURY MANAGEMENT PRACTICES (TMP'S)**

In accordance with the Code of Practice the Council maintains documented Treasury Management Practices which detail the principles for overall risk management, as well as written policies which cover specific areas such as interest rate risk, credit risk, and the investment of surplus cash. These TMP's have been scrutinised by the Governance and Audit Committee and are held in the Finance Department.

## **ANNEXES**

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

## ANNEX 1 : Economic Background

**UK.** UK GDP growth rates in of 2.2% in 2013 and 2.9% in 2014 were the strongest growth rates of any G7 country; the 2014 growth rate was also the strongest UK rate since 2006 and the 2015 growth rate is likely to be a leading rate in the G7 again. However, quarter 1 of 2015 was weak at +0.4%, although there was a short lived rebound in quarter 2 to +0.7% before it subsided again to +0.5% (+2.3% y/y) in quarter 3. The Bank of England's November Inflation Report included a forecast for growth to remain around 2.5% – 2.7% over the next three years. For this recovery, however, to become more balanced and sustainable in the longer term, it still needs to move away from dependence on consumer expenditure and the housing market to manufacturing and investment expenditure. The strong growth since 2012 has resulted in unemployment falling quickly to a current level of 5.3%.

The MPC has been particularly concerned that the squeeze on the disposable incomes of consumers should be reversed by wage inflation rising back above the level of CPI inflation in order to underpin a sustainable recovery. It has, therefore, been encouraging in 2015 to see wage inflation rising significantly above CPI inflation which has been around zero since February. The Inflation Report was notably subdued in respect of the forecasts for CPI inflation; this was expected to barely get back up to the 2% target within the 2-3 year time horizon. However, once the falls in oil, gas and food prices over recent months fall out of the 12 month calculation of CPI, there will be a sharp tick up from the current zero rate to around 1% in the second half of 2016. Indeed, the increase in the forecast for inflation at the three year horizon was the biggest in a decade and at the two year horizon it was the biggest since February 2013. Nevertheless, despite average weekly earnings ticking up to 3.0% y/y in the three months ending in September, this is unlikely to provide ammunition for the MPC to take action to raise Bank Rate in the near future as labour productivity growth has meant that net labour unit costs appear to be rising by about only 1% y/y. Having said that, at the start of October, data came out that indicated annual labour cost growth had jumped sharply in quarter 2 from +0.3% to +2.2%: time will tell if this is just a blip or the start of a trend.

There is, therefore, considerable uncertainty around how quickly inflation will rise in the next few years and this makes it difficult to forecast when the MPC will decide to make a start on increasing Bank Rate. There are also concerns around the fact that the central banks of the UK and US currently have few monetary policy options left to them given that central rates are near to zero and huge QE is already in place. There

are, therefore, arguments that they need to raise rates sooner, rather than later, so as to have some options available for use if there was another major financial crisis in the near future. But it is unlikely that either would raise rates until they are sure that growth was securely embedded and 'noflation' was not a significant threat.

The forecast for the first increase in Bank Rate has, therefore, been pushed back progressively during 2015 from Q4 2015 to Q2 2016 and increases after that will be at a much slower pace, and to much 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 Government's revised Budget in July eased the pace of cut backs from achieving a budget surplus in 2018/19 to achieving that in 2019/20.

**USA.** GDP growth in 2014 of 2.4% was followed by Q1 2015 growth, which was depressed by exceptionally bad winter weather, at only +0.6% (annualised). However, growth rebounded very strongly in Q2 to 3.9% (annualised) before dipping again in Q3 to 1.5%.

Until the turmoil in financial markets in August, caused by fears about the slowdown in Chinese growth, it had been strongly expected that the Fed. may start to increase rates in September. However, the Fed pulled back from that first increase due to global risks which might depress US growth and put downward pressure on inflation, as well as a 20% appreciation of the dollar which has caused the Fed. to lower its growth forecasts. Although the non-farm payrolls figures for growth in employment in August and September were disappointingly weak, the October figure was stunningly strong and, together with a likely perception by the Fed. that concerns on the international scene have subsided since August, has now firmly opened up the possibility of a first rate rise in December.

**Eurozone.** The ECB fired its big bazooka in January 2015 in unleashing a massive €1.1 trillion programme of quantitative easing to buy up high credit quality government and other debt of selected EZ countries. This programme of €60bn of monthly purchases started in March 2015 and it is intended to run initially to September 2016. This appears to have had a positive effect in helping a recovery in consumer and business confidence and a start to a significant improvement in economic growth. GDP growth rose to 0.5% in Q1 2015 (1.0% y/y) but came in at +0.4% (+1.5% y/y) in Q2 and looks as if it may maintain this pace in Q3. However, the recent downbeat

Chinese and Japanese news has raised questions as to whether the ECB will need to boost its QE programme if it is to succeed in significantly improving growth in the EZ and getting inflation up from the current level of around zero to its target of 2%.

**Greece.** During July, Greece finally capitulated to EU demands to implement a major programme of austerity. An €86bn third bailout package has since been agreed although it did nothing to address the unsupportable size of total debt compared to GDP. However, huge damage has been done to the Greek banking system and economy by the initial resistance of the Syriza Government, elected in January, to EU demands. The surprise general election in September gave the Syriza government a mandate to stay in power to implement austerity measures. However, there are major doubts as to whether the size of cuts and degree of reforms required can be fully implemented and so a Greek exit from the euro may only have been delayed by this latest bailout.

**China and Japan.** Japan is causing considerable concern as the increase in sales tax in April 2014 suppressed consumer expenditure and growth. In Q2 2015 quarterly growth shrank by -0.3% after a short burst of strong growth of 1.0% during Q1. Japan has been hit hard by the downturn in China during 2015. This does not bode well for Japan as the Abe government has already fired its first two arrows to try to stimulate recovery and a rise in inflation from near zero, but has dithered about firing the third, deregulation of protected and inefficient areas of the economy.

As for China, the Government has been very active during 2015 in implementing several stimulus measures to try to ensure the economy hits the growth target of 7% for the current year and to bring some stability after the major fall in the onshore Chinese stock market during the summer. Many commentators are concerned that recent growth figures could have been massaged to hide a downturn to a lower growth figure. There are also major concerns as to the creditworthiness of much of the bank lending to corporates and local government during the post 2008 credit expansion period. Overall, China is still expected to achieve a growth figure that the EU would be envious of. Nevertheless, concerns about whether the Chinese economy could be heading for a hard landing, and the volatility of the Chinese stock market, which was the precursor to falls in world financial markets in August and September, remain a concern.

**Emerging countries.** There are also considerable concerns about the vulnerability of some emerging countries and their corporates which are getting caught in a perfect storm. Having borrowed massively in dollar denominated debt since the financial crisis (as investors searched for yield by channelling investment cash away from western economies with dismal growth, depressed bond yields and near zero interest rates

into emerging countries) there is now a strong flow back to those western economies with strong growth and an imminent rise in interest rates and bond yields.

This change in investors' strategy, and the massive reverse cash flow, has depressed emerging country currencies and, together with a rise in expectations of a start to central interest rate increases in the US, has helped to cause the dollar to appreciate significantly. In turn, this has made it much more costly for emerging countries to service their dollar denominated debt at a time when their earnings from commodities are depressed. There are also likely to be major issues when previously borrowed debt comes to maturity and requires refinancing at much more expensive rates.

Corporates (worldwide) heavily involved in mineral extraction and / or the commodities market may also be at risk and this could also cause volatility in equities and safe haven flows to bonds. Financial markets may also be buffeted by the sovereign wealth funds of those countries that are highly exposed to falls in commodity prices and which, therefore, may have to liquidate investments in order to cover national budget deficits.

### **CAPITA ASSET SERVICES FORWARD VIEW**

Economic forecasting remains difficult with so many external influences weighing on the UK. Our Bank Rate forecasts, (and also MPC decisions), will be liable to further amendment depending on how economic data evolves over time. Capita Asset Services undertook its last review of interest rate forecasts on 9 November 2015 shortly after the publication of the quarterly Bank of England Inflation Report. There is much volatility in rates and bond yields as news ebbs and flows in negative or positive ways. This latest forecast includes a first increase in Bank Rate in quarter 2 of 2016.

The overall trend in the longer term will be for gilt yields and PWLB rates to rise when economic recovery is firmly established accompanied by rising inflation and consequent increases in Bank Rate, and the eventual unwinding of QE. Increasing investor confidence in eventual world economic recovery is also likely to compound this effect as recovery will encourage investors to switch from bonds to equities.

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



However, the overall balance of risks to our Bank Rate forecast is probably to the downside, i.e. the first increase, and subsequent increases, may be delayed further if recovery in GDP growth, and forecasts for inflation increases, are lower than currently expected. Market expectations in November, (based on short sterling), for the first Bank Rate increase are currently around mid-year 2016.

Downside risks to current forecasts for UK gilt yields and PWLB rates currently include:

- Geopolitical risks in Eastern Europe, the Middle East and Asia, increasing safe haven flows.
- UK economic growth turns significantly weaker than we currently anticipate.
- Weak growth or recession in the UK's main trading partners - the EU, US and China.
- A resurgence of the Eurozone sovereign debt crisis.
- Recapitalisation of European banks requiring more government financial support.
- Emerging country economies, currencies and corporates destabilised by falling commodity prices and / or the start of Fed. rate increases, causing a flight to safe havens

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

- Uncertainty around the risk of a UK exit from the EU.
- The commencement by the US Federal Reserve of increases in the Fed. funds rate causing a fundamental reassessment by investors of the relative risks of holding bonds as opposed to equities and leading to a major flight from bonds to 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 2: 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:

	<b>Non Specified Investment Category</b>	<b>Limit (£ or %)</b>
a.	<b>Gilt edged securities</b> with a maturity of greater than one year. These are Government bonds and so provide the highest security of interest and the repayment of principal on maturity. 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.	<b>The Council's own banker</b> 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 <b>bank or building society</b> that has a minimum long term credit rating of AA, for deposits with a maturity of greater than one year (including forward deals in excess of one year from inception to repayment).	£2m
d.	Enhanced Money Market Funds AA rated	£2m
e.	Corporate Bond Funds	£2m
f.	Property Asset Funds	£2m
g.	Certificates of Deposit	£2m
h.	Covered Bonds	£1m

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 3: Approved countries for investments**

AAA

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

AA+

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

AA

- Abu Dhabi (UAE)
- France
- Qatar

## **ANNEX 4: 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 practices and making recommendations to the full Council.

**ANNEX 5: 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;
- recommending the appointment of external service providers.

**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 2016/17, an increase above 2% or £5, whichever is the greater in a district council's council tax would be excessive.
- 2 As part of the Autumn Statement the Chancellor announced that for those authorities providing Adult Care Services a further 2% increase could be applied to Council Tax. Lincolnshire County Council has approved a 2% increase for this purpose.
- 3 The Council's basic amount of council tax recommended for 2016/17 is £196.29 (2.59% increase).

**4 Council Tax levels 2016/17**

- 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 I.
- 2.2 Taking account of the above council tax requirements the average Council Tax at Band D for 2016/17 will be set as follows:-

	2015/16	2016/17	Variance	
	£	£	£	%
Lincolnshire County Council	1,085.94	1,128.83	42.89	3.95
Police	197.64	201.51	3.87	1.96
West Lindsey District Council	191.34	196.29	4.95	2.59
Direct Parish Precept Charges	54.96	55.75	0.79	1.44
<b>Total Average Council Tax</b>	<b>1,529.88</b>	<b>1,582.38</b>	<b>52.50</b>	<b>3.43</b>

- 2.3 Although the increases in Town/Parish Precepts average 1.44% 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 2016/17

- 3.1 It be noted that on 30 November 2015 the Council calculated the Council Tax Base 2016/17.
- a) for the whole Council area as 28,878.71 (28,224.11 2015/16) [Item T in the formula in Section 31b of the Local Government Finance Act 1992, as amended (the “Act”)]; and
  - b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix I.
- 3.2 The council tax requirement for the Council’s own purposes for 2016/17 (excluding Parish precepts) is £5,668,602
- 3.3 The following amounts be calculated for the year 2016/17 in accordance with Sections 31 to 36 of the Act:
- a) £46,078,350 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Local Government Finance Act 1992. **(Gross expenditure including Parish Precepts and contribution to reserves)**
  - b) £38,799,698 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. **(Total income including contribution from reserves)**
  - c) £7,278,652 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) £252.04 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) £1,610,050 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 I)
  - f) £196.29 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 I 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 I divided in each case by the individual taxbases (Appendix H) 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 J 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 2016/17 for each part of its area and for each of the categories of dwellings.

<b>Band</b>	<b>West Lindsey DC</b>	<b>Lincolnshire CC</b>	<b>Police &amp; Crime Commissioner Lincolnshire</b>	<b>Aggregate Council Tax</b>
<b>A</b>	130.86	752.55	134.34	1,017.75
<b>B</b>	152.67	877.98	156.73	1,187.38
<b>C</b>	174.48	1,003.40	179.12	1,357.00
<b>D</b>	196.29	1,128.83	201.51	1,526.63
<b>E</b>	239.91	1,379.68	246.29	1,865.88
<b>F</b>	283.53	1,630.53	291.07	2,205.13
<b>G</b>	327.15	1,881.38	335.85	2,544.38
<b>H</b>	392.58	2,257.66	403.02	3,053.26

- 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 K as the levels of Council Tax for the year 2016/17 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 2016/17 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 2016/17 in respect of each of the areas in the District as set out in the appendices to this report.**

## APPENDIX H

### Parish Tax Base

Parish	2016/17 Tax Base
Aisthorpe	38.65
Bardney - Apley - Stainfield	686.61
Bigby	131.80
Bishop Norton	122.66
Blyborough	31.91
Blyton	370.72
Brampton	30.50
Brattleby	51.06
Broadholme	38.02
Brocklesby	36.62
Brookenby	156.35
Broxholme	30.62
Bullington	11.33
Burton	376.41
Buslingthorpe	19.87
Cabourne	27.31
Caenby	25.59
Caistor	911.00
Cammeringham	47.75
Cherry Willingham	1,292.92
Claxby	65.74
Corringham	164.64
Dunholme	682.42
East Ferry	40.51
East Stockwith	68.45
Faldingworth	149.30
Fenton	134.25
Fillingham	81.15
Fiskerton	363.26
Friesthorpe	10.65
Fulnetby	4.81
Gainsborough	4,507.08
Glentham	163.99
Glentworth	109.96
Golto	26.79
Grange de Lings	9.66
Grasby	189.78
Grayingham	56.38
Great Limber	81.71
Greetwell	289.94
Hackthorn - Cold Hanworth	79.88
Hardwick	15.44
Harpwell	22.20
Heapham	41.26
Hemswell	116.47

Parish	2016/17 Tax Base
Hemswell Cliff	161.53
Holton Beckering	37.05
Holton le Moor	63.44
Ingham	312.99
Keelby	667.67
Kettlethorpe	163.23
Kexby	117.27
Kirmond le Mire	13.44
Knaith	117.46
Langworth - Barlings - Newball	200.47
Laughton	149.87
Lea	378.45
Legsby	75.58
Linwood	38.64
Lissington	52.56
Market Rasen	1,174.12
Marion - Gate Burton	237.78
Middle Rasen	706.69
Morton	410.73
Nettleham	1,328.43
Nettleton	224.94
Newton-On-Trent	134.45
Normanby-By-Spital	19.49
Normanby le Wold	139.52
North Carlton	58.49
North Kelsey	334.68
North Willingham	49.00
Northorpe	44.75
Osgodby	209.68
Owersby	90.69
Owmbly-By-Spital	105.05
Pilham	27.46
Rand	17.18
Reepham	336.97
Riby	45.17
Riseholme	109.19
Rothwell	60.33
Saxby	15.98
Saxilby - Ingleby	1,328.14
Scampton	362.21
Scotern	311.57
Scotter	1,122.89
Scotton	217.35
Searby cum Owmbly	79.27
Sixhills	14.72

## APPENDIX H

<b>Parish</b>	<b>2016/17 Tax Base</b>
Snarford	17.60
Snelland	32.81
Snitterby	93.22
Somerby	23.15
South Carlton	36.39
South Kelsey	207.15
Spridlington	86.20
Springthorpe	56.68
Stainton le Vale	35.15
Stow	116.38
Sturton-By-Stow	485.42
Sudbrooke	689.55
Swallow	93.93
Swinhope	51.67
Tealby	259.89
Thonock	9.22
Thoresway	37.34
Thorganby	12.62
Thorpe le Fallows	6.11
Toft Newton	126.28
Torksey	275.76
Upton	156.91
Waddingham	205.02
Walesby	101.19
Walkerith	24.98
Welton	1,407.66
West Firsby	11.69
West Rasen	32.89
Wickenby	81.36
Wildsworth	26.42
Willingham	192.83
Willoughton	105.25
<b>Total</b>	<b>28,878.71</b>

**APPENDIX I**

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

<b>Parish</b>	<b>Parish Precept £</b>	<b>Parish Council Tax £</b>	<b>District Council Tax £</b>	<b>Total £</b>
Bardney - Apley - Stainfield	49,517.23	72.12	196.29	268.41
Bigby	5,845.51	44.35	196.29	240.64
Bishop Norton	6,072.13	49.50	196.29	245.79
Blyton	22,416.58	60.47	196.29	256.76
Brattleby	1,312.19	25.70	196.29	221.99
Broadholme	227.58	5.99	196.29	202.28
Brookenby	14,604.68	93.41	196.29	289.70
Burton	6,440.41	17.11	196.29	213.40
Caistor	83,524.35	91.68	196.29	287.97
Cammeringham	802.35	16.80	196.29	213.09
Cherry Willingham	59,476.13	46.00	196.29	242.29
Claxby	3,060.93	46.56	196.29	242.85
Corringham	5,377.61	32.66	196.29	228.95
Dunholme	25,452.25	37.30	196.29	233.59
East Stockwith	2,162.96	31.60	196.29	227.89
Faldingworth	5,574.05	37.33	196.29	233.62
Fenton	5,625.96	41.91	196.29	238.20
Fillingham	3,115.26	38.39	196.29	234.68
Fiskerton	15,743.43	43.34	196.29	239.63
Gainsborough	388,521.98	86.20	196.29	282.49
Glentham	5,837.38	35.60	196.29	231.89
Glentworth	8,384.89	76.25	196.29	272.54
Grasby	4,655.03	24.53	196.29	220.82
Great Limber	7,321.82	89.61	196.29	285.90
Greetwell	4,734.74	16.33	196.29	212.62
Hackthorn - Cold Hanworth	1,464.41	18.33	196.29	214.62
Harpswell	0.00	0.00	196.29	196.29
Heapham	3.95	0.10	196.29	196.39
Hemswell	4,197.01	36.04	196.29	232.33
Hemswell Cliff	8,382.16	51.89	196.29	248.18
Ingham	16,343.24	52.22	196.29	248.51
Keelby	19,503.09	29.21	196.29	225.50
Kettlethorpe	8,001.51	49.02	196.29	245.31
Kexby	1,349.19	11.50	196.29	207.79
Knaith	2,449.41	20.85	196.29	217.14
Langworth - Barlings - Newball	15,250.10	76.07	196.29	272.36
Laughton	4,334.98	28.92	196.29	225.21
Lea	12,736.43	33.65	196.29	229.94
Legsby	744.45	9.85	196.29	206.14
Market Rasen	94,793.39	80.74	196.29	277.03
Marton - Gate Burton	7,782.88	32.73	196.29	229.02
Middle Rasen	13,800.16	19.53	196.29	215.82
Morton	12,502.87	30.44	196.29	226.73
Nettleham	122,156.90	91.96	196.29	288.25

