

Council Budget and Council Tax 2018-19 and Medium-Term Financial Strategy 2018-19 to 2021-22

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

Overview and Scrutiny Committee – 31st January 2018

Cabinet – 5th February 2018

Council – 19th February 2018

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**Andy Wright
Acting Chief Executive**

Council Budget and Council Tax 2018/19 and Medium-Term Financial Strategy 2018/19 to 2021/22		Agenda No: 6a
Portfolio	Finance and Performance	
Corporate Outcome:	A high performing organisation that delivers excellent and value for money services Delivering better outcomes for residents and businesses and reducing costs to taxpayers	
Report presented by:	Cllr. David Bebb, Cabinet Member for Performance and Finance	
Report prepared by:	Trevor Wilson, Head of Finance	
Background Papers:		Public Report
Council Budget and Council Tax 2017/18 and Medium-Term Financial Strategy 2017/18 to 2020/21 report to Cabinet 6 th February 2017 and Full Council 22 nd February 2017 Medium-Term Financial Strategy 2018/19 to 2021/22 Update report to Cabinet 27 th November 2017 The Provisional 2018/19 local government finance settlement – consultation paper published by the Department for Communities and Local Government on 19 th December 2017		Key Decision: No
Executive Summary:		
1. Background and Purpose 1.1 The annual process of reviewing and rolling the strategy forward by one year commenced with a report to Cabinet on 5th September 2017. 1.2 On 27 th November 2017, the Cabinet received a report providing details of the progress with the updating of the Financial Profile and the Medium-Term Financial Strategy 2018/19 to 2021/22. This included detail of unavoidable cost pressures and the work on identifying options for revenue cost reductions/additional income to meet the anticipated funding shortfalls over the next four years. The Cabinet agreed that the Revenue Budget and Capital Programme for 2018/19, as presented, constituted the initial Budget proposals and that views be sought as appropriate. 1.3 The Council received, on 19 th December 2017, detail of the provisional Local Government Settlement Funding Assessment figures for 2018/19 together with indicative figures for 2019/20. In addition, Cabinet Members and Senior Management have reviewed the Council's discretionary fees and charges.		

- 1.4 This report consolidates all of this information, including final refinements to the assumptions, resulting in: proposed budgets for revenue and capital; the level of council tax (Band D) for 2018/19; and a Financial Profile and Medium-Term Financial Strategy for 2018/19 to 2021/22.
- 2. Government Funding**
- 2.1 The provisional Financial Settlement for local government was announced by the Secretary of State for Communities and Local Government on 19th December 2017. The 2018/19 settlement is designed in the context of the overall Spending Review announced in 2015, and confirms the figures made in the four-year settlement offer.
- 2.2 In addition to the provisional Financial Settlement figures for 2018/19 the paper also provides updates on the future of the local government finance system:
- The Government has continued to work with the local government sector to meet its manifesto commitment to give councils more control of the taxes they raise locally; the key element being to increase the proportion of locally collected business rates that councils will retain.
 - The Government intends that a number of grants will in future be funded through retained business rates: Revenue Support Grant, Rural Services Delivery Grant, GLA Transport Grant and the Public Health Grant. This is to be implemented from 2020/21.
 - Work is to continue with the local government sector to improve the way the local government finance system works such as tackling the impact of business rates appeals on local authorities. Reforms developed will be implemented in 2020/21 alongside greater business rates retention.
 - Progress continues to be made on the Fair Funding Review of relative needs and resources. The review will calculate new baseline funding levels based on an up-to-date assessment of the relative needs and resources of local authorities. Business rates will be redistributed according to the outcome of the new assessment, to be achieved by resetting business rates baselines, but this will be subject to suitable transitional measures.
 - A Green Paper on Adult Social Care Services is to be published by Summer 2018 which will set out the Government's proposals for reform.
 - Eleven new Business Rates Retention pilots were announced for 2018/19.
 - Proposed council tax referendum principles – shire district councils will be allowed increases of less than 3%, or up to and including £5, whichever is higher in 2018/19 and 2019/20.
 - The Government intends to defer the setting of referendum principles for town and parish councils for three years.
 - Methodology was announced for a technical adjustment in respect of the impact of the Business Rates Revaluation effective from 1st April 2017.
- 2.3 The Council's provisional allocation of Settlement Funding Assessment (SFA) for 2018/19 is £3,626,641. This represents a reduction of £407,037 or 10.1% compared to the SFA for 2017/18.
- 2.4 An indicative SFA figure of £3,137,071 for 2019/20 was also received. The reduction in SFA between the 2016/17 and 2019/20 is £1.65million or 34.6%.

- 2.5 In addition to publishing SFA allocations the Government provides Core Spending Power figures for each council. Core Spending Power (CSP) for district councils consists of: Settlement Funding Assessment; Council Tax; New Homes Bonus; Rural Services Delivery Grant and Transition Grant. This Council's CSP is £14.304million for 2018/19; which is £0.89million lower (5.9%) than the figure for 2017/18. The CSP for 2019/20 increases marginally to £14.326million but overall there is a reduction of 9.9% over the four-year Spending Review period.
- 2.6 The SFA includes the business rates baseline (£3.354million) 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 2018/19 is £4.534million: which is net of discounts and exemptions; and an allowance for rateable valuation reductions determined by the Valuation Office Agency following appeal. This provides an estimated benefit of growth over the baseline of £1.18million.
- 2.7 The Government invited bids from groups of councils, in particular from two-tier council areas, to be a pilot for the 100% Business Rates Retention funding arrangement for 2018/19. Whilst the Council agreed to participate in an Essex bid, submitted on behalf of 15 Essex authorities, the bid was unsuccessful. As a fallback position the 15 authorities agreed they wished to form a new Essex Pooling arrangement for 2018/19. It is estimated that the Council could receive an additional amount of business rates of approximately £560,000 under the arrangement. The determination and receipt of the actual amount from the Pool will not be made until 2019/20; i.e. after the year-end when Business Rate returns have been collated from each of the authorities in the Essex Pool.
- 2.8 The Council has also been allocated:
- Rural Services Delivery Grant of £17,754 for 2018/19 and 2019/20
 - Flexible Homelessness Support Grant of £169,995 for 2018/19
 - A New Burdens Grant in respect of the new Homelessness Reduction Act of £47,957 for 2018/19 and £55,115 for 2019/20
 - Housing Benefit and Local Council Tax Support Administration Subsidies totalling £509,242 for 2018/19 although notification of further allocations from the Department for Work and Pensions are awaited.
- 2.9 New Homes Bonus. The Government has decided that no further reforms would be made to the New Homes Bonus scheme for 2018/19 and that the baseline will remain at 0.4% for 2018/19. Notification has been received on the Council's entitlement for year 8 of the scheme and this is £16,240; making the total amount receivable in 2018/19 of £1,272,624.
- 3. New Investment and Unavoidable Budget Demands**
- 3.1 Bids for revenue funding to meet unavoidable budget demands and new investments total £657,720, in 2018/19 and £36,000 in 2019/20. The majority of this is an ongoing requirement and therefore needs to be added to base budget. Two requests, totalling £38,170, are for a one-off budget in 2018/19.
- 3.2 These bid requests are as presented in the initial budget proposals agreed by Cabinet on 27th November 2017.

- 3.3 There is one addition which follows a review of the Councillor Grant scheme, which was piloted over the last two years, with the Cabinet Member for Health & Communities agreeing the continuation of the successful scheme. It is proposed that the scheme will be funded in part from a balance from the budget for the initial scheme and the community element of the CHIP Fund, held by Greenfields Community Housing; a request has been submitted but is subject to agreement of the CHIP Board in March 2018.

4. Financial Assumptions and Budget Changes Previously Agreed

- 4.1 The Financial Profile, agreed in February 2017, included cost reductions and additional income planned for 2018/19 and 2019/20. These have been reviewed to ensure that they are still deliverable. The outcome is that one, regarding additional income, requires adjustment reducing the total cost reductions and additional income to £111,110 in 2018/19 and £80,990 in 2019/20.
- 4.2 Adjustment to the base budget in 2018/19, for planned priority investments and unavoidable budget changes identified in previous years, is a reduction totalling £184,820.
- 4.3 Two unavoidable budget changes were also identified for 2018/19 onwards: two Housing Options posts were added to base budget (£73,640) and Council Tax Support and Housing Benefit Administrative Subsidies – income budget reduction of £43,480.
- 4.4 The provision for the annual pay award has been revised as the National Employers for Local Government Services made a final pay offer, on 5th December 2017, covering the period 1st April 2018 to 31st March 2020. The offer is a 2% increase for each of the two years for the majority of the pay points in the grading structure but with higher increases for the lower pay points in order to continue to close the gap with the National Living Wage. The pay offer would increase the national paybill by 2.7% in 2018/19 and by 2.8% in 2019/20. An annual increase of 2% has been provided in the Financial Profile for 2020/21 and 2021/22.
- 4.5 Members Allowances are linked to the annual pay award to the staff and therefore an annual increase of 2% has been provided in the Financial Profile.
- 4.6 The Triennial Review of the Essex Pension Fund conducted as at 31st March 2016 determined the pension fund assets and liabilities applicable for the Council and set the deficit contribution and employer contribution rate for the three years: 2017/18 to 2019/20. The Council, on 12th December 2016, opted to pay the total deficit payment, of £4,232,683, on 1st April 2017. The accounting requirement for this is that the total payment is accountable in 2017/18; the consequential impact is that two thirds of the payment (re 2018/19 and 2019/20) was funded from the unallocated General Fund balance in 2017/18 with this source being repaid over the two following years. The ongoing employer contribution rate was set at 16.5%.
- 4.7 Allowances for inflationary increases have been provided only on specific budget headings e.g. business rates, contracts, energy, etc. based on the Office of Budget Responsibility's forecast of the Consumer Prices Index for 2018/19 and forecast energy cost increases from Concept Energy Solutions, an energy management and monitoring company engaged by the Council.

5. Cost Reductions and Additional Income

- 5.1 Senior Managers have reviewed their service budgets to identify possible cost reductions and/or income generation, in particular with reference to the projected outturn for the current year.
- 5.2 The review of service budgets has identified budget adjustments with a total value of £695,740 for 2018/19. These have been agreed by Management Board as they do not have a direct impact on customers or service delivery.
- 5.3 In addition there are a number of proposals for cost reductions and additional income which will either have an impact on residents, customers or local organisations or involve policy issues and therefore require decision by the Council. These proposals have a total value of £222,050 in 2018/19 and are as follows:

Corporate Services & Asset Management

- Marketing & Communications – Generate additional income by expanding the current advertising and sponsorship programme;
- Land Charges – An increase in the Local Search fee to finance the cost of data management work required in advance of the transfer of the major part of the service to the Land Registry;

Environment and Place

- Car Park Charges – increase short and long stay charges and season ticket prices with effect from 1st April 2018;

Finance & Performance

- Investment returns – the Council has increased the limit on the amount which can be invested in pooled funds. It is estimated that the net increase in dividends receivable is £45,000 per £1million invested in pooled funds;
- Voluntary repayment of internal resources. It was agreed that funds used to purchase two properties would be repaid from revenue over a 25 year period to provide funding for future capital projects. As this is a voluntary arrangement it is proposed to reverse this decision which will provide a revenue saving;

Health & Communities

- A new Funding and Management Agreement with Braintree District Museum Trust from 1st April 2018 was agreed by Full Council on 11th December 2017. The agreement covers the management and operation of the Braintree District Museum and the Warner Visitor Centre. The funding agreement provides for reductions in grant funding over the years 2019/20 to 2021/22.

- 5.4 Following the consultation on the initial Budget Proposals the Cabinet Member for Environment & Place has determined that the saving from the proposed cessation of providing refuse/recycling collection calendars, with effect from 2018/19, is to be withdrawn.

6. Fees and Charges

- 6.1 A schedule of the proposed fees and charges for 2018/19 is provided at Appendix A.

- 6.2 Proposed levels of trade waste charges and environmental permits for 2018/19 are not available at the current time due to information required from a third party. It is proposed that authority is delegated to the appropriate Cabinet Member to determine the level of these fees for 2018/19.
- 6.3 The Council accepted the Government's offer to apply a 20% uplift to the nationally set planning fees on condition that the additional fee income is invested in the planning service. The Government notified planning authorities, in December that the new fee levels inclusive of the 20% increase could be implemented from 17th January 2018. It is estimated that the additional income generated could be circa. £170,000 per annum. The additional income will be used to provide extra resource within the Development Management service.
- 6.4 Housing rents for the Council's four properties in Bradford Street, Braintree, are to be reduced by 1%: in line with that prescribed by the Government to Registered Social Landlords. Service charges for these properties are to remain at the current levels.
- 6.5 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. Business Rates

- 7.1 The Council's Business Rates Taxbase for 2018/19 was calculated as at 21st December 2017 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 £41,790,282.
- 7.2 The Cabinet agreed, on 9th October 2017, to implement three discretionary rate relief schemes announced by the Government, in the Spring 2017 Budget, to help businesses most affected by the 2017 Rating Revaluation. The three reliefs are:
- Supporting Small Businesses – from 1st April 2017 for a period of up to five years;
 - Discretionary Business Rates Scheme – from 1st April 2017 for a period of up to four years;
 - Public House Relief – from April 2017 for a one year period (this has been extended for a further year as announced in the Autumn 2017 Budget Statement).
- 7.3 The Government has given an undertaking to reimburse councils for the amount of relief granted under these schemes.

8. Council Tax

- 8.1 The Council's taxbase for 2018/19, calculated as at 30th November 2017, is 51,980. This was agreed, under delegated authority, by the Corporate Director responsible for Finance. This compares to a taxbase for 2017/18 of 51,547; an increase of 433 or 0.84%.
- 8.2 Since 1st April 2013 the Council has exercised discretionary powers to set the

discounts for empty properties and second homes.

8.3 The current levels of these discounts are as follows:

- Properties undergoing extensive repair – Nil discount for twelve months;
- Properties unfurnished – Nil discount for 6 months;
- Second homes – Nil discount

8.4 It is not proposed to make any changes to the levels of the discounts for 2018/19.

8.5 From 1st April 2016 a premium charge of 50% was introduced for properties which have been unoccupied and substantially unfurnished for two years or more. The Chancellor of the Exchequer in his Autumn 2017 Statement announced that billing authorities would be able to increase the premium charge to 100%. It is expected that this option will be available from 1st April 2019 as a change in primary legislation will be required.

8.6 Whilst it is proposed that the level of this premium remains at 50% for 2018/19, it is intended that the premium will be increased to 100% at the earliest opportunity as it is considered an appropriate measure to encourage the owners to bring their property back into use.

8.7 It is estimated that the balance on the Council Tax Collection Fund available for distribution is a surplus of £1,398,936, of which the amount due to this Council is £181,609. It has been agreed that £33,170 of this Council's share of the surplus will be paid to town and parish councils in 2018/19.

8.8 The Government's proposed change to the threshold of the council tax referendum criteria allows for a marginal increase to the council tax level as proposed in the initial budget proposals agreed on 27th November 2017. With the anticipated budget shortfall over the next three years and the uncertainties over the impact of the impending changes to local government finances in 2020/21, it is proposed that the level of council tax (Band D property) for 2018/19 is set at £174.51; an increase of £5.04 (2.97%) for the year. This equates to a council tax charge, for a Band D property, for the provision of this Council's services of £3.36 per week; an increase of approximately 10p per week over the current year.

8.9 The change to the referendum threshold also applies to 2019/20 which would provide a council tax level of £179.73; an increase of £5.22 or 2.99%.

9. Financial Profile 2018/19 to 2021/22

9.1 The budget proposals as presented in this report result in an addition to the unallocated balance of £246,302 in 2018/19. Shortfalls are projected for the following three years of £603,431, £258,149 and £48,269, respectively. With the current Finance Settlement ending in 2019/20 the estimated shortfalls for 2020/21 and 2021/22 are likely to be subject to significant change given the Fair Funding Review and the proposed 100% Business Rate Retention are to be introduced in 2020/21.

9.2 The approach to address the anticipated budget shortfalls will be to deliver the 'Roadmap to 2020', which encompasses:

Better at Business

- Commercialisation
- Business Awareness & Skills
- Procurement
- Contract Management

Smart Working

- Service Improvements
- Digital Strategy
- Accommodation Review
- Mobile & Flexible working

Investment Programme

- District Investment Strategy
- Asset Management Strategy
- Treasury Management Strategy

10. Pay Policy

10.1 The report includes the Pay Policy Statement for 2018/19 which the Council is required to agree and publish by 31st March 2018. 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.

11. Balances and Reserves

11.1 The estimated transfer to balances for 2018/19 is £246,302. In February 2016 the Council agreed to pay the annual pension deficit for the three years 2017/18 to 2019/20 in a single payment of £4.2million to the Essex Pension Fund on 1st April 2017. The payment in advance for the two years 2018/19 and 2019/20 has been funded by the temporary use of the unallocated balance and consequently the unallocated balance will be reimbursed in each of these years. The movements in 2018/19 provide an anticipated balance at 31st March 2019 of £3.879million and increases to £5.29million at 31st March 2020.

11.2 Detail of the proposed use of earmarked reserves is also provided.

12. Capital Investment

12.1 Proposed capital projects have a total value of £1,636,800 for funding in 2018/19 and £25,000 for 2019/20. The anticipated capital requirement for each of the three subsequent years is £720,000 per annum.

12.2 The proposed capital programme can be funded from the estimated capital resource available for 2018/19. In addition the anticipated capital requirements for 2019/20 to 2021/22 can also be funded but this will be dependent on the sales of assets identified producing the anticipated amount of capital receipts. Proceeds from three land sales totalling £6.78million are anticipated to be received in 2018/19 and 2019/20, but are conditional on planning permission being granted.

12.3 Schemes identified for funding from the District Investment Strategy are added to the Capital Programme as the schemes are agreed by the Council. The schemes currently shown within the programme are:

- Town Centre (Sept 2016 scheme) £11.555m
- Springwood Enterprise Units £0.96m
- Purchase of Head Lease, Springwood £0.498m

12.4 In addition to the capital investments above, the Council continues to work with three local authorities on the North Essex Garden Communities project. A budget allocation of £500,000 has been agreed by each of the authorities to supplement funding received from the Department of Communities and Local Government toward the costs of developing the project.

12.5 The Council has also allocated £130,000 to explore the feasibility and develop a business case regarding the establishment of a Housing Development Company.

12.6 Whilst the budget provisions agreed and referred to above are incorporated in the Council's finances covered by this report any future funding requirements of these two projects will be the subject of specific reports to Cabinet and Council as required.

13. Treasury Management

13.1 The Council's borrowing and investment requirements for 2018/19 are contained in the Treasury Management Strategy Statement provided in this report.

14. Robustness of the estimates and the adequacy of the proposed financial reserves

14.1 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.

Recommended 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 3 of the main report;
2. The additional income and cost reductions as detailed in Section 5 of the main report;
3. The unavoidable revenue budget demands and new investments of £624,550 as detailed in Section 4 of the main report;
4. The package of support to claimants experiencing difficulties as a result of the Local Council Tax Support scheme as detailed in Section 10.7 of the main report;

5. The Council's discretionary fees and charges for 2018/19 as detailed in Appendix A to the main report;
6. Delegated authority is given to the appropriate Cabinet Member to determine the level of charges for Trade Waste collection and Environmental permits for 2018/19;
7. The Council's housing rents are reduced by 1% for 2018/19, as detailed in Appendix A to the main report;
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. The surplus of £725,670 on the Business Rates Collection Fund be transferred to the Business Rates Retention Reserve;
10. To extend the Council's policy for Discretionary Business Rate Relief (under section 47 of the Local Government Act 1988) to extend the Public House Relief scheme until 31st March 2019 as recommended and funded by the Government;
11. Discretionary council tax discounts, exemptions and premium for 2018/19 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 50%;
12. The Council's Pay Policy for 2018/19 as detailed in Appendix C to the main report;
13. A transfer of £246,302 to the General Fund unallocated balance in 2018/19;

Capital

14. The General Fund Capital bids for 2018/19 listed in Appendix H to the main report;

Treasury Management

15. The Prudential Indicators and limits set out in Appendix J to the main report;
16. The Policy on Minimum Revenue Provision as recommended in Appendix J to the main report;
17. The Treasury Management Strategy, including annual investment strategy, for 2018/19 (Appendix J to the main report);

Council Tax

18. The proposed estimates (producing a budget requirement for council tax purposes of £14,802,682) as detailed in Appendix D and the Council Tax for 2018/19 of £174.51 for a Band D property, having taking into consideration:

- The consultation feedback, if any, received and reported verbally at the meeting;
- 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 L to the main report).

Purpose of Decision:

To determine the budget and council tax level proposals for 2018/19 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.

<p>Financial:</p>	<p>The budget proposed for 2018/19 includes: unavoidable budget demands of £774,840; provision for inflationary increases of £492,050; additional income and cost reductions of £1,028,900; increases in discretionary fees and charges; the Government's Settlement Funding Assessment of £ 3,626,641; business rates in excess of the baseline of £1,179,979 and a £5.04 (2.97%) increase in council tax for the year. The overall impact is an addition to balances of £246,302 in 2018/19 and assists in reducing the estimated shortfall to £603,431 in 2019/20.</p> <p>The estimated positions for 2020/21 and 2021/22 are savings required of £258,149 and £48,269. Although for these years it is very difficult to predict as these are after the current Finance Settlement ends and are likely to be subject to significant change including the Fair Funding Review and the Government's decision regarding 100% Business Rates Retention which are to be introduced in 2020/21.</p> <p>The approach to address the anticipated budget shortfalls is to deliver the 'Roadmap to 2020'.</p> <p>Capital projects with an estimated value of £1.637million are to be added to the capital programme, to be delivered in 2018/19. The estimated amount of capital resources available over the period 2019/20 to 2021/22 is sufficient to meet anticipated annual requirements averaging £0.72million.</p> <p>Potential funding requirements of the North Essex Garden Communities project and the Housing Development Company will be the subject of specific reports to Cabinet and Council as required at the appropriate times.</p>
<p>Legal:</p>	<p><u>Local Government Finance Act 1992 – Section 106</u> 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.</p> <p><i>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 or the arrangements for administering the Council Tax. (The Member is, however, entitled to speak).</i></p>

Safeguarding:	There are no safeguarding issues raised by this report.
Equalities/Diversity:	As part of the budget decision making process in February 2016 a phased approach to reducing the Localism Fund and grants to the BDVSA and the CAB over a three year period was agreed, it was accepted that the funds may well be used by third parties to assist people with protected characteristic as defined by the Equality Act 2010 which may have an impact on those persons. The impact of any decisions made by funded bodies would be subject to their own assessments of need and their duties under the equality framework.
Customer Impact:	Impact on customers has been considered in relation to the proposals, as appropriate. There are no customer impact issues raised by any of the proposals.
Environment and Climate Change:	There are no environmental and Climate Change issues raised by this report.
Consultation/Community Engagement:	<p>The January 2018 edition of the Business Bulletin included an invitation to businesses in the District to comment on the 2018/19 budget proposals. The bulletin was sent to 3,500 business contacts.</p> <p>The Overview and Scrutiny Committee considered the budget proposals on 22nd November 2017 and 31st January 2018. The Chairman extended an open invitation for all Members of the Council to attend the meetings.</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 F 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) 2017/18 to 2020/21 was agreed by Full Council on 22nd February 2017.

1.2 The annual process of reviewing and rolling the strategy forward by one year commenced with a report to Cabinet on 5th September 2017.

1.3 At the meeting the Cabinet agreed:

- to continue with the Local Council Tax Support Scheme unchanged for 2018/19, and therefore there would be no requirement for consultation to be undertaken;
- in principle that the Council joins an Essex Pool for non-domestic rates for 2018/19; and
- the 2018/19 budget process timetable.

1.4 On 27th November 2017, the Cabinet received a report providing details of the progress with the updating of the Financial Profile and the Medium-Term Financial Strategy 2018/19 to 2021/22. This included detail of unavoidable cost pressures and the work on identifying options for cost reductions/ additional income to meet the anticipated funding shortfalls over the next four years. The Cabinet agreed:

To recommend to Council approval of:

- the Local Council Tax Support Scheme for 2018/19;
- the sharing of the surplus on the Council Tax Collection Fund between the town/parish councils and this Council in 2018/19; and
- £300,000 of the anticipated over achievement against budget of planning application fees in the current year be vired to the reserve for Planning Appeal Costs.

That:

- the Revenue Budget and Capital Programme for 2018/19, as presented, constitute the initial Budget proposals and that views are sought as appropriate.

1.5 Since the agenda for the Cabinet meeting on 27th November 2017 was published:

- The Cabinet Members for Finance & Performance and for Corporate Services and Asset Management presented and answered questions on the initial revenue budget and capital programme proposals for 2018/19 at the Overview and Scrutiny Committee on 22nd November 2017;
- The Council received, on 19th December, detail of the provisional Local Government Settlement Funding Assessment figures for 2018/19 together with indicative figures for 2019/20; and
- Cabinet Members and Senior Management reviewed the Council's discretionary fees and charges.

1.6 This report consolidates all of this information, including final refinements to the assumptions, resulting in: proposed budgets for revenue and capital; the

proposed level of council tax (Band D) for 2018/19; and a Financial Profile and Medium-Term Financial Strategy for 2018/19 to 2021/22.

2. Government Funding

- 2.1 The provisional Financial Settlement for local government was announced by the Secretary of State for Communities and Local Government on 19th December 2017. The 2018/19 settlement is designed in the context of the overall Spending Review announced in 2015, and confirms the figures made in the four-year settlement offer. 97% of local authorities, including this Council, had accepted the offer and published an Efficiency Plan, as required under the terms of the offer, in September 2016. The provisional settlement was subject to statutory consultation which closed on 16th January 2018. The Ministerial announcement on the final Settlement figures for 2018/19 was, however, awaited at the time of writing this report. A verbal update will be provided at the meeting, as appropriate.

2.2 The provisional 2018/19 local government financial settlement

In addition to the provisional Financial Settlement figures for 2018/19 the paper also provides updates on the future of the local government finance system:

- 2.2.1 The Government has continued to work with the local government sector to meet its manifesto commitment to give councils more control of the taxes they raise locally; the key element being to increase the proportion of locally collected business rates that councils will retain.
- 2.2.2 The Government intends that a number of grants will in future be funded through retained business rates: Revenue Support Grant, Rural Services Delivery Grant, GLA Transport Grant and the Public Health Grant. This is to be implemented in 2020/21. Allowing local authorities to keep business rates to the value of these grants would represent business rates retention across the local government system of at least 75%.
- 2.2.3 Work is to continue with the local government sector to improve the way the local government finance system works such as tackling the impact of business rates appeals on local authorities. Reforms developed will be implemented from 2020/21 alongside greater business rates retention.
- 2.2.4 Progress continues to be made on the Fair Funding Review of relative needs and resources, in collaboration with the Local Government Association and representatives from across local government. The review will calculate new baseline funding levels based on an up-to-date assessment of the relative needs and resources of local authorities. Business rates will be redistributed according to the outcome of the new assessment, to be achieved by resetting business rates baselines, but this will be subject to suitable transitional measures. The Government published a separate consultation setting out its approach and asking councils to help shape the future methodology. The consultation lasts for 12 weeks and closes on 12th March 2018. The consultation paper is currently being considered and a response will be made,

as appropriate, by the Cabinet Member for Finance & Performance in accordance with the scheme of delegation.

- 2.2.5 A Green Paper on Adult Social Care Services is to be published by Summer 2018 which will set out the Government's proposals for reform.
- 2.2.6 The new Business Rates Retention pilots for 2018/19 were announced. The Cabinet Member for Finance & Performance had agreed that the Council participated in a bid for pilot status with other Essex authorities, including Essex County Council, all 12 District/Borough/City Councils, Southend Unitary Council and Essex Police, Fire and Crime Commissioner Fire and Rescue Authority. Unfortunately the Essex bid was not one of the successful eleven pilots.
- 2.2.7 It was announced that the Government will continue to pilot future reform of the system in 2019/20 ahead of implementing greater business rates retention in 2020/21. Further details will be provided in 2018.
- 2.2.8 The following council tax referendum principles are proposed:
- a core principle of 3% in 2018/19 and 2019/20;
 - shire district councils will be allowed increases of less than 3%, or up to and including £5, whichever is higher in 2018/19 and 2019/20;
 - a continuation of the Adult Social Care precept of an additional 2% with additional flexibility to increase the precept by 1% to 3% in 2018/19, provided that increases do not exceed 6% between 2017/18 and 2019/20, and
 - Police precepts (including the GLA charge for the Metropolitan Police) will be allowed increases of up to £12 in 2018/19 and 2019/20.

The Government intends to defer the setting of referendum principles for town and parish councils for three years. However, this is conditional upon:

- the sector taking all available steps to mitigate the need for council tax increases, including the use of reserves where they are not already earmarked for other uses or for "invest to save" projects which will lower on-going costs, and
 - the Government seeing clear evidence of restraint in the increases set by the sector as a whole.
- 2.2.9 Finally, the methodology was announced for a technical adjustment in respect of the impact of the Business Rates Revaluation effective from 1st April 2017. The Government is to adjust each authority's tariff or top up following the revaluation to ensure, as far as is practicable, that their retained income was the same after revaluation as immediately before; thereby ensuring that the growth incentive created by the rates retention scheme and the delivery of public services will not be threatened by losses of income outside the control of authorities.

2.3 Core Spending Power

2.3.1 The Spending Review sets out the expected available revenue for local government spending through to 2019/20, using Office of Budget Responsibility (OBR) estimates. The Government issues this to provide local government with an understanding of the resources available to the whole sector to deliver services.

2.3.2 For district councils the Core Spending Power consists of: Settlement Funding Assessment (SFA); Council Tax; New Homes Bonus; Rural Services Delivery grant and Transition grant. The Core Spending Power figures for this Council are provided in the table below:

CORE SPENDING POWER	2015/16	2016/17	2017/18	2018/19	2019/20
	£	£	£	£	£
Settlement Funding Assessment*	5,804,726	4,793,675	4,033,678	3,626,641	3,137,071
Compensation for under-indexing the business rates multiplier	46,153	46,153	41,927	69,878	104,956
Council Tax Requirement excluding parish precepts (including base growth and levels increasing by CPI)	7,937,331	8,335,735	8,735,670	9,131,380	9,545,014
Potential additional Council Tax from £5 referendum principle for all Districts	0	89,103	178,011	186,075	194,503
New Homes Bonus *	2,111,892	2,789,490	2,137,013	1,272,624	1,326,898
Rural Services Delivery Grant	4,234	21,988	17,754	17,754	17,754
Transition Grant	0	52,845	52,661	0	0
Core Spending Power	15,904,336	16,128,989	15,196,714	14,304,352	14,326,196
Change over the Spending Review period (£'s)					-1,578,140
Change over the Spending Review period (% change)					-9.9%
<i>Notes: * 2019-20 Settlement Funding Assessment has been modified to include a provisional tariff adjustment</i>					
<i>+ Illustrative figure for 2019/20</i>					

2.3.3 The Government's assessment of this Council's Core Spending Power for 2018/19 is £14.304million a reduction of £892,362 (5.87%) over 2017/18.

