

**Council Budget and Council Tax 2015/16 and Medium-Term
Financial Strategy 2015/16 to 2018/19**

Members are requested to retain this report for use in the following meetings:

Overview and Scrutiny Committee – 28th January 2015

Cabinet – 2nd February 2015

Council – 16th February 2015

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Nicola Beach
Chief Executive

Council Budget and Council Tax 2015/16 and Medium-Term Financial Strategy 2015/16 to 2018/19		Agenda No: 6a
<p>Corporate Priority: Deliver excellent customer service and provide value for money</p> <p>Portfolio Area: Performance and Efficiency</p> <p>Report presented by: Councillor David Bebb, Cabinet Member for Performance and Efficiency</p> <p>Report prepared by: Trevor Wilson, Head of Finance</p>		
<p>Background Papers:</p> <p>Medium-Term Financial Strategy 2015/16 to 2018/19 Update report to Cabinet 1st December 2014.</p> <p>Notification of the provisional Local Government Finance Settlement received by email from the Department for Communities and Local Government on 18th December 2014.</p>		Public Report
<p>Options:</p> <p>To accept or amend the budget and capital projects for 2015/16 for recommendation to Full Council.</p>		Key Decision: No
<p>Executive Summary:</p> <p>1. Background</p> <p>1.1 The annual process of reviewing and rolling the strategy forward by one year commenced with an initial report to Cabinet on 29th September 2014. The projected financial position for 2015/16 in the MTFS, agreed on 17th February 2014, was for a small addition to balances, as sufficient savings had been identified and are planned for delivery in 2015/16. Shortfalls of approximately £700,000 p.a. were however predicted for 2016/17 and 2017/18 based on a continuation of the reductions in the annual Funding Settlement Assessment received from the Government.</p> <p>1.2 With no anticipated shortfall for 2015/16, the financial planning process has focussed on addressing the shortfalls in the following years and in anticipation that the Council will become grant free over the medium term. It was partly against this background that the Council requested the Peer Challenge in October 2013. The action plan developed from the Peer Challenge provides a number of workstreams which will help address the anticipated budget</p>		

shortfalls, including:

- Commercialisation and 'Better at Business';
- Grow our economy – increase business rate pot and secure external funds;
- Finance and Investment Strategy;
- Review contracts and procurement;
- Increase our income;
- Management and Service Reviews; and
- Sharing services or joint work.

1.3 Full Council agreed on 15th December 2014 that the Local Council Tax Support scheme for 2015/16 would continue unchanged from the scheme operated in the current year.

1.4 The Council received detail of the provisional Local Government Finance Settlement for 2015/16 on 18th December 2014. In addition to updating the Financial Profile for this information, Cabinet Members and Senior Management have reviewed the Council's discretionary fees and charges and the earmarked reserves.

2. Government Grant Allocation

2.1 The Council's allocation of Settlement Funding Assessment for 2015/16 is £5.721million. This represents a reduction of £1.043million or 15.4% compared to an adjusted figure of £6.764million for 2014/15.

2.2 The Local Government Minister announced that local authorities will face an overall reduction in 'Spending Power' of 1.8%; and that no local authority would experience a decrease of more than 6.4%. 'Spending Power' is the aggregate of: council tax; Settlement Funding Assessment; New Homes Bonus and other minor grants. This Council's 'Spending Power' is £16.376million for 2015/16; which is £828,000 (4.8%) less than 2014/15.

2.3 The Settlement Funding Assessment includes an assessment of the business rates baseline (£3.165million) which the Government expects the Council to retain under the Business Rates Retention scheme. An estimate of the amount of business rates to be retained in 2015/16 is £4.064million: which includes a 1.91% increase determined by the Government; net of discounts and exemptions; and rateable valuation reductions determined by the Valuation Office following appeal. This is an estimated benefit over the baseline of £900,000 and is £608,718 higher than the figure in the current Financial Profile. This increase is due primarily to adjustments in respect of previous years: in particular a reduction in the level of the provision for appeals that are expected to be agreed by the Valuation Office Agency.

2.4 The Council has agreed to participate with nine Essex authorities in the Business Rates Pooling arrangement, which it is anticipated will bring additional resources to the County and be shared between the nine authorities. The decision to join is based on the assessment that estimated business rates income for 2015/16 will exceed the baseline amount. Under the sharing arrangement the Council could receive an additional amount of business rates of approximately £250,000. The determination and receipt of

the actual amount of the share will be made in 2016/17; i.e. after year-end returns have been collated from each of the authorities in the Essex Pool.

- 2.5 The Government is offering council tax freeze grant to those Councils agreeing not to raise council tax in 2015/16. The estimated grant is £87,084.

3. Priority Area Investment

- 3.1 A clear focus is maintained on matching funding to priorities despite resources reducing each year, over the term of the MTFS. The bids for revenue funding to finance investment in priority areas were agreed by Cabinet on 1st December 2014 and included in the initial budget proposals. The total value of these initial bids was £1,743,130.

- 3.2 In the intervening period four additional bids for funding are proposed: in consideration of the report from the Overview & Scrutiny Committee, on the Review of Options for Future Community Grant Funding Streams from April 2015, see separate item on this agenda, allocation of £100,000 to continue the Mi Community scheme; to establish a Business Investment Fund (£500,000) to provide financial loan support to businesses in the District; to allocate part of the surplus on the Council Tax Collection Fund to parish and town councils (£30,356); and to allocate £43,000 to the economic development service for 2017/18 onward, this to come from New Homes Bonus. See Appendix A.

- 3.3 The Priority Areas Investment bids for ongoing revenue funding include:

Planning and Property

- Sustainable Development – The Council's approval of the interim Planning Policy Statement will now enable the District's growth locations and site allocations to come forward as planning applications. In order to ensure the Council has the necessary professional resource to process these applications, 4 new Development Management posts are requested – £140,000;

People

- Environment and Leisure – To make permanent the post of Health and Wellbeing Programme Manager. This role will work with partners of the Braintree District Health and Wellbeing Panel to improve health outcomes across the District – £39,000;

Performance and Efficiency

- Information and Communications Technology – This covers the ongoing support costs for a variety of new and upgraded systems designed to improve the customer experience, develop user friendliness of systems and increase the efficiency of key processes – £43,000.

- 3.4 The majority of the bids are requested for a one-off allocation of revenue funding. These bids are either in respect of a specific event or to provide a provision for works or services over the next two to three years. The one-off bids which total £2,101,106 are:

Planning and Property

- Planning Policy – Local Plan – The economic and housing growth requirement will substantially increase the previous growth target. To ensure the District optimises this growth potential, a provision is requested for further studies and joint working will be required with other authorities – £480,000;
- Development Control – Provision for planning appeals. Whilst a new Local Plan is being produced, the District is more likely to face challenge in relation to applications on unallocated land or against existing policy – £300,000;
- Asset Management – Provision to enable the opportunity purchase of investment property and land – £500,000;
- Asset Management – Minor repairs and maintenance to Council owned assets, which cannot be capitalised – £52,350;

Performance and Efficiency

- Organisational Development – Provision to extend the Management Development Programme during 2015/16 and 2016/17 to the next level of managers across the Council – £30,000;
- Information and Communications Technology – training and development costs required as part of system upgrades – £15,000;
- Council Tax Collection Fund surplus – to allocate the estimated surplus from 2014/15 between the Town and Parish Councils and this Council - £30,356 to Town and Parish Councils;

Corporate Strategy and Direction

- Marketing and Communications – Mosaic segmentation data – lease renewal. The segmentation data is used to understand the demographic profile of the District to enable a more targeted approach to communications – £23,400;
- Chief Executive – Provision to fund 'invest to save' projects arising out of the Peer Challenge Action Plan – £50,000;
- Chief Executive – Contribution to the Essex Community Resilience Fund – £20,000.

People and Participation

- Mi community – A provision of £100,000 is proposed to extend the scheme for a further year (2015/16). Funding for the continuation of the administrative support to the scheme, of £10,000, will be met from the Localism earmarked reserve.

Prosperity and Growth

- Business Investment Fund established to provide financial loan support for District businesses that need assistance in growing their businesses. The fund will support businesses through offering capital loan funding for capital investment, where this will lead to job creation and economic growth (£500,000);
- Economic Development – Business Development Officer post to be made permanent – funding currently available from earmarked reserve until 2017/18 – proposal for £43,000 per annum to be allocated from New Homes Bonus from 2017/18 onwards.

4. Financial Assumptions and Budget Changes Previously Agreed

- 4.1 The values of savings identified for 2015/16 onwards, in previous years' budget setting processes, were £695,690 in 2015/16, £162,034 in 2016/17 and £19,830 in 2017/18. However, the proposed reduction in funding, of £4,000, to the Dedham Vale Area of Outstanding Natural Beauty and Stour Valley Project will not be taking place as previously budgeted for. This will help to support the intention of bringing the statutory designation of 'Area of Outstanding Natural Beauty' for the first time to parts of the Upper Stour Valley which are within the District. The savings for 2015/16 will be £691,690.
- 4.2 Adjustment to the base budget in 2015/16 and 2016/17, for planned priority investments and unavoidable budget changes identified in previous years, are reductions of £1,078,360 in 2015/16 and £24,910 in 2016/17.
- 4.3 The financial profile includes the pay award agreed by the Employer's organisation and the Unions in November 2014 of a 2.2% increase effective from 1st January 2015 to 31st March 2016 and non-consolidated payments, payable in December 2014 and April 2015, for the majority of the pay grades. The settlement has been actioned with the non-consolidated sum paid in December and an increase of 1.2% applied from 1st January 2015. The final non-consolidated payment will be actioned, to the appropriate grades, in the April 2015 payroll. In August 2014, the Leader of the Council agreed that the payment of the pay award provision, of 1%, for 2014/15 to be paid in advance of the actual settlement and was backdated to 1st April 2014.
- 4.4 A budget provision, of £226,730, has been made for the additional costs due to the abolition of the Employers National Insurance reduced rate, which is currently paid by the Council, in the financial year 2016/17.
- 4.5 The Council's pension deficit contribution and employer contribution rate for the three years: 2014/15 to 2016/17 were determined by the Triennial Review of the Essex Pension Fund, conducted as at 31st March 2013. The financial profile 2015/16 to 2018/19 includes budget increases based on the results of the triennial review: £80,710 for 2015/16 and £82,920 for 2016/17 and estimated budget increases of £126,970 for 2017/18 and £63,270 for 2018/19.
- 4.6 Allowance for inflationary increases has been provided only on specific budget headings e.g. business rates, contracts, energy, etc. based on the relevant elements of the Consumer Prices Index as at September 2014. The values of increases provided for these 'other expenditure' budgets are: £66,040 in 2015/16, £57,570 in 2016/17, £69,400 in 2017/18 and £70,760 in 2018/19.

5. Budget Savings and Additional income

- 5.1 Work has commenced on delivering the Peer Challenge Action Plan and whilst the majority of the work will continue over the next twelve to eighteen months, some actions have already been agreed by Members in recent months, namely the:

- Purchase of 850 The Crescent, Colchester Business Park; and

- Investment of £10million of the Council's funds in equity and property funds; on the premise of holding these investments for a minimum of 3 to 5 years.

5.2 The full year effect of the net rental income on the property is £184,000 and the anticipated return on the investments is £430,000.

5.3 The total value of savings/additional income for 2015/16 is £798,600, of which £790,120 is proposed additional income. The other sources of this income are:

- Development Control fees (£150,000);
- Solar panels installed on council owned assets (£94,500 per annum – £23,620 included for 2015/16); and
- Government's Feed-in Tariff, Export Tariff and recovery of the value of the green electricity produced and consumed on site by Essex CC from the proposed replacement wind turbine at Great Notley Country park (£10,000 per annum – £2,500 included for 2015/16).

6. Fees and Charges

6.1 The level of fees and charges for a number of the Council's services were subject to a full review and changes implemented, as appropriate, in the current year and as such there are no proposed changes for 2015/16, in the following areas:

- Car parking charges, this includes the continuation of the 10p after 3:00pm promotion for 2015/16;
- Building Control fees;
- Land Charges; and
- Community Transport

6.2 A schedule of the discretionary fees and charges, detailing current and proposed levels for 2015/16, is provided at Appendix D. Whilst for the majority no increase is proposed where increases to fees and charges are proposed these are generally in line with the Retail Prices Index (as at September 2014), rounded as appropriate for cash handling purposes.

6.3 The proposed increase on housing rents and service charges is 2.2%, in accordance with the Government's rent restructuring model.

6.4 It is proposed to continue the current arrangement for the appropriate Cabinet Member to have delegated authority to vary some fees and charges to ensure competitiveness of Council services.

7. Council Tax

7.1 The initial budget proposal and council tax level were subject to the receipt of the financial settlement figures. On the basis that the figures received from Government on 18th December were broadly in line with those anticipated in the report the proposed council tax level for 2015/16 is £159.57 (Band D).

- 7.2 As a consequence of the proposal of not increasing the council tax level for 2015/16 the Council Tax Freeze Grant, of £87,084, offered by the Government has been included in the Financial Profile.
- 7.3 The budget setting process includes estimating the amount of council tax expected to be collected. Variation from the estimate results in either a surplus or deficit in the Collection Fund. The Council's proportion of the council tax surplus, to be returned to council taxpayers in 2015/16 is £172,300. This compares to surpluses returned to council taxpayers of £43,190 in 2014/15 and £30,760 in 2013/14.
- 7.4 In view of the large increase in the estimated amount of the surplus compared to previous years it is proposed that this is allocated between the Town and Parish Councils and this Council. The allocation is made pro-rata to the 2014/15 precepts.
- 7.5 The Council's taxbase for 2015/16, calculated as at 30th November 2014, is 49,742. This was determined under delegated authority by the Corporate Director responsible for Finance.

8 Financial Profile 2015/16 to 2018/19

- 8.1 The budget proposals as presented in the report result in a net withdrawal from the unallocated balance of £894,484 in 2015/16. Shortfalls are projected for the three following years of: £128,616, £698,702 and £612,773 respectively.
- 8.2 The proposed budget for each year includes assumptions based on the best information available at the time but it is inevitable that these will change particularly those assumptions affecting 2016/17 onwards. At this time the Council has options to: look for savings and additional income; applying New Homes Bonus to support the revenue account; or use balances; or a combination of these options. Specific options for consideration will be identified as work progresses on the workstreams, identified in the Peer Challenge Action Plan.

9 Pay Policy 2015/16

- 9.1 The report includes the Pay Policy Statement for 2015/16 which the Council is required to agree and publish by 31st March 2015. The Policy is designed to give an overview of the Council's framework regarding pay and rewards for staff within the Council. The framework is based on the principle of fairness and that reward should be proportional to the weight of each role and each individual's performance.

10 Balances and Reserves

- 10.1 Details of the Council's balances, taking account of all of the proposals, are provided and show that they continue to be above the minimum recommended level. Details of the proposed use and transfers between earmarked reserves are also provided.

11 Capital Investment

- 11.1 New Homes Bonus – The amount of New Homes Bonus receivable for year 5 of the scheme is £247,145 per annum. The total receivable in 2015/16 is £2.101million and the total amount received between 2011/12 and 2015/16 is £7.034million.
- 11.2 Allocations of the New Homes Bonus agreed to-date are:
- A minimum of £0.75million for affordable homes;
 - £5million for infrastructure projects, specifically:
 - Witham Enterprise Centre
 - A120 Access Improvement package
 - Business Broadband
 - Re-investment Fund
 - Feasibility/Project Development Fund
 - £0.352million for the Local Plan and Economic Development.
- 11.3 A key principle in the Council's approach in utilising the New Homes Bonus is to act as a catalyst to attract investment from others in the public and private sectors. The Council is working with other public organisations to seek opportunities to provide funding for infrastructure projects which would enable an earlier commencement on site of some major planned developments in the district.
- 11.4 Another source of external funding which provides benefits to the residents and communities in the district is the CHIP Fund which is managed jointly with Greenfields Community Housing. Allocations have been agreed which support the Council's priorities for the District:
- Affordable Housing Growth – allocation of £7.35million; and
 - £750,000 available for both the People and Place priorities.
- 11.5 Proposed capital projects for funding in 2015/16 have a total value of £2,412,250 and include the bid for £15,000 for a scheme in Silver End proposed by Councillor Abbott and supported by the Overview and Scrutiny Committee. Anticipated capital requirements for subsequent years are: £1,140,000 for 2016/17, £1,045,000 for 2017/18 and £1,000,000 for 2018/19.

12 Treasury Management

- 12.1 The Council's borrowing and investment requirements for 2015/16 are contained in the Treasury Management Strategy Statement provided in this report.

13 Robustness of the estimates and the adequacy of the proposed financial reserves

- 13.1 Finally, the Corporate Director (Section 151 Officer) provides confirmation of the robustness of the estimates and the adequacy of the proposed financial reserves as presented in this report.

Decision:

That it be Recommended To Council that the following be approved:

1. The budget variations to the current base budget as detailed in Section 4 of the main report and Appendices B and C;
2. The savings as detailed in Appendix E;
3. The Priority Areas Investment bids, ongoing and for one-off expenditure, detailed in Appendix A;
4. The New Burdens Grant of £27,317 to be received in 2015/16 be held in an earmarked reserve, to be utilised in respect of the Local Council Tax Support scheme and authorised by the Cabinet Member for Planning and Property;
5. The Council Tax Freeze grant receivable from the Government in 2015/16 be accepted;
6. The Council's discretionary fees and charges for 2015/16 as detailed in Appendix D;
7. The Council's housing rents and service charges are increased by 2.2% for 2015/16, as detailed in Appendix D;
8. That delegated authority is given to the appropriate Cabinet Member to agree variations to Trade Waste, Town Hall Centre, Building Control and Car Parking fees and charges for commercial purposes;
9. Discretionary council tax discounts and exemptions for 2015/16 are:
 - Discount applicable to empty dwellings undergoing major repairs is set at 0% for the twelve month period;
 - Discount applicable to vacant dwellings is set at 0% for the six month period;
 - Discount applicable to second homes is set at 0%;
 - Empty Homes Premium charged on dwellings vacant for over two-years be set at 0%;
10. The Council's Pay Policy for 2015/16 as detailed in Appendix H;
11. An allocation of £894,484 from the General Fund unallocated balance in 2015/16;
12. Transfers between earmarked reserves and back to the Unallocated Balance in 2014/15 and estimated drawdown from earmarked reserves for 2015/16 as detailed in Appendix L;

Capital

13. The General Fund Capital bids for 2015/16 listed in Appendix M;

Treasury Management

14. The Prudential Indicators and limits set out in Appendix O;
15. The Policy on Minimum Revenue Provision as recommended in Appendix O;
16. The Treasury Management Strategy, including annual investment strategy, for 2015/16 (Appendix O);

Council Tax

17. The proposed estimates (producing a budget requirement for council tax purposes of £14,729,942) as detailed in Appendix I and the Council Tax for 2015/16 of £159.57 for a Band D property, having taking into consideration:
 - The consultation feedback received;

- The assessment of risks in the budget assumptions;
- The Equalities Impact Assessments and
- The Section 151 Officer's report on the robustness of the estimates and the adequacy of balances (Appendix Q to the report).

Purpose of Decision:

To determine the budget and council tax level proposals for 2015/16 to be submitted to Full Council for consideration, in accordance with the Budget and Policy Framework Procedure Rules contained in the Constitution.

Any Corporate implications in relation to the following should be explained in detail

Financial:

The budget proposed for 2015/16 includes: no increase in council tax; savings of £1.73million; additional spend of £272,380 planned for priority areas; a net withdrawal from balances of £ £894,484 after allowing for £2.101million required one-off expenditure needs; increases in discretionary fees and charges; and the Government's Settlement Funding Assessment confirmed at £5.72million (a reduction of £1.043million over the current year).

The financial position forecast for 2016/17 to 2018/19 is savings of £128,616, £698,702 and £612,773 respectively. The Council has options to identify additional savings, generate additional income, utilise New Homes Bonus, use balances or a combination of these options. Specific options for consideration will be identified as work progresses on the workstreams, identified in the Peer Challenge Action Plan.

Capital projects with an estimated value of £2.412million are to be added to the capital programme, to be delivered in 2015/16. The estimated amount of capital resources available over the period 2016/17 to 2018/19 is sufficient to meet anticipated annual requirements averaging £1.06million.

Legal:

Local Government Finance Act 1992 – Section 106

Will any members affected by Section 106 please note that any declarations to that effect should be made on the commencement of the meeting or immediately on arrival if this is later.

Under Section 106 a member who has not paid an amount due in respect of their Council Tax for at least two months after it became payable is precluded from voting on any matters affecting the level of Council Tax

	<i>or the arrangements for administering the Council Tax. (The member is, however, entitled to speak).</i>
Equalities/Diversity	Equalities Impact Assessments regarding the savings proposals which have an impact in 2015/16 were produced and are available on the Council's website with the Cabinet agenda for 3 rd February 2014.
Customer Impact:	Impact on customers were identified, where appropriate, in the individual saving proposals agreed in February 2014. For example, the Integrated Commercial and Domestic Refuse and Recycling Collections proposal identifies that the majority of customers will see a change to their collection day and some a change to their collection week as a result of the re-routing.
Environment and Climate Change:	None.
Consultation/Community Engagement:	<p>Consultation was undertaken, during the 2014/15 budget setting process, with service users and stakeholders affected by those savings identified for 2015/16.</p> <p>The Overview and Scrutiny Committee considered the budget proposals on 26th November 2014 and 28th January 2015. The Chairman extended an open invitation for all Members of the Council to attend the meetings.</p> <p>Consultation with business was undertaken by the Leader of the Council presenting the Council's priorities and initial budget proposals to the Braintree District Business Leaders Group on 13th January 2015.</p>
Risks:	The Council's Medium-Term Financial Strategy is identified as a strategic risk. An extract from the Strategic Risk Register is included at Appendix K to the report, giving the vulnerability and the action plan to mitigate the risk.
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1. Background

- 1.1 The Medium-Term Financial Strategy (MTFS) 2014/15 to 2017/18 was agreed by Full Council on 17th February 2014. The level of council tax, inclusive of the precepts from precepting authorities, for 2014/15 was determined and set by the Council Tax Committee on 25th February 2014.
- 1.2 The annual process of reviewing and rolling the strategy forward by one year commenced with an initial report to Cabinet on 29th September 2014. The projected financial position for 2015/16 in the MTFS was for a small addition to balances, as sufficient savings had been identified and were planned for delivery in 2015/16. Shortfalls of approximately £700,000 p.a. were however predicted for 2016/17 and 2017/18 based on a continuation of the reductions in the annual Funding Settlement Assessment received from the Government and inflationary increases applied to some costs.
- 1.3 With no anticipated shortfall for 2015/16, the financial planning process has focussed on addressing the shortfalls in the following years and in anticipation that the Council will become grant free over the medium term. It was partly against this background that the Council requested the Peer Challenge in October 2013.
- 1.4 The action plan developed from the Peer Challenge provides a number of workstreams which will help address the anticipated budget shortfalls, including:
 - Commercialisation and 'Better at Business';
 - Grow our economy – increase business rate pot and secure external funds;
 - Finance and Investment Strategy;
 - Review contracts and procurement;
 - Increase our income;
 - Management and Service Reviews; and
 - Sharing services or joint work.
- 1.5 The Cabinet, on 1st December 2014, received an update on the MTFS incorporating anticipated income from investments agreed by Council in recent months, proposed priority area investments, proposed savings and a review of assumptions. In addition detail of capital resources available and bids for capital funding were received. As a result the Cabinet agreed the Council's draft Medium-Term Financial Strategy for the period 2015/16 to 2018/19, which included initial revenue budget, capital budget and council tax proposals for 2015/16.
- 1.6 Since the Cabinet agenda was published for the meeting on 1st December 2014:
 - The Leader of the Council and Members of the Cabinet presented and answered questions on the initial budget proposals for 2015/16 at the Overview and Scrutiny Committee on 26th November 2014;
 - Cabinet Members and Senior Management have reviewed: the Council's discretionary fees and charges for 2015/16 and earmarked reserves; and

- The Council received, on 18th December, detail of the provisional Local Government Finance Settlement for 2015/16.
- 1.7 This report consolidates all of this information, including final refinements to the assumptions, resulting in proposed budgets for both revenue and capital for 2015/16 and a financial profile and Medium-Term Financial Strategy for 2015/16 to 2018/19.

2. Central Government Funding

- 2.1 The provisional Local Government Finance Settlement for 2015/16 was announced on 18th December 2014. Unlike previous year's notifications, figures were provided for one year only: 2015/16. The provisional settlement was subject to statutory consultation which closed on 15th January 2015. The Ministerial announcement on the final Settlement figures for 2015/16 was awaited at the time of writing this report.
- 2.2 The Financial Profile currently includes the assumption that the Settlement Funding Assessment will reduce by 7% per annum for 2016/17 onwards. The Chancellor of the Exchequer in his Autumn Statement 2014 speech indicated 'Our policy of continuing the spending cuts in the first 2 full years of the next Parliament, at the same pace as we achieved in this Parliament, now produces £4 billion less spending'. It is proposed, however, to leave the review of the funding reductions assumptions until after the General Election in May 2015 when the Government's plans for public expenditure will become clearer.
- 2.3 **Spending Power**
- 2.3.1 The Government when announcing the Financial Settlement for local government has over the last few years referred to changes in local authorities' 'Spending Power'. For the 2015/16 Settlement the Local Government Minister announced that local authorities will face an overall reduction in Spending Power of 1.8%; and that no local authority would experience a decrease of more than 6.4%.

- 2.3.2 Spending Power for 2015/16 is defined as the aggregate of: council tax; Settlement Funding Assessment; New Homes Bonus and other specific grants.

Spending Power - Components	2014/15 Adjusted £m	2015/16 £m
Council Tax (excl. parish precepts)	7.814	7.855
Settlement Funding Assessment	6.764	5.721
Council Tax Support Funding to Parishes	-0.191	-0.191
Local Council Tax Support and Housing Benefit administration Subsidy	0.816	0.718
New Homes Bonus	1.854	2.102
Council Tax Freeze Grant 2015/16		0.087
Other Minor Grants	0.147	0.084
Total Spending Power	17.204	16.376
Percentage reduction		-4.8%

- 2.3.3 The Government's assessment of this Council's Spending Power for 2015/16 is £16.38million a reduction of £828,000 (4.8%) over 2014/15.

- 2.3.4 The key feature of the inter action between the elements of the Spending Power is the reduction in the Settlement Funding Assessment to fund the increases in the New Homes Bonus. The impact for the Council is a reduction in the Settlement Funding Assessment of £1.043million and an increase in the New Homes Bonus payment of £248,000 resulting in a net cut in funding between these two items of £795,000.

2.4 Settlement Funding Assessment

- 2.4.1 The main elements of the Settlement Funding Assessment are: Revenue Support Grant and Business Rates Baseline Funding; Council Tax Freeze Grants re 2011/12, 2013/14 and 2014/15; and Homelessness Prevention Grant.

- 2.4.2 The table below shows the proposed breakdown of the Settlement Funding Assessment for the Council for 2015/16 together with the adjusted Settlement for 2014/15 for comparison:

Settlement Funding Assessment	2014/15 £	2015/16 £
Business Rates Baseline	3,105,466	3,164,806
Revenue Support Grant	3,658,107	2,556,001
Total Settlement Funding Assessment	6,763,573	5,720,807
Breakdown provided by Government:		
Business Rates Baseline	2,987,686	3,044,775
Revenue Support Grant	3,300,731	2,209,978
Council Tax Freeze Grant 2011/12	217,146	216,319
Council Tax Freeze Grant 2013/14	88,257	88,257
Council Tax Freeze Grant 2014/15	87,510	87,510
Homelessness Prevention Grant	70,004	69,734
Efficiency Support for services in Sparse Areas	3,141	4,234
Returned Funding	9,098	
Total Settlement Funding Assessment	6,763,573	5,720,807
Percentage reduction		-15.4%

2.5 Business Rates Baseline

- 2.5.1 The Business Rates Baseline is the Government's assessment of a local authority's spending need which is expected to be received through the business rates retention scheme. This is only indicative with the actual amount received being dependent on actual business rate income for 2015/16.

- 2.5.2 An estimate of the business rates to be retained in 2014/15 (revised) and 2015/16 is provided at section 6 below.

2.6 Council Tax Freeze Grant

- 2.6.1 The Local Government Minister stated that from April 2014, funding for the freeze in council tax for 2011/12 and 2013/14 will be provided for in the main local government settlement for future years (the freeze grant for 2012/13 was a one-off allocation in that year).
- 2.6.2 The council tax freeze grant receivable by this Council is £216,319 for 2011/12, £88,257 for 2013/14, and £87,510 for 2014/15.
- 2.6.3 The indicative figure of council tax freeze grant for 2015/16 is £87,084.

2.7 Homelessness Prevention

- 2.7.1 A grant allocation to local authorities toward the costs of providing homelessness services. The allocation for 2015/16 is £69,734 (£70,004 in 2014/15).

2.8 Efficiency Support for services in Sparse Areas

- 2.8.1 The Government has increased the allocation to provide financial support to rural authorities with areas which are sparsely populated to £15.5million. This Council's allocation for 2015/16 is £4,234 (£3,141 in 2014/15).

2.9 Local Council Tax Support and Housing Benefit Administration Subsidy

- 2.9.1 In November 2014 the Departments for Work and Pensions and Communities and Local Government issued updated allocations of the Local Council Tax Support and Housing Benefit Administration Subsidy for 2015/16. The actual allocation for this Council is £718,142: a small increase over the provisional allocation of £699,220 but a reduction of £97,928 or 12% compared to the allocation of £816,070 for 2014/15.

2.10 Other Minor Grants

- 2.10.1 Other minor grants receivable from Government, total £83,860, for 2015/16. This consists of: an estimated amount (£46,153) required to compensate local authorities for the Government's decision to limit the increase in business rates for 2015/16 to 2% (instead of the RPI increase at September as prescribed); £10,390 returned funding withheld in the previous year for New Homes Bonus payment; and £27,317 of new burdens funding to assist with the costs of the local Council Tax Support scheme.