**APPENDIX I**

<b>Parish</b>	<b>Parish Precept £</b>	<b>Parish Council Tax £</b>	<b>District Council Tax £</b>	<b>Total £</b>
Nettleton	10,255.78	45.59	196.29	241.88
Newton-On-Trent	13,147.32	97.79	196.29	294.08
Normanby-By-Spital	1,633.43	11.71	196.29	208.00
North Kelsey	10,354.61	30.94	196.29	227.23
Northorpe	2,561.64	57.24	196.29	253.53
Osgodby	4,820.15	22.99	196.29	219.28
Owersby	2,292.90	25.28	196.29	221.57
Owmy-By-Spital	2,592.35	24.68	196.29	220.97
Reepham	5,968.17	17.71	196.29	214.00
Riseholme	1,724.08	15.79	196.29	212.08
Rothwell	3,118.57	51.69	196.29	247.98
Saxby	78.17	4.89	196.29	201.18
Saxilby - Ingleby	152,455.66	114.79	196.29	311.08
Scampton	5,804.41	16.02	196.29	212.31
Scothern	14,182.16	45.52	196.29	241.81
Scotter	41,094.32	36.60	196.29	232.89
Scotton	5,001.43	23.01	196.29	219.30
Snitterby	2,413.11	25.89	196.29	222.18
South Kelsey	4,604.20	22.23	196.29	218.52
Spridlington	2,550.59	29.59	196.29	225.88
Springthorpe	360.66	6.36	196.29	202.65
Stow	2,484.25	21.35	196.29	217.64
Sturton-By-Stow	24,328.44	50.12	196.29	246.41
Sudbrooke	22,226.83	32.23	196.29	228.52
Swallow	4,675.61	49.78	196.29	246.07
Tealby	8,200.27	31.55	196.29	227.84
Toft Newton	4,520.25	35.80	196.29	232.09
Torksey	12,097.44	43.87	196.29	240.16
Upton	4,853.84	30.93	196.29	227.22
Waddingham	5,252.18	25.62	196.29	221.91
Walesby	1,586.93	15.68	196.29	211.97
Welton	133,031.68	94.51	196.29	290.80
Wickenby	3,097.83	38.08	196.29	234.37
Willingham	8,757.11	45.41	196.29	241.70
Willoughton	6,319.98	60.05	196.29	256.34
<b>Total</b>	<b>1,610,049.91</b>			

**Determination of Amounts of Council Tax for each category and dwelling in each part of the area**

**APPENDIX J**

Parish	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Aisthorpe	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Apley	178.94	208.76	238.59	268.41	328.06	387.70	447.35	536.82
Bardney	178.94	208.76	238.59	268.41	328.06	387.70	447.35	536.82
Barlings	181.57	211.84	242.10	272.36	332.88	393.41	453.93	544.72
Bigby	160.43	187.16	213.90	240.64	294.12	347.59	401.07	481.28
Bishop Norton	163.86	191.17	218.48	245.79	300.41	355.03	409.65	491.58
Blyborough	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Blyton	171.17	199.70	228.23	256.76	313.82	370.88	427.93	513.52
Brampton	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Brattleby	147.99	172.66	197.32	221.99	271.32	320.65	369.98	443.98
Brocklesby	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Broxholme	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Bullington	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Burton	142.27	165.98	189.69	213.40	260.82	308.24	355.67	426.80
Buslingthorpe	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Cabourne	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Caenby	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Caistor	191.98	223.98	255.97	287.97	351.96	415.96	479.95	575.94
Cammeringham	142.06	165.74	189.41	213.09	260.44	307.80	355.15	426.18
Broadholme	134.85	157.33	179.80	202.28	247.23	292.18	337.13	404.56
Brookenby	193.13	225.32	257.51	289.70	354.08	418.46	482.83	579.40
Cherry Willingham	161.53	188.45	215.37	242.29	296.13	349.97	403.82	484.58
Claxby	161.90	188.88	215.87	242.85	296.82	350.78	404.75	485.70
Cold Hanworth	143.08	166.93	190.77	214.62	262.31	310.01	357.70	429.24
Corringham	152.63	178.07	203.51	228.95	279.83	330.71	381.58	457.90
Dunholme	155.73	181.68	207.64	233.59	285.50	337.41	389.32	467.18
East Ferry	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
East Stockwith	151.93	177.25	202.57	227.89	278.53	329.17	379.82	455.78
Faldingworth	155.75	181.70	207.66	233.62	285.54	337.45	389.37	467.24
Fenton	158.80	185.27	211.73	238.20	291.13	344.07	397.00	476.40
Fillingham	156.45	182.53	208.60	234.68	286.83	338.98	391.13	469.36
Fiskerton	159.75	186.38	213.00	239.63	292.88	346.13	399.38	479.26
Friesthorpe	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Fulnetby	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Gainsborough	188.33	219.71	251.10	282.49	345.27	408.04	470.82	564.98
Gate Burton	152.68	178.13	203.57	229.02	279.91	330.81	381.70	458.04
Glentham	154.59	180.36	206.12	231.89	283.42	334.95	386.48	463.78
Glentworth	181.69	211.98	242.26	272.54	333.10	393.67	454.23	545.08
Golto	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Grange de Lings	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Grasby	147.21	171.75	196.28	220.82	269.89	318.96	368.03	441.64
Grayingham	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Greetwell	141.75	165.37	189.00	212.62	259.87	307.12	354.37	425.24
Great Limber	190.60	222.37	254.13	285.90	349.43	412.97	476.50	571.80
Hackthorn	143.08	166.93	190.77	214.62	262.31	310.01	357.70	429.24
Hardwick	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Harpwell	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Heapham	130.93	152.75	174.57	196.39	240.03	283.67	327.32	392.78
Hemswell	154.89	180.70	206.52	232.33	283.96	335.59	387.22	464.66
Holton Beckeringham	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Holton Le Moor	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Ingham	165.67	193.29	220.90	248.51	303.73	358.96	414.18	497.02
Hemswell Cliff	165.45	193.03	220.60	248.18	303.33	358.48	413.63	496.36
Keelby	150.33	175.39	200.44	225.50	275.61	325.72	375.83	451.00
Kettlethorpe	163.54	190.80	218.05	245.31	299.82	354.34	408.85	490.62
Kexby	138.53	161.61	184.70	207.79	253.97	300.14	346.32	415.58
Kirmond Le Mire	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Knaith	144.76	168.89	193.01	217.14	265.39	313.65	361.90	434.28
Laughton	150.14	175.16	200.19	225.21	275.26	325.30	375.35	450.42
Lea	153.29	178.84	204.39	229.94	281.04	332.14	383.23	459.88
Legsby	137.43	160.33	183.24	206.14	251.95	297.76	343.57	412.28
Linwood	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Lissington	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Market Rasen	184.69	215.47	246.25	277.03	338.59	400.15	461.72	554.06

Parish	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Marton	152.68	178.13	203.57	229.02	279.91	330.81	381.70	458.04
Middle Rasen	143.88	167.86	191.84	215.82	263.78	311.74	359.70	431.64
Morton	151.15	176.35	201.54	226.73	277.11	327.50	377.88	453.46
Nettleham	192.17	224.19	256.22	288.25	352.31	416.36	480.42	576.50
Nettleton	161.25	188.13	215.00	241.88	295.63	349.38	403.13	483.76
Newball	181.57	211.84	242.10	272.36	332.88	393.41	453.93	544.72
Newton on Trent	196.05	228.73	261.40	294.08	359.43	424.78	490.13	588.16
Normanby by Spital	138.67	161.78	184.89	208.00	254.22	300.44	346.67	416.00
Normanby By Wold	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
North Carlton	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
North Kelsey	151.49	176.73	201.98	227.23	277.73	328.22	378.72	454.46
North Willingham	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Northorpe	169.02	197.19	225.36	253.53	309.87	366.21	422.55	507.06
Osgodby	146.19	170.55	194.92	219.28	268.01	316.74	365.47	438.56
Owersby	147.71	172.33	196.95	221.57	270.81	320.05	369.28	443.14
Owmbly by Spital	147.31	171.87	196.42	220.97	270.07	319.18	368.28	441.94
Pilham	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Rand	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Reepham	142.67	166.44	190.22	214.00	261.56	309.11	356.67	428.00
Riby	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Riseholme	141.39	164.95	188.52	212.08	259.21	306.34	353.47	424.16
Rothwell	165.32	192.87	220.43	247.98	303.09	358.19	413.30	495.96
Saxby	134.12	156.47	178.83	201.18	245.89	290.59	335.30	402.36
Saxilby	207.39	241.95	276.52	311.08	380.21	449.34	518.47	622.16
Scampton	141.54	165.13	188.72	212.31	259.49	306.67	353.85	424.62
Scothern	161.21	188.07	214.94	241.81	295.55	349.28	403.02	483.62
Scotter	155.26	181.14	207.01	232.89	284.64	336.40	388.15	465.78
Scotton	146.20	170.57	194.93	219.30	268.03	316.77	365.50	438.60
Searby Cum Owmbly	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Sixhills	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Snarford	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Snelland	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Snitterby	148.12	172.81	197.49	222.18	271.55	320.93	370.30	444.36
Somerby	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
South Carlton	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
South Kelsey	145.68	169.96	194.24	218.52	267.08	315.64	364.20	437.04
Spridlington	150.59	175.68	200.78	225.88	276.08	326.27	376.47	451.76
Springthorpe	135.10	157.62	180.13	202.65	247.68	292.72	337.75	405.30
Langworth	181.57	211.84	242.10	272.36	332.88	393.41	453.93	544.72
Stainton Le Vale	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Stainfield	178.94	208.76	238.59	268.41	328.06	387.70	447.35	536.82
Stow	145.09	169.28	193.46	217.64	266.00	314.37	362.73	435.28
Sturton by Stow	164.27	191.65	219.03	246.41	301.17	355.93	410.68	492.82
Sudbrooke	152.35	177.74	203.13	228.52	279.30	330.08	380.87	457.04
Swallow	164.05	191.39	218.73	246.07	300.75	355.43	410.12	492.14
Swinhope	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Tealby	151.89	177.21	202.52	227.84	278.47	329.10	379.73	455.68
Thonock	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Thoresway	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Thorganby	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Thorpe Le Fallows	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Toft Newton	154.73	180.51	206.30	232.09	283.67	335.24	386.82	464.18
Torksey	160.11	186.79	213.48	240.16	293.53	346.90	400.27	480.32
Upton	151.48	176.73	201.97	227.22	277.71	328.21	378.70	454.44
Waddingham	147.94	172.60	197.25	221.91	271.22	320.54	369.85	443.82
Walesby	141.31	164.87	188.42	211.97	259.07	306.18	353.28	423.94
Walkerith	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Welton	193.87	226.18	258.49	290.80	355.42	420.04	484.67	581.60
West Firsby	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
West Rasen	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Wickenby	156.25	182.29	208.33	234.37	286.45	338.53	390.62	468.74
Wildsworth	130.86	152.67	174.48	196.29	239.91	283.53	327.15	392.58
Willingham	161.13	187.99	214.84	241.70	295.41	349.12	402.83	483.40
Willoughton	170.89	199.38	227.86	256.34	313.30	370.27	427.23	512.68



## OVERALL LEVELS OF COUNCIL TAX

## APPENDIX K

Parish	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Aisthorpe	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Apley	1065.83	1243.47	1421.11	1598.75	1954.03	2309.31	2664.58	3197.50
Bardney	1065.83	1243.47	1421.11	1598.75	1954.03	2309.31	2664.58	3197.50
Barlings	1068.47	1246.54	1424.62	1602.70	1958.86	2315.01	2671.17	3205.40
Bigby	1047.32	1221.87	1396.43	1570.98	1920.09	2269.19	2618.30	3141.96
Bishop Norton	1050.75	1225.88	1401.00	1576.13	1926.38	2276.63	2626.88	3152.26
Blyborough	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Blyton	1058.07	1234.41	1410.76	1587.10	1939.79	2292.48	2645.17	3174.20
Brampton	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Brattleby	1034.89	1207.37	1379.85	1552.33	1897.29	2242.25	2587.22	3104.66
Brocklesby	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Broxholme	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Bullington	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Burton	1029.16	1200.69	1372.21	1543.74	1886.79	2229.85	2572.90	3087.48
Buslingthorpe	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Cabourne	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Caenby	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Caistor	1078.87	1258.69	1438.50	1618.31	1977.93	2337.56	2697.18	3236.62
Cammeringham	1028.95	1200.45	1371.94	1543.43	1886.41	2229.40	2572.38	3086.86
Broadholme	1021.75	1192.04	1362.33	1532.62	1873.20	2213.78	2554.37	3065.24
Brookenby	1080.03	1260.03	1440.04	1620.04	1980.05	2340.06	2700.07	3240.08
Cherry Willingham	1048.42	1223.16	1397.89	1572.63	1922.10	2271.58	2621.05	3145.26
Claxby	1048.79	1223.59	1398.39	1573.19	1922.79	2272.39	2621.98	3146.38
Cold Hanworth	1029.97	1201.64	1373.30	1544.96	1888.28	2231.61	2574.93	3089.92
Corringham	1039.53	1212.78	1386.04	1559.29	1905.80	2252.31	2598.82	3118.58
Dunholme	1042.62	1216.39	1390.16	1563.93	1911.47	2259.01	2606.55	3127.86
East Ferry	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
East Stockwith	1038.82	1211.96	1385.09	1558.23	1904.50	2250.78	2597.05	3116.46
Faldingworth	1042.64	1216.41	1390.19	1563.96	1911.51	2259.05	2606.60	3127.92
Fenton	1045.69	1219.98	1394.26	1568.54	1917.10	2265.67	2614.23	3137.08
Fillingham	1043.35	1217.24	1391.13	1565.02	1912.80	2260.58	2608.37	3130.04
Fiskerton	1046.65	1221.09	1395.53	1569.97	1918.85	2267.73	2616.62	3139.94
Friesthorpe	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Fulnetby	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Gainsborough	1075.22	1254.42	1433.63	1612.83	1971.24	2329.64	2688.05	3225.66
Gate Burton	1039.57	1212.84	1386.10	1559.36	1905.88	2252.41	2598.93	3118.72
Glenham	1041.49	1215.07	1388.65	1562.23	1909.39	2256.55	2603.72	3124.46
Glentworth	1068.59	1246.68	1424.78	1602.88	1959.08	2315.27	2671.47	3205.76
Golto	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Grange de Lings	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Grasby	1034.11	1206.46	1378.81	1551.16	1895.86	2240.56	2585.27	3102.32
Grayingham	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Greetwell	1028.64	1200.08	1371.52	1542.96	1885.84	2228.72	2571.60	3085.92
Great Limber	1077.49	1257.08	1436.66	1616.24	1975.40	2334.57	2693.73	3232.48
Hackthorn	1029.97	1201.64	1373.30	1544.96	1888.28	2231.61	2574.93	3089.92
Hardwick	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Harpwell	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Heapham	1017.82	1187.46	1357.09	1526.73	1866.00	2205.28	2544.55	3053.46
Hemswell	1041.78	1215.41	1389.04	1562.67	1909.93	2257.19	2604.45	3125.34
Holton Beckeringham	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Holton Le Moor	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Ingham	1052.57	1227.99	1403.42	1578.85	1929.71	2280.56	2631.42	3157.70
Hemswell Cliff	1052.35	1227.74	1403.13	1578.52	1929.30	2280.08	2630.87	3157.04
Keelby	1037.23	1210.10	1382.97	1555.84	1901.58	2247.32	2593.07	3111.68
Kettlethorpe	1050.43	1225.51	1400.58	1575.65	1925.79	2275.94	2626.08	3151.30
Kexby	1025.42	1196.32	1367.23	1538.13	1879.94	2221.74	2563.55	3076.26
Kirmond Le Mire	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Knaith	1031.65	1203.60	1375.54	1547.48	1891.36	2235.25	2579.13	3094.96
Laughton	1037.03	1209.87	1382.71	1555.55	1901.23	2246.91	2592.58	3111.10
Lea	1040.19	1213.55	1386.92	1560.28	1907.01	2253.74	2600.47	3120.56
Legsby	1024.32	1195.04	1365.76	1536.48	1877.92	2219.36	2560.80	3072.96
Linwood	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Lissington	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Market Rasen	1071.58	1250.18	1428.77	1607.37	1964.56	2321.76	2678.95	3214.74
Marton	1039.57	1212.84	1386.10	1559.36	1905.88	2252.41	2598.93	3118.72

Parish	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Middle Rasen	1030.77	1202.57	1374.36	1546.16	1889.75	2233.34	2576.93	3092.32
Morton	1038.05	1211.05	1384.06	1557.07	1903.09	2249.10	2595.12	3114.14
Nettleham	1079.06	1258.90	1438.75	1618.59	1978.28	2337.96	2697.65	3237.18
Nettleton	1048.15	1222.84	1397.53	1572.22	1921.60	2270.98	2620.37	3144.44
Newball	1068.47	1246.54	1424.62	1602.70	1958.86	2315.01	2671.17	3205.40
Newton on Trent	1082.95	1263.44	1443.93	1624.42	1985.40	2346.38	2707.37	3248.84
Normanby by Spital	1025.56	1196.49	1367.41	1538.34	1880.19	2222.05	2563.90	3076.68
Normanby By Wold	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
North Carlton	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
North Kelsey	1038.38	1211.44	1384.51	1557.57	1903.70	2249.82	2595.95	3115.14
North Willingham	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Northorpe	1055.91	1231.90	1407.88	1583.87	1935.84	2287.81	2639.78	3167.74
Osgodby	1033.08	1205.26	1377.44	1549.62	1893.98	2238.34	2582.70	3099.24
Owersby	1034.61	1207.04	1379.48	1551.91	1896.78	2241.65	2586.52	3103.82
Owmy by Spital	1034.21	1206.57	1378.94	1551.31	1896.05	2240.78	2585.52	3102.62
Pilham	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Rand	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Reepham	1029.56	1201.15	1372.75	1544.34	1887.53	2230.71	2573.90	3088.68
Riby	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Riseholme	1028.28	1199.66	1371.04	1542.42	1885.18	2227.94	2570.70	3084.84
Rothwell	1052.21	1227.58	1402.95	1578.32	1929.06	2279.80	2630.53	3156.64
Saxby	1021.01	1191.18	1361.35	1531.52	1871.86	2212.20	2552.53	3063.04
Saxilby	1094.28	1276.66	1459.04	1641.42	2006.18	2370.94	2735.70	3282.84
Scampton	1028.43	1199.84	1371.24	1542.65	1885.46	2228.27	2571.08	3085.30
Scothern	1048.10	1222.78	1397.47	1572.15	1921.52	2270.88	2620.25	3144.30
Scotter	1042.15	1215.85	1389.54	1563.23	1910.61	2258.00	2605.38	3126.46
Scotton	1033.09	1205.28	1377.46	1549.64	1894.00	2238.37	2582.73	3099.28
Searby Cum Owmy	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Sixhills	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Snarford	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Snelland	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Snitterby	1035.01	1207.52	1380.02	1552.52	1897.52	2242.53	2587.53	3105.04
Somerby	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
South Carlton	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
South Kelsey	1032.57	1204.67	1376.76	1548.86	1893.05	2237.24	2581.43	3097.72
Spridlington	1037.48	1210.39	1383.31	1556.22	1902.05	2247.87	2593.70	3112.44
Springthorpe	1021.99	1192.33	1362.66	1532.99	1873.65	2214.32	2554.98	3065.98
Langworth	1068.47	1246.54	1424.62	1602.70	1958.86	2315.01	2671.17	3205.40
Stainton Le Vale	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Stainfield	1065.83	1243.47	1421.11	1598.75	1954.03	2309.31	2664.58	3197.50
Stow	1031.99	1203.98	1375.98	1547.98	1891.98	2235.97	2579.97	3095.96
Sturton by Stow	1051.17	1226.36	1401.56	1576.75	1927.14	2277.53	2627.92	3153.50
Sudbrooke	1039.24	1212.45	1385.65	1558.86	1905.27	2251.69	2598.10	3117.72
Swallow	1050.94	1226.10	1401.25	1576.41	1926.72	2277.04	2627.35	3152.82
Swinhope	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Tealby	1038.79	1211.92	1385.05	1558.18	1904.44	2250.70	2596.97	3116.36
Thonock	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Thoresway	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Thorganby	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Thorpe Le Fallows	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Toft Newton	1041.62	1215.22	1388.83	1562.43	1909.64	2256.84	2604.05	3124.86
Torksey	1047.00	1221.50	1396.00	1570.50	1919.50	2268.50	2617.50	3141.00
Upton	1038.37	1211.44	1384.50	1557.56	1903.68	2249.81	2595.93	3115.12
Waddingham	1034.83	1207.31	1379.78	1552.25	1897.19	2242.14	2587.08	3104.50
Walesby	1028.21	1199.57	1370.94	1542.31	1885.05	2227.78	2570.52	3084.62
Walkerith	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Welton	1080.76	1260.89	1441.01	1621.14	1981.39	2341.65	2701.90	3242.28
West Firsby	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
West Rasen	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Wickenby	1043.14	1217.00	1390.85	1564.71	1912.42	2260.14	2607.85	3129.42
Wildsworth	1017.75	1187.38	1357.00	1526.63	1865.88	2205.13	2544.38	3053.26
Willingham	1048.03	1222.70	1397.37	1572.04	1921.38	2270.72	2620.07	3144.08
Willoughton	1057.79	1234.08	1410.38	1586.68	1939.28	2291.87	2644.47	3173.36

# **Pay Policy Statement 2016/17**

**Date: 2016 - 17**  
**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.

The Council will comply with the Living Wage legislation introduced from April 2016

## 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 and 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 plus nationally agreed pay awards. 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 post is at Director level which has been detailed above.