2.3.4 The reduction in the Council's Core Spending Power over the four-year Spending Review period is £1,578,140 or 9.9%.

2.3.5 The key features of the inter action between the elements of the Core Spending Power over the four-year Spending Review period is the reductions in the Settlement Funding Assessment (£2.6m) and the New Homes Bonus (£0.78m) are only partially offset by an assumed increase in council tax (£1.8m) which provides for an increase in the council taxbase and increases in the council tax level based on the referendum principle of £5 per annum.

2.4 Settlement Funding Assessment

2.4.1 The Settlement Funding Assessment (SFA) for district councils consists of two elements: Revenue Support Grant and Business Rates Baseline.

2.4.2 The table below shows the breakdown of the provisional SFA for the Council for 2018/19 and indicative figures for 2019/20, together with the Settlement for the first two years of the four-year funding offer for comparison purposes:

	2016/17	2017/18	2018/19	2019/20
Revenue Support Grant	£1,602,495	£777,347	£272,481	Nil
Retained Business Rates - Baseline	£3,191,180	£3,256,331	£3,354,160	£3,428,553
Business Rates tariff adjustment				-£291,482
Total Settlement Funding Assessment	£4,793,675	£4,033,678	£3,626,641	£3,137,071
Percentage reduction year-on-year		-15.85%	-10.09%	-13.5%

2.4.3 The reduction in SFA between 2016/17 and 2019/20 is £1.65million (or 34.6%).

2.4.4 Homelessness Prevention grant has been rolled into the local government finance settlement since 2013. The Government has however published as part of councils' core spending power the funding allocation of Homelessness Prevention grant for each council. This is to signal the priority the Government attaches to this issue and to encourage local prioritisation. The allocations included within the Council's SFA are: £70,172 for 2018/19 and £70,103 for 2019/20.

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 funded through the business rates retention scheme.

2.5.2 The actual amount retained is dependent on actual business rate income collected in the relevant year. An estimate of the business rates to be retained in 2017/18 (revised) and 2018/19 is provided at section 7 below.

2.6 Rural Services Delivery Grant

2.6.1 The Rural Services Delivery Grant recognises that there are additional costs associated with local service delivery in rural areas. Nationally the allocations for this grant had been set at £65million in 2017/18, £50million in 2018/19 and £65million in 2019/20. The Government has decided to increase the allocation for 2018/19 by £15million to £65million to match the other two years.

2.6.2 This funding is distributed to the top-quartile of authorities ranked by super-sparsity: a proxy for rurality which ranks authorities by the proportion of the population which is scattered widely, using Census data and weighted towards the authorities with the sparsest populations.

2.6.3 As a result of the increased national allocation, this Council's allocation is £17,754 for both 2018/19 and 2019/20.

2.7 Transition Grant

- 2.7.1 This grant was allocated for 2016/17 and 2017/18 only to authorities, including this Council, which suffered a reduction in revenue support grant due to a change in methodology introduced for 2016-17.

2.8 New Homes Bonus

- 2.8.1 The Department for Communities and Local Government (DCLG) consulted on potential changes to the New Homes Bonus scheme. The consultation was included in the technical paper on Local Government Finance Settlement for 2018/19 published on 14th September and closed on 26th October 2017.

- 2.8.2 The consultation included:

- Consideration of the option of making adjustments to the baseline for housing growth (currently set at 0.4% of council tax base – weighted by banding) in future years to reflect significant and unexpected housing growth;
- Withholding part of the Bonus from authorities not planning effectively for new homes.

- 2.8.3 After considering responses the Government has decided that the baseline will remain at 0.4% for 2018/19 and that no further reforms would be made to the New Homes Bonus scheme for 2018/19.

- 2.8.4 Notification on the Council's entitlement for year 8 of the scheme has been received and is £16,240; making the total amount payable in 2018/19 of £1,272,624.

- 2.8.5 The Council's baseline for the year 8 allocation is 243 dwellings based on Band D weighting. The actual growth recorded between October 2016 and 2017 was 240. Whilst this means that there is no bonus due on this main element of the scheme, the Council did record the completion of 58 affordable homes for which a premium payment of £350 per home is receivable (of which 80% is payable to the Council and 20% to Essex CC).

- 2.8.6 Detail of the payments for up to year 8 (2018/19) is provided in the table below. The shaded areas in the table show the periods when payments will not be made as a consequence of the Government's change for 2017/18 onwards of reducing the payment period from 6 to 5 and ultimately to 4 years.

New Homes Bonus Summary - 2011/12 to 2018/19									
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
	£'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			3,054.2
Year 2 (2012/13)		472.6	472.6	472.6	472.6	472.6			2,363.0
Year 3 (2013/14)			606.0	606.0	606.0	606.0	606.0		3,029.8
Year 4 (2014/15)				266.9	266.9	266.9	266.9		1,067.5
Year 5 (2015/16)					247.1	247.1	247.1	247.1	988.5
Year 6 (2016/17)						680.5	680.5	680.5	2,041.6
Year 7 (2017/18)							328.7	328.7	657.4
Year 8 (2018/19)								16.2	16.2
Total receivable in Year	509.0	981.6	1,587.6	1,854.5	2,101.6	2,782.1	2,129.2	1,272.6	13,218.2
Less:									
Allocations Agreed	79.0	79.0	66.4	32.3	99.7	95.7	70.0	70.0	592.1
Economic Development & Project Delivery							144.8	144.8	289.6
Net Resource for Capital	430.0	902.6	1,521.2	1,822.2	2,001.9	2,686.4	1,914.4	1,057.8	12,336.5
Less Allocated for:									
District Investment	430.0	152.6	1,521.2	1,822.2	2,001.9	2,572.1			8,500.0
Affordable Homes		750.0							750.0
Garden Communities							250.0		250.0
Grow-on Units, Springwood							86.8		86.8
Resource Available	-	-	-	-	-	114.3	1,577.6	1,057.8	2,749.7

2.8.7 The table also shows how the New Homes Bonus has been allocated to-date: the majority providing capital resource for the District Investment Strategy, affordable homes, Garden Communities project and the Grow-on units at Springwood Industrial Estate, Braintree. Other sums have been allocated toward the costs of the Local Plan, economic development and project management. Allocations agreed for 2018/19 total £214,800 and are principally for staffing in Economic Development and Project Delivery service teams.

2.9 Housing Benefit and Local Council Tax Support Administration Subsidy

2.9.1 The other significant funding received from Central Government are administrative subsidies for Local Council Tax Support and Housing Benefit schemes (a total of £650,992 is to be received in 2017/18, of which £611,340 was included in the Budget).

2.9.2 Notification of the administrative subsidy in respect of Housing Benefit, provides an allocation of £372,736 for 2018/19, and was received from the Department for Work and Pensions (DWP) on 20th December 2017. Two additional allocations were received in 2017/18, in respect of Universal Credit support, of £62,777, and a new burdens grant of £4,380 for new working arrangements in support of the DWP's Single Fraud Investigation Service. The DWP has indicated that notification of these additional allocations for 2018/19 will be issued toward the end of January 2018.

2.9.3 On 22nd December 2017, notification of the allocation of the Local Council Tax Support administration subsidy was received from the Department for Communities and Local Government (DCLG). The amount allocated for 2018/19 is £136,506.

2.9.4 The Financial Profile assumed a reduction to these subsidies of £43,480 in 2018/19. The actual allocations notified to-date total £509,242 which compare to an anticipated budget of £567,860. It is expected, however, that the notification of additional allocations which is currently awaited will significantly close if not cover this shortfall. A verbal update will be provided to Members at the meeting.

2.10 Flexible Homelessness Support Grant

2.10.1 The Government introduced this grant in 2017/18 to allow councils greater flexibility in providing financial support for temporary accommodation for the homeless. The grant replaced the previous arrangement of a temporary accommodation management fee being included as an eligible element of rent within the Housing Benefit system, where a landlord provided eligible temporary accommodation units. The Council recovered the fees paid via the Housing Benefit Subsidy.

2.10.2 The DCLG notified the Council, on 19th December 2017, that its allocation for 2018/19 is £169,995, this compares to £150,127 received in 2017/18.

2.11 Homelessness Reduction

2.11.1 On 16th October 2017 the DCLG announced allocations of a New Burdens Grant in respect of the implementation of the Homelessness Reduction Act. The Act introduces a number of new duties on local authorities, most substantially new duties to prevent and relieve homelessness. The amounts allocated to this Council are £52,355 for 2017/18; £47,957 for 2018/19; and £55,115 for 2019/20. Notification is awaited of a further New Burdens Grant (£3million available nationally) to contribute toward the cost of upgrading data systems to be used to monitor the impact of the Homelessness Reduction Act. These allocations are to be ring-fenced for Housing to meet the costs of the new responsibilities, see section 4.3 below for further detail.

3 Financial Assumptions Update

3.1 Review of Budget Savings identified in previous years

3.1.1 The Financial Profile, agreed in February 2017, included cost reductions and additional income planned for 2018/19 to 2019/20. These have been reviewed to ensure that they are still deliverable. The outcome is the planned additional income at the Town Hall Centre of £3,000 in 2018/19 and £2,000 in 2019/20 will be difficult to achieve. This is a consequence of a VAT Tribunal case earlier this year that determined that the VAT status of the hire of facilities for weddings, where a wedding licence is held, is standard rated and not exempt as previously recorded.

3.1.2 A summary of the value of the planned cost reduction/additional income and the proposed adjustment required is provided in the table below:

	2018/19 £	2019/20 £
Cost Reduction/Additional Income Planned	(114,110)	(82,990)
Less: Proposed Adjustment	3,000	2,000
Revised Value of Cost Reduction/ Additional Income	(111,110)	(80,990)

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

3.2.1 The Financial Profile includes the consequences for 2018/19 of the planned priority investments and unavoidable budget changes which were identified in previous years.

3.2.2 The two priority investments in 2017/18 were both one-off budget requests and these are therefore being removed from the base budget in 2018/19. The two items are:

- A provision of £150,000 set aside for Housing Services as Welfare Reforms, increased Homelessness responsibilities, changes to Housing Benefit regulations, lower Benefit Cap, etc. will put pressure on the service's ability to find accommodation for families and single people, particularly those under 35 years of age; and
- Surplus on Council Tax Collection Fund – allocation of part of the 2016/17 surplus to town and parish councils in the Braintree District of £34,820.

3.2.3 The total value of these budget reductions to be made in 2018/19 is £184,820.

3.2.4 Two unavoidable budget changes were also identified for 2018/19 onwards:

- Funding for two Housing Options posts added to base budget, previously funded from an earmarked reserve. Budget agreed for 2018/19 is £73,640; and
- Council Tax Support and Housing Benefit Administrative Subsidies – anticipate a reduction of £43,480 per annum.

3.2.5 These budget changes are included in the Financial Profile.

3.3. Financial Performance at half-year and predicted Outturn for 2017/18

3.3.1 Service managers have reviewed their budgets against the monies expended and incomes received during the first half of the current financial year and have used this information to predict the outturn for the year. The prediction takes account of the delivery of the planned cost reductions, efficiencies and additional income, totalling £877,280, included in the 2017/18 budget.

3.3.2 The outcome of the review is a predicted positive variance for the year of £406,000 (2.8% against the net budget of £14.389million): this is due

principally to additional income of £666,000 reduced partially by an overspend on expenditure budgets of £260,000.

- 3.3.3 Full Council, on 11th December 2017, agreed to vire £300,000 of the anticipated additional planning application fee income in 2017/18 to the Planning Appeal Costs Reserve.
- 3.3.4 For some service areas the changes in the levels of income and expenditure are expected to be ongoing and therefore budget adjustments are proposed for 2018/19. These are included in the Cost Reduction/Additional Income at section 5 below.

3.4 Provision for Inflation

- 3.4.1 **Pay Award.** The Financial Profile presented to Cabinet on 27th November 2017 provided for an annual pay award of 1% for 2018/19 to 2021/22.
- 3.4.2 On 5th December 2017 the National Employers for Local Government Services made a final pay offer covering the period 1st April 2018 to 31st March 2020. Whilst the offer is a 2% increase for each of the two years for the majority of the pay points in the grading structure, higher increases are provided for the lower pay points in order to continue to close the gap with the National Living Wage. The pay offer would increase the national paybill by 2.7% in 2018/19 and by 2.8% in 2019/20. The offer also includes the introduction of a new national pay spine on 1st April 2019. The Financial Profile has been updated to include this pay offer for 2018/19 and 2019/20. An annual increase of 2% has been included for 2020/21 and 2021/22. At the time of writing, the pay offer is subject to agreement with the Trade Unions.
- 3.4.3 Allowances are provided for annual incremental progression for staff who are not at the top of their grade (payment is subject to satisfactory performance).
- 3.4.4 The Chancellor of the Exchequer announced in the Autumn Budget 2017 that the National Living Wage would increase to £7.83 from £7.50 with effect from 1st April 2018. The increase has been applied to the agency staff budget and this provision has been included in the Financial Profile.
- 3.4.5 **Members Allowances.** Provision has been included for an annual increase of 2% in line with the pay offer which would be applicable to the majority of the staff.
- 3.4.6 A process of assessing Members allowances is ongoing using the Independent Remuneration Process to assess overall levels which may alter the budget impact outside of the pay award, however the outcome of this will not be known until the relevant work is completed.

3.5 Pension Fund Contributions

- 3.5.1 The Triennial Review of the Essex Pension Fund conducted as at 31st March 2016 determined the pension fund assets and liabilities applicable for the Council and set the deficit contribution and employer contribution rate for the three years: 2017/18 to 2019/20.

- 3.5.2 The review indicated that whilst this Council's part of the Fund continues to be in deficit, i.e. liabilities of £134.084m exceed assets of £119.627m; this has reduced such that the funding level is 89.2%, compared to 82.4% as at the last review conducted as at 31st March 2013.
- 3.5.3 The ongoing employer contribution rate was set at 16.5% of pensionable pay.
- 3.5.4 The Funding Strategy of the Essex Pension Fund endeavours to maintain consistency of overall contributions paid into the fund between triennial reviews. Although the ongoing employer contribution rate increased, the deficit on the Council's part of the Fund has been reduced such that the combined elements are only marginally higher than that at the previous review in 2013: total contribution rate of 31.4% compared to 31.3%. This Strategy has however not impacted adversely for the Council on the planned period over which the deficit is to be addressed. The triennial reviews in 2010 and 2013 determined recovery periods of 20 years and 14 years, respectively. The current review has determined the recovery period has reduced to 10½ years: a reduction of 3½ years representing an improvement against the anticipated reduction following 3 years of deficit payments.
- 3.5.5 The Council opted to pay the total deficit payment for the three years (2017/18 to 2019/20), of £4,232,683, on 1st April 2017. The accounting requirement for this is that the total payment is accountable in 2017/18; the consequential impact is that two thirds of the payment (re 2018/19 and 2019/20) was funded from the unallocated General Fund balance in 2017/18 with this source being repaid over the following two years.
- 3.5.6 An adjustment of £189,810 to the budget in 2020/21 provides for an estimated deficit payment of £1,600,700; which is the notional 2019/20 deficit figure plus an annual uplift of 3.9%. The actual deficit payment for 2020/21 and the two subsequent years will however be determined by the Triennial Review to be undertaken as at 31st March 2019.

3.6 Other Expenditure

- 3.6.1 Allowances for inflationary increases have been provided only on specific budget headings e.g. business rates, contracts, energy, etc. based on the Office of Budget Responsibility's forecast of the Consumer Prices Index for 2018/19 and forecast energy cost increases from Concept Energy Solutions, an energy management and monitoring company engaged by the Council.

3.7 Fees and Charges

- 3.7.1 The general principle of the Charging Policy for the Council's discretionary fees and charges is that service users should make a direct contribution to the cost of providing services at their point of use.
- 3.7.2 The majority of the discretionary fees and charges, are reviewed annually, and this has been undertaken by senior management and the relevant Cabinet Members. An exception is car park fees and charges which are reviewed on a minimum of three-year basis. The last review was undertaken for 2014/15. A

review has therefore been undertaken by senior management and the Cabinet Member for Environment & Place.

- 3.7.3 A schedule detailing the proposed levels of discretionary fees and charges for 2018/19 is provided at Appendix A.
- 3.7.4 Proposed levels of trade waste charges and environmental permits for 2018/19 are not available at the current time due to information required from third parties. It is proposed that authority is delegated to the appropriate Cabinet Member to determine the level of these fees for 2018/19.
- 3.7.5 On 21st February 2017 the DCLG wrote to all local planning authorities which included an offer to local authorities that they would be able to increase nationally set planning fees by 20% provided that they commit to invest the additional fee income in their planning department. This Council, along with all local planning authorities, agreed to accept the offer. The Town and Country Planning (Fees for Applications, Deemed Applications, Requests and Site Visits) Regulations 2017 were issued on 20th December 2017 and specified the new fee levels inclusive of the 20% increase and announced the commencement date of 17th January 2018. The amount of planning fee income has fluctuated in recent years but an average of £850,000 would suggest an additional resource of £170,000 may be derived from the 20% increase. The additional income will be used in accordance with the offer requirements i.e. providing extra resource within the Development Management service.
- 3.7.6 In order for a number of the Council's services to be competitive, authority has in previous years been granted to the appropriate Cabinet Member to vary certain charges and/or discount rates. The main services which this arrangement applies are Trade Waste, Town Hall lettings, Building Control and Car Parks. It is proposed that this arrangement continues with the appropriate Cabinet Member having delegated authority to agree variations to charges for commercial purposes.

3.8 Rents

- 3.8.1 Housing rents for the Council's four properties in Bradford Street, Braintree, are to be reduced by 1%: in line with that prescribed by the Government to Registered Social Landlords. Service charges for these properties are to remain at the current levels. Details of the rents and service charges are shown in Appendix A.
- 3.8.2 Increase in rental income from the Council's commercial and industrial properties is determined by rent reviews as provided within the lease terms. An assessment of the likely increase due from the reviews in 2018/19 is included in section 5.2 below.

3.9 Third Party Contributions

- 3.9.1 A significant amount of income is received from Essex County Council under a number of service level agreements and across a number of service areas.
- 3.9.2 The Inter Authority Agreement for Waste Management is the most significant at £1.842million (2017/18 budget). Other agreements are for Community Transport (£90,332) and for a council tax sharing arrangement (£440,140).
- 3.9.3 The agreements are for defined periods:
- Inter Authority Agreement, signed in January 2010, is for a period of 25 years;
 - Community Transport – the current 1-year agreement terminates on 31st March 2018;
 - Council Tax sharing agreement – the existing 3-year agreement between Essex CC and each of the Essex borough/district/city councils ceases on 1st April 2018. Essex CC and the other two major preceptors have proposed a one-year extension for 2018/19, with a view to negotiating a new three-year agreement commencing 2019/20.
- 3.9.4 The agreement for Waste Management includes a revenue contribution, of £590,000 (2017/18 budget), which funds the food waste collection service. This includes the repair and maintenance costs of the seven food waste collection vehicles. Essex CC provided the initial capital funding for the purchase of the vehicles but the cost of replacing them is now the responsibility of this Council. A bid for capital resource is included for 2018/19 as the vehicles will have been in operation for over 7 years and reaching the end of their useful life.
- 3.9.5 Notification was received on 18th January 2018 that Essex County Council will continue to provide funding for the Community Transport service at the current level (£90,332) for 2018/19 and 2019/20.
- 3.9.6 Estimates of the various contributions have been assessed and included in the Financial Profile.

4. Unavoidable Budget demands and New Investments

- 4.1 Bids for revenue funding to meet unavoidable budget demands and new investments total £657,720, in 2018/19 and £36,000 in 2019/20. The majority of this is an ongoing requirement and therefore needed to be added to base budget. Two requests, totalling £38,170, are for a one-off budget in 2018/19; of which the payment of part of the surplus on the council tax collection fund to Town/Parish councils (£33,170) was agreed by Full Council on 11th December 2017.
- 4.2 The seventeen bid requests are as presented in the initial budget proposals agreed by Cabinet on 27th November 2017. The total value of the proposed bids requiring agreement is £624,550.

- 4.3 At this time, there is no request for additional base budget from the Housing Service as it prepares to meet the requirements of the new Homelessness Reduction Act. The additional funding to be received from Government (as mentioned at sections 2.10 and 2.11 above) will be used in the first instance for this purpose. The new Act will be enacted in April 2018. Under the Act, the Council will have to work much more closely for longer with people who are homeless or threatened with homelessness. The period when the Council must act to prevent homelessness is extended from 28 days before notice expiry to 56 days plus for an additional 56 day period to alleviate homelessness where it is not possible to prevent them becoming homeless. This applies to single people and couples, as well as families. Every household approaching the Council for help must have a Personal Housing Plan agreed, issued and updated throughout this period. The impact of the new requirements and the adequacy of the grant funding will be closely monitored during the coming year and reports, as necessary, will be presented to Members.
- 4.4 With the Councillor Grant scheme coming to the end of the two year trial period in 2017/18, the Cabinet Member for Health & Communities commissioned a review of the scheme. Having received and considered the review, undertaken by Councillor Julia Allen, chair of the Grants Panel, the Cabinet Member has concluded that the scheme has been a success and proposed that the scheme should continue. The allocation available to each councillor is to remain at £1,500 per annum and it is proposed that this will be financed in part from the balance remaining from the current scheme (original budget was agreed when the Council had 60 councillors) and from a share of the Community element of the CHIP Fund, held by Greenfields Community Housing, although this is subject to the agreement of the CHIP Board in March 2018.

5. Cost Reduction/Additional Income Proposals

- 5.1 At the meeting of Cabinet on 5th September it was noted that the anticipated budget shortfalls had increased to £529,000 for 2018/19 and to £1.29million over the three years 2018/19 to 2020/21. It was also noted that Senior Managers were in the process of reviewing their service budgets to identify possible cost reductions and/or income generation, in particular with reference to the projected outturn for the current year.
- 5.2 The review of service budgets has identified budget adjustments with total values of £695,740 in 2018/19; £15,520 in 2019/20; £11,030 in 2020/21; and £6,450 in 2021/22. These have been agreed by Management Board as they do not have a direct impact on customers or service delivery.
- 5.3 In addition to the agreed budget adjustments there are a number of proposals for cost reductions and additional income which will either have an impact on residents, customers or local organisations or involve policy issues and therefore will require decision by the Council. These proposals have a total value of £222,050 in 2018/19 and are as follows:

Corporate Services & Asset Management

- Marketing & Communications – Generate additional income by expanding the current advertising and sponsorship programme. Estimate additional income of £5,000 in 2018/19, a further £15,000 in 2019/20 and £10,000 in 2020/21;
- Land Charges – It is proposed that the cost of data management work required in advance of the transfer of the major part of the service to the Land Registry be met by an increase in the Local Search fee. Additional income, averaging £50,000 per annum, will be required to meet the estimated costs over a four-year period (proposed fee levels are included in Appendix A);

Environment and Place

- Car Park Charges – increase short and long stay charges and season ticket prices with effect from 1st April 2018. Details of the proposed new level of charges are included in Appendix A. Estimated increased income of £70,800;

Finance & Performance

- Investment returns – a net increase of £45,000 is estimated for the dividends receivable per £1million invested in pooled funds. The limit on the amount which can be invested in pooled funds was increased by £5million to £20million by Council in October 2017;
- Voluntary repayment of internal resources. It was agreed that the funds used to purchase 3/4 Century Drive and 15 Springwood Drive would be repaid from revenue over a 25 year period to provide funding for future capital projects. This is a voluntary arrangement and it is proposed to reverse this decision which will provide a revenue saving of £51,250 per annum;

Health & Communities

- A new Funding and Management Agreement with Braintree District Museum Trust from 1st April 2018 was agreed by Full Council on 11th December 2017. The agreement covers the management and operation of the Braintree District Museum and the Warner Visitor Centre. Reductions in grant funding are included in the agreement of £8,500 in 2019/20 and £13,500 in both 2020/21 and 2021/22.

- 5.4 A summary of the proposed cost reductions and additional income is provided in the table below:

Cabinet Portfolio	Business Plan/ Service	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000
Corporate Services & Asset Management	Marketing & Communications	5.00	15.00	10.00	
	Land Charges	50.00			
Environment & Place	Car Parks	70.80			
Finance & Performance	Investment Returns	45.00			
	Voluntary repayment of internal resources	51.25			
Health & Communities	Braintree Museum		8.50	13.50	13.50
	Totals	222.05	23.50	23.50	13.50

6. Equality Impact Assessment

- 6.1 The Council has a responsibility for ensuring that an equalities impact assessment is undertaken on the proposals, where appropriate, and that these are taken into account in the decision making process.
- 6.2 It has been determined that no Equalities Impact Assessments are required for the proposed budget changes detailed at section 5 above.
- 6.3 For savings planned for 2018/19 which were agreed by Council in February 2016, Equalities Impact Assessments were prepared and considered in relation to the decision to reduce the grant payable to both the Braintree, Halstead and Witham Citizens Advice Bureau and the Braintree District Voluntary Support Agency.

7. Business Rates Retention Scheme

- 7.1 The Business Rates Retention scheme has been in operation in its current form since April 2013. Under the scheme the Government calculates a baseline amount of business rates which it allows local authorities to retain as part of the Government's funding for local government. The baseline amount is included within the Settlement Funding Assessment (section 2.4).
- 7.2 The baseline amount for 2018/19 is £3,354,160, an increase of 3% over the figure for 2017/18.
- 7.3 The amount of business rates actually collected in the year will inevitably 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 the Government or to the Essex Pool if the Council enters into a pooling arrangement: see section 9 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: any shortfall greater than this

will be met by the Government (under the safety net arrangements) or from the Essex Pool (if applicable).

- 7.4 An assessment of the business rates collectable and collected up to 31st December 2017 has been undertaken and used as the basis to provide a revised estimate for 2017/18 and an estimate for 2018/19 of the amount of business rates to be retained by the Council.

- 7.5 The revised estimate for 2017/18 and an estimate for 2018/19 are shown in summary below:

	<i>Revised 2017/18 £</i>	<i>2018/19 £</i>
Business Rates collectable – due to BDC	16,244,266	16,716,113
Renewable Energy – 100% retained by the Council	122,339	119,900
Estimated deficit(-)/surplus on business rates collection fund for previous year	432,142	725,670
Transfer from/to (-) Business Rates Retention Reserve	-432,142	-725,670
Retained Business Rates	16,366,605	16,836,013
Tariff payable to Government	-12,267,607	-12,810,964
Levy payable to Essex Pool	-1,089,686	-1,030,858
Section 31 grants for Small Business Rates Relief and Autumn Statement Reliefs	1,542,536	1,539,948
Estimated value of Retained Business Rates	4,551,848	4,534,139
Business Rates Baseline	3,256,331	3,354,160
Business Rates Growth above Baseline	1,295,517	1,179,979

- 7.6 The estimated amount of business rates to be retained in 2017/18 is £4,551,848, an increase of £372,860 against the budgeted figure of £4,178,988. The increase is mainly as a result of the Government providing additional Section 31 grant to compensate local authorities for the changes to the thresholds of the Small Business Rate Relief scheme in 2017/18. The updated section 31 grant figures are based on a consultation paper issued by the DCLG on 20th December 2017.

- 7.7 For 2018/19, the estimate is determined on the basis that the level of appeals against the new Rating List will be 4.7% (the level assumed by the Government) and that Section 31 grants will be received from the Government to reimburse the amounts granted under the Small Business Rate Relief, Rural Rate Relief, Local Newspaper Relief, Supporting Small Business Relief, Public House Relief and Discretionary Business Rates Relief schemes. The estimated amount of business rates retained by the Council will be £4,534,139 i.e. £1,179,979 more than the Baseline amount.

- 7.8 The estimated Business Rates Retained for 2018/19 is £231,934 higher than the figure in the Medium-Term Financial Strategy agreed by Council in February 2017. This increase results also from additional Section 31 grant expected in respect of the Small Business Rate Relief scheme receivable from the Government.
- 7.9 The estimated position on the Business Rates Collection Fund for 2017/18 is a surplus of £725,670. As the position can vary both in year and between years it is proposed that this surplus is transferred to the Business Rates Retention Reserve. This reserve is held to equalise variations on the Business Rates Collection Fund between years.
- 7.10 Estimates of Retained Business Rates for the years 2019/20 to 2021/22 include a 2.5% uplift each year to reflect an anticipated increase in the business rate multipliers, and also the reduction of £291,482 in 2019/20 for the tariff adjustment included in the four-year settlement.
- 7.11 The positions for 2020/21 and 2021/22 are particularly difficult to predict as the Government is currently working with Local Government representatives on a Fair Funding Review, which will result in the Business Rates Retained Baseline for each authority being re-set in 2020/21, see section 2.2.4 above.
- 7.12 A schedule providing details of the revised estimate for 2017/18 and the estimate for 2018/19 is provided at Appendix B.

8. Business Rates Taxbase

- 8.1 The Council's Business Rates Taxbase for 2018/19 was calculated as at 21st December 2017 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 £41,790,282 as shown in Appendix B.
- 8.2 The Government announced, in the Spring 2017 Budget, three business rate reliefs to help businesses most affected by the 2017 Rating Revaluation. The three reliefs are:
- Supporting Small Businesses – from 1st April 2017 for a period of five years or until business pay their full rate charge or their transitional rate charge (calculated in accordance with the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016;
 - Discretionary Business Rates Scheme – from 1st April 2017 for a period of up to four years;
 - Public House Relief – from April 2017 for a one year period (this has been extended for a further year as announced in the Autumn 2017 Budget Statement).

The Cabinet agreed, on 9th October 2017, to implement the three schemes by exercising the Council's discretionary discount powers under Section 47(3) of the Local Government Finance Act. The Government has given an undertaking to reimburse councils for the amount of relief granted under these schemes, with the exception of the Discretionary Business Rate Scheme for

which the Government has allocated specific amounts for each of the four years and for each council. The amounts allocated to Braintree are: £287,021 for 2017/18; £139,410 for 2018/19; £57,404 for 2019/20 and £8,200 for 2020/21.

- 8.3 The Council revised its Discretionary Business Rate Relief to Charities, Community Amateur Sports Clubs and Other Not-for-Profit organisations. This was agreed at the Cabinet meeting on 13th March 2017 and the changes were implemented with effect from 1st October 2017.