- 2.10.2 It is proposed that the new burdens grant, of £27,317, to assist with the costs of the local Council Tax Support scheme be held in earmarked reserves until needed. Drawdown from the reserve will be agreed by the relevant Cabinet Portfolio holder.

2.11 New Homes Bonus

- 2.11.1 Notification has been received that the amount of New Homes Bonus receivable for year 5 of the scheme is £247,145. The total amount receivable in 2015/16 is £2,101,607; this covers instalments for years 1 to 5.

- 2.11.2 The amount of New Homes Bonus receivable for years 1 to 5 is detailed in the table below. Allocations to meet budgeted spend, totalling £562,000, have been agreed and a further £86,000 is proposed from the New Homes Bonus, in 2017/18 and 2018/19. These allocations have provided additional funding toward the costs of the Local Plan, Economic Development graduate trainee post, Project Management and Economic Development Manager and for the review of empty properties in 2013.

New Homes Bonus	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Totals
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Year 1 (2011/12)	509.0	509.0	509.0	509.0	509.0	509.0			3,054.0
Year 2 (2012/13)		472.6	472.6	472.6	472.6	472.6	472.6		2,835.6
Sub Total	509.0	981.6	981.6	981.6	981.6	981.6	472.6	0	5,889.6
Year 3 (2013/14)			606.0	606.0	606.0	606.0	606.0	606.0	3,636.0
Year 4 (2014/15)				266.9	266.9	266.9	266.9	266.9	1,334.5
Year 5 (2015/16)					247.1	247.1	247.1	247.1	988.4
Totals	509.0	981.6	1,587.6	1,854.5	2,101.6	2,101.6	1,592.6	1,120.0	11,848.5
Allocations agreed	- 79.0	- 79.0	- 66.0	- 58.0	- 70.0	- 70.0	- 70.0	- 70.0	- 562.0
Allocation requested							- 43.0	- 43.0	- 86.0
Totals	430.0	902.6	1,521.6	1,796.5	2,031.6	2,031.6	1,479.6	1,007.0	11,200.5

3 Priority Areas Investment

- 3.1 The bids for revenue funding to finance investment in priority areas were agreed by Cabinet on 1st December 2014 and included in the initial budget proposals. The total value of these initial bids was £1,743,130.
- 3.2 In the intervening period four additional bids for funding are proposed: in consideration of the report from the Overview & Scrutiny Committee, on the Review of Options for Future Community Grant Funding Streams from April 2015, see separate item on this agenda, allocation of £100,000 to continue the Mi Community scheme; to establish a Business Investment Fund (£500,000) to provide financial loan support to businesses in the District; to allocate part of the surplus on the Council Tax Collection Fund to parish and town councils (£30,356); and to allocate £43,000 to the economic development service for 2017/18 onward, this to come from New Homes Bonus.
- 3.3 The total value of bids from revenue is £2,373,486 in 2015/16, of which £272,380 is requested to be added to the ongoing base budget, and £43,000 is requested for 2017/18, funded from New Homes Bonus.
- 3.4 The proposed Priority Areas Investment bids for ongoing revenue funding include:

Planning and Property

- Sustainable Development – The Council's approval of the interim Planning Policy Statement will now enable the District's growth locations and site allocations to come forward as planning applications. In order to ensure the Council has the necessary professional resource to process these applications, 4 new Development Management posts are requested – £140,000;

People

- Environment and Leisure – To make permanent the post of Health and Wellbeing Programme Manager. This role will work with partners of the Braintree District Health and Wellbeing Panel to improve health outcomes across the District – £39,000;

Performance and Efficiency

- Information and Communications Technology – This covers the ongoing support costs for a variety of new and upgraded systems designed to improve the customer experience, develop user friendliness of systems and increase the efficiency of key processes – £43,000.

- 3.5 The majority of the proposed bids are requested for a one-off allocation of revenue funding. These bids are either in respect of a specific event or to provide a provision for works or services over the next two to three years. Where the budget is required over a number of years this will be added to the earmarked reserves (Section 18). The one-off bids which total £2,101,106 are:

Planning and Property

- Planning Policy – Local Plan – The economic and housing growth requirement will substantially increase the previous growth target. To ensure the District optimises this growth potential, a provision is requested for further studies and joint working will be required with other authorities – £480,000;
- Development Control – Provision for planning appeals. Whilst a new Local Plan is being produced, the District is more likely to face challenge in relation to applications on unallocated land or against existing policy – £300,000;
- Asset Management – Provision to enable the opportunity purchase of investment property and land – £500,000;
- Asset Management – Minor repairs and maintenance to Council owned assets, which cannot be capitalised – £52,350;

Performance and Efficiency

- Organisational Development – Provision to extend the Management Development Programme, during 2015/16 and 2016/17, to the next level of managers across the Council – £30,000;
- Information and Communications Technology – training and development costs required as part of system upgrades – £15,000;
- Council Tax Collection Fund surplus – to allocate the estimated surplus from 2014/15 between the Town and Parish Councils this Council - £30,356 to Town and Parish Councils (see Section 10 for detail);

Corporate Strategy and Direction

- Marketing and Communications – Mosaic segmentation data – lease renewal. The segmentation data is used to understand the demographic profile of the District to enable a more targeted approach to communications – £23,400;
- Chief Executive – Provision to fund 'invest to save' projects arising out of the Peer Challenge Action Plan – £50,000;
- Chief Executive – Contribution to the Essex Community Resilience Fund – £20,000;

People and Participation

- Mi community – The Cabinet recognises that the scheme has been very successful and has enabled the Council to help community projects throughout the District, as well as being a positive and productive way for the Members to engage with the local community. A provision of £100,000 is proposed to extend the scheme for a further year. Funding for the continuation of the administrative support to the scheme, of £10,000, will be met from the Localism earmarked reserve;

Prosperity and Growth

- The District Council has prioritised business support as part of the Corporate Strategy and Economic Development Prospectus. It is intended to establish a Business Investment Fund to provide financial loan support for District businesses that need assistance in growing their businesses. The fund will support businesses through offering capital loan funding for capital investment, where this will lead to job creation and economic growth. The detail of the investment fund scheme will be finalised and launched in the Spring. Through establishing this fund there will be the opportunity to attract match funding commitments from other bodies to potentially increase this fund. It is proposed that the Council will invest £500,000 from reserves to establish this fund.
- Economic Development – the Business Development Officer post to be made permanent – funding currently available from earmarked reserve until 2017/18 – proposal for £43,000 to be allocated from New Homes Bonus from 2017/18 onwards.

3.6 A schedule of the bids is provided at Appendix A.

4 Financial Assumptions Update

4.1 Review of Budget Savings identified in previous years

- 4.1.1 The Financial Profile, agreed in February 2014, included savings planned for 2015/16 to 2017/18. These savings have been reviewed to ensure that they are still deliverable. Adjustments with a total reduction to the savings of £18,020 were reported to Cabinet in December. Further consideration has been given to the proposed £4,000 reduction to the Council's contribution to the Dedham Valley AONB and Stour Valley Project. Councillor Lady Newton, Cabinet Member for Planning and Property, has proposed that the current contribution of £16,000 per annum be retained and that the saving withdrawn. This will help to support the intention of bringing the statutory designation of 'Area of Outstanding Natural Beauty' for the first time to parts of the Upper Stour Valley which are within the District.

- 4.1.2 A summary of the value of the planned savings and the agreed adjustments is provided in the table below:

	2015/16 £	2016/17 £	2017/18 £
Savings planned	713,710	171,534	19,830
Value of adjustments	(22,020)	(9,500)	0
Revised Value of Savings	691,690	162,034	19,830

- 4.1.3 A schedule detailing the updated savings, identified in previous years, including the proposed adjustments is provided at Appendix B.

4.2 Review of Priority Investments and Unavoidable budget changes identified in previous years

- 4.2.1 The Financial Profile includes the consequences for 2015/16 onwards of the planned priority investments and unavoidable budget changes which were identified in previous years. The majority of the investments were one-off budget requests for 2014/15 and these are therefore being removed from the base budget in 2015/16. These have been reviewed and no adjustments are required. A summary identifying the net budget reductions per year is provided in the table below:

	2015/16 £	2016/17 £	2017/18 £
Priority Investments and Unavoidable budget changes	1,078,360	24,910	0

- 4.2.2 A schedule detailing these planned priority investments and unavoidable budget changes identified in previous years is provided at Appendix C.

4.3 Provision for Inflation

- 4.3.1 **Pay Award.** In August, the Leader of the Council agreed that the payment of the pay award provision, of 1%, for 2014/15 be paid in advance of the actual settlement being determined by the Employer's organisation and the Unions. The increase was implemented in the September payroll and was backdated to 1st April 2014. The actual settlement was agreed in November 2014: consisting of a 2.2% increase effective from 1st January 2015 to 31st March 2016 and non-consolidated payments, payable in December 2014 and April 2015, for the majority of the pay grades. The settlement has been actioned with the non-consolidated sum paid in December and an increase of 1.2% applied from 1st January 2015. The final non-consolidated payment will be actioned, to the appropriate grades, in the April 2015 payroll.
- 4.3.2 Whilst all posts included in the Council's establishment are budgeted for, historically a financial allowance has been made to recognise staff turnover and vacancies. For 2015/16 the allowance, to be achieved during the course of the year, is £325,880, which equates to 2.31% of the total salary budget (£14.107million).

4.3.3 **Employers National Insurance Contributions.** A budget provision in the financial year 2016/17, of £226,730, has been made for the additional costs which will be due to the abolition of the Employers National Insurance reduced rate, which is currently paid by the Council.

4.3.4 **Members Allowances.** The allowances have been increased in the same manner and line with the pay award made to staff with the exception of the non-consolidated sums.

4.4 **Pension Fund Contributions**

4.4.1 The Council's pension deficit contribution and employer contribution rate for the three years: 2014/15 to 2016/17 were determined by the Triennial Review of the Essex Pension Fund, conducted as at 31st March 2013.

4.4.2 The ongoing employer contribution rate, for the three-year period, increased to 14.4% from the previous level of 12.7%. This increase was due to a number of reasons including the age profile of staff in the pension scheme and changes to the Pension Scheme effective from 1st April 2014.

4.4.3 The financial profile 2015/16 to 2018/19 includes budget increases based on the results of the triennial review: £81,270 for 2015/16 and £83,050 for 2016/17 and estimated budget increases of £127,100 for 2017/18 and £63,400 for 2018/19.

4.5 **Other Expenditure**

4.5.1 Allowance for inflationary increases has been provided only on specific budget headings e.g. business rates, contracts, energy, etc. based on the relevant elements of the Consumer Prices Index as at September 2014.

4.6 **Fees and Charges**

4.6.1 The general principle of the Council's Charging Policy for discretionary fees and charges is that service users should make a direct contribution to the cost of providing services at their point of use.

4.6.2 The level of fees and charges for a number of the Council's services were subject to a full review and changes implemented, as appropriate, in the current year and as such there are no proposed changes for 2015/16, in the following areas:

- Car parking charges, this includes the continuation of the 10p after 3:00pm promotion for 2015/16;
- Building Control fees;
- Land Charges; and
- Community Transport

4.6.3 A schedule of the discretionary fees and charges, detailing current and proposed levels for 2015/16, is provided at Appendix D. Whilst for the majority no increase is proposed where increases to fees and charges are

proposed these are generally in line with the Retail Prices Index (as at September 2014), rounded as appropriate for cash handling purposes.

- 4.6.4 An annual provision for increases in fees and charges, of £50,000, is included in the financial profile for 2016/17 onwards.
- 4.6.5 It is proposed to continue the current arrangement of enabling a degree of flexibility to vary certain charges and the discount rate to ensure competitiveness of services. The main services which this arrangement applies are Trade Waste, Town Hall room lettings, Building Control and Car Parks. Accordingly, it is proposed that the appropriate Cabinet Member has delegated authority to agree variations to charges for commercial purposes.

4.7 Rents

- 4.7.1 Housing rents and service charges for the Council's four properties in Bradford Street, Braintree, are to be increased in line with that prescribed by the Government to Registered Social Landlords of 2.2% (1.2% CPI for September 2014 +1.0%). Details of the rents and service charges are shown in Appendix D.
- 4.7.2 Increase in rental income from the Council's commercial and industrial properties is determined by rent reviews as provided within the terms of each lease. An assessment of likely variation in rents on those property leases subject to review in 2015/16 onwards was undertaken. The estimated increases are £11,450 in 2015/16, £6,800 in 2016/17 and £880 in 2017/18; these are included within the savings previously identified schedule at Appendix B.

4.8 Third Party Contributions

- 4.8.1 A significant amount of the Council's income is received from Essex County Council under a number of agreements and across a number of service areas.
- 4.8.2 The Inter Authority Agreement on Waste Management is the largest at £2.01million (2014/15 budget). Other agreements are for Community Transport (£105,540) and for a council tax sharing arrangement (£237,830).
- 4.8.3 The agreements are for defined periods:
- Inter Authority Agreement is for a period of 25 years;
 - Community Transport – the current 1-year agreement terminates on 31st March 2015;
 - Council Tax sharing agreement – a new 3-year agreement has been negotiated with the Essex borough/district/city councils and replaces the current agreement that was due to terminate on 31st March 2016. The new agreement runs until 31st March 2018. The agreement contains a break clause under which Essex CC can give four months' notice prior to the start of a financial year to terminate the agreement early.

- 4.8.4 A decision is awaited from Essex CC on the future agreement and funding for the Community Transport service which would apply from 1st April 2015. For budget setting purposes it is assumed that the funding for 2015/16 onwards will be cash-limited at the 2014/15 level.

5 Budget Saving/Additional Income Proposals

- 5.1 The approach to identifying savings and/or additional income continues to be to focus primarily on the medium-term financial position: the financial planning undertaken in previous years has already identified savings for 2015/16 which predicted a balanced budget. The exception to this being that savings would be required to match any funding requirement for proposed investment in priority areas in 2015/16.
- 5.2 The Council's finances will be impacted over the medium-term by the anticipated reduction in Central Government grant, year on year, which depending on the actual level of the reductions could lead to the Council being grant free in the medium-term. The Peer Challenge, undertaken in October 2013, helped to provide a focus on this scenario and acted as a catalyst for the production of an Action Plan (workstreams listed at section 1.4).
- 5.3 Whilst work commenced on all of the workstreams and will continue over the next twelve to eighteen months, the timing of the delivery of results will vary. Members will recall over recent months receiving and agreeing recommendations which emanated from work on the Finance and Investment Strategy element, namely the:
- Purchase of 850 The Crescent, Colchester Business Park; and
 - Investment of £10million of the Council's funds in equity and property funds; on the premise of holding these investments for a minimum of 3 to 5 years.
- 5.4 The full year effect of the net rental income on the property is £184,000 and the anticipated return on the investments is £430,000 and these are included in the schedule of Savings and additional income provided at Appendix E.
- 5.5 The schedule shows a total value for 2015/16 of £798,600, of which £790,120 is proposed additional income. The other sources of this income are:
- Development Control fees (£150,000);
 - Solar panels installed on council owned assets (£94,500 per annum – £23,620 included for 2015/16); and
 - Government's Feed-in Tariff, Export Tariff and recovery of the value of the green electricity produced and consumed on site by Essex CC from the proposed replacement wind turbine at Great Notley Country park (£10,000 per annum – £2,500 included for 2015/16)

The latter two proposals are subject to approval of requests for capital funding, see Appendix M.

6 Business Rates Retention Scheme

- 6.1 The Business Rates Retention scheme was introduced for 2013/14. Under the scheme the Government calculates an individual baseline amount of business rates which it would allow a local authority to retain. The baseline amount is included within the Settlement Funding Assessment (Section 2.3 above).
- 6.2 The baseline was calculated initially using the average of business rates collected in 2010/11 and 2011/12 together with a number of adjustments. The Council's baseline figure for 2013/14 was £3,046,139. The Government's original intention was to uprate the baseline amount annually by the change in the small business multiplier (RPI as at September). However, for 2014/15 the Government decided that the increase would be set at 1.95% rather than the September 2013 RPI of 3.2%. The Council's baseline for 2014/15 was £3,105,466.
- 6.3 The baseline amount for 2015/16 has been set at £3,164,806, an increase of 1.91%.
- 6.4 The amount of business rates actually collected in the year will vary from the baseline: a higher amount collected will increase the amount that the Council is able to retain (although the actual amount of the increase retained will be subject to a levy of 50% payable to either the Government or into the local pool if the Council enters into a pooling arrangement: see section 8 below) whilst a lower amount collected will require the Council to meet the shortfall up to a maximum of 7.5% of the baseline amount (£237,360 for 2015/16): any shortfall more than this will be met either by the Government or the local pool (under the safety net arrangements).
- 6.5 In order to provide a revised estimate for 2014/15 and an estimate for 2015/16 of the amount of business rates to be retained by the Council, an assessment of the business rates collectable and collected for the first nine months of 2014/15 has been undertaken.

- 6.6 The revised estimate for 2014/15 and an estimate for 2015/16 are shown in summary below:

	<i>Revised 2014/15 £</i>	2015/16 £
Business Rates collectable – due to BDC	15,961,309	16,239,256
Less: estimated deficit(-)/surplus on business rates collection fund for previous year	-407,590	325,570
Retained Business Rates	15,553,719	16,564,826
Tariff payable to Government	-12,663,998	-12,905,986
Levy payable to Government/Essex Pool	-500,682	-512,820
Section 31 grant for Small Business rates Relief scheme extension and Autumn Statement measures	853,116	918,290
Estimated value of Retained Business Rates	3,242,155	4,064,310
Business Rates Baseline	3,105,466	3,164,806
Business Rates Growth above Baseline	136,689	899,504

- 6.7 The estimated amount of business rates to be retained in 2014/15 is £3,242,155, a reduction of £45,680 against the budgeted figure.
- 6.8 For 2015/16, the estimate is determined on the basis that any outstanding appeals will be contained within the provision already set aside by the Council and, as announced in the Autumn Statement 2014, the small business rate relief scheme will continue at 100% and the retail relief scheme will increase to a maximum of £1,500 (from £1,000). The estimated amount of business rates retained by the Council will be £4,064,310 i.e. £899,504 more than the Baseline amount.
- 6.9 The estimated Business Rates Retained for 2015/16 is £608,718 higher than the figure in the current Financial Profile. This is due primarily to adjustments in respect of previous years: in particular a reduction in the provision allowed for successful appeals agreed by the Valuation Office Agency.
- 6.10 The reduction to the appeals provision impacts on 2015/16 only and therefore the retained business rates for 2016/17 is estimated to be £3,738,739.
- 6.11 A schedule providing details of the revised estimate for 2014/15 and an estimate for 2015/16 is provided at Appendix F.

7 Business Rates Taxbase

- 7.1 The Council's Business Rates Taxbase for 2015/16 was calculated as at 15th January 2015 and agreed by the Corporate Director under delegated authority. The net collectable amount, after mandatory and discretionary

reliefs, allowances for losses on collection and rating appeals is £40,598,140 as shown in Appendix F.

- 7.2 The Cabinet, on 31st March 2014, agreed to extend the Council's policy for discretionary business rate relief (under section 47 of the Local Government Finance Act 1988) to include three new schemes as recommended by the Government: retail relief for 2014-15 and 2015-16; relief for re-occupation of empty property formerly used for retail purposes during the period 1st April 2014 to 31st March 2016; and new build empty property relief for new structures completed but unoccupied between 1st October 2013 and 30th September 2016. The retail relief is to be increased from a maximum of £1,000 to £1,500 from 1st April 2015; in accordance with the announcement by the Chancellor of the Exchequer in his Autumn Statement 2014. Relief granted under any of these three schemes is reimbursed in full by the Government.
- 7.3 The Council's policy on discretionary reliefs to charities, Community Amateur Sports Clubs and other not-for-profit organisations, has not been reviewed for a number of years, it has therefore been agreed that a review will be undertaken during 2015/16 to ensure the policy continues to be appropriate and fit for purpose. Recipients of the discretionary reliefs will be notified of the review. The outcome of the review will be reported to Cabinet in due course.

8 Business Rates – Essex Pool arrangement

- 8.1 The Cabinet, on 29th September 2014, agreed in principle for the Council to join an Essex Pool for business rates for 2015/16. The decision was on the basis that the Council would be no worse off in the pool than if it had not joined.
- 8.2 The Cabinet Member for Performance and Efficiency agreed that the Council should join with nine Essex authorities to submit an application to the Secretary of State for Communities and Local Government to establish an Essex Pool for 2015/16. On 16th December 2014 the Secretary of State confirmed that the Essex Pool had been duly designated to commence from 1st April 2015.
- 8.3 The ten authorities are:
- | | | |
|-----------------|----------------------|-------------|
| Braintree DC | Colchester BC | Rochford DC |
| Brentwood BC | Epping Forest DC | Tendring DC |
| Castle Point DC | Essex CC | |
| Chelmsford CC | Essex Fire Authority | |
- 8.3.1 The authorities were given until 14th January 2015 to consider if they still wished to be designated as a Pool. Each of the ten authorities has agreed to participate in the Essex Pool.
- 8.4 The decision to join was based on the assessment that estimated business rates income for 2015/16 will exceed the baseline amount, as outlined at paragraph 6.8 above, and that on the proposed sharing arrangement the

Council could receive an additional amount of business rates of approximately £250,000, i.e. a proportion of the estimated levy of £565,866 which will be paid into the Essex Pool rather than to the Government. The determination and receipt of the actual amount of the share will be made in 2016/17; i.e. after year-end returns have been collated from each of the authorities in the Essex Pool.

- 8.5 It is proposed that the purpose to which the additional funds received through the pooling arrangement be determined when the actual amount is confirmed in Summer 2016.

9 Local Council Tax Support Scheme

- 9.1 The Council agreed the details of its Local Council Tax Support Scheme on 15th December 2014. The scheme forms part of the Council's policy on reductions to the amount of council tax payable as required under Section 13a of the Local Government Finance Act 1992. Details of the scheme for 2015/16 can be found on the Council's website at http://www.braintree.gov.uk/info/200302/benefits/367/housing_benefit_and_council_tax_support. The scheme details are the same as for the current year.
- 9.2 The council tax support is accounted for as a discount rather than a benefit. The Council's taxbase is reduced by an estimate of the amount of support that will be awarded in the year. For 2015/16 this has been estimated to be £7.62million. The variation between the actual and estimated amounts awarded will be reflected in the balance on the Council Tax Collection Fund at the year-end.
- 9.3 With the introduction of the Local Council Tax Support scheme it was agreed that an Exceptional Hardship Fund would be established to provide short-term assistance to households facing exceptional financial difficulties. The Fund is financed from contributions from the major precepting authorities; in proportion to their council tax precept.
- 9.4 The Council's process for dealing with requests for assistance from the Fund involves a referral to the Citizens Advice Bureau (CAB) for an assessment of the claimant's finances. The Council currently has a service level agreement with the Citizens Advice Bureau for this money advice service until 31st March 2015.
- 9.5 In addition to the money advice service provided by the CAB the Council has employed an officer, on a fixed term contract, to work with claimants experiencing difficulty in paying their council tax with the objective of offering support and advice, gaining agreement to pay and/or referring to the CAB.
- 9.6 The combination of these approaches has been beneficial to those claimants experiencing financial hardship and for the Council in maintaining a good collection rate and it is recommended that both of these services together with the Exceptional Hardship Fund are retained for 2015/16. The other three major preceptors have already agreed to provide funding for 2015/16. It is proposed that the money advice service provided by the CAB be

reviewed together with the Council's main service level agreement with the CAB which expires on 31st March 2016.

- 9.7 The value of the Exceptional Hardship Fund for 2015/16 will be £15,240: set at 0.2% of the estimated value of council tax support for 2015/16, which provides a consistent approach across all Essex authorities and has been agreed with the major preceptors.

10 Council Tax – Collection Fund – Surplus/Deficit

- 10.1 The budget setting process includes estimating the amount of council tax expected to be collected. Variation from the estimate results in either a surplus or deficit in the Collection Fund which must be either returned to or requested from council taxpayers in the following year. The surplus or deficit is allocated between the four major preceptors: Essex County Council, Braintree District Council, Essex Police and Essex Fire Service.

- 10.2 It is estimated that the balance on the Collection Fund as at 31st March 2015 will be a surplus of £1,326,390. The surplus will be allocated to:

- Essex County Council – £966,680
- Braintree District Council – £172,300
- Essex Police – £128,330
- Essex Fire Service – £59,080

- 10.3 The Council's proportion of the council tax surplus, to be returned to council taxpayers in 2015/16 is £172,300. This compares to surpluses returned to council taxpayers of £43,190 in 2014/15 and £30,760 in 2013/14. The main reasons for this significant change were:

- the allowance for losses on collection in the council taxbase calculations in 2013/14 and 2014/15 were set at 1.5% (0.5% in 2012/13): on the basis of the potential impact of the introduction of the Local Council Tax Support scheme. The actual amount of losses were less than the allowance; and
- the amount of council tax support actually granted was less than that originally estimated.

- 10.4 In view of the large increase in the estimated amount of the surplus compared to previous years it is proposed that this is allocated between the Town and Parish Councils and this Council. The allocation is made pro-rata to the 2014/15 precepts. A schedule providing the amount allocated to each is provided in Appendix G. The total amount to be allocated to the Town and Parish Councils in 2015/16 is £30,356.

11 Council Taxbase

- 11.1 The Council's taxbase for 2015/16, calculated as at 30th November 2014, is 49,742. This was determined under delegated authority by the Corporate Director responsible for Finance. This compares to a taxbase for 2014/15 of 48,971.

- 11.2 The council taxbase takes into account estimated allowances for discounts and exemptions; including the local council tax support scheme, single persons discount and for losses on collection.
- 11.3 On the basis that the predicted surplus on the Collection Fund for 2014/15 resulted mainly from the increase in the allowance for losses on collection, the allowance has been reduced from 1.5% to 1% for 2015/16. This will reduce the potential of a significant surplus on the Collection Fund at the end of 2015/16.
- 11.4 From 1st April 2013 the Council agreed to exercise the new discretionary powers to set the discounts for empty properties and second homes.
- 11.5 The current agreed levels of these discounts are as follows:
- Properties undergoing extensive repair – 0% for twelve months;
 - Properties unfurnished – 0% for 6 months;
 - Second homes – 0%

It is not proposed to make any changes to these levels for 2015/16.

- 11.6 The Council decided against the introduction of a premium, of up to 50%, to be applied to long-term empty properties (defined as over two years). It is not proposed to introduce a premium rate for 2015/16.
- 11.7 The Council also has discretionary power, under section 13A 1c of the Local Government Finance Act 1992, to enable it to reduce council tax liability where statutory discounts, exemptions and reductions do not apply. Detail of the process for considering requests for assistance is included in the 'Council Tax – Discretionary Reduction in Liability Policy' which was approved by Council on 15th December 2014.
- 11.8 A summary of the taxbase calculation is provided in the table below:

	Total number of Dwellings	Discounts and exemptions including local council tax support	Equivalent no. of dwellings after discounts, exemptions, etc.	Multiplier	Relevant amount (equivalent amount x multiplier)	Taxbase at assumed collection rate of 99.0%
AR		3	3	5/9	3	2
A	5,811	-2,410	3,401	6/9	2,268	2,245
B	16,353	-4,481	11,872	7/9	9,233	9,141
C	18,448	-3,202	15,246	8/9	13,552	13,417
D	9,049	-1,007	8,042	9/9	8,042	7,961
E	6,893	-516	6,377	11/9	7,794	7,716
F	4,015	-209	3,806	13/9	5,497	5,442
G	2,178	-105	2,073	15/9	3,455	3,420
H	210	-19	191	18/9	381	378
				Add contributions in Lieu		20
	62,957	-11,946	51,011		50,225	49,742

12 Council Tax Levels and Referendums

- 12.1 **Council Tax Levels.** The initial budget proposal agreed by Cabinet on 1st December 2014 proposed no increase in the level of council tax for 2015/16 and indicated for financial planning purposes an increase of 2% per annum proposed for 2016/17 onwards.
- 12.2 The initial budget proposal and council tax level were subject to the receipt of the financial settlement figures. On the basis that the figures received from Government on 18th December were broadly in line with those anticipated in the report the proposed council tax level for 2015/16 is to be held at £159.57 (Band D).
- 12.3 As a consequence of the proposal of not increasing the council tax level for 2015/16 the Council Tax Freeze Grant, of £87,084, offered by the Government has been included in the Financial Profile.
- 12.4 The table below identifies the estimated budget shortfall to be addressed in 2016/17 to 2018/19. The table also shows that the last time the Council increased the level of council tax (Band D) was 2010/11.

Year	Council Tax at Band D	Percentage increase	Estimated budget shortfall to be addressed
2010/11	£162.81	2.5%	
2011/12	£162.81	0%	
2012/13	£162.81	0%	
2013/14	£161.19	-1%	
2014/15	£159.57	-1%	
2015/16	£159.57	0%	0
2016/17	£162.72	2%	£128,616
2017/18	£165.96	2%	£698,702
2018/19	£169.29	2%	£612,773

- 12.5 For financial planning purposes an increase in council tax of 2% per annum is assumed for 2016/17 onwards.
- 12.6 **Council Tax Referendums.** The Localism Act 2011 gives local communities the power to decide whether to accept an excessive council tax increase. The Secretary of State determines the level of increase above which a proposed increase in council tax is deemed excessive and must be subject to a referendum. The Local Government Minister announced in his statement to Parliament on 18th December 2014 that the threshold would be set at 2% for 2015/16.
- 12.7 Local precepting authorities, i.e. town and parish councils, are currently not subject to the requirement for a referendum for a proposed increase in council tax precept above the level set by the Secretary of State. However, for future years beyond 2015/16, the Local Government Minister in his statement indicated he 'would welcome views on whether the highest spending parishes should be subject to the same referendum principle as the

rest of local government. There is also a question about whether town and parish councils whose failings have been highlighted in a Public Interest Report should be included.'