### **Monitoring Officer**

The salary for this post is paid at a spot salary of £60,000 per annum plus an honorarium of £5,000 per annum to reflect the specific statutory responsibilities. This additional payment has been approved under officer delegation.

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

## **Additional Fees**

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

## **Lowest Paid Employees**

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

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

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

<b>Age range</b>	<b>Hourly Rate</b>	<b>Full time equivalent based on 37 hours per week</b>
Apprentice 16-18	£3.30	£6,336
Under 18	£3.87	£7,465
18 – 20	£5.30	£10,224
21 – 24	£6.70	£12,925

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

All posts except that of the Chief Executive, 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, 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 current rate is 17.1% 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 13.5:1. The Hutton Review on Senior Pay for the Government published in 2011 recommended a maximum ratio of 20:1, and therefore the council complies with the Hutton recommendations.

### Discretionary Payments

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

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

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

*Severance payments under section 6*

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

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

No discretionary additional membership or payment provisions are applied.



**Disclosure**

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

**Core 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

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Lai iegūtu vairāk informācijas gredzenu 01427 676676

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Pentru mai multe informații inel 01427 676676

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**01427 676676**

Guildhall, Marshall's Yard  
Gainsborough, Lincolnshire DN21 2NA  
Tel: 01427 676676 Fax: 01427 675170  
DX 27214 Gainsborough

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



## Spidercharts for West Lindsey

### Introduction:

Our financial position model, also known as the 'spidercharts' model, was first issued in 2013. This model is designed as a tool to help councils assess their financial position compared to other councils. The model produces a report for each council alone.

It aims to do the following:

- Allow councils to gain an objective view of where they stand in comparison to other councils on a set of measures which have something to say about their financial position;
- Identify relative strengths and weaknesses, risks and opportunities which can be taken into account when considering a future financial strategy.

### How to use the report:

This report is split into three sections, each is a suite of themed indicators: Strategic (present and future), Risk and Opportunity. There are two spidergraphs per section, one shows how West Lindsey is ranked within 'All English Authorities' and the second, how West Lindsey is ranked within 'All English district local authorities'.

The highest (or best) rank, of 1, on a spiderchart is the inner most point of the graph. The lowest (or worst) rank is 353 for all English authorities, and for All English district local authorities the lowest rank will be 201, the lowest rank will be on the outer edge of the spiderchart.

Each section comes with a description of the metrics used and commentary as to why they are considered to be important. In the reference section there are tables showing additional comparison data and in the collection library there are links (when viewed in LG Inform) to the data collections used in the report and information on when they were last updated.

There are three metrics generated by LGA Finance as part of the LGA's Future Funding Outlook. These indicators are not publically available and will only be visible within this pdf report generated by the LGA. These are indicators: F1, R2 and R3.

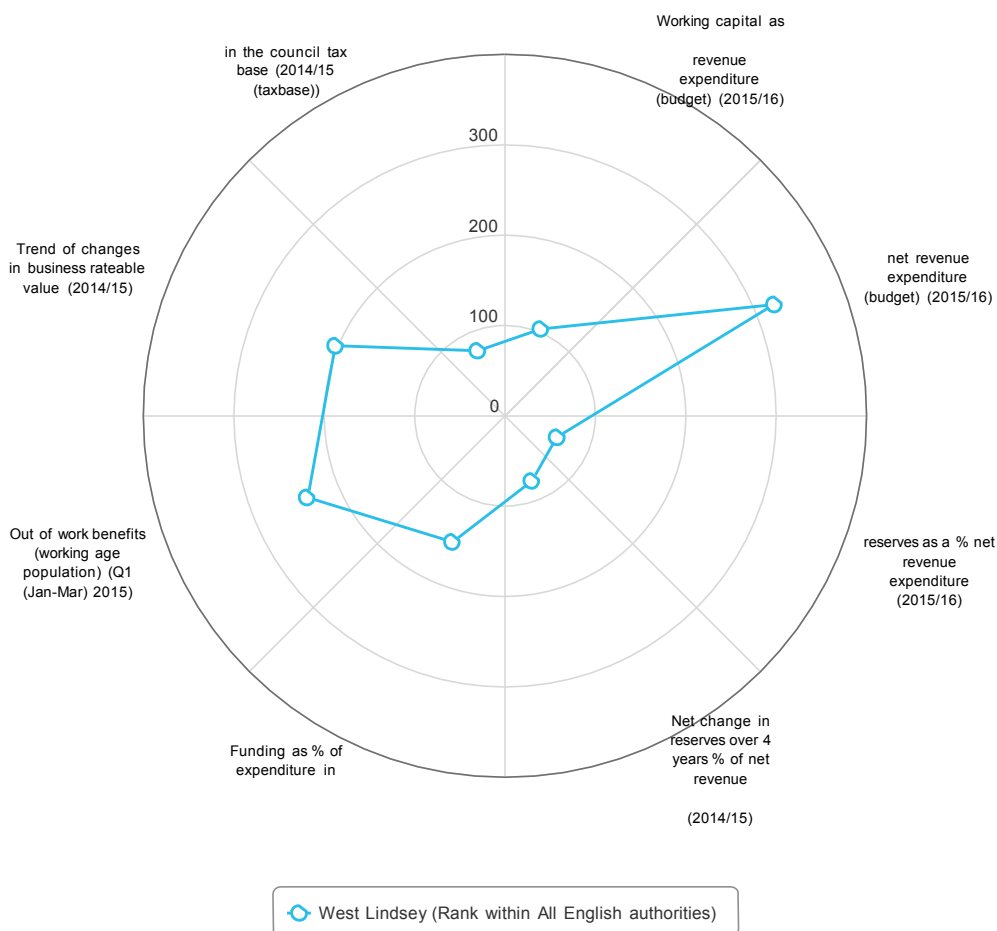
Please note that the data for the Whole of Government Accounts normally has a time lag of 18 months, this report uses the most recent available data. The data will automatically update every time there is a data release. If you are interested in viewing a time series for any of the metrics in the report please refer to the standard reports; the standard reports can be accessed when viewing the report in LG Inform by clicking on the metric titles within the tables.

If any values are missing from the database a 'no value' will appear, this is because a figure was not available from published sources. Please contact support@lginform.gov.uk if you have any technical queries regarding the report or the data collections used.

### Contents:

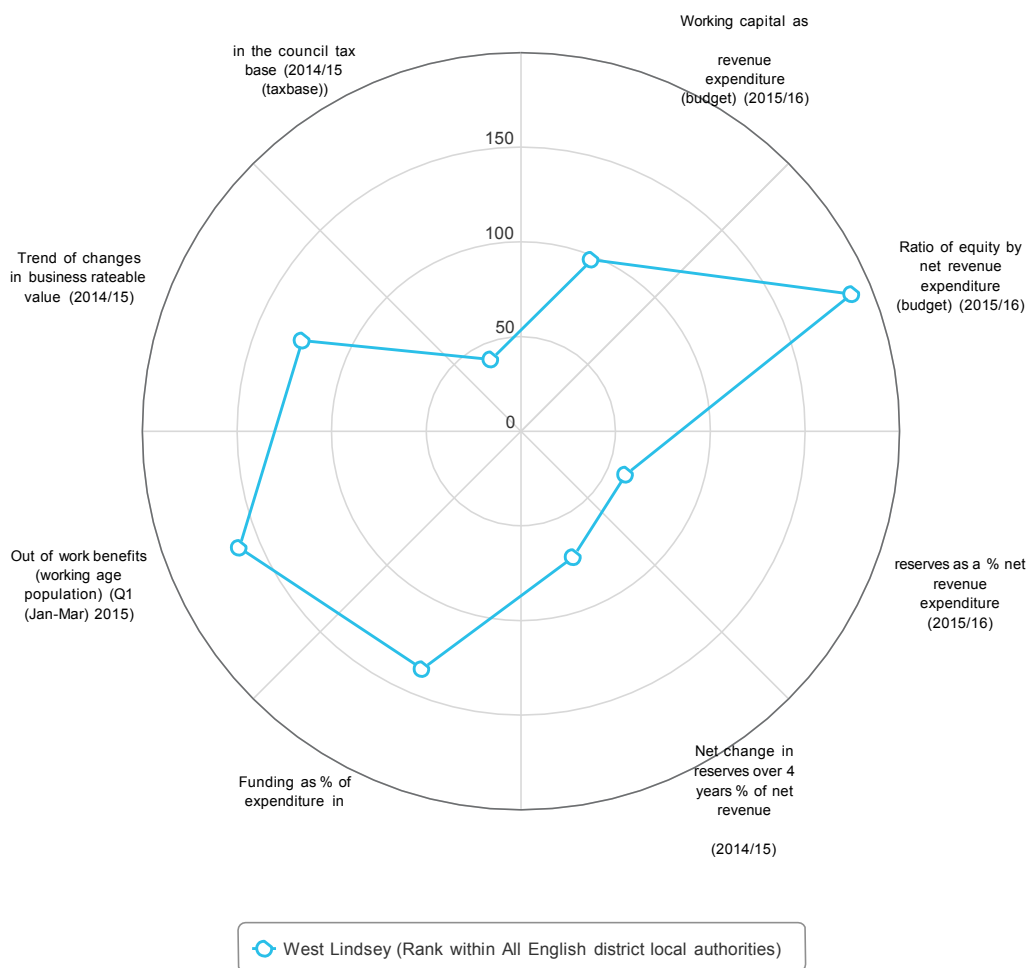
- Strategic Indicators: Present and Future
- Risk Indicators
- Opportunity Indicators
- Reference tables
- Collection library

Strategic: All English authorities Rank (353)



Strategic: West Lindsey and All English authorities Rank

Metric_type	West Lindsey	
	Raw value	Rank within All English authorities
Working capital as a % of the net revenue expenditure (budget) 2015/16	115.99	104
Ratio of equity by net revenue expenditure (budget) 2015/16	0.30	322
Unringfenced reserves as a % net revenue expenditure 2015/16	93.78	62
Net change in reserves over 4 years % of net revenue expenditure 2014/15	51.95	78
Funding as % of expenditure in 2019/20 2014/15	91.00	151
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	9.5	236
Trend of changes in business rateable value 2014/15	38.71	203
Trend of changes in the council tax base 2014/15 (taxbase)	6.32	78



Strategic: West Lindsey and All English district local authorities Rank

Metric_type	West Lindsey	
	Raw value	Rank within All English district local authorities
Working capital as a % of the net revenue expenditure (budget) 2015/16	115.99	98
Ratio of equity by net revenue expenditure (budget) 2015/16	0.30	189
Unringfenced reserves as a % net revenue expenditure 2015/16	93.78	60
Net change in reserves over 4 years % of net revenue expenditure 2014/15	51.95	72
Funding as % of expenditure in 2019/20 2014/15	91.00	136
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	9.5	161
Trend of changes in business rateable value 2014/15	38.71	125
Trend of changes in the council tax base 2014/15 (taxbase)	6.32	41

There are four headline metrics which show the present financial position of West Lindsey.

## **P1: Working capital as a percentage of the net revenue expenditure (budget)**

This is the level of working capital weighted according to the total net revenue expenditure. The working capital for West Lindsey is 16,008.00 GBP (000) which equates to 115.99% of the net revenue expenditure (13,801 GBP (000)); in the previous period it was 120.29%.

Authorities with a strongly positive indicator would have less difficulty liquidating sufficient assets to operate in the event of a short term debt problem. The higher the working capital value as a percentage of the net revenue expenditure the higher the rank.

## **P2: Ratio of equity by net revenue expenditure (budget)**

This is the level of net assets weighted according to total net revenue expenditure. West Lindsey has a net worth of 4,182.00 GBP (000), which is 0.30% of the net revenue expenditure (13,801 GBP (000)). The ratio of equity has decreased since the last period when it was 0.31%.

If an authority has a low level of net assets (equity) this may be because it has a low level of assets, a high level of liabilities or both. This indicator differentiates those authorities which over time have a relatively higher level of liabilities to fund and limited assets from which to do so, making additional financing costs likely in the years ahead. The higher the ratio of equity the higher the rank.

## **P3: Estimated unringfenced reserves as a % net revenue expenditure**

The level of unringfenced reserves (earmarked and other unallocated) is weighted according to - or as a percentage of - total net revenue expenditure. In West Lindsey the unringfenced reserves stand at 12,942 GBP (000), lower than the last period when they were 14,075 GBP (000); currently it is 93.78% of the total net revenue expenditure (13,801 GBP (000)).

Some reserves, of course, are set aside against risks which are difficult to measure. The indicator therefore has a limitation in cases where unringfenced reserves include reserves set aside against risks that have a high likelihood of crystallising. The higher the relative value of the unringfenced reserves the higher the rank.

## **P4: Net change in reserves over 4 years as a % of net revenue expenditure**

This is the change in unringfenced reserves over a four year period weighted as a proportion of budgeted total net revenue expenditure. In West Lindsey the net change in reserves has been 6,913.00 GBP (000) over the last four years, a sum of 2,015 GBP (000), 1,182 GBP (000), 2,357 GBP (000) and 1,359 GBP (000). This represents 51.95% of the total net revenue expenditure (13,801 GBP (000)).

If an authority has historically contributed significantly to reserves it is likely the case that the immediate years pose less of a challenge. At the same time any use of reserves or contribution to reserves is likely to be the result of local strategic decisions. The greater the change the higher the level of contributions to reserves, and the higher the rank.

There are four headline metrics which show the future financial position of West Lindsey.

## **F1: Funding as % of expenditure in 2019/20**

This metric is part of the LGA's Future Funding Outlook. Funding as a percentage of expenditure calculates the predicted 2019/20 funding as a percentage of the predicted 2019/20 expenditure. The 2019/20 figures are based on modelling carried out by the LGA Finance Team. The purpose is to measure the medium-term prospects for authorities relative to each other based on a forecast of spending against a forecast of funding.

Based on modelling, West Lindsey's funding in 2019/20 is predicted to be 91.00% of the modelled 2019/20 expenditure.

The higher the percentage of funding in 2019/20 the higher the rank. Multiple authorities share the top ranked value of 100%.

## **F2: % of working age individuals receiving benefits**

This metric is the percentage of all working age individuals that are in receipt of key out of work benefits. 9.5% of working age residents in West Lindsey were receiving out of work benefits in 13/08/2015, this is an average across the months.

This indicator assumes that authorities where benefit claimants live will see higher financial pressure related to providing 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. The lower the number of residents receiving the benefits the higher the rank.

An LG Inform report on the impacts of the Welfare Reform in West Lindsey can be accessed here: <http://www.lginform.local.gov.uk/reports/view/lga-research/the-impacts-of-the-welfare-reform?version=latest>.

## **F3: Trend of changes in business rateable value**

This is the change in the business rate taxbase since 2009. Currently the total business rateable value in West Lindsey is 43 GBP (millions), a change of 38.71% since 2009. This figure is an index, rather than a percentage change. An index number is an economic data figure reflecting price or quantity compared with a standard or base value, which in this case is the base year value from 2009. In the previous period the index was 38.71%.

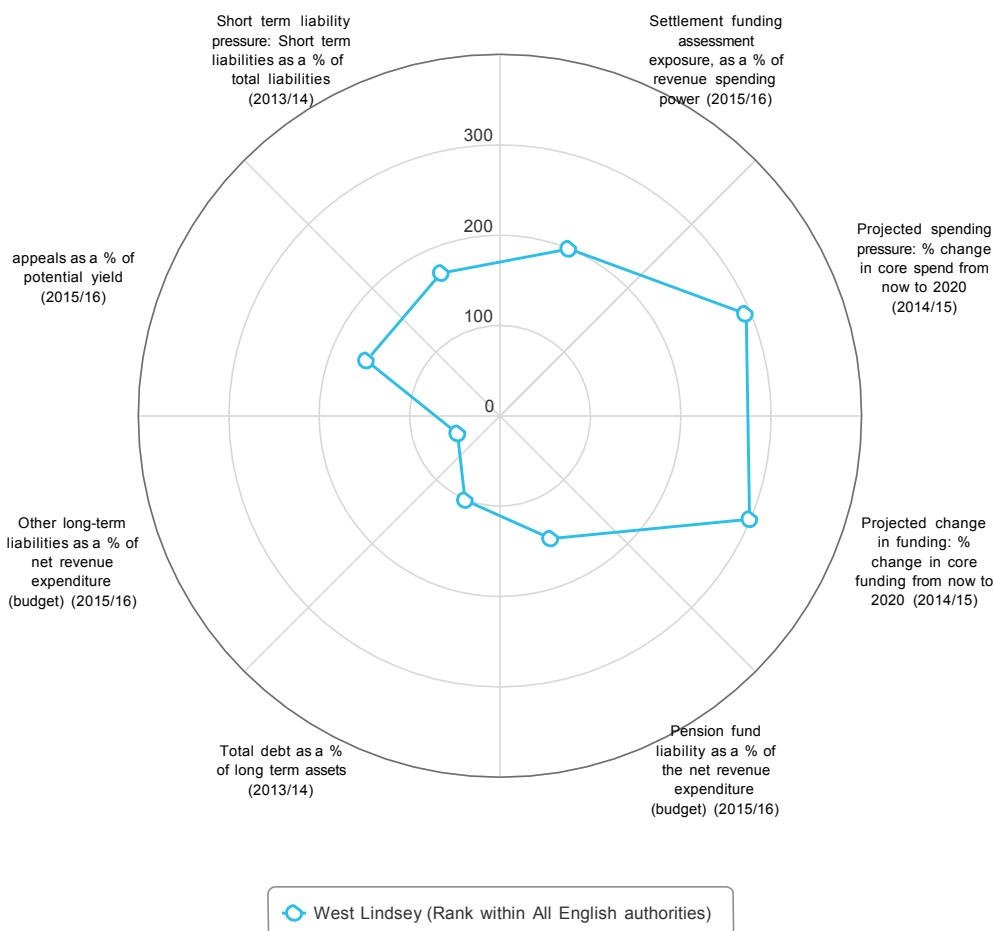
This is a measure of relative economic growth in the recent past and the assumption is that this is a momentum indicator – growth is more likely to continue where it is already taking place. There is a risk that this indicator is affected by large one off developments or valuation appeals, especially in smaller authorities. The higher the trend change the higher the rank.

## **F4: Trend of changes in the council tax base**

This is the change in the council taxbase since 2002. Currently the council tax base is 32,505 dwellings, a change of 6.32% since 2002. This figure is an index, rather than a percentage change. An index number is an economic data figure reflecting price or quantity compared with a standard or base value, which in this case is the base year value from 2002. In the previous period the index was 2.25%.

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. Similar in principle to trend of changes in business rateable value, it is a momentum indicator. It measures relative growth in taxable property. The higher the trend change the higher the rank.

