

A meeting of the **CABINET** will be held in **CIVIC SUITE 0.1A, PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON, PE29 3TN** on **THURSDAY, 11 FEBRUARY 2016** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

**Contact
(01480)**

APOLOGIES

1. MINUTES (Pages 5 - 16)

To approve as a correct record the Minutes of the meeting held on 21st January 2016.

**M Sage
388169**

2. MEMBERS' INTERESTS

To receive from Members declarations as to disclosable pecuniary and other interests in relation to any Agenda item.

3. INTEGRATED PERFORMANCE REPORT 2015/2016 QUARTER 3
(Pages 17 - 64)

To receive a report by the Corporate Team Manager and Head of Resources on progress against the Key Activities and Corporate Indicators listed in the Council's Corporate Plan for 2015/16 for the period 1st October 2015 to 31st December 2015.

**D Buckridge
388065**

4. FINAL 2016/17 REVENUE BUDGET AND MEDIUM TERM FINANCIAL STRATEGY 2017/18 TO 2020/21 (Pages 65 - 140)

To receive a report by the Head of Resources on the 2016/17 Budget and Medium Term Financial Strategy 2017/18 to 2020/21.

**C Mason
388157**

5. TREASURY MANAGEMENT STRATEGY 2016/17 (Pages 141 - 176)

To consider a report by the Head of Resources regarding the Treasury Management Strategy.

**C Mason
388157**

Dated this 3 day of February 2016



Head of Paid Service

Notes

1. Disclosable Pecuniary Interests

(1) *Members are required to declare any disclosable pecuniary interests and unless you have obtained dispensation, cannot discuss or vote on the matter at the meeting and must also leave the room whilst the matter is being debated or voted on.*

(2) *A Member has a disclosable pecuniary interest if it -*

(a) relates to you, or

(b) is an interest of -

(i) your spouse or civil partner; or

(ii) a person with whom you are living as husband and wife; or

(iii) a person with whom you are living as if you were civil partners

and you are aware that the other person has the interest.

(3) *Disclosable pecuniary interests includes -*

(a) any employment or profession carried out for profit or gain;

(b) any financial benefit received by the Member in respect of expenses incurred carrying out his or her duties as a Member (except from the Council);

(c) any current contracts with the Council;

(d) any beneficial interest in land/property within the Council's area;

(e) any licence for a month or longer to occupy land in the Council's area;

(f) any tenancy where the Council is landlord and the Member (or person in (2)(b) above) has a beneficial interest; or

(g) a beneficial interest (above the specified level) in the shares of any body which has a place of business or land in the Council's area.

Non-Statutory Disclosable Interests

(4) *If a Member has a non-statutory disclosable interest then you are required to declare that interest, but may remain to discuss and vote providing you do not breach the overall Nolan principles.*

(5) *A Member has a non-statutory disclosable interest where -*

(a) a decision in relation to the business being considered might reasonably be regarded as affecting the well-being or financial standing of you or a member of your family or a person with whom you have a close association to a greater extent than it would affect the majority of the council tax payers, rate payers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the authority's administrative area, or

(b) it relates to or is likely to affect a disclosable pecuniary interest, but in respect of a member of your family (other than specified in (2)(b) above) or a person with whom you have a close association, or

(c) it relates to or is likely to affect any body –

(i) exercising functions of a public nature; or

(ii) directed to charitable purposes; or

(iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a Member or in a position of control or management.

and that interest is not a disclosable pecuniary interest.

2. Filming, Photography and Recording at Council Meetings

The District Council supports the principles of openness and transparency in its decision making and permits filming, recording and the taking of photographs at its meetings that are open to the public. It also welcomes the use of social networking and micro-blogging websites (such as Twitter and Facebook) to communicate with people about what is happening at meetings. Arrangements for these activities should operate in accordance with guidelines agreed by the Council and available via the following link [filming, photography and recording at council meetings.pdf](#) or on request from the Democratic Services Team. The Council understands that some members of the public attending its meetings may not wish to be filmed. The Chairman of the meeting will facilitate this preference by ensuring that any such request not to be recorded is respected.

Please contact Mrs Melanie Sage, Democratic Services Team, Tel No. 01480 388169/ e-mail Melanie.Sage@huntingdonshire.gov.uk if you have a general query on any Agenda Item, wish to tender your apologies for absence from the meeting, or would like information on any decision taken by the Committee/Panel.

Specific enquiries with regard to items on the Agenda should be directed towards the Contact Officer.

Members of the public are welcome to attend this meeting as observers except during consideration of confidential or exempt items of business.

Agenda and enclosures can be viewed on the District Council's website – www.huntingdonshire.gov.uk (*under Councils and Democracy*).

If you would like a translation of Agenda/Minutes/Reports or would like a large text version or an audio version please contact the Elections & Democratic Services Manager and we will try to accommodate your needs.

Emergency Procedure

In the event of the fire alarm being sounded and on the instruction of the Meeting Administrator, all attendees are requested to vacate the building via the closest emergency exit.

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HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the CABINET held in the Civic Suite 0.1A, Pathfinder House, St Mary's Street, Huntingdon, PE29 3TN on Thursday, 21 January 2016.

PRESENT: Councillor J D Ablewhite – Chairman.

Councillors R B Howe, R C Carter, S Cawley,
D B Dew, R Harrison, J A Gray and
D M Tysoe.

ALSO IN ATTENDANCE: Councillors R Fuller, S Criswell and
T D Sanderson.

69. MINUTES

The Minutes of the meeting held on 10th December 2015 were approved as a correct record and signed by the Chairman.

70. MEMBERS' INTERESTS

During Minute No 77 Councillor S Criswell, Chairman of the Overview and Scrutiny Panel (Communities and Customers), declared a non-statutory disclosable interest by virtue of his appointment as a Non-Executive Director of Hunts Forum for Voluntary Organisations in his capacity as a Cambridgeshire County Councillor.

71. HINCHINGBROOKE COUNTRY PARK JOINT GROUP

RESOLVED

that Councillors R C Carter, T F Hayward, T D Sanderson and R J West be appointed to serve on the Hinchingsbrooke Country Park Joint Group for the remainder of the Municipal Year.

72. DEVELOPMENT PLAN POLICY ADVISORY GROUP

RESOLVED

that Councillors Mrs B E Boddington, P L E Bucknell, E R Butler, Mrs S J Conboy, D B Dew, Mrs L A Duffy and J M Palmer be appointed to serve on the Development Plan Policy Advisory Group for the remainder of the Municipal Year.

73. SAFETY ADVISORY GROUP

RESOLVED

that Councillors Mrs B Boddington, J W Davies, A Hansard, B Hyland and Mrs P A Jordan be appointed to serve on the Safety Advisory Group for the remainder of the Municipal Year.

74. OXMOOR ACTION PLAN FOR OPEN SPACE - TREATMENT OF SECTION 106 MONIES

The Cabinet considered a report by the Interim Head of Service (Operations) (a copy of which is appended in the Minute Book) regarding the treatment of Section 106 monies received from the sale of land for housing development at California Road.

At 7.06pm the Chairman of the Overview and Scrutiny Panel (Communities and Customers) entered the meeting.

The Council had received £1.405m in Section 106 payments from the sale of the Cambridgeshire County Council land at California Road. To seek an agreement with Huntingdon Town Council (HTC) regarding the treatment of Section 106 monies, and to ensure the remaining monies are targeted as clearly identified priorities from the Needs Analysis of Open Space and Play in Huntingdon, the Cabinet approved in principle the way forward to enable the conclusion of the matter with HTC, as detailed in Section 3 of the submitted report.

Having considered the comments of the Overview and Scrutiny Panel (Finance and Performance), which were circulated subsequent to the dispatch of the Cabinet Agenda, the Cabinet were informed of the timescales in which it was hoped the matter would be concluded.

It was noted that £200k of the remaining balance of Section 106 monies (£482k) would be allocated to the District Council to support the continued employment of a Ranger, as approved as part of the report to the Cabinet in January 2003, and £282k would be allocated to HTC for the ongoing maintenance of Coneygear Park. The reduced sum for maintenance of Coneygear Park was proposed on the basis that £413k of additional resources had been invested in the creation of the park.

In addition to the recommendation as contained within the submitted report, the Cabinet agreed that negotiation with HTC be delegated to the Managing Director in consultation with the Executive Councillors for Operations and Environment and Commercial Activities. The Cabinet subsequently,

RESOLVED

to approve in principle the proposed way forward as detailed in Section 3 of the submitted report, to enable final negotiations with Huntingdon Town Council to reach a settlement to conclude this matter, and that negotiation with Huntingdon Town Council be delegated to the Managing Director in consultation with the Executive Councillors for Operations and Environment and Commercial Activities.

75. STREET CLEANSING - SERVICE SPECIFICATION

By way of a report from the Interim Head of Service (Operations) (a copy of which is appended in the Minute Book) the Cabinet was presented with the Street Cleansing Service Specification.

The Street Cleansing Service Specification had been developed to

better direct the street cleansing activities delivered by the Operations Service, and to make cleansing frequencies and standards more transparent for the residents of the District.

The service had operated outside of the previously adopted service specification and following a full review the proposed Specification had been developed and now included detailed zoning of all areas to be cleansed, as well as response times when there was a fall in the specified standard.

It was explained to the Cabinet that the Street Cleansing Service Specification was part of a suite of documents being devised and had been developed in line with the requirements of the Environmental Protection Act 1990.

Active independent monitoring of the Street Cleansing Service was being introduced (NI 195 auditing) to a prescribed format and the results would be benchmarked nationally. In addition the service availability detail and the cleansing zones would be published on the Council's Website to enable residents to have immediate access to the core information regarding the street cleansing service provided by the Council including maps of the zones.

Once in operation the Cabinet agreed that the residents of the District would receive an increase and more consistent delivery of service. One area that the Cabinet stated required attention was the constant detritus along rural slip roads which it was considered would be improved by a mix of cleansing, awareness and enforcement. It was requested that all Members be provided with information on how to report an incident of someone witnessed disposing of litter from their vehicle.

Having been invited to address the Cabinet, the Chairman of the Overview and Scrutiny Panel (Economy and Growth) stated that the Panel had been satisfied with the report and had accepted that it was important to prioritise the Council's resources regarding the type of graffiti removed. The Panel had discussed the establishment of a Working Group to consider how to increase awareness and enforcement regarding dog fouling and littering and the Panel had suggested a press release should be issued as a deterrent for anyone fined for littering. The Panel were pleased to note that a fall in standard from Grade A – D would receive a response time of one hour. Whereupon the Cabinet,

RESOLVED

to approve the Street Cleansing Service Specification, as attached to the submitted report, and the publishing of core information regarding the service on the Council's website. The future service specification would be subject to review against the results of the NI 195 auditing of the service.

76. OPEN SPACES WATER SAFETY POLICY

The Cabinet received a report by the Interim Head of Service (Operations) (a copy of which is appended in the Minute Book) regarding the Open Spaces Water Safety Policy.

An open water area within public open space could present a danger to users if it was not well managed and the Policy established the direction for the future management of Council owned open water.

The Open Spaces Water Safety Policy had been developed to enable the Council to better ensure the safety of users of public open space and included a proposed programme of site specific risk assessments.

In accordance with best practice the management measures adopted following the site specific risk assessments would include:

- provision of off-site safety information predominantly via the Council's Website;
- when confirmed as required by the site specific risk assessments, provision of onsite signage that detailed the key dangers and safety arrangements;
- site rescue equipment to be provided if confirmed by the site specific risk assessments;
- edge protection, particularly the removal of dense vegetation at the appropriate time of year if confirmed as required by the site specific risk assessments;
- in the design of future new sites that contain open water, Royal Society for the Prevention of Accidents (RoSPA) design guidance would be followed.

It was explained that the Water Safety Policy had been designed and developed based on advice and guidance from the RoSPA 'Safety in Inland Water Sites - Operational Guidelines'. Over the next 12 months RoSPA would train staff to conduct site specific risk assessments resulting in the Council being self-sufficient in the future to create sustainable arrangements for managing open water areas.

Every open water area would be categorised in accordance with the Risk Level Classification contained in Appendix 3 of the submitted report. The categorisation would indicate the appropriate safety measures required.

The Cabinet commended the report and requested that the provision of off-site safety information include the promotion and importance of swimming lessons.

Having been invited to address the Cabinet, the Chairman of the Overview and Scrutiny Panel (Economy and Growth) explained that the Panel fully supported the pump priming of £30,000 for the provision of equipment and signage confirmed as necessary from the site specific risk assessments. The Panel had requested that a balance between safety of the public and the environmental benefit of the biodiversity of water edges be considered during risk assessments. Whereupon the Cabinet,

RESOLVED

to approve the Open Spaces Water Safety Policy, as attached to the submitted report, including the proposed programme of site specific risk assessments to confirm the safety measures to

be implemented on a site by site basis.

77. VOLUNTARY SECTOR GRANT FUNDING 2016/17 TO 2019/2020

By way of a report by the Head of Community (a copy of which is appended in the Minute Book) the Cabinet received a report on the Council's Voluntary Sector Grant fund. The Council's grant funding agreements for the voluntary sector expired on 31st March 2016 and a report was presented to the Cabinet on how, or if, the Council should continue to grant fund the voluntary sector over another four year term.

Over the last three years the Council had operated a Voluntary Sector Grant fund. In 2015/16, the budget for the grants was £248,700 from which the following organisations were funded: Rural Cambridgeshire Citizens Advice Bureau; Disability Information Services Huntingdonshire; Hunts Forum for Voluntary Organisations; Care Network; Huntingdon Volunteer Centres; and Huntingdon Shopmobility.

On the principle of needing to secure proper value for money and real community outcomes from the effective use of public funds, and on the basis that the six community organisations currently in receipt of such funds had already been notified of potential changes to the Council's grant support, revised recommendations were proposed, which were supported by the Cabinet.

The Councils current financial objective was by March 2020 to reduce all budgets by 38% and Government guidelines stated that 'voluntary sector organisations in receipt of public finances should not be treated disproportionately to those services directly provided by statutory authorities'. On that basis the Cabinet expressed a preference for Option 2 as detailed in the submitted report, that the Voluntary Sector Grant Fund Budget be reduced equally over the term of the current Medium Term Financial Strategy by 38% by 2019/2020.

Having considered the various options for the future funding of voluntary sector grants as detailed within the submitted report, the Cabinet agreed that funding cease to the Huntingdon Shop Mobility scheme on the basis that it had not met the performance conditions within the existing grant award in not achieving additional matched external funding; and it was not a service that the Council provided across its other major towns. Local businesses could consider offering financial support to the shop mobility service.

The Cabinet agreed that the Council continue to fund the remaining five organisations for the financial year 2016/17 at the same existing grant level subject to confirmation and funding evidence from each organisation of its continued financial/operational viability (including identification of other funding streams which it was dependent upon); and notification of a fundamental review of the Voluntary Sector Grant Funding system during 2016/17.

The Cabinet agreed that the criteria for receiving funding required significant review as the only obligation was to match external funding over two years to guarantee funding in the third year. Organisations in receipt of funding were not required to deliver a report to

demonstrate the public benefit they delivered. The Cabinet were keen for the revised scheme to unite with Council policies and incorporate that funding would cease if defined targets were not achieved. It was also important that other organisations were able to bid for funding. The Cabinet therefore agreed that a District Council led Working Group of appropriate Members and Officers of both the District and County Councils be established to review the Voluntary Sector Grant Funding system, on the principles of:

- a) tapering funding from 2016/17 in line with the District Councils overall Medium Term Financial Strategy and as detailed in Paragraph 3.1.3 Option 2 of the submitted report;
- b) a commissioning and outcomes model with funding focused upon infrastructure organisations, taking due account of the National Association for Voluntary and Community Action (NAVCA) 'Change for Good' report and in particular Recommendation 14 of that report as expressed at Paragraph 3.2.2 Option B of the submitted report; and
- c) the Working Group to conclude its recommendations direct to the Cabinet no later than end July 2016.

The Cabinet expected funded organisations to undertake an efficiency review of their individual business on a 'Lean' or Zero Based Budgeting concept approach, which the Council could assist with and for which support should be sought from the NAVCA and from the Hunts Forum as a representative of voluntary sector organisations. The Cabinet were mindful that not all voluntary organisations had the expertise to undertake an efficiency review of their individual businesses and therefore the Council would offer assistance where possible, which would provide information as to the value of the service.

It was noted that one option for consideration by the voluntary sector was to create a multi-agency HUB to enable overhead costs to be divided.

Having been invited to address the Cabinet, prior to doing so the Chairman of the Overview and Scrutiny Panel (Communities and Customers) declared a non-statutory disclosable interest by virtue of his appointment as a Non-Executive Director of Hunts Forum for Voluntary Organisations in his capacity as a Cambridgeshire County Councillor.

It was explained to the Cabinet that organisations in receipt of Voluntary Sector Grant funding had presented to the Panel meeting in October and the Panel were disappointed that a report on the options for future grant funding for the voluntary sector had not been submitted to an earlier meeting, given the funding agreements expired in March 2016.

The Panel had considered that rather than reduce the Voluntary Sector Grant Fund Budget by 38% the question should be the value for money the organisation delivered and whether other savings could be achieved if funding to an organisation was increased.

The Panel was keen on the option of the voluntary sector working together through an umbrella organisation funding arrangement as

organisations would need to work closer in collaboration to the overall benefit of the local communities.

It was further explained to the Cabinet that there had been full support from the Panel for the formation of a Working Group to investigate funding options.

The Cabinet agreed that the outcome of the review of the Voluntary Sector Grant Funding would be more valuable if Cambridgeshire County Council were involved and that there was a significant role in the process for the Hunts Forum for Voluntary Organisations. In concluding the debate the Cabinet,

RESOLVED

- i. that funding is ceased to the Huntingdon Shop Mobility scheme with no further grant award for 2016/17, on the basis that:
 - a) it has not met the performance conditions within the existing grant award in not achieving additional matched external funding; and
 - b) that this is not a service that the Council provides across its other major towns.
- ii. that the remaining five funded organisations be informed of continuation of Huntingdonshire District Council (HDC) funding for the financial year 2016/17 at the same existing grant level subject to:
 - a) confirmation and funding evidence from each group of its continued financial/operational viability (including identification of other funding streams which that is dependent upon); and
 - b) notification of a fundamental review of HDC Voluntary Sector Grant Funding system during 2016/17 as per the resolution detailed in (iii) below.
- iii. that an HDC led Working Group of appropriate Members and Officers of both the District and County Councils be established to review the Voluntary Sector Grant Funding system, on the principles of:
 - a) tapering funding from 2016/17 in line with the District Councils overall Medium Term Financial Strategy and as detailed in Paragraph 3.1.3 Option 2 of the submitted report;
 - b) a commissioning and outcomes model with funding focused upon infrastructure organisations, taking due account of the National Association for Voluntary and Community Action (NAVCA) 'Change for Good' report and in particular Recommendation 14 of that report as expressed at Paragraph 3.2.2 Option B of the submitted report; and
 - c) the Working Group to conclude its recommendations direct to the Cabinet no later than end July 2016.
- iv. that the Council expect funded organisations to undertake an efficiency review of their individual business on a 'Lean' or Zero Based Budgeting concept approach, which the Council could assist with and for which support should be sought from the

NAVCA and from the Hunts Forum for Voluntary Organisations as representative of voluntary sector organisations.

78. DRAFT 2016/17 REVENUE BUDGET AND MEDIUM TERM FINANCIAL STRATEGY (2017/18 TO 2020/21)

The Cabinet received a report by the Head of Resources (a copy of which is appended in the Minute Book) regarding the draft budget preparations to date.

The 2016/17 budget and Medium Term Financial Strategy (MTFS) had been established following agreed policies and the completion of the Zero Based Budget (ZBB) exercise that started in the autumn of 2014. All departments within the Council had received a fundamental review of the service and the resources required to deliver those services. Tranche 1 savings from the ZBB programme delivered in December 2014 were incorporated into the 2015/16 budget. Tranches 2 and 3 had taken place during the current financial year and had been incorporated within the draft Budget for 2016/17 and the MTFS 2016/17 to 2020/21. The Cabinet were referred to the total savings agreed via Tranches 2 and 3 of the ZBB exercise as detailed within the 2016/17 Budget and MTFS document.

In addition, the draft Budget and MTFS had also taken account of the following:

- conclusions of ZBB Light reviews;
- revenue implications of the draft Capital Programme;
- grant settlement relating to New Homes Bonus and Council Tax Freeze Grant and Funding Estimates for Revenue Support Grant and New Homes Bonus; and
- the draft Capital Programme 2016/17 to 2020/21.

It was noted that the Budget 2016/17 and MTFS included a Council tax freeze and that overall ZBB, Capital and Growth had resulted in a net reduction in the Council's budget of £1.4m (7%) and £0.9m (5%) when compared to the 2015/16 Forecast Outturn and the original Budget.

Included in the Tranche 2 proposals was a recommendation to implement a bus departure levy in the District. However, this proposal was removed from the ZBB savings and its removal had been incorporated into the draft Budget.

In respect of the New Homes Bonus (NHB) the Government had announced the 2016/17 settlement. Although the Council presently relied on Government funding the Council continued to work towards its financial ambition of reducing reliance to nil by 2020/2021.

The impact on the General Fund Reserve of the grant settlement from Government, the Council's policy to freeze Council Tax and the savings and growth were built into the Budget 2016/17 and MTFS and the Cabinet were referred to Table F on page 10 of the Budget 2016/17 and MTFS document.

The Cabinet were informed that there was an unsustainable budget position in that the Council would have an unbalanced budget in

2020/2021 and therefore an additional £3.2m of savings/income was required to address this deficit. As a result it was proposed that the Council maintained the current level of reserves and Commercial Investment Strategy investments and continued the programme of ZBB reviews in order to find the necessary savings to bring the General Fund reserve to prudent recommended levels.

The Cabinet congratulated Members and Officers for the achievements to date and noted that the next stage in the savings process was transformation and delivery. The Council also needed to address the culture of sickness absence within the Authority as this was a cost to the Council.

As the organisation becomes more accustomed to analysing its customs and practices it would be more efficient, and the additional savings required would be generated from a higher level of income. The Cabinet was concerned when some Town and Parish Councils chose to disproportionately increase its Council Tax Levy on the residents of the Parish.

Having considered the comments of the Overview and Scrutiny Panel (Economic Well-Being) the Cabinet,

RESOLVED

- i. to approve the freezing of Council Tax for 2016/17;
- ii. to approve the removal of the savings proposal to charge a bus departure levy within the District;
- iii. to approve the draft Capital Programme 2016/17 to 2020/21;
- iv. to approve the overall draft Budget 2016/17 and Medium Term Financial Strategy (MTFS) 2017/18 to 2020/21;
- v. to consider the current MTFS position with regards to the General Fund Reserve and agrees to continue the use of the Zero Based Budgeting principles and commits to continue to develop the actions and programmes as set out in the 'Plan on a Page' to find further savings and efficiencies in order to maintain a prudent level of reserves throughout the MTFS;
- vi. to approve the Council Tax Base 2016/17 as detailed in Appendix 2 of the submitted report;
- vii. to consider the offer by Government to all Councils of a four-year financial settlement and agrees that if the deadline for submission of an efficiency plan is before the February Cabinet meeting, that delegated authority is given to the Head of Resources to approve the plan subject to agreement by the Executive Councillor for Resources;
- viii. that following the resolution regarding Voluntary Sector Grant Funding 2016/17 – 2019/20 (Minute No. 77) changes be reflected in the Voluntary Sector Grants budget for 2016/17 and over the MTFS period.

At the conclusion of the above item, at 8.50pm, the Chairman of the Overview and Scrutiny Panel (Communities and Customers) left the room and did not return to the meeting.

79. ANNUAL EQUALITY PROGRESS REPORT 2015

The Cabinet received a report on progress with the Council's equality objectives by the Policy, Performance and Transformation Manager (a copy of which is appended in the Minute Book) which was presented by the Corporate Team Manager.

The Single Equality Scheme (SES) 2010-2013 and annual Human Resources Employee Equality Monitoring Report demonstrated how the Council achieved its statutory responsibilities, in particular how the Council accounted for the Public Sector Equality Duties (PSED) as set out in the Equality Act 2010; and achievement against the Equality Framework for Local Government (EFLG).

The Cabinet suggested that the Council's report template incorporate reference to PSED to ensure consideration was given to equality issues as part of the decision making process.

Having considered the comments of the Overview and Scrutiny Panel (Economic Well-Being) the Cabinet,

RESOLVED

to approve the equality objectives and actions that are more relevant and Huntingdonshire focused as attached as Appendix 1 of the submitted report.

80. SAFETY ADVISORY GROUP REPORT

RESOLVED

The report of the Safety Advisory Group meeting held on 25th November 2015 was received and noted.

At the conclusion of the above item, at 8.57pm, Councillor J Gray left the meeting and the Cabinet took a short adjournment.

At 8.59pm Councillor J Gray returned to the meeting and the Cabinet meeting was resumed.

81. EXCLUSION OF PRESS AND PUBLIC

RESOLVED

That the press and public be excluded from the meeting because the business to be transacted contains information relating to any individual; information that is likely to reveal the identity of an individual; information relating to the financial or business affairs of any particular person (including the authority holding that information); and information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the authority or a Minister of the Crown and employees of, or office holders under, the authority.

82. FUTURE SERVICE PROVISION

The Cabinet gave consideration to an exempt report by the Corporate Team Manager (a copy of which is appended in the Minute Book) regarding options for future service provision as contained within the submitted report.

Having considered the comments of the Overview and Scrutiny Panel (Finance and Performance) the Cabinet agreed the recommendations as detailed within the Officer's report. Whereupon it was

RESOLVED

that the Cabinet agree the recommendations as detailed within the submitted exempt report.

Chairman

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Integrated Performance Report, 2015/16 Quarter 3

Meeting/Date: Overview and Scrutiny (Finance and Performance) Panel,
4 February 2016
Cabinet, 11 February 2016

Executive Portfolio: Executive Leader and all other relevant Portfolio Holders

Report by: Corporate Team Manager and Head of Resources

Ward(s) affected: All

Executive Summary:

The purpose of this report is to brief Members on progress against the Key Activities and Corporate Indicators listed in the Council's Corporate Plan for 2015/16 for the period 1 October 2015 to 31 December 2015. The report also incorporates progress reporting for current projects being undertaken at the Council and details of financial performance on revenue and capital spend as at the end of December.

Recommendations:

Cabinet are recommended to consider and comment on progress made against Key Activities and Corporate Indicators in the Corporate Plan and current projects, as summarised in Appendix A and detailed in Appendices B and C.

Cabinet are recommended to consider and comment on the Council's financial performance to the end of December, as detailed in the Financial Performance Monitoring Suite at Appendix D.

Cabinet are recommended to retrospectively approve the establishment of the Budget Surplus Earmarked Reserve.