13 Localism Fund

- 13.1 The Localism Fund was established on 1st April 2013 and is for the payment of an unconditional grant to each town and parish council in the district. An element of the fund results from the Council passing on the grant it receives from Central Government in respect of the impact on town and parish councils from the introduction of the Local Council Tax Support scheme.
- 13.2 On 8th April 2013 the Cabinet agreed that the amount paid in future years will increase or reduce in line with the funding received by this Council from the annual Central Government financial settlement.
- 13.3 On the basis of the provisional Financial Settlement information received for 2015/16, the town and parish councils were informed on 19th December that the level of Localism Fund payment for 2015/16 will be 15.4% less than the current year.

14 Budget Consultation

14.1 Overview and Scrutiny Committee

- 14.1.1 The Overview and Scrutiny Committee, on 26th November 2014, received presentations from the Leader of the Council on Council priorities for 2015/16 and from the Cabinet Member for Performance and Efficiency on the initial budget position. Cabinet Members attended and all Members were invited to participate.
- 14.1.2 Budget Scrutiny will continue at the Overview and Scrutiny Committee meeting scheduled for 28th January 2015 at which the finance report and budget proposals will be considered. The Chairman of Overview and Scrutiny has invited all Members to attend the meeting. Comments from that meeting will be circulated at tonight's Cabinet meeting.

14.2 Braintree District Business Leaders Group

- 14.2.1 The Leader of the Council made a presentation to the Business Leaders meeting, on 13th January 2015, on future priorities and the initial Budget proposals for 2015/16. Whilst a number of questions were asked and responded to by the Leader of the Council, no changes to the initial budget proposals were put forward for consideration by the Council.

14.2 Stakeholders and Service Users

- 14.3.1 The majority of the savings and proposed increases in income for 2015/16 were identified and agreed in the 2014/15 Budget setting process, with consultation, as appropriate, undertaken at that time. No specific consultation has been necessary for the proposed new savings/additional income identified in this report.

15 Staffing and Pay Policy

15.1 Impact on Staffing Establishment.

15.1.1 The proposed budget for 2015/16 presented in this report provides for the deletion of the part-time Payroll Assistant post, which is currently vacant, from the Council's staffing establishment.

15.1.2 In addition, the savings for 2015/16, agreed as part of the 2014/15 budget process, include changes to management structures across the Council which were to be achieved over the two years, 2014/15 and 2015/16. The changes remaining to be made in 2015/16 will be agreed and implemented by Management Board. The Council's Managing Change process will be followed.

15.2 Pay Policy for 2015/16.

15.2.1 Section 38 (1) of the Localism Act 2011 requires the Council to produce a pay policy statement for each financial year.

15.2.2 The Pay Policy statement:

- Must be approved formally by Full Council
- May be amended during the course of the financial year
- Must be published on the Council's website
- The statutory pay policy statement must include the Council's policy on:
 - The level and elements of remuneration for each Chief Officer
 - The remuneration of its lowest-paid employees (together with its definition of 'lowest paid employees' and its reasons for adopting that definition)
 - The relationship between the remuneration of its Chief Officers and other Officers
 - Other specific aspects of Chief Officers' remuneration: remuneration on recruitment, increases and additions to remuneration, use of performance-related pay and bonuses, termination payments and transparency

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

15.2.4 The Pay Policy Statement 2015/16 has been designed to give an overview of the Council's framework regarding pay and rewards for staff within the Council. The framework is based on the principle of fairness and that reward should be proportional to the weight of each role and each individual's performance.

15.2.5 The information contained within the Pay Policy Statement detailed in Appendix H reflects the Council's current pay position.

16 Financial Profile 2015/16 to 2018/19

- 16.1 It is proposed that a total of £894,484 is to be met from the unallocated balance in 2015/16. This drawdown from balance is required to part finance those investments in priority areas which require one-off expenditure. The Council's base budget for 2015/16 is balanced with resources from council tax, Government funding and income from fees and charges, contributions from third parties, etc.
- 16.2 An updated Financial Profile for 2015/16 to 2018/19 taking account of the savings is provided at Appendix I.
- 16.3 A summary, analysed by business plan, of the net budgets for 2015/16 is also provided at Appendix J.
- 16.4 The updated financial profile for the years 2016/17 to 2018/19 shows:
- 2016/17 – shortfall of £128,616
2017/18 – shortfall of £698,702; and
2018/19 – shortfall of £612,773.
- 16.5 The proposed budget for each year includes assumptions based on the best information available at the time but it is inevitable that these will change particularly those affecting 2016/17 onwards. At this time the Council has options to: look for savings and additional income; applying New Homes Bonus to support the revenue account; or use balances; or a combination of these options. Specific options for consideration will be identified as work progresses on the workstreams, identified in the Peer Challenge Action Plan.

17 Risk Assessment

- 17.1 Providing projections on the Council's finances into the future is subject to a high degree of uncertainty, which makes it important that an assessment of the risks is undertaken.
- 17.2 A review of risks on the budget proposals has been undertaken by Management Board. A summary of the risks, controls and mitigation identified is provided at Appendix K.

18 Balances and Reserves

- 18.1 The **Unallocated General Fund** balance as at 31st March 2014 was £8.244million.

Agreed movements on the balances for 2014/15 are:

	£'000
General Fund	
Planned use from balances in setting 14/15 budget	(485)
Allocation for Flood Management work with ECC	(50)
Anticipated surplus in 2014/15	421
Refund from HMRC re historic VAT on Trade Waste	74
Variation on Business Rates Retained	(81)
Transfers from earmarked reserves (section 18.4 refers)	30
Balance as at 31 st March 2015	8,153

- 18.2 The estimated transfer from balances for 2015/16 is £894,484, as shown in Appendix I, which provides an estimated balance of £7.259million as at 31st March 2016.
- 18.3 Earmarked reserves are established to either meet specific requirements/ purposes in the future or to make provision for issues that are likely to occur but the timing is not predictable. The total amount of money in earmarked reserves as at 31st March 2014 was £8.598million.
- 18.4 A schedule showing the various reserves, including estimated use of the monies over the four years, 2015/16 to 2018/19, is provided in Appendix L. The schedule also identifies a proposed movement between reserves and reductions where funds can be transferred back (£30,322) to the unallocated balance. These result from a review of the earmarked reserves undertaken by Management Board. The schedule classifies the earmarked reserves as either for revenue or capital and by Portfolio area.
- 18.5 A summary of movements is provided in the table below:

	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Earmarked Reserves - Revenue					
Additions/Withdrawals	114	-113	-340	-102	-118
Transfer to unallocated balance	-30				
Proposed new reserves		352			
Balance at Year End	3,877	4,116	3,776	3,674	3,556
Earmarked Reserves - Capital					
Additions/Withdrawals	12	2,069	1,481	-1,257	912
Proposed new reserves		1,000			
Balance at Year End	4,817	7,886	9,367	8,110	9,022

19 Capital Programme

19.1 Capital Resources 2015/16 to 2018/19

19.1.1 The anticipated resources consist of:

- Share of Right to Buy sales income with Greenfields Community Housing;
- Capital receipts from the sale of assets, including: a proportion of the proceeds from the sale of land assembled east of High Street, Halstead; the sales of the site of the former community hall at Forest Road, Witham; and the sale of the site of the former Bramston Sports Centre, Witham.
- Share of the VAT Sharing arrangement with Greenfields Community Housing;
- Capital grant for Disabled Facilities Grants;
- Balance of Growth Area Fund;
- Earmarked reserves; and
- Section 106 contributions – where identified to a specific project which meets the requirements specified in the relevant Section 106 agreement. For example, play area refurbishments at John Ray Park and Tabor Field.

19.1.2 In addition to the anticipated resources, quoted in the statement above, the Council is able to:

- Borrow monies to finance capital projects. If borrowing is to be used then it is important that the capital project is income generating in order to cover the loan repayment costs;
- Use unallocated balances, subject to maintaining a minimum level of £1.5million (in accordance with policy);
- Use the balance of unallocated Section 106 monies, of £557,000, which is available for projects that meet the requirements specified in each Section 106 agreement; and
- Use New Homes Bonus monies which have been allocated for major projects, as detailed below.

19.2 New Homes Bonus

19.2.1 Detail of the New Homes Bonus receivable is provided at paragraph 2.11.2 above. This shows that the Council will receive £2.1million in 2015/16 and will have a cumulative balance of £6.682million, after allowing for allocations for revenue spend of £352,000, as at 31st March 2016.

19.2.2 The Council has agreed to set-aside £5.75million of New Homes Bonus for infrastructure and housing projects in the district. An allocation of a minimum of £750,000 for affordable homes and £5million for infrastructure projects. After accounting for the allocations above an unallocated balance of £932,000 will exist as at 31st March 2016.

19.2.3 Cabinet on 2nd June 2014 allocated £5million of the New Homes Bonus for infrastructure to the following:

- Witham Enterprise Centre – £500,000
- A120 Access Improvement Package – £2,500,000
- Business Broadband – £250,000
- Re-investment Fund – £1,250,000
- Feasibility/Project Development Fund – £500,000

19.2.4 A key principle in the Council's approach in utilising the New Homes Bonus is to act as a catalyst to attract investment from others in the public and private sectors.

19.2.5 The Council's approach has been cited as a good example of the use of the New Homes Bonus by Brandon Lewis, Minister of State for Housing and Local Government, in a written statement to Parliament on 16th December 2014.

19.3 Other External Funding Sources

19.3.1 The Council is also working with other public organisations to seek opportunities to provide funding for infrastructure projects which would enable an earlier commencement date on site of some major planned developments in the district.

19.3.2 One of the main sources is the South East Local Enterprise Partnership (SELEP) from which the Council will be seeking loan funding from the Single Local Growth Fund operated by the partnership. The projects being considered are Panfield Lane, Eastlink 120, Braintree Town Centre Regeneration and Witham Enterprise Centre.

19.3.3 The other main source of external funding which will provide benefits to the residents and communities in the district is the CHIP Fund. This Fund is managed jointly with Greenfields Community Housing.

19.3.4 The Fund has been allocated to themes which support the Council's priorities for the District:

- Affordable Housing Growth – allocation of £7.35million. Over the past year £437,500 of the CHIP growth fund has been spent on the delivery of 18 street properties. In November 2014, the CHIP Board approved expenditure of £1.75million for the delivery of a further 130 new affordable homes in the District;
- Currently there is £750,000 available for both the People and Place priorities. The CHIP Board have recently approved contributions to the following projects :
- People - £327,500 allocated to the Large Grants Scheme managed by the Essex Community Foundation, Cycling festival, Furniture recycling scheme, Health and Wellbeing panel, the Employment and Skills Board and for a review of the Disabled Facilities Grant system; and
- Place – £250,000 allocated to the Large Grants Scheme managed by Essex Community Foundation and a regeneration project for the area surrounding the Spa Road shops in Witham.

19.4 Asset Management Plan

19.4.1 The Council's Asset Management Plan details the objectives for property in the short to medium term as:

- Contribute to the economic and physical regeneration of the District and provide opportunity to increase job prospects and support business.
- Support the delivery of our services and our overall community and corporate objectives;
- Wherever possible be used as a joint resource with our partners to deliver better public services on the most efficient basis possible;
- Be environmentally sustainable and be energy and carbon efficient;
- Be efficient in their running costs;
- Not consume any more capital than is absolutely necessary for the delivery of our objectives and to release capital from the portfolio to support the Council's capital programme; and
- Identify opportunities to expand the investment portfolio.

19.5 Capital Programme

19.5.1 Details of the proposed capital projects are contained at Appendix M. The total value of the projects in 2015/16 is £2,412,250.

19.5.2 The Overview and Scrutiny Committee, on 26th November, received and considered a bid for capital funding from Councillor J Abbott. The bid for the provision of a new footpath linking Wood Grove, Silver End to the football pavilion along the edge of the Council owned Silver Street playing field, at an estimated cost of £15,000, was supported with a recommendation that Cabinet consider including the project in the capital programme for 2015/16. The bid is included in the schedule of proposed projects at Appendix M.

19.5.3 The schedule also includes anticipated requirements for 2016/17 to 2018/19. These total £1,140,000 for 2016/17, £1,045,000 for 2017/18 and £1,000,000 for 2018/19.

19.6 Capital Funding Summary

19.6.1 A schedule detailing the capital resources and schemes/provisions already approved together with the recommended schemes/provisions for 2015/16 to 2018/19 is provided at Appendix N.

19.6.2 A summary showing the capital resources and the proposed capital schemes for 2015/16 and the anticipated requirements for 2016/17 onwards is provided below:

	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Balance of Resources – Brought Forward	4,477	3,016	2,601	2,158
Resources in year	4,153	1,507	1,391	1,391
Total Resources	8,630	4,533	4,002	3,559
Approved Capital Programme	3,201	782	789	797
Proposed Capital Programme	2,412	1,140	1,045	1,000
Balance of Resources for Carry Forward to next year	3,016	2,601	2,158	1,752

19.6.3 The summary shows that the proposed capital programme can be funded from the estimated capital resource available for 2015/16. In addition the anticipated capital requirements for 2016/17 to 2018/19 can also be funded but this will be dependent on the sales of assets identified producing the anticipated amount of capital receipts.

20 Prudential Indicators and Treasury Management Strategy 2015/16

20.1 Local authorities are required to determine on an annual basis the following:

- Treasury Management Strategy (incorporating an annual investment strategy)
- Prudential Indicators – establish limits and summarise expectations of capital and treasury management related activities.
- Minimum Revenue Provision policy – i.e. set a policy on the methodology for making provision for the repayment of debt.

20.2 Each of these areas is covered in the Treasury Management Strategy Statement (TMSS) which is provided at Appendix O. Whilst the Governance Committee would normally consider a draft copy of this TMSS, this has not been possible as figures were unavailable due to the late receipt of the financial settlement from Government. The Governance Committee at its meeting on 14th January 2015 received a summary of changes to the TMSS for 2015/16 proposed by the Cabinet Member responsible for Performance and Efficiency. A reference from the Governance Committee will be included on this Cabinet meeting agenda.

20.3 The indicators and strategy have been drawn up based on the revenue and capital plans set out within this report for 2015/16 and over the medium term.

21 Virement Levels and Policy Framework

21.1 The Council's Constitution requires that Members agree annually the Policy Framework and virement levels used for financial control. The Finance

Procedure rules, which incorporate the virement levels, were reviewed and adopted by Full Council on 6th December 2010. These limits continue to be appropriate and are detailed at Appendix P.

22 Robustness of the Estimates and the Adequacy of the Proposed Financial Reserves

- 22.1 The Local Government Act 2003 (Part 2, sections 25 and 26) require the Chief Financial Officer (as defined under Section 151 of the Local Government Act 1972) to report on the robustness of the estimates and the adequacy of the proposed financial reserves. Members are required to have regard to the report when making decisions on the budget. The report is detailed at Appendix Q.

Council Budget and Council Tax 2015/16 and Medium-Term Financial Strategy 2015/16 to 2018/19

Appendices

- A Priority Area Investments – Ongoing Revenue and One-off expenditure provisions
- B Budget Saving identified in previous years
- C Priority area Investments and Unavoidable budget changes from previous years
- D Schedule of Fees and Charges
- E Proposed Savings and additional Income
- F Business Rates Retention scheme – Revised 2014/15 Estimate and 2015/16 Estimate
- G Allocation of the Estimated Surplus on the Council Tax Collection Fund as at 31st March 2015
- H Pay policy Statement 2015/16
- I Revenue Profile 2015/16 to 2018/19
- J 2015/16 Net Budget by Business Plan
- K Strategic risk
- L Earmarked Reserves
- M Capital Schemes/Projects
- N Capital Resources
- O Treasury Management Strategy Statement
- P Virement Levels
- Q Statement on the Robustness of the Estimates and the Adequacy of the Proposed Financial Reserves

New Bids 2015/16 onwards

Date Produced: 6th January 2015

APPENDIX A

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	2018/19 £	Comments	Request Type
Leader	Marketing and Communications	Marketing and communications	Mosaic segmentation data - lease renewal. The data is used to understand the demographic profile of the District to enable a more targeted approach to communication with residents.	23,400	-23,400			Lease renewal is £7,800 per annum. Requirement to be reviewed in three-years time.	One-off
Leader	Marketing and Communications	Graphic Design and Print	Anticipated increase in leasing costs of 12 Multi Function Devices which are due to be renewed in 2015/16.	5,000					Ongoing
Leader	Chief Executive	Chief Executive	Contribution to the Essex Community Resilience Fund.	20,000	-20,000			The fund is held by Essex Community Foundation and is a partnership with other public sector organisations including districts and county council.	One-off
Leader	Chief Executive	Chief Executive	Provision to fund 'invest to save' projects arising out of the Peer Challenge Action Plan.	50,000	-50,000				One-off
People	Environment & Leisure	Health & Wellbeing	To make permanent the current temporary post of Health & Wellbeing Programme Manager. This role will work with partners of the Braintree District Health and Wellbeing Panel to improve health outcomes across the District.	39,000				The post was created initially to last 12 months as it was funded from an earmarked reserve specially created for the Health & Wellbeing Agenda. The post is currently filled by a secondment.	Ongoing
People	Environment & Leisure	Environmental Protection	Introduction of a simplified permitting system, by DEFRA, has reduced the requirement for the Environmental Protection service to inspect premises and consequently the ability to make a charge.	8,000					Ongoing
People	Community Services	Mi-Community	Replenish the Mi-Community Fund to enable the scheme to operate for a further year.	100,000	-100,000			Agreement to extend the Mi-Community Fund for one year. In response to a recommendation from the Overview and Scrutiny Committee.	One-off

New Bids 2015/16 onwards

Date Produced: 6th January 2015

APPENDIX A

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	2018/19 £	Comments	Request Type
Performance & Efficiency	Business Solutions	Information and Communications Technology	Annual maintenance, training and development costs associated with computer systems (new and upgrades) covering a number of service areas and improving the customer experience.	58,000	-15,000			Revenue costs dependent on agreement of capital bids.	Ongoing and One-off
Performance & Efficiency	Human Resources	Organisational Development	Provision to extend the Management Development Programme during 2015/16 and 2016/17	30,000	-30,000				One-off
Performance & Efficiency	Finance	Finance	Allocation of estimated surplus on Council Tax Collection Fund, as at 31st March 2015, to Parish and Town Councils.	30,356	-30,356				One-off
Place	Environment & Leisure	Environmental Engineering	Income budget is not achievable - engineering services requested by Greenfields CH have reduced and work to the Council's own assets has also reduced. In light of this a review of the service is being undertaken to consider the best option for delivering an engineering service in the future.	37,380				Proposed to reduce income budget to £75,110 from £112,490 in 2014/15.	Ongoing
Planning & Property	Sustainable Development	Asset Management	Minor repairs and maintenance on Council owned assets identified in the annual conditions survey.	52,350	-52,350			Expenditure on repairs and maintenance which is too small to be capitalised.	One-off
Planning & Property	Sustainable Development	Asset Management	Provision to enable the opportunity purchase of investment property and land.	500,000	-500,000			Purchases would be approved under delegated authority by the Cabinet Member for Planning and Property following consultation with the Cabinet Member for Performance and Efficiency.	One-off
Planning & Property	Sustainable Development	Development Control	To increase the service's capacity to handle an increasing number and changing profile of planning applications by the introduction of 3 new planner posts and 1 technician.	140,000				An increase in planning application fees budget (of £150,000) is shown in the Savings/ Additional Income schedule.	Ongoing

New Bids 2015/16 onwards

Date Produced: 6th January 2015

APPENDIX A

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	2018/19 £	Comments	Request Type
Planning & Property	Sustainable Development	Planning Policy	An additional £480,000 is required to assist the development and delivery of the new Local Plan. The economic and housing growth requirement will substantially increase the previous growth target. In order to ensure the District optimises this growth potential, further studies and joint working will be required with other authorities and organisations.	480,000	-480,000			Use of this funding will be determined through delegated authority to the Corporate Director or Cabinet Member for Planning and Property as appropriate.	One-off
Planning & Property	Sustainable Development	Development Control	Provision for planning appeals. Whilst a new Local Plan is being produced, the District is more likely to face challenge in relation to applications on unallocated land or against existing policy.	300,000	-300,000			A provision for appeals will enable the District to defend appeals which are not in conformity with the emerging Local Plan, without the need for recourse to Council on each occasion for a budget allocation. Use of the provision will be determined under delegated authority to the Corporate Director.	One-off
Prosperity and Growth	Economic Development	Economic Development	To establish a Business Investment Fund to provide financial loan support for District businesses who need assistance in growing their businesses. The fund will support businesses through offering capital loan funding for capital investment, where this will lead to job creation and economic growth.	500,000	-500,000			The detail of the investment fund scheme will be finalised and launched in the Spring. Through establishing this fund there will be the opportunity to attract match funding commitments from other bodies to potentially increase this fund.	One-off
Prosperity and Growth	Economic Development	Economic Development	Business Development Officer post to be made permanent. The role includes managing business support projects including: business engagement ; business information and support ; inward investment and broadband . Also to lead on skills and employment initiatives which have become a key priority, including supporting the work of the District Employment and Skills Board.			0	0	Funding currently available from earmarked reserve until 2017/18 – proposal for £43,000 per annum to be allocated from New Homes Bonus from 2017/18 onwards.	Ongoing

New Bids 2015/16 onwards

Date Produced: 6th January 2015

APPENDIX A

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	2018/19 £	Comments	Request Type
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Total value of Growth Bids

2,373,486	-2,101,106	0	0

*Growth Bids - Ongoing added to Base Budget***272,380***Growth Bids - One-off requirement***2,101,106**

Updated Savings previously identified

Date Produced: 14th November 2014

APPENDIX B

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	Comments
Performance & Efficiency	Operations	Human Resources - Staff Lease car scheme	Change terms of lease car scheme Adjustment: savings anticipated in 2016/17 will be achieved in 2015/16.	-16,000 -4,500	-4,500 4,500		On target to be achieved.
Performance & Efficiency	Business Solutions	ICT Services	Budget reductions following the procurement exercise for ICT services; undertaken jointly with Castle Point, Colchester and Rochford councils.	4,460	-68,080		Change reflects additional savings which were withheld initially until the conclusion of the due diligence exercise with Capita.
People & Participation	Leisure	Leisure	Renewal of Leisure Management contract and reduced running costs as a result of the replacement of Bramston Sports centre with the new facility.	-63,000			Funding no longer required following the completion and handover of the new Witham Leisure Centre.
Place	Operations	Operations	Accommodation rationalisation at Lakes Road.	-40,000			Savings will be achieved following the rationalisation of office and vehicle workshop accommodation with Riverside Truck Rentals.
Performance & Efficiency	Corporate	Corporate	Council tax sharing agreement with major preceptors.	-10,060			Agreed contractual increase.
Performance & Efficiency	Corporate	Corporate	Adjustments for Set-aside grant returned and Community Rights grants	-170	27,316		Grants are due to cease in 2016/17.
Leader	Governance	Governance	Basic Member Allowances - Boundary Commission's recommendation of a reduction in the number of Members from 60 to 49 with effect from district election in May 2015	-45,000			On track to be achieved.
Place	Operations	Operations	Allotments - increase plot charges	-1,600	-1,600		Increase are fixed and phased in over three years was agreed by Council. The charge per square metre will therefore rise from 26p to 30p in year 1 (2014/15), 35p in year 2 and 40p in year 3.
Place	Operations	Operations	Great Notley Country Park - renegotiate the annual contribution to ECC (50% over a two-year period)	-15,000	-15,000		Confident that the savings will be achieved. A number of income sharing options are currently being discussed with Essex CC.
Place	Operations	Operations	Waste Collections - Combine the domestic refuse, recycling and trade waste collections across the District to maximise resources and increase opportunities to collect more trade recycling to generate additional income. Net saving of £200,000, after sharing savings with ECC .	-215,000	-11,000		Implementation will be in February 2015 and is on track to be delivered.
Place	Operations	Operations	Increase recycling - promotion of recycling in areas where participation is low.	-32,700	-26,500		Net savings after allowing for a temporary member of staff - £26.5k for two years
Place	Environment	Environment	Installation of solar panels at Halstead Leisure Centre and Braintree Swimming Centre. Income generation.	-3,150			Anticipate that the solar panels will be installed by the end of 2014/15 therefore as long as the anticipated income is realised this saving will be achieved.

Updated Savings previously identified

Date Produced: 14th November 2014

APPENDIX B

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	Comments
Planning & Property	Sustainable Development	Sustainable Development	Land Charges - Increase in the fee for a land or property search	-5,000			No increase in fees proposed but confident additional income will be received due to higher volume.
Planning & Property	Sustainable Development	Sustainable Development	Planning Policy - 25% reduction in contribution to Dedham Valley AONB and Stour Valley Project	-4,000			Three responses to consultation, in January 2014, were received from: Babergh District Council and the Projects Partnership Board Chair and Joint Committee Chair which are not supportive of the proposed cut. Another Local Authority has indicated it intends to cut its contribution by a further 15% in the same period.
			Adjustment: The proposed reduction in funding to the Dedham Vale Area of Outstanding Natural Beauty and Stour Valley Project will not be taking place as previously budgeted for. This money will help to support the intention of bringing the statutory designation of 'Area of Outstanding Natural Beauty' for the first time to parts of the Upper Stour Valley which are within the District.	4,000			
Leader	Governance	Governance	Member Services - minor reductions/ realignments of budgets.	-2,940			On target to be achieved.
People	Cultural Services	Cultural Services	Town Hall Centre - increase income through additional marketing	-3,790			On target to meet the required income level.
Performance & Efficiency	Business Solutions	Business Solutions	Causeway House - rent communal rest area (formerly ICONs) to third party.	-13,760			Estimated rental of £27,520per annum effective from 1st October 2014. saving removed as difficulty in finding a suitable tenant.
			Adjustment: withdraw annual saving due to lack of interest despite advertisement.	27,520			
Performance & Efficiency	Business Solutions	Business Solutions	Customer Services - deletion of temporary customer services post.	-12,000			Achieved.
Performance & Efficiency	Corporate	Corporate	Localism Fund - reduction in accord with anticipated Government Grant reduction (13.5% for 2014/15,a further 15.3% for 2015/16 and a further 7% in 2016/17). Policy was agreed by Cabinet on 8th April 2013.	-52,560	-20,370	-18,950	Policy agreed by Cabinet on 8th April 2013.
Performance & Efficiency	Finance	Finance	ECC contribution toward Hardship Fund administration costs.	5,000			Essex CC has agreed to provide contribution for 2015/16.
			Adjustment: Essex CC agreed to contribute for a third year.	-5,000	5,000		
Performance & Efficiency	Finance	Human Resources	Post regraded following staffing review and restructure	750			Achieved.
Place	Environment	Environment	Environmental Services - various staff structure changes due to retirements or staff requests that will improve the efficiency of the service.		-30,000		This saving will be realised on the retirement of the Health & Safety and Emergency Planning Manager in March 2016.