Risk: All English authorities Rank (353)

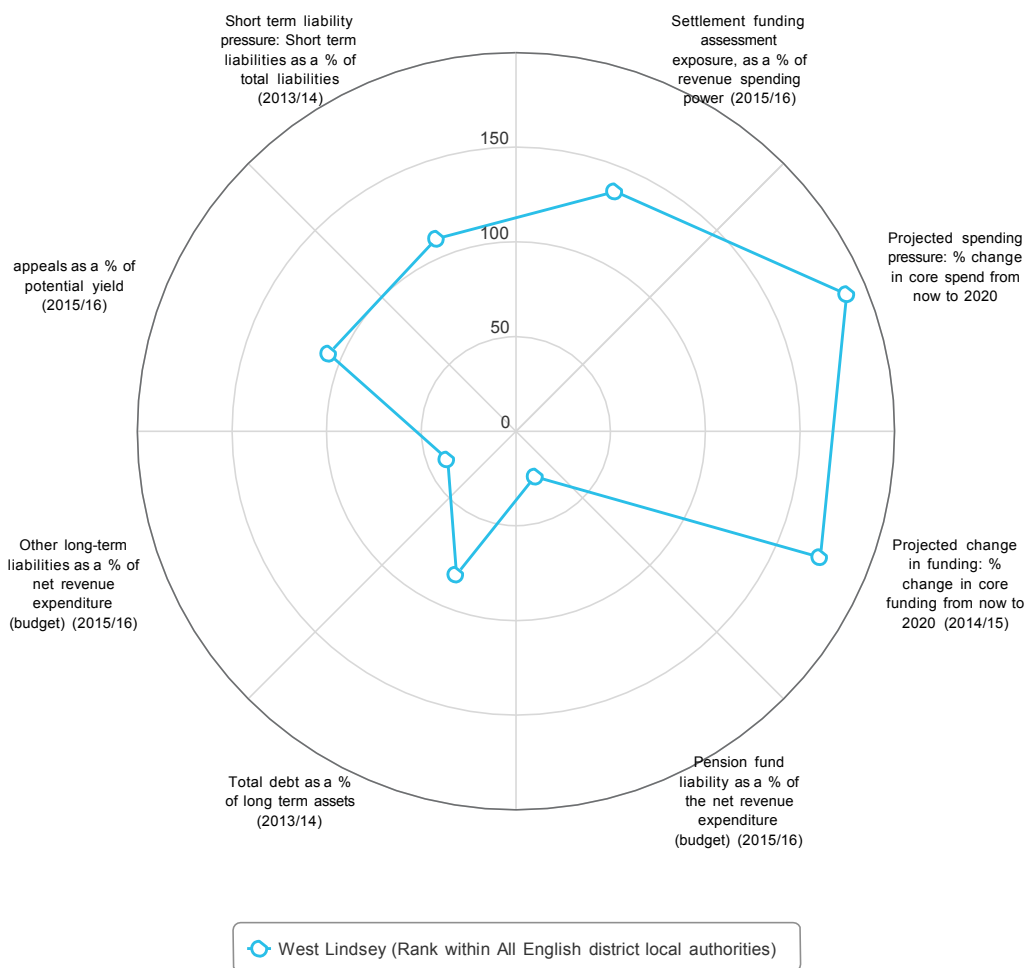


Risk: West Lindsey and All English authorities Rank

Metric_type	West Lindsey	
	Raw value	Rank within All English authorities
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	39.17	200
Projected spending pressure: % change in core spend from now to 2020 2014/15	9.00	295
Projected change in funding: % change in core funding from now to 2020 2014/15	-1.00	299
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	202.25	147
Total debt as a % of long term assets 2013/14	-20.02	101
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-7.62	51
Business rates appeals as a % of potential yield 2015/16	-1.35	160
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	11.52	171



Risk: All English district local authorities Rank (201)



Risk: West Lindsey and All English district local authorities Rank

Metric_type	West Lindsey	
	Raw value	Rank within All English district local authorities
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	39.17	137
Projected spending pressure: % change in core spend from now to 2020 2014/15	9.00	189
Projected change in funding: % change in core funding from now to 2020 2014/15	-1.00	174
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	202.25	26
Total debt as a % of long term assets 2013/14	-20.02	82
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-7.62	39
Business rates appeals as a % of potential yield 2015/16	-1.35	107
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	11.52	110

There are eight risk metrics for West Lindsey.

## **R1: Settlement funding assessment exposure**

This is the Settlement funding assessment as a share of total revenue spending power. In West Lindsey the Settlement Funding Assessment was 4.942 GBP (millions) in 29/10/2015 and the revenue spending power was 12.615 GBP (millions), resulting in the settlement funding assessment exposure of 39.17%. It was previously a settlement funding exposure of 44.53%.

High settlement funding assessment figures indicate a larger reliance on government grant funding, leaving an authority more exposed to grant reductions. The lower the figure, the lower the exposure to grant funding and therefore the higher the rank.

## **R2: Change in core expenditure, current year to 2020**

This is the projected change in expenditure required to meet current and future demand on a constant service offer by 2019/20. This metric is part of the LGA's Future Funding Outlook. The 2019/20 figures are based on modelling carried out by the LGA Finance Team. This metric is an extension of the analysis of the future funding outlook, focussing on demand and inflation trends. Based on modelling, West Lindsey's core expenditure in 2019/20 will be 9.00%.

The lower the figure the lower the expected cost pressures as a percentage of the budget over the period and the higher the rank.

## **R3: Projected change in funding**

The projected change in funding assuming similar trends by 2019/20. This metric is also part of the LGA's Future Funding Outlook. The 2019/20 figures are based on modelling carried out by the LGA Finance Team. Based on modelling, West Lindsey can expect a change of -1.00% by 2019/20.

The lower the figure the lower expected reductions in total funding over the rest of the decade and the higher the rank.

## **R4: Pension fund liability**

Pension fund liability is weighted according to total net revenue expenditure. In West Lindsey the pension liability stands at -27,912 GBP (000), 202.25% of the net revenue expenditure (13,801 GBP (000)). This is an improvement the previous period when it was 209.74%.

Pension fund liabilities may not be an immediate concern but will have an impact on council finances in the future – for example affecting employer contribution rates. The lower the pension fund liability the higher the rank.

## **R5: Total debt**

The total debt is the sum of short term and long term borrowing, weighted according to total long term assets. In West Lindsey the current total debt is -20.02% of the long term assets, which are 17,137 GBP (000). In the previous period the total debt stood at -15.29% of the long term assets which were 18,099 GBP (000).

Total debt can pose both short term liquidity risk and long term cash pressures, therefore the lower the relative debt the lower the risk to the authority. The lower the total debt, the higher the rank.

## **R6: Other long term liabilities**

Other long term liabilities are liabilities that are not borrowing or pensions and in this indicator they are weighted according to the total net revenue expenditure. Other long term liabilities in West Lindsey are -1,051.00 GBP (000), that is -7.62% of the total net revenue (13,801 GBP (000)). This is an improvement the previous period when it was -7.90%.

Other long term liabilities also represent future costs of borrowing. They include such elements as PFI liabilities, provisions and receipts in advance. The lower the other long term liabilities the higher the rank. Multiple authorities share the top ranked value of 1.

## **R7: Business rate appeals**

This is the estimated business rate appeals as a share of total collectable business rates in an area. The lower the value the lower the business rate appeal risk. In 08/11/2015 business rate appeals stood at -227,450 GBP, -1.35% of the potential yield. This is compared to the previous period when it was -469,272 GBP, -2.77% of the potential yield.

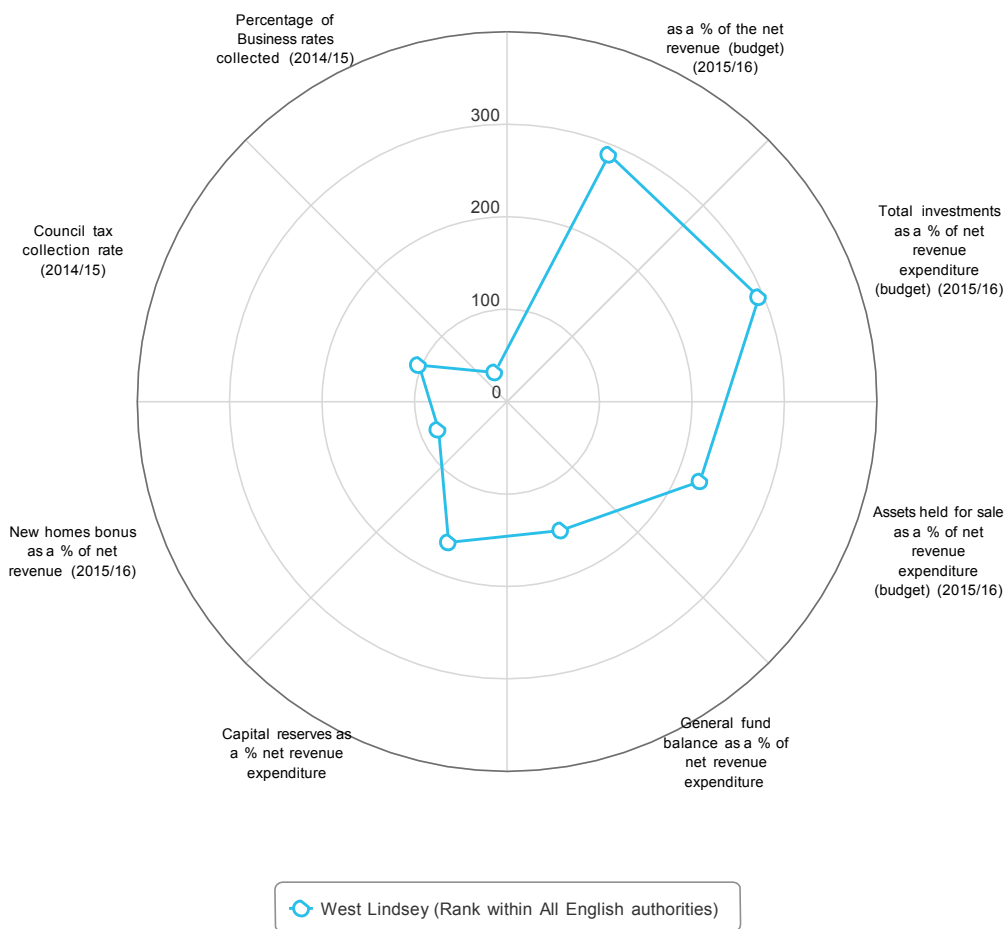
Appeals are a source of council income uncertainty and higher exposure means that councils have to prudently budget for less income, potentially harming services. The lower the rate of business rate appeals, the higher the rank. Multiple authorities share the top ranked value of 1.

## **R8: Short term liability pressure**

This is the council's short term liabilities as a share of total liabilities. Short term liabilities in West Lindsey are -3,770 GBP (000), that is 11.52% of the total liabilities, which stand at -28,963 GBP (000). Short term liabilities have increased since the last period when they were -3,660 GBP (000); total liabilities have increased since the last period when they were -26,094 GBP (000).

Short term liability poses an immediate pressure on liquidity. This indicator does not scale the overall level of total liabilities, but more information about liabilities can be found through indicators R4, R5 and R6. The lower the figure, the relatively lower exposure to short term liabilities and therefore the higher the rank.

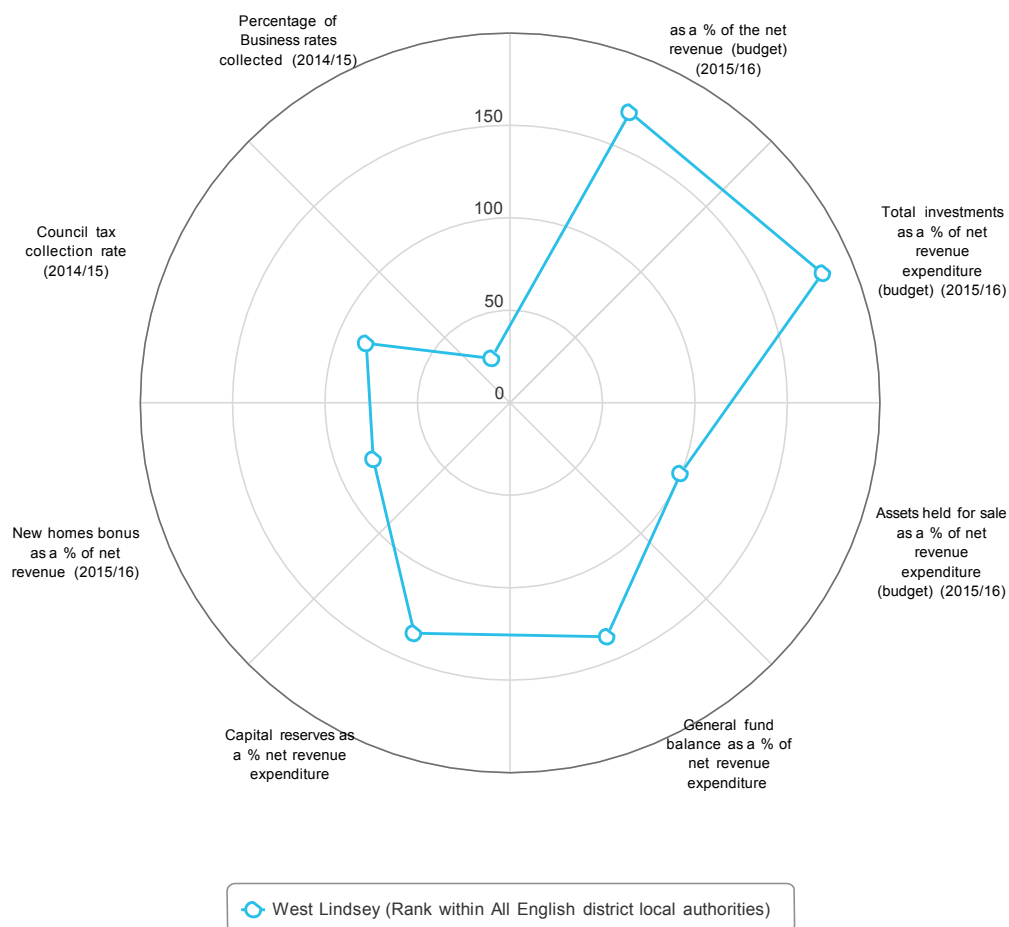
Opportunity: All English authorities Rank (353)



Opportunity: West Lindsey and All English authorities Rank

Metric_type	West Lindsey	
	Raw value	Rank within All English authorities
Investment property as a % of the net revenue (budget) 2015/16	0.92	289
Total investments as a % of net revenue expenditure (budget) 2015/16	27.87	295
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	226
General fund balance as a % of net revenue expenditure 2015/16	-15.65	151
Capital reserves as a % net revenue expenditure 2015/16	21.04	165
New homes bonus as a % of net revenue 2015/16	15.81	80
Council tax collection rate 2014/15	98.23	103
Percentage of Business rates collected 2014/15	99.17	34

## Opportunity: All English district local authorities Rank (201)



## Opportunity: West Lindsey and All English district local authorities Rank

Metric_type	West Lindsey	
	Raw value	Rank within All English district local authorities
Investment property as a % of the net revenue (budget) 2015/16	0.92	170
Total investments as a % of net revenue expenditure (budget) 2015/16	27.87	183
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	100
General fund balance as a % of net revenue expenditure 2015/16	-15.65	137
Capital reserves as a % net revenue expenditure 2015/16	21.04	135
New homes bonus as a % of net revenue 2015/16	15.81	80
Council tax collection rate 2014/15	98.23	84
Percentage of Business rates collected 2014/15	99.17	26

There are eight headline metrics which show the potential opportunities for West Lindsey.

## **OP1: Investment property**

Investment property value is weighted according to total net revenue expenditure. In the most recent period investment property in West Lindsey was worth 127 GBP (000), compared to 0 GBP (000) in the previous period. That is 0.92% of the total net revenue in the most recent period (13,801 GBP (000)), and 0.95% in the previous period.

A higher total value of investment property indicates more opportunity to raise income. However, return on investment can vary depending on the type of investment and an investment strategy. The higher the relative value of investment property the higher the rank. Multiple authorities share the lowest ranked value of 1.

## **OP2: Total investments**

This is the short term investments, long term investments and investment property weighted according to total net revenue expenditure. Total investments have decreased in West Lindsey by -37.53% since the last period, and is currently 3,847.00 GBP (000), that is 27.87% of the total net revenue (13,801 GBP (000)).

This indicator has a similar logic to OP1: Investment property as a percentage of the total net revenue, but also includes short term investments. The more investments relative to the net revenue expenditure the higher the rank. Multiple authorities share the lowest ranked value of 1.

## **OP3: Assets held for sale**

This is the value of assets held for sale weighted according to total net revenue expenditure. There is a total of 0 GBP (000) assets in West Lindsey held for sale, that is 0.00% of the total net revenue (13,801 GBP (000)). In the previous period assets held for sale represented 0.00% of the net revenue expenditure.

Assets held for sale represent an immediate opportunity for a cash injection which can be used for further capital investment. The more assets the council has relative to total net revenue expenditure, held for sale, the higher the rank. Multiple authorities share the lowest ranked value of 1.

## **OP4: General fund balance**

The general fund balance weighted according to total net revenue expenditure (due to accounting formatting positive figures are presented as negatives). In West Lindsey the general fund balance is -2,160 GBP (000), a decrease since the previous period when it was -2,327 GBP (000). It is currently -15.65% of the total net revenue expenditure (13,801 GBP (000)).

A higher general fund balance may indicate better preparedness for unexpected economic shocks. Alternatively, councils may make a decision to build up their general fund reserves in response to increased perceived risk. The relatively bigger the proportion of the general fund balance against the total net revenue expenditure the higher the rank. Multiple authorities share the lowest value of 1.

## **OP5: Capital reserves**

This is the sum of capital grants unapplied and capital receipts reserves, weighted according to total net revenue expenditure. In West Lindsey the capital reserves stand at -2,904.00 GBP (000), that is 21.04% of the total net revenue expenditure. This is compared to the previous period when it was -3,041.00 GBP (000), 21.82% of the total net revenue expenditure (13,801 GBP (000)).

Higher capital reserves provide more scope for investment that can save costs or generate income in the future. The definition is limited to these two particular reserves due to data limitations. The higher the level of capital reserves against the net revenue expenditure the higher the rank.

## **OP6: New Homes Bonus**

New Homes Bonus as a share of total revenue spending power. The New Homes Bonus in West Lindsey was 1.558 GBP (millions) in the previous period, 11.90% of the total net revenue expenditure. Currently New Homes Bonus stands at 1.995 GBP (millions), 15.81% of the total net revenue expenditure (13,801 GBP (000)).

Higher new homes bonus provides a stable source of income for councils and is a signal of a lively house building market. However, this funding stream is government policy, meaning that there is always a risk of it ending. Many authorities use new homes bonus for further investment instead of funding services as a result. The greater the relative value of the New Homes Bonus the higher the rank.

## **OP7: Council tax collection rate**

This is the amount of council tax revenue collected as a share of total collectable council tax. West Lindsey collected 98.23% of the collectable council tax, this is an improvement on the previous period when West Lindsey collected 98.18% of the collectable council tax.

A lower council tax collection rate could also represent an opportunity in its own regard as there is room to increase annual income through better collection practices. In some cases a low collection rate can be explained by socioeconomic characteristics of an area, such as reliance on council tax support. A high collection rate of local taxes shows that an authority is close to maximising its income therefore the higher the rank.

## **OP8: Business rates collection rate**

This is the amount of business rates collected as a share of total collectable business rates. West Lindsey collected 99.17% of the collectable business rates, this is an improvement than the previous period when West Lindsey collected 99.12% of the collectable business rates.

A high collection rate of business rates shows that an authority is close to maximising its income. The higher the collection rate, the higher the rank.

The following reference tables show the current value of each metric used against the minimum, average (mean) and maximum for all English authorities and the selected comparison group.