1. PURPOSE

- 1.1 The purpose of this report is to present performance management information on the Council's Corporate Plan for 2015/16 and updates on current projects.

2. BACKGROUND

- 2.1 The Council's [Corporate Plan](#) was adopted as a two-year plan in 2014, with an update approved in April 2015 setting out what the Council aims to achieve in addition to its core statutory services during 2015/16. The information in the summary at Appendix A and the performance report at Appendix B relates to the Key Actions and Corporate Indicators listed for 2015/16.
- 2.2 As recommended by the Project Management Select Committee, project updates are now included in this performance report at Appendix C. There are currently 29 open, pending approval or pending closure projects logged on the HDC SharePoint site across various programmes. This report covers all of the Council's current and pending projects, including all Capital Projects.
- 2.3 This report also incorporates financial performance to the end of September. Performance is summarised in section 4 below and details are listed in the Financial Performance Monitoring Suite at Appendix D.

3. PERFORMANCE MANAGEMENT

- 3.1 Members of the Overview and Scrutiny (Finance and Performance) Panel have an important role in the Council's Performance Management Framework and a process of regular review of performance data has been established. The focus is on the strategic priorities and associated objectives to enable Scrutiny to maintain a strategic overview.
- 3.2 Progress against Corporate Plan objectives is reported quarterly. The report at Appendix B includes performance data in the form of a narrative of achievement and a RAG (Red/Amber/Green) status against each Key Action in the Corporate Plan and results for each Corporate Indicator. Appendix C gives a breakdown of projects including the purpose of the project and comments from the Programme Office as to the current status of each project's SharePoint site as part of the new governance arrangements.
- 3.3 Performance Indicator data has been collected in accordance with standardised procedures. Targets for Corporate Indicators and target dates for Key Actions have been set by the relevant Head of Service, after discussion with the appropriate Portfolio Holder.

4. FINANCIAL PERFORMANCE

- 4.1 Attached at Appendix D is the December Financial Performance Monitoring Suite. Highlights from this report are described below.

Revenue Forecast Outturn and Variations in Revenue Spend

- 4.2 In February 2015, Council approved a:
- Net revenue expenditure budget of £18.8m
 - Contribution to reserves of £0.8m, and
 - Budget Requirement of £19.7m

- 4.3 As part of the 2014/15 accounts closure process, and approved by Cabinet in June 2015, carry-forward requests of £0.3m were brought into the 2015/16 budget. This adjusted the contribution to reserves to £0.5m and the net budget to £19.1m.
- 4.4 The revenue forecast for 2015/16 as at the end of December 2015 is for gross expenditure to be £74.8m, this is £0.8m more than the updated budget. The forecast for gross income is ahead of the updated budget by £1.8m at £56.7m. The main increases in both expenditure and income are related and arise from increase in volumes in housing benefit and the inclusion of the new shared services arrangements.
- 4.5 This gives the Council a forecast net revenue position of £18.1m, £1.0m ahead of the updated budget. The analysis included on pages 3 and 4 of Appendix D includes more information by service. In addition to the service saving, there is a further £0.7m as a consequence of additional Section 31 new-burdens grant (e.g. funding to support reduced business rates for small business).

Capital Forecast Outturn and Variations in Capital Spend

- 4.6 As previously reported to Members, the updated capital programme for 2015/16 is £9.4m.
- 4.7 At December 2015 the capital programme is forecasting a spend of £5.1m, a reduction of £4.3 against the updated budget. Schemes deferred to the 2016/17 programme are the main reason and are detailed on pages 5 and 6 of Appendix D.

Reserves

- 4.8 As noted in paragraph 4.5, there is a net underspend from services of £1.0m that is in addition to the budgeted contribution to reserves of £0.5m. With the additional S31 new burdens grant of £0.7m, there is a total contribution to reserves of £2.2m.
- 4.9 The reserves balances have been updated to reflect the agreed policy where the General Fund balance is to be 15% of net expenditure. There is also the movement of £6.8m to the Capital Investment Reserve as approved at Cabinet in December 2015.
- 4.10 A budget surplus earmarked reserve was agreed with the Executive Portfolio Holder for Resources on the 11th December 2015. As required in the reserves strategy, retrospective approval is required from Cabinet. The purpose of this reserve is to earmark on an ongoing basis any established surplus on the general fund that exceeds the 15% minimum threshold.
- 4.11 The proposed apportionment of the £2.2m forecast saving to Reserves and the adjustments noted above are as follows:

General Fund

- 4.12 The 2014/15 Annual Financial Report shows a General Fund Balance of £9.2m. With the new 15% of net expenditure parameters, the revised forecast General Fund balance is £2.7m.

Earmarked Reserve: Capital Investment Earmarked Reserve

- 4.13 The 2014/15 Annual Financial Report shows a balance of £4.7m for this Earmarked Reserve. As noted in 4.9 above £6.8m additional to the previously reported £1.0m has been transferred from the General Fund to establish a fund of £12.5m as per the Commercial Investment Strategy that was agreed at the December Cabinet.
- 4.14 The remaining forecast surplus of £1.0m has been distributed to the NDR reliefs fund (£0.3m) and the new Budget Surplus (£0.7m).
- 4.15 Details of these movements is detailed on page 2 of Appendix D.

5. COMMENTS OF OVERVIEW & SCRUTINY PANELS

- 5.1 The agenda for the Cabinet meeting was published prior to the Overview and Scrutiny Panel (Finance and Performance) meeting and comments from the Panel will be circulated subsequent to the Panel meeting on 4th February 2016.

6. RECOMMENDATION

- 6.1 Cabinet are recommended to consider and comment on progress made against Key Activities and Corporate Indicators in the Corporate Plan 2015/16 and current projects, as summarised in Appendix A and detailed in Appendices B and C.
- 6.2 Cabinet are recommended to consider and comment on the Council's financial performance to the end of December.
- 6.3 Cabinet are recommended to retrospectively approve the establishment of a Budget surplus earmarked reserve.

CONTACT OFFICER

Corporate Plan Performance Monitoring (Appendices A and B)

Daniel Buckridge, Policy, Performance & Transformation Manager (Scrutiny)

☎ (01480) 388065

Projects (Appendix C)

Laura Lock, Programme and Project Manager

☎ (01480) 388086

Financial Performance (Appendix D)

Rebecca Maxwell, Finance Manager

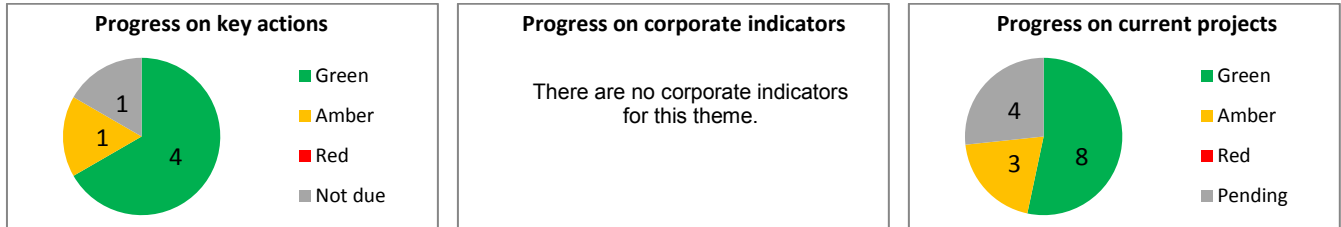
☎ (01480) 388117

Appendix A

Performance Summary Quarter 3, 2016/17

A strong local economy

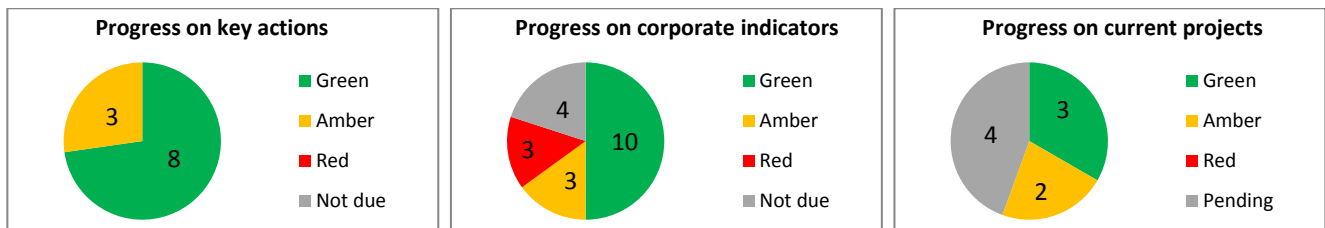
Making Huntingdonshire a better place to live, work and invest



Highlights include approval of a new Community Infrastructure Levy governance structure.

Ensuring we are a customer focused and service led council

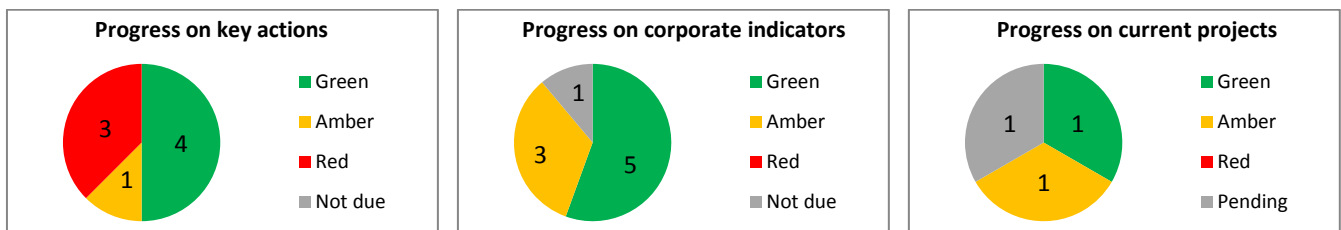
Delivering value for money services



Highlights include the positive feedback received following the launch of the new website in October.

Enabling sustainable growth

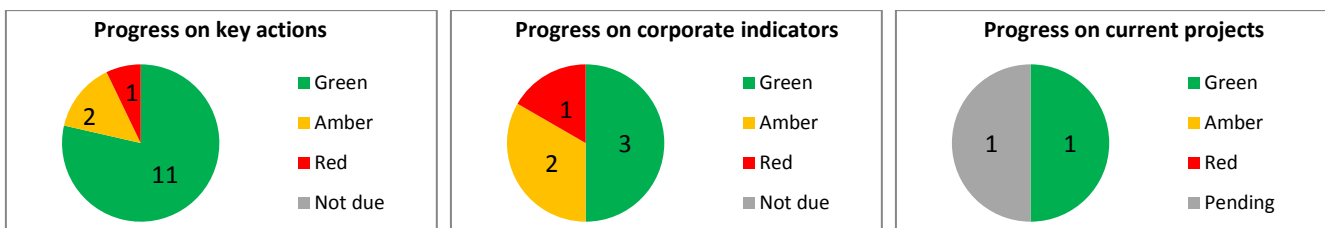
Delivering new and appropriate housing with minimum impact on our environment



Highlights include a planning application being approved for a housing development on Council land in Earith.

Working with our communities

Making sure they thrive and get involved with local decision making



Highlights include increased overall attendances for One Leisure Active Lifestyles activities.

CORPORATE PLAN – PERFORMANCE REPORT

Appendix B

STRATEGIC THEME - A STRONG LOCAL ECONOMY

Period October to December 2015

Summary of progress for Key Actions

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| | 4 | | 1 | | 0 | | 0 | | 1 |

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| | 0 | | 0 | | 0 | | 0 | | 0 |

WE WANT TO: Accelerate business growth and investment

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|-------------|------------------|-----------------|--|
| G | Deliver a programme of themed business information clinics and events, and measure their impact. | Ongoing | Cllr Harrison | Andy Moffat | <u>Economic Development</u> Q3-TWI workshop well received with 3 of the 4 companies signing up immediately for the support programme: value of specialist support offered c.£10k per company. Q2-Attendance for the Make it Here event at Alconbury was lower than expected with 10 'no shows' on the day. Next event scheduled is a presentation/clinic on technical support available from The Welding Institute targeting the composite manufacturing cluster. Planning also started for next major event – launch of Invest Huntingdonshire web site. |
| n/a | Report on the effectiveness of the fast track pre-application advice available to potential growing businesses | Quarterly | Cllr Dew | Andy Moffat | <u>Development Management</u> Q3-No enquiries received. Q2- One enquiry was received which took longer to deal with than the target. Procedures are being reviewed and the subsequent application is being fast-tracked. |

WE WANT TO: Remove infrastructure barriers to growth

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|-------------|----------------------------|-----------------|--|
| G | Develop Community Infrastructure Levy (CIL) governance structure | March 2016 | Cllr Dew | Andy Moffat | <u>Planning Policy</u> Q3-New governance structure approved by Cabinet at its December 2015 meeting. Q2-This project is underway and the aim is to report a proposed CIL governance structure within the December 2015 committee cycle. |
| A | Influence the Local Enterprise Partnership (LEP) to secure resource to facilitate delivery and mitigate the impact of new housing and to drive economic growth | Ongoing | Cllr Dew and Cllr Harrison | Andy Moffat | <u>Economic Development</u> Q3-Meeting scheduled for 2016 for on-going dialogue with LEP. Lack of transparency over decisions to proceed/not to proceed with some projects. Q2- Further meeting of the Senior Sponsors Group at which again it was reiterated that the LEP needs to respond to LA inputs and provide a draft vision. Some consensus reached on future role of this group to inform/influence LEP and work programme to be developed. |

23

WE WANT TO: Develop a flexible and skilled local workforce

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|-----------------------------------|------------------|-----------------|---|
| G | Commit resources to 'EDGE smarter skills for enterprise', a public/private sector partnership to improve the business/ education-training skills match, ensuring that the agreed business plan targets are met | Ongoing, official launch November | Cllr Harrison | Andy Moffat | <u>Economic Development</u> Q3-Two major events held: formal launch of EDGE at Westminster hosted by MP Jonathan Djanogly and Careers fair and business information event at Wood Green. Careers fair - 120 attendees at breakfast event fully booked, 88 stands/ exhibits by providers and employers, 700 year 10+ students in attendance from all 7 secondary schools in the District. Evaluation data from surveys not yet available. Q2-Successful apprenticeship event which generated 47 registrations with EDGE. |
| G | Work in partnership to identify skills and competency gaps in high value manufacturing and develop gap closure strategies. | May 2015 | Cllr Harrison | Andy Moffat | <u>Economic Development</u> Q3-Further work on the full business case for iMET which has been approved by the LEP board and is now with the Skills Funding Agency for decision on final approval due in February 2016. |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|--------|-------------------------|-------------|------------------|-----------------|--|
| | | | | | <i>Q2- Developed strategy now being implemented. Economic Development Team working with Huntingdonshire Regional College on the curriculum development for iMET (formerly known as the Technical Vocational Centre to be located on the Enterprise Zone)</i> |

STRATEGIC THEME - ENSURING WE ARE A CUSTOMER FOCUSED AND SERVICE LED COUNCIL

Period October to December 2015

Summary of progress for Key Actions

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|----------|--------------------------|----------|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| 8 | | 3 | | 0 | | 0 | | 0 | |

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

| | | | | | | | | | |
|-----------|----------------------|----------|--|----------|-----------------------------|----------|--------------------------|----------|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| 10 | | 3 | | 3 | | 0 | | 4 | |

25

WE WANT TO: Become more business-like and efficient in the way we deliver services

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|---------------|---|-----------------|---|
| G | Continue zero base budgeting (ZBB) for 2016/17 including a 'service challenge' process | December 2015 | Cllr Gray | Clive Mason | <p><u>Accountancy</u> Q3-Tranche 3 of the ZBB process was completed in November 2015 with the Cabinet Star Chambers held on the 23rd and 24th November. The results of both Tranche 2 and 3 were reported to Cabinet in December 2015 and are now feeding into the 2016/17 budget and MTFs process.</p> <p>Q2- Tranche 2 of the ZBB process has been completed with savings currently identified for the years 2016/17 to 2019/20. Tranche 3 of the process is underway and will be completed in November when officer and member challenge will take place.</p> |
| G | Deliver 'Facing the Future' (FtF) | Ongoing | Cllr Gray for programme / Various for themes and activities | Adrian Dobbyne | <p><u>Corporate Team</u> Q3-As Q2.</p> <p>Q2-Facing the Future activities have now been all fully assessed and broken down into new categorisations as either business as usual, projects or pending. This means that the main reporting on activities is through normal service reporting and the newly established project reporting through Overview and Scrutiny</p> |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|---------------|------------------|--------------------|--|
| | | | | | <i>Panels and Cabinet.</i> |
| G | Develop full business cases for previously identified energy reduction projects across the Council's estates | 31 March 2016 | Cllr Gray | Head of Operations | <u>Environment Team</u> Q3-Full business case presented to CMT and approved in November 2015. Investment grade audits currently underway, due for completion by the end of Q4. Q2-Work to determine which of the Council's main sites require the development of full Investment Grade Proposals completed in Q2, full business case to be presented in Q3 |
| G | Carry out a staff satisfaction survey | Aug 2015 | Cllr Ablewhite | Jo Lancaster | <u>Corporate Team</u> Q3-Following further consultation via services and a Council-wide focus group to explore the results at the appropriate level (possible due to the greater detail provided by respondents last year), an action plan will be considered by Employment Panel in February. Q2-The survey was carried out in July/August and we had an increased participation rate of 55% based on 331 respondents. This year the survey has seen a significant increase in participants indicating the Service area they work in, which will enable the results to be analysed at a more detailed level. Results are being reported in all Services and to Employment Panel/Cabinet in September/October. An Action Plan will be drawn up following a series of focus groups across the organisation. |
| G | Build and launch a new council website that focuses on customer need | October 2015 | Cllr Tysoe | John Taylor | <u>IMD</u> Q3- Site was launched in October, with a good reaction from Customers. "Love the new website, so fast and slick and full of useful information" – Example customer comment. 320k page views to date. 75% speed increase, Cloud hosted, 1357 fewer pages to maintain, reading age reduced by 6 years. Mobile Friendly layout, saves approx. £7k/year over old system. Q2- The site will be launched in Oct. Extensive development of the site, together with a testing programme involving staff and the public means the site is on track. Over 550 members of the public used the test site, with a very positive reaction. |
| G | Maximise the income generating potential of One Leisure sites to fully cover the cost of the operation | March 2016 | Cllr Howe | Jayne Wisely | <u>One Leisure</u> Q3-Income is £128K up on the previous year to date, which represents a slightly quieter Q3 than anticipated. However expenditure remains well in control and the end of year target of |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|---|----------------|------------------|-----------------|--|
| | | | | | <p><i>a net surplus of around £340K is still anticipated.</i></p> <p><i>Q2- Income continues to remain above last years levels, and now sits £143K up on the previous year to date. With a good 6 months now monitored a more realistic 3%increase on last year should see the final year outturn slightly up on budget target.</i></p> <p><i>Expenditure is well under control and is predicting a saving in excess of £100K. This is mainly due to the various staffing structural changes.</i></p> <p><i>The net position for the 2nd quarter of the year shows a SURPLUS for the first time in One Leisure history.</i></p> |
| G | Develop a full business case for a Building Control Shared Service | July 2015 | Cllr Dew | Andy Moffat | <p><u>Building Control</u></p> <p>Q3-As Q2.</p> <p>Q2-The Shared Building Control Service went live on the 1st October 2015</p> |
| A | Publish Online Schedule of Proposed Procurements to promote future contract opportunities | September 2015 | Cllr Gray | Clive Mason | <p><u>Procurement</u></p> <p>Q3-Schedule published and will be populated as opportunities arise.</p> <p>Q2-This requirement has been incorporated into the new website design and once live will be populated as opportunities arise</p> |
| A | Provide two training events to local businesses in Public Procurement | January 2016 | Cllr Gray | Clive Mason | <p><u>Procurement</u></p> <p>Q3-Seconded event co-ordinated with economic development as part of an event at Alconbury Weald on 12th February 2016.</p> <p>Q2-Advertised through Economic Development's business contacts and coordinated with preceding economic development events, the first event is booked for 7th October 2015. The second event will piggyback on a major economic development event planned for January 2016.</p> |

WE WANT TO: Ensure customer engagement drives service priorities and improvement

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|---|----------------|------------------|-----------------|---|
| A | Implement a consultation exercise with residents to inform 2016/2017 budget | September 2015 | Cllr Gray | Adrian Dobbyne | <p><u>Corporate Team</u></p> <p>Q3-As Q2. Amber status is due to survey completion in October</p> |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|---|-------------|------------------|-----------------|---|
| | planning | | | | <p><i>rather than September, however results were available in time to inform budgetary preparation.</i></p> <p><i>Q2-An on-line consultation was launched in September, running into October using eight statements on spending plans (sliding rating of agree strongly to disagree strongly) and allowing for free text commentary. This has been publicised in the residents newsletter and is very visible from the home page on our website.</i></p> |
| G | Revisit and relaunch the Customer Service Strategy to ensure it continues to meet the needs of our customers and provide value for money services | Mar 2016 | Cllr Tysoe | John Taylor | <p><u>Customer Services</u></p> <p><i>Q3-The Strategy went through O&S and Cabinet and was approved in Dec2015. The strategy is now being communicated throughout the Council and all HoS are considering what actions to record in their Service Plans for 2016/17. All HoS must have a Customer Service component in their plans.</i></p> <p><i>Q2- It is intended the Strategy will come to Members in November. Final work is underway on the document, which will be a concise and useful document for both Staff and Members.</i></p> |

Corporate Performance and Contextual Indicators

Key to status

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|---|-------------------------------|------------------------|-------------------|------------------------|-------------------|-----------------------|--------------------------------------|----------------------------------|
| Number of days to process new benefits claims Aim to minimise | 25 days | 27.1 days | 26 days | 23 days | G | 26 days | c. 23 days | G |
| Number of days to process changes of circumstance Aim to minimise | 5 days | 8.01 days | 7 days | 4.5 days | G | 7 days | c. 5 days | G |
| Number of days to process new council tax support claims Aim to minimise | 25 days | 26.73 days | 26 days | 22 days | G | 26 days | c. 23 days | G |
| Number of days to process council tax support change events Aim to minimise | 6 days | 7.51 days | 7 days | 5 days | G | 7 days | c. 5 days | G |
| Comments: (Customer Services) Performance remains ahead of target. This is mainly as a result of channel migration and LEAN reviews. Although the caseload and amount of incoming post has reduced, the number of transactions carried out has increased due to the increased complexity of claims. | | | | | | | | |
| % of Council Tax collected Aim to maximise | 98.4% | 85.5% | 85.5% | 85.68% | G | 98.5% | 98.5% | G |
| Comments: (Customer Services) Performance remains good and in particular "in year" (2015/16) is 87% compared to 86.7% in 2014/15. | | | | | | | | |
| % of Business Rates collected Aim to maximise | 98.8% | 84.4% | 85% | 84.71% | A | 99.0% | 98.8% | A |
| Comments: (Customer Services) Performance is holding up with monthly enforcement and liability order hearings, but continues to be affected mainly by avoidance tactics on empty properties, and with some large insolvency debts. However, "in year" collection is pleasing at 85.6% (85.4% in 2014/15). | | | | | | | | |

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|--|-------------------------------|------------------------|-------------------|------------------------|-------------------|--------------------------|--------------------------------------|----------------------------------|
| The percentage of Benefit claims with overpayments where recovery action is taking place Aim to maximise | New indicator for 2015/16 | n/a | n/a | 84% | n/a | To be set (see comments) | n/a | n/a |
| Comments: (Customer Services) This is a new indicator for 2015/16 and shows the work taking place to recover benefit overpayments from customers no longer in receipt of Housing Benefit. Data will be collected during the year to establish targets for 2015/16 and 2016/17. Performance will never reach 100% as there is a statutory right of appeal against an overpayment decision which the statistics must take into account. All of this recovery work has now been consolidated under the Benefits Team and processes are in place to maximise recovery. | | | | | | | | |
| Telephone satisfaction rates Aim to maximise | 98% | n/a | n/a | n/a | n/a | 95% | 97% | G |
| Customer service centre satisfaction rates Aim to maximise | 98% | n/a | n/a | n/a | n/a | 95% | 97% | G |
| Comments: (Customer Services) We will send and process the annual survey in Q4. We recently started filling in homelessness applications for customers at the Call Centre and CSCs and are looking at ways to survey these customers as well. We continue to record and publish to advisors positive comments we receive from customers. | | | | | | | | |
| Staff sickness - working days lost per Full-Time Employee (FTE) Aim to minimise | 11.5 days | 9.1 days | 7.5 days | 8.8 days | R | 10 days | 11.3 days | A |
| Comments: (LGSS HR service/Corporate Team) The high sickness absence rate reflects a further increase in long-term sickness absence during the last quarter. The forecast of 11.3 days for the year would give a lower outturn than for 2014/15 but assumes sickness absence in Quarter 4 will be at a similar level to that recorded in the same quarter in recent years. More information on sickness absence during the quarter will be included in the Workforce Report for February's Employment Panel. | | | | | | | | |
| Subsidy per visit to council owned leisure facilities Aim to minimise | -£0.03 | -£0.21 | £0.02 | £0.14 | G | £0.15 | £0.15 | G |
| Comments: (Leisure and Health) A good Q3 has been down to consistent income levels with expenditure still being well managed, although up slightly on target due to unforeseen maintenance issues. All now dependant on the usually very productive Q4 and New Year fitness promotions. | | | | | | | | |
| % of rent achievable on estates portfolio Aim to maximise | 97% | 97% | 100% | 97% | A | 100% | 99% | A |