9. Business Rates – Essex Region pooling arrangement

- 9.1 The Council has participated in an Essex Business Rates Pool for each of the three years 2015/16 to 2017/18. Under this arrangement part of the growth in business rates, above a council's baseline figure, which would normally be passed to the Government as a levy is retained and shared between the authorities in the Essex Pool (this includes Essex County Council and Essex Police, Fire and Crime Commissioner Fire and Rescue Authority as well as a number of district/borough/city councils).
- 9.2 Eleven authorities agreed to participate in 2017/18. The final shares for 2017/18 will not be determined until early October 2018. No provision was included in the 2017/18 Budget for this, as the actual shares are dependent on the business rate growth and rates collected in each of the participating districts.
- 9.3 For 2018/19 the Government invited bids from groups of councils, in particular from two-tier council areas, to be a pilot for the 100% Business Rates Retention funding arrangement which the Government is proposing to introduce from 2020/21. Whilst the Council agreed to participate in an Essex bid submitted on behalf of 15 Essex authorities the bid was unsuccessful as stated at section 2.2.6 above.
- 9.4 The Government requested that areas bidding for pilot status provide a fallback position, in the event that the bid was unsuccessful, as to whether a Pooling arrangement would be required for 2018/19. All of the fifteen authorities agreed that they wished to form an expanded Essex Pool for 2018/19. This request was agreed by the Secretary of State for Communities and Local Government, the fifteen authorities are:

Basildon BC	Chelmsford CC	Rochford DC
Braintree DC	Epping Forest DC	Southend-on-Sea BC
Brentwood BC	Essex CC	Tendring DC
Castle Point DC	Harlow DC	Uttlesford DC
Colchester BC	Maldon DC	
Essex Police, Fire and Crime Commissioner Fire and Rescue Authority		

- 9.5 The decision to join was based on the assessment that estimated business rates income for 2018/19 will exceed the baseline amount, as outlined at paragraph 7.7 above, and that on the proposed sharing arrangement the Council could receive an additional amount of business rates of approximately

£560,000, i.e. a proportion of the estimated levy of £1,030,858 which will be paid into the Essex Pool.

- 9.6 It is anticipated that the Council will receive approximately £450,000 from the Essex Pool for the current financial year.
- 9.7 The determination and receipt of the actual amount of the shares due from the Pool will be made after the year-end Business Rate returns have been collated from each of the authorities in the Essex Pool. Due to a level of uncertainty regarding the overall performance of the Essex Pool the anticipated shares for both 2017/18 and 2018/19 are not included in the Finance Profile.

10. Local Council Tax Support Scheme

- 10.1 The Council agreed the details of its Local Council Tax Support Scheme (LCTS) for 2018/19 on 11th December 2017. 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 2018/19 can be found on the Council's website at: https://www.braintree.gov.uk/info/200302/benefits/1078/what_is_the_local_council_tax_support_scheme.
- 10.2 The scheme details are the same as those applying under the current 2017/18 scheme.
- 10.3 The LCTS scheme is accounted for as a discount rather than a benefit: with the council taxbase being reduced by an estimate of the amount of support that will be awarded in the year. For 2018/19 this has been estimated to be £6.575million. The variation between the actual and estimated amount awarded will be reflected in the balance on the Collection Fund at the year-end.
- 10.4 Since the introduction of the LCTS scheme it has been agreed that an Exceptional Hardship Fund would be provided for short-term assistance to households facing exceptional financial difficulties. The Fund is financed from contributions from the major precepting authorities; in proportion to each authority's council tax precept.
- 10.5 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. Detail of the process is contained in the 'Council Tax – Discretionary Reduction in Liability Policy'. The Council currently has a service level agreement with the CAB for this money advice service until 31st March 2018.
- 10.6 In addition to the money advice service provided by the CAB the Council has employed an officer to work with claimants who experience difficulty in paying their council tax with the objective of offering support and advice and to ultimately gain an arrangement to pay.

- 10.7 The combination of these approaches has been beneficial to those claimants experiencing exceptional financial hardship and also for the Council in maintaining a good collection rate. It is recommended that both of these services together with the Exceptional Hardship Fund continue for 2018/19. The other three major precepting authorities have already agreed to provide funding contributions for 2018/19. This means that the Council will be responsible for approximately 13% of the costs.
- 10.8 The value of the Exceptional Hardship Fund for 2018/19 will be £13,150: set at 0.2% of the estimated value of council tax support for 2018/19. This provides a consistent approach across all Essex authorities and has been agreed with the major preceptors. If the value of the awards exceeds the budget then the excess is funded solely by this Council.

11. Council Tax – Collection Fund – Surplus/Deficit

- 11.1 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 and Essex Police, Fire and Crime Commissioner (re Essex Police and Essex Fire Service).
- 11.2 It is estimated that the balance on the Collection Fund available for distribution is a surplus of £1,398,936. The surplus will be allocated to:
- Essex County Council – £1,019,301
 - Braintree District Council – £181,609
 - Essex Police, Fire and Crime Commissioner re Essex Police – £137,562
 - Essex Police, Fire and Crime Commissioner Fire and Rescue Authority – £60,464
- 11.3 The Council's proportion of the council tax surplus, to be returned to council taxpayers in 2018/19 is £181,609. It has been agreed that £33,170 of this surplus will be paid to town and parish councils in 2018/19. This compares to the surplus returned to council taxpayers of £194,255 in 2017/18 (of which £34,820 was returned to the town and parish councils).

12. Council Taxbase

- 12.1 The Council's taxbase for 2018/19, calculated as at 30th November 2017, is 51,980. This was agreed, under delegated authority, by the Corporate Director responsible for Finance. This compares to a taxbase for 2017/18 of 51,547; an increase of 433 or 0.84%.
- 12.2 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.
- 12.3 Since 1st April 2013 the Council has exercised discretionary powers to set the discounts for empty properties and second homes.

12.4 The current levels of these discounts are as follows:

- Properties undergoing extensive repair – Nil discount for twelve months;
- Properties unfurnished – Nil discount for 6 months;
- Second homes – Nil discount

It is not proposed to make any changes to the levels of the discounts for 2018/19.

12.5 From 1st April 2016 a premium charge of 50% was introduced on properties which have been unoccupied and substantially unfurnished for two years or more. The Chancellor of the Exchequer in his Autumn 2017 Statement announced that billing authorities would be able to increase the premium charge to 100%. It is expected that this option will be available from 1st April 2019 as a change in primary legislation is required.

12.6 Whilst it is proposed that the level of this premium remains at 50% for 2018/19 it is intended that the premium will be increased to 100% at the earliest opportunity as it is considered an appropriate measure to encourage the owners to bring their property back into use.

12.7 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. Current policy is to consider each application on its merit. The cost of an award under the policy has to be met from the General Fund. No changes or amendments to this policy are proposed.

12.8 It is proposed to maintain the allowance for losses on collection at 1% for 2018/19.

12.9 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		2	2	5/9	1	1
A	5,985	-2,249	3,736	6/9	2,491	2,466
B	16,665	-4,029	12,636	7/9	9,828	9,729
C	18,714	-2,875	15,839	8/9	14,079	13,938
D	9,317	-879	8,438	9/9	8,438	8,354
E	7,080	-483	6,597	11/9	8,063	7,983
F	4,118	-188	3,930	13/9	5,667	5,620
G	2,202	-99	2,103	15/9	3,505	3,470
H	211	-17	194	18/9	389	385
				Add contributions in Lieu		34
	64,292	-10,817	53,475		52,471	51,980

12.10 With the anticipated housing growth in the District over the coming years it is considered appropriate to increase the council taxbase by 1.5% per annum for

2019/20 onwards. This provides estimated taxbase's of 52,760, 53,551 and 54,354 in 2019/20 to 2021/22 respectively.

13. Council Tax Levels and Referendums

- 13.1 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 must be subject to a referendum. For shire district councils the threshold for 2017/18 was set at the higher of 2% or £5. The Government has proposed changes to the council tax referendum principles such that shire district councils will be allowed increases of less than 3%, or up to and including £5, whichever is higher in 2018/19 and 2019/20. An increase of £5.04 on this Council's Band D would equate to an increase of 2.97% for 2018/19.
- 13.2** In recent years the Government has considered introducing the referendum principle to town and parish councils. However, having noted the request from town and parish councils for longer-term certainty to aid financial planning the Government intends to defer the setting of referendum principles for town and parish councils for three years, but this is conditional upon:
- the sector taking all available steps to mitigate the need for council tax increases, including the use of reserves where they are not already earmarked for other uses or for "invest to save" projects which will lower on-going costs, and
 - the Government seeing clear evidence of restraint in the increases set by the sector as a whole.
- 13.3 Council Tax Levels.** The initial budget proposal agreed by Cabinet on 27th November 2017 proposed a council tax level of £174.42, an increase of 2.92%, for 2018/19 and indicated for financial planning purposes an increase of between 1.96% and 1.99% per annum proposed for the years 2019/20 to 2021/22.
- 13.4** As noted at 13.1 above the Government has proposed a change to the council tax referendum criteria for 2018/19 and 2019/20 for district councils. This would allow the Council to increase the council tax (Band D) for 2018/19 to £174.51; an increase of £5.04 (2.97%) for the year and for 2019/20 to £179.73; an increase of £5.22 (2.99%).
- 13.5** This proposed change to the criteria would allow a marginal increase over the initial level proposed for 2018/19 by the Cabinet. It is essential that the Council continues to plan its finances over the medium-term in order to maintain and improve the services it provides to the residents and communities of the Braintree District. With the anticipated budget shortfall over the next three years and the uncertainties over the impact of the impending changes to local government finances in 2020/21, it is proposed that the level of council tax (Band D property) for 2018/19 is set at £174.51; an increase of £5.04 or 2.97% over the current year. This equates to a council tax charge, for a Band D property, for the provision of this Council's services

of £3.36 per week; an increase of approximately 10p per week over the current year.

- 13.6 The table below identifies the estimated budget shortfall to be addressed in 2018/19 to 2021/22. For financial planning purposes an increase in council tax of 1.96% and 1.98% per annum is assumed for the years 2020/21 and 2021/22 respectively, i.e. based on the former threshold limit of 2%.

Year	Council Tax at Band D	Percentage increase	Estimated budget shortfall to be addressed
2018/19	£174.51	2.97%	0*
2019/20	£179.73	2.99%	603,431
2020/21	£183.24	1.95%	258,149
2021/22	£186.84	1.96%	48,269

Note: * An addition to balances, of £246,302, for 2018/19 will result from the proposals in this report

14. Budget Consultation

14.1 Overview and Scrutiny Committee

- 14.1.1 The Overview and Scrutiny Committee, on 22nd November 2017, received a presentation from the Cabinet Members for Finance and Performance and Corporate Services and Asset Management on Council priorities for 2018/19 and the initial budget position. Other Cabinet Members also attended and participated in this first of two opportunities for the Committee to review the budget proposals. In addition all Members were invited to attend and participate in the meeting.
- 14.1.2 Budget Scrutiny will continue at the Overview and Scrutiny Committee meeting scheduled for 31st January 2018 at which this finance report and budget proposals will be considered. The Chairman of Overview and Scrutiny has again invited all Members to attend the meeting. Recommendations and/or comments from that meeting will be circulated at tonight's Cabinet meeting.

14.2 Businesses in the Braintree District

- 14.2.1 The January edition of the Business Bulletin included an invitation to businesses in the District to comment on the 2018/19 budget proposals. The bulletin was sent to 3,500 business contacts. Comments received will be circulated at tonight's Cabinet meeting.

15. Staffing and Pay Policy

15.1 Impact on Staffing Establishment.

- 15.1.1 The proposed budget for 2018/19 presented in this report provides for:

- the deletion of an Housing Benefit Officer post which has been held vacant in the current year;

- the deletion of an Accountancy Assistant (part-time) post which has been vacant since end of December 2017. Work has been absorbed within the Financial Services Team coupled with improvements in efficiencies;
- the deletion of one of the two joint Building Control Manager posts as a consequence of a restructure which followed after one of the posts became vacant;
- a reduction in hours for two posts, following mutual agreement between staff and management, in the Environment Department;
- budget saving from a permanent reduction in hours of a Corporate Director; and
- an increase in staffing in the Development Management service to be funded from the additional income expected from the 20% increase in planning application fees. See section 3.7.5 above. The number and grading of the posts will be determined and agreed by Management Board.

15.1.2 The Council's Management of Change process is used for all staff restructuring proposals.

15.2 Pay Policy for 2018/19

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 2018/19 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 C reflects the Council's current pay position.

16. Financial Profile 2018/19 to 2021/22

16.1 As a result of the proposed revenue budget contained in this report a net total of £246,302 will be added to the unallocated balance in 2018/19.

16.2 An updated Financial Profile for 2018/19 to 2021/22 taking account of the proposed savings and revised assumptions is provided at Appendix D.

16.3 A summary, analysed by business plan, of the controllable budgets for 2018/19 is provided at Appendix E.

16.4 The updated financial profile 2018/19 to 2021/22 shows for:

2019/20 – a shortfall of £603,431;
2020/21* – a shortfall of £258,149 and
2021/22* – a shortfall of £48,269.

*Note: * these years are after the current Finance Settlement ceases and are likely to be subject to significant change including the Fair Funding Review and the Government's decision regarding 100% Business Rates Retention.*

16.5 The approach to address the anticipated budget shortfalls will be to deliver the 'Roadmap to 2020'. The 'Roadmap to 2020' incorporates the Action Plan developed following the Peer Review in October 2013, which was focussed on the Council being grant free over the medium-term.

16.6 The 'Roadmap 2020' encompasses:

Better at Business

- Commercialisation
- Business Awareness & Skills
- Procurement
- Contract Management

Smart Working

- Service Improvements
- Digital Strategy
- Accommodation Review
- Mobile & Flexible working

Investment Programme

- District Investment Strategy
- Asset Management Strategy
- Treasury Management Strategy

16.7 Revenue income and expenditure implications of the projects currently outlined in the Investment Programme and being developed will be included in the budget and financial profile as and when the projects and the cashflow projections are agreed by the Council.

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 F.

18. Balances and Reserves

- 18.1 The Unallocated General Fund balance as at 31st March 2017 was £2.036million.

Agreed and anticipated movements on the balances are:

	£'000
General Fund	
Planned addition to balances in setting 17/18 Budget	179
Anticipated surplus in 2017/18	406
Agreed transfer to Planning Appeal Costs reserve	(300)
Agreed allocation re Environmental Insurance Policy	(99)
Estimated Balance as at 31 st March 2018	2,222
Estimated transfer to balances in 2018/19	246
Planned repayment re Pension Deficit	1,411
Estimated Balance as at 31 st March 2019	3,879
Planned repayment re Pension Deficit	1,411
Estimated Balance as at 31 st March 2020	5,290

- 18.2 The estimated transfer to balances for 2018/19 is £246,302, as shown in Appendix D. In February 2016 the Council agreed to pay the annual pension deficit for the three years 2017/18 to 2019/20 in a single payment of £4.2million to the Essex Pension Fund on 1st April 2017. The payment in advance for the two years 2018/19 and 2019/20 has been funded by the temporary use of the unallocated balance and consequently the unallocated balance will be reimbursed in each of these years. The movements in 2018/19 provide an anticipated balance at 31st March 2019 of £3.879million.
- 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 2017 was £21.778million.
- 18.4 A schedule detailing the planned use of the earmarked reserves over the four-year period of the MTFS is provided in Appendix G. The schedule classifies the earmarked reserves as either for revenue or capital and by Cabinet Portfolio area.

18.5 A summary of planned movements is provided in the table below:

	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000
Earmarked Reserves - Revenue	10,166	7,598	8,300	8,058	7,982
Additions/Withdrawals	-2,568	702	-242	-76	-68
Balance at Year End	7,598	8,300	8,058	7,982	7,914
Earmarked Reserves - Capital	11,612	11,632	10,953	10,811	10,097
Additions/Withdrawals	20	-679	-142	-714	-191
Balance at Year End	11,632	10, 953	10,811	10,097	9,906

19. Capital Programme

19.1 Capital Resources 2018/19 to 2021/22

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 and the sale of the site of the former Bramston Sports Centre, Witham.
- 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;
- Share of the VAT Sharing arrangement with Greenfields Community Housing. Greenfields Community Housing anticipates that it will complete the works to its properties, as specified under this agreement, during 2018/19;
- Capital grant through the Better Care Fund for Disabled Facilities Grants;
- Earmarked reserves, including District Investment Strategy; and
- Section 106 contributions – where identified to a specific project which meets the requirements specified in the relevant Section 106 agreement.

19.1.2 In addition to the anticipated resources, identified above, the Council is able to use:

- unallocated balances, subject to maintaining a minimum level of £1.5million (in accordance with policy);
- the balance of unallocated Section 106 monies, of £1.3million, but this is only available for projects that meet the requirements specified in each Section 106 agreement;
- the balance of the Community and Housing Investment Partnership (CHIP) Fund of £2.718m, which has been received from Greenfields Community Housing and is earmarked for affordable housing purposes;

- Business Rates Reserve – shares received from membership of Essex Business Rates Pool; and
- unallocated New Homes Bonus monies.

19.2 New Homes Bonus

19.2.1 Detail of the New Homes Bonus receivable is provided at paragraph 2.8 above. This shows that the Council will receive £1.272million in 2018/19 and will have a cumulative unallocated balance of £2.749million as at 31st March 2019. This is after allowing for the allocations to the District Investment Strategy (£8.5million) and for affordable housing (£0.75million) and for contributions to the costs of the Local Plan, economic development service, project management and Garden Communities project and for the Grow-on units at Springwood (totalling £1.218million).

19.2.2 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 and to support economic growth.

19.3 Other External Funding Sources

19.3.1 The Council is 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 On 28th September 2017, the Council submitted three bids to the DCLG for funding from the Housing Infrastructure Fund. The bids were in respect of Growth in Braintree including the Town Centre redevelopment scheme, the Millennium Slips and the West of Braintree Garden Community. The Government is expected to announce the successful bids in January/February 2018.

19.3.3 As part of the District Investment Strategy the Council allocated £2.5million for Access Improvements to the A120 'Millennium Slips' and has been working in partnership with Highways England and Essex County Council to develop the project. In October 2017 the Department for Transport announced that it was supporting the Millennium Slip roads project with £4.95million of funding. The partnership working will continue throughout the scheme design and construction.

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 investment opportunities.

19.5 Capital Programme

19.5.1 Details of the proposed capital projects are contained at Appendix H. The total value of the projects in 2018/19 is £1,636,800 and £25,000 in 2019/20.

19.5.2 The schedule also includes anticipated requirements of £720,000 per annum for 2019/20 to 2021/22.

19.6 Capital Funding Summary

19.6.1 A schedule detailing the capital resources, schemes already approved, allocations/provisions available for schemes being developed and the recommended schemes for 2018/19 to 2021/22 is provided at Appendix I.

19.6.2 A summary showing the capital resources and the proposed capital schemes for 2018/19 and the anticipated requirements for 2019/20 onwards is provided below:

	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000
Balance of Resources – Brought Forward	24,749	8,749	7,880	9,986	9,971
Resources in year	3,755	5,804	9,283	5,784	1,730
Total Resources	28,504	14,553	17,163	15,770	11,701
Approved Capital Programme	6,327	4,727	5,423	4,070	
Proposed Capital Programme		1,637	25		
Anticipated			1,420	1,420	1,420
Capital Salaries	264	309	309	309	309
Programme Total	6,591	6,673	7,177	5,799	1,729
Allocations & Provisions	13,164				
Balance of Resources for Carry Forward to next year	8,749	7,880	9,986	9,971	9,972

19.6.3 The summary shows that the proposed capital programme can be funded from the estimated capital resource available for 2018/19. In addition the anticipated capital requirements for 2019/20 to 2021/22 can also be funded but this will be dependent on the sales of assets identified producing the anticipated amount of capital receipts. Proceeds from three land sales totalling £6.78million are anticipated and included in 2018/19 and 2019/20, but are conditional on planning permission being granted.

20. District Investment Strategy

20.1 The District Investment Strategy was established recognising that the District needs to prepare for growth by ensuring District infrastructure improvements/facilities are not only delivered for existing residents, but are able to provide for the future growth in the District as well. This investment will not only be focused in the key towns but the rural areas as well. The Council will work in partnership to invest and deliver improvements across the District which will provide:

- Improvements to health provision in the District
- Improvements to our three Town Centres
- Increased opportunities for new businesses and employment
- Improvements to our most congested roads
- Investment opportunities in the District that support growth and provide a return for the District Council.

20.2 To support the District Investment Strategy initial funding of £28million was identified from the following sources: New Homes Bonus received, balances and prudential borrowing. In addition, £3million of the capital receipt expected from the sale of the former Bramston Sports Centre site and the Opportunity Purchase Fund, of £0.5million, were added to the resource available.

20.3 A number of schemes have been approved together with a number of allocations made for projects to be further developed, which have been included in the Capital Resources and Programme schedule, as detailed at Section 19.

20.4 The committed schemes are:

- | | |
|--------------------------------------|----------|
| • Town Centre (Sept 2016 scheme) | £11.555m |
| • Springwood Enterprise Units | £0.96m |
| • Purchase of Head Lease, Springwood | £0.498m |

20.5 Schemes with an allocation are:

- | | |
|----------------------------|--------|
| • Business Broadband | £0.25m |
| • Witham Enterprise Centre | £0.5m |
| • A120 Access Improvements | £2.50m |
| • Witham Investments | £3.00m |

20.6 Schemes delivered in previous years:

- | | |
|---|---------|
| • Land at Chapel Hill, Braintree | £1.25m |
| • Health Centre Braintree | £1.814m |
| • Investment Property – Freeport Office Village | £0.783m |

20.7 Pipeline schemes include:

- Employment investments
- Panfield Lane Regeneration

21. Long-Term Investments

21.1 As work progresses on the Local Plan for the Braintree District, the Council has been actively looking at opportunities for the delivery of the required housing numbers. In this respect two opportunities are being explored which would have significant impacts, both cost and reward, on the Council's finances over the long-term.

21.2 Brief details of the two opportunities are provided below. This includes detail of current funding allocations agreed by the Council. Reports will be presented to Members as the projects progress and decisions on next stages are required to be made.

21.3 Garden Communities

21.3.1 The Council is working together with Colchester Borough Council, Tendring District Council and Essex County Council on the North Essex Garden Communities project. The project is to establish the feasibility and funding requirements of delivering up to three garden communities across North Essex. Funding for the partnership/project of £640,000 has been secured from the DCLG with a further supplementary award of £700,000 anticipated in the current year.

21.3.2 In addition to these sums each of the four councils has agreed a total capital contribution of £500,000 toward the project cost. The Council agreed to fund its contribution from New Homes Bonus.

21.3.3 These resources are expected to be sufficient to take the work programme forward to September 2018 when it was anticipated that there will be decision points on:

- Adoption of the Local Plan by individual Local Authorities;
- Viability review / business case position for market procurement to secure external funding/delivery partners;
- Contingent on the Local Plan adoption and viability, an application for the establishment of Development Corporation;
- Initiation of Compulsory Purchase Order processes;
- Taking the lead on preparation of site-specific planning applications.
- Depending on the outcome of the New Town Development Corporation regulations it may be possible to use a development order process to grant planning permission which would potentially reduce the cost.

Details of the project milestones were provided in the 'North Essex Garden Communities – Progress to date and key developments' report to Cabinet on 5th September 2017.

21.4 Housing Development Company

21.4.1 A full business case relating to the establishment of a Housing Development Company (HDC) is currently in progress.

21.4.2 The proposed HDC has the potential to bring forward a robust delivery programme of new homes across the District, to include a range of tenures,

such as private sale, affordable rent, private rent, keyworker and starter homes. It would also contribute to wider objectives, including the generation of a financial return, the development of under-utilised Council-owned land and the stimulation of economic growth through the provision of high-quality training and employment opportunities through on-site developments.

21.4.3 A budget of £130,000 has previously been agreed for this work.

22. Prudential Indicators and Treasury Management Strategy 2018/19

22.1 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.

22.2 Each of these areas is covered in the Treasury Management Strategy Statement (TMSS) which is provided at Appendix J. The Governance Committee considered a draft copy of this TMSS at its meeting on 10th January 2018. A reference from the Governance Committee will be included on this Cabinet meeting agenda.

22.3 The indicators and strategy have been drawn up based on the revenue and capital plans set out within this report for 2018/19 and over the medium term. It is noted however that at this stage the potential financing implications of the proposed North Essex Garden Communities and HDC have not been reflected in the TMSS. Any future changes required to the TMSS will be based on decisions yet to be taken by Full Council.

23. Virement Levels and Policy Framework

23.1 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 K.

24. Robustness of the Estimates and the Adequacy of the Proposed Financial Reserves

24.1 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 L.

Council Budget and Council Tax 2018/19 and Medium-Term Financial Strategy 2018/19 to 2021/22

Appendices

- A Schedule of Proposed Fees and Charges for 2018/19
- B Business Rates Retention scheme – Revised 2017/18 Estimate and 2018/19 Estimate
- C Pay Policy Statement 2018/19
- D Revenue Profile 2018/19 to 2021/22
- E 2018/19 Controllable Budget by Business Plan
- F Strategic risk
- G Earmarked Reserves
- H Capital Schemes/Projects
- I Capital Resources
- J Treasury Management Strategy Statement
- K Virement Levels
- L Statement on the Robustness of the Estimates and the Adequacy of the Proposed Financial Reserves

Fees & Charges - Proposed 2018/19

APPENDIX A

Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Discretionary	Asset Management	Legal Fee	Checking legal ownership drafting and agreeing documentation and completion of S.106 Agreement in the form of an Undertaking	300.00 minimum	300.00 minimum		0.0%	Exact cost dependant on time spent on file
Discretionary	Asset Management	Legal Fee	Checking legal ownership drafting and agreeing documentation and completion of S.106 Agreement in the form of a Deed	600.00 minimum	600.00 minimum		0.0%	Exact cost dependant on time spent on file
Discretionary	Asset Management	Monitoring of Section 106 Agreements	Monitoring charge per trigger in S.106 agreement.	300.00	300.00		0.0%	
Discretionary	Community Transport	Dial-A-Ride Scheme	Annual Registration/ Renewal Fee	20.00	20.00	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid to driver)	0.70	0.70	per mile	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate minimum fare up to 5 miles	3.50	3.50	per mile	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid by passenger) per additional passenger	0.50	0.50	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Dial-A-Ride Scheme	Non payment of fares	3.50	3.50	Journey	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Minibus Hire	Casual User Annual Registration fee own driver	25.00	25.00	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Minibus Hire	Casual User Annual Registration fee volunteer driver	25.00	25.00	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Minibus Hire	Casual User Hire Cost - Up to 100 miles (including Diesel) own driver	1.50	1.50	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Minibus Hire	Casual User Hire Cost - Up to 100 miles (including Diesel) volunteer driver	1.50	1.50	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Minibus Hire	Casual User Minimum Charge for Journeys up to 20 miles (including Diesel) own driver	30.00	30.00	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Minibus Hire	Casual User Minimum Charge for Journeys up to 20 miles (including Diesel) volunteer	30.00	30.00	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Minibus Hire	Cancellation charge of community Transport facilities where less than 5 working days notice given own driver	25.00	25.00	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Social Car Scheme	Social Car Scheme Registration/ Renewal Fee	20.00	20.00	Each	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Social Car Scheme	Social/Welfare Mileage rate minimum fare per (paid to driver) up to 5 miles	3.50	3.50	Mile	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver)	0.70	0.70	Mile	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver) per additional passenger	0.50	0.50	Journey	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.
Discretionary	Community Transport	Social Car Scheme	Non payment of fares	3.50	3.50	Journey	0.0%	Fees and charges were increased on 2nd Oct 2017 so will not be increased again in 18/19.