**Strategic: West Lindsey and All English authorities**

Metric_type	West Lindsey (Raw value)	Minimum for All English authorities (Raw value)	Average for All English authorities (Raw value)	Maximum for All English authorities (Raw value)
Working capital as a % of the net revenue expenditure (budget) 2015/16	115.99	-438.86	89.77	523.14
Ratio of equity by net revenue expenditure (budget) 2015/16	0.30	-1.93	5.05	44.05
Unringfenced reserves as a % net revenue expenditure 2015/16	93.78	7.41	61.56	357.55
Net change in reserves over 4 years % of net revenue expenditure 2014/15	51.95	-23.09	36.20	196.74
Funding as % of expenditure in 2019/20 2014/15	91.00	58.00	89.30	100.00
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	9.5	1.9	8.6	18.6
Trend of changes in business rateable value 2014/15	38.71	-9.26	44.62	398.36
Trend of changes in the council tax base 2014/15 (taxbase)	6.32	1.50	5.32	29.79

**Strategic: West Lindsey and All English district local authorities**

Metric_type	West Lindsey (Raw value)	Minimum for All English district local authorities (Raw value)	Average for All English district local authorities (Raw value)	Maximum for All English district local authorities (Raw value)
Working capital as a % of the net revenue expenditure (budget) 2015/16	115.99	-438.86	138.03	523.14
Ratio of equity by net revenue expenditure (budget) 2015/16	0.30	-1.93	7.15	44.05
Unringfenced reserves as a % net revenue expenditure 2015/16	93.78	14.27	83.60	357.55
Net change in reserves over 4 years % of net revenue expenditure 2014/15	51.95	-23.09	48.31	196.74
Funding as % of expenditure in 2019/20 2014/15	91.00	62.00	93.81	100.00
Out of work benefits (working age population) Q1 (Jan-Mar) 2015	9.5	3.2	7.4	15.7
Trend of changes in business rateable value 2014/15	38.71	-9.26	44.77	124.32
Trend of changes in the council tax base 2014/15 (taxbase)	6.32	1.50	5.04	12.05

## Risk: West Lindsey and All English authorities

Metric_type	West Lindsey (Raw value)	Minimum for All English authorities (Raw value)	Average for All English authorities (Raw value)	Maximum for All English authorities (Raw value)
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	39.17	19.93	38.06	63.47
Projected spending pressure: % change in core spend from now to 2020 2014/15	9.00	-43.00	-2.73	191.00
Projected change in funding: % change in core funding from now to 2020 2014/15	-1.00	-50.00	-13.61	180.00
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	202.25	55.59	257.09	934.62
Total debt as a % of long term assets 2013/14	-20.02	-80.93	-29.93	-2.94
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-7.62	-200.30	-32.53	0.00
Business rates appeals as a % of potential yield 2015/16	-1.35	-18.27	-1.87	0.00
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	11.52	3.04	13.19	55.91

## Risk: West Lindsey and All English district local authorities

Metric_type	West Lindsey (Raw value)	Minimum for All English district local authorities (Raw value)	Average for All English district local authorities (Raw value)	Maximum for All English district local authorities (Raw value)
Settlement funding assessment exposure, as a % of revenue spending power 2015/16	39.17	19.93	35.61	57.63
Projected spending pressure: % change in core spend from now to 2020 2014/15	9.00	-43.00	-9.82	191.00
Projected change in funding: % change in core funding from now to 2020 2014/15	-1.00	-50.00	-15.39	180.00
Pension fund liability as a % of the net revenue expenditure (budget) 2015/16	202.25	65.37	325.61	934.62
Total debt as a % of long term assets 2013/14	-20.02	-80.93	-27.20	-2.94
Other long-term liabilities as a % of net revenue expenditure (budget) 2015/16	-7.62	-200.30	-26.65	0.00
Business rates appeals as a % of potential yield 2015/16	-1.35	-18.27	-1.64	0.00
Short term liability pressure: Short term liabilities as a % of total liabilities 2013/14	11.52	3.04	12.65	55.91

## Opportunity: West Lindsey and All English authorities

<b>Metric_type</b>	<b>West Lindsey (Raw value)</b>	<b>Minimum for All English authorities (Raw value)</b>	<b>Average for All English authorities (Raw value)</b>	<b>Maximum for All English authorities (Raw value)</b>
Investment property as a % of the net revenue (budget) 2015/16	0.92	0.00	79.96	1,555.77
Total investments as a % of net revenue expenditure (budget) 2015/16	27.87	0.00	163.16	2,271.01
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	0.00	3.33	74.83
General fund balance as a % of net revenue expenditure 2015/16	-15.65	-264.04	-21.15	31.92
Capital reserves as a % net revenue expenditure 2015/16	21.04	-6.33	39.65	581.92
New homes bonus as a % of net revenue 2015/16	15.81	0.39	9.13	32.19
Council tax collection rate 2014/15	98.23	91.61	97.27	99.51
Percentage of Business rates collected 2014/15	99.17	92.78	98.10	100.00

## Opportunity: West Lindsey and All English district local authorities

<b>Metric_type</b>	<b>West Lindsey (Raw value)</b>	<b>Minimum for All English district local authorities (Raw value)</b>	<b>Average for All English district local authorities (Raw value)</b>	<b>Maximum for All English district local authorities (Raw value)</b>
Investment property as a % of the net revenue (budget) 2015/16	0.92	0.00	119.02	1,555.77
Total investments as a % of net revenue expenditure (budget) 2015/16	27.87	0.00	236.55	2,271.01
Assets held for sale as a % of net revenue expenditure (budget) 2015/16	0.00	0.00	4.44	74.83
General fund balance as a % of net revenue expenditure 2015/16	-15.65	-264.04	-30.80	31.92
Capital reserves as a % net revenue expenditure 2015/16	21.04	0.16	58.40	581.92
New homes bonus as a % of net revenue 2015/16	15.81	3.62	14.47	32.19
Council tax collection rate 2014/15	98.23	94.59	97.83	99.33
Percentage of Business rates collected 2014/15	99.17	94.99	98.28	100.00



# M COLLECTION LIBRARY

Below are links to the data collections used in the report and when they were last updated:

Budgeted Revenue Accounts: 28/10/2015

Council Tax Collection Rates: 01/07/2015

Financial Sustainability Analysis: 29/10/2015

Labour Market Statistics: 13/08/2015

Local Government Finance Settlement: 28/10/2015

Non Domestic Rates Collected by Local Councils in England: Forecast: 08/11/2015

Revenue Outturn Summary: 28/10/2015

Valuation Office: Central and Local rating lists: 28/10/2015

Whole of Government Accounts: 28/10/2015



# Committee and Business Unit Budgets 2016/17 – 2020/21

## Corporate Policy and Resources Base Budget – Business Unit Analysis

Business Unit	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Admin Buildings	24,000	26,400	27,700	29,000	30,300	31,600
Business Improvement & Commercial Development	92,200	90,200	99,900	108,200	115,400	122,200
Chief Executive	0	0	1,100	2,100	3,200	4,200
Chief Operating Officer	0	0	800	1,600	2,400	3,200
Commercial Director	0	0	1,800	3,200	4,400	5,900
Commercial Properties	(17,200)	(145,200)	(774,800)	(1,436,400)	(1,937,000)	(2,070,100)
Communications	0	0	1,800	3,500	5,300	7,200
Corporate Management - Apprentices	48,000	56,700	57,600	58,400	59,300	60,100
Corporate Management - Finance	2,176,800	1,832,300	1,855,000	1,878,500	1,903,000	1,928,300
Customer Services	0	0	9,400	17,200	25,000	34,100
Debtors	0	0	900	1,700	2,600	3,000
Democratic Representation	773,800	745,500	751,900	754,800	767,800	770,800
Director of Resources	0	0	800	1,600	2,400	3,200
Elections	86,800	0	0	6,400	101,000	6,400
Emergency Planning	24,100	20,300	20,300	20,300	20,300	20,300
Financial Services	73,900	65,900	71,300	81,400	89,900	98,400
Housing Benefits Admin	147,500	546,500	560,600	571,700	580,900	591,300
Housing Benefits Payments	85,000	(195,300)	(195,300)	(195,300)	(195,300)	(195,300)
Housing Benefits Projects	(22,500)	0	0	0	0	0
Human Resources	70,000	0	5,300	8,100	10,900	13,600
ICT Services	0	0	2,200	4,300	6,400	8,500
Legal Services	0	0	0	0	0	0
Local Tax Collection	457,700	533,900	545,100	557,300	565,900	572,300
Net Investment Interest	(10,500)	(18,500)	(56,100)	(48,200)	(43,700)	(42,900)
Other Council Properties	8,100	15,000	15,000	15,000	15,000	15,000
Precepts	508,700	515,300	522,100	529,000	536,000	543,200
Property Services	0	600	3,200	5,700	8,300	10,900
Register of Electors	145,300	183,200	185,000	186,100	187,400	188,700
Support Services - Admin	0	0	1,000	2,100	3,100	4,900
Support Services - Corporate	2,100	2,500	6,700	9,900	13,200	16,700
Systems Development	0	0	7,100	13,600	20,000	26,300
<b>Grand Total</b>	<b>4,673,800</b>	<b>4,275,300</b>	<b>3,727,400</b>	<b>3,190,800</b>	<b>2,903,400</b>	<b>2,782,000</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Admin Buildings	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(300)	(300)	(300)	(300)	(300)	(300)
Other Grants and Contributions	(13,800)	(13,800)	(13,800)	(13,800)	(13,800)	(13,800)
<b>Income</b>	<b>(14,100)</b>	<b>(14,100)</b>	<b>(14,100)</b>	<b>(14,100)</b>	<b>(14,100)</b>	<b>(14,100)</b>
Premises	211,000	214,700	216,000	217,300	218,600	219,900
Supplies and Services	42,100	43,100	43,100	43,100	43,100	43,100
<b>Expenditure</b>	<b>253,100</b>	<b>257,800</b>	<b>259,100</b>	<b>260,400</b>	<b>261,700</b>	<b>263,000</b>
<b>Net (Surplus) / Deficit</b>	<b>239,000</b>	<b>243,700</b>	<b>245,000</b>	<b>246,300</b>	<b>247,600</b>	<b>248,900</b>
Recharges Out	(407,000)	(372,400)	(372,400)	(372,400)	(372,400)	(372,400)
Capital Charges	59,500	75,100	75,100	75,100	75,100	75,100
Support Services	132,500	80,000	80,000	80,000	80,000	80,000
<b>Corporate Accounting</b>	<b>(215,000)</b>	<b>(217,300)</b>	<b>(217,300)</b>	<b>(217,300)</b>	<b>(217,300)</b>	<b>(217,300)</b>
<b>Gross (Surplus) / Deficit</b>	<b>24,000</b>	<b>26,400</b>	<b>27,700</b>	<b>29,000</b>	<b>30,300</b>	<b>31,600</b>

Business Improvement & Commercial Development	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	398,900	401,200	410,900	419,200	426,400	433,200
Supplies and Services	2,800	1,200	1,200	1,200	1,200	1,200
Third Party Payments	1,700	1,400	1,400	1,400	1,400	1,400
Transport	3,200	3,500	3,500	3,500	3,500	3,500
<b>Expenditure</b>	<b>406,600</b>	<b>407,300</b>	<b>417,000</b>	<b>425,300</b>	<b>432,500</b>	<b>439,300</b>
<b>Net (Surplus) / Deficit</b>	<b>406,600</b>	<b>407,300</b>	<b>417,000</b>	<b>425,300</b>	<b>432,500</b>	<b>439,300</b>
Recharges Out	(409,700)	(429,200)	(429,200)	(429,200)	(429,200)	(429,200)
Support Services	95,300	112,100	112,100	112,100	112,100	112,100
<b>Corporate Accounting</b>	<b>(314,400)</b>	<b>(317,100)</b>	<b>(317,100)</b>	<b>(317,100)</b>	<b>(317,100)</b>	<b>(317,100)</b>
<b>Gross (Surplus) / Deficit</b>	<b>92,200</b>	<b>90,200</b>	<b>99,900</b>	<b>108,200</b>	<b>115,400</b>	<b>122,200</b>

Chief Executive	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	135,500	140,000	141,100	142,100	143,200	144,200
Premises	700	500	500	500	500	500
Supplies and Services	11,300	8,700	8,700	8,700	8,700	8,700
Transport	4,600	4,100	4,100	4,100	4,100	4,100
<b>Expenditure</b>	<b>152,100</b>	<b>153,300</b>	<b>154,400</b>	<b>155,400</b>	<b>156,500</b>	<b>157,500</b>
<b>Net (Surplus) / Deficit</b>	<b>152,100</b>	<b>153,300</b>	<b>154,400</b>	<b>155,400</b>	<b>156,500</b>	<b>157,500</b>
Recharges Out	(216,800)	(216,200)	(216,200)	(216,200)	(216,200)	(216,200)
Support Services	64,700	62,900	62,900	62,900	62,900	62,900
<b>Corporate Accounting</b>	<b>(152,100)</b>	<b>(153,300)</b>	<b>(153,300)</b>	<b>(153,300)</b>	<b>(153,300)</b>	<b>(153,300)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>1,100</b>	<b>2,100</b>	<b>3,200</b>	<b>4,200</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Chief Operating Officer	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	102,100	105,600	106,400	107,200	108,000	108,800
Supplies and Services	1,300	1,100	1,100	1,100	1,100	1,100
Transport	2,600	2,600	2,600	2,600	2,600	2,600
<b>Expenditure</b>	<b>106,000</b>	<b>109,300</b>	<b>110,100</b>	<b>110,900</b>	<b>111,700</b>	<b>112,500</b>
<b>Net (Surplus) / Deficit</b>	<b>106,000</b>	<b>109,300</b>	<b>110,100</b>	<b>110,900</b>	<b>111,700</b>	<b>112,500</b>
Recharges Out	(167,600)	(171,500)	(171,500)	(171,500)	(171,500)	(171,500)
Support Services	61,600	62,200	62,200	62,200	62,200	62,200
<b>Corporate Accounting</b>	<b>(106,000)</b>	<b>(109,300)</b>	<b>(109,300)</b>	<b>(109,300)</b>	<b>(109,300)</b>	<b>(109,300)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>1,600</b>	<b>2,400</b>	<b>3,200</b>

Commercial Director	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	177,600	183,900	185,700	187,100	188,300	189,800
Supplies and Services	0	1,600	1,600	1,600	1,600	1,600
Transport	3,000	2,500	2,500	2,500	2,500	2,500
<b>Expenditure</b>	<b>180,600</b>	<b>188,000</b>	<b>189,800</b>	<b>191,200</b>	<b>192,400</b>	<b>193,900</b>
<b>Net (Surplus) / Deficit</b>	<b>180,600</b>	<b>188,000</b>	<b>189,800</b>	<b>191,200</b>	<b>192,400</b>	<b>193,900</b>
Recharges Out	(283,700)	(296,100)	(296,100)	(296,100)	(296,100)	(296,100)
Support Services	103,100	108,100	108,100	108,100	108,100	108,100
<b>Corporate Accounting</b>	<b>(180,600)</b>	<b>(188,000)</b>	<b>(188,000)</b>	<b>(188,000)</b>	<b>(188,000)</b>	<b>(188,000)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>3,200</b>	<b>4,400</b>	<b>5,900</b>

Commercial Properties	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(365,700)	(792,000)	(1,439,700)	(2,123,200)	(2,632,300)	(2,777,000)
Other Grants and Contributions	(18,400)	(18,400)	(18,400)	(18,400)	(18,400)	(18,400)
<b>Income</b>	<b>(384,100)</b>	<b>(810,400)</b>	<b>(1,458,100)</b>	<b>(2,141,600)</b>	<b>(2,650,700)</b>	<b>(2,795,400)</b>
Premises	128,500	407,000	425,100	447,000	455,500	467,100
Supplies and Services	32,100	31,700	31,700	31,700	31,700	31,700
<b>Expenditure</b>	<b>160,600</b>	<b>438,700</b>	<b>456,800</b>	<b>478,700</b>	<b>487,200</b>	<b>498,800</b>
<b>Net (Surplus) / Deficit</b>	<b>(223,500)</b>	<b>(371,700)</b>	<b>(1,001,300)</b>	<b>(1,662,900)</b>	<b>(2,163,500)</b>	<b>(2,296,600)</b>
Recharges Out	0	0	0	0	0	0
Capital Charges	81,800	26,200	26,200	26,200	26,200	26,200
Support Services	124,500	200,300	200,300	200,300	200,300	200,300
<b>Corporate Accounting</b>	<b>206,300</b>	<b>226,500</b>	<b>226,500</b>	<b>226,500</b>	<b>226,500</b>	<b>226,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>(17,200)</b>	<b>(145,200)</b>	<b>(774,800)</b>	<b>(1,436,400)</b>	<b>(1,937,000)</b>	<b>(2,070,100)</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Communications	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	92,500	98,700	100,500	102,200	104,000	105,900
Supplies and Services	22,400	21,700	21,700	21,700	21,700	21,700
Transport	1,700	1,200	1,200	1,200	1,200	1,200
<b>Expenditure</b>	<b>116,600</b>	<b>121,600</b>	<b>123,400</b>	<b>125,100</b>	<b>126,900</b>	<b>128,800</b>
<b>Net (Surplus) / Deficit</b>	<b>116,600</b>	<b>121,600</b>	<b>123,400</b>	<b>125,100</b>	<b>126,900</b>	<b>128,800</b>
Recharges Out	(135,800)	(139,500)	(139,500)	(139,500)	(139,500)	(139,500)
Support Services	19,200	17,900	17,900	17,900	17,900	17,900
<b>Corporate Accounting</b>	<b>(116,600)</b>	<b>(121,600)</b>	<b>(121,600)</b>	<b>(121,600)</b>	<b>(121,600)</b>	<b>(121,600)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>3,500</b>	<b>5,300</b>	<b>7,200</b>

Corporate Management - Apprentices	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	34,800	44,600	45,500	46,300	47,200	48,000
Supplies and Services	100	0	0	0	0	0
Transport	400	0	0	0	0	0
<b>Expenditure</b>	<b>35,300</b>	<b>44,600</b>	<b>45,500</b>	<b>46,300</b>	<b>47,200</b>	<b>48,000</b>
<b>Net (Surplus) / Deficit</b>	<b>35,300</b>	<b>44,600</b>	<b>45,500</b>	<b>46,300</b>	<b>47,200</b>	<b>48,000</b>
Support Services	12,700	12,100	12,100	12,100	12,100	12,100
<b>Corporate Accounting</b>	<b>12,700</b>	<b>12,100</b>	<b>12,100</b>	<b>12,100</b>	<b>12,100</b>	<b>12,100</b>
<b>Gross (Surplus) / Deficit</b>	<b>48,000</b>	<b>56,700</b>	<b>57,600</b>	<b>58,400</b>	<b>59,300</b>	<b>60,100</b>

Corporate Management - Finance	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	68,300	68,300	68,300	68,300	68,300	68,300
<b>Income</b>	<b>68,300</b>	<b>68,300</b>	<b>68,300</b>	<b>68,300</b>	<b>68,300</b>	<b>68,300</b>
Employees	748,900	693,600	716,300	739,800	764,300	789,600
Supplies and Services	34,200	34,200	34,200	34,200	34,200	34,200
Third Party Payments	445,000	57,000	57,000	57,000	57,000	57,000
<b>Expenditure</b>	<b>1,228,100</b>	<b>784,800</b>	<b>807,500</b>	<b>831,000</b>	<b>855,500</b>	<b>880,800</b>
<b>Net (Surplus) / Deficit</b>	<b>1,296,400</b>	<b>853,100</b>	<b>875,800</b>	<b>899,300</b>	<b>923,800</b>	<b>949,100</b>
Recharges Out	(63,000)	0	0	0	0	0
Support Services	943,400	979,200	979,200	979,200	979,200	979,200
<b>Corporate Accounting</b>	<b>880,400</b>	<b>979,200</b>	<b>979,200</b>	<b>979,200</b>	<b>979,200</b>	<b>979,200</b>
<b>Gross (Surplus) / Deficit</b>	<b>2,176,800</b>	<b>1,832,300</b>	<b>1,855,000</b>	<b>1,878,500</b>	<b>1,903,000</b>	<b>1,928,300</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Customer Services	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(1,000)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)
<b>Income</b>	<b>(1,000)</b>	<b>(10,500)</b>	<b>(10,500)</b>	<b>(10,500)</b>	<b>(10,500)</b>	<b>(10,500)</b>
Employees	387,600	404,700	414,100	421,900	429,700	438,800
Premises	800	800	800	800	800	800
Supplies and Services	85,600	83,600	83,600	83,600	83,600	83,600
Third Party Payments	38,000	37,700	37,700	37,700	37,700	37,700
Transport	4,500	3,900	3,900	3,900	3,900	3,900
<b>Expenditure</b>	<b>516,500</b>	<b>530,700</b>	<b>540,100</b>	<b>547,900</b>	<b>555,700</b>	<b>564,800</b>
<b>Net (Surplus) / Deficit</b>	<b>515,500</b>	<b>520,200</b>	<b>529,600</b>	<b>537,400</b>	<b>545,200</b>	<b>554,300</b>
Recharges Out	(583,900)	(582,300)	(582,300)	(582,300)	(582,300)	(582,300)
Capital Charges	9,700	1,500	1,500	1,500	1,500	1,500
Support Services	58,700	60,600	60,600	60,600	60,600	60,600
<b>Corporate Accounting</b>	<b>(515,500)</b>	<b>(520,200)</b>	<b>(520,200)</b>	<b>(520,200)</b>	<b>(520,200)</b>	<b>(520,200)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>9,400</b>	<b>17,200</b>	<b>25,000</b>	<b>34,100</b>

Debtors	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	20,000	21,300	22,200	23,000	23,900	24,300
Supplies and Services	2,500	2,500	2,500	2,500	2,500	2,500
<b>Expenditure</b>	<b>22,500</b>	<b>23,800</b>	<b>24,700</b>	<b>25,500</b>	<b>26,400</b>	<b>26,800</b>
<b>Net (Surplus) / Deficit</b>	<b>22,500</b>	<b>23,800</b>	<b>24,700</b>	<b>25,500</b>	<b>26,400</b>	<b>26,800</b>
Recharges Out	(37,900)	(35,400)	(35,400)	(35,400)	(35,400)	(35,400)
Support Services	15,400	11,600	11,600	11,600	11,600	11,600
<b>Corporate Accounting</b>	<b>(22,500)</b>	<b>(23,800)</b>	<b>(23,800)</b>	<b>(23,800)</b>	<b>(23,800)</b>	<b>(23,800)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>1,700</b>	<b>2,600</b>	<b>3,000</b>