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|---|-------------------------------|------------------------|-------------------------|------------------------|-------------------|-------------------------|--------------------------------------|----------------------------------|
| Comments: (Resources) Total rental income potential is increasing with progress on rent reviews / higher rents achieved on lease renewals and new lettings, reflecting general improved economic conditions and strategies implemented. Higher than expected rent arrears has tempered total rent achieved to date but this is being addressed in the 4 th quarter to meet the 100% annual target. | | | | | | | | |
| % of space let on estates portfolio Aim to maximise | 97% | 95% | 95% | 97% | G | 95% | 98% | G |
| Comments: (Resources) Letting of space has progressed well, with high demand for industrial units improving rent levels achieved at Levellers Lane and Alms Close Estates. The nightclub in Huntingdon continues to be challenging to let and the remaining space is one office and one industrial unit at Caxton Road St Ives, the office is under instruction for a new lease to complete. | | | | | | | | |
| % of rent arrears on estates portfolio Aim to minimise | 1.3% | 1.2% | <1% | 1.5% | R | <1% | 1% | A |
| Comments: (Resources) Rent arrears have increased in the 3 rd quarter, mainly due to three large bad debtors. The rent arrears recovery process has been revised with support from the Incomes Team. Bad debtors are to be focused on in the 4 th quarter to recover rents and improve the position. The predicted outturn status has not been marked as behind schedule as several of the main debts have been discussed with the tenants and are considered recoverable in the 4 th quarter. | | | | | | | | |
| Total amount of energy used in Council buildings Aim to minimise | 12,258,115 (kWh) | 8,450,882 (kWh) | 8,281,864 (kWh) (2%↓) | 8,329,324 (kWh) | A | 11,974,473 (kWh) (2%↓) | 11,974,473 (kWh) | G |
| Comments: (Operations) Energy use has decreased by 1.44% compared to Q3 of the previous year although we are still awaiting December figures for three of our One Leisure sites – Huntingdon Wet Side, Ramsey and Sawtry. | | | | | | | | |
| Total fuel used from the Council's fleet of vehicles Aim to minimise | 552,686 (Litres) | 426,462 (Litres) | 422,197 (Litres) (1% ↓) | 408,257 (Litres) | G | 547,159 (Litres) (1% ↓) | 540,051.71 (Litres) | G |
| Comments: (Operations) Performance exceeds target at end of quarter 3 by 3%, a major contributor to this decrease will be fewer vehicles being used due to winter working i.e a reduction in the number of refuse rounds & less grounds maintenance activity. | | | | | | | | |
| % of residents satisfied with the overall waste collection service Aim to maximise | n/a | n/a | n/a | n/a | G | TBC | n/a | n/a |
| Comments: Satisfaction survey undertaken in the third quarter annually. Survey distributed in December 2015 for collation in the final Quarter. | | | | | | | | |

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|--|-------------------------------|------------------------|-------------------|------------------------|-------------------|-----------------------|--------------------------------------|----------------------------------|
| Cost per household of waste collection Aim to minimise | £44.49 | n/a | n/a | n/a | n/a | TBC | n/a | n/a |
| Comments: (Operations) Figure reported annually. | | | | | | | | |
| % of green bin debt outstanding after three months Aim to minimise | 15.46% | n/a | <5% | 7% | R | <5% | <5% | G |
| Comments: (Operations) The overall debt raised was £142,040 with £9,924 outstanding up to the end of December 2015. | | | | | | | | |
| % of invoices from suppliers paid within thirty days Aim to maximise | 98.5% | 98.3% | 98% | 98.8% | G | 98% | 98.8% | G |
| Comments: (Resources) Performance exceeds target by 0.8%. With the move to a new financial system, the expectation is that this indicator will move to 100%. | | | | | | | | |

STRATEGIC THEME - ENABLE SUSTAINABLE GROWTH

Period October to December 2015

Summary of progress for Key Actions

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| 4 | | 1 | | 3 | | 0 | | 0 | |

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| 5 | | 3 | | 0 | | 0 | | 1 | |

33

WE WANT TO: Improve the supply of new and affordable housing to meet future needs

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|--|------------------|-----------------|--|
| G | Invest in initiatives that will deliver affordable housing | Ongoing | Cllr Dew | Andy Moffat | <u>Housing Strategy</u> Q3-The first loan payment has been made from HDC to Luminus. Q2-The Due Dilligence has been completed and the loan agreement between HDC and Luminus for the delivery of extra care at St Ives has now been signed. |
| A | Implement action plan to adopt the Local Plan 2036 | Revised Local Development Scheme, setting out timescales for the Plan, to be prepared over Summer 2015 | Cllr Dew | Andy Moffat | <u>Planning Policy</u> Q3-At its November 2015 meeting, Cabinet endorsed the proposed way forward to ensure that the Council is able to meet the Government requirement to have written a Local Plan by early 2017 and, as a priority, scopes the infrastructure requirements for Wyton Airfield. Q2-An update report is being prepared for the November 2015 Overview and Scrutiny (Environmental Well-Being) Committee and Cabinet meetings. |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|---|-------------|------------------|-----------------|--|
| G | Facilitate delivery of new housing on the large strategic sites at: Alconbury, St Neots, Wyton and Bearscroft (Godmanchester) | Ongoing | Cllr Dew | Andy Moffat | <u>Development Management, Planning Policy, Economic Development and Housing Strategy</u> <i>Q3-Alconbury – Reserved matters consent granted for Phase 1. St Neots – Further information received from applicants in late December on viability being considered. Wyton – Discussions continuing on highway matters. Discussions begun on public rights of way, education, and formal open space provision. Bearscroft – Reserved matters consent for first tranche approved. Development on highways and grounds works begun. Q2-Alconbury – Infrastructure works for new school and Phase 1 of housing underway. Reserved matters application for first tranche of housing being negotiated. St Neots – Viability and S.106 discussions continuing Wyton – Highways work still being scoped. Bearscroft – The reserved matters application for the first tranche of housing is being negotiated.</i> |
| G | Monitor 5 year housing land supply position on an annual basis and carry out light touch reviews on a quarterly basis | Quarterly | Cllr Dew | Andy Moffat | <u>Development Management and Planning Policy</u> <i>Q3-Annual Monitoring Report published in December 2015 demonstrating that the District Council continues to have a 5 year supply of deliverable housing land. Q2- A further report will be prepared for Corporate Management Team in October/November 2015.</i> |
| G | Review Council assets to identify which could be used to facilitate affordable housing and dispose to appropriate partners | Ongoing | Cllr Dew | Andy Moffat | <u>Housing Strategy</u> <i>Q3-Planning application approved for development at Hermitage Road, Earith at DMP in December. Q2-Earith – planning application amended and being considered.</i> |

WE WANT TO: Develop sustainable growth opportunities in and around our market towns

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|-------------|------------------|-----------------|---|
| R | Develop a market town centre improvement strategy and action plan for St Neots | March 2016 | Cllr Dew | Andy Moffat | <u>Planning Policy</u> <i>Q3-Prioritisation of other Planning Policy work has meant that work has not begun. The purpose of a strategy and plan will be reviewed in light of the referendum result on the St Neots Neighbourhood Plan taking place in February 2016.</i> |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|--------|-------------------------|-------------|------------------|-----------------|--|
| | | | | | <i>Q2-Work will begin in Q3 but this project may not now be achievable by March 2016. To be successful it needs full engagement with St Neots Town Council and other key partners and there is a capacity issue within Planning Service (Policy) team that is likely to constrain project delivery within 2015/16.</i> |

WE WANT TO: Enhance our built and green environment

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|--|-------------|------------------|-----------------|--|
| R | Update the 'Buildings at Risk' register | March 2016 | Cllr Dew | Andy Moffat | <u>Planning Policy</u> <i>Q3-All listed buildings in 3 Parishes surveyed. Other urgent matters, particularly enforcement matters, have meant further survey work has not been done.</i> <i>Q2-This project is on track for completion within 2015/16.</i> |
| R | Complete the updated Design Guide, setting out the Council's requirements of new development | March 2016 | Cllr Dew | Andy Moffat | <u>Planning Policy</u> <i>Q3-Prioritisation of other Planning Policy work has meant that consultation on the document is now anticipated to begin in Q4 to be followed by consideration of consultation responses after the closing date.</i> <i>Q2- This project is on track for completion within 2015/16.</i> |

Corporate Performance and Contextual Indicators

Key to status

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|---|-------------------------------|------------------------|-------------------|------------------------|-------------------|-----------------------|--------------------------------------|----------------------------------|
| Number of affordable homes delivered gross Aim to maximise | 161 | 94 | 40 | 41 | G | 61 | 45 | A |
| Comment: (Development) Annual target was 61 set at the beginning of the year. Scheme slippage has resulted in the forecast outturn being revised down to 45 for the year, of which 41 have been achieved by the end of Q3. | | | | | | | | |
| Net additional homes delivered Aim to maximise | 515 | n/a | n/a | n/a | n/a | 840 | 541 | A |
| Comment: (Development) The Annual 2015/16 Target of 840 was the total number of dwellings to be provided over the entire Local Plan period divided by the number of years. The Trajectory data in the Annual Monitoring Report December 2015 projects that 541 dwellings will be completed in 2015/16 rising to 940 and 1214 in 2016/17 and 2017/18 respectively. The final figure of 515 for 2014/15 and the projected figure of 541 for 2015/16 are in line with the 507 and 547 respectively projected in the Annual Monitoring Report 2014. | | | | | | | | |
| Number of unintentional priority homeless acceptances (Cumulative fig for the year) Aim to minimise | 210 | 167 | 165 | 168 | A | 220 | 220 | G |
| Number of unintentional priority homeless acceptances per 1,000 households (Cumulative fig for the year) Aim to minimise | 2.9 | 2.3 | 2.3 | 2.3 | A | 3.0 | 3.0 | G |
| Comment: (Customer Services) The number of households accepted as homelessness by the Council is continuing at similar rates to 2014/15. The single largest cause of homelessness continues to be the loss of private sector tenancies through no fault of the tenant, and this is in line with national trends. Social rented housing is then seen as the only option for many of these households who are unable to afford to access another privately rented tenancy. | | | | | | | | |
| Number of households living in temporary accommodation (including B&B) - snapshot | 102 | 95 | 110 | 92 | G | 110 | 110 | G |

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|---|-------------------------------|------------------------|--------------------------|------------------------|-------------------|-----------------------|--------------------------------------|----------------------------------|
| Aim to minimise | | | | | | | | |
| Comment: (Customer Services) The number of households placed in temporary accommodation by the Council continues at relatively high levels although up to the end of Q3 projected estimates based on homeless presentations have not been exceeded. | | | | | | | | |
| Number of families in B&B - snapshot | 9 | 14 | 10 | 8 | G | 10 | 10 | G |
| Aim to minimise | | | | | | | | |
| Comment: (Customer Services) The use of B&B as a form of emergency temporary accommodation has been minimised and kept within projected estimates. | | | | | | | | |
| Processing of planning applications on target - major (within 13 weeks) | 49% | 56% | 60% | 35% (71%) | G | 60% | 70% | G |
| Aim to maximise | | | | | | | | |
| Processing of planning applications on target - minor (within 8 weeks) | 43% | 49% | 65% | 42% (68%) | G | 65% for Q2-Q4 | 65% for Q2-Q4 | G |
| Aim to maximise | | | | | | | | |
| Processing of planning applications on target – other (within 8 weeks) | 65% | 68% | 80% | 67% (81%) | G | 80% for Q2-Q4 | 80% for Q2-Q4 | G |
| Aim to maximise | | | | | | | | |
| Comment: (Development) Local Planning Authorities now have to report to DCLG based on the percentage of each type of application determined within 13 weeks for major applications and 8 weeks for other types of applications <u>or any other statutory period as agreed with the applicant through extensions of times or Planning Performance Agreement</u> , rather than the previous indicator of percentage determined within 13 weeks (major) or 8 weeks (minor and other) only. The Q3 performance figures in brackets are the ones now reported to DCLG, with the preceding figures showing the percentage determined within 13 weeks (majors) or 8 weeks (minor and other). | | | | | | | | |
| Tonnage of residual waste collected | 29,803.09 (tonnes) | 22,091.20 (tonnes) | 21,870.29 (tonnes) (1%↓) | 17,499.22* (tonnes) | A | 29,303 (tonnes) (1%↓) | 29,303 (tonnes) | A |
| Aim to minimise | | | | | | | | |
| Comment: (Operations) *Q3 figure is the cumulative up to the end of October 2015 as figures for November and December haven't as yet been provided by the County Council. Based on Quarter 3 in 2014/15 there is currently a 2% increase in the amount of residual waste being collected. During December 2015, all residents received a waste information pack providing up to date information about what materials go in which bin. We hope that December's figures will reflect the impact of the information that was sent out. | | | | | | | | |

STRATEGIC THEME - WORKING WITH OUR COMMUNITIES

Period October to December 2015

Summary of progress for Key Actions

| | | | | | | | | | |
|----|----------------------|---|--|---|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| 11 | | 2 | | 1 | | 0 | | 0 | |

Target dates do not necessarily reflect the final completion date. The date given may reflect the next milestone to be reached.

Summary of progress for Corporate Indicators

| | | | | | | | | | |
|---|----------------------|---|--|---|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
| 3 | | 2 | | 1 | | 0 | | 0 | |

WE WANT TO: Create safer, stronger and more resilient communities

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|--------|---|----------------|------------------|-----------------|---|
| A | Continue to manage and enhance the joint CCTV service with Cambridge City Council | March 2016 | Cllr Howe | Chris Stopford | <p><u>CCTV</u> Q3-A new temporary customer has been secured for a short term contract which it is hoped will expand into a longer relationship. Work on commercialisation of the CCTV Service continues with a number of meetings scheduled in the next quarter to enable key decisions to be made to establish the way ahead.</p> <p>Q2-Work continues to identify opportunities for generating further efficiency savings, and new customers to the service. The CCTV budget will be considered in Tranche 3 of the Council's Zero based Budget Star Chambers.</p> |
| G | Increase the use of fixed penalty notices (FPN) for littering | March 2016 | Cllr Carter | Chris Stopford | <p><u>Street Scene</u> Q3-26 FPNs issued to the end of Q3 2015/16 (19 issued in total in 2014/15). Q2-18 FPNs were issued up until the end of Q2 15/16.</p> |
| G | Manage the Community Chest to encourage and promote projects to build | September 2015 | Cllr Harrison | Chris Stopford | <p><u>Community</u> Q3- 98.4% (£59,060) of 2015-16 awards made, have been paid</p> |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|----------|---|----------------|------------------|-----------------|--|
| | and support community development | | | | <i>to date.</i> <i>Q2-An 'Award Ceremony' was held with the Chairman and Leader of the Council on 30th September 2015. £46,615 of the allocated £60,000 (78%) has been claimed by award recipients</i> |
| A | Deliver diversionary activities for young people | March 2016 | Cllr Howe | Jayne Wisely | Sports and Active Lifestyles Team <i>Q3-Street Sports upturned through the last quarter especially at Godmanchester. October half term affected by inclement weather but steady attendances. New street sport programme launched in January 2016. Whilst overall target remains challenging the gap has reduced.</i> <i>Q2- Diversionary activities remain challenging. Street Sports are 6% down on last year and 53% down on target. Whilst the gap has closed it is still of some magnitude. Two locations are holding their own (Godmanchester and Yaxley) but St Neots and Sawtry are failing. The loss of CCC Youth Service support following restructure in these localities has not helped. The decision has been taken to temporarily suspend these two locations from mid Oct while alternatives are considered for the spring with a new staffing model. Additional targeted activities were delivered during the summer in Coneygeare Park, Huntingdon North but greater numbers of outdoor activities were cancelled than usual over the summer.</i> |
| R | Further analysis of our current partnership commitments to deliver value for money and ensure alignment with the corporate priorities | September 2015 | Cllr Ablewhite | Adrian Dobbyne | Corporate Team <i>Q3-Further analysis took place during Q3 and an initial report has been drafted. Next steps are still to be agreed so this action will continue into Q4.</i> <i>Q2-This work has been started but will roll into Q3 when a report will be produced on the range and scope of our partnerships.</i> |

WE WANT TO: Improve health and well-being

40

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|--------|---|-------------|------------------|-----------------|---|
| G | Increase physical activity levels through the provision of activities in One Leisure sites and in community settings | March 2016 | Cllr Howe | Jayne Wisely | <p><u>One Leisure and Sports & Active Lifestyles teams</u> Q3-Previous trends in Q2 continue with admissions still ahead of the previous year in general. Fitness Studio competition in Huntingdon and St Neots is however a concern as membership sales start to drop below targets. Q2- One Leisure admissions continue to track ahead of the previous year by around 2%. This is slightly down on the growth target of 3% which can be explained by continuing decline in Hospitality and Soft Play at Huntingdon and St Neots and general swimming admissions across all sites. Sites trends remain the same as Q1.</p> <p><u>Sport & Active Lifestyles</u> Q3-Attendances up 4% on the previous year overall and heading for another record high. Physical activity programmes including Strength and Balance classes and Cardiac Rehabilitation, PEDALS adapted bikes and Adult Sports Tasters and Courses strongest individual performers. Q2-Attendances are still up, 5% on last year. Physical activity programmes and DASH continue to perform strongly. Youth Sport programmes remain challenging. Inclement weather has affected the summer programme with more outdoor sessions cancelled or affected than usual.</p> |
| G | Support healthy lifestyles through the provision of open space on new developments and maintenance of existing open spaces | Ongoing | Cllr Dew | Andy Moffat | <p><u>Development Management</u> Q3-As Q2. Q2- Open space was negotiated where relevant in line with the Local Plan policy.</p> |
| G | Prevent homelessness where possible by helping households either remain in their current home or find alternative housing, with the assistance of the Council's Rent Deposit Scheme where appropriate | Ongoing | Cllr Tysoe | John Taylor | <p><u>Housing Needs</u> Q3-Prevented 96 households from becoming homeless in Q3. Q2-Prevented 87 households from becoming homeless in Q2 through a variety of interventions.</p> |
| G | Assist non priority single homeless people with housing options through the Cambridgeshire Single Homelessness Service | Ongoing | Cllr Tysoe | John Taylor | <p><u>Housing Needs</u> Q3-18 single homeless people referred to this service in Q3 resulting in 5 placements in accommodation. Q2-20 single homeless people referred to the service in Q2 resulting in 4 placements in accommodation.</p> |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|--------|---|-------------------|------------------|--------------------|--|
| G | Provide a responsive Disabled Facility Grants programme | Ongoing | Cllr Dew | Andy Moffat | <u>Housing Strategy</u> Q3-51 DFGs completed in Q3 bringing the cumulative total to 119. Q2-37 DFGs completed in Q2 bringing the cumulative total to 72. |
| G | Enable a new extra care scheme to be built to meet needs in St Ives and Ramsey | Ongoing | Cllr Dew | Andy Moffat | <u>Housing Strategy</u> Q3-Langley Court, St Ives – construction underway. Ramsey – scheme being appraised by another partner and it is only viable with considerable grant funding (£2.5-3m). Further bid rounds from HCA / DoH will be investigated. Q2-St Ives – construction underway. Ramsey – trying to secure another delivery partner since the housing association concerned has withdrawn from the project following the Government's reforms to the national rent regime. |
| G | Reduce fuel poverty and improve health by maximising the number of residents taking up the grant funded Action on Energy scheme | 30 September 2015 | Cllr Carter | Head of Operations | <u>Environment Team</u> Q3-Target of 200 home energy assessments already exceeded. Scheme no longer available to new householders. (226 assessments undertaken as of end of Q2). Q2- 226 Home Energy assessments undertaken in Huntingdonshire to the end of Q2 |

WE WANT TO: Empower local communities

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|--------|--|--|------------------|-----------------|---|
| G | Set out our 'community planning' offer and support community planning including working with parishes to complete neighbourhood and parish plans | December 2015 (for report on 'community planning' offer) | Cllr Dew | Andy Moffat | <u>Planning Policy</u> Q3-The Process Following Receipt of an Examiner's Report into a Neighbourhood Plan was agreed at the November 2015 Cabinet meeting. The Neighbourhood and Community Planning Guide was approved at the December 2015 Cabinet meeting. Neighbourhood Planning Activity in Q3: <ul style="list-style-type: none"> Cabinet resolved that the St Neots Neighbourhood Plan should progress to referendum. Houghton and Wyton Neighbourhood Plan Examiner's Report received. Q2- Report setting out the Council's 'community planning' offer |

| Status | Key Actions for 2015/16 | Target date | Portfolio Holder | Head of Service | Progress Update – Q3 2015/16 |
|--------|---|-------------|------------------|-----------------|---|
| | | | | | <p>to the prepared for December cycle of meetings.</p> <p>Neighbourhood Planning Activity in Q2:</p> <ul style="list-style-type: none"> • The Bury Neighbourhood Area was approved on Bury Parish Council's application for the designation of a Neighbourhood Area relating to the whole of the parish was approved on 7 October 2015. The proposed Neighbourhood Area was subject to public consultation for four weeks from Friday 21 August to Friday 18 September 2015. • Abbots Ripton & Wennington Parish Plan was launched on Sunday 6th September. • Houghton and Wyton Parish Council have prepared and submitted a Neighbourhood Plan. Consulted on the submitted plan took place between 19 June and 31 July 2015. The examination commenced on 14 September 2015. |
| G | Review control and management of Council assets | TBC | Cllr Gray | Clive Mason | <p><u>Estates</u></p> <p>Q3-</p> <ol style="list-style-type: none"> 1) The Uniform database is Operational. Priority data has been uploaded and focus moved to secondary data quality checking. 2) The 5 year Repair and Maintenance programme has been implemented. Capital bids submitted. Focus is on service charge implementation. <p>Q2 -</p> <ol style="list-style-type: none"> 3) The Uniform database has been deemed 'fit for purpose' for the current service needs (subject to review after conclusions of the CIS project). The data upload from the estates database to Uniform is 80% complete and to conclude before the 31st October. The system can then be deemed in operation (as Estates already use Uniform for other purposes) 4) The 5 year Repair & Maintenance programme is to be completed before the 31st October, capital bids have been submitted for 2014 – 2017 for a rolling roof replacement programme on the industrial estates. Roof replacements will reduce the non-recoverable (by service charge) R & M expenditure by up to 60%, greatly simplifying the 5 year programme. |

Corporate Performance and Contextual Indicators

Key to status

| | | | | | | | | | |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|
| G | Progress is on track | A | Progress is within acceptable variance | R | Progress is behind schedule | ? | Awaiting progress update | n/a | Not applicable to state progress |
|----------|----------------------|----------|--|----------|-----------------------------|---|--------------------------|-----|----------------------------------|

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|--|-------------------------------|------------------------|-------------------|------------------------|-------------------|-----------------------|--------------------------------------|----------------------------------|
| Number of missed bins per 100,000 households Aim to minimise | 36 | 31.6 | 35 | 33.58 | G | 35 | 35 | G |
| Comments: (Operations) Figure slightly higher than last quarter but on track to achieve full year performance target. | | | | | | | | |
| Percentage of household waste recycled or composted Aim to maximise | 56.66% | 59.62% | 57.66% | 56.61% | A | 57.66% | 57.5% | A |
| Comments: (Operations) The percentage shown for Q3 is the cumulative figure for April to Oct 2015. No figures currently are available for November or December 2015. Householders received a waste information pack in December providing up to date information on what materials are collected. It is anticipated that this will assist in improving public participation and knowledge of materials and have an impact on our percentage recycled or composted which we hope will be reflected in the figures for Q4. | | | | | | | | |
| % of food establishments in the district that are 'broadly compliant with food hygiene law' Aim to maximise | 96.11% | 95.93% | 95% | 96.75% | G | 95% | 97% | G |
| Comments: (Community) The Performance Indicator is based on the results of the routine inspection of food businesses in Huntingdonshire. The Food Standards Agency Annual Report on UK Local Authority Food Law Enforcement 2014/15, states that on the 31 st March 2015 the national average for broadly compliant was 93%. | | | | | | | | |

| Performance Indicator | Full Year 2014/15 Performance | Q3 2014/15 Performance | Q3 2015/16 Target | Q3 2015/16 Performance | Q3 2015/16 Status | Annual 2015/16 Target | Forecast Outturn 2015/16 Performance | Predicted Outturn 2015/16 Status |
|--|-------------------------------|------------------------|-------------------|------------------------|-------------------|-----------------------|--------------------------------------|----------------------------------|
| Number of Disabled Facilities Grants (DFGs) completed Aim to maximise | 207 | 137 | 150 | 119 | A | 200 | 200 | G |
| Comments: (Development) 51 DFGs completed in Q3 bringing the cumulative total to 119. Predicted outturn status is green because there has always previously been a peak in Q4. | | | | | | | | |
| Disabled Facilities Grants – Average time (in weeks) between date of referral to practical completion for minor jobs up to £10k Aim to minimise | 25.75 weeks | 26.7 weeks | 26 weeks | 30.8 weeks | R | 26 weeks | 30 weeks | R |
| Comments: (Development) The Cambs Home Improvement Agency (HIA) Shared Service which oversees the front line delivery of the DFG programme is managed by Cambridge City Council. HDC has been informed that the performance has slipped as a result of a vacancy in the surveying team, coupled with the adoption of new working practices to ensure compliance with new CDM regulations. There has also been an increase in Occupational Therapy referrals during this period adding to the demand on the team. Performance is being monitored through the HIA shared service Management Board. | | | | | | | | |
| Percentage of all reported dangerous structures inspected within 24 hours Aim to maximise | 100% | 100% | 100% | 100% | G | 100% | 100% | G |
| Comments: (Development) 5 dangerous structures dealt with in Q3. 1 was referred to Highways, 2 didn't need any action and two needed clear up work but in both instances this was paid for by owners. 1 footpath had to be closed by police for 24 hours while a tree was removed. | | | | | | | | |