Updated Savings previously identified**APPENDIX B**

Date Produced: 14th November 2014

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	Comments
Place	Sustainable Development	Sustainable Development	Landscape services - retirement of Landscape Architect and minor reductions/ realignments of budgets.	-7,000			Achieved.
Planning & Property	Asset Management	Asset Management	Commercial portfolio - estimated additional income from rent reviews.	-11,450	-6,800	-880	On target to be achieved.
Planning & Property	Housing Services	Housing Services	Minor reductions/ realignments of budgets.	-4,740			On target to be achieved.
Planning & Property	Sustainable Development	Sustainable Development	Planning Policy, Development Control and Local Land Charges - minor reductions/ realignments of budgets and income budget increased to reflect current level achieved.	-10,000			Saving in legal costs as a consequence of the appointment of an in-house Planning Lawyer. Recruitment process underway.
Corporate	Corporate	All Services	Savings related to Staffing and Management Restructure	-155,000	-15,000		On target to be achieved.
Updated Total of Savings/ Increased income previously profiled				-691,690	-162,034	-19,830	

Priority Investment and Unavoidable Budget Changes from previous years

APPENDIX C

Portfolio	Business Plan	Service	Description	2015/16 £	2016/17 £	2017/18 £	Comments
Prosperity & Growth	Sustainable Development	Economic Development	Town Centre Regeneration Manager currently employed on a fixed term contract until 31st October 2015.	-21,360	-29,910		
People & Participation	Community Services	Mi Community	Administration costs of Mi Community are funded from reserve until end of 2014/15.	-18,000			
Total of Priority Area Investment 2013-14				-39,360	-29,910		
Planning & Property	Sustainable Development	Development Control	Anticipated increase in income budget for Development Control fees.	-40,000			Increase in budget will be achieved.
Place	Operations	Operations	Service Level Agreement with Greenfields CH regarding the use of Cordons Farm.	5,000	5,000		New Service Level Agreement negotiated until 2017/18
Total of Unavoidable Budget Changes 2012-13				-35,000	5,000		
Place	Operations	Operations	Barrow beats - Net increase in budget requirement as service is added to base budget wef 2015/16.	1,000			Original funding from General Balance in 2013/14 and 2014/15 only, but now incorporated within base budget
Planning & Property	Sustainable Development	Sustainable Development	Local Plan budget be set at £100,000 per annum and that any surplus from previous years is able to be carried forward to ensure that the costs of the LP and examinations can be met.	50,000			Funding will allow delivery of the new local Plan
Total of New Bids 2014/15 (Ongoing)				51,000	0	0	
Planning & Property	Sustainable Development	Sustainable Development	Relocating Braintree Town FC - initial costs to the council of feasibility study and design work	-75,000			Costs potentially recoverable, in the future, through the disposal of the existing football club site
Leader	Governance	Governance	Member Support & Development	-100,000			Budget provision made for two year period in 2014/15 - balance will be held in earmarked reserve. Budget removed from base in 2015/16.
People	Community Services	Community Services	Public Health Agenda	-30,000			One-off requirement in 2014/15. Budget removed from base in 2015/16.
Performance & Efficiency	Business Solutions	Business Solutions	CCTV equipment - replacement	-40,000			One-off requirement in 2014/15. Budget removed from base in 2015/16.
People	Leisure	Leisure	Leisure - provisions should the Council have to undertake remedial works at Braintree Swimming Centre and for potential costs regarding negotiations on new joint use agreements.	-800,000			Budget provision made in 2014/15 - balance will be held in earmarked reserve. Budget removed from base in 2015/16.
People	Community Services	Community Services	Tour de France 2014 - economic development and community activities in July 2014	-10,000			One-off requirement in 2014/15. Budget removed from base in 2015/16.
One-off Growth Items 2014/15				-1,055,000	0	0	
Total Priority Area Investment, Bids and Unavoidable Budget Changes from previous years				-1,078,360	-24,910	0	

Fees & Charges - Proposed 2015/16

APPENDIX D

Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Plan Charge	230.40	195.83	195.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Inspection Charge	434.40	365.00	365.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Building Notice charge	664.80	588.80	588.80	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Regularisation Charge	664.80	740.00	740.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Plan Charge	290.40	255.00	255.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Inspection Charge	729.60	595.00	595.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Building Notice charge	1020.00	892.50	892.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Regularisation Charge	1020.00	1122.00	1122.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Plan Charge	384.00	325.00	325.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Inspection Charge	901.20	761.67	761.67	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Building Notice charge	1285.20	1141.00	1141.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Regularisation Charge	1285.20	1434.00	1434.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Plan Charge	475.20	404.17	404.17	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Inspection Charge	1063.20	927.50	927.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Building Notice charge	1538.40	1397.92	1397.92	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Regularisation Charge	1538.40	1677.00	1677.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Plan Charge	573.60	467.50	467.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Inspection Charge	1206.00	1048.33	1048.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Building Notice charge	1779.60	1591.62	1591.62	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots -Regularisation Charge	1779.60	2000.00	2000.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	1 Flat - Inspection Charge	230.40	195.83	195.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	1 Flat - Plan Charge	434.40	358.33	358.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	1 Flat - Building Notice Charge	664.80	582.00	582.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	1 Flat - Regularisation Charge	664.80	731.00	731.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	2 Flats -Inspection Charge	290.40	260.50	260.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	2 Flats - Plan Charge	729.60	595.00	595.00	Each	Y	0.00%	

Fees & Charges - Proposed 2015/16

APPENDIX D

Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	2 Flats -Building Notice Charge	1020.00	900.37	900.37	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	2 Flats -Regularisation Charge	1020.00	1131.00	1131.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	3 Flats - Inspection Charge	384.00	339.17	339.17	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	3 Flats - Plan Charge	901.20	735.00	735.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	3 Flats -Building Notice Charge	1285.20	1128.00	1128.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	3 Flats - Regularisation Charge	1285.20	1417.00	1417.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	4 Flats -Inspection Charge	475.20	404.17	404.17	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	4 Flats -Plan Charge	1063.20	866.67	866.67	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	4 Flats - Building Notice Charge	1538.40	1334.00	1334.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	4 Flats - Regularisation Charge	1538.40	1677.00	1677.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	5 Flats - Inspection Charge	573.60	467.50	467.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	5 Flats - Plan Charge	1206.00	983.33	983.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	5 Flats - Building Notice Charge	1779.60	1523.30	1523.30	Each	Y	0.00%	
Statutory guidance	Environment Building Control	New Flats -not exceeding 300m2	5 Flats - Regularisation Charge	1779.60	1915.00	1915.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion to a single dwelling	Plan Charge	159.12	157.50	157.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion to a single dwelling	Inspection Charge	428.40	409.17	409.17	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion to a single dwelling	Building Notice charge	587.52	595.00	595.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion to a single dwelling	Regularisation Charge	587.52	748.00	748.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion in to a single Flat	Plan Charge	140.76	180.00	180.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion in to a single Flat	Inspection Charge	397.80	377.50	377.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion in to a single Flat	Building Notice charge	538.56	585.30	585.30	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Conversion in to a single Flat	Regularisation Charge	538.56	735.00	735.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m²	Plan Charge	170.64	141.66	141.66	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m²	Inspection Charge	253.08	272.50	272.50	Each	Y	0.00%	

Fees & Charges - Proposed 2015/16

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m²	Building Notice charge	423.72	434.85	434.85	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m²	Regularisation Charge	423.72	546.00	546.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m² but not exceeding 100m²	Plan Charge	182.76	141.66	141.66	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m² but not exceeding 100m²	Inspection Charge	496.15	404.16	404.16	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m² but not exceeding 100m²	Building Notice charge	678.91	573.12	573.12	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m² but not exceeding 100m²	Regularisation Charge	678.91	720.00	720.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m².	Plan Charge	170.64	155.00	155.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m².	Inspection Charge	331.20	308.33	308.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m².	Building Notice charge	501.84	486.50	486.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m².	Regularisation Charge	501.84	611.00	611.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m².up to 100m²	Plan Charge	190.80	155.00	155.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m².up to 100m²	Inspection Charge	563.76	459.00	459.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m².up to 100m²	Building Notice charge	754.56	644.85	644.85	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m².up to 100m²	Regularisation Charge	754.56	810.00	810.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m²	Plan Charge	128.51	109.00	109.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m²	Inspection Charge	266.12	217.00	217.00	Each	Y	0.00%	

Fees & Charges - Proposed 2015/16

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Statutory guidance	Environment Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m ²	Building Notice charge	394.63	342.12	342.12	Each	Y	0.00%	
Statutory guidance	Environment Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m ²	Regularisation Charge	394.63	430.00	430.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Plan Charge	132.24	110.00	110.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Inspection Charge	309.80	253.00	253.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Building Notice charge	442.04	380.62	380.62	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Regularisation Charge	442.04	478.00	478.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	First floor & second floor loft conversions	Plan Charge	112.20	126.66	126.66	Each	Y	0.00%	
Statutory guidance	Environment Building Control	First floor & second floor loft conversions	Inspection Charge	337.02	291.00	291.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	First floor & second floor loft conversions	Building Notice charge	449.22	438.37	438.37	Each	Y	0.00%	
Statutory guidance	Environment Building Control	First floor & second floor loft conversions	Regularisation Charge	449.22	551.00	551.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Other work (e.g. garage conversions)	Plan Charge	59.72	62.50	62.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Other work (e.g. garage conversions)	Inspection Charge	179.21	158.33	158.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Other work (e.g. garage conversions)	Building Notice charge	238.93	231.87	231.87	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Other work (e.g. garage conversions)	Regularisation Charge	238.93	291.00	291.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renovation of a thermal element	Plan Charge	104.38	85.00	85.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renovation of a thermal element	Inspection Charge	90.52	73.33	73.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renovation of a thermal element	Building Notice charge	194.89	166.00	166.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renovation of a thermal element	Regularisation Charge	194.89	210.00	210.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Plan Charge	40.46	50.00	50.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Inspection Charge	90.52	73.33	73.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Building Notice charge	130.98	129.50	129.50	Each	Y	0.00%	

Fees & Charges - Proposed 2015/16

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Regularisation Charge	130.98	163.00	163.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Plan Charge	104.38	85.00	85.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Inspection Charge	90.52	73.33	73.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Building Notice charge	194.89	166.00	166.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Regularisation Charge	194.89	210.00	210.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of works between £0 to £2,000	Plan Charge	166.99	143.33	143.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of works between £0 to £2,000	Inspection Charge	no charge	no charge	no charge				
Statutory guidance	Environment Building Control	Cost of works between £0 to £2,000	Building Notice charge	166.99	150.50	150.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of works between £0 to £2,000	Regularisation Charge	166.99	189.00	189.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Plan Charge	104.38	85.00	85.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Inspection Charge	122.50	108.00	108.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Building Notice charge	226.87	202.00	202.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Regularisation Charge	226.87	254.00	254.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Plan Charge	98.76	104.16	104.16	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Inspection Charge	296.63	241.66	241.66	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Building Notice charge	395.39	363.12	363.12	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Regularisation Charge	395.39	456.00	456.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Plan Charge	189.14	160.00	160.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Inspection Charge	322.42	299.00	299.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Building Notice charge	511.56	482.12	482.12	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Regularisation Charge	511.56	606.00	606.00	Each	Y	0.00%	

Fees & Charges - Proposed 2015/16

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Statutory guidance	Environment Building Control	Notifiable Electrical works - (Where a satisfactory certificate will not be issued by a Part P registered electrician)		220.68	196.00	196.00	Each	Y	0.00%	
		Non Domestic work								
Statutory guidance	Environment Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Plan Charge	181.08	155.83	155.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Inspection Charge	367.18	304.17	304.17	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Regularisation Charge	548.26	607.19	607.19	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Plan Charge	201.96	172.50	172.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Inspection Charge	501.82	415.83	415.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Regularisation Charge	703.78	776.60	776.60	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area not exceeding 40m2	Plan Charge	189.01	163.50	163.50	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area not exceeding 40m2	Inspection Charge	418.18	363.33	363.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area not exceeding 40m2	Regularisation Charge	607.19	695.42	695.42	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area exceeding 40m2 but not exceeding 100m2	Plan Charge	220.32	190.83	190.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area exceeding 40m2 but not exceeding 100m2	Inspection Charge	543.62	485.83	485.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area exceeding 40m2 but not exceeding 100m2	Regularisation Charge	763.94	893.19	893.19	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Alteration where the cost of work not exceeding £5,000	Plan Charge	120.60	98.33	98.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Alteration where the cost of work not exceeding £5,000	Inspection Charge	120.60	106.66	106.66	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Alteration where the cost of work not exceeding £5,000	Regularisation Charge	241.20	270.60	270.60	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Plan Charge	120.60	98.33	98.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Inspection Charge	120.60	106.66	106.66	Each	Y	0.00%	

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Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Regularisation Charge	241.20	270.60	270.60	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Plan Charge	120.60	98.33	98.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Inspection Charge	120.60	106.66	106.66	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Regularisation Charge	241.20	270.60	270.60	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Installation of new shop front	Plan Charge	120.60	98.33	98.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Installation of new shop front	Inspection Charge	120.60	106.66	106.66	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Installation of new shop front	Regularisation Charge	241.20	270.60	270.60	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Plan Charge	143.77	128.33	128.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Inspection Charge	203.29	184.16	184.16	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Regularisation Charge	347.06	413.00	413.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Plan Charge	143.77	128.33	128.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Inspection Charge	203.29	184.16	184.16	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Regularisation Charge	347.06	413.00	413.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renovation of thermal elements	Plan Charge	143.77	128.33	128.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renovation of thermal elements	Inspection Charge	203.29	184.16	184.16	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Renovation of thermal elements	Regularisation Charge	347.06	413.00	413.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Installation of a Raised Storage Platform within an existing building	Plan Charge	143.77	128.33	128.33	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Installation of a Raised Storage Platform within an existing building	Inspection Charge	203.29	184.16	184.16	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Installation of a Raised Storage Platform within an existing building	Regularisation Charge	347.06	413.00	413.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Plan Charge	205.64	185.00	185.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Inspection Charge	418.18	340.83	340.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Regularisation Charge	623.82	694.00	694.00	Each	Y	0.00%	

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Statutory guidance	Environment Building Control	Fit out of building up to 100m2	Plan Charge	205.64	185.00	185.00	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Fit out of building up to 100m2	Inspection Charge	418.18	340.83	340.83	Each	Y	0.00%	
Statutory guidance	Environment Building Control	Fit out of building up to 100m2	Regularisation Charge	623.82	694.00	694.00	Each	Y	0.00%	
Disc	Environment	Pest Control	Commercial Visits Commercial - Eradication fees (per visit)	90.00	90.00	90.00	Each	Y	0.00%	No increase in charges as services need to remain competitive in the local market
Disc	Environment	Pest Control	Commercial - Advisory/call out visit, no treatment	40.00	40.00	40.00	Each	Y	0.00%	as above
Disc	Environment	Pest Control	Commercial Preventative pest control contract				Individually negotiated	Y		as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas & Wasps & Ants	45.00	45.00	45.00	Each	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas & Wasps & Ants Client in receipt of benefit	35.00	35.00	35.00	Each	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per room inc 3 visits) Bed bugs	100.00	100.00	100.00	Per Room inc 3 visits	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per 4 visits) Cockroaches	80.00	80.00	80.00	per 4 visits	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per room inc 3 visits)) Bed bugs Client in receipt of benefit	75.00	75.00	75.00	Per Room inc 3 visits	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per visit) Cockroaches Client in receipt of benefit	60.00	60.00	60.00	per 4 visits	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per visit) Rats & Mice	45.00	45.00	45.00	Each	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Eradication fees (per visit) Rats & Mice Client in receipt of benefit	35.00	35.00	35.00	Each	Y	0.00%	as above
Disc	Environment	Pest Control	Domestic - Advisory/call out visit, no treatment	25.00	25.00	25.00	Each	Y	0.00%	as above
Disc	Environment	Stray Dogs	Kennelling fees (set by RSPCA)	13.00	13.00	13.00	(per dog) per 24 hrs kennelling	Y	0.00%	Set by RSPCA
Statutory guidance	Environment	Stray Dogs	Fee for the collection and transportation of Stray dogs	38.00	40.00	42.00	(per dog)	Y	5.00%	Increase to cover new vehicle charges and fuel costs
	Environment	Stray Dogs	Combined Fee for 1 day or less	51.00	53.00	55.00	(per dog)	Y	3.77%	takes in to account the increases above
	Environment	Stray Dogs	Combined Fee for 2 days	63.00	66.00	68.00	(per dog)	Y	3.03%	takes in to account the increases above
	Environment	Stray Dogs	Combined Fee for 3 days	75.00	79.00	81.00	(per dog)	Y	2.53%	takes in to account the increases above
	Environment	Stray Dogs	Combined Fee for 4 days	87.00	92.00	94.00	(per dog)	Y	2.17%	takes in to account the increases above
	Environment	Stray Dogs	Combined Fee for 5 days	100.00	105.00	107.00	(per dog)	Y	1.90%	takes in to account the increases above
	Environment	Stray Dogs	Combined Fee for 6 days	112.00	118.00	120.00	(per dog)	Y	1.69%	takes in to account the increases above
	Environment	Stray Dogs	Combined Fee for 7 days	124.00	131.00	133.00	(per dog)	Y	1.53%	takes in to account the increases above

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	Environment	Stray Dogs	Those Owners on Benefit Combined Fee for 1 day or less	38.00	40.00	40.00	(per dog)	Y	0.00%	
	Environment	Stray Dogs	Those Owners on Benefit Combined Fee for 2 days	48.00	50.00	50.00	(per dog)	Y	0.00%	
	Environment	Stray Dogs	Those Owners on Benefit Combined Fee for 3 days	57.00	60.00	60.00	(per dog)	Y	0.00%	
	Environment	Stray Dogs	Those Owners on Benefit Combined Fee for 4 days	67.00	70.00	70.00	(per dog)	Y	0.00%	
	Environment	Stray Dogs	Those Owners on Benefit Combined Fee for 5 days	77.00	80.00	80.00	(per dog)	Y	0.00%	
	Environment	Stray Dogs	Those Owners on Benefit Combined Fee for 6 days	86.00	90.00	90.00	(per dog)	Y	0.00%	
	Environment	Stray Dogs	Those Owners on Benefit Combined Fee for 7 days	96.00	100.00	100.00	(per dog)	Y	0.00%	
	Environment	Stray Dogs	Microchipping	15.00	15.00	15.00	(per dog)	Y	0.00%	
Statutory guidance	Environment	Animal Boarding	Animal Boarding & breeding - Variations to an existing licence	58.00	60.00	60.00	Each variation	N	0.00%	
Statutory	Environment	Animal Boarding	Commercial User - Annual Licence fees	219.00	225.00	225.00	License Fee	N	0.00%	
Statutory	Environment	Breeding of Dogs	Commercial User - Annual Licence fees - Exclusive of vets fee	156.00	160.00	160.00	License Fee	N	0.00%	
Statutory	Environment	Dangerous/Wild animals	Public/Domestic User - Bi-Annual renewal Licence fees - Exclusive of vets fee	196.00	200.00	200.00	License Fee	N	0.00%	
Statutory	Environment	Dangerous/Wild animals	Public/Domestic User - Initial Licence fee- Exclusive of vets fee	352.00	362.00	370.00	Initial License Fee	N	2.21%	Increase to cover new vehicle charges and fuel costs
Statutory	Environment	Home Boarding	Commercial User - Annual Licence fees	63.00	65.00	65.00	License Fee	N	0.00%	
Statutory	Environment	Pet shop	Commercial User - Annual Licence fees	104.00	107.00	107.00	License Fee	N	0.00%	
Statutory	Environment	Riding establishments	Commercial User - Annual Licence fees - Exclusive of vets fee	107.00	110.00	110.00	License Fee	N	0.00%	
Disc	Environment	Basic food Hygiene course	Public/Commercial Course fees (one day course)	60.00	60.00	60.00	One day course fee	N	0.00%	
Statutory	Environment	Export Licences	Commercial - Annual Licence fees	61.00	61.00	61.00	License Fee	N	0.00%	
Statutory	Environment	House in Multiple Occupation - Licensing (New Application)	Licensing Fee (one off with up to 5 year life)	562.00	577.00	590.00	License Fee	N	2.25%	Increase to cover new vehicle charges and fuel costs
Statutory	Environment	House in Multiple Occupation - Variation of Licence	Licensing Fee	153.00	157.00	157.00	License Fee	N	0.00%	
Statutory	Environment	House in Multiple Occupation - Renewal of Licence	Licensing Fee	306.00	315.00	315.00	License Fee	N	0.00%	
Statutory	Environment	Inspection of Premises for Visa Requirements	Inspection Fee	£92 per hour	£95 per hour	£100 per hour	License Fee	N	5.26%	Increase to cover new vehicle charges and fuel costs
Statutory	Environment	Additional Operator - Acupuncture/ Tattooing/ Electrolysis/ Ear/Body piercing /Semi Permanent Tattooing	Commercial - Licence fees (per PERSON)	26.00	26.00	26.00	Additional Operator	N	0.00%	

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Statutory	Environment	Premises + 1 Operator Acupuncture/Tattooing/Electrolysis/ Ear/ Body piercing/Semi-Permanent Tattooing	Commercial - Licence fees (per PREMISES)	100.00	100.00	100.00	Per Premises	N	0.00%	
Disc	Environment	Water analysis	Risk Assessment	£30 an hour up to the maximum £500	£30 an hour up to the maximum £500	£30 an hour up to the maximum £500	£30 an hour up to the maximum £500	Y	0.00%	
Disc	Environment	Water analysis	Sampling visit	£30 an hour up to the maximum £100	£30 an hour up to the maximum £100	£30 an hour up to the maximum £100	£30 an hour up to the maximum £100	Y	0.00%	
	Environment	Water analysis	Investigation	£30 an hour up to the maximum £100	£30 an hour up to the maximum £100	£30 an hour up to the maximum £100	£30 an hour up to the maximum £100	Y	0.00%	
	Environment	Water analysis	Granting an authorisation	£60 an hour up to the maximum £100	£60 an hour up to the maximum £100	£60 an hour up to the maximum £100	£60 an hour up to the maximum £100	Y	0.00%	
Disc	Environment	Water analysis	Analysing a sample taken under regulation 10	Actual lab costs up to the maximum £25	Actual lab costs up to the maximum £25	Actual lab costs up to the maximum £25	Actual lab costs up to the maximum £25	Y	0.00%	
Disc	Environment	Water analysis	Analysing a sample taken during check monitoring	Actual lab costs up to the maximum £100	Actual lab costs up to the maximum £100	Actual lab costs up to the maximum £100	Actual lab costs up to the maximum £100	Y	0.00%	
Disc	Environment	Water analysis	Analysing a sample taken during audit monitoring	Actual lab costs up to the maximum £500	Actual lab costs up to the maximum £500	Actual lab costs up to the maximum £500	Actual lab costs up to the maximum £500	Y	0.00%	
Disc	Environment - Env Permits	Contaminated Land Enquiries	Public/Commercial Service charge (per enquiry)	120.00	123.00	125.00	Per Enquiry	Y	1.63%	
Disc	Environment - Env Permits	Copy of BDC Air Quality Review & Assessment	Commercial Copying charge (per copy)	91.00	92.00	95.00	Per copy	Y	3.26%	
Disc	Environment - Env Permits	Copy of Contaminated Land Strategy	Commercial Copying charge (per copy)	91.00	92.00	95.00	Per copy	Y	3.26%	
Disc	Environment - Env Permits	Environmental Protection Act List of processes	Commercial Copying charge (per copy)	91.00	92.00	95.00	Per copy	Y	3.26%	
Disc	Environment - Env Permits	Environmental Protection Payment for the return of abandoned shopping trolleys.	Storage & return of abandoned shopping trolleys		100.00	100.00	Per trolley	Y	0.00%	

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Disc	Environment - EPHS	3-Day First Aid at Work	Cost per candidate (maximum of 12 per course)	141.66	141.66	141.66	per candidate	Y	0.00%	No increase in charges as service needs to remain competitive in the local market
Disc	Environment - EPHS	2-Day FAW Refresher	Cost per candidate (maximum of 12 per course)	101.07	101.07	101.07	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	1-Day Emergency First Aid Level 2	Cost per candidate (maximum of 12 per course)	61.85	61.85	61.85	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	Emergency First Aid Annual Refresher	Cost per candidate (maximum of 12 per course)	36.23	36.23	36.23	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	2-Day Paediatric- Level 2	Cost per candidate (maximum of 12 per course)	105.95	105.95	105.95	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	1-Day Defibrillator User	Cost per candidate (maximum of 12 per course)	54.25	54.25	54.25	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	1-Day Fire Marshal	Cost per candidate (maximum of 16 per course)	46.97	46.97	46.97	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	1/2 Day Fire Marshal Refresher	Cost per candidate (maximum of 16 per course)	32.29	32.29	32.29	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	1 - Day Fire Safety @ Level 2	Cost per candidate (maximum of 16 per course)	62.08	62.08	62.08	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	1-Day Manual Handling	Cost per candidate (maximum of 16 per course)	46.97	46.97	46.97	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	Basic Risk Assessment Training	Cost per candidate (maximum of 16 per course)	52.89	52.89	52.89	per candidate	Y	0.00%	as above
Disc	Environment - EPHS	Health & Safety in the Workplace - Level 2	Cost per candidate (maximum of 16 per course)	62.08	62.08	62.08	per candidate	Y	0.00%	as above
Statutory	Environment - Env Permits	Application Fee	Standard Process (includes solvent emissions activities)		1,579.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Application Fee	Additional fee for operating without a permit.		1,137.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Application Fee	Reduced fee activities (Except VRs)		148.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Application Fee	PVR I & II combined		246.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Application Fee	Vehicle refinishers (VRs) and other Reduced fee Activities		346.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Application Fee	Reduced fee activities: Addituional Fee for operatinmg without a permit.		68.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Application Fee	Mobile screening & Crushing 1 to 2 Permits		1,579.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Application Fee	Mobile screening & Crushing 3rd to 7th applications		943.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Application Fee	Mobile screening & Crushing 8th & subsequent applications		477.00	TBC	License Fee	N		
Statutory	Environment - Env Permits	Annual Subsistence Charge	Standard process Low		£739 (+£99)	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March - The amount in brackets must be charged where a permit is for a combined Part B and waste installation

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Statutory	Environment - Env Permits	Annual Subsistence Charge	Standard process Medium		£1111 (+£149)	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March - The amount in brackets must be charged where a permit is for a combined Part B and waste installation
Statutory	Environment - Env Permits	Annual Subsistence Charge	Standard process High		£1672 (+£198)	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March - The amount in brackets must be charged where a permit is for a combined Part B and waste installation
Statutory	Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities Low/ Medium/ High		76/151/227	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in round March (Low/medium/high risk premises)
Statutory	Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined		108/216/326	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in round March (Low/medium/high risk premises)
Statutory	Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Low		218.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Medium		349.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) High		524.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Low		618.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Medium		989.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. High		1,484.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. Low		368.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits Medium		590.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. High		884.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Low		189.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Medium		302.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. High		453.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	Late payment fee		50.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Annual Subsistence Charge	Where a Part B installation is subject to reporting under the E-PRTR regulation, add an extra £99 to the above amounts		99.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Transfer & Surrender	Standard Process transfer		162.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March

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Statutory	Environment - Env Permits	Transfer & Surrender	Standard Process partial transfer		476.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Transfer & Surrender	New operator at low risk reduced fee activity		75.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Transfer & Surrender	Surrender: all Part B activities		Free	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Transfer & Surrender	Reduced fee activities: transfer		Free	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Transfer & Surrender	Reduced fee activities:partial transfer		45.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Temporary transfer for mobiles	First Transfer		51.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Temporary transfer for mobiles	Repeat following enforcement or warning		51.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Substantial Change	Standard process		1,005.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Substantial Change	Standard process where sunstaintail change results in a new PPC activity		1,579.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Statutory	Environment - Env Permits	Substantial Change	Reduced fee activities		98.00	TBC	License Fee	N		All these fees are set centrally by DEFRA announcement expected in March
Disc	Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 1 year	65.00	90.00	92.00	Each	N	2.22%	Increase after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage & Private Hire Driver - 1 year	110.00	90.00	92.00	Each	N	2.22%	Increase after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - HC & PH	Hackney Carriage Vehicle - 1 year	330.00	340.00	336.00	Each	N	-1.18%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - HC & PH	Private Hire Vehicle - 1 year	300.00	280.00	279.00	Each	N	0%	No increase after review of licence undertaken in 2014/15
Stat	Environment - Licensing	Licensing - HC & PH	Drivers CRB Checks	44.00	44.00	44.00	Each	N	0%	Fee set nationally
Stat	Environment - Licensing	Licensing - HC & PH	Drivers DVLA Checks	7.25	7.25	7.25	Each	N	0%	Fee set by external provider
Disc	Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Vehicle Test	35.75	35.75	35.75	Each	N	0%	Fee set by external provider
Disc	Environment - Licensing	Licensing - HC & PH	Private Hire Operator - 3 years	330.00	325.00	327.00	Each	N	0.62%	Increase after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - HC & PH	Replacement ID card for a driver	10.00	15.00	-	Each	N		Fee to be incorporated into vehicle fees
Disc	Environment - Licensing	Licensing - HC & PH	Replacement plate (Rear)	20.00	21.00	-	Each	N		Fee to be incorporated into vehicle fees
Disc	Environment - Licensing	Licensing - HC & PH	Replacement plate (Front)		19.00	-	Each	N		Fee to be incorporated into vehicle fees
Disc	Environment - Licensing	Licensing - HC & PH	Trailer Inspection	18.00	18.00	18.00	Each	N	0%	Fee set by external provider
Disc	Environment - Licensing	Licensing - HC & PH	Trailer licence	16.00	48.00	47.00	Each	N	-2.08%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - HC & PH	Hackney Carriage Business Transfer	150.00	143.00	141.00	Each	N	-1.40%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - HC & PH	Change of Vehicle (inc Plate) not at renewal	40.00	81.00	81.00	Each	N	0%	No increase after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - HC & PH	Replacement door stickers (Single)		11.00	-	Each	N		Fee to be incorporated into vehicle fees
Disc	Environment - Licensing	Licensing - HC & PH	Knowledge Test	16.00	25.00	25.00	Each	N	0%	No increase after review of licence undertaken in 2014/15

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Stat	Environment - Licensing	Licensing - Lotteries	Lotteries Initial (for the grant of permit for the remainder of the calendar year)		40.00	40.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Lotteries	Lotteries (subsequent renewals, due 1 January each year)		20.00	20.00	Each	N	0%	No fee increase, determination by a Government Department.
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading (1 days' trading per week per annum)	105.00	108.00	108.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading (2 days' trading per week per annum)	184.00	189.00	189.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading (3 days' trading per week per annum)	252.00	259.00	259.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading (4 days' trading per week per annum)	315.00	324.00	324.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading (5 days' trading per week per annum)	420.00	431.00	431.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading (6 days' trading per week per annum)	473.00	486.00	486.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading (7 days' trading per week per annum)	526.00	540.00	540.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading - 1 Days Trading	21.00	22.00	22.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading Up to 10 traders	42.00	43.00	43.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading Between 11 and 19 traders	57.00	59.00	59.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Street Trading	Street Trading Over 20 traders	73.00	75.00	75.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Licensing Act	Granting or Renewal of a personal licence.		37.00	37.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band A		100.00	100.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band B		190.00	190.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band C		315.00	315.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band D		450.00	450.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band E		635.00	635.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Minor Variation		89.00	89.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band A		100.00	100.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band A		70.00	70.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band B		190.00	190.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band B		180.00	180.00	Each	N	0%	No fee increase, determination by a Government Department.

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band C		315.00	315.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band C		295.00	295.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band D		450.00	450.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band D, if involved exclusively or primarily in business of selling alcohol.		900.00	900.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band D		320.00	320.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band E		635.00	635.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band E, if involved exclusively or primarily in business of selling alcohol.		1,905.00	1,905.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band E		350.00	350.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band A		100.00	100.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band A		70.00	70.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band B		190.00	190.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band B		180.00	180.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band C		315.00	315.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band C		295.00	295.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band D		450.00	450.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band D		320.00	320.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band E		635.00	635.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band E		350.00	350.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Application to transfer Premises Licence		23.00	23.00	Each	N	0%	No fee increase, determination by a Government Department.
	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (5,000 to 9,000 people)		1,000.00	1,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (10,000 to 14,999 Persons)		2,000.00	2,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (15,000 to 19,999 people)		4,000.00	4,000.00	Each	N	0%	No fee increase, determination by a Government Department.