Democratic Representation	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	195,500	205,700	208,600	211,500	214,500	217,500
Supplies and Services	337,000	306,200	309,700	309,700	319,700	319,700
Transport	29,400	29,200	29,200	29,200	29,200	29,200
<b>Expenditure</b>	<b>561,900</b>	<b>541,100</b>	<b>547,500</b>	<b>550,400</b>	<b>563,400</b>	<b>566,400</b>
<b>Net (Surplus) / Deficit</b>	<b>561,900</b>	<b>541,100</b>	<b>547,500</b>	<b>550,400</b>	<b>563,400</b>	<b>566,400</b>
Capital Charges	0	9,200	9,200	9,200	9,200	9,200
Support Services	211,900	195,200	195,200	195,200	195,200	195,200
<b>Corporate Accounting</b>	<b>211,900</b>	<b>204,400</b>	<b>204,400</b>	<b>204,400</b>	<b>204,400</b>	<b>204,400</b>
<b>Gross (Surplus) / Deficit</b>	<b>773,800</b>	<b>745,500</b>	<b>751,900</b>	<b>754,800</b>	<b>767,800</b>	<b>770,800</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Director of Resources	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	101,900	105,600	106,400	107,200	108,000	108,800
Supplies and Services	0	3,100	3,100	3,100	3,100	3,100
Transport	0	2,900	2,900	2,900	2,900	2,900
<b>Expenditure</b>	<b>101,900</b>	<b>111,600</b>	<b>112,400</b>	<b>113,200</b>	<b>114,000</b>	<b>114,800</b>
<b>Net (Surplus) / Deficit</b>	<b>101,900</b>	<b>111,600</b>	<b>112,400</b>	<b>113,200</b>	<b>114,000</b>	<b>114,800</b>
Recharges Out	(155,900)	(165,800)	(165,800)	(165,800)	(165,800)	(165,800)
Support Services	54,000	54,200	54,200	54,200	54,200	54,200
<b>Corporate Accounting</b>	<b>(101,900)</b>	<b>(111,600)</b>	<b>(111,600)</b>	<b>(111,600)</b>	<b>(111,600)</b>	<b>(111,600)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>1,600</b>	<b>2,400</b>	<b>3,200</b>

Elections	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(70,500)	0	0	0	(87,800)	(71,700)
<b>Income</b>	<b>(70,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(87,800)</b>	<b>(71,700)</b>
Premises	19,400	0	0	0	19,900	8,000
Supplies and Services	49,000	0	0	6,400	74,200	15,100
Third Party Payments	84,200	0	0	0	90,000	55,000
Transport	4,700	0	0	0	4,700	78,100
<b>Expenditure</b>	<b>157,300</b>	<b>0</b>	<b>0</b>	<b>6,400</b>	<b>188,800</b>	<b>156,200</b>
<b>Net (Surplus) / Deficit</b>	<b>86,800</b>	<b>0</b>	<b>0</b>	<b>6,400</b>	<b>101,000</b>	<b>84,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>86,800</b>	<b>0</b>	<b>0</b>	<b>6,400</b>	<b>101,000</b>	<b>84,500</b>

Emergency Planning	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Supplies and Services	15,200	15,200	15,200	15,200	15,200	15,200
Transport	3,700	3,800	3,800	3,800	3,800	3,800
<b>Expenditure</b>	<b>18,900</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>Net (Surplus) / Deficit</b>	<b>18,900</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
Support Services	5,200	1,300	1,300	1,300	1,300	1,300
<b>Corporate Accounting</b>	<b>5,200</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>
<b>Gross (Surplus) / Deficit</b>	<b>24,100</b>	<b>20,300</b>	<b>20,300</b>	<b>20,300</b>	<b>20,300</b>	<b>20,300</b>



## Corporate Policy and Resources Base Budget - Business Unit Analysis

Financial Services	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	392,100	407,400	411,300	421,500	430,400	437,500
Supplies and Services	50,700	50,500	50,500	50,500	50,500	50,500
Third Party Payments	71,000	122,900	124,400	124,300	123,900	125,300
Transport	4,100	4,100	4,100	4,100	4,100	4,100
<b>Expenditure</b>	<b>517,900</b>	<b>584,900</b>	<b>590,300</b>	<b>600,400</b>	<b>608,900</b>	<b>617,400</b>
<b>Net (Surplus) / Deficit</b>	<b>517,900</b>	<b>584,900</b>	<b>590,300</b>	<b>600,400</b>	<b>608,900</b>	<b>617,400</b>
Recharges Out	(604,800)	(692,300)	(692,300)	(692,300)	(692,300)	(692,300)
Capital Charges	21,900	22,400	22,400	22,400	22,400	22,400
Support Services	138,900	150,900	150,900	150,900	150,900	150,900
<b>Corporate Accounting</b>	<b>(444,000)</b>	<b>(519,000)</b>	<b>(519,000)</b>	<b>(519,000)</b>	<b>(519,000)</b>	<b>(519,000)</b>
<b>Gross (Surplus) / Deficit</b>	<b>73,900</b>	<b>65,900</b>	<b>71,300</b>	<b>81,400</b>	<b>89,900</b>	<b>98,400</b>

Housing Benefits Admin	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	0	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Government Grants	(430,800)	(336,800)	(336,800)	(336,800)	(336,800)	(336,800)
Other Grants and Contributions	(278,600)	0	0	0	0	0
<b>Income</b>	<b>(709,400)</b>	<b>(366,800)</b>	<b>(366,800)</b>	<b>(366,800)</b>	<b>(366,800)</b>	<b>(366,800)</b>
Employees	525,400	566,100	580,200	591,300	600,500	610,900
Premises	1,800	1,500	1,500	1,500	1,500	1,500
Supplies and Services	28,200	35,600	35,600	35,600	35,600	35,600
Transport	11,800	10,600	10,600	10,600	10,600	10,600
<b>Expenditure</b>	<b>567,200</b>	<b>613,800</b>	<b>627,900</b>	<b>639,000</b>	<b>648,200</b>	<b>658,600</b>
<b>Net (Surplus) / Deficit</b>	<b>(142,200)</b>	<b>247,000</b>	<b>261,100</b>	<b>272,200</b>	<b>281,400</b>	<b>291,800</b>
Support Services	289,700	299,500	299,500	299,500	299,500	299,500
<b>Corporate Accounting</b>	<b>289,700</b>	<b>299,500</b>	<b>299,500</b>	<b>299,500</b>	<b>299,500</b>	<b>299,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>147,500</b>	<b>546,500</b>	<b>560,600</b>	<b>571,700</b>	<b>580,900</b>	<b>591,300</b>

Housing Benefits Payments	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Government Grants	(22,514,000)	(22,755,000)	(22,755,000)	(22,755,000)	(22,755,000)	(22,755,000)
Other Grants and Contributions	0	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
<b>Income</b>	<b>(22,514,000)</b>	<b>(23,155,000)</b>	<b>(23,155,000)</b>	<b>(23,155,000)</b>	<b>(23,155,000)</b>	<b>(23,155,000)</b>
Transfer Payments	22,599,000	22,959,700	22,959,700	22,959,700	22,959,700	22,959,700
<b>Expenditure</b>	<b>22,599,000</b>	<b>22,959,700</b>	<b>22,959,700</b>	<b>22,959,700</b>	<b>22,959,700</b>	<b>22,959,700</b>
<b>Net (Surplus) / Deficit</b>	<b>85,000</b>	<b>(195,300)</b>	<b>(195,300)</b>	<b>(195,300)</b>	<b>(195,300)</b>	<b>(195,300)</b>
<b>Gross (Surplus) / Deficit</b>	<b>85,000</b>	<b>(195,300)</b>	<b>(195,300)</b>	<b>(195,300)</b>	<b>(195,300)</b>	<b>(195,300)</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Housing Benefits Projects	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(78,800)	0	0	0	0	0
<b>Income</b>	<b>(78,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employees	45,500	0	0	0	0	0
Premises	300	0	0	0	0	0
Supplies and Services	2,700	0	0	0	0	0
Transport	7,600	0	0	0	0	0
<b>Expenditure</b>	<b>56,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Surplus) / Deficit</b>	<b>(22,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Support Services	200	0	0	0	0	0
<b>Corporate Accounting</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gross (Surplus) / Deficit</b>	<b>(22,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Human Resources	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	0	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
<b>Income</b>	<b>0</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>
Employees	222,600	231,400	236,700	239,500	242,300	245,000
Supplies and Services	7,000	7,100	7,100	7,100	7,100	7,100
Third Party Payments	17,000	17,000	17,000	17,000	17,000	17,000
Transfer Payments	700	500	500	500	500	500
Transport	1,500	1,500	1,500	1,500	1,500	1,500
<b>Expenditure</b>	<b>248,800</b>	<b>257,500</b>	<b>262,800</b>	<b>265,600</b>	<b>268,400</b>	<b>271,100</b>
<b>Net (Surplus) / Deficit</b>	<b>248,800</b>	<b>255,500</b>	<b>260,800</b>	<b>263,600</b>	<b>266,400</b>	<b>269,100</b>
Recharges Out	(222,500)	(300,100)	(300,100)	(300,100)	(300,100)	(300,100)
Capital Charges	0	4,700	4,700	4,700	4,700	4,700
Support Services	43,700	39,900	39,900	39,900	39,900	39,900
<b>Corporate Accounting</b>	<b>(178,800)</b>	<b>(255,500)</b>	<b>(255,500)</b>	<b>(255,500)</b>	<b>(255,500)</b>	<b>(255,500)</b>
<b>Gross (Surplus) / Deficit</b>	<b>70,000</b>	<b>0</b>	<b>5,300</b>	<b>8,100</b>	<b>10,900</b>	<b>13,600</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

ICT Services	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
<b>Income</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>
Employees	133,900	113,300	115,400	117,500	119,500	121,600
Supplies and Services	98,600	107,100	107,200	107,200	107,300	107,300
Third Party Payments	0	5,000	5,000	5,000	5,000	5,000
Transport	1,100	400	400	400	400	400
<b>Expenditure</b>	<b>233,600</b>	<b>225,800</b>	<b>228,000</b>	<b>230,100</b>	<b>232,200</b>	<b>234,300</b>
<b>Net (Surplus) / Deficit</b>	<b>231,100</b>	<b>223,300</b>	<b>225,500</b>	<b>227,600</b>	<b>229,700</b>	<b>231,800</b>
Recharges Out	(373,200)	(392,000)	(392,000)	(392,000)	(392,000)	(392,000)
Capital Charges	89,900	115,400	115,400	115,400	115,400	115,400
Support Services	52,200	53,300	53,300	53,300	53,300	53,300
<b>Corporate Accounting</b>	<b>(231,100)</b>	<b>(223,300)</b>	<b>(223,300)</b>	<b>(223,300)</b>	<b>(223,300)</b>	<b>(223,300)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>4,300</b>	<b>6,400</b>	<b>8,500</b>

Legal Services	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Income</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>
Supplies and Services	2,000	2,000	2,000	2,000	2,000	2,000
Third Party Payments	138,700	138,700	138,700	138,700	138,700	138,700
<b>Expenditure</b>	<b>140,700</b>	<b>140,700</b>	<b>140,700</b>	<b>140,700</b>	<b>140,700</b>	<b>140,700</b>
<b>Net (Surplus) / Deficit</b>	<b>130,700</b>	<b>130,700</b>	<b>130,700</b>	<b>130,700</b>	<b>130,700</b>	<b>130,700</b>
Recharges Out	(1,200)	(132,600)	(132,600)	(132,600)	(132,600)	(132,600)
Support Services	(129,500)	1,900	1,900	1,900	1,900	1,900
<b>Corporate Accounting</b>	<b>(130,700)</b>	<b>(130,700)</b>	<b>(130,700)</b>	<b>(130,700)</b>	<b>(130,700)</b>	<b>(130,700)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Local Tax Collection	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Government Grants	(105,800)	(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)
<b>Income</b>	<b>(263,400)</b>	<b>(263,400)</b>	<b>(263,400)</b>	<b>(263,400)</b>	<b>(263,400)</b>	<b>(263,400)</b>
Employees	316,500	335,000	346,200	358,400	367,000	373,400
Supplies and Services	78,500	92,700	92,700	92,700	92,700	92,700
Third Party Payments	75,300	75,300	75,300	75,300	75,300	75,300
Transfer Payments	200	0	0	0	0	0
Transport	2,300	2,300	2,300	2,300	2,300	2,300
<b>Expenditure</b>	<b>472,800</b>	<b>505,300</b>	<b>516,500</b>	<b>528,700</b>	<b>537,300</b>	<b>543,700</b>
<b>Net (Surplus) / Deficit</b>	<b>209,400</b>	<b>241,900</b>	<b>253,100</b>	<b>265,300</b>	<b>273,900</b>	<b>280,300</b>
Support Services	248,300	292,000	292,000	292,000	292,000	292,000
<b>Corporate Accounting</b>	<b>248,300</b>	<b>292,000</b>	<b>292,000</b>	<b>292,000</b>	<b>292,000</b>	<b>292,000</b>
<b>Gross (Surplus) / Deficit</b>	<b>457,700</b>	<b>533,900</b>	<b>545,100</b>	<b>557,300</b>	<b>565,900</b>	<b>572,300</b>

Net Investment Interest	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Interest	(10,500)	(18,500)	(56,100)	(48,200)	(43,700)	(42,900)
<b>Income</b>	<b>(10,500)</b>	<b>(18,500)</b>	<b>(56,100)</b>	<b>(48,200)</b>	<b>(43,700)</b>	<b>(42,900)</b>
<b>Net (Surplus) / Deficit</b>	<b>(10,500)</b>	<b>(18,500)</b>	<b>(56,100)</b>	<b>(48,200)</b>	<b>(43,700)</b>	<b>(42,900)</b>
<b>Gross (Surplus) / Deficit</b>	<b>(10,500)</b>	<b>(18,500)</b>	<b>(56,100)</b>	<b>(48,200)</b>	<b>(43,700)</b>	<b>(42,900)</b>

Other Council Properties	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Other Grants and Contributions	(8,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
<b>Income</b>	<b>(8,500)</b>	<b>(5,500)</b>	<b>(5,500)</b>	<b>(5,500)</b>	<b>(5,500)</b>	<b>(5,500)</b>
Premises	4,500	4,700	4,700	4,700	4,700	4,700
<b>Expenditure</b>	<b>4,500</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
<b>Net (Surplus) / Deficit</b>	<b>(4,000)</b>	<b>(800)</b>	<b>(800)</b>	<b>(800)</b>	<b>(800)</b>	<b>(800)</b>
Capital Charges	2,200	2,100	2,100	2,100	2,100	2,100
Support Services	9,900	13,700	13,700	13,700	13,700	13,700
<b>Corporate Accounting</b>	<b>12,100</b>	<b>15,800</b>	<b>15,800</b>	<b>15,800</b>	<b>15,800</b>	<b>15,800</b>
<b>Gross (Surplus) / Deficit</b>	<b>8,100</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Precepts	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Supplies and Services	331,700	338,300	345,100	352,000	359,000	366,200
Transfer Payments	177,000	177,000	177,000	177,000	177,000	177,000
<b>Expenditure</b>	<b>508,700</b>	<b>515,300</b>	<b>522,100</b>	<b>529,000</b>	<b>536,000</b>	<b>543,200</b>
<b>Net (Surplus) / Deficit</b>	<b>508,700</b>	<b>515,300</b>	<b>522,100</b>	<b>529,000</b>	<b>536,000</b>	<b>543,200</b>
<b>Gross (Surplus) / Deficit</b>	<b>508,700</b>	<b>515,300</b>	<b>522,100</b>	<b>529,000</b>	<b>536,000</b>	<b>543,200</b>

Property Services	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
<b>Income</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>(1,600)</b>
Employees	137,900	143,200	145,800	148,300	150,900	153,500
Premises	32,100	29,100	29,100	29,100	29,100	29,100
Supplies and Services	4,100	10,800	10,800	10,800	10,800	10,800
Third Party Payments	20,000	20,000	20,000	20,000	20,000	20,000
Transport	4,800	4,500	4,500	4,500	4,500	4,500
<b>Expenditure</b>	<b>198,900</b>	<b>207,600</b>	<b>210,200</b>	<b>212,700</b>	<b>215,300</b>	<b>217,900</b>
<b>Net (Surplus) / Deficit</b>	<b>197,300</b>	<b>206,000</b>	<b>208,600</b>	<b>211,100</b>	<b>213,700</b>	<b>216,300</b>
Recharges Out	(306,100)	(469,000)	(469,000)	(469,000)	(469,000)	(469,000)
Capital Charges	0	600	600	600	600	600
Support Services	108,800	263,000	263,000	263,000	263,000	263,000
<b>Corporate Accounting</b>	<b>(197,300)</b>	<b>(205,400)</b>	<b>(205,400)</b>	<b>(205,400)</b>	<b>(205,400)</b>	<b>(205,400)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>600</b>	<b>3,200</b>	<b>5,700</b>	<b>8,300</b>	<b>10,900</b>

Register of Electors	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(9,500)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Government Grants	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Income</b>	<b>(26,500)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>
Employees	62,800	65,400	67,200	68,300	69,600	70,900
Supplies and Services	49,400	28,400	28,400	28,400	28,400	28,400
Third Party Payments	11,200	30,200	30,200	30,200	30,200	30,200
Transport	700	2,700	2,700	2,700	2,700	2,700
<b>Expenditure</b>	<b>124,100</b>	<b>126,700</b>	<b>128,500</b>	<b>129,600</b>	<b>130,900</b>	<b>132,200</b>
<b>Net (Surplus) / Deficit</b>	<b>97,600</b>	<b>106,700</b>	<b>108,500</b>	<b>109,600</b>	<b>110,900</b>	<b>112,200</b>
Support Services	47,700	76,500	76,500	76,500	76,500	76,500
<b>Corporate Accounting</b>	<b>47,700</b>	<b>76,500</b>	<b>76,500</b>	<b>76,500</b>	<b>76,500</b>	<b>76,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>145,300</b>	<b>183,200</b>	<b>185,000</b>	<b>186,100</b>	<b>187,400</b>	<b>188,700</b>

## Corporate Policy and Resources Base Budget - Business Unit Analysis

Support Services - Admin	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	56,100	57,500	58,500	59,600	60,600	62,400
Supplies and Services	67,200	78,700	78,700	78,700	78,700	78,700
Transport	1,500	900	900	900	900	900
<b>Expenditure</b>	<b>124,800</b>	<b>137,100</b>	<b>138,100</b>	<b>139,200</b>	<b>140,200</b>	<b>142,000</b>
<b>Net (Surplus) / Deficit</b>	<b>124,800</b>	<b>137,100</b>	<b>138,100</b>	<b>139,200</b>	<b>140,200</b>	<b>142,000</b>
Recharges Out	(103,800)	(91,100)	(91,100)	(91,100)	(91,100)	(91,100)
Support Services	(21,000)	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)
<b>Corporate Accounting</b>	<b>(124,800)</b>	<b>(137,100)</b>	<b>(137,100)</b>	<b>(137,100)</b>	<b>(137,100)</b>	<b>(137,100)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>2,100</b>	<b>3,100</b>	<b>4,900</b>

Support Services - Corporate	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	187,900	194,000	198,200	201,400	204,700	208,200
Supplies and Services	2,000	2,100	2,100	2,100	2,100	2,100
Transfer Payments	2,100	2,100	2,100	2,100	2,100	2,100
Transport	700	700	700	700	700	700
<b>Expenditure</b>	<b>192,700</b>	<b>198,900</b>	<b>203,100</b>	<b>206,300</b>	<b>209,600</b>	<b>213,100</b>
<b>Net (Surplus) / Deficit</b>	<b>192,700</b>	<b>198,900</b>	<b>203,100</b>	<b>206,300</b>	<b>209,600</b>	<b>213,100</b>
Recharges Out	(230,900)	(239,100)	(239,100)	(239,100)	(239,100)	(239,100)
Support Services	40,300	42,700	42,700	42,700	42,700	42,700
<b>Corporate Accounting</b>	<b>(190,600)</b>	<b>(196,400)</b>	<b>(196,400)</b>	<b>(196,400)</b>	<b>(196,400)</b>	<b>(196,400)</b>
<b>Gross (Surplus) / Deficit</b>	<b>2,100</b>	<b>2,500</b>	<b>6,700</b>	<b>9,900</b>	<b>13,200</b>	<b>16,700</b>