Appendix C – Project Performance

| | | | | | | |
|---|--|--|--|---|--|--|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|--|--|--|---|--|--|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|---|-------------------|---------------------------|-----------------|-------------------|---|------------|--------------------|
| CIL/S106 Idox Implementation To implement UNIFORM CIL module and Obligation Tracker for CIL, this includes Outlook Integration and Access Reports | Cross-Cutting | Alterton, Emma (IMD) | 30/11/13 | 01/04/16 | Project Manager Attended November PMGB meeting to explain issues there have been with this project. 08/01/16 - IDOX have dates for the consultancy/training of 1st & 2nd March. The system is operational and being worked on but will only fully go live once these days have been completed to help Officers fully understand the use and functionality of the system. Project has Amber Status due to slippage from Target End Date. | Amber | Within last month |
| “End of Lane” waste collection policy Analyse the implications of introducing an “End of Lane” waste collection policy | Facing the Future | Gordon, Beth (Operations) | 30/08/15 | 31/03/16 | Project Manager Attended November PMGB meeting to explain issues there have been with this project. Report going to Communities and Customers Overview and Scrutiny Panel on 2 nd February. Project has Amber Status due to slippage from Target End Date and political interest. | Amber | Within last month |

| | | | | | | |
|---|---|------------------------------------|--|--|---|---|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|---|------------------------------------|--|--|---|---|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|--|-------------------|-----------------------------------|-----------------|-------------------|---|------------|--------------------|
| Leisure Invest to Save Opportunities Explore further opportunities for invest to save schemes including the conversion of synthetic pitch at St Neots. | Facing the Future | Clarke, Jon (Leisure) | 30/09/15 | 04/04/16 | Awaiting Legal Section to complete Usage Agreement between HDC & Ernulf Academy. Unable to move forward with Sport England Checklist until completed and signed by both parties. As a result, the deadline for completion is likely to be delayed. Project has Amber Status due to PM identifying a delay. | Amber | Within last month |
| OL Membership Software Procurement To procure a contract to deliver and support a membership management system which covers EPOS, Bookings, Subscriptions, Access Control (this list is not exhaustive | Leisure & Health | Corley, Pete (Leisure Ser.) | 30/09/15 | 31/03/16 | Lots of documentation. Three issues logged including one concerning whether there will be sufficient IT Support. 07/01/16 HoS notified that due to level of spend that approval is required from the Monitoring Officer. Confirmation received from Procurement Manager of CoP compliance actions required. Project has Amber Status whilst waiting for clarity on the impact of the issues logged. | Amber | Within last month |
| Commercial Investment Strategy Review and Implementation Deliver a strategic review of Industrial and Commercial stocks | Facing the Future | Tilah, Bill (Estates) | 30/09/15 | 31/03/16 | PM Updates have been updated very recently. More risks have been added as they have been identified. | Amber | Within last month |
| Business Intelligence Solutions To deliver a corporate solution that comprises a set of techniques and tools for | Cross-Cutting | Roberts, Anthony (Corporate Team) | 31/03/16 | 31/03/16 | The Project Manager (PM) retired at the end of December 2015 so has been replaced. Following consultation | Amber | Within last month |

| | | | | | | |
|---|---|------------------------------------|--|--|---|---|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|---|------------------------------------|--|--|---|---|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|--|-------------------|-----------------------------------|-----------------|-------------------|---|------------|--------------------|
| the transformation of raw data into meaningful and useful information for business analysis purposes. | | | | | <p>with the Procurement Manager, further licences are to be procured.</p> <p>In addition the Project Board has decided to investigate the provision of licences for existing software and daily rates for support to meet the overall project aims.</p> <p>A direct award to the existing contractor will be undertaken.</p> <p>Amber due to expected delays on current end date.</p> | | |
| <p>Phoenix Industrial Unit Roof Replace industrial roofs to address H & S and fulfil Council obligations.</p> | Capital | Bentley, Brian (Facilities) | 31/03/16 | 31/03/16 | <p>24th November final approval of the business case by the portfolio holder</p> <p>2nd December FM instructed to employ an experienced consultant to prepare a specification against which tenders can be sought. Urgency of project highlighted in tight timescale to deliver</p> <p>PM classified as Amber.</p> | Amber | Within last month |
| <p>Cambridgeshire Anti-Fraud Network Fraud deterrence and prevention, improved investigations processes and a joint approach to investigations by shared use of intelligence, data and technology</p> | Customer Services | Roberts, Anthony (Corporate Team) | 31/03/16 | 31/03/16 | Lots of documentation, Project Libraries have been updated recently. | Green | Within last month |

| | | | | | | |
|---|---|------------------------------------|--|--|---|---|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|---|------------------------------------|--|--|---|---|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|---|-------------------|--|-----------------|-------------------|--|------------|--------------------|
| Call Centre & CSC Provision Examine the future provision by the Call Centre and CSC at PFH. Include an assessment of performance standards and the business case for moving and merging the teams | Facing the Future | Greet, Michelle (Customer Service) | 31/03/16 | 31/05/16 | Formal consultation document is almost completed and will be reviewed by LGSS on 6th January and then CMT. If signed off by LGSS and CMT the formal consultation with the team will start on the 14th January. Finish date has slipped to May instead of March as originally expected. | Green | Within last month |
| Council Tax Automated Forms Introduce automated forms into business systems. | Facing the Future | Davies, Ian (Recovery) | 31/03/16 | 31/03/16 | Lots of documentation throughout the Project site. Communications and Parameters updated very recently. Expressions of Interest have been received, and the Invitation To Tender document has been distributed to the interested suppliers as at 05/01/16. | Green | Within last month |
| Resource Booking To explore options and procure a new room booking system for internal and third party use | Cross-Cutting | Jarnell, Kathryn (Corporate Office) | 30/09/16 | 30/09/16 | The Business Case has been approved and Kathryn Jarnell will be managing this project going forward with Chris Jablonski. It is being considered in conjunction with shared service partners. External contacts providing demonstrations mid-late January. | Green | Within last month |
| Salix Projects Salix revolving fund to finance energy efficiency measures within Council owned buildings. | Capital | Blackwell, Julia (Environment) | 31/03/16 | 31/03/16 | Updated very recently. Lots of documentation. Looks on track | Green | Within last month |
| Pedals Scheme Add new bikes to PEDALS pool of adapted bikes | Capital | Grey, Martin (Lifestyles) | 31/03/16 | 31/03/16 | On track to finish on time. Two bikes have been delivered this week with another due to be delivered next week. | Green | 1 – 2 months ago |

| | | | | | | |
|---|---|------------------------------------|--|--|---|---|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|---|------------------------------------|--|--|---|---|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|--|----------------|--------------------------------|-----------------|-------------------|---|------------|--------------------|
| Octagon To allow for additional cladding, electrical work and security provisions £50,000 is considered appropriate. | Capital | Tilah, Bill (Estates) | 31/03/16 | 31/03/16 | 2nd December - contract awarded to Breheny Ltd to complete works by the end of the financial year / as per quote attached to documents section. PM updated very recently. | Green | Within last month |
| Re:Fit Energy efficiency project regarding major works across One Leisure sites. | Capital | Blackwell, Julia (Environment) | 03/04/17 | 03/04/17 | Re:Fit now approved. PID and Project plan on SharePoint site. | Green | Within last month |
| IT Shared Service To bring together HDC, SCDC and Cambs City IT departments and implement a new structure. | Shared Service | Alterton, Emma (IMD) | 01/10/15 | 01/04/16 | The scope of this project has been extended to include the implementation of a new structure. On track for implementation by 01/04/16, although not all posts may be filled. Office 365 site is used to manage the project. | Green | 1 – 2 months ago |
| One Leisure Replacement Equipment Maintain standards and income levels, to ensure equipment remains fit for purpose and safe to use | Capital | Gray, Brian (Leisure) | 01/03/16 | 01/03/16 | Project now approved and open. | Green | Within last month |
| Replacement Financial Management System To implement a new financial management system with our shared service partners and to update all the associated processes linked to this transformation | Capital | Rebecca Maxwell (Finance) | - | - | The project has yet to be formally set up with a project board etc. This will be completed in January. Tenders have been received and demonstrations have been set up for the 3 remaining contenders. Site visits are also being arranged and once they have been completed the final scoring will be done and the tender awarded. | Green | Within last month |

| | | | | | | |
|---|---|------------------------------------|--|--|---|---|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|---|------------------------------------|--|--|---|---|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|--|------------------|------------------------|-----------------|-------------------|---|-----------------|--------------------|
| One Leisure Alconbury Weald Club To create and deliver a management agreement that will see One Leisure manage the fitness club to be opened in the Alconbury Weald Club building. | Leisure & Health | Gray, Brian (Leisure) | 31/12/15 | 30/06/16 | The Project is in the middle of 5 year strategic plans so have not updated the project pages as yet. Delegated power to enter into an agreement to operate the new AW fitness centre from O&S and from the last Cabinet meeting. The project is approved providing there is no financial exposure to HDC. U&C are responsible for building, equipping and handing us a finished fitness centre ready for us to operate. This is agreed with U&C and the negotiations are about how we split the profits from the joint venture, and the specific legal terms of the agreement. The project is remaining green because Project Manager says the slippage is manageable. | Green | Within last month |
| Legal Shared Service To bring together HDC, SCDC and Cambs City Legal departments | Shared Service | Cambridge City Council | 01/10/15 | 01/10/15 | CDR expected to February PMGB. | Pending Closure | 1 – 2 months ago |
| Building Control Shared Service To bring together HDC, SCDC and Cambs City Building Control departments | Shared Service | Cambridge City Council | 01/10/15 | 01/10/15 | CDR expected to February PMGB. | Pending Closure | 1 – 2 months ago |

| | | | | | | |
|---|---|------------------------------------|--|--|---|---|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|---|------------------------------------|--|--|---|---|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|---|-------------------|--|-----------------|-------------------|--|-----------------|--------------------|
| Huntingdon West Regeneration of Huntingdon Town Centre | Community | Allen, Chris (Projects) | 31/08/15 | 01/07/16 | There are ongoing discussions with the land owners on CPO payments which HDC with Deloitte are working on. Payments through CIL will continue till 2020. Lots of documents now on SharePoint site. | Pending Closure | Within last month |
| Loves Farm Community Building Delivery of new Loves Farm Community building in conjunction with CCC for a pre-school building. | Community | Allen, Chris (Projects) | 31/07/15 | 18/09/15 | Project documents now updated on SharePoint site. Project Documents not updated as this is a County Council Project – the SharePoint site is for monitoring purposes due to HDC funding. CDR going to PMGB 18/01/16. | Pending Closure | Within last month |
| Benefits Online Changes To provide an intelligent online form with back office integration for customers to report changes in their Housing Benefit & Council Tax Support | Customer Service | Huggins, Barnes (Rev. Serv.) | 30/09/15 | 30/11/15 | The online change form went live to the public on 9th December 2015. The form has been working well and no major issues identified so far. However, due to the lateness of the software being delivered, the form is still pending full integration to the back office whilst further extensive testing is carried out. CDR will be submitted to PMGB before project is officially closed. | Pending Closure | Within last month |
| Website Redevelopment To completely re-build a new HDC website in Umbraco | Customer Service | Sexton, Kathryn (Customer Services) | 16/10/15 | 16/10/15 | CDR received and accepted by PMGB. Project is now closed | Closed | 1 – 2 months ago |
| Mobile Working To increase flexibility and assist in mobilising the workforce | Facing the Future | Keech, Edward (IMD) | 01/12/15 | 01/12/15 | CDR received and accepted by PMGB. Project is now closed | Closed | 1 – 2 months ago |

| | | | | | | |
|---|---|------------------------------------|--|--|---|---|
| Red = Progress is behind schedule or lack of governance information | Amber = Progress is within acceptable variance | Green = Progress is on track | Pending Closure = In close-down stage | On Hold = Project is currently on hold | Pending Approval = Business Case to be approved | Closed = Project is closed. Closedown report approved by Project Board and Project Management Governance Board. |
|---|---|------------------------------------|--|--|---|---|

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| Title and purpose of project | Programme | Project Manager | Target End Date | Expected End Date | Programme Office comments | RAG Status | Latest Update Date |
|---|---------------|-------------------------------------|-----------------|-------------------|--|------------------|--------------------|
| In CAB Systems | Operations | Gordon, Beth (Operations) | - | - | Project on hold. PM has submitted the Capital bid for 2016/17. This is pending approval. | On Hold | 1 – 2 months ago |
| Debt Recovery Improve the debt recovery process to be efficient and cost effective to maximise financial recovery | Cross-Cutting | Clough, Lucie (Corporate Office) | - | - | | Pending Approval | N/A |
| One Leisure Huntingdon Development Improvements to service and facility to meet increased demand and future proof OLH against increased competition and customer expectations. | Capital | France, Paul (One Leisure) | - | - | | Pending Approval | N/A |
| iMET Support for HRC's full business case development and submission to GCGPEP and the Skills Funding Agency (SFA) for £10.5m for the construction of a technical skills centre on the EZ | Development | Bedlow, Susan (Development) | 01/07/17 | 01/07/17 | Significant work load currently being contributed particularly around curriculum development and business engagement/validation. | Pending Approval | N/A |
| Building Foundations for growth grant underspend project To determine the best VFM use for the c. £2m underspend/clawback on this capital grant fund | Development | Bedlow, Susan (Development) | - | - | TWI bid for EU Funding submitted | Pending Approval | N/A |

Appendix D



Financial Performance Monitoring Suite December 2015

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Prepared By:

Rebecca Maxwell, Finance Manager

Sue Martin, Principal Accountant

Oliver Colbert, Principal Accountant (Technical)

1. Financial Performance Headlines

Revenue Forecast Net spend - £18.1m, ahead of the updated budget by £1.0m
Additional Non Domestic Rates (NDR) grant from Section 31 (new burdens) of £0.7m

Capital Forecast capital spend is £5.1m, from an updated budget of £9.4m, a reduction of £4.3m.

Reserves **Total forecast contribution to reserves £2.2m is as follows:**

- General fund: £0.2m - this figure maintains the reserves at 15% of net revenue expenditure following the transfer of £6.8m to the Capital Investment Reserve.
- Capital Investment Earmarked Reserve: £1.0m – this (as well as the £6.8m) brings the reserve up to the agreed level of £12.5m
- S.31 Reserve: £0.3m.
- Budget Surplus Reserve £0.7m – this transfer requires Cabinet approval and is the excess of the 15% minimum threshold set for the General Fund reserve.

2. Revenue and Reserve Forecast

| Revenue Forecast Outturn | 2014/15 Outturn £'000 | 2015/16 Budget | | Forecast £'000 | Forecast Variation Compared to :- | | | |
|---|-----------------------------|-------------------|------------------|-------------------|-----------------------------------|-------------|----------------|-------------|
| | | Original £'000 | Updated £'000 | | Original Budget | | Updated Budget | |
| | | | | | £'000 | % | £'000 | % |
| Revenue by Service: | | | | | | | | |
| Community | 2,487 | 2,130 | 2,136 | 1,911 | (219) | -10.3 | (225) | -10.5 |
| Customer Services | 4,160 | 4,488 | 4,719 | 4,161 | (327) | -7.3 | (558) | -11.8 |
| Development | 1,268 | 1,691 | 1,700 | 1,249 | (442) | -26.1 | (451) | -26.5 |
| Leisure & Health | 320 | 58 | 60 | (56) | (114) | -197 | (116) | -193 |
| Operations | 4,546 | 4,593 | 4,593 | 4,390 | (203) | -4.4 | (203) | -4.4 |
| Resources | 2,997 | 3,930 | 3,929 | 4,153 | 223 | 5.7 | 224 | 5.7 |
| Directors and Corporate | 2,845 | 2,377 | 2,392 | 2,304 | (73) | -3.1 | (88) | -3.7 |
| Technical Adjustments | (452) | (386) | (386) | 0 | 386 | -100 | 386 | -100 |
| Net Revenue Expenditure | 18,171 | 18,881 | 19,143 | 18,112 | (769) | -4.1 | (1,031) | -5.4 |
| Service Contribution to Reserves | 1,693 | 797 | 535 | 1,566 | 769 | 96.5 | 1,031 | 192.7 |
| Budget Requirement (Services) | 19,864 | 19,678 | 19,678 | 19,678 | | | | |
| Financing:- | | | | | | | | |
| NDR & Council Tax surplus | (6,222) | (4,242) | (4,242) | (4,902) | (660) | 15.6 | (660) | 15.6 |
| Government Grant (Non-specific) | (8,022) | (7,668) | (7,668) | (7,668) | 0 | 0 | 0 | 0 |
| Funding Contribution to Reserves | 2,018 | 0 | 0 | 660 | | | | |
| Council Tax for Huntingdonshire DC | (7,638) | (7,768) | (7,768) | (7,768) | | | | |

| General Fund Reserve | 2014/15 Outturn £'000 | 2015/16 Budget | | Forecast £'000 | Forecast Variation Compared to :- | | | |
|--|-----------------------------|-------------------|------------------|-------------------|-----------------------------------|-------|----------------|-------|
| | | Original £'000 | Updated £'000 | | Original Budget | | Updated Budget | |
| | | | | | £'000 | % | £'000 | % |
| Balance as at 1st April | 8,684 | 8,537 | 8,537 | 9,287 | 750 | 8.8 | 750 | 8.8 |
| Service Contribution to Reserves | 603 | 797 | 535 | 1,566 | 769 | 96.5 | 1,031 | 192.7 |
| Funding Contribution to Reserves | 0 | 0 | 0 | 660 | 660 | | 660 | |
| Transfer to NDR Reliefs Reserve | 0 | 0 | 0 | (300) | (300) | | (300) | |
| Transfer to Budget Surplus Reserve | 0 | 0 | 0 | (733) | (733) | | (733) | |
| Transfer to Capital Investment Reserve | 0 | 0 | 0 | (7,763) | (7,763) | | (7,763) | |
| Outturn forecast as at 31 March | 9,287 | 9,334 | 9,072 | 2,717 | (6,617) | -70.9 | (6,355) | -70.1 |

| Earmarked Reserves | 2014/15 Outturn £'000 | 2015/16 | | Forecast £'000 | Commentary |
|---------------------------------|-----------------------------|--------------|-----------|-------------------|--|
| | | Addition | Deduction | | |
| | | £'000 | £'000 | | |
| S106 agreements | 1,141 | | | 1,141 | |
| Commutated S106 payments | 1,762 | | | 1,762 | |
| Repairs and Renewals Funds | 1,300 | | | 1,300 | |
| Delayed Projects | 262 | | | 262 | |
| Collection Fund | 2,768 | | | 2,768 | |
| Capital Investment | 4,737 | 7,763 | | 12,500 | Contribution from General Fund to meet Year 1 CIS funding. |
| Budget Surplus | 0 | 733 | | 733 | General Fund in excess of 15% minimum threshold. |
| NDR Reliefs | 0 | 300 | | 300 | S31 New Burdens grant - Forecast repayment to DCLG. |
| Special Reserve | 2,500 | | | 2,500 | |
| Other Reserves | 1,227 | | | 1,227 | |
| Total Earmarked Reserves | 15,697 | 8,796 | 0 | 24,493 | |

Definitions

Original Budget
Updated Budget
Provisional Outturn

As approved by Council, February 2015
The Original Budget including approved carry forwards from 2014/15
Provisional Outturn reported to Cabinet in June 2015.

3. Service Commentary

| Service Forecasts as at 31st December 2015 | | | | |
|--|------------------------|--------------------------|------------------|---|
| Service | 2015/16 Updated Budget | 2015/16 Forecast Outturn | Variance | Comments on variances over +/-£20,000 |
| | £ | £ | £ | |
| Head of Community | | | | |
| Head of Service | 104,452 | 93,358 | (11,094) | |
| Community Team | 693,536 | 674,684 | (18,852) | |
| Commercial Team | 359,557 | 295,740 | (63,817) | Grade H vacant post. |
| Environmental Protection Team | 476,354 | 414,269 | (62,085) | Grade H vacant post. |
| Environmental Health Admin Team | 166,156 | 140,988 | (25,168) | Part year vacant post and lower software costs. |
| Projects & Assets Team | 317,063 | 276,908 | (40,155) | Grade E vacant post. |
| CCTV | (77,973) | (73,962) | 4,011 | |
| CCTV Shared Service | 245,158 | 249,706 | 4,548 | |
| Licencing | (148,665) | (161,235) | (12,570) | |
| | 2,135,638 | 1,910,456 | (225,182) | |
| Head of Customer Services | | | | |
| Head of Service | 88,639 | 93,955 | 5,316 | |
| Local Tax Collection | 225,601 | 192,168 | (33,433) | 2 FTE posts to be deleted as a consequence of e-forms project in 2016/17- procurement underway. |
| Housing Benefits | 819,659 | 519,674 | (299,985) | £55K of posts to be deleted from 16/17, new e-forms are live. Other ZBB savings to be delivered. Subsidy element complex to forecast, HDC benefits from income exceeding payments. |
| Council Tax Support/Benefits | (122,950) | (160,843) | (37,893) | Council Tax Benefit overpayment clawback. |
| Housing Needs | 823,288 | 783,169 | (40,119) | Reduction in homelessness incentive payments. 1.7 FTE posts vacant, in 2016/17 0.7 FTE will be deleted from the establishment. |
| Customer Services | 1,105,638 | 957,310 | (148,328) | The majority of this underspend is vacant posts, knowing the staffing budget will be reduced by c7FTE in 16/17 as agreed through the ZBB process. Approx £30k of this underspend will be used to finance the cost of the call centre moving to PFH. |
| Information Management | 1,312,129 | 1,310,466 | (1,663) | |
| Document Centre | 466,883 | 464,556 | (2,327) | |
| | 4,718,887 | 4,160,455 | (558,432) | |
| Head of Development | | | | |
| Head of Service | 77,928 | 76,122 | (1,806) | |
| Building Control | 12,892 | (45,363) | (58,255) | Vacant post April to September. Building control is now operating as a shared service. |
| Economic Development | 217,417 | 217,029 | (388) | |
| Planning Policy | 1,144,739 | 1,026,730 | (118,009) | Vacant posts pending service restructure £171,000. £90,000 additional Local Plan expenditure being covered by Development Management budgets. |
| Transportation Strategy | 65,020 | 65,020 | 0 | |
| Public Transport | 19,200 | 19,200 | 0 | |
| Development Management | (135,644) | (311,709) | (176,065) | Vacant posts pending service restructure £90,000. £90,000 project budgets being combined with Local Plan (Planning Policy) work. |
| Housing Strategy | 298,921 | 202,281 | (96,640) | Loan arrangement fee of £41,000 received. £25,000 overbudgeted on salaries. One-off salary savings £15,000 and lower number of removal grants £15,000. |
| | 1,700,473 | 1,249,310 | (451,163) | |

Service Forecasts as at 31st December 2015

| Service | 2015/16 Updated Budget | 2015/16 Forecast Outturn | Variance | Comments on variances over +/-£20,000 |
|-------------------------------------|------------------------------|--------------------------------|--------------------|---|
| | £ | £ | £ | |
| Head of Leisure & Health | | | 0 | |
| Head of Service | 78,028 | 74,865 | (3,163) | |
| Sport & Active Lifestyles | 325,397 | 216,760 | (108,637) | Budget £90,000 higher than it should be, in addition small saving expected. |
| One Leisure | (343,392) | (347,323) | (3,931) | |
| | 60,033 | (55,698) | (115,731) | |
| Head of Operations | | | | |
| Head of Service | 92,007 | 177,924 | 85,917 | Senior Management restructure |
| Street Cleaning | 882,213 | 760,911 | (121,302) | Staff vacancies, fuel savings and savings on chemicals |
| Green Spaces | 1,209,648 | 1,073,796 | (135,852) | In year staff vacancy and lower building and equipment/vehicle operating costs. |
| Facilities Management | 969,642 | 938,348 | (31,294) | Reduced maintenance expenditure. |
| Environmental & Energy Management | 168,962 | 153,233 | (15,729) | |
| Operations Management | 430,407 | 413,101 | (17,306) | |
| Fleet Management | 245,862 | 223,504 | (22,358) | Lower maintenance and fuel costs |
| Markets | (89,395) | (72,072) | 17,323 | |
| Car Parks | (1,298,295) | (1,298,420) | (125) | |
| Public Conveniences | 13,400 | 15,958 | 2,558 | |
| Waste Management | 1,968,161 | 2,003,740 | 35,579 | Recycling processing contract price increases add £132,000 to expenditure. Staff vacancies and fuel and other vehicle cost savings partially offset the contract increase. |
| | 4,592,612 | 4,390,023 | (202,589) | |
| Head of Resources | | | | |
| Head of Service | 86,782 | 135,070 | 48,288 | £40,000 is covered by a special reserve |
| Corporate Finance | 3,980,317 | 4,123,256 | 142,939 | Redundancy costs |
| Legal | 142,153 | 196,098 | 53,945 | £54,000 overspend due to use of external resources required to compensate for lack of permanent staff. This should decrease once the shared service restructure is completed and fully staffed. |
| Audit & Risk Management | 617,687 | 595,020 | (22,667) | IT audit not commissioned due to decision on shared service |
| Procurement | 81,898 | 76,899 | (4,999) | |
| Finance | 639,512 | 627,374 | (12,138) | |
| Commercial Estates | (1,618,488) | (1,600,703) | 17,785 | |
| | 3,929,861 | 4,153,014 | 223,153 | |
| Corporate Team Manager | | | | |
| Democratic & Elections | 774,341 | 776,394 | 2,053 | |
| Corporate Team | 1,154,452 | 1,064,708 | (89,744) | In year vacant posts |
| Directors | 463,225 | 463,043 | (182) | |
| | 2,392,018 | 2,304,145 | (87,873) | |
| Technical Adjustments | (386,000) | 0 | 386,000 | No salary recharges to capital schemes |
| HDC Totals | 19,143,522 | 18,111,705 | (1,031,817) | |

4. Capital Programme

The summary below shows the changes to the original budget and the current forecast for the year.

| <u>Budget Summary</u> | <u>£'000</u> |
|---|---------------------|
| Original Approved Budget | 11,065 |
| Approved reductions by FGB | (1,428) |
| Approved carry forwards from 2014/15 | (274) |
| Updated Capital Programme | 9,363 |

| <u>Forecast Summary</u> | |
|----------------------------------|--------------|
| Updated Capital Programme | 9,363 |
| Underspend | (108) |
| Cancelled schemes | (144) |
| Deferred schemes | (5,827) |
| New schemes | 72 |
| Less s106 grant | 53 |
| Contributions & Grants | 1,644 |
| Forecast Total | 5,053 |

Underspend

The underspend includes £60,000 on the One Leisure Redevelopment retention payment, Replacement Fitness Equipment £38,000, Play Equipment £5,000, and VAT £5,000.

Cancelled Schemes

Cancelled projects totalling £144,000 have been confirmed for the 2015/16 programme. This includes CCTV Camera Replacements £47,000, Microsoft Enterprise Licence £75,000, and server replacements £20,000. From the 2016/17 capital bids, it is proposed by the FGB that the Capita Upgrade bid (£17,000) is brought forward to the 2015/16 programme.

Deferred Schemes

This includes part of the loan to Luminus, which will now be advanced in 2016/17 £2,250,000. The other most significant items also includes, One Leisure Huntingdon Expansion £795,000, Huntingdon West Development £636,000, Alconbury Weald Remediation £1,985,000 and One Leisure General Improvements £79,500.

New Schemes

The Octagon Improvements at St Ives (£50,000), approved by Cabinet in October 2015, and the Cash Receipting System Replacement £17,000, and HomeLink Software £5,000.

s106 grants

The s106 contribution for the 3G Football Developments at One Leisure St Ives is no longer expected as the related development did not happen (£53,000).

Contributions & Grants

Increased grants and asset sales includes, extra DFG grant (£149,000), above budgeted receipts from the sale of the Green House (£60,000), St Marys Street Land (£122,000), increased developer contributions to bins (£10,000). Also the grant received to fund the Alconbury Remediation Scheme (£1,985,000) has been rephased to 2016/17.

Capital Programme 2015/16 - Commentary on Actuals to December 2015

Head of Community

The camera replacement forecast expenditure has been reduced to £40,000, it is a reactive budget, and so will only be spent if the cameras breakdown or need replacing. Expenditure on Loves Farm Community Centre construction, is almost complete and will be funded from S106 receipts. Huntingdon West Development (£0.573m), expenditure is underway based on the development agreement schedule, and CIL payments are also being made.

Head of Leisure and Health

The St Neots synthetic pitch replacement (£118,000) has been agreed by Cabinet, and is expected to be completed in February/March. The expansion at One Leisure Huntingdon (£795,000) is progressing, the full business case and project plan is in production and will be submitted to FGB for approval in January, the expenditure has been deferred to 2016/17. The Replacement Fitness Equipment (£162,000) business case has now been approved by the Finance Governance Board and the procurement process is on-going. The retention for development works at One Leisure St Ives (£60,000) is expected now not to be needed, and in addition the expected S106 receipt towards the 3G pitch development is not now expected as the development has not gone ahead. The Pedals cycling scheme has received approval from the FGB and work is progressing on the procurement.