Fees & Charges - Proposed 2018/19

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory	Corporate	Elections	Public Inspection fees - Election Expenses (per inspection)	5.00	5.00	Per inspection	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge Electoral Register (Data) (per copy)	20.00	20.00	Per Copy	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge Electoral Register (Printed) (per copy)	10.00	10.00	Per Copy	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Variable sale charge Electoral Register (Data) per thousand entries)	1.50	1.50	Per 000 entries	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Variable sale charge Electoral Register (Printed) per thousand entries)	5.00	5.00	Per 000 entries	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge List of Overseas Electors (Data) (per copy)	20.00	20.00	Per Copy	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Variable sale charge (per hundred entries) List of Overseas Electors (Data)	1.50	1.50	Per 00 entries	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Fixed Sale Charge List of Overseas Electors (Printed) (per copy)	10.00	10.00	Per Copy	0.0%	Statutory Fee
Statutory	Corporate	Elections	Public/Commercial Variable sale charge (per hundred entries) List of Overseas Electors (Data)	5.00	5.00	Per 00 entries	0.0%	Statutory Fee
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Plan Charge	248.00	255.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Inspection Charge	462.00	476.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Building Notice charge	746.00	768.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Regularisation Charge	777.00	800.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Plan Charge	323.00	333.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Inspection Charge	753.00	776.00	Each	3.1%	

Fees & Charges - Proposed 2018/19

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Building Notice charge	1130.00	1164.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Regularisation Charge	1177.00	1212.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Plan Charge	412.00	424.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Inspection Charge	965.00	994.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Building Notice charge	1445.00	1489.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Regularisation Charge	1505.00	1551.00	Each	3.1%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Plan Charge	513.00	528.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Inspection Charge	1175.00	1210.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Building Notice charge	1772.00	1826.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Regularisation Charge	1846.00	1902.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Plan Charge	617.00	636.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Inspection Charge	1341.00	1381.00	Each	3.0%	

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Building Notice charge	2056.00	2118.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Regularisation Charge	2142.00	2206.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Inspection Charge	248.00	255.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Plan Charge	454.00	468.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Building Notice Charge	737.00	759.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Regularisation Charge	768.00	791.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	2 Flats -Inspection Charge	329.00	339.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	2 Flats - Plan Charge	753.00	776.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	2 Flats -Building Notice Charge	1137.00	1170.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	2 Flats -Regularisation Charge	1184.00	1219.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	3 Flats - Inspection Charge	429.00	442.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	3 Flats - Plan Charge	931.00	959.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	3 Flats -Building Notice Charge	1428.00	1471.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	3 Flats - Regularisation Charge	1488.00	1532.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	4 Flats -Inspection Charge	513.00	528.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	4 Flats -Plan Charge	1098.00	1131.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	4 Flats - Building Notice Charge	1691.00	1742.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	4 Flats - Regularisation Charge	1761.00	1815.00	Each	3.1%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Inspection Charge	592.00	610.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Plan Charge	1245.00	1282.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Building Notice Charge	1930.00	1987.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Regularisation Charge	2010.00	2070.00	Each	3.0%	Regularisation charge is Non Business - acting under statute

Fees & Charges - Proposed 2018/19

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory Guidance	Environment - Building Control	Conversion to a single dwelling	Plan Charge	200.00	206.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Conversion to a single dwelling	Inspection Charge	519.00	535.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Conversion to a single dwelling	Building Notice charge	754.00	778.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Conversion to a single dwelling	Regularisation Charge	785.00	810.00	Each	3.2%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Conversion in to a single Flat	Plan Charge	228.00	235.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Conversion in to a single Flat	Inspection Charge	479.00	493.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Conversion in to a single Flat	Building Notice charge	742.00	765.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Conversion in to a single Flat	Regularisation Charge	773.00	797.00	Each	3.1%	Regularisation charge is Non Business - acting under statute
		Single dwelling						
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m ²	Plan Charge	179.00	184.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m ²	Inspection Charge	345.00	355.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m ²	Building Notice charge	551.00	567.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m ²	Regularisation Charge	574.00	591.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Plan Charge	179.00	184.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Inspection Charge	513.00	528.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Building Notice charge	726.00	748.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Regularisation Charge	756.00	779.00	Each	3.0%	Regularisation charge is Non Business - acting under statute

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
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	197.00	203.00	Each	3.0%	
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	391.00	403.00	Each	3.1%	
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	617.00	636.00	Each	3.1%	
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	643.00	662.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
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	197.00	203.00	Each	3.0%	
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	581.00	598.00	Each	2.9%	
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	817.00	841.00	Each	2.9%	
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	851.00	876.00	Each	2.9%	Regularisation charge is Non Business - acting under statute
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	138.00	142.00	Each	2.9%	

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	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	Inspection Charge	275.00	283.00	Each	2.9%	
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	434.00	447.00	Each	3.0%	
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	452.00	466.00	Each	3.1%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Plan Charge	139.00	143.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Inspection Charge	321.00	331.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Building Notice charge	483.00	497.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m ²	Regularisation Charge	503.00	518.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	First floor & second floor loft conversions	Plan Charge	173.00	178.00	Each	2.9%	Increase in charges to be comparable with other local authorities.
Statutory Guidance	Environment - Building Control	First floor & second floor loft conversions	Inspection Charge	394.00	406.00	Each	3.0%	Increase in charges to be comparable with other local authorities.
Statutory Guidance	Environment - Building Control	First floor & second floor loft conversions	Building Notice charge	595.00	613.00	Each	3.0%	Increase in charges to be comparable with other local authorities.
Statutory Guidance	Environment - Building Control	First floor & second floor loft conversions	Regularisation Charge	620.00	639.00	Each	3.1%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Other work (e.g. garage conversions)	Plan Charge	91.00	94.00	Each	3.3%	Increase in charges to be comparable with other local authorities.
Statutory Guidance	Environment - Building Control	Other work (e.g. garage conversions)	Inspection Charge	213.00	219.00	Each	2.8%	Increase in charges to be comparable with other local authorities.
Statutory Guidance	Environment - Building Control	Other work (e.g. garage conversions)	Building Notice charge	320.00	329.00	Each	2.8%	Increase in charges to be comparable with other local authorities.
Statutory Guidance	Environment - Building Control	Other work (e.g. garage conversions)	Regularisation Charge	333.00	343.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Renovation of a thermal element	Plan Charge	108.00	111.00	Each	2.8%	

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Statutory Guidance	Environment - Building Control	Renovation of a thermal element	Inspection Charge	93.00	96.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Renovation of a thermal element	Building Notice charge	211.00	217.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	Renovation of a thermal element	Regularisation Charge	220.00	226.00	Each	2.7%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Plan Charge	64.00	66.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Inspection Charge	93.00	96.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Building Notice charge	165.00	170.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Regularisation Charge	172.00	177.00	Each	2.9%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Plan Charge	108.00	111.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Inspection Charge	93.00	96.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Building Notice charge	211.00	217.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Regularisation Charge	220.00	226.00	Each	2.7%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Cost of works between £0 to £2,000	Plan Charge	181.00	186.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	Cost of works between £0 to £2,000	Inspection Charge	no charge	No charge			
Statutory Guidance	Environment - Building Control	Cost of works between £0 to £2,000	Building Notice charge	190.00	196.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Cost of works between £0 to £2,000	Regularisation Charge	198.00	204.00	Each	3.0%	Regularisation charge is Non Business - acting under statute

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory Guidance	Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Plan Charge	108.00	111.00	Each	2.8%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Inspection Charge	136.00	140.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Building Notice charge	256.00	264.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Regularisation Charge	267.00	275.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Plan Charge	131.00	135.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Inspection Charge	308.00	317.00	Each	2.9%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Building Notice charge	461.00	475.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Regularisation Charge	480.00	495.00	Each	3.1%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Plan Charge	228.00	235.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Inspection Charge	404.00	416.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Building Notice charge	663.00	684.00	Each	3.2%	Increase in charges to be comparable with other local authorities.
Statutory Guidance	Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Regularisation Charge	691.00	712.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Notifiable Electrical works - (Where a satisfactory certificate will not be issued by a Part P registered electrician)		248.00	255.00	Each	2.8%	

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		Non Domestic work						
Statutory Guidance	Environment - Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Plan Charge	198.00	204.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Inspection Charge	385.00	397.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Regularisation Charge	641.00	660.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Plan Charge	218.00	225.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Inspection Charge	527.00	543.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Regularisation Charge	820.00	845.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
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	207.00	213.00	Each	2.9%	
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	460.00	474.00	Each	3.0%	
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	734.00	756.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
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	242.00	249.00	Each	2.9%	
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	615.00	633.00	Each	2.9%	

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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	943.00	971.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Alteration where the cost of work not exceeding £5,000	Plan Charge	124.00	128.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Alteration where the cost of work not exceeding £5,000	Inspection Charge	135.00	139.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Alteration where the cost of work not exceeding £5,000	Regularisation Charge	285.00	294.00	Each	3.2%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Plan Charge	124.00	128.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Inspection Charge	135.00	139.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Regularisation Charge	285.00	294.00	Each	3.2%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Plan Charge	124.00	128.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Inspection Charge	135.00	139.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Regularisation Charge	285.00	294.00	Each	3.2%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Installation of new shop front	Plan Charge	124.00	128.00	Each	3.2%	
Statutory Guidance	Environment - Building Control	Installation of new shop front	Inspection Charge	135.00	139.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Installation of new shop front	Regularisation Charge	285.00	294.00	Each	3.2%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Plan Charge	163.00	168.00	Each	3.1%	

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory Guidance	Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Inspection Charge	234.00	241.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Regularisation Charge	437.00	450.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Plan Charge	163.00	168.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Inspection Charge	234.00	241.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Regularisation Charge	437.00	450.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Renovation of thermal elements	Plan Charge	163.00	168.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Renovation of thermal elements	Inspection Charge	234.00	241.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Renovation of thermal elements	Regularisation Charge	437.00	450.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Installation of a Raised Storage Platform within an existing building	Plan Charge	163.00	168.00	Each	3.1%	
Statutory Guidance	Environment - Building Control	Installation of a Raised Storage Platform within an existing building	Inspection Charge	234.00	241.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Installation of a Raised Storage Platform within an existing building	Regularisation Charge	437.00	450.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Plan Charge	235.00	242.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Inspection Charge	432.00	445.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Regularisation Charge	733.00	755.00	Each	3.0%	Regularisation charge is Non Business - acting under statute
Statutory Guidance	Environment - Building Control	Fit out of building up to 100m2	Plan Charge	235.00	242.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Fit out of building up to 100m2	Inspection Charge	432.00	445.00	Each	3.0%	
Statutory Guidance	Environment - Building Control	Fit out of building up to 100m2	Regularisation Charge	733.00	755.00	Each	3.0%	Regularisation charge is Non Business - acting under statute

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Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 3 year	271.00	274.00	Each	1.1%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 2 year	197.00	200.00	Each	1.5%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 1 year	123.00	127.00	Each	3.3%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 3 year	271.00	274.00	Each	1.1%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 2 year	197.00	200.00	Each	1.5%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 1 year	123.00	127.00	Each	3.3%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Hackney Carriage Vehicle - 1 year	332.00	323.00	Each	-2.7%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Private Hire Vehicle - 1 year	288.00	267.00	Each	-7.3%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Drivers CRB Checks	44.00	44.00	Each	0.0%	Fee set externally
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Drivers DVLA Checks	7.25	7.25	Each	0.0%	Fee set externally
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Private Hire Operator - 5 years	479.00	486.00	Each	1.5%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Hackney Carriage Business Transfer	146.00	148.00	Each	1.4%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Change of Vehicle (inc Plate) not at renewal	86.00	82.00	Each	-4.7%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - HC & PH	Knowledge Test	26.00	24.00	Each	-7.7%	Annual Fee Review
Statutory	Environment - Licensing	Licensing - Lotteries	Lotteries Initial (for the grant of permit for the remainder of the calendar year)	40.00	40.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Lotteries	Lotteries (subsequent renewals, due 1 January each year)	20.00	20.00	Each	0.0%	Statutory Fee
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading (1 days' trading per week per annum)	108.00	108.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading (2 days' trading per week per annum)	189.00	189.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading (3 days' trading per week per annum)	259.00	259.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading (4 days' trading per week per annum)	324.00	324.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading (5 days' trading per week per annum)	431.00	431.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading (6 days' trading per week per annum)	486.00	486.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading (7 days' trading per week per annum)	540.00	540.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading - 1 Days Trading	22.00	22.00	Each	0.0%	No change

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Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading Up to 10 traders	43.00	43.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading Between 11 and 19 traders	59.00	59.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Street Trading	Street Trading Over 20 traders	75.00	75.00	Each	0.0%	No change
Statutory	Environment - Licensing	Licensing - Licensing Act	Granting or Renewal of a personal licence.	37.00	37.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band A	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band B	190.00	190.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band C	315.00	315.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band D	450.00	450.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band E	635.00	635.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Minor Variation	89.00	89.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band A	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band B	190.00	190.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band C	315.00	315.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band D	450.00	450.00	Each	0.0%	Statutory Fee
Statutory	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	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band E	635.00	635.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band A	70.00	70.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band B	180.00	180.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band C	295.00	295.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band D	320.00	320.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band E	350.00	350.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band A	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band B	190.00	190.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band C	315.00	315.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band D	450.00	450.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band E	635.00	635.00	Each	0.0%	Statutory Fee

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Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band A	70.00	70.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band B	180.00	180.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band C	295.00	295.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band D	320.00	320.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band E	350.00	350.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Application to transfer Premises Licence	23.00	23.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (5,000 to 9,000 people)	1000.00	1000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (10,000 to 14,999 Persons)	2000.00	2000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (15,000 to 19,999 people)	4000.00	4000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (20,000 to 29,999 people)	8000.00	8000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (30,000 to 39,999 people)	16000.00	16000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for exceptionally large events (40,000 to 49,999 people)	24000.00	24000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (50,000 to 59,999 people)	32000.00	32000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (60,000 to 69,999 people)	40000.00	40000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (70,000 to 79,999 people)	48000.00	48000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (80,000 to 89,999 people)	56000.00	56000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (90,000 people and over)	64000.00	64000.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Granting or Renewal of a Personal Licence (10 years)	37.00	37.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Temporary event notice.	21.00	21.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Replacement due to theft, loss etc. of premises licence or summary	10.50	10.50	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Application for a provisional statement where premises are being built , etc.	195.00	195.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Duty to notify change of name or address.	10.50	10.50	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Application to vary licence to specify individual as premises supervisor.	23.00	23.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Interim Authority notice following death etc. of licence holder	23.00	23.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Notification of change of name or alteration of rules of club.	10.50	10.50	Each	0.0%	Statutory Fee

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Statutory	Environment - Licensing	Licensing - Licensing Act	Notification of change of relevant registered address of a club.	10.50	10.50	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Licensing Act	Replacement due to theft, loss etc. of a Temporary Event Notice	10.50	10.50	Each	0.0%	Statutory Fee
Statutory Guidance	Environment - Licensing	Licensing - Casino	New small casino	5000.00	5000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	New large casino	6500.00	6500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Regional casino	10000.00	10000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Bingo	New Bingo clubs	2000.00	2000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Bingo	Bingo clubs	600.00	600.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Betting Premises	New betting premises licence	1200.00	1200.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Betting Premises	Betting premises licence	300.00	300.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Track	New Tracks	1000.00	1000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Track	Tracks	550.00	550.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Family Entertainment Centres	New Family entertainment centre	1000.00	1000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Family Entertainment Centres	Family entertainment centre	450.00	450.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Adult Gaming Centre	New Adult gaming centre	1000.00	1000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Adult Gaming Centre	Adult gaming centre	550.00	550.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Small casino -Application to vary	2500.00	2500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Small casino - Application to Transfer	1000.00	1000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Small casino - Application Re-Instatement.	1000.00	1000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Small casino - Application Provisional Statement	5000.00	5000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Small casino - Application (provisional Statement holders.	1000.00	1000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Large casino -Application to vary	3000.00	3000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Large casino - Application to Transfer	1500.00	1500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Large casino - Application Re-Instatement.	1500.00	1500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Large casino - Application Provisional Statement - building not built	6500.00	6500.00	Each	0.0%	No change

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Statutory Guidance	Environment - Licensing	Licensing - Casino	Large casino - Application (provisional Statement holders). Once building completed	3250.00	3250.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Regional casino -Application to vary	4125.00	4125.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Regional casino - Application to Transfer	4275.00	4275.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Regional casino - Application Re- Instatement.	4275.00	4275.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Regional casino - Application Provisional Statement	9000.00	9000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Casino	Regional casino - Application (provisional Statement holders).	6000.00	6000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Bingo	Bingo Clubs -Application to vary	800.00	800.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Bingo	Bingo Clubs - Application to Transfer	500.00	500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Bingo	Bingo Clubs - Application Provisional Statement	1500.00	1500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Bingo	Bingo Club - Application Re-Instatement.	500.00	500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Bingo	Bingo Club - Application (provisional Statement holders).	500.00	500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application to vary	700.00	700.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application to Transfer	400.00	400.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application Re- Instatement.	400.00	400.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application Provisional Statement	1000.00	1000.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application (provisional Statement holders).	400.00	400.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Tracks	Tracks- Application to vary	800.00	800.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Tracks	Tracks - Application to Transfer	500.00	500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Tracks	Tracks - Application Re-Instatement.	500.00	500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Tracks	Tracks - Application Provisional Statement	1500.00	1500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Tracks	Tracks - Application (provisional Statement holders).	500.00	500.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application to vary	400.00	400.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application to Transfer	250.00	250.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application Provisional Statement	750.00	750.00	Each	0.0%	No change

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Statutory Guidance	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application Re-Instatement.	250.00	250.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application (provisional Statement holders.	200.00	200.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application to vary	400.00	400.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application to Transfer	250.00	250.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application Re- Instatement.	250.00	250.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centres - Application Provisional Statement	750.00	750.00	Each	0.0%	No change
Statutory Guidance	Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application (provisional Statement holders.	200.00	200.00	Each	0.0%	No change
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises automatic notification - Gaming Machine	50.00	50.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Gaming Machine Permit	150.00	150.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises Existing Operator - Gaming Machine Permit	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Vary a Gaming Machine Permit	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Transfer a Gaming Machine Permit	25.00	25.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Gaming Machine Permit Annual Fee	50.00	50.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Change of Name of a Gaming Machine Permit	25.00	25.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - A copy of a Gaming Machine Permit	15.00	15.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit	200.00	200.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Existing Operator	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - (Club Premises Certificate Holder)	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Renewal	200.00	200.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Renewal - Existing Operator	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Annual Fee	50.00	50.00	Each	0.0%	Statutory Fee

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Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Vary permit	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Copy of permit	25.00	25.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Grant	300.00	300.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Existing Operator	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Renewal	300.00	300.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Change Name	25.00	25.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Copy	15.00	15.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Grant	300.00	300.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Existing Operator	100.00	100.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Renewal	300.00	300.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit - Change Name	25.00	25.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit - Copy of Permit	15.00	15.00	Each	0.0%	Statutory Fee
Statutory	Environment - Licensing	Licensing - Gambling Act	Copy of licence - Gambling Act 2005	15.00	15.00	Each	0.0%	Statutory Fee
Statutory Guidance	Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Grant	1926.00	1735.00	Each	-9.9%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Renewal	679.00	590.00	Each	-13.1%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Transfer	299.00	258.00	Each	-13.7%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Pavement Permit	Pavement permits	355.00	308.00	Each	-13.2%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Site)	466.00	428.00	Each	-8.2%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Collectors)	278.00	246.00	Each	-11.5%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Site)	354.00	338.00	Each	-4.5%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Collectors)	185.00	153.00	Each	-17.3%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Site)	121.00	104.00	Each	-14.0%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Collectors)	121.00	104.00	Each	-14.0%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Animal Boarding	Animal Boarding & breeding - Variations to an existing licence	116.00	98.00	Each variation	-15.5%	Annual Fee Review

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Statutory Guidance	Environment - Licensing	Animal Boarding	Commercial User - Annual Licence fees	227.00	194.00	License Fee	-14.5%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Breeding of Dogs	Commercial User - Annual Licence fees - Exclusive of vets fee	178.00	152.00	License Fee	-14.6%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Dangerous/Wild animals	Public/Domestic User - Bi-Annual renewal Licence fees - Exclusive of vets fee	292.00	444.00	License Fee	52.1%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Dangerous/Wild animals	Public/Domestic User -Initial Licence fee- Exclusive of vets fee	390.00	404.00	Initial License Fee	3.6%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Home Boarding	Commercial User - Annual Licence fees	129.00	120.00	License Fee	-7.0%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Pet shop	Commercial User - Annual Licence fees	237.00	207.00	License Fee	-12.7%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Riding establishments	Commercial User - Annual Licence fees - Exclusive of vets fee	250.00	218.00	License Fee	-12.8%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Zoo (Grant)	Commercial User - Annual Licence fees - Exclusive of vets fee	628.00	534.00	Licence Fee	-15.0%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Zoo (Renewal)	Commercial User - Annual Licence fees - Exclusive of vets fee	318.00	269.00	Licence Fee	-15.4%	Annual Fee Review
Statutory Guidance	Environment - Licensing	Zoo (Transfer)	Fee to transfer licence	80.00	67.00	Each	-16.3%	Annual Fee Review
Discretionary	Environment	Pest Control	Commercial Visits - Eradication fees (per visit) Wasps & hornets only	95.00	100.00	Each	5.3%	Cost not increased for two years,
Discretionary	Environment	Pest Control	Commercial Visits - Eradication fees (per visit) Wasps & hornets only- each additional nest	24.00	25.00	Each	4.2%	Minimum realistic increase
Discretionary	Environment	Pest Control	Commercial Visits - Eradication fees (Rodents)	210.00	220.00	One course of treatment - 4 visits	4.8%	Minimum realistic increase
Discretionary	Environment	Pest Control	Commercial Visits - Eradication fees (Rodents) additional visits to existing contract. NOT SINGLE USE	72.00	74.00	per visit	2.8%	Minimum realistic increase
Discretionary	Environment	Pest Control	Commercial - Advisory/call out visit, no treatment	45.00	50.00	Each	11.1%	Brings price in line with previous apportionment of costs, i.e.50% of commercial treatment.
Discretionary	Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas & Wasps & Ants	50.00	55.00	Each	10.0%	Price not increased for two years, minimum realistic increase
Discretionary	Environment	Pest Control	Domestic - Eradication fees 'Rats & Mice	50.00	55.00	Each	10.0%	Price not increased for two years, minimum realistic increase
Discretionary	Environment	Pest Control	Domestic - Advisory/call out visit, no treatment	25.00	25.00	Each	0.0%	No increase
Discretionary	Environment	Basic food Hygiene course	Public/Commercial Course fees (one day course)	60.00	60.00	One day course fee	0.0%	
	Environment	Export Licences	Commercial - Annual Licence fees	63.00	65.00	License Fee	3.2%	
Statutory	Environment	House in Multiple Occupation - Licensing (New Application)	Licensing Fee (one off with up to 5 year life)	620.00	640.00	License Fee	3.2%	
Statutory	Environment	House in Multiple Occupation - Renewal of Licence	Licensing Fee	331.00	341.00	License Fee	3.0%	

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Statutory	Environment	Inspection of Premises for Visa Requirements	Inspection Fee	100.00	105.00	Per hour	5.0%	
Discretionary	Environment	Disabled Facility Grant	DFG Admin Fee	10% of value of grant up to a maximum £500	10% of value of grant up to a maximum £500		0.0%	New fee introduced in 16/17
Discretionary	Environment	Additional Operator - Acupuncture/ Tattooing/ Electrolysis/ Ear/Body piercing /Semi Permanent Tattooing	Commercial - Licence fees (per PERSON)	26.00	28.00	Additional Operator	7.7%	
Discretionary	Environment	Premises + 1 Operator Acupuncture/Tattooing/ Electrolysis/ Ear/ Body piercing/Semi-Permanent Tattooing	Commercial - Licence fees (per PREMISES)	100.00	105.00	Per Premises	5.0%	
Statutory	Environment	Water analysis	Risk Assessment	30.00	30.00	Per hour	0.0%	Up to the maximum £500 - amounts set by DEFRA, may increase before April 2018 following consultation on changes.
Statutory	Environment	Water analysis	Sampling visit	30.00	30.00	Per hour	0.0%	Up to the maximum £100 - amounts set by DEFRA, may increase before April 2018 following consultation on changes.
Statutory	Environment	Water analysis	Investigation	30.00	30.00	Per hour	0.0%	Up to the maximum £100 - amounts set by DEFRA, may increase before April 2018 following consultation on changes.
	Environment	Water analysis	Granting an authorisation	60.00	60.00	Per hour	0.0%	DELETE FROM CHARGES AS THIS OPTION IS NO LONGER AVAILABLE UNDER THE LEGISLATION
Statutory	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	Each	0.0%	Amounts set by DEFRA, may increase before April 2018 following consultation on changes.
Statutory	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	Each	0.0%	Amounts set by DEFRA, may increase before April 2018 following consultation on changes.
Statutory	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	Each	0.0%	Amounts set by DEFRA, may increase before April 2018 following consultation on changes.
Discretionary	Environment - Env Permits	Contaminated Land Enquiries	Public/Commercial Service charge (per enquiry)	131.00	135.00	Per Enquiry	3.1%	Std increase
Discretionary	Environment - Emergency Planning, Health & Safety	First Aid at Work level 3	Maximum of 12 per course	153.28	141.57	per candidate	-7.6%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	First Aid at Work Requalification level 3	Maximum of 12 per course	112.97	104.33	per candidate	-7.6%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	Emergency First Aid level 3	Maximum of 12 per course	65.22	58.64	per candidate	-10.1%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	Activity First Aid level 2	Maximum of 12 per course	65.58	100.08	per candidate	52.6%	Increase to reflect increased costs

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Discretionary	Environment - Emergency Planning, Health & Safety	Cardiopulmonary Resuscitation and Automated External Defibrillation	Maximum of 12 per course	65.58	65.58	per candidate	0.0%	
Discretionary	Environment - Emergency Planning, Health & Safety	CPR/AED -Basic Life Support level 2	Maximum of 12 per course	48.07	58.64	per candidate	22.0%	Increase in support material costs
Discretionary	Environment - Emergency Planning, Health & Safety	First Aid Risk Assessment- Principles and Practice level 2	Maximum of 16 per course	74.48	58.64	per candidate	-21.3%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	Immediate Management of Anaphylaxis level 3	Maximum of 12 per course	71.87	59.64	per candidate	-17.0%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	Administration of Oxygen Therapy level 3	Maximum of 12 per course	70.62	59.64	per candidate	-15.5%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	Annual First Aid Refresher	Maximum of 12 per course	45.67	28.92	per candidate	-36.7%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	Fire Safety Awareness level 1	Maximum of 16 per course	38.39	38.03	per candidate	-0.9%	Course fees have been reviewed to remain competitive in the local market
Discretionary	Environment - Emergency Planning, Health & Safety	Fire safety principles level 2	Maximum of 16 per course	53.70	61.39	per candidate	14.3%	Increase in support material costs
Discretionary	Environment - Emergency Planning, Health & Safety	Manual handling Level 2	Maximum of 16 per course	53.70	61.39	per candidate	14.3%	Increase in support material costs
Discretionary	Environment - Emergency Planning, Health & Safety	Basic Health and Safety level 1	Maximum of 16 per course	38.39	38.03	per candidate	-0.9%	New Course
Discretionary	Environment - Emergency Planning, Health & Safety	Health and Safety level 2	Maximum of 16 per course	53.70	61.39	per candidate	14.3%	Increase in support material costs
Discretionary	Environment - Emergency Planning, Health & Safety	Basic Fire Marshal - BDC NOT OFQUAL	Maximum of 16 per course	38.39	38.39	per candidate	0.0%	
Discretionary	Environment - Emergency Planning, Health & Safety	Catastrophic Bleed			37.92	per candidate		New Course
Statutory	Environment - Env Permits	Application Fee	Standard Process (includes solvent emissions activities)	1650.00	TBC			
Statutory	Environment - Env Permits	Application Fee	Additional fee for operating without a permit.	1188.00	TBC			
Statutory	Environment - Env Permits	Application Fee	Reduced fee activities (Except VRs)	155.00	TBC			
Statutory	Environment - Env Permits	Application Fee	PVR I & II combined	257.00	TBC			
Statutory	Environment - Env Permits	Application Fee	Vehicle refinishers (VRs) and other Reduced fee Activities	362.00	TBC			
Statutory	Environment - Env Permits	Application Fee	Reduced fee activities: Additional Fee for operating without a permit.	71.00	TBC			
Statutory	Environment - Env Permits	Application Fee	Mobile screening & Crushing 1 to 2 Permits	1650.00	TBC			
Statutory	Environment - Env Permits	Application Fee	Mobile screening & Crushing 3rd to 7th applications	985.00	TBC			
Statutory	Environment - Env Permits	Application Fee	Mobile screening & Crushing 8th & subsequent applications	498.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Standard process Low	772.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Standard process Medium	1161.00	TBC			

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Statutory	Environment - Env Permits	Annual Subsistence Charge	Standard process High	1747.00	TBC			These charges are set nationally by DEFRA and the specific requirements change in the legislation each year. Fees are not usually set for the year until April (in 2017 it wasn't until August)
Statutory	Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities Low	79.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities Medium	158.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities High	237.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined Low	113.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined Medium	226.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined High	341.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Low	228.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Medium	365.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) High	548.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Low	626.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Medium	1034.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. High	1551.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. Low	385.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits Medium	617.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. High	924.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Low	198.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Medium	314.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. High	473.00	TBC			
Statutory	Environment - Env Permits	Annual Subsistence Charge	Late payment fee	52.00	TBC			
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	104.00	TBC			
Statutory	Environment - Env Permits	Transfer & Surrender	Standard Process transfer	169.00	TBC			
Statutory	Environment - Env Permits	Transfer & Surrender	Standard Process partial transfer	497.00	TBC			
Statutory	Environment - Env Permits	Transfer & Surrender	New operator at low risk reduced fee activity	78.00	TBC			
Statutory	Environment - Env Permits	Transfer & Surrender	Surrender: all Part B activities	0.00	TBC			
Statutory	Environment - Env Permits	Transfer & Surrender	Reduced fee activities: transfer	47.00	TBC			

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Statutory	Environment - Env Permits	Transfer & Surrender	Reduced fee activities: partial transfer	47.00	TBC			
Statutory	Environment - Env Permits	Temporary transfer for mobiles	First Transfer	53.00	TBC			
Statutory	Environment - Env Permits	Temporary transfer for mobiles	Repeat following enforcement or warning	53.00	TBC			
Statutory	Environment - Env Permits	Substantial Change	Standard process	1050.00	TBC			
Statutory	Environment - Env Permits	Substantial Change	Standard process where substantial change results in a new PPC activity	1650.00	TBC			
Statutory	Environment - Env Permits	Substantial Change	Reduced fee activities	78.00	TBC			
	Housing	Rent	Bradford Street (1 bed flat)	75.32	74.55	Per Week	-1.0%	
	Housing	Rent	Bradford Street (Bedsit)	63.84	63.21	Per Week	-1.0%	
	Housing	Service Charges	Furnishings - Bradford Street	2.24	2.24	Per Week	0.0%	no increase
	Housing	Service Charges	Fuel - Bradford Street	16.87	16.87	Per Week	0.0%	no increase
	Housing	Service Charges	Water - Bradford Street (1 bed flat)	9.87	9.87	Per Week	0.0%	no increase
	Housing	Service Charges	Water - Bradford Street (Bedsit)	8.89	8.89	Per Week	0.0%	no increase
Statutory Guidance	Land Charges	Full Search	All registered local land charges (LLC1) + list of enquiries from other internal & external departments (CON29)	101.20	115.00	Per search	13.6%	Increase includes provision for additional costs in respect of data review work prior to transfer of some services to HM Land Registry
Statutory Guidance	Land Charges	CON29O	Optional enquiries	18.00	22.50	Per question	25.0%	Increase includes provision for additional costs in respect of data review work prior to transfer of some services to HM Land Registry
Statutory Guidance	Land Charges	LLC1 form only	All registered local land charges	16.00	16.00	Per form	0.0%	
Statutory Guidance	Land Charges	Extra Parcels	Properties on land in addition to the principal property.	18.00	18.00	Per parcel	0.0%	
Statutory Guidance	Land Charges	Personal Search	Unrefined data that is not checked by a Local land Charge officer	No Charge	No Charge			Statutory - free of Charge under the Environmental Information Regulations (EIR)
Statutory Guidance	Land Charges	Commons Land & Village Green Search	This is an extra optional question (q22) on the CON29O that shows the registration or access rights of any common land or village green.	18.00	22.50	Per request	25.0%	Increase includes provision for additional costs in respect of data review work prior to transfer of some services to HM Land Registry
Discretionary	Operations	Allotments	Rental of Allotments	0.41	0.42	M ²	2.4%	% increase by Prior Agreement ceases in 2017/18 (year 3)
Discretionary	Operations	Cemeteries	Additional Inscription on memorial	63.50	65.40	Each	3.0%	
Discretionary	Operations	Cemeteries	Cremated Remains - Planting	69.00	71.00	Each	2.9%	
Discretionary	Operations	Cemeteries	Child's Grave - Planting	69.00	71.00	Each	2.9%	
Discretionary	Operations	Cemeteries	Cremated Remains - Two individual remains in one casket	192.00	197.75	Each	3.0%	
Discretionary	Operations	Cemeteries	Cremated Remains - Two interments in one plot	192.00	197.75	Each	3.0%	
Discretionary	Operations	Cemeteries	Cremated Remains - Under 16	No charge	No charge			
Discretionary	Operations	Cemeteries	Cremated Remains -16 and over	145.50	149.85	Each	3.0%	
Discretionary	Operations	Cemeteries	Cremated Remains, Childs Memorial, Additional Inscription	58.50	60.25	Each	3.0%	
Discretionary	Operations	Cemeteries	Exclusive Right of Burial under 16 - Grave Space next in rotation	209.00	215.25	Each	3.0%	
Discretionary	Operations	Cemeteries	Exclusive Right of Cremated Remains under 16 Grave Space next in rotation	209.00	215.25		3.0%	