Systems Development	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(16,000)	(19,300)	(19,300)	(19,300)	(19,300)	(19,300)
<b>Income</b>	<b>(16,000)</b>	<b>(19,300)</b>	<b>(19,300)</b>	<b>(19,300)</b>	<b>(19,300)</b>	<b>(19,300)</b>
Employees	238,600	257,500	264,600	271,100	277,500	283,800
Supplies and Services	284,600	258,300	258,300	258,300	258,300	258,300
Transport	2,000	3,000	3,000	3,000	3,000	3,000
<b>Expenditure</b>	<b>525,200</b>	<b>518,800</b>	<b>525,900</b>	<b>532,400</b>	<b>538,800</b>	<b>545,100</b>
<b>Net (Surplus) / Deficit</b>	<b>509,200</b>	<b>499,500</b>	<b>506,600</b>	<b>513,100</b>	<b>519,500</b>	<b>525,800</b>
Recharges Out	(544,100)	(554,700)	(554,700)	(554,700)	(554,700)	(554,700)
Capital Charges	0	12,500	12,500	12,500	12,500	12,500
Support Services	34,900	42,700	42,700	42,700	42,700	42,700
<b>Corporate Accounting</b>	<b>(509,200)</b>	<b>(499,500)</b>	<b>(499,500)</b>	<b>(499,500)</b>	<b>(499,500)</b>	<b>(499,500)</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>7,100</b>	<b>13,600</b>	<b>20,000</b>	<b>26,300</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Business Unit	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Building Control	148,800	130,100	135,600	140,500	145,500	149,800
Car Parks	26,900	(88,400)	(103,100)	(102,400)	(101,700)	(101,000)
Cemeteries and Churchyards	147,700	99,300	99,300	99,300	99,300	99,300
Community Action & Community Safety	633,700	624,100	610,800	617,900	624,200	630,500
Culture, Heritage & Leisure	784,200	810,800	769,300	777,800	786,200	795,100
Development Management	(72,200)	(23,600)	305,200	318,700	330,500	341,200
Economic Development	556,100	979,300	986,300	883,200	841,900	845,000
Environmental Initiatives	133,600	120,700	121,500	122,100	122,900	123,500
Food Safety	155,500	158,300	160,700	162,900	165,200	167,600
General Grants etc	311,200	489,200	489,200	222,400	222,400	222,400
Health and Safety	85,700	88,400	89,400	90,600	91,700	92,700
Homelessness/ Housing Advice	374,400	336,500	341,000	344,600	348,000	351,600
Housing Strategy	231,700	246,300	236,900	226,000	248,300	250,500
Land Charges	13,800	16,900	19,900	19,700	21,300	23,300
Licenses - Community	(5,200)	20,200	21,800	23,200	24,800	26,400
Neighbourhood Planning & Local Plans	221,900	0	0	0	0	0
Other Council Properties	71,200	57,400	57,500	57,600	57,700	57,800
Parish Lighting	48,100	55,300	55,300	63,700	55,300	55,300
Parks & Open Spaces	84,200	75,300	75,300	75,300	75,300	75,300
Pest and Dog Control	27,700	28,300	28,300	28,300	28,300	28,300
Planning Policy - Forward Planning	85,200	93,400	97,300	98,500	99,900	101,200
Pollution Control	124,100	157,100	158,900	160,700	162,600	164,300
Private Sector Housing Renewal	238,700	265,500	269,200	272,800	276,600	279,300
Property Services	3,400	3,300	3,300	3,300	3,300	3,300
Public Conveniences	104,900	116,300	116,400	117,200	117,900	118,700
Public Protection	0	0	0	0	0	0
Street Cleansing	607,100	596,100	598,500	608,000	611,200	616,300
Tourism	41,500	41,900	42,600	43,000	43,500	44,000
Town Centre Markets	62,500	68,700	71,000	73,700	76,300	76,400
Trade Waste	18,300	(17,800)	(17,800)	(17,800)	(17,800)	(31,900)
Waste Management	2,487,900	2,662,600	2,149,500	2,179,700	2,197,400	2,219,200
<b>Grand Total</b>	<b>7,752,600</b>	<b>8,211,500</b>	<b>7,989,100</b>	<b>7,710,500</b>	<b>7,758,000</b>	<b>7,825,400</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Building Control	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(216,600)	(210,500)	(210,500)	(210,500)	(210,500)	(210,500)
Interest						
<b>Income</b>	<b>(216,600)</b>	<b>(210,500)</b>	<b>(210,500)</b>	<b>(210,500)</b>	<b>(210,500)</b>	<b>(210,500)</b>
Employees	244,900	232,700	238,200	243,100	248,100	252,400
Supplies and Services	14,000	12,200	12,200	12,200	12,200	12,200
Third Party Payments	5,000	2,700	2,700	2,700	2,700	2,700
Transport	14,200	14,400	14,400	14,400	14,400	14,400
<b>Expenditure</b>	<b>278,100</b>	<b>262,000</b>	<b>267,500</b>	<b>272,400</b>	<b>277,400</b>	<b>281,700</b>
<b>Net (Surplus) / Deficit</b>	<b>61,500</b>	<b>51,500</b>	<b>57,000</b>	<b>61,900</b>	<b>66,900</b>	<b>71,200</b>
Support Services	87,300	78,600	78,600	78,600	78,600	78,600
<b>Corporate Accounting</b>	<b>87,300</b>	<b>78,600</b>	<b>78,600</b>	<b>78,600</b>	<b>78,600</b>	<b>78,600</b>
<b>Gross (Surplus) / Deficit</b>	<b>148,800</b>	<b>130,100</b>	<b>135,600</b>	<b>140,500</b>	<b>145,500</b>	<b>149,800</b>

Car Parks	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(190,400)	(251,800)	(251,800)	(251,800)	(251,800)	(251,800)
Other Grants and Contributions						
<b>Income</b>	<b>(190,400)</b>	<b>(251,800)</b>	<b>(251,800)</b>	<b>(251,800)</b>	<b>(251,800)</b>	<b>(251,800)</b>
Employees	17,300	16,200	14,300	14,500	14,700	14,900
Premises	119,500	57,400	47,300	47,800	48,300	48,800
Supplies and Services	6,100	3,800	3,800	3,800	3,800	3,800
Third Party Payments	22,700	29,200	26,500	26,500	26,500	26,500
Transport	1,000	1,100	1,100	1,100	1,100	1,100
<b>Expenditure</b>	<b>166,600</b>	<b>107,700</b>	<b>93,000</b>	<b>93,700</b>	<b>94,400</b>	<b>95,100</b>
<b>Net (Surplus) / Deficit</b>	<b>(23,800)</b>	<b>(144,100)</b>	<b>(158,800)</b>	<b>(158,100)</b>	<b>(157,400)</b>	<b>(156,700)</b>
Support Services	50,700	55,700	55,700	55,700	55,700	55,700
<b>Corporate Accounting</b>	<b>50,700</b>	<b>55,700</b>	<b>55,700</b>	<b>55,700</b>	<b>55,700</b>	<b>55,700</b>
<b>Gross (Surplus) / Deficit</b>	<b>26,900</b>	<b>(88,400)</b>	<b>(103,100)</b>	<b>(102,400)</b>	<b>(101,700)</b>	<b>(101,000)</b>



## Prosperous Communities Base Budget – Business Unit Analysis

Cemeteries and Churchyards	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(2,700)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
<b>Income</b>	<b>(2,700)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>
Premises	52,500	52,400	52,400	52,400	52,400	52,400
Supplies and Services	400	400	400	400	400	400
<b>Expenditure</b>	<b>52,900</b>	<b>52,800</b>	<b>52,800</b>	<b>52,800</b>	<b>52,800</b>	<b>52,800</b>
<b>Net (Surplus) / Deficit</b>	<b>50,200</b>	<b>48,200</b>	<b>48,200</b>	<b>48,200</b>	<b>48,200</b>	<b>48,200</b>
Capital Charges	1,000	1,000	1,000	1,000	1,000	1,000
Support Services	96,500	50,100	50,100	50,100	50,100	50,100
<b>Corporate Accounting</b>	<b>97,500</b>	<b>51,100</b>	<b>51,100</b>	<b>51,100</b>	<b>51,100</b>	<b>51,100</b>
<b>Gross (Surplus) / Deficit</b>	<b>147,700</b>	<b>99,300</b>	<b>99,300</b>	<b>99,300</b>	<b>99,300</b>	<b>99,300</b>

Community Action and Community Safety	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(400)	(800)	(20,800)	(20,800)	(20,800)	(20,800)
Other Grants and Contributions	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Income</b>	<b>(1,400)</b>	<b>(1,800)</b>	<b>(21,800)</b>	<b>(21,800)</b>	<b>(21,800)</b>	<b>(21,800)</b>
Employees	363,000	383,900	390,600	397,700	404,000	411,100
Premises	700	200	200	200	200	200
Supplies and Services	58,700	35,400	35,400	35,400	35,400	35,400
Third Party Payments	0	7,000	7,000	7,000	7,000	6,200
Transfer Payments	0	1,500	1,500	1,500	1,500	1,500
Transport	18,800	17,300	17,300	17,300	17,300	17,300
<b>Expenditure</b>	<b>441,200</b>	<b>445,300</b>	<b>452,000</b>	<b>459,100</b>	<b>465,400</b>	<b>471,700</b>
<b>Net (Surplus) / Deficit</b>	<b>439,800</b>	<b>443,500</b>	<b>430,200</b>	<b>437,300</b>	<b>443,600</b>	<b>449,900</b>
Capital Charges	6,000	9,000	9,000	9,000	9,000	9,000
Support Services	187,900	171,600	171,600	171,600	171,600	171,600
<b>Corporate Accounting</b>	<b>193,900</b>	<b>180,600</b>	<b>180,600</b>	<b>180,600</b>	<b>180,600</b>	<b>180,600</b>
<b>Gross (Surplus) / Deficit</b>	<b>633,700</b>	<b>624,100</b>	<b>610,800</b>	<b>617,900</b>	<b>624,200</b>	<b>630,500</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Culture, Heritage & Leisure	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(99,300)	(137,100)	(137,100)	(137,100)	(137,100)	(137,100)
Government Grants	0	(135,200)	0	0	0	0
<b>Income</b>	<b>(99,300)</b>	<b>(272,300)</b>	<b>(137,100)</b>	<b>(137,100)</b>	<b>(137,100)</b>	<b>(137,100)</b>
Employees	133,300	162,900	100,100	101,700	103,000	104,600
Premises	91,000	91,200	91,400	91,600	91,800	92,000
Supplies and Services	80,700	129,900	96,700	96,700	96,700	96,700
Third Party Payments	286,000	360,700	280,700	287,400	294,300	301,400
Transfer Payments	8,000	8,000	8,000	8,000	8,000	8,000
Transport	900	1,800	900	900	900	900
<b>Expenditure</b>	<b>599,900</b>	<b>754,500</b>	<b>577,800</b>	<b>586,300</b>	<b>594,700</b>	<b>603,600</b>
<b>Net (Surplus) / Deficit</b>	<b>500,600</b>	<b>482,200</b>	<b>440,700</b>	<b>449,200</b>	<b>457,600</b>	<b>466,500</b>
Capital Charges	148,800	172,600	172,600	172,600	172,600	172,600
Support Services	134,800	156,000	156,000	156,000	156,000	156,000
<b>Corporate Accounting</b>	<b>283,600</b>	<b>328,600</b>	<b>328,600</b>	<b>328,600</b>	<b>328,600</b>	<b>328,600</b>
<b>Gross (Surplus) / Deficit</b>	<b>784,200</b>	<b>810,800</b>	<b>769,300</b>	<b>777,800</b>	<b>786,200</b>	<b>795,100</b>

Development Management	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(920,000)	(920,400)	(607,500)	(607,500)	(607,500)	(607,500)
<b>Income</b>	<b>(920,000)</b>	<b>(920,400)</b>	<b>(607,500)</b>	<b>(607,500)</b>	<b>(607,500)</b>	<b>(607,500)</b>
Employees	549,100	575,300	591,200	604,700	616,500	627,200
Premises	0	5,000	5,000	5,000	5,000	5,000
Supplies and Services	31,600	45,000	45,000	45,000	45,000	45,000
Third Party Payments	10,000	15,000	15,000	15,000	15,000	15,000
Transfer Payments	0	500	500	500	500	500
Transport	12,500	11,500	11,500	11,500	11,500	11,500
<b>Expenditure</b>	<b>603,200</b>	<b>652,300</b>	<b>668,200</b>	<b>681,700</b>	<b>693,500</b>	<b>704,200</b>
<b>Net (Surplus) / Deficit</b>	<b>(316,800)</b>	<b>(268,100)</b>	<b>60,700</b>	<b>74,200</b>	<b>86,000</b>	<b>96,700</b>
Support Services	244,600	244,500	244,500	244,500	244,500	244,500
<b>Corporate Accounting</b>	<b>244,600</b>	<b>244,500</b>	<b>244,500</b>	<b>244,500</b>	<b>244,500</b>	<b>244,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>(72,200)</b>	<b>(23,600)</b>	<b>305,200</b>	<b>318,700</b>	<b>330,500</b>	<b>341,200</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Economic Development	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Government Grants	0	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
<b>Income</b>	<b>0</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>
Employees	295,100	608,700	618,700	518,600	493,500	498,500
Supplies and Services	1,000	900	900	900	800	800
Third Party Payments	15,000	165,100	162,100	159,100	143,000	141,100
Transfer Payments	23,900	23,900	23,900	23,900	23,900	23,900
Transport	4,000	4,000	4,000	4,000	4,000	4,000
<b>Expenditure</b>	<b>339,000</b>	<b>802,600</b>	<b>809,600</b>	<b>706,500</b>	<b>665,200</b>	<b>668,300</b>
<b>Net (Surplus) / Deficit</b>	<b>339,000</b>	<b>747,600</b>	<b>754,600</b>	<b>651,500</b>	<b>610,200</b>	<b>613,300</b>
Capital Charges	2,100	2,100	2,100	2,100	2,100	2,100
Support Services	215,000	229,600	229,600	229,600	229,600	229,600
<b>Corporate Accounting</b>	<b>217,100</b>	<b>231,700</b>	<b>231,700</b>	<b>231,700</b>	<b>231,700</b>	<b>231,700</b>
<b>Gross (Surplus) / Deficit</b>	<b>556,100</b>	<b>979,300</b>	<b>986,300</b>	<b>883,200</b>	<b>841,900</b>	<b>845,000</b>

Environmental Initiatives	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Income</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
Employees	47,400	37,000	37,800	38,400	39,200	39,800
Supplies and Services	3,700	3,800	3,800	3,800	3,800	3,800
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	2,900	1,500	1,500	1,500	1,500	1,500
<b>Expenditure</b>	<b>101,900</b>	<b>90,200</b>	<b>91,000</b>	<b>91,600</b>	<b>92,400</b>	<b>93,000</b>
<b>Net (Surplus) / Deficit</b>	<b>100,900</b>	<b>89,200</b>	<b>90,000</b>	<b>90,600</b>	<b>91,400</b>	<b>92,000</b>
Support Services	32,700	31,500	31,500	31,500	31,500	31,500
<b>Corporate Accounting</b>	<b>32,700</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>133,600</b>	<b>120,700</b>	<b>121,500</b>	<b>122,100</b>	<b>122,900</b>	<b>123,500</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Food Safety	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(600)	(700)	(700)	(700)	(700)	(700)
<b>Income</b>	<b>(600)</b>	<b>(700)</b>	<b>(700)</b>	<b>(700)</b>	<b>(700)</b>	<b>(700)</b>
Employees	119,700	125,200	127,600	129,800	132,100	134,500
Supplies and Services	1,200	600	600	600	600	600
Transport	7,000	7,000	7,000	7,000	7,000	7,000
<b>Expenditure</b>	<b>127,900</b>	<b>132,800</b>	<b>135,200</b>	<b>137,400</b>	<b>139,700</b>	<b>142,100</b>
<b>Net (Surplus) / Deficit</b>	<b>127,300</b>	<b>132,100</b>	<b>134,500</b>	<b>136,700</b>	<b>139,000</b>	<b>141,400</b>
Support Services	28,200	26,200	26,200	26,200	26,200	26,200
<b>Corporate Accounting</b>	<b>28,200</b>	<b>26,200</b>	<b>26,200</b>	<b>26,200</b>	<b>26,200</b>	<b>26,200</b>
<b>Gross (Surplus) / Deficit</b>	<b>155,500</b>	<b>158,300</b>	<b>160,700</b>	<b>162,900</b>	<b>165,200</b>	<b>167,600</b>

General Grants etc.	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Supplies and Services	55,000	135,800	135,800	35,800	35,800	35,800
Third Party Payments	229,200	324,000	324,000	157,200	157,200	157,200
<b>Expenditure</b>	<b>284,200</b>	<b>459,800</b>	<b>459,800</b>	<b>193,000</b>	<b>193,000</b>	<b>193,000</b>
<b>Net (Surplus) / Deficit</b>	<b>284,200</b>	<b>459,800</b>	<b>459,800</b>	<b>193,000</b>	<b>193,000</b>	<b>193,000</b>
Support Services	27,000	29,400	29,400	29,400	29,400	29,400
<b>Corporate Accounting</b>	<b>27,000</b>	<b>29,400</b>	<b>29,400</b>	<b>29,400</b>	<b>29,400</b>	<b>29,400</b>
<b>Gross (Surplus) / Deficit</b>	<b>311,200</b>	<b>489,200</b>	<b>489,200</b>	<b>222,400</b>	<b>222,400</b>	<b>222,400</b>

Health & Safety	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	63,000	69,000	70,000	71,200	72,300	73,300
Supplies and Services	500	300	300	300	300	300
Transport	1,300	1,300	1,300	1,300	1,300	1,300
<b>Expenditure</b>	<b>64,800</b>	<b>70,600</b>	<b>71,600</b>	<b>72,800</b>	<b>73,900</b>	<b>74,900</b>
<b>Net (Surplus) / Deficit</b>	<b>64,800</b>	<b>70,600</b>	<b>71,600</b>	<b>72,800</b>	<b>73,900</b>	<b>74,900</b>
Support Services	20,900	17,800	17,800	17,800	17,800	17,800
<b>Corporate Accounting</b>	<b>20,900</b>	<b>17,800</b>	<b>17,800</b>	<b>17,800</b>	<b>17,800</b>	<b>17,800</b>
<b>Gross (Surplus) / Deficit</b>	<b>85,700</b>	<b>88,400</b>	<b>89,400</b>	<b>90,600</b>	<b>91,700</b>	<b>92,700</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Homelessness / Housing Advice	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(27,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
Government Grants	0	(31,300)	0	0	0	0
<b>Income</b>	<b>(27,000)</b>	<b>(54,300)</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>
Employees	228,100	241,300	215,100	218,700	222,100	225,700
Supplies and Services	8,500	5,000	5,000	5,000	5,000	5,000
Third Party Payments	68,600	61,100	61,100	61,100	61,100	61,100
Transport	5,500	5,900	5,300	5,300	5,300	5,300
<b>Expenditure</b>	<b>310,700</b>	<b>313,300</b>	<b>286,500</b>	<b>290,100</b>	<b>293,500</b>	<b>297,100</b>
<b>Net (Surplus) / Deficit</b>	<b>283,700</b>	<b>259,000</b>	<b>263,500</b>	<b>267,100</b>	<b>270,500</b>	<b>274,100</b>
Support Services	90,700	77,500	77,500	77,500	77,500	77,500
<b>Corporate Accounting</b>	<b>90,700</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>374,400</b>	<b>336,500</b>	<b>341,000</b>	<b>344,600</b>	<b>348,000</b>	<b>351,600</b>

Housing Strategy	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(10,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
<b>Income</b>	<b>(10,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>
Employees	157,900	167,200	169,800	171,900	174,200	176,400
Supplies and Services	1,800	1,100	1,100	1,100	1,100	1,100
Third Party Payments	35,000	60,000	48,000	35,000	55,000	55,000
Transport	2,500	2,400	2,400	2,400	2,400	2,400
<b>Expenditure</b>	<b>197,200</b>	<b>230,700</b>	<b>221,300</b>	<b>210,400</b>	<b>232,700</b>	<b>234,900</b>
<b>Net (Surplus) / Deficit</b>	<b>187,200</b>	<b>215,700</b>	<b>206,300</b>	<b>195,400</b>	<b>217,700</b>	<b>219,900</b>
Support Services	44,500	30,600	30,600	30,600	30,600	30,600
<b>Corporate Accounting</b>	<b>44,500</b>	<b>30,600</b>	<b>30,600</b>	<b>30,600</b>	<b>30,600</b>	<b>30,600</b>
<b>Gross (Surplus) / Deficit</b>	<b>231,700</b>	<b>246,300</b>	<b>236,900</b>	<b>226,000</b>	<b>248,300</b>	<b>250,500</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Land Charges	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
<b>Income</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>
Employees	74,800	80,500	82,000	83,300	84,900	86,900
Supplies and Services	1,400	1,300	2,800	1,300	1,300	1,300
Third Party Payments	27,500	27,500	27,500	27,500	27,500	27,500
Transport	500	500	500	500	500	500
<b>Expenditure</b>	<b>104,200</b>	<b>109,800</b>	<b>112,800</b>	<b>112,600</b>	<b>114,200</b>	<b>116,200</b>
<b>Net (Surplus) / Deficit</b>	<b>(20,800)</b>	<b>(15,200)</b>	<b>(12,200)</b>	<b>(12,400)</b>	<b>(10,800)</b>	<b>(8,800)</b>
Support Services	34,600	32,100	32,100	32,100	32,100	32,100
<b>Corporate Accounting</b>	<b>34,600</b>	<b>32,100</b>	<b>32,100</b>	<b>32,100</b>	<b>32,100</b>	<b>32,100</b>
<b>Gross (Surplus) / Deficit</b>	<b>13,800</b>	<b>16,900</b>	<b>19,900</b>	<b>19,700</b>	<b>21,300</b>	<b>23,300</b>