Head of Resources

The sale of land at St Marys Street (£420,000), was received in July 2015, other land sales (small scale) have totalled £36,000 to date. The first stage of the Housing Association loan was released in November (£750,000), with the remainder of the 2015/16 payments across the period Jan-March, £2.25m of the loan has been deferred to 2016/17. The replacement roof at Phoenix Court (£200,000) has been approved by FGB, the works are expected to commence in December with the majority of the work January to March. A new scheme to make repairs to the Octagon St Ives has been approved by Cabinet and has been added to the programme.

Head of Customer Services

The ICT Virtualisation budget (£75,000) and the server virtualisation and network budget (£20,000) will not be spent this year. £13,000 has been spent on a replacement router, the budget for this was deferred from 2014/15.

Head of Operations

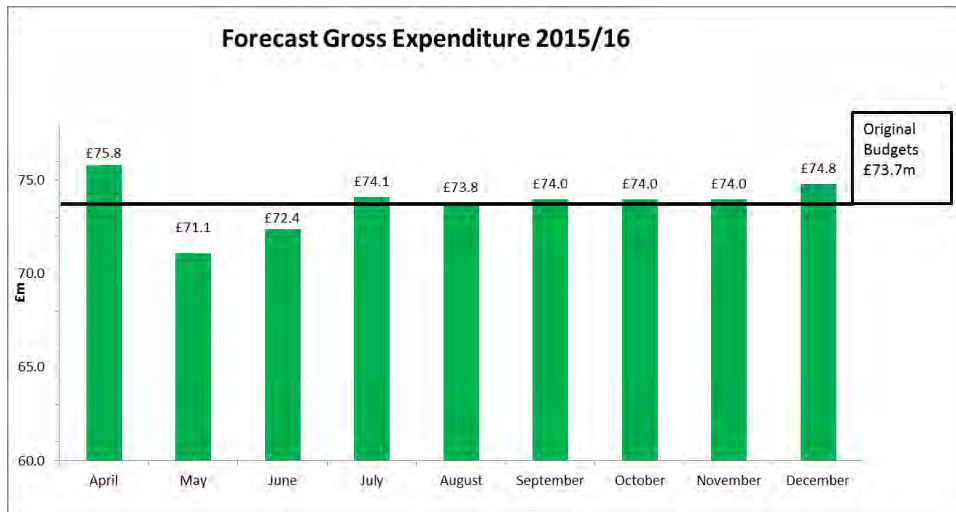
The sale of the Green House at St Ives (£295,000) has now been completed. Vehicle Fleet Replacement, subject to a satisfactory business case to FGB expenditure is expected to be mainly profiled in February and March. The Salix Building Efficiency budget will be used to replace the air handling unit at One Leisure Huntingdon. The Environment Strategy budget (£30,000) is planned to be spent on Loves Farm Community Centre for installing energy saving measures. The contribution (£500,000) towards the multi-storey car park was received in early December.

Head of Development

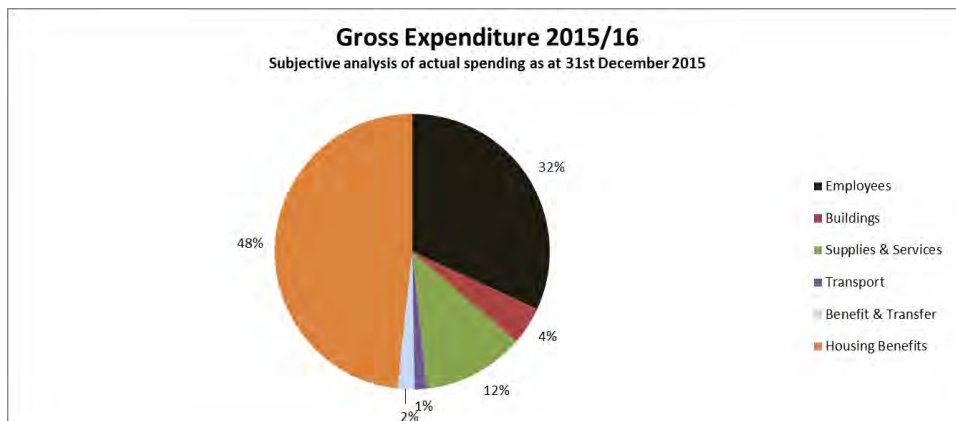
Expenditure on Disabled Facilities Grants (£996,000) has commenced, with grant from government (£549,000) in excess of that budgeted by £149,000. A CIL payment of £700,000 from the CIL fund, has been paid to Cambridgeshire County Council relating to the Hunts West Link Road project.

5. Financial Dashboard

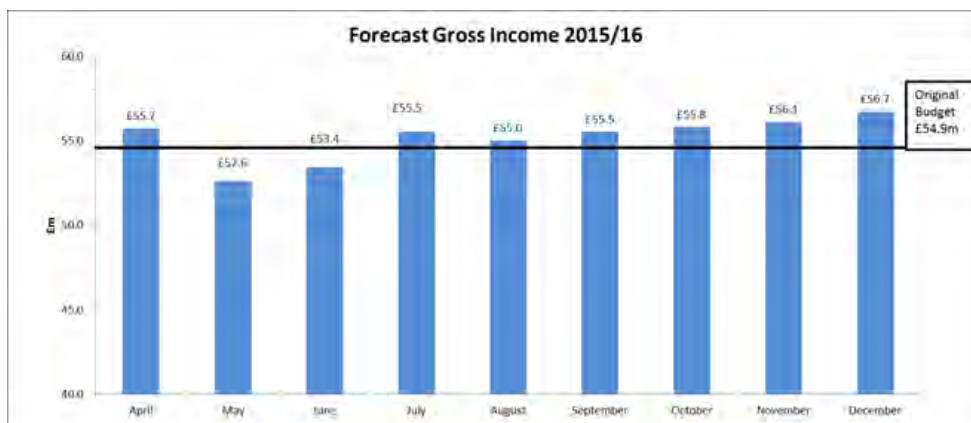
Revenue Expenditure



The 2015/16 original gross revenue expenditure budget of £73.7m is combined with the approved carry forwards from 2014/15 to give an updated budget of £74.0m. As shown below the main area of expenditure is Housing Benefits and employees.

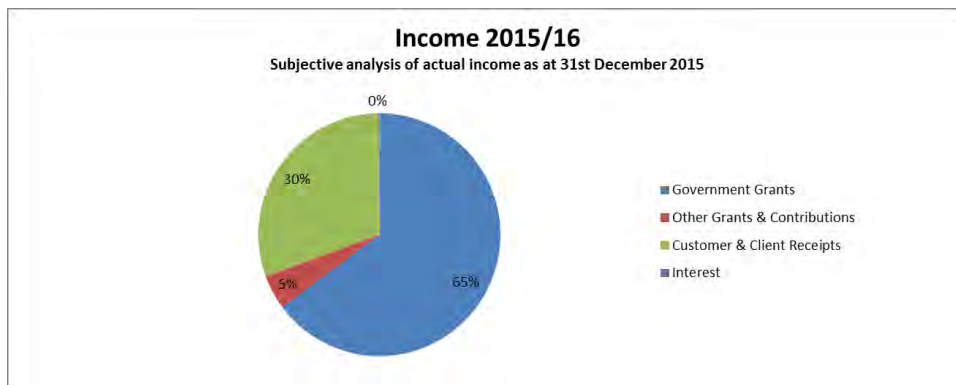


Revenue Income

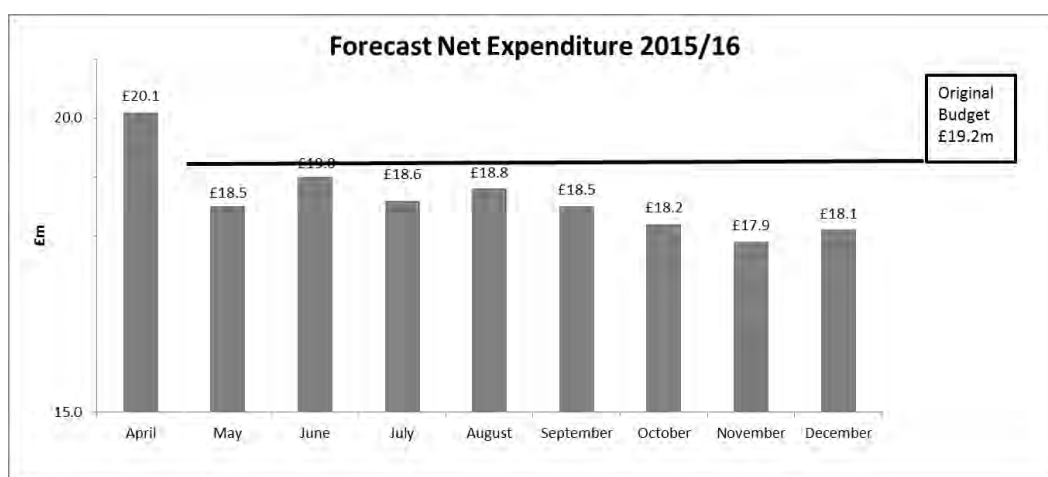


The gross revenue income budget as approved in February 2015 has not been affected by the approved carry forward budgets from 2014/15.

In the course of the year, services have, where necessary updated their fees and charges, after consultation and approval by their Executive Councillor. This has impacted on the income received against budget and changed the fees and charges approved by Council in February 2015.

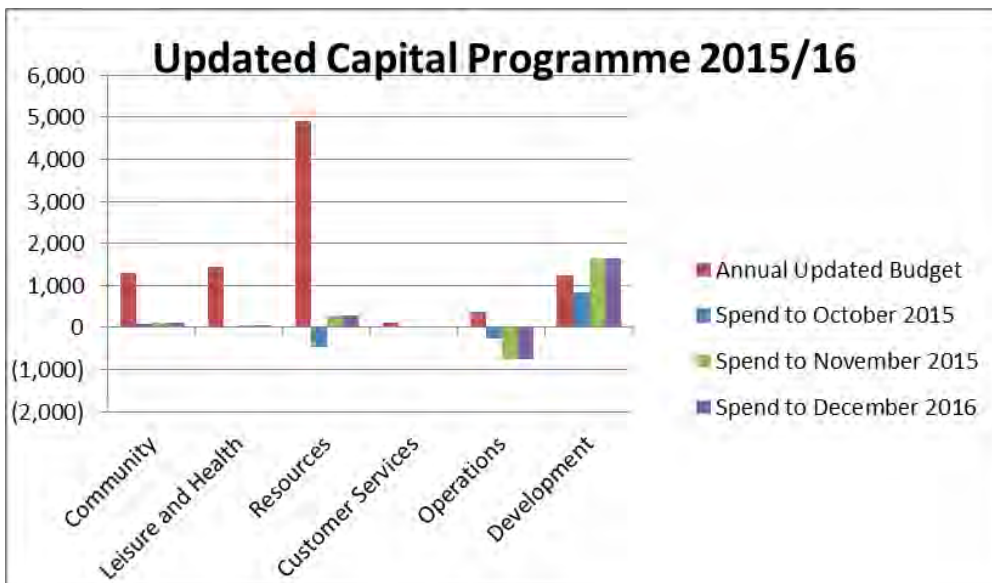


Revenue Net Position



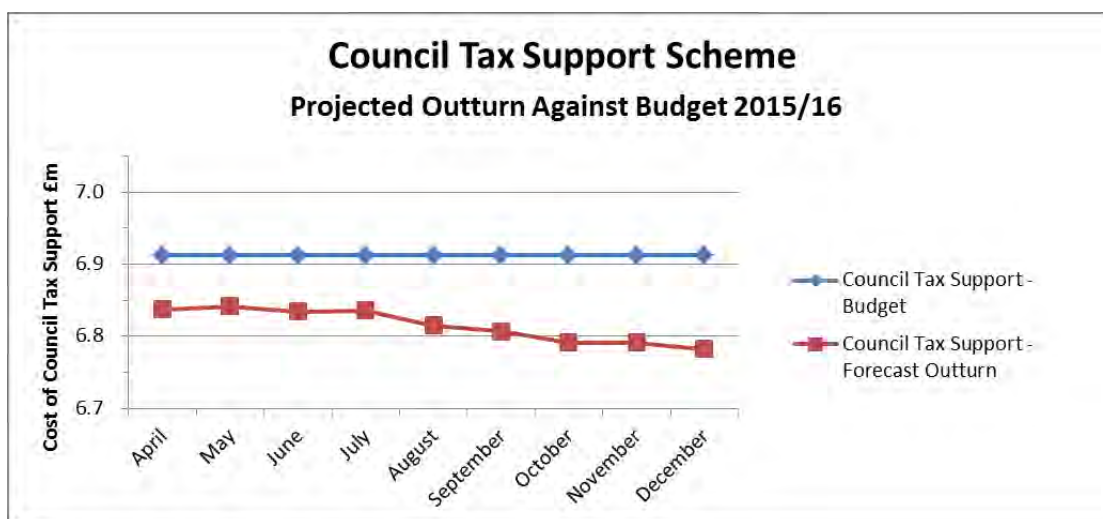
At the end of December 2015 the net revenue expenditure is forecast to be at £18.1m, £1.0m below the updated net budget of £19.1m. Taking into account the budgeted contribution to reserves as well as the 2014/15 brought forward adjustment, the overall service related surplus is expected to be £1.6m by the year end.

Capital Programme



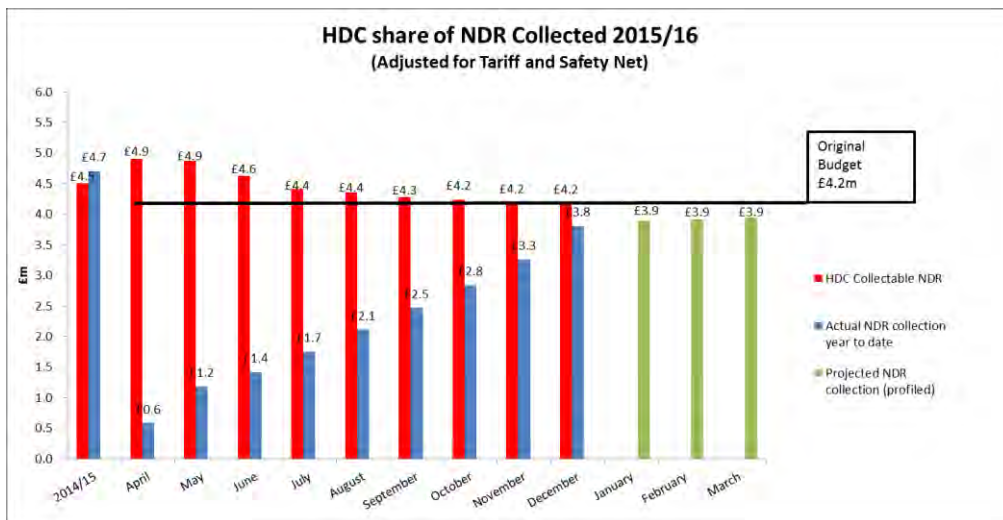
Council Tax Support Scheme

Reflecting improvements in local employment, take-up of the Support Scheme is lower than originally planned. Any 2015/16 saving due to the Support Scheme will impact in 2016/17.



The benefit to HDC will be proportionate to all Council Tax precepts (13.8% for HDC including parishes).

Collection of NDR

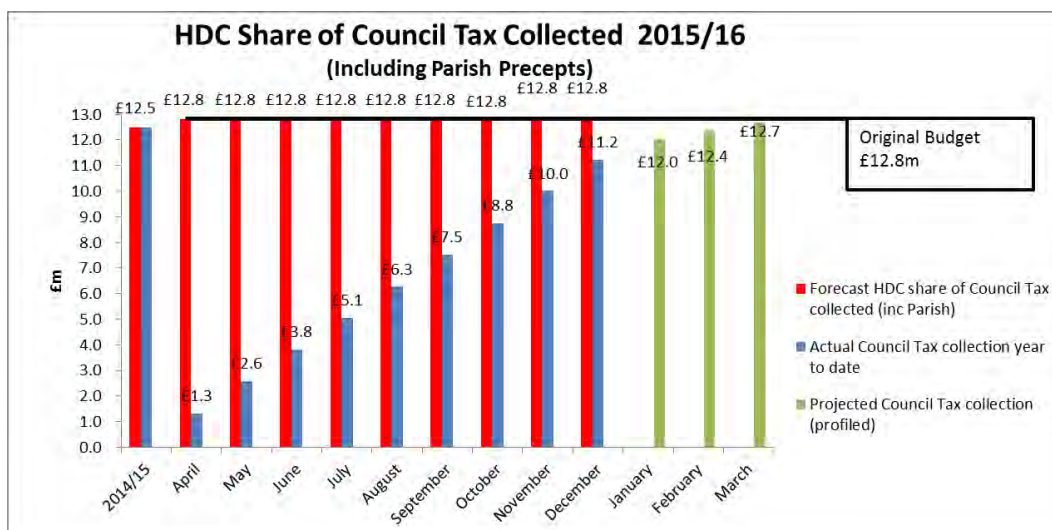


The current forecast shows that NDR is expected to be lower than the original budget of £4.2m. The graph shows how the impact of appeals has reduced the NDR total collectable figure and it is expected that only 99% of the total collectable will be received by the 31st March 2016.

It should be noted that:

- the localisation of NDR has made the modelling of collectable NDR problematic; this is due to the fact that the position in respect of appeals is extremely volatile and further appeals could result in a reduced forecast. In May 2015 an appeal of £1.3m was upheld and the Councils share will be £0.520m (40%) and a number of appeals were upheld during July in respect of Doctors Surgeries. A provision for outstanding NDR appeals is included in the NDR calculations. However, if the cost of the appeals is more than this provision which reduces HDC's NDR income, DCLG will compensate HDC through a safety net payment in 2016/17.
- the uncertainty as to when new premises will come into valuation further increases this volatility.

Collection of Council Tax

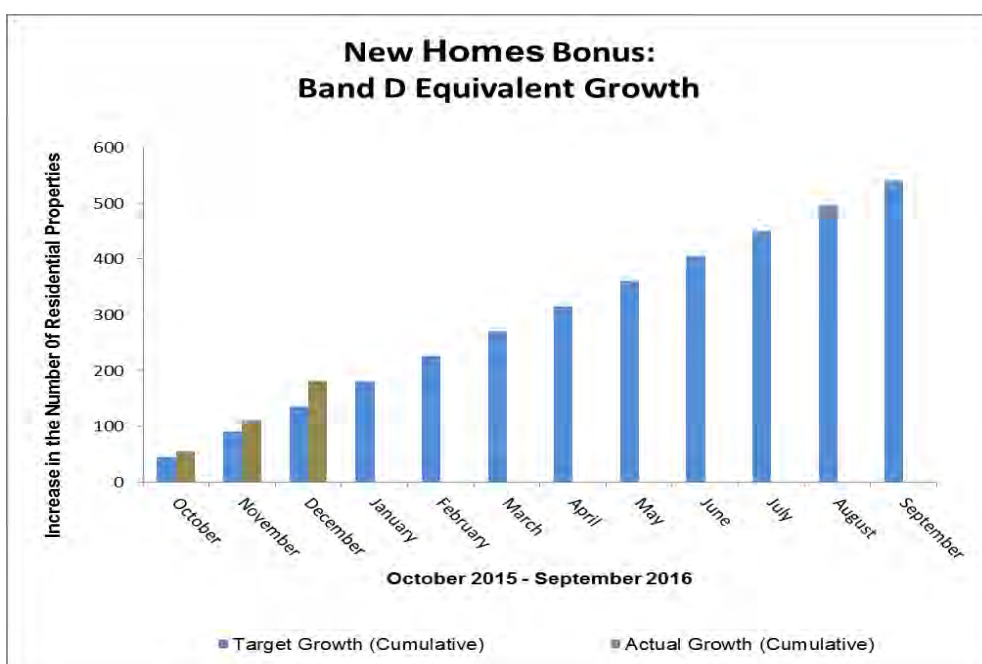
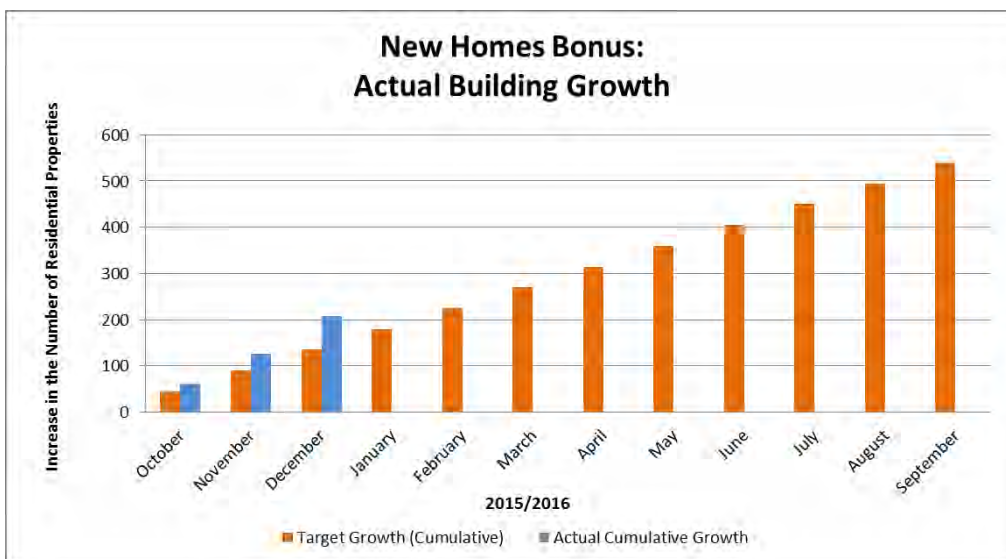


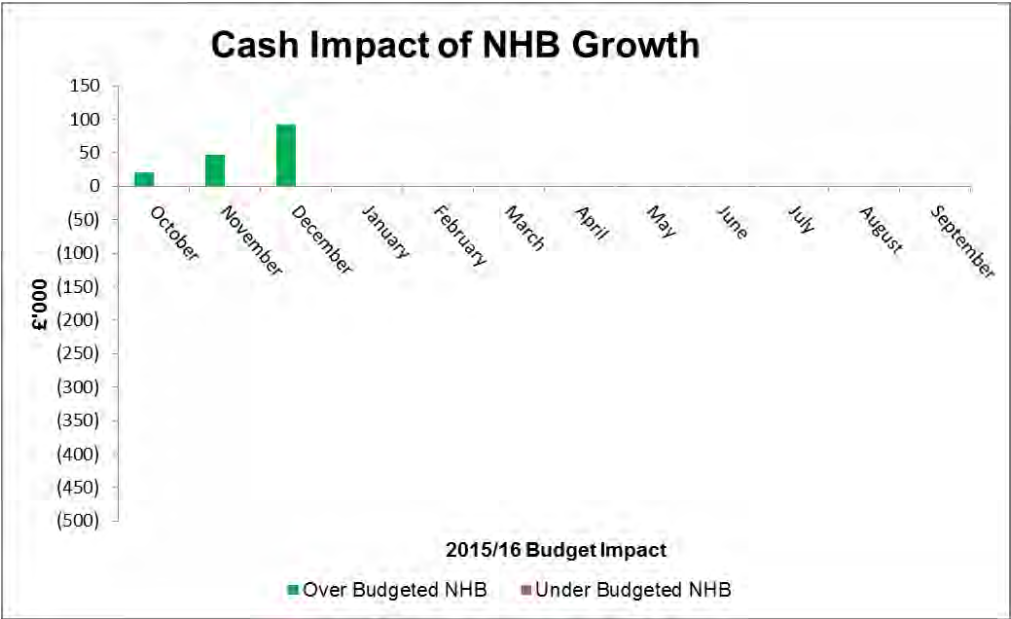
The forecast reflects the actual liability for tax at the time of annual billing compared to the assumptions made at the time the tax base was set. The projection assumes 1% of tax due for 2015/16 will be collected during 2016/17.

New Homes Bonus

The New Homes Bonus reporting cycle is October to September; consequently any variation in income will be attributable to 2017/18. The following forecasts exclude adjustments for long-term empty properties and affordable homes.

In the 12 months to September 2015, 583 new homes were completed. In the first three months of this new reporting cycle, 397 new homes have been completed. The Planning Annual Monitoring Report (2014) estimated that completions of new homes would be approximately 547 for the New Homes Bonus calculation period (October 2015 to September 2016). The latest Planning Annual Monitoring Report (December 2015) has revised this estimate to 541 and this figure has been used to assess the impact actual completions will have on NHB receipts.





Public
Key Decision - Yes

HUNTINGDONSHIRE DISTRICT COUNCIL

| | |
|------------------------------|--|
| Title/Subject Matter: | Final 2016/17 Revenue Budget and Medium Term Financial Strategy (2017/18 to 2020/21) |
| Meeting/Date: | Cabinet 11 February 2016 Overview & Scrutiny Panel (Finance and Performance) 4 February 2016 |
| Executive Portfolio: | Resources: Councillor J A Gray |
| Report by: | Head of Resources |
| Ward(s) affected: | All Wards |

Executive Summary:

The Council is required to set an annual budget for the forthcoming year, in order to set the Council Tax for the area, and approve its Medium Term Financial Strategy (MTFS) covering the following four years. This report sets out the final budget for 2016/17, detail of the draft service budgets and the MTFS for the period 2017/18 to 2020/21 for Cabinet approval.

The draft budget and MTFS was approved by Cabinet in January 2016 and this report outlines any changes that have occurred since then, as well as discussing any significant risks associated with the budget, asking Cabinet to approve fees and charges for 2016/17 and confirm the freezing of Council Tax.

Since the draft budget and MTFS were approved there have been two significant changes; following:

- a review of One Leisure draft income budgets these have been re-profiled and reduced over the period of the MTFS in order to better reflect the demands on the service. The impact of this across the MTFS is a reduction in income of £0.9m. The revenue projections, the cost base and capital investment levels beyond 2016/17 are estimates at this stage pending the publication of the 2016-2021 Strategic Plan in February 2016.
- a detailed analysis of the draft Local Government Settlement, increased Revenue Support Grant (RSG) has been used in the MTFS of an additional £0.4m over the MTFS period.
- The January Cabinet, the Voluntary Sector Grant budget has been reduced by £0.2m by 2019/20.

The net impact of both these changes is that by 2020/21 additional contributions from General Reserves of £0.4m are required.

When the Council set its MTFS for 2016/17 to 2019/20 it adopted a strategy referred to as the 'plan on a page' to reflect the various approaches being taken to find the required savings. A new plan on a page is detailed that shows revised savings, over the period of the new MTFS (2017/18 to 2020/21) of £3.6m (21%).