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Discretionary	Operations	Cemeteries	Exclusive Right of Burial 16 or over - Grave Space next in rotation	754.50	777.10	Each	3.0%	
Discretionary	Operations	Cemeteries	Exclusive Right of Burial under 16 - Grave Space selected by customer	272.00	280.15	Each	3.0%	
Discretionary	Operations	Cemeteries	Exclusive Right of Cremated Remains - under 16 Grave Space selected by customer	272.00	280.15		3.0%	
Discretionary	Operations	Cemeteries	Exclusive Right of Burial 16 or over - Grave Space selected by customer	979.00	1008.35	Each	3.0%	
Discretionary	Operations	Cemeteries	Exhumation Fee	1322.00	1361.65	Each	3.0%	
Discretionary	Operations	Cemeteries	Full Grave - Planting	110.00	113.30	Each	3.0%	
Discretionary	Operations	Cemeteries	Full Memorial	192.00	197.75	Each	3.0%	
Discretionary	Operations	Cemeteries	Grave Maintenance - Neat & Tidy p.a.	83.00	85.50	Each	3.0%	
Discretionary	Operations	Cemeteries	Interment of Cremated Remains with a Full Burial	69.00	71.00	Each	2.9%	
Discretionary	Operations	Cemeteries	Interments - Single plot	493.00	507.80	Each	3.0%	
Discretionary	Operations	Cemeteries	Interments - Double plot	639.00	658.15	Each	3.0%	
Discretionary	Operations	Cemeteries	Interments - Under 16 years of age	No charge	No charge			
Discretionary	Operations	Cemeteries	Lawn Headstone	139.00	143.17	Each	3.0%	
Discretionary	Operations	Cemeteries	Lawn Section - Planting	84.00	86.50	Each	3.0%	
Discretionary	Operations	Cemeteries	Transfer of deeds and cancellation of	94.00	96.80	Each	3.0%	
Discretionary	Operations	Cemeteries	Use of Cemetery Chapel	124.00	127.70	Each	3.0%	
Discretionary	Operations	Cemeteries	Memorial Bench - installation onto concrete base of customer's own bench	193.00	198.80	Each	3.0%	
Discretionary	Operations	Cemeteries	Memorial Bench - collection &/or assembly of customers bench if required	55.00	56.65	Each	3.0%	
Discretionary	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			
Discretionary	Operations	Cemeteries	Family search of burial records	16.00	16.48	per hour	3.0%	
Discretionary	Operations	Cemeteries	Transfer of ERB certificate	51.00	52.55	Each	3.0%	
Discretionary	Operations	Market Charity Stalls - Braintree (On Street)	Hire of Stall - Flat fee for pre-booking Charity	12.00	12.00	Each	0.0%	
Discretionary	Operations	Market Charity Stalls - Witham (Off Street)	Hire of Stall - Flat fee for pre-booking Charity	12.00	12.00	Each	0.0%	
Discretionary	Operations	Market stalls - Braintree Saturday	Braintree Pitch Rent - Commercial Hire per foot	1.80	1.80	Each	0.0%	
Discretionary	Operations	Market stalls - Braintree Wednesday	Braintree Pitch Rent - Commercial Hire per foot	2.05	2.05	Each	0.0%	
Discretionary	Operations	Market stalls - Witham Saturday	Witham Pitch Rent - Commercial Hire per foot	1.80	1.80	Each	0.0%	
Discretionary	Operations	Sports Pitch Bookings	Football/Rugby - 7 a side with Changing (Marked)	27.30	28.00	Match	2.5%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football/Rugby - 7 a side without changing (Marked)	21.00	21.50	Match	2.4%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria

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Discretionary	Operations	Sports Pitch Bookings	Football/Rugby junior -without Changing	27.30	28.00	Match	2.5%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football/Rugby - without changing	44.00	45.30	Match	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football/Rugby junior -with Changing	35.30	36.35	Match	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football/Rugby -with Changing	61.00	62.80	Match	2.9%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football - 9 a side with changing	32.20	33.16	Match	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football - 9 a side without changing	24.60	25.40	Match	3.3%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football - 5 a side with changing	21.00	21.65	Match	3.1%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football - 5 a side without changing	16.40	16.90	Match	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Sports Pitch Bookings	Football - training on grass pitch	23.50	24.20	Match	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Adult (Peak Period) Half Pitch	18.00	18.50	Hour	2.8%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Adult (Peak Period) Full Pitch	29.20	30.05	Hour	2.9%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Half Pitch	16.40	16.90	Hour	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Full Pitch	23.50	24.20	Hour	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Half Pitch	14.80	15.25	Hour	3.1%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Full Pitch	23.50	24.20	Hour	3.0%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Half Pitch	12.80	13.20	Hour	3.1%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria

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Discretionary	Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Full Pitch	18.00	18.55	Hour	3.1%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	MUGA Gt Notley Country Park	Adult Football, Basketball, Netball	12.30	12.65	Hour	2.8%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	MUGA Gt Notley Country Park	Adult Tennis	6.60	6.80	Hour	3.1%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	MUGA Gt Notley Country Park	Under 18 Football, Basketball, Netball	10.20	10.50	Hour	2.9%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	MUGA Gt Notley Country Park	Under 18 Tennis	4.30	4.45	Hour	3.5%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Floodlight Half Pitch	9.20	9.50	Hour	3.3%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	AGP Gt Notley Country Park	Floodlight Full Pitch	12.80	13.20	Hour	3.1%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	MUGA Gt Notley Country Park	Floodlight	5.60	5.75	Hour	2.6%	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Discretionary	Operations	Waste - Domestic	Public/Domestic - Removal Fee Special Collection (between six and twelve items)	74.00	76.22	Each	3.0%	Sub-contracted at a fixed cost of £6,000 per month, we then receive any income generated.
Discretionary	Operations	Waste - Domestic	Public/Domestic - Removal Fee Special Collection (up to six items)	37.00	38.11	Each	3.0%	Sub-contracted at a fixed cost of £6,000 per month, we then receive any income generated.
Discretionary	Operations	Waste - Domestic	Public/Domestic - Removal Fee Special Collection (up to six items) for those residents in receipt of a statutory benefit	26.75	27.55	Each	3.0%	Sub-contracted at a fixed cost of £6,000 per month, we then receive any income generated.
Discretionary	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 2 hours)	210.00	216.30	Each	3.0%	Proposed increase is higher than inflation to reflect the actual operating cost of providing this service.
Discretionary	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 3 hours)	260.00	267.77	Each	3.0%	Proposed increase is higher than inflation to reflect the actual operating cost of providing this service.
Discretionary	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 4 hours)	307.00	316.20	Each	3.0%	Proposed increase is higher than inflation to reflect the actual operating cost of providing this service.
Discretionary	Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 5 hours)	365.00	375.94	Each	3.0%	Proposed increase is higher than inflation to reflect the actual operating cost of providing this service.
Discretionary	Operations	Waste - Domestic	Purchase of additional 180 litre garden waste bin	27.36	28.17	Each	3.0%	Actual cost of bin

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Discretionary	Operations	Waste - Domestic	Annual fee for emptying additional garden waste bin on scheduled garden waste collections days only.	45.50	46.86	Year	3.0%	17/18 price increased by 3% and pro rated for 9 months to reflect the service suspension
Discretionary	Operations	Car Parking On-Street	Residents charge - 1st Season Ticket/Permit	48.00	50.00	Each	4.2%	Charge imposed by NEPP
Discretionary	Operations	Car Parking On-Street	Residents charge - 2nd Season Ticket/Permit	65.00	70.00	Each	7.7%	Charge imposed by NEPP
Discretionary	Operations	Car Parking On-Street	Residents charge - 3rd Season Ticket/Permit	By discretion only on application	By discretion only on application	Each		Charge imposed by NEPP
Discretionary	Operations	Car Parking On-Street	Residents Charge - Block of 10 Season Ticket/Permits	15.00	15.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car Parking On-Street	Visitor Permits - MiPermit (digital system)	10.00	10.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car Parking On-Street	Residents Charge - Loss of Season Ticket/Permit .(Free if stolen; requires police incident reference)	15.00	15.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car Parking On-Street	Dispensation/Suspension Permit - First Day	22.00	22.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car Parking On-Street	Dispensation/Suspension other days (up to 7 days)	10.00	10.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	Charge Certificate Higher	105.00	105.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	Charge Certificate Lower	74.00	75.00	Each	1.4%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	County Court Debt Registered higher	112.00	113.00	Each	0.9%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	County Court Debt Registered lower	82.00	83.00	Each	1.2%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	Instructions to Bailiff Off street Charge plus bailiff fees as incurred	0.00	0.00	Each		NEPP confirmed that there is no charge for sending case to bailiff
Discretionary	Operations	Car parking On / Off Street	Instructions to Bailiff On street Charge plus bailiff fees as incurred	0.00	0.00	Each		NEPP confirmed that there is no charge for sending case to bailiff
Discretionary	Operations	Car parking On / Off Street	NTO higher	70.00	70.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	NTO lower	50.00	50.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid After Fourteen Days higher	70.00	70.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid After Fourteen Days lower	50.00	50.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid Within Fourteen Days higher	35.00	35.00	Each	0.0%	Charge imposed by NEPP
Discretionary	Operations	Car parking On / Off Street	Penalty Charge Notice - Paid Within Fourteen Days lower	25.00	25.00	Each	0.0%	Charge imposed by NEPP
		PAY & DISPLAY CAR PARKING						
Discretionary	Operations	Station Approach, Braintree SHORT stay	Mon-Sat 7am -7pm Up to 1hr	0.90	1.00	Each	10.7%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Sat 7am - 7pm 1 to 3hrs	1.80	2.00	Each	11.3%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Fri 7am -7pm 3 to 6hrs	2.50	3.00	Each	20.0%	Tariffs reviewed every 3 years
Discretionary	Operations		Sat 7am -6.59am Over 3hrs	2.00	2.00	Day Rate	0.2%	Tariffs reviewed every 3 years
Discretionary	Operations		Sun 7am - 6.59pm Up to 12 hrs	0.50	0.50	Day Rate	0.8%	Tariffs reviewed every 3 years
Discretionary	Operations	Station Approach, Braintree LONG stay	Mon-Fri Up to 24hrs	4.00	4.50	Day Rate	12.5%	Tariffs reviewed every 3 years
Discretionary	Operations		Sat Up to 24hrs	2.00	2.00	Day Rate	0.2%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Fri 7am - 7pm	5.00	5.50	Day Rate	9.9%	Tariffs reviewed every 3 years
		White Horse Lane, Witham						

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Discretionary	Operations	White Horse Lane, Witham	Sat Up to 24hrs	2.00	2.00	Day Rate	0.2%	Tariffs reviewed every 3 years
Discretionary	Operations	LONG stay	Sunday 7am - 6.59pm	0.50	0.50	Day Rate	0.8%	Tariffs reviewed every 3 years
Discretionary	Operations	Easton Road, Witham	Mon-Fri, 4am - 9.30am (Valid until 4am next day)	6.00	6.50	Day Rate	8.4%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Fri, 9.30am - 7.00am (Valid until 4am next day)	3.00	3.50	Each	16.8%	Tariffs reviewed every 3 years
Discretionary	Operations		Sat-Sun (Valid until 4am next day)	2.00	2.00	Each	0.2%	Tariffs reviewed every 3 years
Discretionary	Operations		Evening all days (Valid 7pm-4am next day)	1.00	1.00	Overnight	0.0%	Tariffs reviewed every 3 years
Discretionary	Operations	Victoria Street, Braintree	Mon-Sat Up to 24hrs	4.00	4.50	Day Rate	12.5%	Tariffs reviewed every 3 years
Discretionary	Operations	LONG stay	Sun 7am - 7pm	0.50	0.50	Each	0.8%	Tariffs reviewed every 3 years
Discretionary	Operations	All Other Short Stay Pay & Display Car Parks	Mon-Sat Up to 1hr	0.90	1.00	Each	10.7%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Sat 1 to 3hrs	1.80	2.00	Each	11.3%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Sat 3 to 6hrs	3.00	3.50	Each	16.8%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Sat 6hrs+	5.50	6.50	Day Rate	18.3%	Tariffs reviewed every 3 years
Discretionary	Operations	Electric charging point	All days 7am-7pm Max 1 hr	0.90	1.00	Each	10.7%	Tariffs reviewed every 3 years
Discretionary	Operations		All days 7pm-7am Max 1 hr	0.50	0.50	Each	0.8%	Tariffs reviewed every 3 years
Discretionary	Operations	Overnight Parking Between 7pm to 6.59am next day (valid to 7.30am)	All days Overnight	0.50	0.50	Overnight	0.8%	Tariffs reviewed every 3 years
Discretionary	Operations	Overnight Parking Permits 7pm to 7.30am next day	All days Quarterly	30.00	30.00	Each	0.0%	Tariffs reviewed every 3 years
Discretionary	Operations		All days Six months	55.00	55.00	Each	0.0%	Tariffs reviewed every 3 years
Discretionary	Operations		All days Annual	100.00	100.00	Each	0.0%	Tariffs reviewed every 3 years
Discretionary	Operations	Lockrams Lane, Witham - Season Ticket Holders Only	Mon-Fri & Sun 24/7 - Quarterly	110.00	121.00	Each	10.0%	Tariffs reviewed every 3 years
Discretionary	Operations		Mon-Fri & Sun 24/7 - Annual	430.00	473.00	Each	10.0%	Tariffs reviewed every 3 years
Discretionary	Operations	All Other Season Tickets (except for Easton Road car park)	All days 24/7 Quarterly	130.00	135.00	Each	3.8%	Tariffs reviewed every 3 years
Discretionary	Operations		All days 24/7 Annual	500.00	550.00	Each	10.0%	Tariffs reviewed every 3 years
Discretionary	Operations	Open Market Trade Vehicles	Wed & Sat (Braintree) - All hours	1.50	1.50	Day Rate	0.0%	
Discretionary	Operations		Sat (Witham) - All hours	1.50	1.50	Day Rate	0.0%	
Discretionary	Operations	Events	Charitable & Fund-raising events for local community groups	52.50	54.25	each	3.3%	
Discretionary	Operations	Events	All events - site damage deposit or event clean up	315.00	324.00	each	2.9%	
Discretionary	Operations	Events	Small Fun Fair for young children - setting up	37.00	38.25	per day	3.4%	
Discretionary	Operations	Events	Small Fun Fair for young children - in operation	108.00	111.25	per day	3.0%	
Discretionary	Operations	Events	Large Fun Fair for all ages - setting up	108.00	111.25	per day	3.0%	
Discretionary	Operations	Events	Large Fun Fair for all ages - in operation	324.00	333.75	per day	3.0%	
Discretionary	Operations	Events	Small Circus - setting up	54.00	56.00	per day	3.7%	
Discretionary	Operations	Events	Small Circus - in operation	108.00	111.25	per day	3.0%	
Discretionary	Operations	Events	Large Circus - setting up	108.00	111.25	per day	3.0%	
Discretionary	Operations	Events	Large Circus - in operation	216.00	222.50	per day	3.0%	
Discretionary	Operations	Events	Annual licence for Boot Camp/Dog training/Fitness Class or similar activity conducted on public open space	158.00	162.75	Year	3.0%	

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Discretionary	Operations	Temporary Traffic Regulation Order (TTRO) Applications for road closures for events (exempt for National Events)	Administration fee for TTRO Applications	200.00	206.00	per application	3.0%	Decision made to rescind charge where the application relates to national events e.g. Remembrance Day Parades.
Discretionary	Operations	Stray Dogs	Kennelling fees (set by RSPCA)	14.00	14.50	(per dog) per 24 hrs kennelling	3.6%	
Discretionary	Operations	Stray Dogs	Fee for the collection and transportation of Stray dogs	44.00	45.25	(per dog)	2.8%	
Discretionary	Operations	Stray Dogs	Combined Fee for 1 day or less	58.00	59.75	(per dog)	3.0%	
Discretionary	Operations	Stray Dogs	Combined Fee for 2 days	72.00	74.25	(per dog)	3.1%	
Discretionary	Operations	Stray Dogs	Combined Fee for 3 days	85.00	87.50	(per dog)	2.9%	
Discretionary	Operations	Stray Dogs	Combined Fee for 4 days	99.00	102.00	(per dog)	3.0%	
Discretionary	Operations	Stray Dogs	Combined Fee for 5 days	112.00	115.50	(per dog)	3.1%	
Discretionary	Operations	Stray Dogs	Combined Fee for 6 days	126.00	129.75	(per dog)	3.0%	
Discretionary	Operations	Stray Dogs	Combined Fee for 7 days	140.00	144.25	(per dog)	3.0%	
Discretionary	Operations	Stray Dogs	Those Owners on Benefit Combined Fee for 1 day or less	42.00	43.25	(per dog)	3.0%	
Discretionary	Operations	Stray Dogs	Those Owners on Benefit Combined Fee for 2 days	53.00	54.75	(per dog)	3.3%	
Discretionary	Operations	Stray Dogs	Those Owners on Benefit Combined Fee for 3 days	63.00	65.00	(per dog)	3.2%	
Discretionary	Operations	Stray Dogs	Those Owners on Benefit Combined Fee for 4 days	74.00	76.25	(per dog)	3.0%	
Discretionary	Operations	Stray Dogs	Those Owners on Benefit Combined Fee for 5 days	84.00	86.50	(per dog)	3.0%	
Discretionary	Operations	Stray Dogs	Those Owners on Benefit Combined Fee for 6 days	95.00	98.00	(per dog)	3.2%	
Discretionary	Operations	Stray Dogs	Those Owners on Benefit Combined Fee for 7 days	105.00	108.25	(per dog)	3.1%	
Discretionary	Operations	Stray Dogs	Microchipping	16.00	16.48	(per dog)	3.0%	
Discretionary	Operations	Street Scene Enforcement	Fixed Penalty Notice for small scale fly tipping incidents - if paid after 10 days	400.00	412.00	Per incident	3.0%	New provision introduced in 2017/18 under the Unauthorised Deposit of Waste (Fixed Penalties) Regulations 2016
Discretionary	Operations	Street Scene Enforcement	Fixed Penalty Notice for small scale fly tipping incidents - if paid within 10 days	300.00	309.00	Per incident	3.0%	New provision introduced in 2017/18 under: The Unauthorised Deposit of Waste (Fixed Penalties) Regulations 2016
Discretionary	Operations	Street Scene Enforcement	Storage & return of abandoned shopping trolleys	100.00	103.00	Per trolley	3.0%	The service is to be reviewed next year and price renegotiated with supermarkets. (Either supermarket collect or LA can collect and make a charge under statutory legislation) ie Non Business for VAT
Discretionary	Operations	Trade Waste - Residual	Schedule 1 - Existing Customer at 31/03/16	350.00	TBC	240L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 1 - Existing Customer at 31/03/16	448.00	TBC	360L Bin		

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Discretionary	Operations	Trade Waste - Residual	Schedule 1 - Existing Customer at 31/03/16	673.00	TBC	770L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 1 - Existing Customer at 31/03/16	877.00	TBC	1100L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 1 - Existing Customer at 31/03/16	1051.00	TBC	Salvage (2 Cubic Feet)		
Discretionary	Operations	Trade Waste - Residual	Schedule 1 - New Customer from 01/04/16	538.00	TBC	360L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 1 - New Customer from 01/04/16	747.00	TBC	770L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 1 - New Customer from 01/04/16	913.00	TBC	1100L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 2 - Existing Customer at 31/03/16	300.00	TBC	240L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 2 - Existing Customer at 31/03/16	375.00	TBC	360L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 2 - Existing Customer at 31/03/16	514.00	TBC	770L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 2 - Existing Customer at 31/03/16	649.00	TBC	1100L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 2 - New Customer from 01/04/16	465.00	TBC	360L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 2 - New Customer from 01/04/16	589.00	TBC	770L Bin		
Discretionary	Operations	Trade Waste - Residual	Schedule 2 - New Customer from 01/04/16	685.00	TBC	1100L Bin		
Discretionary	Operations	Trade Waste - Recycling	Non School - Existing Customer at 31/03/16	399.00	TBC	1100L Bin - Paper		
Discretionary	Operations	Trade Waste - Recycling	Non School - Existing Customer at 31/03/16	244.00	TBC	360L Bin - Mixed		
Discretionary	Operations	Trade Waste - Recycling	Non School - Existing Customer at 31/03/16	595.00	TBC	1100L Bin - Mixed		
Discretionary	Operations	Trade Waste - Recycling	Non School - Existing Customer at 31/03/16	218.00	TBC	360L Bin - Glass		
Discretionary	Operations	Trade Waste - Recycling	Non School - Existing Customer at 31/03/16	489.00	TBC	1100L Bin - Glass		
Discretionary	Operations	Trade Waste - Recycling	Non School - New Customer from 01/04/16	399.00	TBC	1100L Bin - Paper		
Discretionary	Operations	Trade Waste - Recycling	Non School - New Customer from 01/04/16	641.00	TBC	1100L Bin - Mixed		
Discretionary	Operations	Trade Waste - Recycling	Non School - New Customer from 01/04/16	349.00	TBC	360L Bin - Glass		
Discretionary	Operations	Trade Waste - Recycling	Non School - New Customer from 01/04/16	567.00	TBC	1100L Bin - Glass		
Discretionary	Operations	Trade Waste - Recycling	School	279.00	TBC	1100L Bin - Paper		
Discretionary	Operations	Trade Waste - Recycling	School	417.00	TBC	1100L Bin - Mixed		

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Discretionary	Operations	Trade Waste - Recycling	School	153.00	TBC	360L Bin - Glass		
Discretionary	Operations	Trade Waste - Recycling	School	343.00	TBC	1100L Bin - Glass		
Discretionary	Operations	Trade Waste - Residual	Sacks	47.50	TBC	Per Roll (20)		
Discretionary	Operations	Trade Waste - Recycling	Sacks	43.50	TBC	Per Roll (20)		
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development written advice	150.00	150.00		0.0%	New fee structure introduced wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development -Meetings - 1 hour duration	300.00	300.00		0.0%	New fee structure introduced wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development -Meetings - Follow up written advice		150.00			New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice)written advice	250.00	250.00		0.0%	New fee structure introduced wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice) 1 hour duration	400.00	400.00		0.0%	New fee structure introduced wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice) follow up written advice	200.00	200.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - Written Advice Only	100.00	100.00		0.0%	New fee structure introduced wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - follow up written advice	75.00	75.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - Meeting 1hr duration	150.00	150.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - Meeting	300.00	300.00		0.0%	New fee structure introduced wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - follow up written advice	150.00	150.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Building Works - written advice	150.00	150.00		0.0%	Note drop in fees relative to the fee pre August 2017 to reflect research on time spent
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Buildings Works -meeting 1 hour duration	250.00	250.00		0.0%	New fee structure introduced wef August 2017
Discretionary	Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Buildings Works -follow up written response	125.00	125.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design Advice- Meeting & Written Response.	1730.00	1730.00		0.0%	New category added wef August 2017

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Discretionary	Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design & Heritage Advice (Listed Building / Conservation Area)- Meeting & Written Response.	2030.00	2030.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice- Meeting & Written Response.	1360.00	1360.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Meeting & Written Response.	1660.00	1660.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice- Meeting & Written Response.	990.00	990.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Meeting & Written Response.	1290.00	1290.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design Advice- Follow up Written Response.	865.00	865.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	1015.00	1015.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice- Follow up Written Response.	680.00	680.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	830.00	830.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice- Follow up Written Response.	495.00	495.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	645.00	645.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice-Written Advice Only.	860.00	860.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)-Written Advice Only.	1010.00	1010.00		0.0%	New category added wef August 2017
Discretionary	Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice-Written Advice Only.	540.00	540.00		0.0%	New category added wef August 2017

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Discretionary	Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)-Written Advice Only.	690.00	690.00		0.0%	New category added wef August 2017
Statutory	Planning	Planning Application Fees	Outline Application- No more than 2.5 hectares. (Per 0.1 Hectare)	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Outline Application- more than 2.5 hectares. (Fixed price first 2.5 hectares)	9527.00	11432.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Outline Application- more than 2.5 hectares. (Per additional 0.1 hectares above 2.5)	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Household Applications- Single Dwelling	172.00	206.00		19.8%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications- 2 or more Dwellings	339.00	407.00		20.1%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications- New Dwellings up to and including 50.	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications- New Dwellings above 50 (Fixed price first 50).	19049.00	22859.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications- New Dwellings above 50 (per additional dwelling above 50).	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (up to 40 sq m)	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (up to 75 sq m)	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (up to 3750 sq m, Price per 75 sq m)	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (More than 3750 sq m, Fixed price first 3750 sq m)	19049.00	22859.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (More than 3750 sq m, Per additional 75 sq m)	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings (Agricultural land)- Gross floor space (up to 465 sq m)	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings (Agricultural land)- Gross floor space (up to 540 sq m)	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 540 sq m and no more than 4215 sq m, Fixed price first 540 sq m)	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG

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Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 540 sq m and no more than 4215 sq m, Price per additional 75 sq m)	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 4215 sq m , Fixed price first 4215 sq m)	19049.00	22859.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 4215 sq m, Price per additional 75 sq m)	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of Glasshouses- Up to 465 sq m.	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of Glasshouses- More than 465 sq m.	2150.00	2580.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of Plant & Machinery-Not More than 5 Hectares. (Per 0.1 Hectare)	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of Plant & Machinery-More than 5 Hectares. (Fixed price per 5 Hectares)	19049.00	22859.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Full Applications Erection of Plant & Machinery-More than 5 Hectares. (Additional price per 0.1 Hectares)	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Applications for Car parks, service roads or other accesses	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Applications for waste site area- Not more than 15 Hectares. (Price per 0.1 hectares).	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Applications for waste site area- More than 15 Hectares. (Fixed Price first 15 hectares).	29112.00	34934.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Applications for waste site area- More than 15 Hectares. (Additional price per 0.1 hectares).	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Exploratory Drilling for Oil or Natural Gas- Not more than 7.5 Hectares (Price per 0.1 hectares)	423.00	508.00		20.1%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Exploratory Drilling for Oil or Natural Gas- More than 7.5 Hectares (Fixed Price first 7.5 hectares)	31725.00	38070.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Exploratory Drilling for Oil or Natural Gas- Not more than 7.5 Hectares (Additional price per 0.1 hectares)	126.00	151.00		19.8%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Operations winning & working of Oil or Natural Gas- Not more than 15 Hectares (Price per 0.1 hectares)	214.00	257.00		20.1%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory	Planning	Planning Application Fees	Operations winning & working of Oil or Natural Gas-More than 15 Hectares (Fixed Price first 15 hectares)	32100.00	38520.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Operations winning & working of Oil or Natural Gas- Not more than 15 Hectares (Additional price per 0.1 hectares)	126.00	151.00		19.8%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Operations winning & working of minerals (Excluding Oil or Natural Gas)- Not more than 15 Hectares (Price per 0.1 hectares)	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Operations winning & working of minerals (Excluding Oil or Natural Gas)-More than 15 Hectares (Fixed Price first 15 hectares)	29112.00	34934.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Operations winning & working of minerals (Excluding Oil or Natural Gas)- Not more than 15 Hectares (Additional price per 0.1 hectares)	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Site area- Other Operations (price per 0.1 Hectares)	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Lawful Development Certificate- Existing use or Operation	Same as Full Application	Same as Full Application			Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Lawful Development Certificate- Existing use or Operation (lawful not to comply with any condition or limitation)	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Proposed use or Operation	Half Planning Fee	Half Planning Fee			Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Agricultural and Forestry buildings & operations or demolition of buildings	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Telecommunications Code Systems Operators	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use to State Funded School or Registered Nursery	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a State-Funded School or Registered Nursery	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a flexible use within Shops, Financial and Professional services, Restaurants and Cafes, Business, Storage or Distribution, Hotels, or Assembly or Leisure	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of a building from Office (Use Class B1) Use to a use falling within Use Class C3 (Dwelling house)	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a Dwelling house (Use Class C3), where there are no Associated Building Operations	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a Dwelling house (Use Class C3), and Associated Building Operations	172.00	206.00		19.8%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwelling house), where there are no Associated Building Operations	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwelling house), and Associated Building Operations	172.00	206.00		19.8%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change Of Use from Storage or Distribution Buildings (Class B8) and any land within its curtilage to Dwelling houses (Class C3)	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwelling houses (Class C3)	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwelling houses (Class C3), and Associated Building Operations	172.00	206.00		19.8%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3)	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory	Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3), and Associated Building Operations	172.00	206.00		19.8%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Shops (Class A1) and Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops (Sui Generis Uses) to Assembly and Leisure Uses (Class D2)	80.00	96.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Reserved Matters	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Application for removal or variation of a condition following grant of planning permission	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Request for confirmation that one or more planning conditions have been complied with. (Householder)	28.00	34.00		21.4%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Request for confirmation that one or more planning conditions have been complied with. (Other)	97.00	116.00		19.6%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Change of Use- Number of dwelling houses, Not more than 50 Dwellings (Price per Dwelling).	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Change of Use- Number of dwelling houses, More than 50 Dwellings (Fixed Price first 50).	19049.00	22859.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Change of Use- Number of dwelling houses, More than 50 Dwellings (Price per Dwelling above 50).	115.00	138.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Other Changes of Use of a building or land	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Advertising- Relating to the business on the premises	110.00	132.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Advertising- Advance signs which are not situated on or visible from the site, directing the public to a business	110.00	132.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Advertising- Other	385.00	462.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Application for a Non-material Amendment Following a Grant of Planning Permission (Applications in respect of householder developments)	28.00	34.00		21.4%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG

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Statutory / Statutory Guidance/ Discretionary	Service	Service Detail	Details of Charge	2017/18 Price Incl VAT (£)	PROPOSED 2018/19 Price Incl VAT (£)	Unit	% increase 17/18 to 18/19	Notes
Statutory	Planning	Planning Application Fees	Application for a Non-material Amendment Following a Grant of Planning Permission (Applications in respect of other developments)	195.00	234.00		20.0%	Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
Statutory	Planning	Planning Application Fees	Application for Permission in Principle		402.00	per 0.1 hectare of site area		New Fee introduced by DCLG wef 17th Jan 2018
Statutory	Planning	Planning Application Fees	Notification for Prior Approval for the installation, alteration or replacement of solar photovoltaics (PV) on non-domestic buildings		96.00			New Fee introduced by DCLG wef 17th Jan 2018
Statutory	Planning	Planning Application Fees	Notification for Prior Approval for the erection or construction of a collection facility within the curtilage of a shop		96.00			New Fee introduced by DCLG wef 17th Jan 2018
Statutory	Planning	Planning Application Fees	Notification for Prior Approval for the temporary use of land or buildings for the purpose of commercial film-making and associated development		96.00			New Fee introduced by DCLG wef 17th Jan 2018
Statutory	Planning	Planning Application Fees	Notification for Prior Approval for the provision of temporary school buildings on vacant commercial land and the use of that land by a state-funded school		96.00			New Fee introduced by DCLG wef 17th Jan 2018
Discretionary	Planning	Street Naming & Numbering	Existing properties - house name / number change	40.00	40.00		0.0%	
Discretionary	Planning	Street Naming & Numbering	Existing properties - renamed street / area where requested by residents	£100 + £25 per property	£100 + £25 per property		0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - 1 dwelling	40.00	40.00	per dwelling	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - 2 to 5 dwellings	30.00	30.00	per dwelling	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - 6 to 25 dwellings	25.00	25.00	per dwelling	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - 26 to 75 dwellings	20.00	20.00	per dwelling	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - 76 or more dwellings	15.00	15.00	per dwelling	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - new street name	75.00	75.00	per dwelling	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - name of building or block of flats or industrial estate	50.00	50.00	per dwelling	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - 1 to 5 units (cost per unit)	30.00	30.00	per unit	0.0%	
Discretionary	Planning	Street Naming & Numbering	New properties - 6 to 15 units (cost per unit)	20.00	20.00	per unit	0.0%	

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Discretionary	Planning	Street Naming & Numbering	New properties - 16 or more units (cost per unit)	15.00	15.00	per unit	0.0%	
Discretionary	Planning	Street Naming & Numbering	Confirmation of plot of postal address for utility company (charge to utility companies only)	30.00	30.00		0.0%	
Discretionary	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A4 per month	5.40	5.40	Per month	0.0%	we have rounded this figure up to the next 50p to make the pricing structure simpler. The price shown excludes artwork.
Discretionary	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A3 per month	9.00	9.00	Per month	0.0%	
Discretionary	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A2 per month	16.20	16.20	Per month	0.0%	
Discretionary	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A1 per month	22.20	22.20	Per month	0.0%	
Discretionary	PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A0 per month	30.00	30.00	Per month	0.0%	
Discretionary	PR & Marketing	Contact Magazine - printed version	Advertisement - Advertisement size full page x 1 edition printed and goes to 65,000 homes in or just on the border of Braintree district	1200.00	1200.00	Per edition - usually 1 edition per year	0.0%	excludes artwork fees *** Please note that our accountants have told me that we have to word it as asking for a contribution towards costs *** please advise
Discretionary	PR & Marketing	Contact Magazine - printed version	Advertisement - Advertisement size half page x 1 edition printed and goes to 65,000 homes in or just on the border of Braintree district	600.00	600.00	Per edition usually 1 edition per year	0.0%	excludes artwork fees *** Please note that our accountants have told me that we have to word it as asking for a contribution towards costs *** please advise
Discretionary	PR & Marketing	E-contact newsletter - electronic version	Advertisement - banner advertising in newsletter edition, sent to 8,500 email addresses	60.00	60.00	Per edition - usually 6 editions per year	0.0%	excludes artwork fees
Discretionary	PR & Marketing	Business Rates booklet	Advertisement - Advertisement size full page x 1 edition printed and goes to 2,500 businesses in the border of Braintree district	600.00	600.00	Per edition usually 1 edition per year	0.0%	excludes artwork fees
Discretionary	PR & Marketing	Business Rates booklet	Advertisement - Advertisement size half page x 1 edition printed and goes to 2,500 businesses in the border of Braintree district	300.00	300.00	Per edition usually 1 edition per year	0.0%	excludes artwork fees
Discretionary	PR & Marketing	Council Tax booklet	Advertisement - Advertisement size full page x 1 edition printed and goes to 64,000 homes in the border of Braintree district	600.00	600.00	Per edition usually 1 edition per year	0.0%	excludes artwork fees
Discretionary	PR & Marketing	Council Tax booklet	Advertisement - Advertisement size half page x 1 edition printed and goes to 64,000 homes in the border of Braintree district	300.00	300.00	Per edition usually 1 edition per year	0.0%	excludes artwork fees

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Discretionary	PR & Marketing	Roundabouts A	Advertisement - Signage to meet ECC & Highways specification, including maintenance of roundabout, signage production and installation on location in the border of Braintree district	4800.00	4800.00	per year - minimum contract. 10% & 15% discount offered for 2 or 3 year contract.	0.0%	excludes artwork fees
Discretionary	PR & Marketing	Roundabouts B	Advertisement - Signage to meet ECC & Highways specification, including maintenance of roundabout, signage production and installation on location in the border of Braintree district	3600.00	3600.00	per year - minimum contract. 10% & 15% discount offered for 2 or 3 year contract.	0.0%	excludes artwork fees
Discretionary	PR & Marketing	Roundabouts C	Advertisement - Signage to meet ECC & Highways specification, including maintenance of roundabout, signage production and installation on location in the border of Braintree district	2400.00	2400.00	per year - minimum contract. 10% & 15% discount offered for 2 or 3 year contract.	0.0%	excludes artwork fees
Discretionary	PR & Marketing	Vehicle panels (per vehicle)	Advertisement - display panels on RCV vehicle fleet. Price includes printing and installation of panels. PER VEHICLE	1080.00	1080.00	per vehicle for 3 months	0.0%	Excludes artwork production charged currently charged at £30 p/h, however Graphics is reviewing this for 2016-17. Breakdown of costs are £450 for printing and installation and £150 per month media space fee. CONSIDER DISMANTLE FEES OF £50 needs adding. Clients will be encourage to take out 3 month minimum contracts
Discretionary	PR & Marketing	Web-site advertising Livewell	Advertisement - banner advertising hosted on site	300.00	300.00	base on 1 advert placement for one month	0.0%	Excludes artworks
Discretionary	Town Hall Centre	Weddings/Functions	Courtauld Wedding 80 Guest max (1hr ceremony only)	350.00	375.00	wedding	7.1%	
Discretionary	Town Hall Centre	Weddings/Functions	Rushbury Wedding up to 80 guests max (2hrs) (Self Catered for Drinks and food)	650.00	675.00	wedding	3.8%	
Discretionary	Town Hall Centre	Weddings/Functions	Community Price Wedding (Lounge) Saturdays	285.00	295.00	wedding	3.5%	
Discretionary	Town Hall Centre	Weddings/Functions	Community Price Wedding (Lounge) Friday	225.00	235.00	wedding	4.4%	
Discretionary	Town Hall Centre	Weddings/Functions	Community Price Wedding (Lounge) Monday - Thursday	165.00	170.00	wedding	3.0%	
Discretionary	Town Hall Centre	Weddings/Functions	Community Price Wedding extra room - whole top floor (1 hr)	120.00	120.00	wedding	0.0%	
Discretionary	Town Hall Centre	Weddings/Functions	Community Price Wedding extra room - Courtauld Gallery/Barram Room (1hr)	80.00	80.00	Hour	0.0%	
Discretionary	Town Hall Centre	Weddings/Functions	Building hire	1000.00	1000.00	8 hrs	0.0%	
Discretionary	Town Hall Centre	Weddings/Functions	Refreshments	0.78	0.84	Per cup	7.7%	
Discretionary	Town Hall Centre	Weddings/Functions	Photocopy	0.20	0.20	Per copy	0.0%	
Discretionary	Town Hall Centre	Weddings/Functions	Corporate Buffet	8.00	8.00	Per Person	0.0%	

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Discretionary	Town Hall Centre	Standard Charge	Council Chamber	28.50	29.00	Hour	1.8%	
Discretionary	Town Hall Centre	Standard Charge	Courtauld Gallery and Bartram Room	23.50	24.00	Hour	2.1%	
Discretionary	Town Hall Centre	Standard Charge	Chairman's Room, North Committee Room, South Committee Room, Lounge	18.50	16.00	Hour	-13.5%	
Discretionary	Town Hall Centre	Standard Charge	Rushbury Room, Courtauld Annexe	13.50	13.50	Hour	0.0%	
Discretionary	Town Hall Centre	Standard Charge	Event fee	100.00	35.00	Hour		2017/18 charge was per event, 2018/19 charge is per hour
Discretionary	Town Hall Centre	Standard Charge	Whole Building hire	950.00	1000.00	8 hrs	5.3%	
Discretionary	Town Hall Centre	Standard Charge	Kitchen hire Core times	21.50	22.00	per booking	2.3%	
Discretionary	Town Hall Centre	Charity/Community	Council Chamber		25.00	Hour		
Discretionary	Town Hall Centre	Charity/Community	Courtauld Gallery and Bartram Room		20.00	Hour		
Discretionary	Town Hall Centre	Charity/Community	Chairman's Room, North Committee Room, South Committee Room, Lounge		14.00	Hour		
Discretionary	Town Hall Centre	Charity/Community	Rushbury Room, Courtauld Annexe		11.00	Hour		
Discretionary	Town Hall Centre	Charity/Community	Event fee		30.00	Hour		
Discretionary	Town Hall Centre	Charity/Community	Whole Building hire		1000.00	8 hrs		
Discretionary	Town Hall Centre	Charity/Community	Kitchen hire Core times		18.70	per booking		
Discretionary	Town Hall Centre	BDC Internal charge	Council Chamber		20.00	Hour		
Discretionary	Town Hall Centre	BDC Internal charge	Courtauld Gallery and Bartram Room		17.00	Hour		
Discretionary	Town Hall Centre	BDC Internal charge	Chairman's Room, North Committee Room, South Committee Room, Lounge		11.00	Hour		
Discretionary	Town Hall Centre	BDC Internal charge	Rushbury Room, Courtauld Annexe		9.00	Hour		
Discretionary	Town Hall Centre	BDC Internal charge	Event fee		24.00	Hour		
Discretionary	Town Hall Centre	BDC Internal charge	Whole Building hire		1000.00	8 hrs		
Discretionary	Town Hall Centre	BDC Internal charge	Kitchen hire Core times		15.40	per booking		

BUSINESS RATE RETENTION SCHEME
APPENDIX B

	Outturn NNDR3 13/14 £	Outturn NNDR3 14/15 £	Outturn NNDR3 15/16 £	Outturn NNDR3 16/17 £	Budget NNDR1 17/18 £	Latest 2017/18 £	Forecast 2018/19 £
Gross Yield	46,994,798	48,812,703	51,573,526	49,746,149	51,469,409	51,962,151	53,626,700
Mandatory Reliefs							
Add Yield to fund Small Business Rate Relief	752,338.22	927,115.03	1,135,559.90	1,093,080.31	902,243.00	913,107.96	944,100.00
Cost of Small Business Rate Relief (SBRR)	-2,887,596.15	-3,372,746.86	-3,468,671.85	-3,485,508.40	-4,228,708.00	-4,694,342.79	-4,709,000.00
Cost of relief to Charities/CASC/Rurals	-2,673,450.44	-2,920,917.92	-2,959,246.38	-3,002,307.52	-3,059,138.00	-3,024,136.30	-3,153,300.00
Cost of relief partly occupied	-42,538.79	-113,536.54	-15,348.63	-29,498.28	0.00	-1,127.74	-1,200.00
Cost of relief for empty premises	-1,483,509.28	-1,616,720.70	-1,150,886.00	-1,485,850.72	-1,488,468.00	-1,532,816.77	-1,516,600.00
Total Mandatory Reliefs	-6,334,756.44	-7,096,806.99	-6,458,592.96	-6,910,084.61	-7,874,071.00	-8,339,315.64	-8,436,000.00
Discretionary Reliefs							
Cost of relief to Charities/Non Profit/CASC/Rurals	-241,039	-236,848	-268,372	-264,207	-273,400	-293,198	-285,500
New empty property relief (New Start)			-21,988	-8,991	0	6,208	
Long-term empty property relief (Fresh Start)		-3,183	-48,461	-26,194	-3,999	-164	
Flooding relief		-51,565					
Localism Act Discounts			-17,255	-14,662			
Retail relief		-459,042	-716,714	-4,639		2,500	
Discretionary rural relief (doubling 50% mandatory)					-11,877	-9,077	-9,300
Local newspaper offices relief						-1,500	-1,500
Supporting small businesses						-32,700	-33,700
Discretionary business rate scheme						-287,021	-139,410
Public house relief						-60,683	-62,500
Discretionary transitional relief			-9,208	-4,418			
Total Discretionary Reliefs	-241,039	-750,638	-1,081,999	-323,110	-289,276	-675,636	-531,910
Net Rates Payable	40,419,003	40,965,259	44,032,934	42,512,954	43,306,062	42,947,200	44,658,790
Amounts written off	-437,834	-458,474	-203,282	-232,388		-47,853	
Estimated losses on collection (prov)	17,941	118,960	64,975	81,602	-433,000	-218,000	-277,000
Losses on collection	-419,893	-339,513	-138,307	-150,786	-433,000	-265,853	-277,000
Change in provision for rating appeals	-1,350,000	-2,250,000	-1,141,000	2,390,000	-2,035,000	-1,550,000	-2,099,000
Collectable Rates	38,649,110	38,375,745	42,753,627	44,752,169	40,838,062	41,131,347	42,282,790
Transitional protection - due to/ -due from	2,639	12,479	-211,214	-78,480	48,819	-103,317	-74,400
Amounts disregarded - renewable energy properties				-183,890	-191,145	-224,677	-225,300
Allowance for cost of collection	-186,394	-188,604	-188,104	-194,671	-192,687	-192,687	-192,808
Non-Domestic Rating Income	38,465,355	38,199,620	42,354,309	44,295,128	40,503,049	40,610,665	41,790,282
Braintree DC Share	15,386,142	15,279,848	16,941,724	17,718,051	16,201,220	16,244,266	16,716,113
Amount retained - renewable energy properties				93,933	84,807	122,339	119,900
Tariff paid to Government	-12,422,011	-12,663,998	-12,905,986	-13,013,536	-12,267,607	-12,267,607	-12,810,964

BUSINESS RATE RETENTION SCHEME
APPENDIX B

	Outturn NNDR3 13/14 £	Outturn NNDR3 14/15 £	Outturn NNDR3 15/16 £	Outturn NNDR3 16/17 £	Budget NNDR1 17/18 £	Latest 2017/18 £	Forecast 2018/19 £
Levy Payment due to Government/ Essex Business Rate Pool	-238,050	-180,797	-939,762	-1,115,866	-764,687	-1,089,687	-1,030,858
S31 Grants for SBRR and Autumn Statement measures	558,095	888,015	1,075,153	792,236	925,255	1,542,536	1,539,948
Est. Collection Fund surplus/ -deficit for tax setting		-407,590	325,570	-411,135	432,142	432,142	725,670
Transfer -to/from Business Rate Retention Reserve				411,135	-432,142	-432,142	-725,670
TOTAL GENERAL FUND	3,284,176	2,915,478	4,496,699	4,474,818	4,178,988	4,551,848	4,534,139

PAY POLICY STATEMENT 2018/19**Introduction**

This Pay Policy Statement is produced in accordance with Chapter 8 of the Localism Act 2011. The Policy will be considered for approval by a meeting of Braintree District Council on 19th February, 2018. 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) 6 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 6 and the top is national SCP 9. The Council's lowest paid employees are currently paid at SCP 6. At 1st April 2018, the full-time equivalent (FTE) annual values of SCPs 6 and 9 are £16,560 and £16,923 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 1st April 2018, the annual FTE range for the grade of this post is £124,998 - £134,298. There is an option to convert £5,000 p.a. of the salary 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 7.9X.
- 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 1st April 2018, the annual FTE range for the grade of this post is £96,459 - £105,915. 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 78.9% 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 1st April 2018, Head of Service and Senior Manager posts are on: Grade SMG 3 (SCPs 3105 – 3115, £54,027 - £59,151 p.a. FTE), SMG 4 (SCPs 4001– 4006, £61,707 - £67,842 p.a. FTE) or SMG 5 (SCPs 5001 – 5006, £67,875 - £74,052 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

APPENDIX C

- 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. and a summary of the number and value of exit packages in the year, analysed by cost banding.
- 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 2019/20 and will be submitted to Full Council for approval by 31st March 2019.
- 5.2 If it should be necessary to amend this 2018/19 Statement during the year that it applies, an appropriate resolution will be made by Full Council.

General Fund Revenue Profile 2017/18 to 2021/22

Appendix D

	2017/18 £	2018/19 £	2019/20 £	2020/21 £	2021/22 £
Base Budget brought forward from previous year	13,601,192	13,777,550	13,830,710	13,843,529	14,282,240
Inflation:					
Pay - annual award and incremental progression	236,080	415,400	469,140	382,140	363,980
Other Expenditure Inflation	93,530	76,650	93,310	103,210	101,860
Income Inflation	0	-13,470	0	0	0
Pension Fund and National Insurance contribution adjustments	1,040	13,460	12,500	202,560	13,010
New Demands:					
Allowance for Reduced Income/Increased costs previously profiled	561,850	117,120	163,480	43,480	43,480
Priority Investment - one-off provision previously profiled	-200,362	-184,820	0	0	
New Budget Bids	191,820				
New Budget Pressures	169,680	657,720	-2,170	0	0
Reductions:					
Savings/Additional Income agreed previously profiled	-877,280	-111,110	-80,990	0	
New Savings/Additional Income - Management		-695,740	-15,520	-11,030	-6,450
New Savings/Additional Income - Members		-222,050	-23,500	-23,500	-13,500
Additional Savings Required	0	0	-603,431	-258,149	-48,269
Updated Base Budget	13,777,550	13,830,710	13,843,529	14,282,240	14,736,351
Addition to Balances	329,125	246,302			
Contribution from Balances for one-off New Investment	-150,000				
Contribution from/to Earmarked reserves	432,142	725,670			
Budget Requirement	14,388,817	14,802,682	13,843,529	14,282,240	14,736,351
Government Grant - Revenue Support Grant	-777,347	-272,480	0	0	0
Retained Business Rates - Baseline amount	-3,256,331	-3,354,160	-3,428,553	-3,514,267	-3,602,124
- Growth above baseline	-922,657	-1,179,979	-914,667	-937,534	-960,972

General Fund Revenue Profile 2017/18 to 2021/22

Appendix D

	2017/18 £	2018/19 £	2019/20 £	2020/21 £	2021/22 £
Transition and Rural Services grants and returned funding	-70,415	-17,754	-17,754	-17,754	-17,754
Collection Fund Balance - Business Rates (Surplus)/Deficit	-432,142	-725,670			
Collection Fund Balance - Council Tax (Surplus)/Deficit	-194,255	-181,609			
BDC Requirement from Council Taxpayers	8,735,670	9,071,030	9,482,555	9,812,685	10,155,501
Tax base (+1.5% for 2019/20 onwards and collection rate of 99%)	51,547	51,980	52,760	53,551	54,354
Council Tax (Band D)	£169.47	£174.51	£179.73	£183.24	£186.84
Council Tax per week	£3.26	£3.36	£3.46	£3.52	£3.59
Percentage Increase	3.01%	2.97%	2.99%	1.95%	1.96%
Increase per week	£0.10	£0.10	£0.10	£0.06	£0.07

GENERAL FUND BUDGETS 2018/19 - BUSINESS PLAN SUMMARY

	Controllable Budgets					
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Proposed Controllable Budget 2018/19
	£	£	£	£	£	£
Business Plan						
Asset Management	(2,065,860)	0	(19,560)	7,850	0	(2,077,570)
Business Solutions	1,911,800	65,000	(31,000)	38,860	0	1,984,660
Community Services	373,880	0	(31,630)	7,970	0	350,220
Corporate Management Plan	1,270,280	0	(44,410)	25,500	0	1,251,370
Cultural Services	243,470	0	0	2,090	0	245,560
Environment	662,330	0	(61,400)	41,390	0	642,320
Finance	1,221,240	121,030	(106,500)	78,720	0	1,314,490
Governance	1,017,750	10,000	(24,600)	13,300	0	1,016,450
Housing Services	874,240	(76,360)	(20,000)	20,760	0	798,640
Human Resources	319,350	15,500	0	6,140	0	340,990
Leisure Services	(43,680)	0	0	4,390	0	(39,290)
Marketing & Communications	399,220	0	(10,000)	12,360	0	401,580
Operations	4,916,740	321,500	(280,800)	181,800	0	5,139,240
Sustainable Development	863,620	50,000	(175,000)	36,630	0	775,250
COST OF SERVICES	11,964,380	506,670	(804,900)	477,760	0	12,143,910
Corporate Financing	1,963,170	83,350	(174,000)	14,280	(1,410,890)	475,910
Corporate Efficiency Provision	(150,000)	0	(50,000)	0	0	(200,000)
BASE BUDGET	13,777,550	590,020	(1,028,900)	492,040	(1,410,890)	12,419,820
Contribution to/(from) Balances	179,125	150,000	0	0	1,328,067	1,657,192
Business Rate Retention - use of Earmarked Reserve	432,142	0	0	0	293,528	725,670
BUDGET REQUIREMENT	14,388,817	740,020	(1,028,900)	492,040	210,705	14,802,682
Revenue Support Grant	(777,347)	0	0	0	504,867	(272,480)
Retained Business Rates	(4,178,988)	0	0	0	(355,151)	(4,534,139)
Transition and Rural Services grants and returned funding	(70,415)	0	0	0	52,661	(17,754)
Collection Fund Surplus - Business Rates	(432,142)	0	0	0	(293,528)	(725,670)
Collection Fund Surplus - Council Tax	(194,255)	0	0	0	12,646	(181,609)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	8,735,670	740,020	(1,028,900)	492,040	132,200	9,071,030

Medium-Term Financial Strategy – 1

Risk Rating C2 (C2 October 16)

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. By necessity this includes a wide range of assumptions:</p> <p>Anticipated changes on the revenue account e.g. government grant levels, income levels, inflation, pay awards, council tax collection rates, business rates collection etc. together with planned and anticipated efficiencies, income generation, council tax levels, business rates appeals and the use of balances.</p> <p>Anticipated level of capital resources with a capital programme being planned and agreed against these resources.</p> <p>The Council accepted the Government's offer of a four-year settlement (2016/17 to 2019/20). The provisional Settlement Funding Assessment (SFA) allocation to the Council for 2018/19 and provisional allocation for 2019/20 were received on 19th December 2017. The reduction between 2016/17 and 2019/20 is £1.65m, or 34.6% and includes the Council receiving no Revenue Support Grant after 2018/19.</p> <p>The New Homes Bonus scheme was changed for 2017/18 which results in local authorities receiving reduced allocations. Whilst not using NHB to support revenue this does mean less money for investment in infrastructure and affordable homes across the District.</p> <p>A fundamental change to Local Government funding is planned for 2020/21 as the Government proposes to introduce 100% Business Rates Retention and implement the outcome of the Fair Funding Review which is currently in progress.</p>	<ul style="list-style-type: none"> • Circumstances change which render the planned cost reductions/additional income unachievable • Other financial assumptions prove incorrect. Including significant income budgets not being achieved e.g. interest receivable on £15m invested in equity and property funds. • Other organisations which provide significant contributions to the Council face their own funding pressures and may require greater reductions than expected. • Adverse economic conditions and market fluctuations cause changes at or before contract renewal. • Capital receipts are not received as planned and capital resources insufficient to finance capital programme. • Business rates collected are less than expected due to successful appeals being greater than the provision made. • Business Rates baseline reset for 2020/21, as determined by the Fair Funding Review, does not enable the Council to retain business rates growth achieved prior to reset. • Future Autumn Statement(s) require further savings from local government. 	<ul style="list-style-type: none"> • Shortfall in resources both in year and following years. • Financial savings are not achieved; balances used more than planned. • Priorities and projects are not delivered. • Cuts necessary to services • Rushed decisions to find other savings • Staff unsettled and de-motivated. • Assets not fit for purpose • Satisfaction levels with the Council fall

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 £1.5m.</p> <p>Regular Budgetary Control and monitoring processes.</p> <p>Council policy to use New Homes Bonus to fund infrastructure projects and affordable homes.</p> <p>Utilised 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> <p>Efficiency Plan produced and approved by DCLG. Monitoring of investment counter-parties and returns on investments by Arlingclose, the Council's Treasury Management advisor.</p>	<p>Delivery against the workstreams contained in the Roadmap 2020.</p> <p>Monitor financial viability of key contract partners and commercial property tenants.</p> <p>Participate in consultation as proposals for the new 100% Business Rates Retention scheme and the Fair Funding Review are published.</p> <p>Monitor the disposal of assets against planned timescale for receipt of sale proceeds.</p>	Corporate Director (CF)	<p>Cost reductions and increased income 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. 2018 – Full Council sets council tax and budgets for 2018/19	<p>Proposed MTFS provides a balanced base budget for 2018/19 including a 2.97% increase in council tax up to £174.51 (Band D).</p> <p>For planning purposes council tax increases in future years are at the referendum threshold, e.g. 2.99% for 2019/20 and 2% for 2020/21 onwards.</p> <p>Planned approach to addressing the estimated shortfalls in 2019/20 to 2022/22.</p> <p>Investment Strategy reviewed with maximum investment in equity and property funds increased to £20m.</p> <p>Strategic Investment Group consisting of 3 Cabinet Members established.</p> <p>An Investment Evaluation Tool used to assess all investment opportunities.</p>

Earmarked Reserves 2017/18 to 2021/22

APPENDIX G

	2017/18				2018/19			2019/20			2020/21			2021/22		
	Opening Balance 2017/18	Movements in Year 2017/18	Trf between reserves/ back to balances	Proj Closing Balance 2017/18	Opening Balance 2018/19	Movements in Year 2018/19	Proj Closing Balance 2018/19	Opening Balance 2019/20	Movements in Year 2019/20	Proj Closing Balance 2019/20	Opening Balance 2020/21	Movements in Year 2020/21	Proj Closing Balance 2020/21	Opening Balance 2021/22	Movements in Year 2021/22	Proj Closing Balance 2021/22
EARMARKED RESERVES (REVENUE)																
Corporate Strategy & Direction																
Corporate Improvement programme	183,024	-26,310	0	156,714	156,714	0	156,714	156,714	0	156,714	156,714	0	156,714	156,714	0	156,714
Member Support & Development	33,880	-11,380	0	22,500	22,500	-7,500	15,000	15,000	-7,500	7,500	7,500	-7,500	0	0	0	0
	216,904	-37,690	0	179,214	179,214	-7,500	171,714	171,714	-7,500	164,214	164,214	-7,500	156,714	156,714	0	156,714
Environment & Place																
Approved Carry Forwards	56,156	-3,174	0	52,982	52,982	0	52,982	52,982	0	52,982	52,982	0	52,982	52,982	0	52,982
Green Heart Initiatives	51,742	-6,000	0	45,742	45,742	-17,000	28,742	28,742	0	28,742	28,742	0	28,742	28,742	0	28,742
Carbon Management	48,570	-10,270	0	38,300	38,300	0	38,300	38,300	0	38,300	38,300	0	38,300	38,300	0	38,300
House Survey (Private)	16,013	3,000	0	19,013	19,013	3,000	22,013	22,013	3,000	25,013	25,013	3,000	28,013	28,013	3,000	31,013
Unmet Taxi Demand Survey	15,081	5,000	0	20,081	20,081	1,000	21,081	21,081	-7,000	14,081	14,081	1,000	15,081	15,081	1,000	16,081
Operations	5,498	0	0	5,498	5,498	0	5,498	5,498	0	5,498	5,498	0	5,498	5,498	0	5,498
Recycling Reward Scheme	159,173	-135,000	0	24,173	24,173	-24,173	0	0	0	0	0	0	0	0	0	0
Flooding Relief	21,401	0	0	21,401	21,401	0	21,401	21,401	0	21,401	21,401	0	21,401	21,401	0	21,401
Commuted Maintenance	488,301	-93,110	0	395,191	395,191	-93,110	302,081	302,081	-93,110	208,971	208,971	-93,110	115,861	115,861	-93,110	22,751
	861,933	-239,554	0	622,379	622,379	-130,283	492,096	492,096	-97,110	394,986	394,986	-89,110	305,876	305,876	-89,110	216,766
Planning & Housing																
Approved Carry Forwards	123,542	-33,837	0	89,705	89,705	-44,153	45,551	45,551	-23,551	22,000	22,000	0	22,000	22,000	0	22,000
Local Plan	353,586	-174,600	0	178,986	178,986	-50,005	128,981	128,981	0	128,981	128,981	0	128,981	128,981	0	128,981
Housing Needs Survey	41,982	4,000	0	45,982	45,982	-30,000	15,982	15,982	0	15,982	15,982	0	15,982	15,982	0	15,982
Local Council Tax Support	216,397	28,850	0	245,247	245,247	-30,000	215,247	215,247	0	215,247	215,247	0	215,247	215,247	0	215,247
Unilateral Undertakings	412,340	0	0	412,340	412,340	0	412,340	412,340	0	412,340	412,340	0	412,340	412,340	0	412,340
Housing Welfare Reforms	78,420	-73,640	0	4,780	4,780	0	4,780	4,780	0	4,780	4,780	0	4,780	4,780	0	4,780
Planning Appeals	196,883	115,916	0	312,799	312,799	-312,799	0	0	0	0	0	0	0	0	0	0
Community Infrastructure Levy	100,000	0	0	100,000	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Homelessness Funds	46,207	-6,624	0	39,583	39,583	117,670	157,253	157,253	55,120	212,373	212,373	0	212,373	212,373	0	212,373
	1,569,356	-139,935	0	1,429,421	1,429,421	-349,287	1,080,134	1,080,134	31,569	1,111,702	1,111,702	0	1,111,702	1,111,702	0	1,111,702
Economic Development																
Discretionary Business Rate Relief	68,084	0	0	68,084	68,084	0	68,084	68,084	0	68,084	68,084	0	68,084	68,084	0	68,084
Portas Pilot Reserve	6,909	-6,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Investment Fund	500,000	0	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
Economic Development and Town Centre Improvements	217,921	-10,000	0	207,921	207,921	-10,000	197,921	197,921	0	197,921	197,921	0	197,921	197,921	0	197,921
	792,915	-16,909	0	776,005	776,005	-10,000	766,005	766,005	0	766,005	766,005	0	766,005	766,005	0	766,005
Health & Communities																
Mi Community	142,648	-90,000	0	52,648	52,648	0	52,648	52,648	0	52,648	52,648	0	52,648	52,648	0	52,648
Localism Reserve	11,407	0	0	11,407	11,407	0	11,407	11,407	0	11,407	11,407	0	11,407	11,407	0	11,407
Public Health Agenda	84,567	14,090	0	98,657	98,657	-1,000	97,657	97,657	0	97,657	97,657	0	97,657	97,657	0	97,657
Community Projects	105,850	-31,740	0	74,110	74,110	-33,370	40,740	40,740	0	40,740	40,740	0	40,740	40,740	0	40,740
Leisure	766,848	-177,210	0	589,638	589,638	0	589,638	589,638	0	589,638	589,638	0	589,638	589,638	0	589,638
	1,111,321	-284,860	0	826,461	826,461	-34,370	792,091	792,091	0	792,091	792,091	0	792,091	792,091	0	792,091
Finance & Performance																
Approved Carry Forwards	22,000	-22,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Fund	53,352	94,041	0	147,393	147,393	-9,856	137,537	137,537	-9,856	127,681	127,681	-9,856	117,825	117,825	-9,856	107,969
Management Training & Org. Development	44,964	-14,200	0	30,764	30,764	0	30,764	30,764	0	30,764	30,764	0	30,764	30,764	0	30,764
Treasury Management	569,494	67,020	0	636,514	636,514	27,600	664,114	664,114	4,300	668,414	668,414	3,800	672,214	672,214	3,800	676,014
Benefits Overpaid & Adpens	931,565	0	0	931,565	931,565	0	931,565	931,565	0	931,565	931,565	0	931,565	931,565	0	931,565
Business Rate Retention Scheme Equalisation	619,001	929,791	0	1,548,792	1,548,792	1,285,670	2,834,462	2,834,462	0	2,834,462	2,834,462	0	2,834,462	2,834,462	0	2,834,462
Pension Deficit Equalisation	2,821,790	-2,821,790	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Modern Apprenticeships	63,342	5,266	0	68,608	68,608	-39,806	28,802	28,802	0	28,802	28,802	0	28,802	28,802	0	28,802
Marketing & Communications	50,570	-11,390	0	39,180	39,180	-7,600	31,580	31,580	0	31,580	31,580	0	31,580	31,580	0	31,580
Partnership & Developer contributions	5,112	-520	0	4,592	4,592	0	4,592	4,592	0	4,592	4,592	0	4,592	4,592	0	4,592
	5,181,191	-1,773,782	0	3,407,408	3,407,408	1,256,009	4,663,417	4,663,417	-5,556	4,657,861	4,657,861	-6,056	4,651,805	4,651,805	-6,056	4,645,749