Licences - Community	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(141,500)	(131,300)	(131,300)	(131,300)	(131,300)	(131,300)
Other Grants and Contributions	(8,000)	(5,400)	(5,400)	(5,400)	(5,400)	(5,400)
<b>Income</b>	<b>(149,500)</b>	<b>(136,700)</b>	<b>(136,700)</b>	<b>(136,700)</b>	<b>(136,700)</b>	<b>(136,700)</b>
Employees	82,500	85,800	87,400	88,800	90,400	92,000
Supplies and Services	21,800	18,900	18,900	18,900	18,900	18,900
Transport	2,900	3,000	3,000	3,000	3,000	3,000
<b>Expenditure</b>	<b>107,200</b>	<b>107,700</b>	<b>109,300</b>	<b>110,700</b>	<b>112,300</b>	<b>113,900</b>
<b>Net (Surplus) / Deficit</b>	<b>(42,300)</b>	<b>(29,000)</b>	<b>(27,400)</b>	<b>(26,000)</b>	<b>(24,400)</b>	<b>(22,800)</b>
Support Services	37,100	49,200	49,200	49,200	49,200	49,200
<b>Corporate Accounting</b>	<b>37,100</b>	<b>49,200</b>	<b>49,200</b>	<b>49,200</b>	<b>49,200</b>	<b>49,200</b>
<b>Gross (Surplus) / Deficit</b>	<b>(5,200)</b>	<b>20,200</b>	<b>21,800</b>	<b>23,200</b>	<b>24,800</b>	<b>26,400</b>

Neighbourhood Planning & Local Plans	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Government Grants	(30,000)	0	0	0	0	0
<b>Income</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employees	80,800	0	0	0	0	0
Third Party Payments	171,100	0	0	0	0	0
<b>Expenditure</b>	<b>251,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Surplus) / Deficit</b>	<b>221,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gross (Surplus) / Deficit</b>	<b>221,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Other Council Properties	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(37,800)	(38,400)	(38,400)	(38,400)	(38,400)	(38,400)
<b>Income</b>	<b>(37,800)</b>	<b>(38,400)</b>	<b>(38,400)</b>	<b>(38,400)</b>	<b>(38,400)</b>	<b>(38,400)</b>
Premises	25,100	24,900	25,000	25,100	25,200	25,300
Supplies and Services	1,100	1,100	1,100	1,100	1,100	1,100
<b>Expenditure</b>	<b>26,200</b>	<b>26,000</b>	<b>26,100</b>	<b>26,200</b>	<b>26,300</b>	<b>26,400</b>
<b>Net (Surplus) / Deficit</b>	<b>(11,600)</b>	<b>(12,400)</b>	<b>(12,300)</b>	<b>(12,200)</b>	<b>(12,100)</b>	<b>(12,000)</b>
Capital Charges	32,200	29,300	29,300	29,300	29,300	29,300
Support Services	50,600	40,500	40,500	40,500	40,500	40,500
<b>Corporate Accounting</b>	<b>82,800</b>	<b>69,800</b>	<b>69,800</b>	<b>69,800</b>	<b>69,800</b>	<b>69,800</b>
<b>Gross (Surplus) / Deficit</b>	<b>71,200</b>	<b>57,400</b>	<b>57,500</b>	<b>57,600</b>	<b>57,700</b>	<b>57,800</b>

Parish Lighting	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Premises	32,400	32,400	32,400	32,400	32,400	32,400
Transfer Payments	14,300	22,300	22,300	30,700	22,300	22,300
<b>Expenditure</b>	<b>46,700</b>	<b>54,700</b>	<b>54,700</b>	<b>63,100</b>	<b>54,700</b>	<b>54,700</b>
<b>Net (Surplus) / Deficit</b>	<b>46,700</b>	<b>54,700</b>	<b>54,700</b>	<b>63,100</b>	<b>54,700</b>	<b>54,700</b>
Support Services	1,400	600	600	600	600	600
<b>Corporate Accounting</b>	<b>1,400</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Gross (Surplus) / Deficit</b>	<b>48,100</b>	<b>55,300</b>	<b>55,300</b>	<b>63,700</b>	<b>55,300</b>	<b>55,300</b>

Parks & Open Spaces	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Income</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
Premises	43,000	46,200	46,200	46,200	46,200	46,200
Supplies and Services	17,800	16,800	16,800	16,800	16,800	16,800
<b>Expenditure</b>	<b>60,800</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>
<b>Net (Surplus) / Deficit</b>	<b>59,800</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>
Capital Charges	0	500	500	500	500	500
Support Services	24,400	12,800	12,800	12,800	12,800	12,800
<b>Corporate Accounting</b>	<b>24,400</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
<b>Gross (Surplus) / Deficit</b>	<b>84,200</b>	<b>75,300</b>	<b>75,300</b>	<b>75,300</b>	<b>75,300</b>	<b>75,300</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Pest and Dog Control	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
<b>Income</b>						
Customer and Client Receipts	(1,700)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
<b>Income</b>	<b>(1,700)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>
Supplies and Services	27,900	27,900	27,900	27,900	27,900	27,900
Transport	700	800	800	800	800	800
<b>Expenditure</b>	<b>28,600</b>	<b>28,700</b>	<b>28,700</b>	<b>28,700</b>	<b>28,700</b>	<b>28,700</b>
<b>Net (Surplus) / Deficit</b>	<b>26,900</b>	<b>26,700</b>	<b>26,700</b>	<b>26,700</b>	<b>26,700</b>	<b>26,700</b>
Support Services	800	1,600	1,600	1,600	1,600	1,600
<b>Corporate Accounting</b>	<b>800</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>Gross (Surplus) / Deficit</b>	<b>27,700</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>

Planning Policy - Forward Planning	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	57,500	68,700	72,600	73,800	75,200	76,500
Supplies and Services	600	800	800	800	800	800
Transport	3,700	2,200	2,200	2,200	2,200	2,200
<b>Expenditure</b>	<b>61,800</b>	<b>71,700</b>	<b>75,600</b>	<b>76,800</b>	<b>78,200</b>	<b>79,500</b>
<b>Net (Surplus) / Deficit</b>	<b>61,800</b>	<b>71,700</b>	<b>75,600</b>	<b>76,800</b>	<b>78,200</b>	<b>79,500</b>
Support Services	23,400	21,700	21,700	21,700	21,700	21,700
<b>Corporate Accounting</b>	<b>23,400</b>	<b>21,700</b>	<b>21,700</b>	<b>21,700</b>	<b>21,700</b>	<b>21,700</b>
<b>Gross (Surplus) / Deficit</b>	<b>85,200</b>	<b>93,400</b>	<b>97,300</b>	<b>98,500</b>	<b>99,900</b>	<b>101,200</b>

Pollution Control	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
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)
<b>Income</b>	<b>(11,300)</b>	<b>(11,300)</b>	<b>(11,300)</b>	<b>(11,300)</b>	<b>(11,300)</b>	<b>(11,300)</b>
Employees	93,100	110,200	112,000	113,800	115,700	117,400
Premises	500	500	500	500	500	500
Supplies and Services	2,800	2,300	2,300	2,300	2,300	2,300
Third Party Payments	4,000	3,500	3,500	3,500	3,500	3,500
Transport	6,100	7,200	7,200	7,200	7,200	7,200
<b>Expenditure</b>	<b>106,500</b>	<b>123,700</b>	<b>125,500</b>	<b>127,300</b>	<b>129,200</b>	<b>130,900</b>
<b>Net (Surplus) / Deficit</b>	<b>95,200</b>	<b>112,400</b>	<b>114,200</b>	<b>116,000</b>	<b>117,900</b>	<b>119,600</b>
Support Services	28,900	44,700	44,700	44,700	44,700	44,700
<b>Corporate Accounting</b>	<b>28,900</b>	<b>44,700</b>	<b>44,700</b>	<b>44,700</b>	<b>44,700</b>	<b>44,700</b>
<b>Gross (Surplus) / Deficit</b>	<b>124,100</b>	<b>157,100</b>	<b>158,900</b>	<b>160,700</b>	<b>162,600</b>	<b>164,300</b>

## Prosperous Communities Base Budget – Business Unit Analysis



Private Sector Housing Renewal	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(7,200)	(6,300)	(6,300)	(6,300)	(6,300)	(6,300)
<b>Income</b>	<b>(7,200)</b>	<b>(6,300)</b>	<b>(6,300)</b>	<b>(6,300)</b>	<b>(6,300)</b>	<b>(6,300)</b>
Employees	127,100	139,600	143,300	146,900	150,700	153,400
Premises	0	5,000	5,000	5,000	5,000	5,000
Supplies and Services	2,200	1,400	1,400	1,400	1,400	1,400
Transport	6,400	6,300	6,300	6,300	6,300	6,300
<b>Expenditure</b>	<b>135,700</b>	<b>152,300</b>	<b>156,000</b>	<b>159,600</b>	<b>163,400</b>	<b>166,100</b>
<b>Net (Surplus) / Deficit</b>	<b>128,500</b>	<b>146,000</b>	<b>149,700</b>	<b>153,300</b>	<b>157,100</b>	<b>159,800</b>
Support Services	110,200	119,500	119,500	119,500	119,500	119,500
<b>Corporate Accounting</b>	<b>110,200</b>	<b>119,500</b>	<b>119,500</b>	<b>119,500</b>	<b>119,500</b>	<b>119,500</b>
<b>Gross (Surplus) / Deficit</b>	<b>238,700</b>	<b>265,500</b>	<b>269,200</b>	<b>272,800</b>	<b>276,600</b>	<b>279,300</b>

Property Services	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Premises	2,900	2,900	2,900	2,900	2,900	2,900
<b>Expenditure</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>
<b>Net (Surplus) / Deficit</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>
Support Services	500	400	400	400	400	400
<b>Corporate Accounting</b>	<b>500</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Gross (Surplus) / Deficit</b>	<b>3,400</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>

Public Conveniences	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	36,100	37,100	37,000	37,600	38,100	38,700
Premises	26,800	25,900	26,100	26,300	26,500	26,700
Supplies and Services	2,200	2,100	2,100	2,100	2,100	2,100
<b>Expenditure</b>	<b>65,100</b>	<b>65,100</b>	<b>65,200</b>	<b>66,000</b>	<b>66,700</b>	<b>67,500</b>
<b>Net (Surplus) / Deficit</b>	<b>65,100</b>	<b>65,100</b>	<b>65,200</b>	<b>66,000</b>	<b>66,700</b>	<b>67,500</b>
Capital Charges	7,000	7,500	7,500	7,500	7,500	7,500
Support Services	32,800	43,700	43,700	43,700	43,700	43,700
<b>Corporate Accounting</b>	<b>39,800</b>	<b>51,200</b>	<b>51,200</b>	<b>51,200</b>	<b>51,200</b>	<b>51,200</b>
<b>Gross (Surplus) / Deficit</b>	<b>104,900</b>	<b>116,300</b>	<b>116,400</b>	<b>117,200</b>	<b>117,900</b>	<b>118,700</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Public Protection	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	16,900	0	0	0	0	0
Supplies and Services	500	0	0	0	0	0
Transport	1,300	0	0	0	0	0
<b>Expenditure</b>	<b>18,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Surplus) / Deficit</b>	<b>18,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Recharges Out	(34,800)	0	0	0	0	0
Support Services	16,100	0	0	0	0	0
<b>Corporate Accounting</b>	<b>(18,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gross (Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Street Cleansing	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(30,300)	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)
Other Grants and Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
<b>Income</b>	<b>(50,300)</b>	<b>(52,000)</b>	<b>(52,000)</b>	<b>(52,000)</b>	<b>(52,000)</b>	<b>(52,000)</b>
Employees	315,100	303,200	305,600	310,800	315,800	320,900
Premises	2,500	2,500	2,500	2,500	2,500	2,500
Supplies and Services	31,800	32,400	32,400	32,400	32,400	32,400
Transport	150,100	152,300	152,300	156,600	154,800	154,800
<b>Expenditure</b>	<b>499,500</b>	<b>490,400</b>	<b>492,800</b>	<b>502,300</b>	<b>505,500</b>	<b>510,600</b>
<b>Net (Surplus) / Deficit</b>	<b>449,200</b>	<b>438,400</b>	<b>440,800</b>	<b>450,300</b>	<b>453,500</b>	<b>458,600</b>
Support Services	157,900	157,700	157,700	157,700	157,700	157,700
<b>Corporate Accounting</b>	<b>157,900</b>	<b>157,700</b>	<b>157,700</b>	<b>157,700</b>	<b>157,700</b>	<b>157,700</b>
<b>Gross (Surplus) / Deficit</b>	<b>607,100</b>	<b>596,100</b>	<b>598,500</b>	<b>608,000</b>	<b>611,200</b>	<b>616,300</b>

Tourism	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Employees	26,400	27,300	28,000	28,400	28,900	29,400
Transport	1,300	1,300	1,300	1,300	1,300	1,300
<b>Expenditure</b>	<b>27,700</b>	<b>28,600</b>	<b>29,300</b>	<b>29,700</b>	<b>30,200</b>	<b>30,700</b>
<b>Net (Surplus) / Deficit</b>	<b>27,700</b>	<b>28,600</b>	<b>29,300</b>	<b>29,700</b>	<b>30,200</b>	<b>30,700</b>
Support Services	13,800	13,300	13,300	13,300	13,300	13,300
<b>Corporate Accounting</b>	<b>13,800</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
<b>Gross (Surplus) / Deficit</b>	<b>41,500</b>	<b>41,900</b>	<b>42,600</b>	<b>43,000</b>	<b>43,500</b>	<b>44,000</b>

## Prosperous Communities Base Budget – Business Unit Analysis

Town Centre Markets	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(62,500)	(51,300)	(51,300)	(51,300)	(51,300)	(51,300)
<b>Income</b>	<b>(62,500)</b>	<b>(51,300)</b>	<b>(51,300)</b>	<b>(51,300)</b>	<b>(51,300)</b>	<b>(51,300)</b>
Employees	62,400	64,700	67,000	69,700	72,300	72,400
Premises	6,300	4,600	4,600	4,600	4,600	4,600
Supplies and Services	15,300	9,700	9,700	9,700	9,700	9,700
Transport	4,100	4,200	4,200	4,200	4,200	4,200
<b>Expenditure</b>	<b>88,100</b>	<b>83,200</b>	<b>85,500</b>	<b>88,200</b>	<b>90,800</b>	<b>90,900</b>
<b>Net (Surplus) / Deficit</b>	<b>25,600</b>	<b>31,900</b>	<b>34,200</b>	<b>36,900</b>	<b>39,500</b>	<b>39,600</b>
Capital Charges	5,800	3,800	3,800	3,800	3,800	3,800
Support Services	31,100	33,000	33,000	33,000	33,000	33,000
<b>Corporate Accounting</b>	<b>36,900</b>	<b>36,800</b>	<b>36,800</b>	<b>36,800</b>	<b>36,800</b>	<b>36,800</b>
<b>Gross (Surplus) / Deficit</b>	<b>62,500</b>	<b>68,700</b>	<b>71,000</b>	<b>73,700</b>	<b>76,300</b>	<b>76,400</b>

Trade Waste	Base Budget 15/16 £	Base Budget 16/17 £	Base Budget 17/18 £	Base Budget 18/19 £	Base Budget 19/20 £	Base Budget 20/21 £
Customer and Client Receipts	(23,100)	(100,600)	(100,600)	(100,600)	(100,600)	(100,600)
<b>Income</b>	<b>(23,100)</b>	<b>(100,600)</b>	<b>(100,600)</b>	<b>(100,600)</b>	<b>(100,600)</b>	<b>(100,600)</b>
Supplies and Services	10,000	41,200	41,200	41,200	41,200	27,100
Transport	2,100	1,700	1,700	1,700	1,700	1,700
<b>Expenditure</b>	<b>12,100</b>	<b>42,900</b>	<b>42,900</b>	<b>42,900</b>	<b>42,900</b>	<b>28,800</b>
<b>Net (Surplus) / Deficit</b>	<b>(11,000)</b>	<b>(57,700)</b>	<b>(57,700)</b>	<b>(57,700)</b>	<b>(57,700)</b>	<b>(71,800)</b>
Capital Charges	4,600	0	0	0	0	0
Support Services	24,700	39,900	39,900	39,900	39,900	39,900
<b>Corporate Accounting</b>	<b>29,300</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>	<b>39,900</b>
<b>Gross (Surplus) / Deficit</b>	<b>18,300</b>	<b>(17,800)</b>	<b>(17,800)</b>	<b>(17,800)</b>	<b>(17,800)</b>	<b>(31,900)</b>

## Prosperous Communities Base Budget – Business Unit Analysis

<b>Waste Management</b>	<b>Base Budget 15/16 £</b>	<b>Base Budget 16/17 £</b>	<b>Base Budget 17/18 £</b>	<b>Base Budget 18/19 £</b>	<b>Base Budget 19/20 £</b>	<b>Base Budget 20/21 £</b>
Customer and Client Receipts	(87,100)	(111,900)	(613,900)	(613,900)	(613,900)	(613,900)
Other Grants and Contributions	(138,000)	0	0	0	0	0
<b>Income</b>	<b>(225,100)</b>	<b>(111,900)</b>	<b>(613,900)</b>	<b>(613,900)</b>	<b>(613,900)</b>	<b>(613,900)</b>
Employees	1,296,200	1,353,900	1,373,500	1,395,400	1,416,900	1,438,700
Premises	700	700	700	700	700	700
Supplies and Services	103,700	100,600	100,600	100,600	100,600	100,600
Third Party Payments	4,000	4,000	4,000	4,000	4,000	4,000
Transport	571,400	587,000	556,300	564,600	560,800	560,800
<b>Expenditure</b>	<b>1,976,000</b>	<b>2,046,200</b>	<b>2,035,100</b>	<b>2,065,300</b>	<b>2,083,000</b>	<b>2,104,800</b>
<b>Net (Surplus) / Deficit</b>	<b>1,750,900</b>	<b>1,934,300</b>	<b>1,421,200</b>	<b>1,451,400</b>	<b>1,469,100</b>	<b>1,490,900</b>
Recharges Out	(409,900)	(410,300)	(410,300)	(410,300)	(410,300)	(410,300)
Capital Charges	469,700	446,600	446,600	446,600	446,600	446,600
Support Services	677,200	692,000	692,000	692,000	692,000	692,000
<b>Corporate Accounting</b>	<b>737,000</b>	<b>728,300</b>	<b>728,300</b>	<b>728,300</b>	<b>728,300</b>	<b>728,300</b>
<b>Gross (Surplus) / Deficit</b>	<b>2,487,900</b>	<b>2,662,600</b>	<b>2,149,500</b>	<b>2,179,700</b>	<b>2,197,400</b>	<b>2,219,200</b>



# Human Resources Statement 2016/17

## Human Resources Statement 2016/17

Committee	Business Unit	Budgeted Full Time Equivalents
Prosperous Communities	Building Control	7.00
	Car Parks	0.48
	Community Action & Community Safety	11.77
	Culture, Heritage & Leisure	3.78
	Development Management	16.42
	Economic Development	11.81
	Environmental Initiatives	1.00
	Food Safety	3.40
	Health & Safety	1.60
	Homelessness & Housing Advice	6.95
	Housing Strategy	3.00
	Land Charges	3.00
	Licences - Community	2.50
	Planning Policy – Forward Planning	2.00
	Pollution Control	3.54
	Private Sector Housing Renewal	3.81
	Public Conveniences	1.49
	Street Cleansing	14.30
	Tourism	1.00
	Town Centre Markets	0.81
Waste Management	55.70	
<b>Prosperous Communities Total</b>		<b>155.36</b>
Corporate Policy & Resources	Business Improvement & Commercial Development	9.81
	Chief Executive	1.00
	Chief Operating Officer	1.00
	Commercial Director	2.00
	Communications	3.00
	Corporate Management – Apprentices	3.00
	Corporate Management – Finance	0.08
	Customer Services	14.66
	Debtors	0.91
	Democratic Representation	5.38
	Director of Resources	1.00
	Financial Services	10.55
	Housing Benefits Admin	19.18
	Human Resources	4.00
	ICT Services	3.00
	Local Tax Collection	11.63
	Property Services	3.68
	Register of Electors	2.61
	Support Services – Admin	2.12
	Support Services - Corporate	6.92
Systems Development	7.88	
<b>Corporate Policy &amp; Resources Total</b>		<b>113.41</b>
<b>Grand Total</b>		<b>268.77</b>

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**01427 676676**

Guildhall, Marshall's Yard  
Gainsborough, Lincolnshire DN21 2NA  
Tel: 01427 676676 Fax: 01427 675170

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