Recommendations:

That Cabinet recommends to Council the approval of the:

1. overall budget 2016/17 and MTFS 2017/18 to 2020/21 (**Appendix 1**; this includes Revenue at Section 2 and the Capital Programme at Section 3).
2. fees and charges for 2016/17 (**Appendix 1**, Section 7 and Annex A).
3. freezing of the Council Tax for 2016/17 at £133.18.
4. new "Plan-on-a-Page" financial savings targets.

1. WHAT IS THIS REPORT ABOUT?

1.1 To provide Cabinet with an update on the 2016/17 Budget and Medium Term Financial Strategy 2017/18 to 2020/21. The draft budget was approved by Cabinet in January and this report sets out:

- any changes that have occurred subsequently.
- impacts on reserves.
- level of Council Tax.
- consideration of the Resolution that will be presented to Full Council on the 24 February 2016.
- risks associated with the budget and relevant sensitivity analysis.

2. BACKGROUND

2.1 At the January 2016 Cabinet meeting, Cabinet approved a:

- Budget Requirement of £19.9m for 2016/17 and an MTFs that has a profiled reduction to £13.9m by 2020/21.
- Capital Programme of £10.5m for 2016/17, that reduces to £2.8m by 2020/21.

2.2 The Budget and MTFs were based on the following assumptions:

- Inclusion of the Zero Based Budgeting (ZBB) savings from Tranche 2 and 3.
- No growth except of items which are unavoidable (e.g. statutory changes in respect of pension and technical adjustments).
- No inflation except for Pay and Business Rates or where there are known programme changes in income from fees and charges.
- Revenue implications of the capital programme.
- 2016/17 Government provisional settlement amounts in respect of Revenue Support Grant (RSG) and New Homes Bonus (NHB).
- RSG being phased out by 2019/20 and NHB being phased out by 2020/21.
- Non-Domestic Rates based on current estimates of collection, reflecting a semi-pessimistic view on future growth.
- The application of General Fund Reserves to meet any modelled gap between spending and income.
- Council Tax Base growth of 1.8% per annum.
- Freezing of Council Tax until 2020/21.

3. CHANGES TO THE BUDGET 2016/17 AND MEDIUM TERM FINANCIAL STRATEGY 2017/18 TO 2020/21

3.1 Since the January Cabinet there have been three significant changes to the budget, these were in respect of:

- a reduction in anticipated One Leisure income over the life of the MTFs.
- changes to future Government funding assumptions following more detailed analysis of the provisional financial settlement issued by the Department for Communities and Local Government in December 2015.
- Reductions in Voluntary Sector grants in each of the four years 2016/17 to 2019/20, following decisions made by Cabinet at the January Cabinet.

The net impact of these changes, on the contributions to/from the General Reserves, over the MTFS is shown in **Table 1** below.

| Table 1 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|---|----------------|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Draft Budget - Contributions to/(from) general Reserves | 2,251 | 303 | (931) | (2,092) | (3,190) |
| Final Budget - Contributions to/(from) general Reserves | 2,276 | 656 | (830) | (2,358) | (3,604) |
| Change | (25) | (353) | (101) | 266 | 414 |

One Leisure Income

- 3.2 The Leisure Income that was included in the Draft MTFS included annual inflation increases of 3%; upon reflection this was considered too optimistic. The income lines have now been adjusted to reflect known price increases and a phasing of income to reflect planned developments within the One Leisure estate and service developments. The revenue projections, the cost base and capital investment levels beyond 2016/17 are estimates at this stage pending the publication of the 2016-2021 Strategic Plan in February 2016. **Table 2** below shows the change between the draft and final budgets.

| Table 2 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| One Leisure | | | | | |
| Draft Budget - Net Income | (581) | (800) | (1,007) | (1,226) | (1,409) |
| Final Budget - Net Income | (581) | (846) | (874) | (908) | (900) |
| Change | 0 | (46) | 133 | 318 | 509 |

Government Funding

- 3.3 On the 17th December 2015 the Secretary of State for Communities and Local Government issued the provisional Local Government Settlement for 2016/17. In addition, the Secretary of State also made an offer to local government, subject to an approved efficiency plan, of a 4-year settlement. This was the actual grant for 2016/17 and provisional indications of grant for the 3-year period 2017/18 to 2019/20. The grants that were included in the 4-year settlement were in respect of Business Rates Base Line and Revenue Support Grant.
- 3.4 It should be noted that for the latter 3-year period, the provisional indications are based on estimates of both future government spending limits and the prevailing economic environment at the time. Consequently, the amounts indicated are not final but it is fair to conclude that they should not be too far from what is finally provided. With regard to:

i. Non-Domestic Rates Base Line

The Local Government Finance Settlement in respect of the Non-Domestic Rates (NDR) Base Line indicated an increase of 2.1% in 2017/18 rising to 3.5% by 2019/20. This growth is considered overly

optimistic because, as a consequence of appeals, since NDR was localised in 2013/14 the Council has been in a safety-net position at the financial year-end. However the draft MTFS reported to Cabinet in January showed 1% growth each year on the basis that business rates are still proving to be volatile and therefore a more prudent view of NDR income is appropriate. Consequently, for the Final 2016/17 Budget and MTFS, it is recommended that NDR income remains as reported in the Draft budget.

ii. Revenue Support Grant

Table 3 below shows the 4-year settlement numbers in respect of RSG. The 4-year settlement confirms the decisions made by the Council when it set the 2015/16 Budget and MTFS in that RSG will be removed as core funding by 2019/20. However, the profile of decline in RSG, as indicated in the 4-year settlement is less than the Council had modelled in the Draft 2016/17 Budget and MTFS. It is, therefore, recommended that the amounts shown in the 4 year settlement are included in the Final 2016/17 Budget and MTFS.

Members should note a “technical issue” in respect of RSG in that, as a consequence of the government’s decision to end RSG as a “needs based” funding mechanism, the distribution formula has resulted in “negative RSG” for some Councils. For this Council, this redistribution anomaly does not occur until 2019/20 (the last year of RSG) but for others the anomaly starts in 2017/18. On the face of it this looks like the Council will be required to “pay” the government and for presentation purposes it is shown like this; in reality this funding will be recovered by the government adjusting tariffs and baselines through the NDR system.

| Table 3 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Draft Budget - Revenue Support Grant | (2,110) | (921) | (442) | 0 | 0 |
| Final Budget - Revenue Support Grant | (2,110) | (1,180) | (604) | 42 | 0 |
| Change | 0 | (259) | (162) | 42 | 0 |

Voluntary Sector Grants

- 3.5 The January Cabinet received a report on Voluntary Sector Grant (VSG) funding for the period 2016/17 to 2019/20. The MTFS incorporates the agreed savings and these are summarised in **Table 4** below. These savings include the ceasing of all funding for the Huntingdon Shop Mobility scheme from 2016/17 onwards and in addition a phased reduction of 38% in the VSG budget by 2019/20.

| Table 4 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Community Services | | | | | |
| Draft Budget - Net Expenditure | 1,936 | 1,922 | 1,940 | 1,954 | 1,979 |
| Final Budget - Net Expenditure | 1,911 | 1,874 | 1,868 | 1,859 | 1,884 |
| Change | (25) | (48) | (72) | (95) | (95) |

4. SUMMARY BUDGET 2016/17 and MEDIUM TERM FINANCIAL STRATEGY 2017/18 TO 2020/21

4.1 Reflecting the assumptions and changes noted in Section 2 and 3 respectively, the Final 2016/17 Budget and Medium Term Financial Strategy is shown in **Table 5**.

| Table 5 | Forecast | Original Budget | Budget | Medium Term Financial Strategy | | | |
|---|--|-----------------|---------------|--------------------------------|---------------|---------------|---------------|
| | 2015/16 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Services provided: | | | | | | | |
| Directors and Corporate Resources | 2,348 | 2,377 | 2,300 | 2,212 | 2,178 | 2,185 | 2,197 |
| Customer Services | (392) | (445) | (308) | (566) | (871) | (918) | (971) |
| Operations | 4,425 | 4,488 | 2,355 | 2,167 | 2,062 | 1,939 | 1,970 |
| Development | 4,727 | 4,593 | 3,968 | 3,753 | 3,608 | 3,383 | 3,428 |
| Community | 1,427 | 1,691 | 1,370 | 1,224 | 1,221 | 1,242 | 1,265 |
| Leisure & Health | 1,987 | 2,130 | 1,911 | 1,874 | 1,868 | 1,859 | 1,884 |
| Shared Service | (53) | 58 | (280) | (562) | (587) | (617) | (606) |
| Corporate Finance | 0 | 0 | 1,796 | 1,832 | 1,869 | 1,906 | 1,944 |
| Net Expenditure | 4,336 | 3,988 | 4,799 | 5,611 | 6,053 | 6,252 | 6,360 |
| Contribution to/(from) Earmarked Reserves | | | (257) | 0 | 0 | 0 | 0 |
| General Reserves | 875 | 797 | 2,276 | 656 | (830) | (2,358) | (3,604) |
| Budget Requirement | 19,678 | 19,678 | 19,931 | 18,201 | 16,571 | 14,874 | 13,868 |
| Non-Domestic Rates | (4,160) | (4,160) | (4,190) | (4,232) | (4,274) | (4,317) | (4,360) |
| Revenue Support Grant (RSG) | (3,183) | (3,183) | (2,110) | (1,180) | (604) | 42 | 0 |
| New Homes Bonus (***) | (4,403) | (4,403) | (4,965) | (3,724) | (2,483) | (1,241) | 0 |
| S31 Grant | 0 | | (1,018) | (1,018) | (1,018) | (1,018) | (1,018) |
| Council Tax Freeze Grant (**) | (82) | (82) | 0 | 0 | 0 | 0 | 0 |
| Collection Fund Deficit | (82) | (82) | 257 | 0 | 0 | 0 | 0 |
| Council Tax Requirement | 7,768 | 7,768 | 7,905 | 8,048 | 8,193 | 8,340 | 8,490 |
| - Base (*) | 58,329 | 58,329 | 59,358 | 60,426 | 61,514 | 62,621 | 63,749 |
| - Per Band D | 133.18 | 133.18 | 133.18 | 133.18 | 133.18 | 133.18 | 133.18 |
| Assumptions | | | | | | | |
| * Increase in Council Tax Base | Assumed there is an annual increase in the base of 1.8%. | | | | | | |
| ** Council Tax Freeze Grant | Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG). | | | | | | |
| *** New Homes Bonus | Assumes a 25% reduction per year on the 2016/17 base. | | | | | | |

Impact on Reserves

- 4.2 Surpluses (or deficits) in funding are adjusted via contributions to/from reserves; in the Council's Funding Statement (**Table 5**) this is shown against the line entitled "General Reserves". For the 2016/17 budget there is a budgeted surplus of £2.3m; however by 2018/19 there is a funding gap £0.8m and this increases to a gap of £3.6m by 2020/21.
- 4.3 As shown in **Table 6** below, the funding gap for 2018/19 and 2019/20 can be met from the estimated General Fund Reserve. However, by 2020/21 the Council is forecasting a negative balance on the General Fund which obviously clearly shows that the current budget is unsustainable over the medium-term.

| Table 6 | Forecast 2015/16 £'000 | Budget 2016/17 £'000 | Medium Term Financial Strategy | | | |
|--------------------------------------|------------------------------|----------------------------|--------------------------------|------------------|------------------|------------------|
| | | | 2017/18 £'000 | 2018/19 £'000 | 2019/20 £'000 | 2020/21 £'000 |
| General Fund | | | | | | |
| Brought forward | 9,287 | 3,022 | 5,298 | 5,954 | 5,124 | 2,767 |
| Contribution (to) Reserve | 535 | 2,276 | 656 | | | |
| Contribution from Reserve | (6,800) | | | (830) | (2,358) | (3,604) |
| Carried forward | 3,022 | 5,298 | 5,954 | 5,124 | 2,767 | (837) |
| <i>Minimum Level of Reserves</i> | 2,687 | 2,687 | 2,632 | 2,610 | 2,585 | 2,621 |

- 4.4 Considering both the Council's Funding Statement (**Table 5**) and the Forecast Reserve Statement (**Table 6**) it is acceptable for the Council to set a Council Tax for 2016/17 based on the current budget; however, over the medium-term the budget position will need to be addressed.
- 4.5 In practice, the Council has a number of options to address the funding gap. This will inevitably be a mix of the service transformational themes shown in the Plan on a Page (see paragraph 5) i.e. cutting services, generating income or doing services differently, using reserves or indeed raising Council Tax.
- 4.6 At the January Cabinet meeting it was agreed that the Council will continue:
- its investment in the Commercial Investment Strategy, including the £6.8m transfer from the General Fund Reserve. The reason being that this will provide financial benefits to the Council that will over the medium to long term support service delivery and assist in meeting the forecast funding gap.
 - the use of the Zero Based Budgeting principles and commits to continue to develop the actions and programmes as set out in the 'Plan on a Page' to find further savings and efficiencies in order to maintain a prudent level of reserves throughout the MTFS.

5.0 PLAN ON A PAGE 2016/17 TO 2019/20

- 5.1 Section 4 has shown that the Council continues to face significant challenges over the medium term in its obligations to provide cost-effective services to its electorate.

5.2 When the Council set its budget for 2015/16 and the associated MTFs, it adopted a strategy, known as 'Plan on a Page'. The aim of this strategy was to move the Council to a position of being financially independent by the end of 2019/20; **Appendix 2** shows the 2015/16 "Plan-on-a-Page" and the strategic pillars that were being followed in order to achieve the Council's financial aims.

5.3 The planned savings based on the 2015/16 budget were £3.8m for 2016/17, rising to £8.2m by 2019/20. As shown in **Table 7** below, the Council has made good progress against the 2015/16 "Plan-on-a-Page" savings target by reducing the 2019/20 budget gap by £4.7m (22%); however this does leave £3.5m of savings yet to be identified.

| Table 7 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 |
| Plan-on-a-Page Savings Targets - 2015/16 | (3,800) | (5,900) | (7,500) | (8,200) |
| % of MTFs - 2015/16 | 19% | 29% | 35% | 38% |
| ZBB T2 and T3 savings | (2,297) | (3,048) | (3,531) | (4,061) |
| Shared Services | (234) | (240) | (247) | (253) |
| Income Generation | 41 | (186) | (432) | (432) |
| (Under)/Over Achievement of savings target | (1,310) | (2,426) | (3,290) | (3,454) |
| % of Savings Target Achieved | 66% | 59% | 56% | 58% |

5.4 However, as a consequence of the:

- continuation of government austerity, as demonstrated by the recent financial settlement, and
- continued Council aspirations of freezing Council Tax and the removal of NHB as core funding for Council services,

a new "Plan-on-a-Page" is required that illustrates new service savings targets reflecting the new 2016/17 Budget and MTFs. The new "Plan-on-a-Page" budget targets are shown in **Table 8** below.

| Table 8 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|---|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 |
| Plan on a Page - Approved MTFs 2017/18 - 2020/21 | | | | |
| Approved MTFs Net Expenditure | 17,545 | 17,401 | 17,232 | 17,471 |
| Plan on a Page - savings required from MTFs | (901) | (1,802) | (2,703) | (3,604) |
| Plan on a Page - % savings required from MTFs | -5.2% | -10.6% | -16.0% | -21.0% |
| Budget Requirement (adjusted for savings required) | 16,644 | 15,599 | 14,529 | 13,868 |

6. FEES AND CHARGES

6.1 Fees and Charges are a key income stream for all of local government and for 2016/17 for this Council it will represent 27% of total income (including government grants). In the main, it is only "discretionary" services that can be subject to a Council levied fee or charge and for some services there are some statutory controls on the amount that can be charged.

6.2 It is important that these fees and charges are reviewed each year to ensure that they are at the correct level to both maximise income generation and achieve the policy objectives required. The charges are shown in section 7

within **Appendix 1** and these charges are the basis upon which service income lines for the 2016/17 budget are based.

7. ROBUSTNESS OF THE 2016/17 BUDGET AND MEDIUM TERM FINANCIAL STRATEGY

7.1 The Council's Responsible Financial Officer (S.151) has to make a statutory statement in respect of the budget and reserves. As shown at paragraph 4.8, currently the:

- 2016/17 estimated reserves provision is satisfactory, but
- by the end of the MTFs period reserves will drop to a negative balance of (£1.2m), £3.8m below the minimum level of reserves.

7.2 Section 8 of **Appendix 1** provides considerable discussion in respect of Risks that both the Council and the wider local government community face at this time of continued public sector austerity. In addition, sensitivity analysis is applied against these risks and their impact on General Fund reserves is assessed. In summary, the key findings are:

- 2016/17 through to 2018/19, reserves remain positive and above the minimum level.
- 2019/20, reserves remain positive but fall well below the minimum level.
- 2020/21, reserves are negative and are significantly below the minimum level.

7.3 The Council has over the past 24 months followed some significant approaches to service transformation that has reduced the Council's net budget by £4.4m. However, the reducing General Fund Balance over the medium-term, in fact going negative by 2020/21, does pose a significant risk to the financial sustainability of the Council; the freezing of Council Tax and the removal of NHB are significant contributors to this scenario.

7.4 The Council does have in place a number of strategies that should help the Council to transform further, some of these being tried-and-tested approaches and others being more innovative solutions to service transformation. The Council has to continue the process of change and be prepared to undertake more radical approaches to service delivery to achieve the savings required that will balance the budget and set the Council free from government funding.

8. WHY IS THIS REPORT NECESSARY/BACKGROUND

8.1 It is a requirement of the Council to set an annual budget and to have a Medium Term Financial Strategy.

9. OPTIONS CONSIDERED/ANALYSIS

9.1 In preparing the budget the Council has prepared a range of options and these options are analysed within the main section of the report.

10. KEY IMPACTS/RISKS? HOW WILL THEY BE ADDRESSED?

10.1 There are a number of key savings initiatives that must be delivered in a timely fashion to secure the required savings. The delivery of the 2016/17 budget, when approved will be managed via the Council's budget monitoring processes throughout the year.

11.1 COMMENTS OF OVERVIEW & SCRUTINY PANEL

11.1 The agenda for the Cabinet meeting was published prior to the meeting of the Overview & Scrutiny Panel (Finance and Performance). Therefore the comments from the Panel will be circulated subsequent to the Panel meeting on 4th February 2016.

12. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

12.1 The 2016/17 budget forms an integral part of service plans for 2016/17 and, therefore, actions and timescales required to ensure savings are achieved and service spending is in line with the approved budget, will be contained within the final service plans.

13. LINK TO THE CORPORATE PLAN

13.1 The budget is the financial interpretation of the Council's strategic and operational priorities that are included within the entire Corporate Plan. However, the budget process (i.e. ZBB, monitoring etc) itself meets the following specific aims and objectives of the Corporate Plan:

- Ensuring we are a customer focused and service led council, delivering value for money services.

13.2 This will assist the Council in:

- “becoming more business-like and efficient in the way we deliver services”.

14. CONSULTATION

14.1 The ZBB process has required extensive consultations within each of the teams where ZBB reviews have been undertaken, as well as with the relevant Portfolio Holder. The results of each review have also been reported to this Panel and Cabinet.

14.2 In respect of the 2016/17 budget a full budget consultation with the public has taken place. The results of this consultation are shown in **Appendix 3**.

14.3 The Council is currently consulting with the Business Community and the results of this consultation will be available for the February Cabinet meeting.

15. LEGAL IMPLICATIONS

15.1 As per the Sections 31A and 42A of the Local Government Finance Act 1992, the Council is required to set a balanced budget. This is achieved for 2016/17 so the setting of the Council Tax at the level mentioned within the report is appropriate.

15.2 However, by 2020/21 the MTFs is forecasting a negative general fund which means that there will be an unbalanced budget because there will be insufficient funds within reserves to meet the difference between Net Expenditure and Funding. If such a scenario was faced by the Council, the Local Government Finance Act 1988 would require the Council's Responsible Financial Officer to issue a S.114 report.

16. RESOURCE IMPLICATIONS

- 16.1 The resource implications have been shown within the main body of this report.

17. OTHER IMPLICATIONS

- 17.1 All implications are contained within the body of the report.

18 REASONS FOR THE RECOMMENDED DECISIONS

- 18.1 To enable Cabinet to approve and understand:
- the changes to the draft budget and MTFS as approved by Cabinet in January 2016.
 - The risks and impacts of these, on the 2016/17 budget and MTFS.

19. LIST OF APPENDICES INCLUDED


- Appendix 1:** 2016/17 Budget & Medium Term Financial Strategy 2017/18 to 2020/21
Appendix 2: Plan on a Page
Appendix 3: Budget consultation results (Non-business)

BACKGROUND PAPERS


Working papers in Resources; Accountancy Services

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2016/17 Budget
&
Medium Term Financial
Strategy

2017/18

to

2020/21

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1.0 STRATEGIC BUDGET SUMMARY

1.1 Savings and Growth - GO

- **Zero Based Budgeting**

1.1.1 The 2016/17 budget and the Medium Term Financial Strategy have been constructed following a Zero Based Budgeting (ZBB) approach. For the 2016/17 budget, the following services have been subject to a “ZBB Heavy” approach, in that the budgets have been fundamentally rebuilt from the bottom to the top:

- Customer Services
- Development Services
- Operational Services
- Sports and Active Lifestyle Team (Health & Leisure)
- Estates (Resources)
- CCTV, Licensing, Projects and Asset Management (Community Services)
- Corporate Services and CMT

1.1.2 The total savings agreed via the ZBB Heavy reviews for each department are summarised in **Table A** below.

| Table A - ZBB Tranche 2 & 3 Savings | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Service | 2016/17 £'000 | 2017/18 £'000 | 2018/19 £'000 | 2019/20 £'000 | 2020/21 £'000 |
| Directors and Corporate Resources | (221) | (323) | (373) | (373) | (373) |
| Customer Services | (543) | (778) | (918) | (1,075) | (1,075) |
| Operations | (860) | (1,121) | (1,347) | (1,657) | (1,657) |
| Development | (314) | (314) | (315) | (315) | (315) |
| Community | (112) | (169) | (172) | (173) | (173) |
| Leisure & Health | (102) | (123) | (123) | (123) | (123) |
| TOTAL | (2,237) | (2,975) | (3,458) | (3,988) | (3,988) |

- **ZBB Light Reviews**

1.1.3 Where services have not been subject to a “ZBB Heavy” review they have been reviewed via the “ZBB Light” process via a desktop exercise to review the level of budgets required including further savings required and any growth required on individual budget lines which must be financed from within the overall budget.

- **Capital**

1.1.4 The revenue budget contains any implications from the proposed capital programme for 2016/17 and the MTFs, whether that is savings as a result of investment, additional running costs or the cost of borrowing and minimum revenue provisions.

- **Growth**

1.1.5 In the main, service growth expenditure has not been included; however inflation has been applied in respect of pay and a reflection of the additional costs relating to statutory changes to employers national insurance contributions from 2016/17 and for business rates.

1.1.6 The significant exception to this is in relation to the recycling service. In June 2014 the Council, as part of its involvement in the Cambridgeshire and Peterborough Waste Partnership (RECAP) entered into a joint contract for the processing and sale of recyclable materials. One of the main aims of the contract was to support the Council to deliver its waste minimisation targets. A joint decision by each council in RECAP was taken and endorsed to amend the commercial basis of the contract i.e. taking on increased commercial risk than under the previous contract. This involved the partners electing to take a greater share of the income from the sale of recyclables to reduce other costs paid under the previous contract; this was based on assumptions that the market for recyclables would at least remain constant if not grow. The reality has been the worldwide collapse of the market for recyclables resulting in a reduced income to this Council and all the other partners in RECAP. This income in part meets the costs of the contract and these costs have remained constant because the tonnage of materials for recycling has remained constant. The net effect is additional costs for the Council from a projected monthly cost of £2,500 per month to an estimated cost of £25,000 per month if the recyclables market does not recover to its previous position.

1.1.7 There are items of expenditure where growth is unavoidable and where these have occurred, the ZBB process requires that they are recognised and included. Also within growth are such items as inflation and adjustments to corporate related expenditure (e.g. minimum revenue provision and pension contributions); these are detailed in **Table B** below where such growth exceeds £50,000.

| Table B | | Corporate Budget Items and the impact on the 2016/17 budget (value > £50,000) | | | | | |
|-----------------------------------|-----------------|---|----------------|--------------------------------|-------------------------------|--|--|
| Item of Unavoidable Growth | 2015/16 | | 2016/17 | | | Reason for Growth | |
| | Forecast | Original Budget | Budget | Growth Against Forecast | Against Updated Budget | | |
| | £ 000's | £ 000's | £ 000's | £ 000's | £ 000's | | |
| Minimum Revenue Provision | 1,574 | 1,574 | 1,635 | 61 | 61 | Additional capital spend due to the Council not funding capital expenditure from other sources (grants/capital receipts) | |
| Pension Contribution | 1,136 | 1,135 | 1,510 | 374 | 375 | Actuarial revaluation | |

- Summary Impact of all budget changes**

1.1.8 Overall, ZBB, Capital and Growth have resulted in a net reduction in the Council's budget of £1.4m (7%) and £0.9m (5%) when compared to the 2015/16 Forecast Outturn and the Original Budget respectively. A service by service summary is shown in **Table C** below.

| Table C | 2015/16 | | 2016/17 | | | | | Variance: | |
|-------------------------|-------------------------|------------------------|------------------|-------------------------|----------------|------------------|--------------------|--------------------------|-----------------------|
| | Forecast Outturn | Original Budget | ZBB Heavy | ZBB Light/ Other | Capital | Inflation | Base Budget | 2016/17 Budget to | |
| | | | | | | | | Forecast Outturn | Updated Budget |
| | £ 000's | £ 000's | £ 000's | £ 000's | £ 000's | | £ 000's | % | % |
| Directors and Corporate | 2,348 | 2,377 | (210) | 120 | 0 | 13 | 2,300 | (2%) | (3%) |
| Resources | (392) | (445) | (85) | (8) | 219 | 12 | (308) | (22%) | (31%) |
| Customer Services | 4,425 | 4,488 | (543) | (1,643) | 5 | 49 | 2,355 | (47%) | (48%) |
| Operations | 4,727 | 4,593 | (860) | 167 | 8 | 61 | 3,968 | (16%) | (14%) |
| Development | 1,427 | 1,691 | (314) | (34) | 0 | 26 | 1,370 | (4%) | (19%) |
| Community | 1,987 | 2,130 | (123) | (109) | (7) | 19 | 1,911 | (4%) | (10%) |
| Leisure & Health | (53) | 58 | (102) | (278) | (11) | 53 | (280) | 430% | (583%) |
| Corporate Finance | 4,336 | 4,374 | 0 | 425 | 0 | 0 | 4,799 | 11% | 10% |
| Shared Service | 0 | 0 | 0 | 1,680 | 0 | 116 | 1,796 | 0% | 0% |
| Net Expenditure | 18,804 | 19,267 | (2,237) | 320 | 213 | 349 | 17,913 | | |

Forecast Outturn **18,804** —————> **(891)** <————— **17,913** **(5%)**

Updated Budget **19,267** —————> **(1,354)** <————— **17,913** **(7%)**

- 1.1.9 Included in the Community Services tranche 2 proposals was a proposal to implement a bus departure levy in the District, raising an estimated £75,000. Following further discussions on this proposed has been removed from the ZBB savings. This change has been built into the final budget.
- 1.1.10 In addition, the implications of the Commercial Investment Strategy, as reported to Cabinet in December 2015 have been included in the final budget.