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (20,000 to 29,999 people)		8,000.00	8,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (30,000 to 39,999 people)		16,000.00	16,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for exceptionally large events (40,000 to 49,999 people)		24,000.00	24,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (50,000 to 59,999 people)		32,000.00	32,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (60,000 to 69,999 people)		40,000.00	40,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (70,000 to 79,999 people)		48,000.00	48,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (80,000 to 89,999 people)		56,000.00	56,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (90,000 people and over)		64,000.00	64,000.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Granting or Renewal of a Personal Licence (10 years)		37.00	37.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Temporary event notice.		21.00	21.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Replacement due to theft, loss etc. of premises licence or summary		10.50	10.50	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Application for a provisional statement where premises are being built , etc.		195.00	195.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Duty to notify change of name or address.		10.50	10.50	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Application to vary licence to specify individual as premises supervisor.		23.00	23.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Interim Authority notice following death etc. of licence holder		23.00	23.00	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Notification of change of name or alteration of rules of club.		10.50	10.50	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Notification of change of relevant registered address of a club.		10.50	10.50	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Licensing Act	Replacement due to theft, loss etc. of a Temporary Event Notice		10.50	10.50	Each	N	0%	No fee increase, determination by a Government Department.
Stat	Environment - Licensing	Licensing - Casino	New small casino	5,500.00	5,000.00	5,000.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Casino	New large casino	7,000.00	6,500.00	6,500.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Casino	Regional casino	11,000.00	10,000.00	10,000.00	Each	N	0%	No increase

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Stat	Environment - Licensing	Licensing - Bingo	New Bingo clubs	2,500.00	2,000.00	2,000.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Bingo	Bingo clubs	800.00	600.00	600.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Betting Premises	New betting premises licence	1,500.00	1,200.00	1,200.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Betting Premises	Betting premises licence	650.00	300.00	300.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Track	New Tracks	1,500.00	1,000.00	1,000.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Track	Tracks	700.00	550.00	550.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Family Entertainment Centres	New Family entertainment centre	1,500.00	1,000.00	1,000.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Family Entertainment Centres	Family entertainment centre	600.00	450.00	450.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Adult Gaming Centre	New Adult gaming centre	1,500.00	1,000.00	1,000.00	Each	N	0%	No increase
Stat	Environment - Licensing	Licensing - Adult Gaming Centre	Adult gaming centre	700.00	550.00	550.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Small casino -Application to vary	3,000.00	2,500.00	2,500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Small casino - Application to Transfer	1,500.00	1,000.00	1,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Small casino - Application Re-Instatement.	1,500.00	1,000.00	1,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Small casino - Application Provisional Statement	5,500.00	5,000.00	5,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Small casino - Application (provisional Statement holders).	1,500.00	1,000.00	1,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Large casino -Application to vary	3,200.00	3,000.00	3,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Large casino - Application to Transfer	1,600.00	1,500.00	1,500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Large casino - Application Re-Instatement.	1,600.00	1,500.00	1,500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Large casino - Application Provisional Statement - building not built	6,900.00	6,500.00	6,500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Large casino - Application (provisional Statement holders). Once building completed	3,500.00	3,250.00	3,250.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Regional casino -Application to vary	4,400.00	4,125.00	4,125.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Regional casino - Application to Transfer	5,000.00	4,275.00	4,275.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Regional casino - Application Re-Instatement.	5,000.00	4,275.00	4,275.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Regional casino - Application Provisional Statement	9,700.00	9,000.00	9,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Casino	Regional casino - Application (provisional Statement holders).	6,500.00	6,000.00	6,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Bingo	Bingo Clubs -Application to vary	850.00	800.00	800.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Bingo	Bingo Clubs - Application to Transfer	550.00	500.00	500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Bingo	Bingo Clubs - Application Provisional Statement	1,600.00	1,500.00	1,500.00	Each	N	0%	No increase

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Environment - Licensing	Licensing - Bingo	Bingo Club - Application Re-Instatement.	550.00	500.00	500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Bingo	Bingo Club - Application (provisional Statement holders.	550.00	500.00	500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application to vary	800.00	700.00	700.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application to Transfer	500.00	400.00	400.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application Re-Instatement.	500.00	400.00	400.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application Provisional Statement	1,500.00	1,000.00	1,000.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application (provisional Statement holders.	500.00	400.00	400.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Tracks	Tracks- Application to vary	900.00	800.00	800.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Tracks	Tracks - Application to Transfer	600.00	500.00	500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Tracks	Tracks - Application Re-Instatement.	600.00	500.00	500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Tracks	Tracks - Application Provisional Statement	2,000.00	1,500.00	1,500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Tracks	Tracks - Application (provisional Statement holders.	600.00	500.00	500.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application to vary	500.00	400.00	400.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application to Transfer	350.00	250.00	250.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application Provisional Statement	850.00	750.00	750.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application Re-Instatement.	375.00	250.00	250.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application (provisional Statement holders.	300.00	200.00	200.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application to vary	500.00	400.00	400.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application to Transfer	350.00	250.00	250.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application Re-Instatement.	375.00	250.00	250.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centres - Application Provisional Statement	850.00	750.00	750.00	Each	N	0%	No increase
Disc	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application (provisional Statement holders.	300.00	200.00	200.00	Each	N	0%	No increase

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises automatic notification - Gaming Machine	50.00	50.00	50.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Gaming Machine Permit	150.00	150.00	150.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises Existing Operator - Gaming Machine Permit	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Vary a Gaming Machine Permit	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Transfer a Gaming Machine Permit	25.00	25.00	25.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Gaming Machine Permit Annual Fee	50.00	50.00	50.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Change of Name of a Gaming Machine Permit	25.00	25.00	25.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - A copy of a Gaming Machine Permit	15.00	15.00	15.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit	200.00	200.00	200.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Existing Operator	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - (Club Premises Certificate Holder)	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Renewal	200.00	200.00	200.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Renewal - Existing Operator	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Annual Fee	50.00	50.00	50.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Vary permit	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Copy of permit	25.00	25.00	25.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Grant	300.00	300.00	300.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Existing Operator	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Renewal	300.00	300.00	300.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Change Name	25.00	25.00	25.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Copy	15.00	15.00	15.00	Each	N	0%	Fee determined by a Government Department.

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Stat	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Grant	300.00	300.00	300.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Existing Operator	100.00	100.00	100.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Renewal	300.00	300.00	300.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit - Change Name	25.00	25.00	25.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit - Copy of Permit	15.00	15.00	15.00	Each	N	0%	Fee determined by a Government Department.
Stat	Environment - Licensing	Licensing - Gambling Act	Copy of licence - Gambling Act 2005	15.00	15.00	15.00	Each	N	0%	Fee determined by a Government Department.
Disc	Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Grant	4,000.00	2,136.00	2,140.00	Each	N	0.19%	Increase after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Renewal	2,000.00	816.00	803.00	Each	N	-1.59%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Transfer	300.00	306.00	296.00	Each	N	-3.27%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Pavement Permit	Pavement permits	250.00	263.00	265.00	Each	N	0.76%	Increase after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Site)	385.00	449.00	434.00	Each	N	-3.34%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Collectors)	165.00	208.00	203.00	Each	N	-2.40%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Site)	255.00	340.00	325.00	Each	N	-4.41%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Collectors)	130.00	175.00	170.00	Each	N	-2.86%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Site)	70.00	95.00	94.00	Each	N	-1.05%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Collectors)	70.00	95.00	94.00	Each	N	-1.05%	Decrease after review of licence undertaken in 2014/15
Disc	Environment - Licensing	Licensing - Scrap Metal Dealers	Replacement/Extra licence	No fee	17.00	16.00	Each	N	-5.88%	Decrease after review of licence undertaken in 2014/15
Disc	Street Scene	Allotments	Rental of Allotments	0.26	0.30	0.35	M²		16.67%	Phased increase over 3 years 2014/15 to 2016/17 - 30p for 2014/15; 35p for 2015/16 and 40p for 2016/17 - Cabinet 3rd February 2014
Disc	Operations	Cemeteries	Additional Inscription on memorial	59.00	60.50	60.50	Each		0.00%	No Change
Disc	Operations	Cemeteries	Cremated Remains - Planting	64.00	66.00	66.00	Each		0.00%	No Change

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Operations	Cemeteries	Child's Grave - Planting	64.00	66.00	66.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Cremated Remains - Two individual remains in one casket	178.00	183.00	183.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Cremated Remains - Two interments in one plot	178.00	183.00	183.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Cremated Remains - Under 16	No charge	No charge	No charge				No Change
Disc	Operations	Cemeteries	Cremated Remains -16 and over	135.00	138.50	138.50	Each		0.00%	No Change
Disc	Operations	Cemeteries	Cremated Remains, Childs Memorial, Additional Inscription	54.00	55.50	55.50	Each		0.00%	No Change
Disc	Operations	Cemeteries	Exclusive Right of Burial under 16 or Cremated Remains - Grave Space next in rotation	194.00	199.00	199.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Exclusive Right of Burial 16 or over - Grave Space next in rotation	699.00	718.00	718.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Exclusive Right of Burial under 16 or Cremated Remains - Grave Space selected by customer	252.00	259.00	259.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Exclusive Right of Burial 16 or over - Grave Space selected by customer	907.00	931.50	931.50	Each		0.00%	No Change
Disc	Operations	Cemeteries	Exhumation Fee	1,226.00	1,259.00	1,259.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Full Grave - Planting	102.00	105.00	105.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Full Memorial	178.00	183.00	183.00	Each		0.00%	No Change
	Operations	Cemeteries	Grave Maintenance - Neat & Tidy p.a.	77.00	79.00	79.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Interment of Cremated Remains with a Full Burial	64.00	66.00	66.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Interments - Single plot	457.00	469.50	469.50	Each		0.00%	No Change
Disc	Operations	Cemeteries	Interments - Double plot	593.00	609.00	609.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Interments - Under 16 years of age	No charge	No charge	No charge				No Change
Disc	Operations	Cemeteries	Lawn Headstone	129.00	132.50	132.50	Each		0.00%	No Change
Disc	Operations	Cemeteries	Lawn Section - Planting	78.00	80.00	80.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Transfer of deeds and cancellation of	87.00	89.50	89.50	Each		0.00%	No Change
Disc	Operations	Cemeteries	Use of Cemetery Chapel	115.00	118.00	118.00	Each		0.00%	No Change
Disc	Operations	Cemeteries	Memorial Bench - installation onto concrete base of customer's own bench	179.00	184.00	184.00	Each		0.00%	No Change
			Memorial Bench - collection &/or assembly of customers bench if required	51.00	52.50	52.50	Each		0.00%	No Change
	Operations	Cemeteries	All interment fees are charged at double the rate where the deceased is a non-resident of the Braintree District	Double fees apply	Double fees apply	Double fees apply	Each		0.00%	No Change
Disc	Operations	Cemeteries	Family search of burial records		15.00	15.00	per hour		0.00%	No Change

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Street Scene	Market Charity Stalls	Hire of Stall - Flat fee for pre-booking Charity	10.75	11.00	11.00	Each		0.00%	No Change
Disc	Street Scene	Market stalls - Braintree Saturday	Braintree Pitch Rent - Commercial Hire per foot	1.65	1.70	1.70	Each		0.00%	No Change
Disc	Street Scene	Market stalls - Braintree Wednesday	Braintree Pitch Rent - Commercial Hire per foot	1.90	1.95	1.95	Each		0.00%	No Change
Disc	Street Scene	Market stalls - Witham Saturday	Witham Pitch Rent - Commercial Hire per foot	1.65	1.70	1.70	Each		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football/Rugby - 7 a side with Changing (Marked)	25.00	26.00	26.00	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football/Rugby - 7 a side without changing (Marked)	19.50	20.00	20.00	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football/Rugby junior -without Changing		26.00	26.00	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football/Rugby - without changing	41.00	42.00	42.00	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football/Rugby junior -with Changing	32.70	33.50	33.50	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football/Rugby -with Changing	56.20	58.00	58.00	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football - 9 a side with changing		30.50	30.50	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football - 9 a side without changing		23.50	23.50	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football - 5 a side with changing		20.00	20.00	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football - 5 a side without changing		15.50	15.50	Match		0.00%	No Change
Disc	Operations	Sports Pitch Bookings	Football - training on grass pitch		22.50	22.50	Match		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Adult (Peak Period) Half Pitch	16.35	17.00	17.00	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Adult (Peak Period) Full Pitch	27.30	28.00	28.00	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Half Pitch	14.80	15.50	15.50	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Full Pitch	22.00	22.50	22.50	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Half Pitch	13.30	14.00	14.00	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Full Pitch	22.00	22.50	22.50	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Half Pitch	11.75	12.00	12.00	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Full Pitch	16.35	17.00	17.00	Hour		0.00%	No Change
Disc	Operations	MUGA Gt Notley Country Park	Adult Football, Basketball, Netball	11.25	11.50	11.50	Hour		0.00%	No Change
Disc	Operations	MUGA Gt Notley Country Park	Adult Tennis	5.60	6.00	6.00	Hour		0.00%	No Change
Disc	Operations	MUGA Gt Notley Country Park	Under 18 Football, Basketball, Netball	9.20	9.50	9.50	Hour		0.00%	No Change
Disc	Operations	MUGA Gt Notley Country Park	Under 18 Tennis	3.60	4.00	4.00	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Floodlight Half Pitch	8.20	8.50	8.50	Hour		0.00%	No Change
Disc	Operations	AGP Gt Notley Country Park	Floodlight Full Pitch	11.75	12.00	12.00	Hour		0.00%	No Change

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Disc	Operations	MUGA Gt Notley Country Park	Floodlight	4.60	5.00	5.00	Hour		0.00%	No Change
Disc	Operations	Waste - Domestic	Public/Domestic - Removal Fee Special Collection (between six and twelve items)	65.30	68.00	69.50	Each	Y	2.21%	Inflationary increase rounded
Disc	Operations	Waste - Domestic	Public/Domestic - Removal Fee Special Collection (up to six items)	32.70	34.00	35.00	Each	Y	2.94%	Inflationary increase rounded
Disc	Operations	Waste - Domestic	Public/Domestic - Removal Fee Special Collection (up to six items) for those residents in receipt of a statutory benefit	24.50	25.00	25.50	Each	Y	2.00%	Inflationary increase rounded
Disc	Operations	Waste - Domestic	Public/Domestic - Purchase Charge Black sacks (roll of 26)	6.10	6.50	6.50	Roll		0.00%	No Change
Disc	Operations	Waste - Domestic	Public/Domestic - Purchase Charge Green Sacks (roll of 10)	11.25	11.50	No longer available	Roll			Delete
Disc	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 2 hours)	133.00	159.60	163.00	Each		2.13%	Inflationary increase rounded
Disc	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 3 hours)	164.00	196.80	202.00	Each		2.64%	Inflationary increase rounded
Disc	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 4 hours)	194.00	232.80	238.00	Each		2.23%	Inflationary increase rounded
Disc	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 5 hours)	230.00	276.00	283.00	Each		2.54%	Inflationary increase rounded
Disc	Operations	Waste - Domestic	Purchase of additional 180 litre garden waste bin		21.00	21.00	Each		0.00%	No Change
Disc	Operations	Waste - Domestic	Annual fee for emptying additional garden waste bin on scheduled garden waste collections days only.		36.00	36.00	Year		0.00%	No Change
Disc	Operations	Waste - Trade	Commercial - Four Units of Salvage (8 cubic yards)	1,715.00	1,784.00	TBC	Year	Y		Trade Waste charges to be calculated once Essex County Council has confirmed the waste Disposal charges for 2015/16.
Disc	Operations	Waste - Trade	Commercial - Purchase Charge of Blue Sacks (each) (inclusive of VAT)	1.90	2.00	TBC	Each	Y		
Disc	Operations	Waste - Trade	Commercial - Paper (inclusive of VAT)	295.00	295.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Service charge for 1100 litre bin (inclusive of VAT)	716.00	744.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Service charge for 240 litre bin (inclusive of VAT)	280.00	291.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Service charge for 360 litre bin (inclusive of VAT)	360.00	374.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Service charge for 770 litre bin (inclusive of VAT)	540.00	561.00	TBC	Year	Y		

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Operations	Waste - Trade	Commercial - Two Units of Salvage (4 cubic yards) (inclusive of VAT)	858.00	892.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Mixed Recycling 1100 Litre Bin (inclusive of VAT)	425.00	425.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Mixed Recycling 360 Litre Bin (inclusive of VAT)	175.00	175.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Colour sorted glass 360 Litre Bin (inclusive of VAT)	156.00	156.00	TBC	Year	Y		
Disc	Operations	Waste - Trade	Commercial - Purchase Charge of Recycling Sacks or Stickers (each) (inclusive of VAT)	1.50	1.50	TBC	Each	Y		
Disc	Operations	Car Parking On-Street	Residents charge - 1st Season Ticket/Permit	35.00	40.00	43.00	Each		7.50%	NEPP Joint Committee approved increase
Disc	Operations	Car Parking On-Street	Residents charge - 2nd Season Ticket/Permit	45.00	50.00	55.00	Each		10.00%	NEPP Joint Committee approved increase
Disc	Operations	Car Parking On-Street	Residents Charge - Block of 10 Season Ticket/Permits	8.00	10.00	15.00	Each		50.00%	NEPP Joint Committee approved increase
Disc	Operations	Car Parking On-Street	Visitor Permits - MiPermit (digital system)	8.00	10.00	10.00	Each		0.00%	No Change
Disc	Operations	Car Parking On-Street	Residents Charge - Loss of Season Ticket/Permit .(Free if stolen; requires police incident reference)	5.00	15.00	15.00	Each		0.00%	No Change
Disc	Operations	Car Parking On-Street	Dispensation/Suspension Permit - First Day	20.00	22.00	22.00	Each		0.00%	No Change
Disc	Operations	Car Parking On-Street	Dispensation/Suspension other days (up to 7 days)	10.00	10.00	10.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	Charge Certificate Higher	105.00	105.00	105.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	Charge Certificate Lower	75.00	75.00	74.00	Each		-(1.33%)	Price Reduction
Statutory guidance	Operations	Car parking On / Off Street	County Court Debt Registered higher	112.00	112.00	112.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	County Court Debt Registered lower	82.00	82.00	82.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	Instructions to Bailiff Off street Charge plus bailiff fees as incurred	82.00/112.00	82.00/112.00	82.00/112.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	Instructions to Bailiff On street Charge plus bailiff fees as incurred	82.00/112.00	82.00/112.00	82.00/112.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	NTO higher	70.00	70.00	70.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	NTO lower	50.00	50.00	50.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid After Fourteen Days higher	70.00	70.00	70.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid After Fourteen Days lower	50.00	50.00	50.00	Each		0.00%	No Change

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Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Statutory guidance	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid Within Fourteen Days higher	35.00	35.00	35.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid Within Fourteen Days lower	25.00	25.00	25.00	Each		0.00%	No Change
Statutory guidance	Operations	Car parking Pay & Display - Short Stay	Tariff for 0 up to 1hr	0.70	0.90	0.90	Each		0.00%	New Charge effective 1st July 2014
Statutory guidance	Operations	Car parking Pay & Display - Short Stay	Tariff for 1hr up to 3hrs	£1.50	£1.80	£1.80	Each		0.00%	New Charge effective 1st July 2014
Statutory guidance	Operations	Car parking Pay & Display Concession	CONCESSION from 3pm to 7pm	0.10	0.10	0.10	Each		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Short Stay	Tariff for 3hrs up to 6hrs	£3.00	£3.00	£3.00	Each		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Short Stay	Tariff for 6hrs+	£5.50	£5.50	£5.50	Each		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Short Stay	Tariff for Sundays - 7am - 6.59pm	0.50	0.50	0.50	Each		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: White Horse Lane Only	Tariff - Mon-Sat	£5.00	£5.00	£5.00	Day Rate		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: White Horse Lane Only	Tariff - Sunday 7am - 6.59pm	0.50	0.50	0.50	Day Rate		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: Victoria St & Station Approach	Tariff - Mon-Sat	£4.00	£4.00	£4.00	Day Rate		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: Victoria St & Station Approach	Tariff - Sunday - 7am - 6.59pm	0.50	0.50	0.50	Day Rate		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - All Car Parks: OVERNIGHT	Valid from 7pm to 6.59am next day	N/A	0.50	0.50	Each		0.00%	No change
Statutory guidance	Operations	Season Tickets (Commuters) for Lockram Lane Car Park	Valid Mon-Fri & Sun. Tariff = Quarterly/Annual	£110/£430	£110/£430	£110/£430	Each		0.00%	No change
Statutory guidance	Operations	Season Tickets (Commuters) for All Other Car Parks	Valid Mon-Sun. Tariff = Quarterly/Annual	£130/£500	£130/£500	£130/£500	Each		0.00%	No change
Statutory guidance	Operations	Season Tickets - Residents	Valid from 7pm to 6.59am next day, 7 days per week. Tariff = Quarterly/Six Monthly/Annual	N/A	£30/£55/£100	£30/£55/£100	Each		0.00%	No change
Statutory guidance	Operations	Open Market Trade Vehicles: Braintree	Valid on Wednesdays and Saturdays - Day Rate	£1.50	£1.50	£1.50	Day Rate		0.00%	No change
Statutory guidance	Operations	Open Market Trade Vehicles: Witham	Valid on Saturdays only - Day Rate	£1.50	£1.50	£1.50	Day Rate		0.00%	No change
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: Easton Road Only	Tariff - Mon-Fri, 4am - 9.30am (Valid until 4am next day)	N/A	£6.00	£6.00	Day Rate		0.00%	New Charge effective after sealing of BDC Off Street Parking Places Order 2014.
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: Easton Road Only	Tariff - Mon-Fri, 9.30am - 7.00am (Valid until 4am next day)	N/A	£3.00	£3.00	Day Rate		0.00%	New Charge effective after sealing of BDC Off Street Parking Places Order 2014.
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: Easton Road Only	Tariff - Sat-Sun (Valid until 4am next day)	N/A	£2.00	£2.00	Day Rate		0.00%	New Charge effective after sealing of BDC Off Street Parking Places Order 2014.
Statutory guidance	Operations	Car parking Pay & Display - Long Stay: Easton Road Only	Tariff - Evening all days (Valid 7pm-4am next day)	N/A	£1.00	£1.00	Each		0.00%	New Charge effective after sealing of BDC Off Street Parking Places Order 2014.
Statutory guidance	Operations	Over night Parking	Tariff - Evening all days (Valid 7pm-7am next day)	N/A	£0.50	£0.50	Each		0.00%	New Charge effective after sealing of BDC Off Street Parking Places Order 2014. Effective from 12 Jan 2015
Disc	Operations	Events	Charitable & Fund-raising events for local community groups	No charge	50.00	50.00	each		0.00%	No change

Fees & Charges - Proposed 2015/16
APPENDIX D

Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Operations	Events	All events - site damage deposit or event clean up	No charge	300.00	300.00	each		0.00%	No change
Disc	Operations	Events	Small Fun Fair for young children - setting up	No charge	35.00	35.00	per day		0.00%	No change
Disc	Operations	Events	Small Fun Fair for young children - in operation	100.00	103.00	103.00	per day		0.00%	No change
Disc	Operations	Events	Large Fun Fair for all ages - setting up	100.00	103.00	103.00	per day		0.00%	No change
Disc	Operations	Events	Large Fun Fair for all ages - in operation	300.00	308.00	308.00	per day		0.00%	No change
Disc	Operations	Events	Small Circus - setting up	50.00	51.50	51.50	per day		0.00%	No change
Disc	Operations	Events	Small Circus - in operation	100.00	103.00	103.00	per day		0.00%	No change
Disc	Operations	Events	Large Circus - setting up	100.00	103.00	103.00	per day		0.00%	No change
Disc	Operations	Events	Large Circus - in operation	200.00	205.50	205.50	per day		0.00%	No change
Disc	Operations	Events	Annual licence for Boot Camp/Dog training/Fitness Class or similar activity conducted on public open space	n/a	150.00	150.00	Year		0.00%	No change
Disc	Operations	Abandoned Vehicles	Responsible Vehicle Disposal Scheme	51.00	52.50	54.00	Each		2.86%	Inflationary increase rounded
Disc	Planning	Planning advice service	Pre Planning advisory service - Major Development - written advice	253.00	300.00	300.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Major Development - written advice (large major) NEW CATEGORY		500.00	500.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Major Development - Meetings	400.00	750.00	750.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Major Development - Meetings (large major) NEW CATEGORY		1,000.00	1,000.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Major Development - Meetings (strategic major) NEW CATEGORY		1,250.00	1,250.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Major Development - written advice (including listed Building and/ or Conservation Advice)	358.00	450.00	450.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Major Development - Meetings(including listed Building and/ or Conservation Advice)	505.00	750.00	750.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Minor Development written advice	105.00	150.00	150.00	Each		0.00%	

Fees & Charges - Proposed 2015/16

APPENDIX D

Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Planning	Planning advice service	Pre Planning advisory service - Minor Development -Meetings - 1 hour duration	258.00	300.00	300.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Minor Development -Meetings - 30 minutes duration	137.00	200.00	200.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice)written advice	210.00	250.00	250.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice) 1 hour duration	363.00	400.00	400.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Householder - Written	53.00	60.00	60.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Householder - Meeting 30 minutes duration	137.00	150.00	150.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - Written advice	158.00	175.00	175.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - Meeting	295.00	300.00	300.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Listed Building Works - written	105.00	175.00	175.00	Each		0.00%	
Disc	Planning	Planning advice service	Pre Planning advisory service - Listed Buildings Works -meeting 1 hour duration	158.00	200.00	200.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	House Name/ Number Change	25.00	40.00	40.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	Renamed street/area where requested by residents	£100.00 + £25.00 per property	£100.00 + £25.00 per property	£100.00 + £25.00 per property	Each		0.00%	
Disc	Planning	Street Naming & Numbering	1 dwelling	25.00	40.00	40.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	(1) 2-5 dwellings	25.00	30.00	30.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	6-25 dwellings	20.00	25.00	25.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	26-75 dwellings	15.00	20.00	20.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	76 plus dwellings	10.00	15.00	15.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	New street name	50.00	75.00	75.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	Name of building or block or flats or industrial estate	50.00	50.00	50.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	1-5 units (cost per unit)	30.00	30.00	30.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	6 15 units (Cost per unit)	20.00	20.00	20.00	Each		0.00%	
Disc	Planning	Street Naming & Numbering	16plus units (Cost per unit)	15.00	15.00	15.00	Each		0.00%	

Fees & Charges - Proposed 2015/16

APPENDIX D

Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Planning	Street Naming & Numbering	Confirmation of plot of postal address for utility company (charged to utility companies only)	30.00	30.00	30.00	Each		0.00%	
Statutory	Corporate	Elections	Public Inspection fees - Election Expenses (per inspection)	5.00	5.00	5.00	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge Electoral Register (Data) (per copy)	20.00	20.00	20.00	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge Electoral Register (Printed) (per copy)	10.00	10.00	10.00	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Variable sale charge Electoral Register (Data) per thousand entries)	1.50	1.50	1.50	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Variable sale charge Electoral Register (Printed) per thousand entries)	5.00	5.00	5.00	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge List of Overseas Electors (Data) (per copy)	20.00	20.00	20.00	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Variable sale charge (per hundred entries) List of Overseas Electors (Data)	1.50	1.50	1.50	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge List of Overseas Electors (Printed) (per copy)	10.00	10.00	10.00	Each		0.00%	
Statutory	Corporate	Elections	Public/Commercial Variable sale charge (per hundred entries) List of Overseas Electors (Data)	5.00	5.00	5.00	Each		0.00%	
Disc	Community	Public Hall - Braintree Town Hall	Wedding / Civil Ceremony	360.00	370 to 450	450.00		N		
Disc	Community	Public Hall - Braintree Town Hall	Courtauld Room or Bartram Room	22.00	23.00	23.00	Hour	N	0.00%	
Disc	Community	Public Hall - Braintree Town Hall	Chairman's Room or Lounge	17.00	17.00	18.00	Hour	N	5.88%	
Disc	Community	Public Hall - Braintree Town Hall	Council Chamber	27.00	28.00	28.00	Hour	N	0.00%	
Disc	Community	Public Hall - Braintree Town Hall	Courtauld Annexe or Harris Room or Rushbury Room	12.00	12.00	13.00	Hour	N	8.33%	
Disc	Community	Public Hall - Braintree Town Hall	North or South Committee Room	14.00	14.00	15.00	Hour	N	7.14%	
Disc	Community	Public Hall - Braintree Town Hall	Events			100.00 + hourly room hire		N		
Disc	Community	Public Hall - Braintree Town Hall	Building Hire			950.00	Day	N		
Disc	Community	Public Hall - Braintree Town Hall	Kitchen			21.00	Hour	N		
Disc	Community	Public Hall - Braintree Town Hall	Refreshments			0.65	per cup	N		
Disc	Community	Public Hall - Braintree Town Hall	Photocopying			0.20	per copy	N		