Earmarked Reserves 2017/18 to 2021/22
APPENDIX G

	2017/18				2018/19			2019/20			2020/21			2021/22		
	Opening Balance 2017/18	Movements in Year 2017/18	Trf between reserves/ back to balances	Proj Closing Balance 2017/18	Opening Balance 2018/19	Movements in Year 2018/19	Proj Closing Balance 2018/19	Opening Balance 2019/20	Movements in Year 2019/20	Proj Closing Balance 2019/20	Opening Balance 2020/21	Movements in Year 2020/21	Proj Closing Balance 2020/21	Opening Balance 2021/22	Movements in Year 2021/22	Proj Closing Balance 2021/22
Corporate Services & Asset Management																
District Elections	181,873	27,000	0	208,873	208,873	27,000	235,873	235,873	-163,000	72,873	72,873	27,000	99,873	99,873	27,000	126,873
Planned Maintenance (Revenue)	73,115	0	0	73,115	73,115	0	73,115	73,115	0	73,115	73,115	0	73,115	73,115	0	73,115
Procurement Hub	101,838	-36,698	0	65,140	65,140	-40,140	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
Approved Carry Forwards	75,300	-65,700	0	9,600	9,600	-9,600	0	0	0	0	0	0	0	0	0	0
	432,126	-75,398	0	356,728	356,728	-22,740	333,988	333,988	-163,000	170,988	170,988	27,000	197,988	197,988	27,000	224,988
TOTAL - EARMARKED RESERVES (REVENUE)	10,165,745	-2,568,129	0	7,597,615	7,597,615	701,829	8,299,444	8,299,444	-241,597	8,057,847	8,057,847	-75,666	7,982,181	7,982,181	-68,166	7,914,015
<u>EARMARKED RESERVES (CAPITAL)</u>																
Capital Reserve (General)	1,116,788	-50,000	7,198	1,066,788	1,066,788	-50,000	1,016,788	1,016,788	-50,000	966,788	966,788	-50,000	916,788	916,788	-50,000	866,788
Capital Reserve (District Investment)	9,492,595	-1,112,000	0	8,380,595	8,380,595	-1,723,000	6,657,595	6,657,595	-1,067,000	5,590,595	5,590,595	-107,000	5,483,595	5,483,595	-107,000	5,376,595
Financial systems replacement	69,374	-15,450	0	53,924	53,924	0	53,924	53,924	0	53,924	53,924	0	53,924	53,924	0	53,924
Vehicle and Plant replacement	497,369	-399,790	0	97,579	97,579	16,718	114,297	114,297	0	114,297	114,297	0	114,297	114,297	0	114,297
Discovery Centre All Weather Pitch	116,240	19,500	0	135,740	135,740	19,500	155,240	155,240	19,500	174,740	174,740	-174,740	0	0	19,500	19,500
Opportunity Purchase Fund	7,198	0	-7,198	7,198	7,198	0	7,198	7,198	0	7,198	7,198	0	7,198	7,198	0	7,198
Corporate Technology Requirements	198,334	0	0	198,334	198,334	0	198,334	198,334	0	198,334	198,334	0	198,334	198,334	0	198,334
New Homes Bonus (Unallocated)	114,360	1,577,611	0	1,691,971	1,691,971	1,057,824	2,749,795	2,749,795	955,479	3,705,274	3,705,274	-382,472	3,322,802	3,322,802	-53,760	3,269,042
TOTAL - EARMARKED RESERVES (CAPITAL)	11,612,259	19,871	0	11,632,130	11,632,130	-678,958	10,953,171	10,953,171	-142,021	10,811,150	10,811,150	-714,212	10,096,938	10,096,938	-191,260	9,905,678

Requests for Capital Funding 2018-19

Date Produced: 10th November 2017

	Portfolio	Project Description	Project Drivers	Project Achievements	Capital Cost			
					Capital Cost			
					2018/19	2019/20	2020/21	2021/22
1	Corporate Services and Asset Management	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.	Annual planned maintenance of those properties where BDC has a repairing obligation. 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.	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, rental income and value of the asset.	330,000	400,000	400,000	400,000
2	Corporate Services and Asset Management	Computer Equipment - Annual technology replacement programme.	Our hardware and software estate needs to be kept up to date to ensure that it can continue to be supported by our ICT service provider and continues to be fit for purpose.	Hardware and software that meets the needs of users and is up-to-date and secure.	40,000	40,000	40,000	40,000
3	Corporate Services and Asset Management	Computer Systems Servers - Business Continuity/Disaster Recovery arrangements - Set up costs	To provide ICT facilities to the BDC users to allow the council to function as normal and support the community in the event of a disaster or an emergency affecting the main workplace and/or the systems they use.	The council will continue to operate its business as usual systems on a day to day basis as quickly as possible after a major failure.	30,000			
4	Corporate Services and Asset Management	Microsoft Office 365 - set-up costs	BDC has to upgrade its MS eMail and MS Office software by 2020 when the current versions go end of life. The physical servers on which the MS eMail application resides are reaching end of life and will need to be replaced by 2020. The council is planning to upgrade its physical server room to a cloud solution and is targeting 2020/21 as commencement for this activity. A subset driver is to provide secure eMail facilities to BDC staff and councillors outside of the office environment and make it available anywhere with an Internet connection.	To provide an eMail facility which is independent of the Causeway House server room. Email will be accessible to all users from any device which has access to the Internet regardless of location, device or browser. If the user has Internet access then Braintree District Council email will be accessible	45,000			

Requests for Capital Funding 2018-19

Date Produced: 10th November 2017

	Portfolio	Project Description	Project Drivers	Project Achievements	Capital Cost			
					2018/19	2019/20	2020/21	2021/22
5	Corporate Services and Asset Management	Online Booking System	To enable customers to book and pay for an activity or service through our website. Customers will be able to access bookable services and activities 24 hours a day, 7 days a week, from anywhere with internet access, using any device. Payment will be made at the time of booking, greatly reducing the need to generate and chase invoices. The Council offers a range of services that can be booked: <ul style="list-style-type: none"> • Pest control visits • Sports pitches • Town Hall meeting rooms • Taxi knowledge tests • Community transport services • Other miscellaneous appointments • Courses or events such as health & safety, fire safety etc 	With one standardised method of booking services and activities it will add resilience and reduce administration for staff and simplify the process for our customers.	30,000			
6	Environment & Place	Compaction Bins - To trial the use of 4 x Bigbelly duo compaction litter/recycling bins in Braintree Town Centre to assess their suitability to roll-out to all town centres in order to reduce collection costs.	Our existing floor-mounted bins have a 90L capacity (post-mounted have 40L), whereas the Bigbelly compaction bins are a 180L bin with a massive 800L capacity. They are solar-powered, complete with a technology that provides real time alerts and data as to when the bins are reaching capacity and need to be emptied, thus avoiding the need for frequent inspection/monitoring/emptying.	Efficiencies through freeing up a resource in the town centre to focus on other street cleansing activities, e.g. litter-picking, removal of fly-posting, weed spraying, sweeping, etc	40,000			
7	Environment & Place	Handheld ECHO devices for Streetscene and Horticulture Following the introduction of the ECHO in-cab technology within Waste Management, it is proposed to roll this out over the next two years to include the remaining front-line services (Street Cleansing, Highway Rangers and Grounds Maintenance).	This proposal is in line with the Council's digital strategy and would negate the need for the Council to look at a replacement large-scale CRM system (Siebel).	The ECHO system will facilitate two-way communication with front-line staff, enabling crews to receive work requests electronically and feedback real-time information on their status to improve information to the customer. It will also allow the review and restructuring of operational routes in order to maximise resources and provide a range of management information used to monitor the performance of these services.	25,000	25,000		

Requests for Capital Funding 2018-19

Date Produced: 10th November 2017

	Portfolio	Project Description	Project Drivers	Project Achievements	Capital Cost			
					2018/19	2019/20	2020/21	2021/22
8	Environment & Place	Footpaths on public open space - undertake a conditions survey.	The survey is required to determine the condition of all of the footpaths on public open space and use this to develop a programme of work. Need to ensure that there is no health & safety risk to the public using the open spaces.		30,000			
9	Environment & Place	New Utility Compaction vehicle As part of a service enhancement and to maintain the service standard for dealing with missed bins, it is proposed to procure a utility vehicle that can be used across the whole of Operations to deal with service issues including removal of fly-tips.	The current arrangement of sending operational crews back (26t vehicle + 3 staff) is not cost effective since the majority of reports received are made after the crew has left the area and often the day after that when the crew are no longer in proximity to where the missed bin(s) is. This impacts on the operational performance of the service and in some cases has delayed completion of work on scheduled days when crews have gone back to collect missed waste.	The purpose of the utility vehicle is to provide a timely service whilst minimising costs and improving the operational efficiency of the service. This smaller vehicle has the added advantage of being able to rectify missed collections arising from restricted access where larger vehicles cannot always get through. In addition, it is considered that this type of vehicle is better suited to send to weekend events (fayres/community events) as part of the clean-up operation, including chargeable works.	75,000			
10	Environment & Place	Refurbishment work at Unit 4	Operations' back office support staff and management team were relocated from Millennium Tower to Unit 4 in 2011/12. Since the move, the building's fixtures and fittings e.g. carpets and internal decor have not been updated and signs of wear and tear are now clearly visible.	Improved staff morale and provide a 'fresher' working environment, with the offices at Unit 4 being better suited to accommodate clients/visitors, as well as improving things for staff	20,000			

Requests for Capital Funding 2018-19

Date Produced: 10th November 2017

	Portfolio	Project Description	Project Drivers	Project Achievements	Capital Cost			
					2018/19	2019/20	2020/21	2021/22
11	Environment & Place	Youth Facilities Maintenance and Refurbishment - To refurbish and upgrade two play area sites in Braintree to include the installation of new 'fitness' equipment to replace original stock which is discontinued and can no longer be serviced. The sites being included in the project are as follows: 1. Meadowside, Braintree 2. Spa Road, Witham A provision for potential refurbishment work to youth facilities across the District which may be required as a result of the annual independent safety inspection which is in progress.	The existing safety surfaces at some of the sites needs to be replaced before it becomes a health and safety risk to the children and young people using the play areas.	Safety surfacing in these areas will comply with current National Playing Field Association standards and European Standards EN 1176 + EN 1177. 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.	120,000			
12	Environment & Place	Replacement Food Waste Collection Vehicles	In 2010, ECC provided capital funding for the purchase of collection vehicles for the food waste service. This was part of the Waste Inter Authority Agreement. In return, BDC undertook to carry out a weekly food waste collection service rather than co-mingle garden and food waste. The main thrust behind this and the payment from ECC (including annual revenue funding of £590k) was that it was cheaper to process the two waste streams separately. The vehicles for this service have now reached their end of life and require replacement.	Food waste vehicles replaced and operational in Summer 2018.	490,000			
13	Environment & Place	Silver End Pavilion The Council is working with a newly constituted group - the Francis Crittall Pavilion Association (FCPA) - who have expressed an interest in taking on the management and operation of the Pavilion and sports ground at Silver Street, Silver End. • Phase 1 of the project involves some internal refurbishment works to accommodate a small nursery and pre-school provision within the building.	The existing Pavilion is used for only one day a week during the football season and stands empty for the remainder of the year. In its current form, it is not suitable for any other purpose.	The primary purpose is to enable the FCPA to carry out a phased project to maximise use of the Pavilion for the benefit of the wider community. This is in addition to maintaining the existing facility including changing rooms that are available for use in conjunction with the pitches on this site.	40,000			

Requests for Capital Funding 2018-19

Date Produced: 10th November 2017

	Portfolio	Project Description	Project Drivers	Project Achievements	Capital Cost			
					Capital Cost			
					2018/19	2019/20	2020/21	2021/22
14	Environment & 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	30,000	30,000	30,000
15	Environment & Place	Disabled Facilities Grants - The grant allocation for 2017-18 from the Better Care Fund is £796,000. It is assumed that the allocation will be a minimum of £700,000 for 2018/19. The proposal is for a Capital bid of an additional £150,000 for next year.	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	150,000	250,000	250,000	250,000
16	Health & Communities	Braintree Town Hall décor refurbishment - Floor restoration in the Council Chamber, Chairman's room, the Lounge and the Bartram Room. To fit new voiles and curtains in the Chairman's room and Council Chamber; this will improve the control over lighting levels and will visually improve the appearance of these rooms whilst complementing the ornate décor.	To improve the user experience and quality of these rooms whilst complying with Health and safety requirements. There is also an added bonus with the enhancement of the appearance of the rooms in particularly the rooms used for weddings which now account for 30% of the total income for the Town Hall.	It is planned that the capital improvements to the rooms will see an increased number of bookings over the forthcoming years.	11,800			
17	Health & Communities	Provision for replacement heating system at the Braintree Museum	A conditions survey of the Museum premises, undertaken during the negotiations for the proposed new Braintree District Museum Trust Funding and Management Arrangements, identified that the boiler and heating system needs to be replaced.	Continued operation of the Museum and the management of the Museum collection.	100,000			
				Totals	1,636,800	745,000	720,000	720,000

Capital Programme 2017/18 to 2021/22

Update: 5th January 2018

APPENDIX I

	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000
Resources					
Resources Brought Forward		8,749	7,880	9,986	9,971
Capital Receipts					
Brought Forward	10,200				
Preserved Right to Buys	1,500	1,000	1,000	1,000	1,000
Vat Shelter - sharing arrangement with GCH	250	250			
Land East of High St. Halstead			592		
Vicarage Meadow properties recoup past capital expenditure			715		
Former Bramston SC site		3,674			
Land off Maldon Road, Witham			1,800		
Repaid Home Renovation Grants	30	30	30	30	30
Growth Area Funding	386				
Specified Grant:					
Disabled Facilities Grant	796	700	700	700	700
CHIP Fund	2,719				
Reserves:					
Special Reserve	1,117				
District Investment (excl. feasibility)	9,164				
Vehicle Replacement Reserve	497				
Finance Systems Reserve	267				
Other Reserves	439				
Section 106 Agreements & Other Contributions applied:	773	150			
Revenue Contributions	10				

Capital Programme 2017/18 to 2021/22

Update: 5th January 2018

APPENDIX I

	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000
Borrowing (including internal and external)	356		4,446	4,054	
Total Resources	28,504	14,553	17,163	15,770	11,701
Expenditure					
Housing Investment					
Disabled Facility Grants	1,086	700	700	700	700
Social Housing	410	878			
Housing renovation grants	81				
General Fund					
Current Programme	4,400	1,533	17	16	
Manor Street, Braintree scheme	350	1,616	5,406	4,054	
18/19 Budget Process - Bids		1,637			
Bids ongoing into future years			25		
Anticipated Future Year Bids			720	720	720
Capital Salaries	264	309	309	309	309
Programme Total	6,591	6,673	7,177	5,799	1,729
Net Resources Available after financing 2017/18 Programmed Expenditure	21,913				
Allocations & Provisions					
Witham Investment	3,000				
Community Facility in Halstead	636				
Affordable Housing (Former CHIP Fund)	2,719				
Business Broadband	250				

Capital Programme 2017/18 to 2021/22

Update: 5th January 2018

APPENDIX I

	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000
Millennium Slips	2,500				
Witham Enterprise Centre	500				
Balance of District Investment Reserve available	1,968				
Capital reserve	867				
Other Earmarked reserves & capital grants	724				
Total Resources allocated to schemes which are subject to approval	13,164				
Resources - Carried Forward	8,749	7,880	9,986	9,971	9,972

Treasury Management Strategy Statement 2018/19

1. Introduction

- 1.1. The Council has adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2011 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year.
- 1.2. The CIPFA *Prudential Code for Capital Finance in Local Authorities* (the Prudential Code) requires the Council to ensure that its capital investment plans are affordable, prudent, and sustainable, and that treasury management decisions are taken in accordance with good professional practice. To demonstrate that the Council has fulfilled these objectives, the Prudential Code requires that a number of indicators are approved by the Council and monitored each year.
- 1.3. In addition, the Department for Communities and Local Government (DCLG) has previously issued *Guidance on Local Council Investments* that requires the Council to approve an investment strategy before the start of each financial year, and *Guidance on Minimum Revenue Provision* (MRP) which requires the Council to approve an annual MRP statement setting out its policy on the methodologies adopted for making provision for the repayment of debt.
- 1.4. This report fulfils the Council's legal obligation under the *Local Government Act 2003* to have regard to both the CIPFA Codes and the DCLG Guidance.
- 1.5. CIPFA have recently consulted on potential changes to both the CIPFA Code and the Prudential Code. In addition, DCLG have also been consulting on proposed changes to its statutory guidance to local authorities on investments and MRP. Once the outcome of these consultations have been finalised any necessary changes will be made in future revisions of the Treasury Management Strategy Statement (TMSS).
- 1.6. Through its treasury management activities the Council is exposed to a range of financial risks and the successful identification, monitoring and control of these risks are therefore central to the Council's treasury management strategy.
- 1.7. This TMSS is based on plans set out in the Council's *Budget and Council Tax 2018/19 and Medium Term Financial Strategy 2018/19 to 2021/22*¹. In accordance with DCLG Guidance, a revised strategy will be determined and subject to the governance process of the Council should the assumptions change significantly on which this strategy is based.

¹ Based on the initial Budget and Council Tax 2018/19 proposals and Medium Term Financial Strategy 2018/19 to 2021/22 approved by Cabinet on 27 November 2017 and Council on 11 December 2017

2. External Context

- 2.1. **Economic background:** The major external influence on the Council's Treasury Management Strategy for 2018/19 will be the UK's progress in negotiating its exit from the European Union and agreeing future trading arrangements. The domestic economy has remained relatively robust since the outcome of the 2016 referendum, but there are indications that uncertainty over the future is now weighing on growth. Transitional arrangements may prevent a cliff-edge, but will also extend the period of uncertainty for several years. Economic growth is therefore forecast to remain sluggish throughout 2018/19.
- 2.2. Consumer price inflation reached 3.0% in September 2017 (and more recently 3.1% in November – the highest for nearly six years) as the post referendum devaluation of sterling continued to feed through to imports. Unemployment continued to fall and the Bank of England's Monetary Policy Committee (MPC) judged that the extent of spare capacity in the economy seemed limited and the pace at which the economy can grow without generating inflationary pressure had fallen over recent years. With its inflation-control mandate in mind, the MPC raised official interest rates to 0.5% in November 2017.
- 2.3. In contrast, the US economy is performing well and the Federal Reserve is raising interest rates in regular steps to remove some of the emergency monetary stimulus it has provided for the past decade. The European Central Bank is yet to raise rates, but has started to taper its quantitative easing programme, signalling some confidence in the Eurozone economy.
- 2.4. **Credit outlook:** High profile bank failures in Italy and Portugal have reinforced concerns over the health of the European banking sector. Sluggish economies and fines for pre-crisis behaviour continue to weigh on bank profits, and any future economic slowdown will exacerbate concerns in this regard.
- 2.5. Bail-in legislation, which ensures that large investors including local authorities will rescue failing banks instead of taxpayers in the future, has now been fully implemented in the European Union, Switzerland and USA, while Australia and Canada are progressing with their own plans. In addition, the largest UK banks will ringfence their retail banking functions into separate legal entities during 2018. There remains some uncertainty over how these changes will impact upon the credit strength of the residual legal entities.
- 2.6. **Interest rate forecast:** The Council's treasury adviser, Arlingclose, is forecasting a central case for the UK Bank Rate to remain at 0.50% during 2018/19. The MPC re-emphasised that any prospective increases in Bank Rate would be expected to be at a gradual pace and to a limited extent.
- 2.7. Future expectations for higher short-term interest rates are subdued and on-going decisions remain data dependent as negotiations on exiting the EU cast a shadow over monetary policy decisions. The risks to the forecast are considered broadly balanced on both sides. The central case forecast is for gilt yields to remain broadly stable across the medium term. Upward movement

will be limited, although the UK government's seemingly deteriorating fiscal stance is an upside risk.

- 2.8. A more detailed economic and interest rate forecast provided by Arlingclose is attached at **Appendix 1**.

3. Local Context

- 3.1. At 31 March 2017, the Council had £10.201million of borrowing and other long-term liabilities, and £38.920million of investments (including cash and cash equivalents). This is set out in further detail at **Appendix 2** along with the position as at 30 November 2017. Medium-term forecast changes in these sums are shown in table 1 below.

Table 1: Balance Sheet Summary and Forecast

	31-Mar-17 Actual £m	31-Mar-18 Estimate £m	31-Mar-19 Estimate £m	31-Mar-20 Estimate £m	31-Mar-21 Estimate £m	31-Mar-22 Estimate £m
CFR	9.130	8.817	6.133	9.942	13.448	12.844
Less other long-term liabilities	-4.201	-3.861	-2.506	-2.198	-1.979	-1.916
Borrowing CFR	4.929	4.956	3.627	7.744	11.469	10.928
External borrowing	-6.000	-6.000	-6.000	-6.000	-6.000	-6.000
Borrowing in excess of CFR	-1.071	-1.044	-2.373	1.744	5.469	4.928
Usable reserves	-37.281	-32.737	-34.321	-38.777	-36.199	-37.611
Working capital	-0.568	-0.925	-1.743	-2.512	-2.830	-3.149
Investments	38.920	34.706	38.437	39.545	33.560	35.832

- 3.2. 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 available for investment.
- 3.3. 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 initially actual borrowing is greater than the Borrowing CFR; however this switches from March 2020 as the CFR reflects planned spending on Braintree town centre (as per the Manor Street regeneration scheme approved in September 2016) for which a longer-term financing strategy is to be developed. In the table above the assumption is that in the short-medium term this may be financed from internal borrowing.
- 3.4. The Prudential Code recommends that an authority's debt should be lower than its highest forecast CFR over the next three years a position which is confirmed for the Council in the above table.

4. Capital Expenditure and Borrowing Strategy

Capital Expenditure

- 4.1. The Council's planned capital expenditure and financing plans are set out in the table below with further detail provided in the capital programme section of the report on the *Council Budget and Council Tax 2018/19 and Medium Term Financial Strategy 2018/19 to 2021/22*.

Table 2: Capital Expenditure and Financing Plans

	2017/18 Latest £m	2018/19 Estimate £m	2019/20 Estimate £m	2020/21 Estimate £m	2021/22 Estimate £m
Current approved programme	6.327	4.027	5.423	4.070	-
Supported new bids		1.637	0.025		
Provisions for future capital spending	-	0.700	1.420	1.420	1.420
Capital salaries	0.264	0.309	0.309	0.309	0.309
Total Expenditure	6.591	6.673	7.177	5.799	1.729
Funded by:					
Capital receipts	(2.888)	(3.961)	(0.914)	(0.888)	(0.872)
District Investment Strategy reserve	(0.942)	(1.723)	(1.067)	(0.107)	(0.107)
Better Care Funding	(0.796)	(0.700)	(0.700)	(0.700)	(0.700)
Growth Area Funding	(0.386)				
Third party contributions	(0.434)	(0.239)			
New Homes Bonus	(0.087)				
Revenue & reserves	(0.702)	(0.050)	(0.050)	(0.050)	(0.050)
Total Finance	(6.871)	(6.673)	(2.731)	(1.745)	(1.729)
Change in CFR	0.356	-	4.446	4.054	-

- 4.2. In 2017/18 expenditure is expected to exceed the financing set aside by £356,000. This relates to a previous decision by the Corporate Director (Finance) to fund a number of replacement vehicles from the Council's own resources. There is also a forecast increase in the CFR of £8.5million over the period 2019/20 and 2020/21, which relates to the proportion of expenditure planned on Braintree town centre which in the original approval was assumed to be met by borrowing. As referred to in paragraph 3.3 the long-term financing for the scheme has yet to be finalised and therefore the current assumption is that in the short-medium term this can be met from internal resources (See Borrowing Strategy in paragraphs 4.11 to 4.15).
- 4.3 The following tables set out the Prudential Indicators required to support the Council's view that its current capital expenditure plans are affordable and sustainable in terms of their impact on the revenue account and Council Tax:

Table 3: Ratio of Financing Costs to Net Revenue Stream

	2017/18 Latest £m	2018/19 Estimate £m	2019/20 Estimate £m	2020/21 Estimate £m	2021/22 Estimate £m
Ratio	-3.35%	-3.78%	-4.08%	-3.96%	-3.84%

- 4.4 The above ratio identifies the trend in net financing cost (i.e. the cost of borrowing and other long term liabilities, less interest and dividend income from investments) against the Council's budget (or net revenue stream). The table shows that investment income more than offsets the cost of borrowing, based on the assumptions set out above regarding future capital financing.
- 4.5 Table 4 shows the incremental impact of potential capital investment on Council Tax. The incremental impact is the difference between the total revenue budget requirement of the current approved capital programme and the budget requirement arising from the proposed capital programme (i.e. the impact of new schemes added to the capital programme including those within the DIS).

Table 4: Incremental Impact of Capital Expenditure Plans on Council Tax

	Proposed Budget 2018/19	Forward Projection 2019/20	Forward Projection 2020/21	Forward Projection 2021/22
Incremental Impact	£34,000	£68,000	£81,000	£90,000
Band D Equivalent	£0.66	£1.29	£1.52	£1.66

- 4.6 The incremental impact on Council Tax takes account of any direct revenue costs that the capital projects might incur along with the opportunity cost of funding i.e. the reduction in interest income that would otherwise be obtained from investment; offset by any savings or additional income that the proposed capital projects are expected to generate.
- 4.7 Table 4 shows there is a net opportunity cost of the current capital investment plans.
- 4.8 The Council currently holds £6 million of loans. The balance sheet forecast in Table 1 and capital expenditure plans in Table 2 shows that the underlying need to borrow (other than via other long-term liabilities) is currently projected to increase over the medium term. The extent to which this is increase in borrowing CFR is matched by new external borrowing will be subject to a future funding strategy, which will take into account the Braintree town centre regeneration scheme and any other projects or opportunities that are approved by the Council under the District Investment Strategy.
- 4.9 The Council's current borrowing is in the form of two £3 million LOBO (Lender's Option Borrower's Option) type loans where the lender has the option to propose an increase in the interest rate at set intervals that, if

exercised, means the Council has the option to either accept the new rate or to repay the loan at no additional cost. The loan agreements provide for these options at six monthly intervals (March and September) providing a potential refinancing risk; however, in the current low interest rate environment it is unlikely that the lender will exercise their option. In certain circumstances the Council may be able to negotiate premature redemption terms with the lender. The Council, in conjunction with Arlingclose continues to keep this option under review but will only proceed where any exit penalty is considered fair value and leads to an overall cost saving or a reduction in risk.

- 4.10 The Council is required to approve limits on borrowing activity by setting two indicators:

The Authorised Limit – this is the maximum (statutory) level of external borrowing determined by the Council. A total limit of £25 million will apply for 2018/19 and each subsequent year covered by the latest Medium Term Financial Strategy (MTFS), comprising both borrowing and other long-term liabilities.

The Operational Boundary – this is the probable level of external debt during the course of a year. Actual external debt could vary above or below this boundary for short periods; therefore, it is used as a means of monitoring debt to ensure that the authorised limit is not breached. The boundary is set by reference to estimates of capital expenditure (including schemes under the District Investment Strategy), the Capital Financing Requirement, and cash flow requirements. An overall limit of £11million will apply for 2018/19 increasing to £22million from 2019/20 through to 2021/22.

Borrowing Strategy

- 4.11 The chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is secondary.
- 4.12 The Council's borrowing strategy will be to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead. The benefits of this approach will be monitored in conjunction with Arlingclose to ensure that the Council is not faced with increased costs by deferring borrowing into future years. Likewise analysis will be undertaken to assess whether it is advantageous to borrow earlier in advance of need to avoid future rate increases even where this may create some short-term additional costs. Alternatively, the Council may look to forward funding deals where future cost certainty can be achieved but eliminates the immediate cost of carry.

4.13 The approved sources of borrowing are:

- Public Works Loan Board (PWLB) and any successor body
- Any institution approved for investment purposes
- Any other bank or building society authorised to operate in the UK
- UK public and private sector pension funds (excluding the Essex Pension Fund)

4.14 Other sources of debt finance that are not borrowing but classed as other debt liabilities include leasing, contract hire, sale and leaseback, and other similar type finance structures.

4.15 The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula. Other lenders may also be prepared to negotiate premature redemption terms.

5. **Annual Minimum Revenue Provision Policy 2018/19**

5.1. Where a local authority has financed capital expenditure by debt, it is required to consider what revenue resources need to be set aside to repay that debt in later years. The amount charged to the revenue budget (and hence against Council Tax) is referred to as Minimum Revenue Provision (or MRP) and it is this requirement that means local authorities must ensure borrowing is affordable and sustainable.