1.2 Revenue spending and sources of income

Income

- 1.2.1 The Council generates a considerable proportion of its own funding from the various services it provides; these range from income from One Leisure and Car Parking through to charging for the use of the Document Centre and Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.
- 1.2.2 In addition the Council also generates income from corporate activity, this mainly centres on Treasury Management; however this is considerably less than in recent years because of the current extremely low interest rate environment.

Government Grant

- 1.2.3 The government provides a fair proportion of the core funding of the Council. Some of this funding is in relation to specific services e.g. Housing Benefit; but some of the funding is in support of general activity. With regard to:
- New Homes Bonus (NHB), on the 17th December the government made an announcement in respect of New Homes Bonus and that the 2016/17 settlement would be £5.0m. At this time the Council continues to rely on NHB as part of the base budget.
 - Council Tax Freeze Grant (CTFG) is being rolled into the RSG from 2016/17 and is, therefore, no longer identifiable. However, the Government is no longer providing funding for any council tax freezes from 2016/17 onward.
 - On the 17th December the government announced the Revenue Support Grant (RSG) and Non-Domestic Rates (NDR) baseline 2016/17 provisional settlement for the Council. The relative allocations for RSG and NDR are £2.1m and £4.2m respectively.

Council Tax

- 1.2.4 There is an assumption within the budget 2016/17 and over the term of the MTFS of a Council Tax freeze thus Council Tax would remain at £133.18 from 2016/17 through to 2020/21.

Collection Fund Surplus/Deficit

- 1.2.5 The Collection Fund is the statutory account to account for the Council Tax and Business Rates income and the payments to preceptors of their respective shares. Any surplus or deficit on the Collection Fund at year end is distributed to the preceptors, as per legislation. The Council is required to make an estimate of the projected surplus or deficit of each component of the

Collection Fund at year end in order for the preceptors to bring their share of the surplus or deficit into the budget setting process.

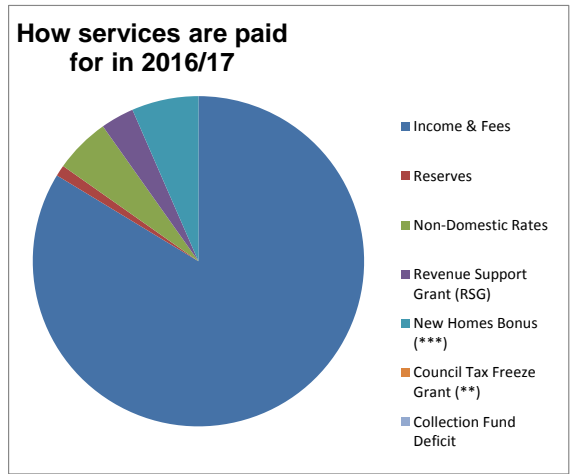
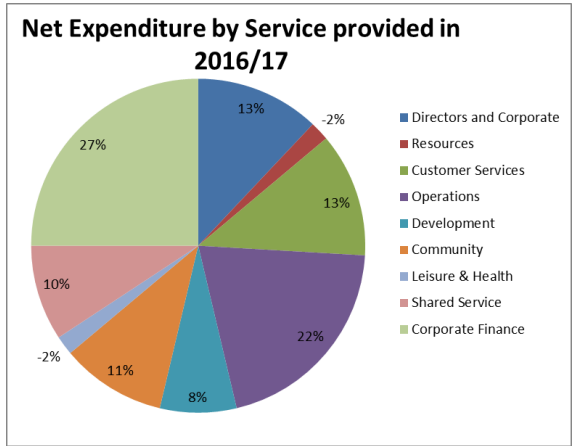
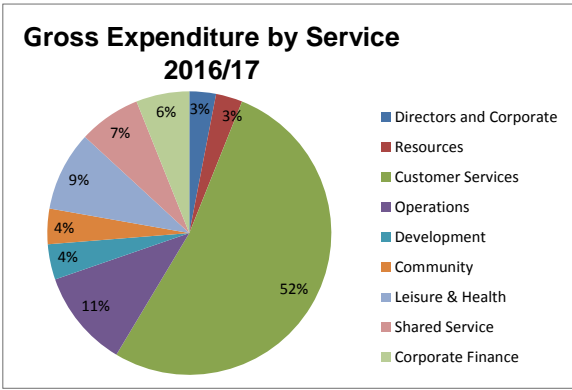
- 1.2.6 The estimated year end position of the Collection Fund is shown in **Table D** below along with the share that is apportioned to the Council. However, due to the safety net mechanisms in place for NDR funding, the Council will only have to fund £0.3m of the deficit share shown below.

| Table D | (Surplus)/Deficit (£'000) | HDC Share (£'000) |
|------------------------------|--------------------------------------|------------------------------|
| Council Tax | (401) | (55) |
| Business Rates | 8,237 | 3,876 |
| | | |
| TOTAL | 7,836 | 3,821 |
| Safety Net Grant | | (3,564) |
| Net Impact on Funding | | 257 |

1.3 Summary Budget

- 1.3.1 Considering the commitment made to freeze Council Tax for 2016/17 and the MTFS period and the ZBB process followed for the budget setting process, this results in the funding statement shown in **Table E** below.

| Table E | Forecast | Original Budget | Budget | Medium Term Financial Strategy | | | |
|------------------------------------|--|------------------|------------------|--------------------------------|---------------|---------------|---------------|
| | | | | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | 2015/16 £'000 | 2015/16 £'000 | 2016/17 £'000 | £'000 | £'000 | £'000 | £'000 |
| Services provided: | | | | | | | |
| Directors and Corporate | 2,948 | 2,654 | 2,565 | 2,487 | 2,453 | 2,460 | 2,472 |
| Resources | 1,613 | 1,569 | 2,612 | 3,661 | 4,124 | 4,139 | 4,149 |
| Customer Services | 42,378 | 42,412 | 40,241 | 40,127 | 40,037 | 39,919 | 39,950 |
| Operations | 9,205 | 8,682 | 8,797 | 8,703 | 8,599 | 8,594 | 8,639 |
| Development | 3,186 | 3,645 | 2,910 | 2,758 | 2,754 | 2,776 | 2,798 |
| Community | 2,898 | 3,021 | 2,777 | 2,734 | 2,727 | 2,724 | 2,744 |
| Leisure & Health | 7,012 | 7,146 | 6,938 | 6,929 | 6,947 | 6,960 | 7,014 |
| Shared Service | 0 | 0 | 5,034 | 5,134 | 5,237 | 5,342 | 5,449 |
| Corporate Finance | 4,572 | 4,228 | 4,980 | 5,791 | 6,233 | 6,437 | 6,545 |
| Gross Expenditure | 73,811 | 73,357 | 76,855 | 78,324 | 79,112 | 79,351 | 79,760 |
| Funding to provide services | | | | | | | |
| Income & Fees | (55,007) | (54,476) | (58,942) | (60,779) | (61,711) | (62,119) | (62,289) |
| Net Expenditure | 18,804 | 18,881 | 17,913 | 17,545 | 17,401 | 17,232 | 17,471 |
| Contribution to/(from) Earmarked | | | (257) | 0 | 0 | 0 | 0 |
| General Reserves | 875 | 797 | 2,276 | 656 | (830) | (2,358) | (3,604) |
| Budget Requirement | 19,678 | 19,678 | 19,931 | 18,201 | 16,571 | 14,874 | 13,868 |
| Non-Domestic Rates | (4,160) | (4,160) | (4,190) | (4,232) | (4,274) | (4,317) | (4,360) |
| Revenue Support Grant (RSG) | (3,183) | (3,183) | (2,110) | (1,180) | (604) | 42 | 0 |
| New Homes Bonus (***) | (4,403) | (4,403) | (4,965) | (3,724) | (2,483) | (1,241) | 0 |
| S31 Grant | 0 | 0 | (1,018) | (1,018) | (1,018) | (1,018) | (1,018) |
| Council Tax Freeze Grant (**) | (82) | (82) | 0 | 0 | 0 | 0 | 0 |
| Collection Fund Deficit | (82) | (82) | 257 | 0 | 0 | 0 | 0 |
| Council Tax Requirement | 7,768 | 7,768 | 7,905 | 8,048 | 8,193 | 8,340 | 8,490 |
| - Base (*) | 58,329 | 58,329 | 59,358 | 60,426 | 61,514 | 62,621 | 63,749 |
| - Per Band D | 133.18 | 133.18 | 133.18 | 133.18 | 133.18 | 133.18 | 133.18 |
| Assumptions | | | | | | | |
| * Increase in Council Tax Base | Assumed there is an annual increase in the base of 1.8%. | | | | | | |
| ** Council Tax Freeze Grant | Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG). | | | | | | |
| *** New Homes Bonus | Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG). | | | | | | |

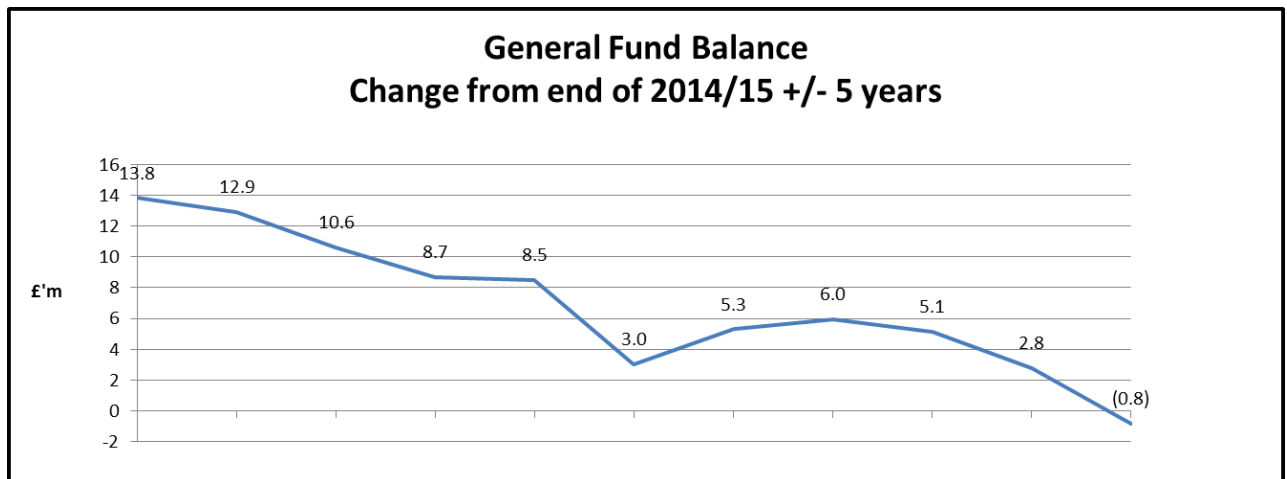


1.4 Revenue Reserves

1.4.1 The impact on the General Fund Reserve of the grant settlement from Government, the Council's policy to freeze Council Tax and the savings and growth built into the budget 2016/17 and MTFS is shown in **Table F** below.

| Table F | Forecast | Budget | Medium Term Financial Strategy | | | |
|-------------------------------------|------------------|------------------|--------------------------------|------------------|------------------|------------------|
| | 2015/16 £'000 | 2016/17 £'000 | 2017/18 £'000 | 2018/19 £'000 | 2019/20 £'000 | 2020/21 £'000 |
| General Fund Brought forward | 9,287 | 3,022 | 5,298 | 5,954 | 5,124 | 2,767 |
| Contribution to Reserve | 535 | 2,276 | 656 | | | |
| Contribution from Reserve | (6,800) | | | (830) | (2,358) | (3,604) |
| Carried forward | 3,022 | 5,298 | 5,954 | 5,124 | 2,767 | (837) |
| <i>Minimum Level of</i> | <i>2,687</i> | <i>2,687</i> | <i>2,632</i> | <i>2,610</i> | <i>2,585</i> | <i>2,621</i> |

1.4.2 The £6.8m contribution from reserve in 2015/16 reflects the transfer to the CIS Earmarked Reserve approved by Cabinet in December 2015.



1.4.3 This is an unsustainable position and as a result the Council will maintain the current level of reserves and CIS investments, and continue the programme of ZBB reviews in order to find the necessary savings to bring the General Fund reserve back to prudent recommended levels.

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM TERM FINANCIAL STRATEGY

2.1 Subjective Analysis of Spend and Income

| Huntingdonshire District Council | | | | | | | | | | | | |
|----------------------------------|--|---------------------|---------------------|--------------------|--------------------|------------------|----------------|---------------------|--------------------------------|---------------------|---------------------|---------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
| | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 866,160 | = Employees | 694,018 | 433,798 | (2,100) | (5,700) | | 0 | 425,998 | 424,388 | 422,288 | 420,188 | 420,188 |
| 353,329 | Other staff costs | 306,973 | 306,395 | (40,982) | (37,479) | | 17 | 227,951 | 226,778 | 225,146 | 223,514 | 223,532 |
| 4,447,019 | Pension & Nil | 4,703,812 | 5,095,132 | (267,268) | 511,860 | | 42,639 | 5,382,363 | 5,441,951 | 5,513,408 | 5,591,707 | 5,707,593 |
| 0 | Recruitment | | | 0 | 1,500 | | 30 | 1,530 | 1,561 | 1,592 | 1,624 | 1,656 |
| 16,599,600 | Salary | 16,306,744 | 17,195,343 | (943,859) | 879,711 | | 214,044 | 17,345,239 | 17,361,938 | 17,294,330 | 17,342,466 | 17,541,979 |
| 213,325 | Training | 195,411 | 210,302 | (50,583) | 17,320 | | 648 | 178,287 | 178,948 | 179,622 | 180,309 | 181,010 |
| 30,986 | Uniform & laundry | 28,474 | 36,097 | (200) | 1,209 | | 10 | 37,116 | 37,076 | 36,987 | 36,998 | 37,009 |
| 455,403 | Severance payments | 206,241 | 207,000 | 0 | 0 | | 0 | 207,000 | 206,000 | 206,000 | 206,000 | 205,000 |
| 144,101 | Employee Insurance | 162,673 | 179,516 | 0 | (9,752) | | 0 | 169,764 | 169,764 | 169,764 | 186,540 | 186,540 |
| 23,109,936 | Employees Total | 22,604,347 | 23,663,582 | (1,304,992) | 1,359,270 | | 257,388 | 23,975,248 | 24,049,404 | 24,049,137 | 24,189,349 | 24,504,508 |
| 286,118 | = Buildings | 248,597 | 183,244 | (7,000) | 7,850 | 4,000 | 0 | 188,094 | 187,404 | 148,556 | 148,556 | 148,556 |
| 873,794 | Repairs & Maintenance | 781,282 | 779,315 | (18,000) | 9,642 | (27,000) | 400 | 744,357 | 737,765 | 737,609 | 738,033 | 738,466 |
| 773,688 | Energy Costs | 760,751 | 761,879 | 0 | 24,623 | (17,500) | 0 | 769,002 | 718,502 | 681,302 | 641,302 | 641,302 |
| 111,122 | Water Services | 105,323 | 144,511 | 0 | 4,180 | 0 | 0 | 148,691 | 148,691 | 148,491 | 148,491 | 148,491 |
| 210,835 | Premises Cleaning | 207,866 | 221,767 | 0 | (3,470) | 0 | 0 | 218,297 | 218,297 | 217,289 | 217,289 | 217,289 |
| 1,113,680 | Rates | 1,127,414 | 1,109,623 | (1,000) | (10,631) | 0 | 22,050 | 1,120,043 | 1,121,546 | 1,127,144 | 1,137,899 | 1,148,868 |
| 81,452 | Premises Insurance | 79,291 | 64,284 | 0 | (3,997) | 0 | 0 | 60,287 | 60,287 | 60,287 | 65,812 | 65,812 |
| 0 | Insurance - service related | | | 0 | 5,000 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 17,423 | Ground Maintenance Costs | 21,285 | 20,400 | 0 | 10,145 | 0 | 0 | 30,545 | 30,545 | 30,545 | 30,545 | 30,545 |
| 8,210 | Fixtures & Fittings | 2,771 | 3,026 | 0 | (1,370) | 0 | 0 | 1,656 | 1,656 | 1,656 | 1,656 | 1,656 |
| 3,476,323 | Buildings Total | 3,334,581 | 3,288,050 | (26,000) | 41,972 | (40,500) | 22,450 | 3,285,972 | 3,209,693 | 3,157,879 | 3,135,083 | 3,146,485 |
| 17,047 | = Transport | 29,546 | 29,657 | 0 | 0 | 0 | 0 | 29,657 | 29,657 | 29,657 | 29,657 | 29,657 |
| 107,022 | Mileage Allowance | 103,136 | 128,190 | (2,000) | (21,135) | 0 | 141 | 105,196 | 101,240 | 101,337 | 101,487 | 101,640 |
| 35,659 | Pool Car | 42,106 | 44,310 | 0 | (9,350) | 0 | 72 | 35,032 | 34,905 | 34,980 | 35,056 | 35,134 |
| 30,167 | Public Transport | 25,617 | 29,210 | (1,000) | (4,750) | 0 | 31 | 23,491 | 22,622 | 22,654 | 22,686 | 22,719 |
| 84,453 | Vehicle Insurance | 86,864 | 85,735 | 0 | (917) | 0 | 0 | 84,818 | 84,818 | 84,818 | 93,180 | 93,180 |
| 1,012,295 | Operating Costs | 1,049,606 | 1,123,603 | (7,000) | 170 | 0 | 0 | 1,116,773 | 1,043,583 | 1,037,083 | 1,030,583 | 1,030,583 |
| 1,286,644 | Transport Total | 1,364,347 | 1,440,705 | (10,000) | (35,982) | | 244 | 1,394,967 | 1,316,825 | 1,310,529 | 1,312,649 | 1,312,913 |
| 83,289 | = Supplies & Services | 30,549 | 31,250 | (2,000) | (3,220) | 0 | 0 | 26,300 | 26,300 | 26,300 | 26,300 | 26,300 |
| 705,488 | Communication and computing | 684,457 | 650,792 | (53,500) | 333,258 | 11,008 | 941,558 | 921,726 | 928,453 | 940,134 | 940,134 | 952,050 |
| 1,981,595 | Equipment, furniture & materials | 1,888,343 | 1,870,419 | (16,100) | 1,636,235 | 77,647 | 46,613 | 3,614,814 | 3,610,388 | 3,654,986 | 3,705,596 | 3,756,051 |
| 649,800 | Office expenses | 593,676 | 566,596 | (24,100) | (12,055) | 144,000 | 465 | 674,905 | 745,029 | 812,444 | 813,939 | 815,441 |
| 94,315 | Rents | 118,960 | 103,149 | 0 | 2,000 | 0 | 0 | 105,149 | 105,149 | 105,149 | 105,149 | 105,149 |
| 3,711,005 | Services | 4,508,152 | 3,875,608 | (202,605) | (198,999) | 907,000 | 10,742 | 4,391,747 | 5,918,359 | 6,665,533 | 6,737,223 | 6,751,514 |
| 495 | Uniform & laundry | 675 | 800 | 0 | (100) | 0 | 0 | 700 | 700 | 700 | 700 | 700 |
| 0 | Expenses | | | 0 | 1,000 | 20 | 1,020 | 1,040 | 1,061 | 1,082 | 1,082 | 1,104 |
| 104,345 | Insurance - service related | 123,217 | 113,801 | 0 | 6,175 | 0 | 0 | 119,976 | 119,976 | 119,976 | 127,313 | 127,313 |
| 376,481 | Members Allowances | 379,825 | 379,550 | 0 | 7,225 | 0 | 0 | 386,775 | 386,775 | 386,775 | 386,775 | 386,775 |
| 7,706,813 | Supplies & Services Total | 8,327,852 | 7,591,965 | (298,305) | 1,771,519 | 1,128,647 | 68,848 | 10,262,674 | 11,835,172 | 12,701,107 | 12,843,941 | 12,922,127 |
| 33,689 | = Benefit & Transfer Payments | 6,277 | 7,700 | 0 | 0 | 0 | 0 | 7,700 | 7,700 | 7,700 | 7,700 | 7,700 |
| 130,769 | Irrecoverable V A T | 116,125 | 116,125 | 0 | 75 | 0 | 0 | 116,200 | 116,200 | 116,200 | 116,200 | 116,200 |
| 1,568,314 | Contributions paid | 1,282,383 | 742,730 | (137,000) | 503,255 | 0 | 1,108,985 | 1,108,985 | 1,108,985 | 1,108,985 | 1,108,985 | 1,108,985 |
| 354,640 | Grants | 368,206 | 362,356 | (3,000) | (50,356) | 0 | 0 | 309,000 | 286,000 | 262,000 | 239,000 | 239,000 |
| 35,904,283 | Benefits | 36,020,000 | 36,110,000 | (105,000) | (25,000) | 0 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 |
| 389,740 | Levies | 389,355 | 394,291 | 0 | (4,936) | 0 | 0 | 389,355 | 389,355 | 393,249 | 393,249 | 397,181 |
| 38,381,435 | Benefit & Transfer Payments Total | 38,182,347 | 37,733,202 | (245,000) | 423,038 | | 0 | 37,911,240 | 37,888,240 | 37,868,134 | 37,845,134 | 37,849,066 |
| 25,000 | = Renewals Fund Contribution | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 25,000 | Renewals Fund Contribution Total | 25,000 | 25,000 | 0 | 0 | | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| (16,156,654) | = Income & Fees | (14,877,515) | (14,524,550) | (266,286) | (1,332,688) | (120) | (16,123,644) | (16,621,627) | (16,742,950) | (16,941,946) | (17,004,388) | (17,004,388) |
| (974,682) | Sales | (970,017) | (1,019,529) | (30,000) | (129,750) | 0 | (1,179,279) | (1,189,279) | (1,189,279) | (1,189,279) | (1,189,279) | (1,189,279) |
| (2,014,384) | Rent | (2,076,112) | (2,075,224) | (80,000) | (3,200) | (875,000) | 0 | (3,033,424) | (4,361,424) | (5,129,424) | (5,291,424) | (5,354,424) |
| (233,696) | Other grants and contributions | (213,494) | (164,497) | (1,000) | (2,131,017) | 0 | (2,296,514) | (2,288,360) | (2,330,411) | (2,373,303) | (2,417,053) | (2,417,053) |
| (77,763) | Communitated sums | (151,331) | (151,331) | 0 | 0 | 0 | 0 | (151,331) | (151,331) | (151,331) | (151,331) | (151,331) |
| (38,737,256) | Government grants | (36,683,868) | (36,466,436) | 45,000 | 355,974 | 0 | (36,065,462) | (36,065,462) | (36,065,462) | (36,065,462) | (36,065,462) | (36,065,462) |
| 174,613 | Bad debt provision | 198,050 | 158,050 | (20,000) | (25,000) | 0 | 113,050 | 103,050 | 103,050 | 103,050 | 103,050 | 103,050 |
| (84,917) | Interest | (232,882) | (232,014) | 0 | 26,299 | 0 | (205,715) | (204,715) | (204,715) | (209,715) | (209,715) | (209,715) |
| (58,104,738) | Income & Fees Total | (55,007,170) | (54,475,531) | (352,286) | (3,239,382) | (875,000) | (120) | (58,942,319) | (60,779,148) | (61,710,522) | (62,119,410) | (62,288,602) |
| 15,881,413 | Grand Total | 18,803,831 | 19,266,973 | (2,236,583) | 320,435 | 213,147 | 348,810 | 17,912,783 | 17,545,187 | 17,401,264 | 17,231,745 | 17,471,496 |
| 73,986,150 | Gross Service Expenditure | 73,811,001 | 73,742,504 | (1,884,297) | 3,559,817 | 1,088,147 | 348,930 | 76,855,102 | 78,324,335 | 79,111,786 | 79,351,155 | 79,760,098 |
| (58,104,738) | Gross Service Income | (55,007,170) | (54,475,531) | (352,286) | (3,239,382) | (875,000) | (120) | (58,942,319) | (60,779,148) | (61,710,522) | (62,119,410) | (62,288,602) |
| 15,881,413 | Net Service Expenditure | 18,803,831 | 19,266,973 | (2,236,583) | 320,435 | 213,147 | 348,810 | 17,912,783 | 17,545,187 | 17,401,264 | 17,231,745 | 17,471,496 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