Fees & Charges - Proposed 2015/16

APPENDIX D

Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	Community Services	Dial-A-Ride Scheme	Annual Registration/ Renewal Fee	15.00	15.00	15.00	Each	Y	0.00%	
Disc	Community Services	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid to driver)	0.50	0.60	0.60	per mile	Y	0.00%	
Disc	Community Services	Minibus Hire	Casual User Daily Charge for Journeys over 100 miles (including Diesel)	30.00	37.00	37.00	Each	Y	0.00%	
Disc	Community Services	Minibus Hire	Casual User Annual Registration fee	20.00	20.00	20.00	Each	Y	0.00%	
Disc	Community Services	Minibus Hire	Casual User Hire Cost - Over 100 miles (including Diesel)	0.70	0.85	0.85	Each	Y	0.00%	
Disc	Community Services	Minibus Hire	Casual User Hire Cost - Up to 100 miles (including Diesel)	1.00	1.25	1.25	Each	Y	0.00%	
Disc	Community Services	Minibus Hire	Casual User Minimum Charge for Journeys up to 20 miles (including Diesel)	20.00	25.00	25.00	Each	Y	0.00%	
Disc	Community Services	Minibus Hire	Cancellation charge of community Transport facilities where less than 5 working days notice given.	20.00	25.00	25.00	Each	Y	0.00%	
Disc	Community Services	Social Car Scheme	Social/Welfare Mileage rate minimum fare per (paid to driver)	2.50	3.00	3.00	Mile	Y	0.00%	
Disc	Community Services	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver) - outside Braintree	0.50	0.60	0.60	Mile	Y	0.00%	
Disc	Community Services	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver) - within Braintree	0.50	0.60	0.60	Mile	Y	0.00%	
Disc	Community Services	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver) per additional passenger	0.50	0.50	0.50	Journey	Y	0.00%	
Disc	Community Services	Social Car Scheme	Social/Welfare Mileage rate up to 5 miles (paid to driver)	2.50	3.00	3.00	Journey	Y	0.00%	
Disc	Housing	Rent	Bradford Street (1 bed flat)	72.51	75.19	76.84	Per Week		2.19%	
Disc	Housing	Rent	Bradford Street (Bedsit)	61.46	63.73	65.13	Per Week		2.20%	
Disc	Housing	Service Charges	Furnishings - Bradford Street	2.12	2.20	2.25	Per Week		2.27%	
Disc	Housing	Service Charges	Fuel - Bradford Street	15.92	16.51	16.87	Per Week		2.18%	
Disc	Housing	Service Charges	Water - Bradford Street (1 bed flat)	9.33	9.68	9.89	Per Week		2.17%	
Disc	Housing	Service Charges	Water - Bradford Street (Bedsit)	8.37	8.68	8.87	Per Week		2.19%	
Disc	Asset Management	Legal Fee	Checking legal ownership and drafting the Undertaking	95.00	120.00	120.00			0.00%	
Disc	Asset Management	Monitoring of Section 106 Agreements	Monitoring charge for a single clause S.106 agreement.	255.00	300.00	300.00			0.00%	
Disc	Asset Management	Monitoring of Section 106 Agreements	Monitoring charge for each additional clause in S.106 agreement.	100.00	125.00	125.00			0.00%	

Fees & Charges - Proposed 2015/16

APPENDIX D

Statutory / Discretionary	Service	Service Detail	Details of Charge	2013/14 price	2014/15 price	2015/16 Proposed Price	Unit	VAT Inclusive Y/N?	% increase 14/15 to 15/16	Notes
Disc	PR & Marketing	Advertising Frames - George Yard	Printing and Advertisement - Advertisement size A4 per month	6.00	6.00	6.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Printing and Advertisement - Advertisement size A3 per month	9.00	9.00	10.00	Per month	N	11.11%	To cover increased cost of printing.
Disc	PR & Marketing	Advertising Frames - George Yard	Printing and Advertisement - Advertisement size A2 per month	18.00	18.00	18.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Printing and Advertisement - Advertisement size A1 per month	28.00	28.00	28.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Printing and Advertisement - Advertisement size A0 per month	43.00	43.00	43.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A4 per month	3.00	3.00	3.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A3 per month	5.00	5.00	5.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A2 per month	10.00	10.00	10.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A1 per month	14.00	14.00	14.00	Per month	N	0.00%	
Disc	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A0 per month	18.00	18.00	18.00	Per month	N	0.00%	

Proposed Savings and Increased Income

APPENDIX E

Date Produced: 6th January 2015

Portfolio	Business Plan	Service	Original Description	2015/16 £	2016/17 £	2017/18 £	2018/19 £	Comments
Performance and Efficiency	Finance	Financial Services	Staffing restructure within Financial Services Team enables the deletion of the Payroll/Payments Assistant post (part-time).	-8,480				
Performance and Efficiency	Finance	Treasury Management	Additional interest anticipated from investments, totalling £10million, in property and equity funds.	-430,000				
Place	Operations/ Environment & Leisure	Various	Income from solar panels installed at George Yard car park, Riverside Offices, Discovery Centre and Witham Leisure Centre (see capital bid)	-23,620	-70,880			
Place	Operations	Parks and open spaces	Income from the provision of a small scale wind turbine at Gt. Notley Country Park (see capital bid).	-2,500	-7,500			
Planning and Property	Sustainable Development	Development Control	Increased planning application fee income	-150,000				
Planning and Property	Asset Management	Commercial Property	Net annual rent from 850 The Crescent, Colchester Business Park - purchased in September 2014.	-184,000				
			Total value of Savings/Additional Income	-798,600	-78,380	0	0	

APPENDIX F

<u>BUSINESS RATE RETENTION SCHEME</u>	<u>Outturn</u> <u>NNDR3 13/14</u>	<u>Budget</u> <u>NNDR1 14/15</u>	<u>Latest</u> <u>31/12/2014</u>	<u>Forecast</u> <u>2015/16</u>	<u>Forecast</u> <u>2016/17 onwards</u>
Gross Yield	46,994,799	48,607,340	48,691,674	49,592,721	49,592,721
<u>Mandatory Reliefs</u>					
Add Yield to fund Small Business Rate Relief	752,338	935,537	929,605	951,750	951,750
Cost of Small Business Rate Relief	-2,887,596	-2,832,627	-3,242,187	-3,177,100	-3,177,100
Cost of relief to Charities/CASC/Rurals	-2,673,450	-2,681,783	-2,870,198	-2,958,490	-2,958,490
Cost of relief partly occupied	-42,539	-105,022	-111,361	-78,000	-78,000
Cost of relief for empty premises	-1,483,509	-1,587,109	-1,517,490	-1,603,730	-1,603,730
Total Mandatory Reliefs	-6,334,756	-6,271,004	-6,811,631	-6,865,570	-6,865,570
<u>Discretionary Reliefs</u>					
Cost of relief to Charities/Non Profit/CASC/Rurals	-241,039	-242,133	-240,002	-281,507	-281,507
New empty property relief	-	-54,165	-	-	-
Long-term empty property relief	-	-333,592	-3,146	-3,210	-3,210
Retail relief	-	-531,500	-442,733	-551,190	-551,190
Cost of relief Localism Act Discounts	-	-100,000	-	-	-
Total Discretionary Reliefs	-241,039	-1,261,390	-685,881	-835,907	-835,907
Net Rates Payable	40,419,003	41,074,946	41,194,162	41,891,244	41,891,244
Amounts written off	-437,833	-	-412,142	-	-
Estimated losses on collection (prov)	17,941	-651,070	-369,379	-653,000	-653,000
Losses on collection	-419,892	-651,070	-781,521	-653,000	-653,000
Estimate of adjustment due to appeals (prov)	-1,350,000	-332,000	-337,290	-452,000	-452,000
Collectable Rates	38,649,110	40,091,876	40,075,351	40,786,244	40,786,244
Transitional protection - due to/ -due from	2,639	-	16,525	-	-
Allowance for cost of collection	-186,394	-188,604	-188,604	-188,104	-188,104
Non-Domestic Rating Income	38,465,355	39,903,272	39,903,272	40,598,140	40,598,140
BDC Share @ 40%	15,468,163	15,961,309	15,961,309	16,239,256	16,239,256
Tariff paid to Government	-12,422,011	-12,663,998	-12,663,998	-12,905,986	-12,905,986
Levy Payment due to Government	-238,050	-583,037	-500,682	-512,820	-512,820
S31 Grants for SBRR and Autumn Statement measures	558,095	981,151	853,116	918,290	918,290
Collection Fund surplus/ -deficit b/fwd	0	-407,590	-407,590	325,570	-
TOTAL GENERAL FUND	3,366,197	3,287,835	3,242,155	4,064,310	3,738,740

APPENDIX G

Allocation of the Estimated Surplus on the Council Tax Collection Fund as at 31st March 2015

<u>Parish/ Town Council and Unparished Area</u>	Precept 2014/15	Allocation
	£	£
Braintree	7,814,302	141,944
Halstead	136,051	2,471
Alphamstone & Lamarsh	2,800	51
Ashen	4,071	74
Belchamp Otten	1,000	18
Belchamp St Paul	3,000	54
Belchamp Walter	4,529	82
Birdbrook	10,806	196
Borley	1,277	23
Bulmer	4,406	80
Bures Hamlet	23,905	434
Castle Hedingham	22,130	402
Colne Engaine	21,257	386
Earls Colne	48,187	875
Foxearth & Liston	4,844	88
Gestingthorpe	4,715	86
Gosfield	25,823	469
Greenstead Green	4,075	74
Helions Bumpstead	11,502	209
Hennys,Middleton & Twinstead	4,315	78
Great Maplestead	3,338	61
Little Maplestead	2,532	46
Pebmarsh	6,731	122
Pentlow	4,000	73
Ridgewell	11,839	215

APPENDIX G

Allocation of the Estimated Surplus on the Council Tax Collection Fund as at 31st March 2015

<u>Parish/ Town Council and Unparished Area</u>	Precept 2014/15	Allocation
	£	£
Sible Hedingham	82,549	1,499
Stambourne	4,160	76
Steeple Bumpstead	33,111	601
Sturmer	4,700	85
Toppesfield	11,076	201
White Colne	9,386	170
Wickham St Paul	10,629	193
Great Yeldham	38,922	707
Little Yeldham, Tilbury Juxta Clare & Ovington	4,930	90
Great Bardfield	25,330	460
Bradwell	7,569	137
Coggeshall	154,213	2,801
Cressing	23,748	431
Feering	36,614	665
Finchingfield	35,334	642
Hatfield Peverel	51,569	937
Kelvedon	75,000	1,362
Black Notley	61,545	1,118
Great Notley	60,252	1,094
White Notley & Faulkbourne	10,315	187
Panfield	15,820	287
Rayne	34,076	619
Bardfield Saling	0	0
Great Saling	4,595	83
Shalford	12,318	224

APPENDIX G**Allocation of the Estimated Surplus on the Council Tax Collection Fund as at 31st March 2015**

<u>Parish/ Town Council and Unparished Area</u>	Precept 2014/15	Allocation
	£	£
Stisted	8,403	153
Terling & Fairstead	13,670	248
Wethersfield	22,000	400
Witham	392,845	7,136
Rivenhall	8,780	159
Silver End	50,859	924
Totals	9,485,753	172,300
Total to Parish/Town Councils		30,356

BRAINTREE DISTRICT COUNCIL

PAY POLICY STATEMENT 2015/16

Introduction

This Pay Policy Statement is produced in accordance with Chapter 8 of the Localism Act 2011. It was approved by a meeting of Braintree District Council on 16th February, 2015. It is made available on the Council's website together with other separately published data on salary and pensions relating to Directors, Heads of Service and other Senior Managers.

Managing Remuneration

1. Remuneration of Employees

- 1.1 For employees subject to the 'National Agreement on Pay and Conditions of Service of the National Joint Council for Local Government Services' (commonly known as the 'Green Book'), the Council uses a pay spine that commences at national Spinal Column Point (SCP) 5 (until October 2015) and ends at locally agreed SCP 2115 (Senior Management Grade - SMG 2). This pay spine is divided into 8 pay grades. Grade 1A is the lowest and SMG 2 is the highest of these pay grades. Posts are allocated to a pay band through a process of job evaluation using the national scheme.
- 1.2 For the purpose of this Policy Statement, employees on Grade 1A are defined as our lowest-paid employees. This is because no employee of the Council is paid at a SCP that is lower than a point contained in Grade 1A. The bottom of Grade 1A is national SCP 5 and the top is national SCP 9. Whilst the Grade begins at SCP 5, the Council's lowest paid employees are currently paid at SCP 6. At 31st March 2015, the full-time equivalent (FTE) annual values of SCPs 6 and 9 are £13,752 and £14,217 respectively.
- 1.3 The values of the SCPs in these pay grades are uprated by the pay awards notified from time to time by the National Joint Council for Local Government Services.
- 1.4 The Council also benchmarks and reviews salary profiles within the job market

2. Remuneration of Chief Officers

2.1 Chief Executive

- 2.1.1 The Chief Executive is the Council's Head of Paid Service. As at 31st March 2015, the annual FTE range for the grade of this post is £120,129 - £129,066. There is an option to convert £5,000 p.a. for the purpose of accessing the Council's lease car scheme. Business mileage is paid at the locally agreed lease car rate, currently 16p per mile.
- 2.1.2 National advice states that a Chief Executive's salary range should not be more than 20X the FTE salary range of a Grade 1 'Green Book' employee. It is the Council's policy that the FTE salary range for the post of Chief Executive will not be greater than the nationally advised level. The Chief Executive's salary is well within this multiple – currently 9.4X.
- 2.1.3 Notwithstanding 2.1.2, the value of the SCPs in the Chief Executive's grade will be uprated by the pay awards notified from time to time by the Joint Negotiating Committee for Chief Executives of Local Authorities.
- 2.1.4 The Chief Executive also receives a Returning Officer fee in respect of District Council, County Council, Parliamentary and European elections and for other national and local referenda. The fee for undertaking this role in respect of District and Parish Councillors is calculated by reference to the Scale of Fees and Expenses which is approved by Full Council. In respect of the election of County Councillors, reference is made to the Scale of Fees and Expenses supplied by Essex County Council. Fees for conducting Parliamentary and European elections and national referenda are determined by way of Statutory Instrument.

2.2 Corporate Directors

- 2.2.1 The Corporate Directors report to the Chief Executive. As at 31st March 2015, the annual FTE range for the grade of this post is £90,883 - £99,791. There is an option to convert £4,000 p.a. for the purpose of accessing the Council's lease car scheme. Business mileage is paid at the locally agreed lease car rate, currently 16p per mile.
- 2.2.2 It is the Council's policy that the FTE salary range for the post of Corporate Director will normally be no greater than between 75% and 80% of the FTE salary range of the Chief Executive. The current differential is 77.3% at the top of the grade.

2.2.3 Notwithstanding 2.2.2, the value of the point range in the Corporate Director Grade will be uprated by the pay awards notified from time to time by the Joint Negotiating Committee for Chief Officers of Local Authorities.

2.2.4 The Council's Section 151 Officer is one of the Corporate Directors and receives no additional remuneration for this responsibility.

2.3 Heads of Service and Senior Managers

2.3.1 Heads of Service and Senior Managers are not subject to the Conditions of Service determined by the Joint Negotiating Committee for Chief Officers of Local Authorities, as they are 'Green Book' employees.

2.3.2 Because they are 'Green Book' employees, our various Head of Service and Senior Manager posts are job evaluated using the national scheme before a pay band is allocated. As at 31 March 2015, Head of Service and Senior Manager posts are on: Grade SMG 3 (SCPs 3105 – 3115, £51,918 - £56,844 p.a. FTE), SMG 4 (SCPs 4001– 4006, £59,301 - £65,196 p.a. FTE) or SMG 5 (SCPs 5001 – 5006, £65,229 - £71,166 p.a. FTE).

2.3.3 The Heads of Service and Senior Managers report to a Corporate Director.

2.3.4 The values of the SCPs in these pay grades are uprated by the pay awards notified from time to time by the National Joint Council for Local Government Services.

2.3.5 The Council's Monitoring Officer is one of the Council's Heads of Service and receives an additional remuneration of £2,000.00 p.a. for this responsibility.

3. General Principles Applying to Remuneration of all Employees

3.1 On recruitment, individuals will be placed on the appropriate SCP within the pay grade for the post that they are appointed to. Access to appropriate elements of the Council's Relocation Scheme may also be granted in certain cases, when new starters need to move to the area.

- 3.2 Individuals will normally receive an annual increment, subject to the top of their grade not being exceeded. In exceptional circumstances (e.g. examination success), individuals will receive accelerated increments. Again, this is subject to the top of their grade not being exceeded.
- 3.3 The minimum point of a pay grade will not be lower than the maximum point of the preceding pay grade.
- 3.4 On ceasing to be employed by the Council, individuals will only receive compensation:
- (a) in circumstances that are relevant (e.g. redundancy) and
 - (b) that is in accordance with our flexible retirement policy. This details how the Council exercises the various employer discretions provided by the Local Government Pension Scheme (LGPS), and/or
 - (c) that complies with the specific term(s) of a compromise agreement.
- 3.5 Any decision to re-employ an individual, who was previously employed by the Council and, on ceasing to be employed, was in receipt of a severance or redundancy payment, will be made on merit. The Council will not, however, normally engage such an individual under a contract for services.
- 3.6 Any Market Supplement that is paid will be in accordance with the procedure detailed in the Council's Total Reward Policy.
- 3.7 If it is appropriate for an honorarium to be paid, this will be in accordance with the procedure detailed in the Council's Total Reward Policy.
- 3.8 The Council operates a lease car scheme in accordance with the Lease Car Policy.
- 3.10 The Council pays Lease and Casual Car User allowances in appropriate circumstances. These allowances are determined locally.
- 3.11 Any excess travelling allowance that is paid will be in accordance with the procedure detailed in the Council's Total Reward Policy
- 3.12 Subsistence allowances are not paid to any employees of the Council.

4. Transparency

- 4.1 The Council's Annual Statement of Accounts includes a detailed analysis of the pay and pension entitlements for Corporate Directors and Heads of Service. It also includes details of the number of staff earning more than £50,000 p.a. From 2012/13 onwards information relating to all exit packages may also be included.
- 4.2 The Council will continue to publish this information on an annual basis and it is readily available to view on the Council's website www.braintree.gov.uk

5. Review

- 5.1 The Localism Act 2011 requires relevant authorities to prepare a Pay Policy Statement for each subsequent financial year. Our next Statement is scheduled to be for 2016/17 and will be submitted to Full Council for approval by 31st March 2016.
- 5.2 If it should be necessary to amend this 2015/16 Statement during the year that it applies, an appropriate resolution will be made by Full Council.

General Fund Revenue Profile 2015/16 to 2018/19

Date Produced: 16th January 2014

APPENDIX I

	<u>2014/15</u> £	<u>2015/16</u> £	<u>2016/17</u> £	<u>2017/18</u> £	<u>2018/19</u> £
Base Budget brought forward from previous year	15,983,462	15,317,986	15,624,426	13,965,524	13,806,772
<u>Inflation:</u>					
Pay - annual award and incremental progression	211,610	256,100	381,570	366,660	359,120
Other Expenditure Inflation	93,750	66,040	57,570	69,400	70,760
Income Inflation	0	0	(50,000)	(50,000)	(50,000)
Pension Fund and National Insurance contribution adjustments	10,510	80,710	309,650	126,970	63,270
<u>New Demands:</u>					
Priority Area Investment, Bids and Unavoidable Budget Changes previously profiled	864,560	(1,078,360)	(24,910)	0	0
New Bids 2015/16 (Ongoing)		272,380			
One-off Growth Items 2015/16		2,101,106	(2,101,106)		
Reduction of Council Tax Support and Housing Benefit Administration Subsidy		97,920	50,270	46,750	43,480
<u>Reductions:</u>					
Savings previously profiled	(1,757,988)	(691,690)	(162,034)	(19,830)	0
New Savings/Additional Income Proposals for 2015/16 onwards		(798,600)	(78,380)		
Council Tax Freeze Grant 2014/15 and 2015/16	(87,918)	834	87,084	0	
Additional Savings Required	0	0	(128,616)	(698,702)	(612,773)
Updated Base Budget	15,317,986	15,624,426	13,965,524	13,806,772	13,680,629
(Use of) / Addition to Balances	686,662	(864,574)			
Contribution from Balances for one-off growth items / Investment Bids 2013/14 and 2014/15	(1,171,270)	(29,910)	0		
Contribution from Earmarked reserves	(118,000)				

Budget Requirement	14,715,378	14,729,942	13,965,524	13,806,772	13,680,629
Government Grant - Revenue Support Grant	(3,570,051)	(2,556,001)	(2,092,249)	(1,655,262)	(1,243,054)
Retained Business Rates - Baseline amount	(3,105,466)	(3,164,806)	(3,228,102)	(3,292,664)	(3,358,517)
- Growth above Baseline	(589,959)	(573,934)	(510,637)	(520,850)	(531,267)
Collection Fund Balance - Business Rates (Surplus)/Deficit	407,590	(325,570)			
Collection Fund Balance - Council Tax (Surplus)/Deficit	(43,190)	(172,300)			
BDC Requirement from Council Taxpayers	7,814,302	7,937,331	8,134,536	8,337,996	8,547,791
Tax base (+0.5%p.a growth in properties and collection rate of 99% wef 2015/16)	48,971	49,742	49,991	50,241	50,492
Council Tax (Band D)	£ 159.57	£ 159.57	£ 162.72	£ 165.96	£ 169.29
Council Tax per week	£ 3.07	£ 3.07	£ 3.13	£ 3.19	£ 3.26
Percentage Increase	-1.0%	0.0%	2.0%	2.0%	2.0%
Increase per week	-£ 0.03	£ -	£ 0.06	£ 0.06	£ 0.07

	£'000	£'000	£'000	£'000	£'000
General Fund Balance at year end	8,153	7,259	7,259	7,259	7,259

GENERAL FUND NET BUDGETS 2015/16 - BUSINESS PLAN SUMMARY

	Controllable Budgets						Reversal Use of Earmarked Reserves	Capital Financing Charges	Service Unit Charges	Recharges	Proposed Net Budget 2015/16
	Base Budget 2014/15 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Proposed Controllable Budget 2015/16					
Business Plan											
Asset Management	(1,670,690)	52,350	(195,450)	4,270	0	(1,809,520)	(110)	109,370	287,560	(201,630)	(1,614,330)
Business Solutions	1,924,540	9,000	6,220	25,620	0	1,965,380	0	359,220	461,310	(2,712,900)	73,010
Community Services	431,110	82,000	0	8,990	18,000	540,100	68,720	20,170	340,760	(189,830)	779,920
Corporate Management Plan	1,294,040	0	0	25,310	0	1,319,350	(39,350)	12,150	1,775,020	(1,320,140)	1,747,030
Cultural Services	269,120	0	(3,790)	810	0	266,140	0	13,310	86,810	0	366,260
Environment	927,610	45,380	(26,770)	22,890	0	969,110	5,000	303,040	787,760	(402,990)	1,661,920
Finance	1,514,900	106,920	(438,480)	74,640	0	1,257,980	5,500	11,270	1,552,600	(1,839,820)	987,530
Governance	1,077,340	(100,000)	(47,940)	18,230	0	947,630	173,000	0	931,750	(416,310)	1,636,070
Housing Services	733,750	0	(4,740)	11,630	0	740,640	70,940	422,130	898,010	(607,680)	1,524,040
Human Resources	327,150	30,000	750	6,960	0	364,860	31,730	0	98,270	(413,130)	81,730
Leisure Services	808,480	(771,000)	(63,000)	3,170	0	(22,350)	2,000	1,358,520	91,910	0	1,430,080
Marketing & Communications	418,860	28,400	0	10,730	0	457,990	23,180	0	100,500	(543,670)	38,000
Operations	4,169,380	6,000	(327,300)	95,250	0	3,943,330	(101,040)	1,176,580	2,087,410	(1,278,290)	5,827,990
Sustainable Development	914,420	1,408,640	(172,000)	13,080	0	2,164,140	(1,021,140)	117,720	1,070,770	(644,050)	1,687,440
NET COST OF SERVICES	13,140,010	897,690	(1,272,500)	321,580	18,000	13,104,780	(781,570)	3,903,480	10,570,440	(10,570,440)	16,226,690
Reversal of Capital Charges								(3,903,480)			(3,903,480)
Corporate Financing	585,424	0	(165,230)	81,270	(503,911)	(2,447)					(2,447)
Corporate Efficiency Provisions	(325,880)	0	0	0	0	(325,880)					(325,880)
Parish and Town Council Grants	343,570	30,356	(52,560)	0	0	321,366					321,366
Transfer to/ (from) Earmarked Reserves	1,456,862	465,000	0	0	604,745	2,526,607	781,570				3,308,177
BASE BUDGET	15,199,986	1,393,046	(1,490,290)	402,850	118,834	15,624,426	0	0	10,570,440	(10,570,440)	15,624,426
Contribution to/(from) Balances	(484,608)	0	0	0	(409,876)	(894,484)					(894,484)
BRAINTREE BUDGET	14,715,378	1,393,046	(1,490,290)	402,850	(291,042)	14,729,942	0	0	10,570,440	(10,570,440)	14,729,942
Revenue Support Grant	(3,570,051)	0	0	0	1,014,050	(2,556,001)					(2,556,001)
Retained Business Rates	(3,287,835)	0	0	0	(776,475)	(4,064,310)					(4,064,310)
Collection Fund Surplus	(43,190)	0	0	0	(129,110)	(172,300)					(172,300)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	7,814,302	1,393,046	(1,490,290)	402,850	(182,577)	7,937,331	0	0	10,570,440	(10,570,440)	7,937,331

Strategic Risk – Medium-Term Financial Strategy

Risk Rating C2 (C2 December 13)

Management Board Owner – Corporate Director (CF)

Vulnerability	Trigger	Consequence
<p>The Council sets a Medium-Term Financial Strategy (MTFS), covering a four-year period, which is reviewed and updated annually.</p> <p>Assumptions are made about anticipated changes on the revenue account e.g. government grant levels, income levels, inflation, pay awards, council tax collection rates, etc. together with planned and anticipated efficiency savings, council tax levels and the use of balances.</p> <p>Assumptions are also made regarding capital resources with a capital programme being planned and agreed against these resources.</p> <p>The Government's Spending Review 2013 and Autumn Statement announced in December 2014, respectively, confirmed the continued reduction in funding to local government and reinforces the commitment to its deficit reduction plan and to returning the public finances to a sustainable position.</p>	<ul style="list-style-type: none"> • Government funding settlements are reduced by more than anticipated. • Other organisations which provide significant contributions to the Council face their own funding pressures and may require greater reductions than expected. • Circumstances change which render the planned savings unachievable. • Other financial assumptions prove incorrect. Including income budgets not achieved, particularly interest receivable from the £10m invested in equity and property funds. • Capital receipts are not received as planned. • Capital resources insufficient to finance capital programme. 	<ul style="list-style-type: none"> • Priorities and projects are not delivered. • Cuts necessary to services • Rushed decisions to find other savings • Staff unsettled and de-motivated. • Financial savings are not achieved; balances used more than planned. • Assets not fit for purpose • Satisfaction levels with the Council fall • Cannot implement low council tax strategy

Action/controls already in place	Required management action/control	Responsibility for action	Critical success factors & KPI's	Review frequency	Key dates	Progress to-date
<p>Robust budget review and setting process involving Management Board and Cabinet members developed over a number of years</p> <p>Unallocated balances significantly exceed minimum level of £1.5million.</p> <p>Regular Budgetary Control and monitoring processes in place, including:</p> <ul style="list-style-type: none"> • Amount of council tax support awarded • awards made from the Exceptional Hardship Fund; and • Business rates and council tax collection rates. <p>Action plan developed following Peer Challenge, managed by the Local Government Association, in October 2013.</p> <p>Monitoring of returns on investments by Arlingclose, the Council's Treasury Management advisor.</p>	<p>Continue work to improve financial modelling for business rates income and New Homes Bonus grant.</p> <p>Improve monitoring and forecasting of income.</p> <p>Delivery against the workstreams contained in the Action Plan consisting of:</p> <ul style="list-style-type: none"> • Commercialisation and 'Better at Business'; • Grow our economy – increase business rate pot and secure external funds; • Finance and Investment Strategy; • Review contracts and procurement; • Increase our income; • Management and Service Reviews; and • Sharing services or joint work. 	Corporate Director (CF)	<p>Financial savings delivered on time and as budgeted.</p> <p>Setting a balanced base budget and having plans to meet funding shortfalls in subsequent years of MTFS.</p> <p>Service and performance levels delivered as planned.</p> <p>Collection rates of council tax and business rates achieve planned levels.</p> <p>Budget variations reported in timely manner with explanation and action plan, where appropriate</p>	Monthly	Feb 2015	<p>MTFS updated with the final financial settlement figure for 2015/16.</p> <p>MTFS provides a plan to provide a balanced base budget with the proposed freeze in council tax for 2015/16 at £159.57 (Band D). For planning purposes an increase in council tax of 2% is included for 2016/17 onwards. Shortfalls are to be addressed for 2016/17 of £0.13m; 2017/18 of £0.7m; and 2018/19 of £.6m.</p> <p>Estimated unallocated balance as at 31st March 2016 is £7.259million.</p> <p>Investment Strategy reviewed with £10m invested in equity and property funds and utilising borrowed monies, of £6m, to fund investments (e.g. commercial property and solar panels) to achieve improved rate of return over the medium-term.</p>