5.2. Statutory guidance issued by DCLG requires that the Council sets an annual policy with regards to the basis on which MRP is determined. The broad aim of the Guidance is to ensure that debt is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits (or where borrowing is supported by Government funding, MRP is aligned with the period over which grant will be received). There are different methodologies for calculating MRP depending upon the circumstances and it is for each Council, in conjunction with its external auditor, to determine what MRP is prudent to make. Taking into account the DCLG Guidance the following methods of providing MRP are those that will be applied by this Council:

Regulatory method – this applies Regulations to any pre-2008 capital expenditure. As the Council's CFR on pre-2008 expenditure is negative there is no requirement for MRP to be made on this past expenditure (i.e. effectively the Council has over provided for past debt).

Asset life method – this is 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 where appropriate on an annuity basis calculated using an annual interest rate equivalent to 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. The

Council may calculate MRP on a period shorter than the expected life of an asset where it is seeking a financial return over a defined period.

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

Capital loans and advances – where capital loans/ advances are made to other bodies and there remains an expectation that the sums advanced are to be repaid through either a formal loan repayment agreement or a planned future sale of an asset then no MRP will be charged. Such arrangements will be kept under review and MRP may be charged where doubt is raised over repayment of all or part of the sum advanced.

Assets Held for Sale – where the Council has borrowed to fund the acquisition and/ or development of assets specifically held for sale, then no MRP will be charged unless there is an expectation that such sales are likely to be delayed for a significant period of time in which case an appropriate level of MRP will be charged (e.g. with reference to asset life).

- 5.3 Based on the Council's latest estimates of its CFR on 31 March 2018, the budget for MRP has been set as follows:

Table 5: Budget for MRP 2018/19

	31-Mar-18 Est. CFR £m	2018/19 Est. MRP £
Capital Expenditure before 01-04-2008	-1.890	-
Unsupported Capital Expenditure after 31-03-2008	5.846	380,000
Finance Leases	2.861	355,000
Loans to Other Bodies	2.000	-
Total	8.817	735,000

6. Investment Strategy

- 6.1. The Council holds significant invested funds, representing income received in advance of expenditure (working capital) plus balances and reserves held.
- 6.2. In 2016/17 the average sum invested across the year was £51.75million and peaked at just over £60million. In the current year the average invested is currently around £55million. Looking ahead, and based on the projected capital investment plans set out in Table 2 above, it is estimated that the average balance for investment purposes will be circa £50million per annum over the medium-term (comprising core cash of around £37million and in-year positive cashflows of around £13million). The level of future investment balances will be influenced by the decisions taken on the longer-term financing of major capital projects.

- 6.3. **Objectives:** Both the CIPFA Code and the DCLG Guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested.
- 6.4. In the event that economic conditions cause the MPC to lower the official bank rate to zero or below (as has occurred in other European countries), which could then feed through to negative returns on low risk, short-term investment options, then in these circumstances security will be measured as receiving the contractually agreed amount at maturity, even though this may be less than the amount originally invested.
- 6.5. **Strategy:** Given the increasing risk and continued low returns from short-term unsecured bank investments, the Council aims to maintain a diversified strategy where a proportion of funds are placed into more secure and/or higher yielding asset classes. This includes funds held for the medium-long term where the Council has previously invested in pooled equity and property funds – a strategy that is expected to be maintained.
- 6.6. **Approved counterparties:** The Council may invest its surplus funds with any of the counterparty types shown in the table below, subject to the cash limits (per counterparty) and the time limits shown.

Table 6: Approved Investment Counterparties and Limits

Credit Rating	Financial Institutions: Unsecured	Financial Institutions: Secured	Government	Registered Providers
UK Govt./ Local Authorities			Unlimited	
AA+ or AAA	£3m 5 years	£5m 10 years		£5m 5 years
AA- or AA	£3m 3 years	£5m 4 years		
A+	£3m 2 years	£5m 3 years		
A	£3m 13 months	£5m 2 years		
A-	£3m 6 months	£4m 2 years		
Unrated Building Societies	£1m 6 months			
MMFs & Pooled Funds	£5m per fund			

This table must be read in conjunction with the notes below

- 6.7 **Credit rating:** Investment decisions are made by reference to the lowest published long-term credit rating from Fitch, Moody's or Standard & Poor's. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.
- 6.8 **Financial institution unsecured:** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that a bank is failing or likely to fail.
- 6.9 **Financial institution secured:** Investments secured on assets of an institution, which limit the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used to determine cash and time limits. The combined secured and unsecured investments in any one financial institution will not exceed the cash limit for secured investments.
- 6.10 **Government:** Loans, bonds and bills issued or guaranteed by the UK Government or UK local authorities where there is an insignificant risk of insolvency. Deposits will be placed with the Debt Management Office where insufficient other counterparties are available and/ or for short-term cash flow purposes.
- 6.11 **Registered Providers:** Loans and bonds issued by, guaranteed by or secured on the assets of Registered Providers of Social Housing. These bodies are tightly regulated by the Homes and Communities Agency and, as providers of public services, retain a high likelihood of receiving government support if needed.
- 6.12 **Money Market Funds (MMF) and pooled funds:** Shares in diversified investment vehicles consisting of different investment instruments, including equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Short-term MMFs that offer same-day liquidity and very low or no volatility will be used as an alternative to instant access bank accounts and short-term deposits. Pooled funds whose value changes with market prices and/or have a notice period will be used for longer investment periods. Because these latter funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly. The exposure limit for funds where the valuation can change relates to the original amount invested by the Council and excludes any unrealised gains/ losses.

6.13 **Operational bank accounts:** The Council will have funds in accounts held for day-to-day banking activities. These are not treated as investments and not counted against the investment exposure limits. Balances on these accounts are normally maintained at/ around £1million (net across all current accounts); although for cash flow purposes balances can be much higher at certain times.

6.14 **Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made;
- any existing investments that can be recalled or sold at no cost will be; and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "rating watch negative" or "credit watch negative") so that it may fall below the approved rating criteria, then only investments that can be withdrawn at short notice will be made with that organisation until the outcome of the review is announced. This policy will not apply to "negative outlooks", which indicate a long-term direction of travel rather than an imminent change of rating.

6.15 **Other Information on the security of investments:** Full regard will be given to other available information on the credit quality of organisations in which the Council invests, including credit default swap prices, financial statements, information on potential government support and reports in the quality financial press. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may meet the credit rating criteria.

6.16 When deteriorating financial market conditions affect the creditworthiness of all organisations, irrespective of credit ratings, 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 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 with other local authorities. This will cause a reduction in the level of investment income earned, but will protect the principal sum invested.

6.17 **Specified Investments:** The DCLG Guidance defines specified investments as those:

- denominated in pound sterling,
- due to be repaid within 12 months of arrangement,
- not defined as capital expenditure by legislation, and

- invested with one of:
 - the UK Government,
 - a UK local council, parish council or community council, or
 - a body or investment scheme of “high credit quality” as defined by the Council, which is deemed to be organisations and securities with a credit rating of at least A-, where domiciled in the UK, or in a foreign country with a sovereign rating of AA+ or higher.

6.18 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 and is not expecting to make any investment which is defined as capital expenditure by legislation, such as the acquisition of share capital, until such time a funding strategy is agreed by the Council to support North Essex Garden Communities Ltd on any potential garden communities. Therefore, non-specified investments will comprise long-term investments, i.e. those that are contractually due to mature 12 months or longer from the date of arrangement; or investments with bodies and schemes not meeting the Council's definition of high credit quality. Limits on non-specified investments are shown in the table below and whilst individual limits are given for each category, allowing for some discretion by the Corporate Director (Finance) over the actual mix of investments used, this will be subject to an overall limit of £25million.

Table 7: Non-Specified Investment Limits

	Cash limit
Investments due to mature 12 months or longer from the date of arrangement	£10m
Investments without credit ratings or rated below the Council's definition of high credit quality	£20m
Overall limit on Non-Specified Investments	£25m

6.19 Investment limits: The Council's revenue reserves available to cover investment losses are forecast to be £21million at 31 March 2018. On this basis the maximum that will be lent to any one organisation (other than the UK Government or other local authority) in accordance with Table 6 will represent around 25% of these reserves. A group of banks under the same ownership will be treated as a single organisation for the purpose of the limits.

6.20 Liquidity management: The Council prepares a summarised cash flow forecast linked to its medium term financial strategy to determine the maximum period for which funds can prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to these forecasts. A detailed in-year cash flow statement is maintained to manage short-term liquidity requirements.

7 Non-Treasury Management Investments

- 7.1. Although not classed as treasury management activities and therefore currently not covered by the CIPFA Code or DCLG guidance, the Council has historically acquired and developed investment property, as well as made loans and investments for service purposes.
- 7.2. Such loans and investments are subject to the Council's normal approval process for revenue and capital expenditure and need not comply with this treasury management strategy.
- 7.3. The total carrying value of the Council's non-treasury management investments at 31 March 2017 was £35.937million with details provided in ***Appendix 3***.

8. Treasury Management Indicators

- 8.1. The Council measures and manages its exposures to treasury management risks using the following indicators.
- 8.2. **Security:** A voluntary measure of exposure to credit risk is applied by monitoring the value-weighted average credit rating of the Council's investment portfolio. This is calculated by applying a score to each investment (e.g. AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of the investment. Unrated investments are assigned a score based on their perceived risk. The target average credit rating adopted is to aim to maintain the portfolio at an overall rating of at least A.
- 8.3. **Interest rate exposures:** This indicator is set to control the Council's exposure to interest rate risk and applies for 2018/19 and the subsequent three financial years. In determining the limits the following local circumstances have been taken into account
 - The Council's outstanding borrowing is subject to six monthly call options when the interest rate could be varied; consequently this debt is treated as being at variable rate. The interest rate on lease finance and other long-term liabilities is set at the time of entering into the arrangement and therefore these are deemed fixed rate.
 - Fixed rate investments and borrowing are those where the rate of interest is fixed for at least 12 months, measured from the start of the financial year or the transaction date if later. All other instruments are classed as variable.
- 8.4. The following limits shall apply:
 - The upper limit on exposure to fixed interest rates will be 100% for debt, and £10million for investments.
 - The upper limit on exposure to variable interest rates will be 80% for debt and 100% for investments.

8.5. **Maturity structure of borrowing:** this indicator is used to control the Council's exposure to any future refinancing risk by establishing an upper and lower limit across a range of maturity periods. The limits will be set in the funding strategy that will be adopted if the Council undertakes any new external borrowing in support of the District Investment Strategy.

8.6. **Principal sums invested for periods longer than 364 days:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The limit on the long-term principal sum invested to final maturities beyond 364 days is £10m.

9. Other Items

9.1. **Policy on use of financial derivatives:** Financial derivatives may be embedded into loans and investments entered into by the Council (e.g. LOBO loans and callable deposits).

9.2. The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of financial risks that the Council is exposed to and only having taken appropriate specialist advice and subject to counterparty limits.

9.3. **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.

9.4. 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.

9.5. Senior officers with responsibility for the treasury management function have a professional responsibility for continued professional development including ensuring they are aware of, and apply the Codes and Guidance covering the treasury management function.

9.6. 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.

9.7. **Investment Advisers:** The Council has appointed Arlingclose Limited as treasury management advisers and receives specific advice on investment, debt and capital finance issues.

10. Financial Implications

10.1. The budget for investment income in 2018/19 is £815,000 (including £760,000 estimated dividend income to be received from the long-term pooled fund

investments). The budget for debt interest to be paid is £282,000, with a further £126,000 estimated interest payable within the annual rental payment made on finance leases.

- 10.2. Under current accounting rules changes in the market value of the Council's pooled fund investments is held in a reserve and is not realised until such time the Council sells the investments. Changes to accounting rules commencing from 1 April 2018, may change this treatment resulting in such price fluctuations having an impact on the Council's revenue budget. However, until the CIPFA Accounting Code of Practice and any associated statutory regulations are published, the position remains uncertain. In the event that these accounting changes do have a negative impact on the revenue account, then the Council may need to look to rebalance the pooled fund portfolio to reduce volatility. This may result in a lower but more certain level of income.

Appendix 1 – Arlingclose Economic & Interest Rate Forecast November 2017**Underlying assumptions:**

- In a 7-2 vote, the MPC increased Bank Rate in line with market expectations to 0.5%. Dovish accompanying rhetoric prompted investors to lower the expected future path for interest rates. The minutes re-emphasised that any prospective increases in Bank Rate would be expected to be at a gradual pace and to a limited extent.
- Further potential movement in Bank Rate is reliant on economic data and the likely outcome of the EU negotiations. Policymakers have downwardly assessed the supply capacity of the UK economy, suggesting inflationary growth is more likely. However, the MPC will be wary of raising rates much further amid low business and household confidence.
- The UK economy faces a challenging outlook as the minority government continues to negotiate the country's exit from the European Union. While recent economic data has improved, it has done so from a low base: UK Q3 2017 GDP growth was 0.4%, after a 0.3% expansion in Q2.
- Household consumption growth, the driver of recent UK GDP growth, has softened following a contraction in real wages, despite both saving rates and consumer credit volumes indicating that some households continue to spend in the absence of wage growth. Policymakers have expressed concern about the continued expansion of consumer credit; any action taken will further dampen household spending.
- Some data has held up better than expected, with unemployment continuing to decline and house prices remaining relatively resilient. However, both of these factors can also be seen in a negative light, displaying the structural lack of investment in the UK economy post financial crisis. Weaker long term growth may prompt deterioration in the UK's fiscal position.
- The depreciation in sterling may assist the economy to rebalance away from spending. Export volumes will increase, helped by a stronger Eurozone economic expansion.
- Near-term global growth prospects have continued to improve and broaden, and expectations of inflation are subdued. Central banks are moving to reduce the level of monetary stimulus.
- Geo-political risks remains elevated and helps to anchor safe-haven flows into the UK government bond (gilt) market.

Forecast:

- The MPC has increased Bank Rate, largely to meet expectations they themselves created. Future expectations for higher short term interest rates

APPENDIX J

are subdued. On-going decisions remain data dependant and negotiations on exiting the EU cast a shadow over monetary policy decisions.

- Our central case for Bank Rate is 0.5% over the medium term. The risks to the forecast are broadly balanced on both sides.
- The Arlingclose central case is for gilt yields to remain broadly stable across the medium term. Upward movement will be limited, although the UK government's seemingly deteriorating fiscal stance is an upside risk.

	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Average
Official Bank Rate														
Upside risk	0.00	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.19
Arlingclose Central Case	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Downside risk	0.00	0.00	0.00	0.00	0.00	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.15
3-month LIBID rate														
Upside risk	0.10	0.10	0.10	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.22
Arlingclose Central Case	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Downside risk	-0.10	-0.10	-0.15	-0.15	-0.15	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.20
1-yr LIBID rate														
Upside risk	0.15	0.15	0.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.27
Arlingclose Central Case	0.70	0.70	0.70	0.70	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.77
Downside risk	-0.15	-0.20	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.15	-0.26
5-yr gilt yield														
Upside risk	0.20	0.25	0.25	0.25	0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.40	0.32
Arlingclose Central Case	0.75	0.75	0.80	0.80	0.80	0.85	0.90	0.90	0.95	0.95	1.00	1.05	1.10	0.89
Downside risk	-0.20	-0.20	-0.25	-0.25	-0.25	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.33
10-yr gilt yield														
Upside risk	0.20	0.25	0.25	0.25	0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.40	0.32
Arlingclose Central Case	1.25	1.25	1.25	1.25	1.25	1.30	1.30	1.35	1.40	1.45	1.50	1.55	1.55	1.36
Downside risk	-0.20	-0.25	-0.25	-0.25	-0.25	-0.30	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.33
20-yr gilt yield														
Upside risk	0.20	0.25	0.25	0.25	0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.40	0.32
Arlingclose Central Case	1.85	1.85	1.85	1.85	1.85	1.90	1.90	1.95	1.95	2.00	2.05	2.05	2.05	1.93
Downside risk	-0.20	-0.30	-0.25	-0.25	-0.30	-0.35	-0.40	-0.45	-0.50	-0.50	-0.50	-0.50	-0.50	-0.38
50-yr gilt yield														
Upside risk	0.20	0.25	0.25	0.25	0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.40	0.32
Arlingclose Central Case	1.70	1.70	1.70	1.70	1.70	1.75	1.80	1.85	1.90	1.95	1.95	1.95	1.95	1.82
Downside risk	-0.30	-0.30	-0.25	-0.25	-0.30	-0.35	-0.40	-0.45	-0.50	-0.50	-0.50	-0.50	-0.50	-0.39

Appendix 2 – Investment & Debt Portfolio Position

	31-Mar-17 Actual Portfolio £'000	30-Nov-17 Actual Portfolio £'000
External Borrowing:		
LOBO Loans from banks	(6,000)	(6,000)
Total External Borrowing	(6,000)	(6,000)
Other Long Term Liabilities:		
Finance Leases	(3,201)	(2,974)
Local Authority - Essex County Council	(1,000)	(1,000)
Total Gross External Debt	(10,201)	(9,974)
Investments:		
<i>Managed in-house</i>		
Impaired Investment	15	12
Short-term investments	12,000	26,000
Cash & cash equivalents	(95)	897
<i>Managed externally</i>		
Money Market Funds	9,000	11,000
Pooled Equity Funds	11,000	12,000
Property Fund	3,000	3,000
Total Investments	38,920	52,909
Net Investments	28,719	42,935

Appendix 3 – Non-Treasury Management Investments

	31-Mar-17 Fair Value £'000
<u>Investment Property</u>	
Industrial Land	9,206
Industrial Units	4,098
Shops	2,079
Mayland & Grove House	10,083
Connaught House	4,220
Block B College	1,904
Century Drive	799
Other Commercial Property	1,172
Sub-Total Investment Property	33,561
<u>Loans/ Deposits for service purposes</u>	
Local Authority Mortgage Scheme	2,000
Housing Act Advances	51
Loans to other organisations	323
Loans to individuals (cycle to work)	2
Sub-Total Loans/ Deposits	2,376
Total Non-Treasury Management Investments	35,937

FINANCIAL LIMITS

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

Revenue Virement

The levels of authorisation for budget head revenue virements are:

	Virement to be approved by:				
Financial Limits	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:

- 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.
- 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).
- 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:

	Virement to be approved by:			
Current Limits	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 2018/19 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 subject to detailed review, both at officer and Member level. Allowance has been made for any known additional demands, including provision for a two-year pay award based on the offer issued by the Employers Organisation on 5th December 2017. Incremental progression has also been provided, where appropriate. Estimates have been made for inflationary factors across the services, including business rates, insurances, and interest rates payable and receivable, as detailed in the Medium Term Financial Strategy. Pension liabilities have been updated following receipt of the results of the Triennial Review of the Essex Pension Fund. Where planned savings for 2018/19 and future years had previously been identified these have been reviewed and adjustments made where necessary. Allowance has been made for £391,890 of budget reductions and £525,900 of increased income following the detailed budget review process. Other provisions for increased costs or reduced income have been made where these are considered unavoidable or reflect past experience. Taking all these factors into consideration, together with the level of unallocated reserves, the budgets as proposed are considered to be 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 normally 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 plans.

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

4. Adequacy of Reserves and Balances

Reserves can be held for three main purposes:-

- A working balance to help cushion the impact of uneven cash flow 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 2017 was £2.036million. The budget for 2017/18 was based on an addition to balances of £179,125. The current projection of net expenditure in 2017/18 as reported in the Performance Monitor for Quarter 2 shows an expected increase in balances of £406,000, although Full Council has agreed to transfer £300,000 of this variance to the Planning Appeal Costs Reserve. Taking the above into account this will provide an unallocated balance of approximately £2.222million by the end of this year.

In February 2017, the Council agreed to utilise £2.822million of the unallocated balance to provide temporary funding for the upfront payment of the pension deficit for the three years, 2017/18 to 2019/20, on 1st April 2017. The first repayment (£1.411million) to the unallocated balance will be made in 2018/19. In addition, the proposed budget for 2018/19 provides for an addition to balances of £246,302, a result of actions that the Council has taken to help address the predicted revenue budget shortfalls over the medium-term.

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 Council.

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 Council (i.e. level of borrowing, debt outstanding)
- Track record in budget management
- Capacity to manage in year budget pressures
- Virement 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 pay award offer for 2018/19 and 2019/20 made by the Employers Organisation. Allowances for contractual inflation, business rate increases and inflation on specific budget heads have been made on the basis of consumer price indices increases and, where relevant, the advice of the Council's energy management advisors.

Changes to the levels of some of the Council's discretionary fees and charges are proposed following review. 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 a forecast rate of increase in the Retail Price Index for 2018/19 of 3%. For Community Transport services no increase is proposed as the charge levels had been subject to a full review and increases implemented in October 2017. Planning Application fees were increased by 20% from 17th January 2018; this follows the Council's acceptance of the Government's offer to allow local authorities to increase the fees by 20% as long as the increased resource is used only on planning functions.

Strategic investments totalling £15 million in a combination of equity and property Pooled Funds is estimated to yield an average return over the long-term of around 4.75% or £760,000 per annum, albeit returns (as well as market valuations) 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 0.25% or £55,000 per annum as these funds will be concentrated in investments of relatively short periods, for example, call accounts, money market funds, and held with Lloyds Bank, the Council's banking services provider. The overall return expected on investments can be volatile due to both changes in financial markets but also variations in the level of cash balances from that anticipated. The Treasury Management earmarked reserve, however, provides a means of managing some of this volatility over the medium-term and retain some budget stability. The estimated balance on the reserve as at 31st March 2018 is £636,514.

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 Right to Buy sale income and a share of VAT recovered by Greenfields Community Housing (GCH). Each of these is subject to possible variation to either the estimated amount and/or timing of the receipt. The receipt from the VAT sharing arrangement has reduced in recent years and it is expected to cease after 2018/19 as GCH anticipates that the relevant works outstanding to its housing stock will have been completed.

A negative variation from or a delay in the estimated sum receivable would not impact on the programme for 2018/19 due to capital receipts in hand and the levels of the Special Capital Reserve. However, a reduction of the estimated receipts, if significant, would have an impact on the resources available for the programme in later years. In this instance, action would involve a review of the future programme and possible alternative funding options.

Significant capital receipts (£6.78million) are anticipated from sales in 2018/19 and 2019/20 which include land assembled for development to the east of High Street, Halstead and the former Bramston Sports Centre site.

Capital resources also include Central Government grants, in particular, New Homes Bonus. There is no issue over the timing of receipt of this grant as the New Homes Bonus allocation for 2018/19 is to be paid by regular monthly instalment during the year. The majority of the New Homes Bonus received up to 31st March 2017 has been allocated to part fund the District Investment Strategy with a small element allocated as a contribution toward costs of the local plan, economic development and project management. The Government has made changes to the New Homes Bonus scheme for 2017/18 onwards which reduces the amount that local authorities will receive. The impact of the change is limited for the Council as its financial plans do not anticipate future receipts of New Homes Bonus.

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 budgetary information available, with changes made to the base estimates carried forward from 2017/18 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 2018/19 was agreed by Full Council on 11th December 2017. No changes were made to the scheme from that operating in 2017/18. The scheme is based on working age claimants paying a

minimum amount of 24% of their council tax liability. The amount of support awarded to-date in the current year is approximately £247,000 less than budgeted. This lower level of support awarded has been used in the calculation of the Council Taxbase for 2018/19. The amount of support awarded will be regularly monitored and if the level exceeds estimate then consideration may be given to changing the scheme criteria for 2019/20.

Business rates – a provision is included for a reduction in the amount of business rates collectable as a result of successful appeals against the Council's Valuation List. Part of the provision is an allowance for refunds of previous years' business rates, as appropriate, as a number of appeals are still outstanding against the 2010 Valuation List. The provision also covers anticipated appeals against the new Rating List following the 2017 Revaluation which was implemented from 1st April 2017. The estimated value of appeals on the 2017 Valuation List has been calculated using the level assumed by the Government, i.e. 4.7%. Information is usually received from the VOA on a monthly 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 fourteen other Essex authorities, in an Essex Business Rates Pool for 2018/19. 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 £560,000, however, as the amount will not be finalised, until after the year-end position for the Pool has been determined, no estimated share has been included in the Financial Profile.

8. Treatment of Planned Efficiency Savings

All posts included in the Council's staffing establishment are budgeted for; however, historically a financial allowance has been made to recognise staff turnover, vacancies and other staffing efficiencies. The allowance, to be achieved during the course of the year, was reduced to £150,000 in 2016/17 and this was retained for 2017/18. However the allowance was achieved in 2016/17 and is expected to be achieved in the current year. Accordingly, the budget proposals include an increase of £50,000, to £200,000, for 2018/19. The position will continue to be closely monitored and reported to Members in the quarterly performance monitor report.

A procurement income 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 six Essex district councils. The use of the Hub's frameworks is demand led and until the last couple of years the income target has been exceeded. However, with more frameworks being created by competitors the use of the Hub's frameworks and consequently rebate income has declined. A reserve created in the early years of the Hub will be utilised in 2017/18. It has therefore been agreed, with all of the Hub members, that a contribution will be payable

from 2017/18 onwards to cover the shortfall in rebate income and ultimately pay for the procurement service each member receives.

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 a partnership arrangement with Fusion for leisure management in September 2012. 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's partnership with Capita for ICT services ceased on 31st March 2017. The service was brought in-house with effect from 1st April 2017 and is being delivered within the original budget provided.

The Council receives significant financial contributions, over £1.842million per annum, from Essex County Council (ECC), mainly in respect of Waste Management but also a Council Tax sharing arrangement and for the Community Transport service. The current agreements for Community Transport and Council Tax sharing agreement cease on 31st March 2018. Whilst a one-year extension has been agreed for the Council Tax sharing agreement for 2018/19, confirmation of the Community Transport arrangement is awaited. The two councils work closely together and any proposed changes to the level of contributions are normally discussed and agreed in advance.

The Council has agreed an ambitious District Investment Strategy which is to be delivered over the next few years. This currently includes a redevelopment project in Braintree town centre proposed, land purchase for employment investment, and A120 access improvements. Funding of £28million was originally identified, of which £13.5million is backed by cash (New Homes Bonus and unallocated Balance) and £14.5million is to be borrowed. However, elements of some schemes proposed include a proportion of development costs being repaid from future sales therefore peak debt during the development period will be higher than the long-term borrowing requirement of the scheme.

The Council reduced the amount of space it needed to occupy at Causeway House, Braintree. The available space was initially rented to Essex County Council however its requirement was reduced in June 2017. The rationalised space has been advertised to new tenant(s). Whilst a vacant period has been recorded for part of 2017/18 the total available space is now re-let. No budget provision has been provided for lost rental income as action will be taken early to ensure future vacant periods are kept to a minimum.

In addition the proposed Capital Programme provides for a number of projects including provision for disabled facility grants, works to a number of council owned properties and land, a number of system upgrades and the replacement food waste collection vehicles. Financing of these is mainly from capital receipts, as previously mentioned.

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

The Council is currently working on two projects which would have significant cost and reward should either or both be agreed and undertaken:

The Council is working together with Colchester Borough Council, Tendring District Council and Essex County Council on the North Essex Garden Communities project. On 29th November 2016 the Cabinet considered a report which set out the mechanisms that would be needed should the Garden Communities developments be agreed and proposals whereby the Councils could take a much more direct approach to ensuring that the proposed Garden Communities are delivered and that they met the high standards expected of them. Based on the financial modelling undertaken to date, and assuming the participating local authorities are the only funders, this commitment of the Council would cover a potential peak debt requirement of up to £145million across the two garden communities within the Braintree District and overall financing requirement for a period of around 50 years. It will be open for the Council to consider a range of funding sources for its share of the funding commitment, which could include prudential borrowing. This will be subject to a detailed decision of the Council at the relevant time.

The Council has also allocated resources to develop a full business case relating to the establishment of a Housing Development Company (HDC). Initial indications suggest that the potential HDC programme would require funding of approximately £25million to £30million, together with the transfer of Council-owned land. It is expected that the business plan will propose that the Council on-lend to the HDC at a market interest rate, generating a return on financing.

The financial implications including borrowing requirements for these projects will be based on decisions yet to be taken by Full Council.

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 2018. The average rate of interest payable on the debt is 4.7% for 2018/19. 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. With interest rates expected to remain low for the foreseeable future it is unlikely that the lender will exercise their option. As such the Council 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 circa £50million during 2018/19; with investments at the beginning and end of the year being around £35million. Current projections show that the level of investments is expected to vary between £33million and £40million over the medium-term. However, this forecast is subject to a high degree of fluctuation as they depend on a complex mix of revenue and capital cash flows and levels of related balances and reserves. A total of £15 million has been invested in Pooled Funds although the Full Council has increased the limit on these investments to £20million. The balance of monies available for investment will be placed for relatively short periods in call accounts, money market funds or deposited with Lloyds Bank, the Council's banking services provider.

The Council Taxbase for 2017/18 was calculated with the allowance for variation set at 1.0% which allowed for a number of changes including the Local Council Tax Support scheme, reduced discounts on empty dwellings and for second homes. The estimated balance on the Council Tax Collection Fund as at 31st March 2018 is a positive balance of £1,398,936. This balance is to be returned to council taxpayers in 2018/19. After review it is considered appropriate to maintain the Council Taxbase allowance for 2018/19 at 1%.

The In-Year collection rates of Council Tax and Business Rates are expected to achieve the target for 2017/18 of 98.2% and 98.5%, respectively. 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 target recovery of longer term debts and prompt attention given to new debt raised. The balance outstanding on housing benefit overpayments has plateaued over the last year. A member of the Recovery team continues to focus on the recovery of this debt type. The level of debts outstanding is reported at each meeting of the Governance Committee.

The Financial Profile includes the provisional allocation of Revenue Support Grant and Business Rates Baseline for 2019/20; however, the Government is to introduce a change to the funding arrangements of local government for 2020/21 onwards. This proposes that 100% of business rates will be retained by local government. In addition the Government is undertaking a Fair Funding Review which will establish local authorities' needs and which will be reflected in the resetting of the Business Rates Baseline for 2020/21. The details of the new arrangements, how this will be shared and whether new responsibilities are imposed on local authorities, are yet to be agreed and whilst an estimate is provided in the Financial Profile this introduces a higher degree of uncertainty in that and subsequent years. The position will be kept under review and will be updated as the new arrangements are determined.

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 2016/17 from Ernst & Young, the External Auditor, records that unqualified opinions were issued for both the financial statements and the value for money conclusions.

For many years the year-end outturn has been within approved budget levels. Expenditure budgets have generally been on target and whilst in the past some income budgets, particularly those demand led services, have proved difficult to achieve, more recently with the improving economic climate the Council has seen an upturn in a number of its major income streams. However, budgets continue to be closely monitored, with remedial action taken as appropriate, during the year and any ongoing impact, positive or negative, is taken into account when planning for 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 with projected outturns. 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. Virement 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.

The Council arranged specific insurance 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.