Earmarked Reserves 2014/15 to 2018/19

APPENDIX L

	2014/15			2015/16			2016/17		2017/18		2018/19	
	Opening Balance 2014/15	Movements in Year 2014/15	Transfers	Closing Balance 2014/15	Movements in Year 2015/16	Closing Balance 2015/16	Movements in Year 2016/17	Closing Balance 2016/17	Movements in Year 2017/18	Closing Balance 2017/18	Movements in Year 2018/19	Closing Balance 2018/19
EARMARKED RESERVES (REVENUE)												
People & Participation												
Mi Community	254,759	-125,000	0	129,759	-25,000	104,759	-100,000	4,759	0	4,759	0	4,759
Localism Reserve	34,600	-12,330	0	22,270	-11,410	10,860	0	10,860	0	10,860	0	10,860
Public Health Agenda	30,000	-5,000	0	25,000	-25,000	0	0	0	0	0	0	0
Community Rights	10,822	0	-10,822	0	0	0	0	0	0	0	0	0
Community Facilities	12,500	0	-12,500	0	0	0	0	0	0	0	0	0
Community Resilience Fund	0	0	0	0	20,000	20,000	0	20,000	0	20,000	0	20,000
Leisure	25,270	800,000	0	825,270	0	825,270	0	825,270	0	825,270	0	825,270
	367,950	657,670	-23,322	1,002,298	-41,410	960,888	-100,000	860,888	0	860,888	0	860,888
Performance & Efficiency												
Approved Carry Forwards	28,500	-19,500	0	9,000	-5,000	4,000	-4,000	0	0	0	0	0
Insurance Fund	53,352	-38,500	0	14,852	0	14,852	0	14,852	0	14,852	0	14,852
Risk management - H&S element	22,393	0	0	22,393	0	22,393	0	22,393	0	22,393	0	22,393
Risk management - Fire and Asbestos risk works	28,355	0	-28,355	0	0	0	0	0	0	0	0	0
Investment Fund	0	0	0	0	50,000	50,000	0	50,000	0	50,000	0	50,000
Management Training & Org. Development	25,641	-25,641	0	0	0	0	0	0	0	0	0	0
Treasury Management	202,063	0	0	202,063	30,780	232,843	30,280	263,123	29,780	292,903	22,930	315,833
Corporate Technology Requirements	122,162	-43,806	0	78,356	0	78,356	0	78,356	0	78,356	0	78,356
Modern Apprenticeships	74,747	-43,020	0	31,727	-31,727	0	0	0	0	0	0	0
Procurement Hub	142,736	-9,170	0	133,566	-10,890	122,676	-13,600	109,076	-15,580	93,496	-17,500	75,996
Marketing & Communications	28,940	-17,950	0	10,990	17,160	28,150	-8,580	19,570	-8,580	10,990	0	10,990
Partnership & Developer contributions	48,997	-22,093	5,000	31,905	0	31,905	0	31,905	0	31,905	0	31,905
	777,886	-219,680	-23,355	534,852	50,323	585,175	4,100	589,275	5,620	594,895	5,430	600,325
Partnership												
Improving Corporate Governance and Project delivery	43,793	-19,610	-24,183	0	0	0	0	0	0	0	0	0
District Elections	201,208	32,000	0	233,208	-118,000	115,208	32,000	147,208	32,000	179,208	32,000	211,208
Approved Carry Forwards	25,130	-22,790	0	2,340	-2,340	0	0	0	0	0	0	0
Corporate Improvement programme	30,786	0	24,183	54,969	0	54,969	0	54,969	0	54,969	0	54,969
Member Support & Development	0	50,000	0	50,000	-50,000	0	0	0	0	0	0	0
Management of Change	197,806	-137,260	0	60,546	39,350	99,896	39,350	139,246	16,390	155,636	0	155,636
	498,723	-97,660	0	401,063	-130,990	270,073	71,350	341,423	48,390	389,813	32,000	421,813
Planning & Growth												
Approved Carry Forwards	223,118	-76,721	-35,810	110,587	0	110,587	0	110,587	0	110,587	0	110,587
Local Plan	59,080	-14,971	0	44,109	435,891	480,000	0	480,000	0	480,000	0	480,000
Housing Needs Survey	42,306	680	-12,000	30,986	4,000	34,986	4,000	38,986	-26,000	12,986	4,000	16,986
Local Council Tax Support	20,793	56,590	35,810	113,193	-18,893	94,300	0	94,300	0	94,300	0	94,300
Unilateral Undertakings	221,369	0	0	221,369	0	221,369	0	221,369	0	221,369	0	221,369
Housing Welfare Reforms	150,000	-10,750	0	139,250	-74,940	64,310	-43,500	20,810	-16,750	4,060	0	4,060
Planned Maintenance (Revenue) - NEW	0	0	28,355	28,355	15,000	43,355	-15,000	28,355	0	28,355	0	28,355
Planning Appeals - NEW	0	0	0	0	300,000	300,000	0	300,000	0	300,000	0	300,000
Homelessness Funds	71,163	-28,000	0	43,163	0	43,163	0	43,163	0	43,163	0	43,163
	787,828	-73,172	16,355	731,011	661,058	1,392,069	-54,500	1,337,569	-42,750	1,294,819	4,000	1,298,819
Place												
Approved Carry Forwards	122,165	-36,491	0	85,674	-20,000	65,674	-20,000	45,674	-15,000	30,674	-15,000	15,674

Earmarked Reserves 2014/15 to 2018/19
APPENDIX L

	2014/15			2015/16		2016/17		2017/18		2018/19		
	Opening Balance 2014/15	Movements in Year 2014/15	Transfers	Closing Balance 2014/15	Movements in Year 2015/16	Closing Balance 2015/16	Movements in Year 2016/17	Closing Balance 2016/17	Movements in Year 2017/18	Closing Balance 2017/18	Movements in Year 2018/19	Closing Balance 2018/19
Risk management - Land Drainage (on BDC land)	28,087	0	0	28,087	0	28,087	0	28,087	0	28,087	0	28,087
Community projects (Community Safety)	172,391	-50,959	0	121,432	-32,310	89,122	-33,580	55,542	0	55,542	0	55,542
Carbon Management	50,795	-5,000	0	45,795	0	45,795	0	45,795	0	45,795	0	45,795
House Survey (Private)	35,053	-25,000	0	10,053	5,000	15,053	5,000	20,053	5,000	25,053	-25,000	53
Unmet Taxi Demand Survey	6,300	5,000	0	11,300	-10,000	1,300	5,000	6,300	5,000	11,300	-11,300	0
Operations	32,593	-32,593	0	0	0	0	0	0	0	0	0	0
Commuted Maintenance	437,177	26,890	0	464,067	-98,110	365,957	-98,110	267,847	-98,110	169,737	-98,110	71,627
	884,561	-118,153	0	766,407	-155,420	610,987	-141,690	469,297	-103,110	366,187	-149,410	216,777
Prosperity & Growth												
Discretionary Business Rate Relief	100,000	0	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000
Portas Pilot Reserve	44,442	-18,450	0	25,992	-20,245	5,747	-5,747	0	0	0	0	0
Braintree Town FC relocation	0	57,473	0	57,473	0	57,473	0	57,473	0	57,473	0	57,473
Economic Development and Town Centre Improvements	331,743	-74,000	0	257,743	-124,500	133,243	-113,000	20,243	-10,000	10,243	-10,000	243
	476,185	-34,977	0	441,208	-144,745	296,463	-118,747	177,716	-10,000	167,716	-10,000	157,716
TOTAL - EARMARKED RESERVES (REVENUE)	3,793,134	114,028	-30,322	3,876,839	238,816	4,115,656	-339,487	3,776,169	-101,850	3,674,319	-117,980	3,556,339
EARMARKED RESERVES (CAPITAL)												
Capital Reserve (general)	1,533,985	145,110	0	1,679,095	21,875	1,700,970	0	1,700,970	-256,707	1,444,263	-405,860	1,038,403
Financial systems replacement	79,874	0	0	79,874	-55,500	24,374	0	24,374	0	24,374	0	24,374
Vehicle and Plant replacement	279,135	51,300	0	330,435	147,890	478,325	-174,890	303,435	-111,000	192,435	-114,000	78,435
Discovery Centre All Weather Pitch	57,740	19,500	0	77,240	19,500	96,740	19,500	116,240	19,500	135,740	19,500	155,240
Opportunity Purchase Fund - NEW	0	0	0	0	500,000	500,000	0	500,000	0	500,000	0	500,000
Business Investment Fund - NEW	0	0	0	0	500,000	500,000	0	500,000	0	500,000	0	500,000
New Homes Bonus Years 1&2 (Allocated)	2,291,307	-1,041,365	0	1,249,942	836,635	2,086,577	586,635	2,673,212	-2,173,211	500,001	0	500,001
New Homes Bonus Years 3,4 & 5 (Unallocated)	562,518	837,827	0	1,400,345	1,049,972	2,450,317	1,049,972	3,500,289	1,006,972	4,507,261	1,006,972	5,514,233
TOTAL - EARMARKED RESERVES (CAPITAL)	4,804,559	12,372	0	4,816,931	3,020,372	7,837,302	1,481,217	9,318,519	-1,514,446	7,804,074	506,612	8,310,686

TRANSFERS BETWEEN RESERVES

	£
Community Facilities	-5,000
Partnership & Developer contributions	5,000
Improving Corporate Governance and Project delivery	-24,183
Corporate Improvement programme	24,183
Approved Carry Forwards	-35,810
Local Council Tax Support	35,810
Risk management - Fire and Asbestos risk works	-28,355
Planned Maintenance (Revenue)	28,355

TRANSFERS BACK TO UNALLOCATED BALANCES

Community Rights	-10,822
Community Facilities	-7,500
Housing Needs Survey	-12,000
	-30,322

Braintree District Council
Requests for Capital Funding 2015-16

Date Produced: 6th January 2015

APPENDIX M

Portfolio	Project Description	Project Drivers	Project Achievements	Capital (net of external funding)				Net Revenue	
				2015/16	2016/17	2017/18	2018/19	2015/16	2016/17 onwards
Planning & Property	Planned Maintenance of Council properties - This relates to the annual planned maintenance of those properties where BDC has a repairing obligation. The budget sum is reviewed annually.	This investment is required to ensure that the Council's properties are maintained to a good standard to support service delivery and sustain or improve the physical condition and value of the asset. The condition surveys are reviewed and updated by the 31st August each year and identify the priority planned maintenance works required to be carried out in following financial year.	The key expenditure items for 2015/16 are: a) repairs to Drawell Depot, Gt. Yeldham; b) repairs to Halstead Cemetery walls; c) Stevens Road pavilion and sports ground ; d) resurfacing car and lorry parks, Springwood Industrial Estate ; Town Hall secondary double glazing; e) Silks Way, Braintree ; f) windows replacement at Unit 4 Offices; g) Footpaths at St Michaels churchyard ; h) Completion of Bocking Cemetery extension ; various miscellaneous repairs and consultants fees. Of the works identified a number are minor repairs and maintenance and therefore revenue in nature, these have a value of £52,350.	566,000	400,000	400,000	400,000	52,350	
Performance & Efficiency	Computer Systems - This work programme includes a new correspondence system to more effectively manage complaints, FOI (Freedom of Information) and other enquiries; mobile device management information; upgrade of website; annual technology replacement programme.	Drivers include: • Improved customer experience for web services • Improved efficiency of processing • Upgrade of systems to ensure ongoing support • Improve security for mobile working • Funding from earmarked reserve (£55,500)	Achievements include: • Responsive website for use with mobile devices • Up to date versions of systems • Improved performance on key processes • Reduced duplication for key processes • A secure solution which allows improved communication for officers and members	188,500	40,000	40,000	40,000	58,000	43,000
Place/ Planning & Property	Bocking Blackwater/ Vernon Way improved access (Phase 2) - This funding will allow the completion of the new cycleway as well as rationalising and improving the footpath network to the site.	Public consultation has demonstrated support for improved access to this valued site.	Completion of improved access to this local nature reserve.	160,000					
Place	Disabled Facilities Grants - The grant allocation for 2015-16 from the Better Care Fund has already been set at £418,000. The proposal is for a Capital bid of an additional £300,000 for next year. A bid for £30,000 has been made to the CHIP fund to undertake a fundamental review of the scheme with the aim of streamlining the process for those applying for support.	The Council has a legal duty to manage and provide disabled facilities grants in accordance with Part 1 of the Housing Grants, Construction and Regeneration Act 1996. The aim of the grant is to provide financial assistance to the applicant in order to provide suitable adaptations to their properties, as far as is practical, to meet their specific needs.	Ensure that there are sufficient funds to cover the increasing demand on the budget and ensure our residents have access to adaptations to their properties	300,000					
Place	House Renovation Grants - As a housing authority we have a duty to maintain housing standards for the benefit of those less able to look after their own property.	Providing financial support through a repayable grant scheme to ensure those under financial pressure can afford to adequately heat their homes and when it is impractical to carry out disabled adaptations to a property, offer the occupier a relocation grant to enable them to move to a more suitable (adapted) property.	Health benefits for those living in substandard housing which will be improved through the repayable grant scheme. To provide adequate heating for the most vulnerable, including raising those occupiers out of fuel poverty and improving energy efficiency of the housing stock. Ensuring that occupiers live in the best suitable accommodation that meets their needs.	60,000	60,000	60,000	60,000		
People	Community Transport - Replacement of minibuses in the Community Transport Fleet.	Maintaining the reliability and safety of the service; supporting vulnerable people in our community	Ensuring the fleet is reliable, modern and fit for purpose. Maintaining the service function. Reducing ongoing repair/ maintenance costs.	45,000	90,000	45,000			

Braintree District Council
Requests for Capital Funding 2015-16

Date Produced: 6th January 2015

APPENDIX M

Portfolio	Project Description	Project Drivers	Project Achievements	Capital (net of external funding)				Net Revenue	
				2015/16	2016/17	2017/18	2018/19	2015/16	2016/17 onwards
Planning & Property	Industrial Estates Improvement Fund - The proposal is to make a second contribution to the fund, initial sum of £25,000 allocated in 2014/15, to pump prime improvements to the District's Industrial Estates, leveraging additional public and private investment, to create and retain jobs.	Consultation on the District Economic Development Prospectus with businesses had identified the poor physical condition of many of the District's existing industrial estates, which deters investment. As a result, improvement of those estates was identified as a new priority in the approved Prospectus.	An initial estate condition survey/ business survey will be undertaken to identify priority estates for investment. Priorities for individual estates will then be developed in partnership with the businesses on those estates through existing business groups or through developing new business groups. The range of works supported by the fund could include: <ul style="list-style-type: none"> • Improved signage and landscaping at the entrance to estates • Improved hard and soft landscaping on common areas • A contribution to improving the external appearance of buildings 	75,000					
Place	Great Notley Country Park - Capital investment by the Council to fund the replacement of the Proven small scale wind turbine adjacent to the Discovery Centre in Great Notley Country Park.	A Proven 6kW small scale wind turbine was installed as part of the development of the Discovery Centre in 2001. It supplied energy to the building for 12 years before ceasing energy generation and requiring replacement. That model of Proven turbine is no longer manufactured and numerous better performing alternative small scale wind turbines are now available.	A 20kW turbine on a 20m mast is predicted to generate over 45,000kWh hours of energy per annum.	76,250				- 5,000	- 10,000
Place	New path - Silver End . Linking Wood Grove, to the football pavilion along the edge of the BDC owned Silver Street playing field.	Requests from local residents, users of facilities and several requests direct to BDC from the parish council over successive years. The scheme will not only benefit local people, it will improve the local environment as currently the entrance to the field can get very muddy and the mud gets transferred on to the footway within the Wood Grove development.	Improve pedestrian mobility and access to local services.	15,000					
Planning & Property	Procurement of New Affordable Housing - Local Authority Social Housing Grant. A balance of resources, of £700,000, is available for schemes in 2015/16 as monies earmarked for Family Mosaic will not be required as Family Mosaic was successful in its bid for funding from the Homes and Communities Agency (HCA).	By working with Registered Social Landlords, we can normally provide a new affordable home for around £25,000 – this varies from site to site and between smaller and larger units. However, we would expect an investment of £500,000 per year to yield around 20 units assuming no other public subsidy is available. Frequently our investment has drawn in additional funding from the HCA and so provided many more units.	New affordable homes in the district.		500,000	500,000	500,000		

Braintree District Council
Requests for Capital Funding 2015-16

Date Produced: 6th January 2015

APPENDIX M

Portfolio	Project Description	Project Drivers	Project Achievements	Capital (net of external funding)				Net Revenue	
				2015/16	2016/17	2017/18	2018/19	2015/16	2016/17 onwards
Place	Roof Mounted Solar PV panels Project - Installation of solar panels at George Yard car park, Riverside Offices, Discovery Centre and Witham Leisure Centre in our ongoing programme. The proposed solar PV panels at the Discovery Centre replace the existing non-functional solar thermal panels.	Meets corporate objectives of protecting our environment and delivering value for money.	Income generation; Free electricity consumption on site.	638,500				- 47,250	- 94,500
Place	Cordons Farm drainage and infrastructure works - A recent site inspection of the BDC Cordons Farm identified that improvement works were required, in particular the reinforcement of the hard standing area and the drainage channels on site	Ensure that the site meets environmental compliance as required in the site permit issued by the Environment Agency to allow it to continue operating as Waste Transfer Station.	The project will achieve an improved drainage infrastructure that will prevent the escape of surface water into external water drainage and water courses.	35,000					
Place	Purchase of 'specialist' recycling bins for flats and trade waste - Extend recycling to flats by providing residents with a re-usable bags and communal bins.	The Council has a target of achieving 60% recycling whilst reducing waste to landfill. Following the success of a pilot the proposal is to roll-out the service to offer those customers who clearly want to recycle the opportunity to do so.	It is expected that there will be an increase in recycling participation in flats and that the quality of the recycle will be vastly improved using the new style bins, which in turn will both assist in improving both recycling performance and revenue generated through the dry recycling contract.	50,000					
Place	Play Areas refurbishment programme - Refurbish three play areas at: Rosebay Close Witham, John Ray Park, Braintree and Tabor Field, Braintree.	Funding for two of the play areas, John Ray Park and Tabor Field, will be funded from section 106 monies (£78,000)	The scheme will result in a better play experience for local children & will be measured by the results of our annual independent safety inspection of our play areas.	128,000					
Place	Car Park Refurbishment programme - Infrastructure and planned improvements works including better disabled access to various car parks in Braintree and Witham, as part of a three year Off-Street Car Parking Action Plan.	This investment is required to ensure that the Council's car parks are maintained to a high standard to support service delivery including better access for disabled drivers and to improve the physical condition and value of the assets.	Car parks will meet the needs of a diverse range of customers using them. They will provide a safer environment.e.g. resurfacing, better access for disabled drivers, with bays and ticket machines sited appropriately. On-going maintenance costs will also be lower.	75,000	50,000				
Totals				2,412,250	1,140,000	1,045,000	1,000,000	58,100	- 61,500

Capital Programme 2014/15 to 2018/19

Update: 15th January 2015

APPENDIX N

		2014/15	2015/16	2016/17	2017/18	2018/19
		£	£	£	£	£
<u>Resources</u>	Capital Receipts					
	B/fwd	8,372,362	4,476,803	3,016,493	2,601,343	2,157,913
	Additions:					
	Preserved Right to Buys	2,230,000	500,000	500,000	500,000	500,000
	Land Sales - East of High St. Halstead, Vicarage Meadow properties, Forest Road and Bramston SC site		2,415,400			
	Repaid Home Renovation Grants	8,510				
	Vat Shelter - sharing arrangement with GCH	522,000	547,000	589,000	473,000	473,000
		11,132,872	7,939,203	4,105,493	3,574,343	3,130,913
	Growth Area Funding	1,784,204				
	Specified Grant:					
	Disabled Facilities Grant	331,066	418,000	418,000	418,000	418,000
	New Homes Bonus:					
	Applied	2,000,000				
	Special Reserve:					
	B/fwd	1,519,100				
	Additions	145,110	38,760			
		1,664,210	38,760	-	-	-
	ICT and Systems Reserves	43,800	55,500			
	Section 106 Agreements	806,452	78,000			
	Contributions	358,800	100,000			
	Revenue	18,860				

Capital Programme 2014/15 to 2018/19

Update: 15th January 2015

APPENDIX N

	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
Internal Borrowing	4,330,000				
Total Resources	22,470,263	8,629,463	4,523,493	3,992,343	3,548,913
<u>Programme</u>					
<u>Housing Investment</u>					
Disabled Facility Grants	635,230	418,000	418,000	418,000	418,000
Social Housing	1,325,000	799,400			
Housing renovation grants	114,220				
Total Housing Investment	2,074,450	1,217,400	418,000	418,000	418,000
<u>General Fund</u>					
Current Programme	15,265,530	940,200	-	-	
Proposed Programme 2015/16 and anticipated requirements 2016/17 to 2018/19		2,412,250	1,140,000	1,045,000	1,000,000
Total General Fund	15,265,530	3,352,450	1,140,000	1,045,000	1,000,000
Growth Area Fund - Provisions	300,000	-	-	-	
Provision for Community Facility in Halstead	-	686,110			
Capital Salaries	353,480	357,010	364,150	371,430	378,860
Programme Total	17,993,460	5,612,970	1,922,150	1,834,430	1,796,860
Resources - Carried Forward	4,476,803	3,016,493	2,601,343	2,157,913	1,752,053

Treasury Management Strategy Statement 2015/16

Introduction

The Council has adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year.

In addition, the Department for Communities and Local Government (DCLG) issued revised *Guidance on Local Authority Investments* in March 2010 that requires local authorities to approve an investment strategy before the start of each financial year.

This Treasury Management Strategy Statement (TMSS) fulfils the Council's legal obligation under the *Local Government Act 2003* to have regard to both the CIPFA Code and the DCLG Guidance.

The Council has adopted the following Policy Statement:

Policy Statement:

The Council defines its treasury management activities as:

"the management of the Council'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."

The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of its treasury management activities will focus on their risk implications for the Council and any financial instruments entered into to manage these risks.

The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance management techniques, within the context of effective risk management.

The Council's borrowing will be affordable, sustainable and prudent and consideration will be given to the management of interest rate risk and refinancing risk. The source from which borrowing is taken and the type of borrowing should allow the Council transparency and control over its debt.

The Council invests substantial sums of money and has outstanding borrowing and is therefore exposed to financial risks including the potential loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk are therefore central to the Council's treasury management strategy.

External Context

Economic background: The Bank of England's Monetary Policy Committee (MPC) continues to keep the Bank Rate unchanged at 0.5% and to maintain Asset Purchases (Quantitative Easing) at £375 billion, although recently two members of the committee have been voting for an increase of 0.25%. The minutes of the MPC set out the Committee's view that when they do start to raise the Bank Rate, this would be gradual and the rate is likely to remain below average historical levels for some time to come.

CPI inflation remains lower than the Government's target, although the Bank of England expects the rate to return to the 2% target by the end of its three-year forecasts. The outlook for inflation in the medium term supports maintaining the current stance of monetary policy.

The Council's treasury management advisor, Arlingclose, currently forecasts the first official rise in interest rates in late Summer 2015, with a gradual pace of increases thereafter, with an average rate of around 0.75% for 2015/16. The forecast also suggests that the normalised level of Bank Rate post financial crisis could be between 2.5% and 3.5%. The risk to the upside (i.e. interest rates being higher) is weighted more towards the end of the forecast horizon. On the downside, Eurozone weakness and the threat of deflation have increased the risks to the durability of UK growth. If the negative indicators from the Eurozone become more entrenched, the Bank of England will likely defer rate rises to later in the year. Arlingclose projects gilt yields on an upward path in the medium term, taking the forecast average 10 year PWLB loan rate for 2015/16 to 3.40%.

Interest rate forecasts are regularly reviewed and updated where appropriate to reflect changing circumstances.

Credit outlook: The planned implementation of two European Union directives into UK legislation will place the burden of rescuing failing EU banks disproportionately onto unsecured investors, including local authorities. The *Bank Recovery and Resolution Directive* promotes the interests of individual and small businesses covered by the Financial Services Compensation Scheme and similar European schemes, while the recast *Deposit Guarantee Schemes Directive* includes large companies into these schemes.

The combined effect of these two changes is to leave public authorities and financial organisations (including pension funds) as the only senior creditors likely to incur losses in a failing bank after July 2015.

The continued global economic recovery has led to a general improvement in credit conditions since last year. This is evidenced by a fall in the credit default swap spreads of banks and companies around the world. However, due to the above legislative changes, the credit risk associated with making unsecured bank deposits will increase relative to the risk of other investment options available to the Council.

Local Context

At 31 March 2014, the Council had £10.595 million of borrowings and Other Long-Term Liabilities, and £30.426 million of investments (including cash held at bank). Forecast changes in these sums are shown in the balance sheet analysis in the table below.

	31 Mar 14	31 Mar 15	31 Mar 16	31 Mar 17	31 Mar 18	31 Mar 19
	Actual £m	Est. £m	Est. £m	Est. £m	Est. £m	Est. £m
Capital Financing Requirement (CFR)	4.372	8.333	7.887	7.467	7.037	4.596
Less: Other Long-Term Liabilities	-3.595	-3.293	-3.020	-2.774	-2.518	-2.251
Borrowing CFR	0.777	5.040	4.867	4.693	4.519	2.345
Less: External Borrowing	-7.000	-7.000	-7.000	-7.000	-7.000	-6.000
Borrowing in excess of CFR	-6.223	-1.960	-2.133	-2.307	-2.481	-3.655
Less; Usable Reserves	-27.235	-19.122	-19.990	-20.717	-18.914	-19.302
Plus: Working Capital	3.032	2.852	2.639	2.425	2.190	1.872
Investments (Long and Short-Term)	30.426	18.230	19.484	20.599	19.205	21.085

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources for investment. The total CFR includes the value of assets acquired on finance lease arrangements, the liability for which is shown on the Balance Sheet within Other Long-Term Liabilities. These liabilities are ultimately met from the annual lease payments charged against the appropriate service revenue budget.

The Borrowing CFR reflects the amount of capital expenditure incurred which has not been financed from capital receipts or other resources and, therefore, is an indicator of the level of borrowing required for capital purposes. The table above shows that actual borrowing is greater than the Borrowing CFR – this excess borrowing contributes to the cash balances available for investment. The table shows that at the end of the current year the excess will have reduced from £6.223 million at 31 March 2014 to £1.960 million estimated at 31 March 2015. This reflects the Council's proactive policy to utilise the previous excess borrowing to invest in assets or projects that generate an annual return to the Council, which after repayment of the capital, is better than would otherwise be achieved by placing funds with banks and other financial institutions. These include:

- Supporting the implementation of the Braintree Local Authority Mortgage Scheme (LAMS);
- Acquisition of the former Eckard House site to redevelop into a new Easton Road car park, providing additional parking facilities whilst also generating extra income;
- Installation of solar panels on the Council's leisure facilities generating cost savings;
- Building a new vehicle maintenance workshop to support the Council's Operational Services and generating revenue savings; and
- Acquisition of 850 The Crescent, Colchester Business Park – an investment property.

As these projects repay the capital sum invested over the life of the underlying assets the difference between the Borrowing CFR and actual borrowing increases recognising the cash that is being set aside for future debt repayment.

External borrowing is made up of £6 million of LOBO (Lender's Option, Borrower's Option) loans where the lender has the option to propose an increase in the interest rate at six monthly intervals, following which the Council has the option to either accept the new rate or repay the loan at no additional cost. Whilst under the current interest rate environment it is unlikely that the lender will exercise their option, there remains an element of refinancing risk. The Council will take the option to repay the LOBO loans at no cost if the opportunity arises, or if a premium can be negotiated which is considered to offer fair value. The remaining £1 million of borrowing is the Essex County Council contribution towards the Braintree LAMS which is repayable in January 2019, subject to the conditions of the LAMS.

Usable reserves comprise both revenue reserves (the General Fund balance and earmarked reserves), and capital reserves (capital receipts and other grants and contributions). These reserves are projected to reduce in the current year due mainly to funding of the capital programme, incorporating major projects such as completion of the Witham Leisure Centre and "invest to save" projects. Over the medium term revenue balances are expected to be maintained at a similar level as annual receipts of New Homes Bonus are set aside for future spending on major infrastructure and other economic development projects. It is from these

medium term projections that opportunity has been taken to invest £10 million in the current year into 4 pooled funds (3 equity based funds and 1 property fund) which offer enhanced returns over the longer term.

Working capital reflects the level of debtors and creditors, including future receipts under lease arrangements. The net effect of in-year cash flows is typically positive, therefore, whilst the projected year-end balance of investments over the medium term is around £20 million, with the addition of the in-year cash flows, it is estimated that the average amount invested over the medium term will be circa £25 million per annum.

Capital Investment and Borrowing Strategy

A summary of capital investment plans and proposed funding are set out as follows:

	2014/15 Latest £m	2015/16 Estimate £m	2016/17 Estimate £m	2017/18 Estimate £m	2018/19 Estimate £m
Capital Programme	17.993	5.613	1.922	1.834	1.797
Infrastructure projects (prov.)	-	0.145	0.395	2.646	-
Total Capital Investment	17.993	5.758	2.317	4.480	1.797
<i>Funded by:</i>					
Capital Receipts	(9.125)	(4.869)	(1.504)	(1.160)	(0.973)
Government Grants	(0.331)	(0.418)	(0.418)	(0.418)	(0.418)
Growth Area Funding	(1.530)	(0.091)	-	-	-
Third party contributions	(0.615)	(0.178)	-	-	-
Revenue and Reserves	(2.062)	(0.202)	(0.395)	(2.902)	(0.406)
Total Finance	(13.663)	(5.758)	(2.317)	(4.480)	(1.797)
Change in CFR	4.330	-	-	-	-

Prudential Indicators: Affordability of Capital Investment

Capital investment plans need to be sustainable and, in particular, need to have regard to any impact on the revenue account and ultimately Council Tax.

The following prudential indicators demonstrate the impact of capital plans on the Council's revenue account.

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, after deducting investment income) against the Council's budget (or net revenue stream).

	2014/15 Latest £000	2015/16 Estimate £000	2016/17 Estimate £000	2017/18 Estimate £000	2018/19 Estimate £000
Ratio	0.84%	-1.02%	-1.16%	-1.25%	-1.34%

The estimates of financing costs include current commitments and the proposals in the current MTFS. The ratios show that with the increased returns expected from long-term investments the amount of investment income will exceed borrowing costs.

Incremental impact of capital investment decisions on the Council Tax – As an indicator of affordability, the table below shows the impact of capital investment decisions on Council Tax. The incremental impact is the difference between the total revenue budget requirement of the current approved capital programme and the revenue budget requirement arising from the proposed capital programme.

	Proposed Budget 2015/16	Forward Projection 2016/17	Forward Projection 2017/18	Forward Projection 2018/19
Incremental impact	£14,000	-£44,000	-£90,000	-£149,000
Band D Equivalent	£0.27	-£0.88	-£1.79	-£2.96

The incremental impact on Council Tax takes account of the 'opportunity cost' of funding the capital programme – the cash for which could otherwise be held for investment purposes. However, a number of the proposed capital projects will generate savings and income which more than offset the incremental costs.

The proposed capital programme for 2015/16 and anticipated capital requirements for 2016/17 to 2018/19 can be self-funded based on future sales of assets and other projected capital resources, including those receivable via sharing arrangements with Greenfields Community Housing. In the event that these capital resources are not generated in the timescales planned then the Council does have the option to borrow either temporarily, or longer-term where the revenue consequences can be met from either savings or increased income from the relevant project(s). Borrowing for "invest to save" projects will be considered on a case by case basis and, as well as making a financial return, will need to be clearly linked to delivery of the Council's corporate strategy and

key priorities. The potential for borrowing on a temporary basis will be reflected in the proposed limits for Council to authorise in February. Borrowing for the longer term will be subject to specific consideration and where a revision to the authorised limit is necessary this will be part of the business case approval.

An objective when borrowing will be to strike a balance between securing low interest costs and achieving cost certainty over the period to which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change will also be considered.

As an alternative to external borrowing for capital investment the Council has the option to utilise internal borrowing by using the cash resources held as balances and reserves and currently invested. In the current interest rate environment internal borrowing is likely to be more cost-effective in the short-term as the reduction in investment income is likely to be outweighed by avoiding borrowing costs. This approach also has the advantage of reducing overall treasury risk. However, the position will be kept under review for the potential of incurring additional costs by deferring borrowing into future years when long-term interest rates are forecast to rise.

The Council may borrow short-term to cover any unexpected cash flow shortage, although the likelihood of this is low as typically the Council holds a portion of its investment balances in liquid assets.

Borrowing will be from the Public Works Loan Board or other local authorities, or banks and financial institutions that are authorised by the appropriate regulatory bodies to operate in the UK.

Limits on Borrowing Activity

The authorised limit – This is the maximum (statutory) level of external borrowing determined by the Council. A total limit of £15 million will apply comprising both borrowing and other long-term financing.

The operational boundary – This is the probable level of external debt during the course of the year. Actual external debt could vary above/ below this boundary for short times during the year, therefore, it should be regarded, as a means of monitoring debt to ensure the authorised limit is not breached. An operational limit of £11 million will apply comprising both borrowing and other long-term financing.

Minimum Revenue Provision (MRP)

Local authorities have a duty to make prudent provision for the repayment of debt. This requirement is met by setting aside MRP from revenue where capital expenditure is incurred that is not funded from internal resources (e.g. capital receipts, grants and contributions, or reserves), and subject to the Council having a positive Capital Financing Requirement (CFR).

There are different methodologies for calculating MRP depending upon circumstances, with the following to be applied by the Council:

Regulatory method – applies Regulations and will apply to any pre-2008 capital expenditure.

Asset life method – for new unsupported borrowing. MRP will be determined by charging the expenditure over the expected useful life of the relevant assets in equal instalments or as the principal repayment on an annuity applying an annual interest rate equivalent to that of any related loan. MRP on purchases of freehold land will be charged over a maximum of 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over a maximum of 20 years.

Lease life method – for assets acquired using finance lease arrangements. MRP will match the portion of the annual lease payment used to write-down the lease liability.

In certain circumstances annual MRP will not be made on the basis that the capital expenditure is in the form of a repayable advance. An example of this is the capital expenditure incurred in providing a cash backed indemnity for the Braintree LAMS.

Annual Investment Strategy

The Council continues to hold significant invested funds, mainly due to the balances and reserves held and from funds linked to legacy borrowing. In 2013/14 the average sum invested in the year was £44 million, with balances peaking at £54 million. In the current year the average level of investment balances up to end November has been £42 million, with a high of £50 million. Balances for 2015/16 are expected to be lower (averaging circa £25 million) as capital resources have been applied in the current year against completion of some high value capital projects and asset acquisitions.

The Council's main objective is to invest prudently, with the priority being the security of the investment, followed by liquidity and then yield achieved. A balance needs to be struck between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

Given the increasing regulatory risk and continuing low returns from short-term unsecured bank investments, the Council has sought to diversify into more secure and/ or higher yielding asset classes (e.g. Money Market Funds or MMFs and Pooled Funds) in 2014/15, and this approach will be maintained during 2015/16. The increased risk posed to local authorities from the regulatory changes means that when placing investments direct with a bank or other financial institution the Council will seek, where appropriate, to make investments on a secured basis which would limit potential losses in the unlikely event of insolvency, and would be exempt from bail-in. Secured investments will require the Council to have a custodian facility and would enable the Council to make use of other investment instruments, such as government bonds and treasury bills, or certificates of deposit.

However, in practical terms unsecured investments will continue to be a feature of the Council's portfolio and therefore limits are being proposed which recognises the inherent risk. Further diversification will also be achieved by making greater use of Variable Net Asset Value MMFs well as Constant Net Asset Value MMFs.

Investments will be in a range of instruments categorised as either 'Specified' or 'Non-specified' in accordance with criteria set by the Department for Communities and Local Government (DCLG).

Specified Investments

Specified investments are defined as those that are:

- Denominated in pounds sterling;
- Due to be repaid within 12 months of arrangement;
- Not defined as capital expenditure by legislation; and
- Invested with either: the UK Government; a UK local authority, parish council or community council; or a body or investment scheme of "high credit quality".

The Council's definition of "high credit quality" is organisations or securities that have a long-term credit rating of A- or higher that are either domiciled in the UK, or a foreign country with a sovereign rating of AA+ or higher.

Non-Specified Investments

Any investment not meeting the definition of a Specified investment is classed as Non-Specified. The Council does not intend to make any investments denominated in foreign currencies, nor any that are defined as capital expenditure, e.g. acquisition of company shares. Non-specified investments will therefore be limited to long-term investments i.e. those that are due to mature 12 months or longer from arrangement, or where the intention is to hold for longer than one year; and investments with bodies and schemes not meeting the Council's definition of high credit quality. With rating agencies signalling that many of the banks and other financial institutions are likely to see further reductions in their credit ratings due to the regulatory changes, sticking with the some of the same organisations currently used by the Council would mean the investments would in future be classified as Non-Specified. The limit on use of Non-specified investments are out below:

Non-Specified Investment	Cash Limit
Long-term investments	£10 million
Investments in organisations or securities without a credit rating or having a rating of less than A-	£10 million
Total	£20 million

Investment Counterparty Limits

The Council may invest its surplus funds with any of the counterparty types set out in the table below, subject to the cash and duration limits.

Credit Rating	Financial Institutions: Unsecured	Financial Institutions/ Securities: Secured	Government/ Local Authorities	Registered Providers e.g. Housing Associations
UK Govt./ Local Authorities			Unlimited	
A or higher	£3m 13 months	£4m 5 years		£4m 5 years
A-	£3m 6 months	£4m 2 years		
BBB+	£2m 100 days	£3m 6mths		
BBB or BBB-	£1m overnight/ call	£2m 100 days		
Unrated Building Societies	£1m 6 months			
MMFs & Pooled Funds	£4m per fund			

The above limits will also be subject to any reductions advised by the Council's treasury management advisors due to prevailing market conditions or other information on creditworthiness.

Counterparty risk will continue to be monitored using a variety of information, not solely based on credit ratings although these will remain an important factor. When deteriorating financial market conditions affect the creditworthiness of all organisations the

Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with the prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council's cash balances then the surplus will be deposited with the UK Government, via the Debt Management Office or invested in government treasury bills for example, or with other UK local authorities. This will cause a reduction in the level of investment income earned, but will protect the principal sum invested.

In the event of a loss on investment it is the Council's revenue reserves which must absorb the financial impact. Over the medium term these are forecast to average around £16 million, within which the General Fund unallocated balance comprises around £7.5 million. Therefore, a limit of £4 million will apply to investments in any one group, individual organisation, or pooled fund (other than the UK Government/ other local authorities).

The above limits are for investment purposes and are in addition to any sums held with the Lloyds Bank PLC for the purpose of day-to-day banking activity. The limits also exclude the deposit with Lloyds which has been placed as a cash-backed indemnity for the Braintree LAMS and is treated as a repayable capital advance.

Budgetary Impact of the proposed Investment Strategy

The strategic investment of £10 million made in the current year into Pooled Funds is estimated to yield an average return over the long-term of 5% or £500,000 per annum, albeit returns on these funds are likely to be more volatile over the short-term. The residual balance of cash for investment will comprise capital and revenue reserves earmarked for spending in the short-medium term, and in-year cash flows. Under the current interest rate environment these funds are estimated to yield a return of around 0.5% or £75,000 per annum as these funds will be concentrated in short-term investments, for example, call accounts, money market funds, or held with own bank.

Under the Medium Term Financial Strategy investment income credited to the revenue account is equalised by adding/ withdrawing from the Treasury Management reserve.

Treasury Management Indicators

The following prudential indicators seek to limit the extent to which the Council is exposed to changes in interest rates. In setting these limits the following factors have been taken into account:

- The Council's outstanding borrowing has six monthly call options when the interest rate could be varied; consequently, the debt is treated as variable rate debt. Lease finance debt is at a rate of interest set at the time of entering into the lease and is therefore fixed.
- Investments are treated as variable rate where the period to maturity of an investment is up to 364 days. Investments with a known maturity date greater than one year will be deemed fixed rate.

	2015/16	2016/17	2017/18	2018/19
	Upper	Upper	Upper	Upper
Limits on fixed interest rates:				
Fixed rate debt	75%	75%	75%	75%
Fixed rate investments	£15m	£15m	£15m	£15m
Limits on variable interest rates:				
Variable rate debt	80%	80%	80%	80%
Variable rate investments	100%	100%	100%	100%

The Corporate Director (Finance), in consultation with the Cabinet Member for Performance and Efficiency, will determine an appropriate spread of maturities that manages future refinancing risk in the event that new borrowing is undertaken.

Principal Sums Invested for Periods Longer than 364 days: The limit on investments for periods longer than 364 days is £15 million.

Other Items

Use of Financial Derivatives

Financial derivatives may be embedded into loans and investments both to reduce interest rate risk and to reduce costs (or increase income), examples being LOBO's or callable deposits. These instruments have been used by the Council in the past and remain options for future transactions.

The Council does not intend to use standalone financial derivatives. The Council may be exposed indirectly to the use of financial derivatives by investments made via Pooled Funds and the risks these present will be managed in line with the overall treasury management strategy.

Treasury Management Advisory Services

The Council has entered into a new three-year contract with Arlingclose Ltd from 10th November 2014, to provide treasury management advice and information. This service is separate to the services of brokers who are occasionally used for investment or borrowing transactions.

Treasury Management Training

The Corporate Director (Finance) will ensure that all Members with treasury management responsibilities, including scrutiny of the treasury management function, receive appropriate training relevant to their needs and understand fully their roles and responsibilities.

Relevant Members will be involved in strategy and other meetings with the Council's external treasury advisors; and provided with information and guidance as is deemed appropriate by the Corporate Director.

Senior staff with responsibility for the treasury management function have a professional responsibility to ensure that they are aware of, and apply the Codes and Guidance covering the treasury management function. In addition, all are subject to mandatory continuing professional development requirements.

The Council's external treasury advisor provides regular training events and workshops covering a variety of treasury management and related matters which officers attend. These events also provide opportunities to network with other local authorities and share best practice.

FINANCIAL LIMITS

The following Authority wide limits were approved by Council on 6th December 2010.

Revenue Virement

The levels of authorisation for budget head revenue virements are:

Financial Limits	Virement to be approved by:				
	Chief Officer (notification to Head of Finance)	Corporate Director (Finance)	Cabinet Portfolio Member	Cabinet	Council
Up to £10,000	Y	Y	Y	Y	Y
£10,001- £25,000		Y	Y	Y	Y
£25,001- £50,000			Y	Y	Y
£50,001- £100,000				Y	Y
Over £100,001					Y

Note: These limits apply to the budget head (this means CIPFA subjective budget group total e.g. employees, supplies and services, etc.), which is being increased.

In addition, virements are subject to the following requirement:-

If more than one virement action is required on a single budget head in a financial year, then the accrued value of such virement action shall be in line with the level of authorisation as detailed above.

The exceptions to the above framework are that:

- a) Virement is not permitted in relation to capital finance charges on service committees or where a proposal would adversely affect the long term revenue commitments of the Council.
- b) The Cabinet approval is not required when the virement is between an income head and an expenditure head which are directly related and is approved by the Corporate Director (Finance).
- c) These virement rules are not applicable between the General and Housing Revenue Funds or between the revenue accounts and the capital programme.

An approved income/expenditure head will be defined each year as part of the budget approval.

Capital Virement

The levels of authorisation for virement of capital programme provision are:

Current Limits	Virement to be approved by:			
	Corporate Director (Finance)	Cabinet Portfolio Member	Cabinet	Council
Up to £50,000	Y	Y	Y	Y
£50,001 to £100,000		Y	Y	Y
£100,001 to £250,000			Y	Y
Over £250,001				Y

Note: The limits apply to the programme head being increased.

Debts and Stock Write-offs

Chief Officers shall submit a request to write off a debt and materials surplus to a department's requirements, subject to the limits and approvals prescribed below. The Corporate Director (Finance) shall issue procedures for the authorisation and recording of the debts to be written off.

	Write off to be approved by:			
Current Limits	Corporate Director (Finance)	Cabinet Portfolio Member	Cabinet	Council
Up to £25,000	Y	Y	Y	Y
£25,001 to £50,000		Y	Y	Y
£50,001 to £100,000			Y	Y
Over £100,001				Y

The exception to the above framework is that:

The Corporate Director (Finance) has delegated authority to write off debts for reason of bankruptcy, insolvency and ceased trading without limit.

Robustness of the Proposed 2015/16 Estimates and Adequacy of the Level of Reserves

1. Introduction

Under Section 25 of the Local Government Act 2003 the Council's Chief Financial Officer is required to report to the Council on:

- The robustness of the estimates made for the purposes of the budget requirement calculations, and
- The adequacy of the proposed financial reserves

The Council must have regard to this report when making decisions on the budget requirement calculations.

In addition, Sections 32 and 43 of the Local Government Finance Act 1992 also require authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the net budget requirement.

2. Robustness of the Proposed Budgets

The proposed budgets have been subjected to detailed review, both at officer and Member level. Allowance has been made for any known additional demands' including the agreed pay settlement of 2.2% from 1st January 2015 to 31st March 2016 together with incremental progression, where appropriate. Estimates have been made for inflationary factors across the services, including business rates, pension liabilities, insurances and interest rates payable and receivable, as detailed in the Medium Term Financial Strategy. Allowance has been made for £1,494,290 of budget reductions and increased income following the detailed budget review process. Significant budget provisions are proposed to enable the development of the new Local Plan, including £480,000 for studies and joint working with other authorities; £300,000 for defending an anticipated increase in appeals; and £140,000 for additional staffing to meet the increased workload. Taking all these factors into consideration, together with the level of unallocated reserves, the budgets proposed are considered robust.

However, the preparation of any budget for the future inevitably involves assumptions that may prove to be inaccurate. The potential risks are further detailed in this report when considering the adequacy of reserves.

3. Risk Management

Risk Registers are in operation, providing details of operational and strategic risks identified. For each risk identified there is: an assessment of likelihood of occurrence and impact; control measures in place; control measures proposed with timescale for implementation and accountability.

Strategic Risks have been identified by Management Board and validated by the Cabinet. The risks are reviewed twice per year to ensure that they remain current and that those with a high risk rating are being actively managed.

Identification and management of risks form an integral part of the business planning process with details of operational risks being identified and included in all business and service plans.

Reports to Committees include, where appropriate, an assessment and consideration of risks involved.

4. Adequacy of Reserves and Balances

Reserves can be held for three main purposes:-

- A working balance to help cushion the impact of uneven cashflow and avoid unnecessary temporary borrowing
- A contingency to cushion the impact of unexpected events or emergencies
- Earmarked reserves to meet known or predicted liabilities

The Medium Term Financial Strategy currently recommends that General Fund unallocated balances should not fall below £1.5million.

The unallocated General Fund balance as at 31st March 2014 was £8.244 million. The budget for 2014/15 was based on a withdrawal from balances of £485,000. The current projection of net expenditure for 2014/15 indicates an addition to balances of £421,000 will be made, with unbudgetted one-off changes of a refund received of £74,000 of vat and for an anticipated reduction in business rates retained of £81,000 also being made, as identified in the Performance Monitor for Quarter 2. In September 2014 it was agreed to allocate £50,000 from balances to increase flood management work in the District. The Finance Report to Cabinet in February 2015: identifies an additional transfer to balances of £30,000 in 2014/15 resulting from a review of earmarked reserves. Taking the above into account will provide a balance of approximately £8.153million by the end of this year.

The Council has set aside £800,000 in an earmarked reserve. This may be required if the Council has to undertake remedial works at Braintree Swimming Centre. This includes consequential legal costs and the leisure management contractor's income loss claim. The provision is also to cover potential legal costs regarding negotiations on new joint use agreements. The Council will seek to recover the majority of the money, where possible.

In addition a sum of £300,000 is to be set aside in an earmarked reserve to meet the potential cost of planning appeals. This may be required because as the Council prepares a new Local Plan the District is more likely to face challenge in relation to applications on unallocated land or against existing policy.

The Council lodged claims totalling £5.235 million in the administration of three Icelandic banks and as at 31st March 2014 has recovered a total of £4.545 million (after conversion of foreign currency), including proceeds from the transfer of claims with one bank to a third party. A further £221,000 (sterling equivalent value) is held in an escrow account with the Icelandic bank Islandsbanki. The residual amount still expected to be recovered through the administration of Kaupthing, Singer and Friedlander is £39,000. Any variation from these sums will be either debited or credited in the revenue account. A debit (charge) to the revenue account would be met from the unallocated General Fund balance.

In order to assess the adequacy of unallocated balances when setting the budget, the Council needs to take account of the strategic, operational and functional risks facing the Authority.

There is little guidance on what is considered to be an adequate level of balances, but the Chartered Institute of Public Finance Accountancy (CIPFA) states the following factors should be taken into account, when considering the overall level of reserves.

- Assumptions regarding inflation and interest rates
- Estimates of the level and timing of capital resources
- Treatment of demand led pressures
- Treatment of savings
- Risks inherent in any new partnerships and major capital developments
- Availability of other funds
- Financial standing of the Authority (i.e. level of borrowing, debt outstanding)
- The Authority's track record in budget management
- The Authority's capacity to manage in year budget pressures
- The Authority's virements and year end procedures in relation to under and overspends

- The adequacy of insurance arrangements

Comments on each of these are detailed below:

5. Treatment of Inflation and Interest Rates

The budget provides for the agreed pay settlement, of 2.2%, which covers the period 1st January 2015 to 31st March 2016. Allowances for contractual inflation, business rate increases and inflation on specific budget heads have been made on the basis of consumer price indices increases.

Changes to the levels of some of the Council's discretionary fees and charges are proposed following review. For some services no increase is proposed as the charge levels had been subject to a full review and increases implemented in the current year. These service areas include car parks, building control, land charges and community transport. For some services the charge levels are being changed to reflect recovery of the cost of provision and others are to be increased in line with the Retail Price Index as at September 2014 of 2.3%.

The strategic investment of £10 million made in the current year into Pooled Funds is estimated to yield an average return over the long-term of 5% or £500,000 per annum, albeit returns on these funds are likely to be more volatile over the short-term. The residual balance of cash for investment will comprise capital and revenue reserves earmarked for spending in the short-medium term, and in-year cash flows. Under the current interest rate environment these funds are estimated to yield a return of around 0.5% or £75,000 per annum as these funds will be concentrated in investments of relatively short periods, for example, call accounts, money market funds, and held with own bank. The overall return on investments result in a substantial increase of £394,720 in anticipated investment income compared to the 2014/15 budget. It is anticipated that the achievement of the investment income could be volatile in the short-term. The Treasury Management earmarked reserve, however, provides a means of managing investment risks over the medium-term and retain budget stability. The balance on the reserve as at 31st March 2014 is £202,063.

6. Estimates of the Level and Timing of Capital Resources

The capital programme anticipates significant capital receipts from the disposal of surplus assets, share of Council house sale income and a share of VAT recovered by Greenfields Community Housing. Each of these is subject to possible variation to either the estimated amount and/or timing of the receipt.

A negative variation from or a delay in the estimated sum receivable would not impact on the programme for 2015/16 due to capital receipts in hand and the levels of the Special Capital Reserve and the unallocated General Fund balance. However, a reduction of the estimated receipt, if significant, would have an impact on the resources available for the programme for 2016/17 onwards. In this instance, action would involve a review of the future programme.

Capital receipts are anticipated from the sales of: land assembled for development to the east of High Street, Halstead; the former Bramston Sports Centre site; and the former Forest Road Community Hall site in 2015/16.

The resources also include central Government grants: Growth Area Fund and New Homes Bonus. There is no issue over the timing of receipt of these grants as the Growth Area Fund has already been received in full and the New Homes Bonus is to be paid by regular monthly instalment during 2015/16. As the amount of New Homes Bonus paid to local authorities continues to increase year-on-year until 2016/17 the amount of Settlement Funding assessment allocated to local authorities will reduce. Whilst the New Homes Bonus, of £247,145 for year 5, is not required to support the budget proposed for 2015/16 the Council may have to consider this option in future years.

Capital resources and spend is monitored with reports; monthly to service managers; quarterly to Management Board and the Cabinet; and to the Cabinet Member for Efficiency and Resources, as necessary.

7. Treatment of Demand Led Pressures

Estimates are based on the latest trend information available, with changes made to the base estimates carried forward from 2014/15 as appropriate.

Housing Benefit costs represent a significant amount of demand led cost, albeit substantially funded from government subsidy. The costs and anticipated subsidy are monitored closely during the year.

The Local Council Tax Support scheme for 2015/16 was agreed by Full Council on 15th December 2014. No changes were made to the scheme from that operating in 2014/15. The amount of support awarded to-date in the current year is approximately £350,000 less than budgeted. This lower level of support awarded has been used in the calculation of the Council Taxbase for 2015/16. The amount of support awarded will be regularly monitored and if the level exceeds estimate then consideration will be given to changing the award criteria for 2016/17.

Business rates – a provision has been included in 2014/15 for a reduction in the amount collectable as a result of successful appeals which will reduce the business rate liabilities. The provision includes an allowance for refunds of previous years' business rates, as appropriate, as the appeals will be against either the 2005 or 2010 Valuation List. An allowance is also included in 2015/16 for successful appeals in that year but this allowance is only in respect of the refund of 2015/16 business rates. The Valuation Office provides information on a quarterly basis of the appeals received, decisions made and appeals outstanding. This information is used in the monitoring of business rates income and ultimately the amount of business rates retained by the Council.

The Council has agreed to participate, with eight other Essex authorities, in an Essex Business Rates Pool for 2015/16. This will enable growth in business rates to be retained by the Essex authorities, rather than be paid to the Government. Based on initial estimates the Council's share could be around £250,000 and this would be receivable in 2016/17. As the amount will be determined on actual business rate growth and will not be known until 2016/17 no estimated share has been included in the Financial Profile.

8. Treatment of Planned Efficiency Savings

The budgets include an Efficiency Factor of £325,880, which is approximately 2.31% of the salary bill. The factor has in past years been achieved from natural staff turnover and planned efficiencies. With the reduction of staffing numbers in recent years the achievement solely through vacancies has become increasingly more challenging however the factor has been achieved albeit through efficiencies and additional income. The position will continue to be closely monitored and reported to members in the quarterly performance monitor report.

A procurement savings target, to be achieved through rebates received from the use of the Hub's framework agreements, is included within the financial arrangements for the Essex Procurement Hub: which the Council runs on behalf of five Essex district councils. Whilst the amount of rebates received has over the last three years exceeded the target the use of the Hub's frameworks is demand led and there is therefore a possibility that the target may not always be achieved. The amounts achieved in excess of

the target are held in a Procurement reserve and be used as a means of balancing variations against target over the medium-term and therefore retain budget stability. The balance on the reserve as at 31st March 2014 is £142,736.

The MTFS includes for each year a schedule of planned savings and efficiencies. The delivery of the plans is monitored by means of the quarterly performance report to Members.

9. Risks Inherent in Partnership Arrangements, Capital Developments, etc.

The Council entered into partnership arrangements with CAPITA, for IT services, and Fusion, for leisure management in June and September 2012 respectively. The anticipated savings from 2012/13 from the new IT contract have been included in the financial profile as the contract is based on a set level of charges and does not include a provision for inflationary increases. The Council is to receive a net income per annum under the leisure management contract. The payment has been averaged across the term of the contract. The Council has funded the investment in the gymnasiums at Braintree Leisure Centre and Braintree Swimming Pool in return for a higher income stream from Fusion. The payments from Fusion are provided in the financial profile.

The Council receives significant financial contributions, approximately £2.0million per annum, from Essex County Council, mainly in respect of Waste Management but also Community Transport and a council tax sharing arrangement. The two councils work closely together and any proposed changes to the level of contributions are discussed and agreed in advance. An agreed reduction in the contribution for Waste Management, of £200,000, is included in the profile for the period 2015/16 to 2016/17.

The proposed Capital Programme provides for a number of projects, the larger ones include the installation of solar panels on the roofs of a number of the Council's properties, provision for affordable housing, disabled facility grants and works to a number of council owned properties and land including the completion of the Bocking cemetery extension. Financing of these is from capital receipts, as previously discussed.

In addition to these projects the Council has selected a development partner, Henry Boot, for a redevelopment project in Braintree town centre. It is anticipated that the Council's input will be limited to the development taking place on land owned by the Council. The terms of the development agreement provide that the developer will submit a planning application by March 2015.

The revenue account takes account of the consequential impact of the use of capital receipts.

10. Availability of Other Funds

In addition to unallocated balances and capital receipts, the Council has a number of earmarked reserves set up for a number of reasons:

- To provide a source of capital funding;
- To manage risks;
- To provide medium term financial stability;
- To provide funds for efficiency reviews and “invest to save” schemes; and
- To fund service improvements without ongoing base budget implications.

Details of the balances and expected movements are shown in Section 18 of the main report.

11. Overall Financial Standing (Borrowing, Debt and Collection Rates)

The Council's external debt consists of two loans totalling £6million at 31st March 2014. The average rate of interest payable on the debt is 4.7% for 2015/16. Variation of the rate of interest rests with the Lender. If the Lender requests an increase in the rate the Council can refuse and repay the loans. The Council can seek to negotiate repayment with the Lender. The Treasury Management Strategy Statement proposes that the borrowings are repaid but this is currently pending as the estimated penalty payment required is circa £2million. With interest rates expected to remain low for the foreseeable future the opportunity to repay these loans is not considered an option. As such the Council has agreed and entered into a variety of investment opportunities to achieve improved returns which will be used to offset the interest payable on the loans. The budgets of the income generated from the investments are shown net of the annual repayment of the principal sum used to finance the schemes.

The amount available for investment fluctuates during the course of the year, such that the Council's average investments are expected to be £25million in 2015/16; with investments at the beginning of the year of £30.4million reducing to £17.7million by the end of the year. Current projections show that the level of investments is expected to increase marginally to £20.7million by 31st March 2019. A total of £10million has been invested in pooled funds. The balance of monies available for investment will be placed for relatively short periods in call accounts, money market funds or deposited with Lloyds, the Council's banking services provider.

The Council Taxbase for both 2013/14 and 2014/15 were calculated with the allowance for variation set at 1.5%, this was to allow for a number of changes including the Local Council Tax Support scheme, cessation of discounts on empty dwellings and the

cessation of the discount for second homes. The estimated balance on the Council Tax Collection Fund as at 31st March 2015 is a positive balance of £1.326million. This balance is to be returned to council taxpayers in 2015/16 and following review the allowance for 2015/16 has been reduced to 1% to address the likelihood of a large surplus on the Collection Fund at 31st March 2016.

The In-Year collection rates of Council Tax and Business Rates are expected to achieve the target for 2014/15 of 98%. Current year performance of both income sources is monitored and reported to the Cabinet member for Performance and Efficiency on a monthly basis, Cabinet on a quarterly basis in the Performance monitoring report and to each meeting of the Governance Committee

The collection of ground rents, leases, charges for services and housing benefit overpayments and other debts has improved in recent years as action has been taken to reduce longer term debts and prompt attention given to new debt raised. The volume of and balance outstanding on housing benefit overpayments have however increased over the last year. A member of the Recovery team is focussing on the recovery of this debt type. Details of debts outstanding are reported at each meeting of the Governance Committee.

12. Track Record in Budget Management

The Council has consistently been commended by the external auditor for its sound financial management. The Annual Audit Letter for 2013/14 from the External Auditor records that unqualified opinions were issued for both the financial statements and the value for money conclusion. Strength of the management of the Council's finances has been the Medium-Term Financial Strategy linked to the business planning and performance monitoring systems.

For many years the year-end outturn has been within approved budget levels. In recent years, expenditure budgets have overall been on target but some income budgets, particularly those demand led services, which are linked to house building and other property developments, have proved difficult to achieve. More recently with the improving economic climate income for some of these property services are exceeding budget. However, these budgets are closely monitored, with remedial action taken as appropriate, during the year and any ongoing impact, positive or negative, is taken into account in the following year's budgets.

13. Capacity to Manage In-year Budget Pressures

All budgets are profiled across the year and budgetary information is supplied to managers seven working days after the end of the month. Full monitoring reports are produced each quarter. Where necessary the Council has shown in the past that it can apply appropriate controls on discretionary spending where in-year projections have forecast a shortfall to bring about corrective action on the budget.

14. Virements and Year End Procedures in Relation to Under and Overspends

The virement procedure, was reviewed and updated in December 2010, is detailed in the Constitution. A procedure of carrying forward underspends is in place, but only if there is a specific proposal and date for the delayed spend. Other underspends are added to balances. Overspends will be met from balances with reasons for the over spends being reported to the Cabinet. Following the determination of the financial outturn for a year, the current year's budgets are reviewed to assess whether any variances in the previous year's outturn are ongoing and will impact on those budgets. Budget adjustments are also made in year, as necessary, as a result of the quarterly financial monitoring reports.

15. Adequacy of Insurance Arrangements

All major identified risks are covered by insurance and minor risks could be met from the Insurance Fund. The level of cover is reviewed annually and amended to reflect previous claims experience.

Specific cover is in place which was introduced following the housing stock transfer to cover risks associated with property title/ land searches and environmental pollution in relation to the land and property subject to the transfer.