2.2 Service Budgets by Head of Service

| Head of Community | | | | | | | | | | | | | |
|--------------------|--|----------------------------------|-------------------|------------------|--------------------|------------------|----------------|------------------|--------------------------------|------------------|------------------|------------------|------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | | |
| | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 | |
| 22,218 | = Employees | Hired Staff | 15,050 | 7,000 | 0 | 0 | 0 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 24,670 | | Other staff costs | 4,439 | 10,648 | 0 | (10,208) | 0 | 440 | 440 | 440 | 440 | 440 | |
| 351,978 | | Pension & NI | 354,295 | 379,239 | (19,000) | 25,274 | 3,791 | 389,364 | 392,669 | 396,298 | 400,261 | 404,264 | |
| 1,461,934 | | Salary | 1,393,493 | 1,503,905 | (69,000) | 27,355 | 15,039 | 1,477,299 | 1,488,353 | 1,501,530 | 1,516,538 | 1,531,697 | |
| 14,943 | | Training | 30,655 | 31,826 | 0 | (28,776) | 0 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | |
| 189 | | Uniform & laundry | 1,268 | 2,100 | 0 | (200) | 0 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 | |
| 1,875,932 | Employees Total | | 1,799,201 | 1,934,778 | (88,000) | 13,445 | 18,830 | 1,879,053 | 1,893,412 | 1,910,218 | 1,929,189 | 1,948,351 | |
| 23,359 | = Buildings | Rents | 4,801 | 550 | 0 | 0 | 0 | 550 | 550 | 550 | 550 | 550 | |
| 174,410 | | Repairs & Maintenance | 101,049 | 110,200 | (10,000) | (20,000) | 0 | 80,200 | 75,200 | 75,200 | 75,200 | 75,200 | |
| 12,878 | | Energy Costs | 11,377 | 13,200 | 0 | 0 | 0 | 13,200 | 13,200 | 13,200 | 13,200 | 13,200 | |
| 164 | | Water Services | 3,880 | 580 | 0 | 80 | 0 | 660 | 660 | 660 | 660 | 660 | |
| 15,986 | | Premises Cleaning | 23,707 | 22,626 | 0 | 0 | 0 | 22,626 | 22,626 | 22,626 | 22,626 | 22,626 | |
| 26,278 | | Rates | 26,376 | 26,316 | 0 | 0 | 526 | 26,842 | 27,368 | 27,915 | 28,473 | 29,043 | |
| 253,076 | Buildings Total | | 171,190 | 173,472 | (10,000) | (19,920) | 526 | 144,078 | 139,604 | 140,151 | 140,709 | 141,279 | |
| 20,054 | = Transport | Mileage Allowance | 26,335 | 30,100 | 0 | (2,250) | 0 | 27,850 | 25,250 | 25,250 | 25,250 | 25,250 | |
| 4,613 | | Pool Car | 9,006 | 10,950 | 0 | (3,750) | 0 | 7,200 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 5,602 | | Public Transport | 6,249 | 8,550 | 0 | (4,300) | 0 | 4,250 | 3,850 | 3,850 | 3,850 | 3,850 | |
| 31,537 | | Operating Costs | 30,954 | 32,711 | 0 | 0 | 0 | 32,711 | 32,711 | 32,711 | 32,711 | 32,711 | |
| 61,805 | Transport Total | | 72,544 | 82,311 | 0 | (10,300) | 0 | 72,011 | 68,811 | 68,811 | 68,811 | 68,811 | |
| 1,065 | = Supplies & Services | Catering | 451 | 600 | 0 | 280 | 0 | 880 | 880 | 880 | 880 | 880 | |
| 121,066 | | Communication and computing | 128,145 | 127,449 | (25,000) | (3,914) | 0 | 98,535 | 73,175 | 73,175 | 73,175 | 73,175 | |
| 244,419 | | Equipment, furniture & materials | 170,271 | 152,689 | 0 | (10,534) | (6,600) | 135,555 | 135,455 | 135,455 | 135,455 | 135,455 | |
| 12,795 | | Office expenses | 28,485 | 29,944 | 0 | (11,724) | 0 | 18,220 | 17,520 | 17,520 | 17,520 | 17,520 | |
| 50,478 | | Services | 110,423 | 107,781 | 0 | (40,526) | 0 | 67,255 | 67,065 | 67,065 | 67,065 | 67,065 | |
| 391 | | Uniform & laundry | 475 | 600 | 0 | (100) | 0 | 500 | 500 | 500 | 500 | 500 | |
| 430,214 | Supplies & Services Total | | 438,249 | 419,063 | (25,000) | (66,518) | (6,600) | 320,945 | 294,595 | 294,595 | 294,595 | 294,595 | |
| 5,503 | = Benefit & Transfer Payments | Irrecoverable V A T | 4,600 | 4,600 | 0 | 0 | 0 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 | |
| 209,383 | | Contributions paid | 70,956 | 71,010 | 0 | 0 | 0 | 71,010 | 71,010 | 71,010 | 71,010 | 71,010 | |
| 281,066 | | Grants | 341,206 | 335,356 | 0 | (50,356) | 0 | 285,000 | 262,000 | 238,000 | 215,000 | 215,000 | |
| 495,952 | Benefit & Transfer Payments Total | | 416,762 | 410,966 | 0 | (50,356) | 0 | 360,610 | 337,610 | 313,610 | 290,610 | 290,610 | |
| (986,444) | = Income & Fees | Fees & charges | (871,326) | (850,267) | 0 | 90,450 | 0 | (759,817) | (754,217) | (754,217) | (759,817) | (754,217) | |
| (5,450) | | Rent | (5,450) | (5,450) | 0 | (200) | 0 | (5,650) | (5,650) | (5,650) | (5,650) | (5,650) | |
| (31,857) | | Other grants and contributions | (34,485) | (34,485) | 0 | (65,252) | 0 | (99,737) | (99,737) | (99,737) | (99,737) | (99,737) | |
| (1,023,751) | Income & Fees Total | | (911,261) | (890,202) | 0 | 24,998 | 0 | (865,204) | (859,604) | (859,604) | (865,204) | (859,604) | |
| 2,093,228 | Grand Total | | 1,986,686 | 2,130,388 | (123,000) | (108,651) | (6,600) | 19,356 | 1,911,493 | 1,874,428 | 1,867,781 | 1,858,710 | 1,884,042 |
| 3,116,979 | Gross Service Expenditure | | 2,897,947 | 3,020,590 | (123,000) | (133,649) | (6,600) | 19,356 | 2,776,697 | 2,734,032 | 2,727,385 | 2,723,914 | 2,743,646 |
| (1,023,751) | Gross Service Income | | (911,261) | (890,202) | 0 | 24,998 | 0 | (865,204) | (859,604) | (859,604) | (865,204) | (859,604) | |
| 2,093,228 | Net Service Expenditure | | 1,986,686 | 2,130,388 | (123,000) | (108,651) | (6,600) | 19,356 | 1,911,493 | 1,874,428 | 1,867,781 | 1,858,710 | 1,884,042 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

| Head of Customer Services | | | | | | | | | | | | | |
|---------------------------|--|----------------------------------|---------------------|---------------------|------------------|--------------------|---------------|---------------------|---------------------|--------------------------------|---------------------|---------------------|---------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
| | | | | | ZBB Heavy | ZBB Light/Oth | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 171,121 | =Employees | Hired Staff | 160,481 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55,239 | | Other staff costs | 29,985 | 31,208 | 0 | (7,208) | 0 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| 848,033 | | Pension & NI | 872,018 | 957,964 | (63,500) | (216,017) | 9,581 | 688,028 | 669,761 | 657,458 | 634,033 | 640,375 | 640,375 |
| 3,645,047 | | Salary | 3,617,001 | 3,899,284 | (250,500) | (977,123) | 38,919 | 2,710,580 | 2,632,457 | 2,588,506 | 2,494,365 | 2,519,283 | 2,519,283 |
| 44,802 | | Training | 34,404 | 34,350 | 0 | (33,000) | 0 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |
| 1,980 | | Uniform & laundry | 2,027 | 2,799 | 0 | (500) | 0 | 2,299 | 2,299 | 2,200 | 2,200 | 2,200 | 2,200 |
| 4,766,222 | Employees Total | | 4,715,917 | 4,925,605 | (314,000) | (1,233,848) | 48,500 | 3,426,257 | 3,329,867 | 3,273,514 | 3,155,948 | 3,187,208 | 3,187,208 |
| 70,984 | =Buildings | Rents | 68,131 | 26,598 | (4,000) | 8,000 | 0 | 30,598 | 18,848 | 0 | 0 | 0 | 0 |
| 620 | | Repairs & Maintenance | 838 | 572 | 0 | 0 | 0 | 572 | 572 | 0 | 0 | 0 | 0 |
| 358 | | Energy Costs | 1,671 | 1,200 | 0 | 0 | 0 | 1,200 | 1,200 | 0 | 0 | 0 | 0 |
| 285 | | Water Services | 117 | 200 | 0 | 0 | 0 | 200 | 200 | 0 | 0 | 0 | 0 |
| 4,427 | | Rates | 6,120 | 4,733 | (1,000) | 2,000 | 95 | 5,828 | 4,945 | 0 | 0 | 0 | 0 |
| 1,019 | | Premises Cleaning | 1,135 | 1,008 | 0 | 0 | 0 | 1,008 | 1,008 | 0 | 0 | 0 | 0 |
| 77,693 | Buildings Total | | 78,012 | 34,311 | (5,000) | 10,000 | 95 | 39,406 | 26,773 | 0 | 0 | 0 | 0 |
| 10,046 | =Transport | Mileage Allowance | 8,929 | 10,050 | 0 | (1,650) | 0 | 8,400 | 8,400 | 8,350 | 8,350 | 8,350 | 8,350 |
| 8,696 | | Pool Car | 11,494 | 11,610 | 0 | (2,600) | 0 | 9,010 | 9,010 | 9,010 | 9,010 | 9,010 | 9,010 |
| 6,935 | | Public Transport | 7,013 | 6,620 | 0 | (730) | 0 | 5,890 | 5,890 | 5,890 | 5,890 | 5,890 | 5,890 |
| 4,522 | | Operating Costs | 2,315 | 2,777 | 0 | 0 | 0 | 2,777 | 2,777 | 2,777 | 2,777 | 2,777 | 2,777 |
| 30,198 | Transport Total | | 29,752 | 31,057 | 0 | (4,980) | 0 | 26,077 | 26,077 | 26,027 | 26,027 | 26,027 | 26,027 |
| 1,091 | =Supplies & Services | Catering | 520 | 250 | 0 | 0 | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 299,115 | | Communication and computing | 274,820 | 280,042 | (19,000) | (172,127) | 0 | 88,915 | 83,415 | 77,689 | 77,689 | 77,689 | 77,689 |
| 441,227 | | Equipment, furniture & materials | 531,327 | 492,847 | (12,000) | (389,459) | 4,680 | 96,068 | 96,068 | 96,068 | 96,068 | 96,068 | 96,068 |
| 152,555 | | Office expenses | 134,998 | 141,683 | (16,000) | (3,849) | 0 | 121,834 | 116,834 | 116,765 | 116,765 | 116,765 | 116,765 |
| 71,151 | | Rents | 91,826 | 75,894 | 0 | 0 | 0 | 75,894 | 75,894 | 75,894 | 75,894 | 75,894 | 75,894 |
| 116,525 | | Services | (15,177) | (122,177) | 0 | 186,594 | 0 | 64,417 | 69,417 | 68,337 | 68,337 | 68,337 | 68,337 |
| 1,081,664 | Supplies & Services Total | | 1,018,315 | 868,539 | (47,000) | (378,841) | 4,680 | 447,378 | 441,878 | 435,003 | 435,003 | 435,003 | 435,003 |
| 499,208 | =Benefit & Transfer Payments | Contributions paid | 515,975 | 442,244 | (120,000) | 0 | 0 | 322,244 | 322,244 | 322,244 | 322,244 | 322,244 | 322,244 |
| 35,904,283 | | Benefits | 36,020,000 | 36,110,000 | (105,000) | (25,000) | 0 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 |
| 36,403,491 | Benefit & Transfer Payments Total | | 36,535,975 | 36,552,244 | (225,000) | (25,000) | 0 | 36,302,244 | 36,302,244 | 36,302,244 | 36,302,244 | 36,302,244 | 36,302,244 |
| (1,872,828) | =Income & Fees | Fees & charges | (1,780,467) | (1,664,772) | 23,000 | (145,000) | 0 | (1,786,772) | (1,850,772) | (1,865,772) | (1,870,772) | (1,870,772) | (1,870,772) |
| 0 | | Rent | (358) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (36,431,151) | | Government grants | (36,310,374) | (36,357,196) | 45,000 | 274,974 | 0 | (36,037,222) | (36,037,222) | (36,037,222) | (36,037,222) | (36,037,222) | (36,037,222) |
| 166,704 | | Bad debt provision | 138,050 | 98,050 | (20,000) | 0 | 0 | 78,050 | 68,050 | 68,050 | 68,050 | 68,050 | 68,050 |
| 0 | | Internal Sales | 0 | 0 | 0 | (140,207) | 0 | (140,207) | (140,207) | (140,207) | (140,207) | (140,207) | (140,207) |
| (38,137,275) | Income & Fees Total | | (37,953,149) | (37,923,918) | 48,000 | (10,233) | 0 | (37,886,151) | (37,960,151) | (37,975,151) | (37,980,151) | (37,980,151) | (37,980,151) |
| 4,221,994 | Grand Total | | 4,424,821 | 4,487,838 | (543,000) | (1,642,902) | 4,680 | 48,595 | 2,355,211 | 2,166,688 | 2,061,637 | 1,939,071 | 1,970,331 |
| 42,359,269 | Gross Service Expenditure | | 42,377,970 | 42,411,756 | (591,000) | (1,632,669) | 4,680 | 48,595 | 40,241,362 | 40,126,839 | 40,036,788 | 39,919,222 | 39,950,482 |
| (38,137,275) | Gross Service Income | | (37,953,149) | (37,923,918) | 48,000 | (10,233) | 0 | 0 | (37,886,151) | (37,960,151) | (37,975,151) | (37,980,151) | (37,980,151) |
| 4,221,994 | Net Service Expenditure | | 4,424,821 | 4,487,838 | (543,000) | (1,642,902) | 4,680 | 48,595 | 2,355,211 | 2,166,688 | 2,061,637 | 1,939,071 | 1,970,331 |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|------------------|--|--|------------------|------------------|------------------|--------------------|--------------|---------------|------------------|--------------------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Oth | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 154,798 | Head of Service | | 92,117 | 88,639 | 0 | 6,972 | 0 | 866 | 96,477 | 97,363 | 98,328 | 99,303 | 100,287 |
| 928,244 | Customer Services | | 935,833 | 1,105,638 | (239,000) | (52,388) | 4,680 | 10,372 | 829,302 | 787,893 | 727,837 | 735,494 | 743,228 |
| 464,206 | Document Centre | | 467,882 | 466,883 | (91,000) | (148,484) | 0 | 3,404 | 230,803 | 199,295 | 187,687 | 186,113 | 189,573 |
| 240,985 | Housing Benefits | | 586,631 | 513,609 | (139,000) | (105,501) | 11,498 | 280,606 | 227,445 | 211,934 | 96,289 | 104,487 | 104,487 |
| 799,053 | Housing Needs | | 837,487 | 823,288 | (30,000) | (21,148) | 5,597 | 777,737 | 783,490 | 789,108 | 794,782 | 800,515 | 800,515 |
| 1,445,953 | Information Management | | 1,353,297 | 1,264,179 | 0 | (1,274,303) | 0 | 10,124 | 0 | 0 | 0 | 0 | 0 |
| 188,755 | Local Tax Collection | | 151,574 | 225,601 | (44,000) | (48,049) | 6,734 | 140,286 | 71,202 | 46,743 | 27,090 | 32,241 | 32,241 |
| 4,221,994 | Grand Total | | 4,424,821 | 4,487,838 | (543,000) | (1,642,902) | 4,680 | 48,595 | 2,355,211 | 2,166,688 | 2,061,637 | 1,939,071 | 1,970,331 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of ICT Shared Services

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|---|----------------------------------|---------------------|-------------------|----------------|---------------------|----------|----------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | | | | ZBB Heavy | ZBB Light/ Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | | | | | | | | | | | | | |
| 0 | =Employees | Pension & NI | | 0 | 0 | 213,625 | | 3,036 | 216,661 | 220,994 | 225,414 | 229,923 | 234,522 |
| 0 | | Salary | | 0 | 0 | 2,486,543 | | 42,866 | 2,529,409 | 2,579,997 | 2,631,597 | 2,684,229 | 2,737,913 |
| 0 | | Training | | 0 | 0 | 32,380 | | 648 | 33,028 | 33,689 | 34,363 | 35,050 | 35,751 |
| 0 | | Other staff costs | | 0 | 0 | 850 | | 17 | 867 | 884 | 902 | 920 | 938 |
| 0 | | Uniform & laundry | | 0 | 0 | 500 | | 10 | 510 | 520 | 530 | 541 | 552 |
| 0 | | Recruitment | | 0 | 0 | 1,500 | | 30 | 1,530 | 1,561 | 1,592 | 1,624 | 1,656 |
| 0 | Employees Total | | | 0 | 0 | 2,735,398 | | 46,607 | 2,782,005 | 2,837,645 | 2,894,398 | 2,952,287 | 3,011,332 |
| 0 | =Buildings | Repairs & Maintenance | | 0 | 0 | 20,000 | | 400 | 20,400 | 20,808 | 21,224 | 21,648 | 22,081 |
| 0 | Buildings Total | | | 0 | 0 | 20,000 | | 400 | 20,400 | 20,808 | 21,224 | 21,648 | 22,081 |
| 0 | =Transport | Mileage Allowance | | 0 | 0 | 7,060 | | 141 | 7,201 | 7,345 | 7,492 | 7,642 | 7,795 |
| 0 | | Public Transport | | 0 | 0 | 1,530 | | 31 | 1,561 | 1,592 | 1,624 | 1,656 | 1,689 |
| 0 | | Pool Car | | 0 | 0 | 3,600 | | 72 | 3,672 | 3,745 | 3,820 | 3,896 | 3,974 |
| 0 | Transport Total | | | 0 | 0 | 12,190 | | 244 | 12,434 | 12,682 | 12,936 | 13,194 | 13,458 |
| 0 | =Supplies & Services | Communication and computing | | 0 | 0 | 560,391 | | 11,008 | 561,399 | 572,627 | 584,080 | 595,761 | 607,677 |
| 0 | | Equipment, furniture & materials | | 0 | 0 | 2,330,678 | | 46,613 | 2,377,291 | 2,424,839 | 2,473,337 | 2,522,803 | 2,573,258 |
| 0 | | Office expenses | | 0 | 0 | 23,240 | | 465 | 23,705 | 24,179 | 24,663 | 25,158 | 25,660 |
| 0 | | Services | | 0 | 0 | (755,217) | | 10,742 | (744,475) | (759,366) | (774,555) | (790,047) | (805,846) |
| 0 | | Expenses | | 0 | 0 | 1,000 | | 20 | 1,020 | 1,040 | 1,061 | 1,082 | 1,104 |
| 0 | Supplies & Services Total | | | 0 | 0 | 2,150,092 | | 68,848 | 2,218,940 | 2,263,319 | 2,308,586 | 2,354,757 | 2,401,853 |
| 0 | =Income & Fees | Fees & charges | | 0 | 0 | (1,175,999) | | (120) | (1,176,119) | (1,199,641) | (1,223,634) | (1,248,106) | (1,273,069) |
| 0 | | Other grants and contributions | | 0 | 0 | (2,061,326) | | 0 | (2,061,326) | (2,102,552) | (2,144,603) | (2,187,495) | (2,231,245) |
| 0 | Income & Fees Total | | | 0 | 0 | (3,237,325) | | (120) | (3,237,445) | (3,302,193) | (3,368,237) | (3,435,601) | (3,504,314) |
| 0 | Grand Total | | | 0 | 0 | 1,680,355 | | 115,979 | 1,796,334 | 1,832,261 | 1,868,907 | 1,906,285 | 1,944,410 |
| 0 | Gross Service Expenditure | | | 0 | 0 | 4,917,680 | 0 | 116,099 | 5,033,779 | 5,134,454 | 5,237,144 | 5,341,886 | 5,448,724 |
| 0 | Gross Service Income | | | 0 | 0 | (3,237,325) | 0 | (120) | (3,237,445) | (3,302,193) | (3,368,237) | (3,435,601) | (3,504,314) |
| 0 | Net Service Expenditure | | | 0 | 0 | 1,680,355 | 0 | 115,979 | 1,796,334 | 1,832,261 | 1,868,907 | 1,906,285 | 1,944,410 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

| Head of Development | | | | | | | | | | | | | |
|---------------------|--|----------------------------------|---------------------|--------------------|------------------|--------------------|---------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | Medium Term Financial Strategy | | | | |
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 0 | = Employees | Hired Staff | 11,547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9,754 | | Other staff costs | 11,219 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 468,548 | | Pension & NI | 424,314 | 531,856 | (19,630) | (50,860) | 5,317 | 466,683 | 471,663 | 476,380 | 481,145 | 485,957 | |
| 1,851,551 | | Salary | 1,698,970 | 2,108,589 | (76,765) | (381,887) | 21,086 | 1,671,023 | 1,689,147 | 1,706,040 | 1,723,101 | 1,740,331 | |
| 28,962 | | Training | 16,356 | 19,000 | 0 | (19,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 | | Uniform & laundry | 301 | 500 | 0 | (150) | 0 | 350 | 350 | 350 | 350 | 350 | 350 |
| 2,358,930 | Employees Total | | 2,162,708 | 2,659,945 | (96,395) | (451,897) | 26,403 | 2,138,056 | 2,161,160 | 2,182,770 | 2,204,596 | 2,226,638 | |
| 1,344 | = Buildings | Rents | 566 | 150 | 0 | (150) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (34,335) | | Repairs & Maintenance | 8,120 | 8,120 | 0 | 0 | 0 | 8,120 | 8,120 | 8,120 | 8,120 | 8,120 | 8,120 |
| 21,995 | | Energy Costs | 17,982 | 20,000 | 0 | 0 | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 22,062 | | Water Services | 22,714 | 19,400 | 0 | 3,600 | 0 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| 11,066 | Buildings Total | | 49,382 | 47,670 | 0 | 3,450 | 0 | 51,120 | 51,120 | 51,120 | 51,120 | 51,120 | |
| 30,572 | = Transport | Mileage Allowance | 21,846 | 36,600 | 0 | (19,300) | 0 | 17,300 | 17,300 | 17,300 | 17,300 | 17,300 | 17,300 |
| 9,982 | | Pool Car | 10,283 | 13,100 | 0 | (3,000) | 0 | 10,100 | 10,100 | 10,100 | 10,100 | 10,100 | 10,100 |
| 6,070 | | Public Transport | 3,639 | 6,100 | 0 | (50) | 0 | 6,050 | 6,050 | 6,050 | 6,050 | 6,050 | 6,050 |
| 46,624 | Transport Total | | 35,768 | 55,800 | 0 | (22,350) | 0 | 33,450 | 33,450 | 33,450 | 33,450 | 33,450 | |
| 4,538 | = Supplies & Services | Catering | 743 | 1,500 | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 19,707 | | Communication and computing | 13,075 | 14,696 | (7,000) | (3,396) | 0 | 4,300 | 4,300 | 4,300 | 4,300 | 4,300 | 4,300 |
| 63,124 | | Equipment, furniture & materials | 53,218 | 55,800 | 0 | (52,680) | 0 | 3,120 | 3,120 | 3,120 | 3,120 | 3,120 | 3,120 |
| 63,183 | | Office expenses | 32,931 | 35,332 | (5,000) | (9,977) | 0 | 20,355 | 20,355 | 20,355 | 20,355 | 20,355 | 20,355 |
| 23,164 | | Rents | 23,134 | 23,255 | 0 | 0 | 0 | 23,255 | 23,255 | 23,255 | 23,255 | 23,255 | 23,255 |
| 396,596 | | Services | 597,215 | 535,176 | (175,605) | 79,531 | 0 | 439,102 | 264,102 | 239,102 | 239,102 | 239,102 | 239,102 |
| 570,312 | Supplies & Services Total | | 720,317 | 665,759 | (187,605) | 13,478 | 0 | 491,632 | 316,632 | 291,632 | 291,632 | 291,632 | |
| 6,276 | = Benefit & Transfer Payments | Irrecoverable V A T | 5,800 | 5,800 | 0 | 0 | 0 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 |
| 390,606 | | Contributions paid | 187,227 | 185,136 | (17,000) | (600) | 0 | 167,536 | 167,536 | 167,536 | 167,536 | 167,536 | 167,536 |
| 73,050 | | Grants | 25,000 | 25,000 | (3,000) | 0 | 0 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| 469,932 | Benefit & Transfer Payments Total | | 218,027 | 215,936 | (20,000) | (600) | 0 | 195,336 | 195,336 | 195,336 | 195,336 | 195,336 | |
| (3,128,727) | = Income & Fees | Fees & charges | (1,644,076) | (1,836,986) | (10,000) | 425,227 | 0 | (1,421,759) | (1,415,759) | (1,415,759) | (1,415,759) | (1,415,759) | (1,415,759) |
| (10,341) | | Sales | (10,135) | (11,900) | 0 | 2,000 | 0 | (9,900) | (9,900) | (9,900) | (9,900) | (9,900) | (9,900) |
| (98,253) | | Rent | (100,000) | (100,000) | 0 | (3,000) | 0 | (103,000) | (103,000) | (103,000) | (103,000) | (103,000) | (103,000) |
| (30,000) | | Government grants | (5,000) | (5,000) | 0 | 0 | 0 | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| (3,267,320) | Income & Fees Total | | (1,759,211) | (1,953,886) | (10,000) | 424,227 | 0 | (1,539,659) | (1,533,659) | (1,533,659) | (1,533,659) | (1,533,659) | |
| 189,544 | Grand Total | | 1,426,990 | 1,691,224 | (314,000) | (33,692) | 26,403 | 1,369,935 | 1,224,039 | 1,220,649 | 1,242,475 | 1,264,517 | |
| 3,456,864 | Gross Service Expenditure | | 3,186,201 | 3,645,110 | (304,000) | (457,919) | 0 | 26,403 | 2,909,594 | 2,757,698 | 2,754,308 | 2,776,134 | 2,798,176 |
| (3,267,320) | Gross Service Income | | (1,759,211) | (1,953,886) | (10,000) | 424,227 | 0 | 0 | (1,539,659) | (1,533,659) | (1,533,659) | (1,533,659) | (1,533,659) |
| 189,544 | Net Service Expenditure | | 1,426,990 | 1,691,224 | (314,000) | (33,692) | 0 | 26,403 | 1,369,935 | 1,224,039 | 1,220,649 | 1,242,475 | 1,264,517 |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | Medium Term Financial Strategy | | | | |
|--------------------|--|--|---------------------|-------------------|------------------|--------------------|---------------|------------------|--------------------------------|------------------|------------------|------------------|-----------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 102,739 | Head of Service | | 76,395 | 77,928 | 0 | (888) | 0 | 762 | 77,802 | 78,582 | 79,363 | 80,151 | 80,947 |
| (61,861) | Building Control | | (31,439) | 12,892 | 0 | 74,892 | 0 | 3,815 | 91,599 | 91,599 | 91,599 | 91,599 | 91,599 |
| (1,239,373) | Development Management | | (210,354) | (201,414) | (117,605) | 81,171 | 0 | 9,584 | (228,264) | (218,399) | (207,488) | (196,468) | (185,339) |
| 191,382 | Economic Development | | 268,097 | 308,167 | (80,000) | 2,542 | 0 | 1,353 | 232,062 | 189,457 | 190,865 | 192,288 | 193,725 |
| 265,776 | Housing Strategy | | 275,739 | 298,921 | (54,000) | (25,556) | 0 | 2,682 | 222,047 | 224,797 | 226,984 | 229,193 | 231,423 |
| 930,881 | Planning Policy | | 1,048,552 | 1,194,729 | (62,395) | (165,852) | 0 | 8,207 | 974,689 | 858,003 | 839,326 | 845,712 | 852,162 |
| 189,544 | Grand Total | | 1,426,990 | 1,691,224 | (314,000) | (33,692) | 26,403 | 1,369,935 | 1,224,039 | 1,220,649 | 1,242,475 | 1,264,517 | |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

| Head of Leisure & Health | | | | | | | | | | | | | |
|--------------------------|--|----------------------------------|--------------------|--------------------|------------------|------------------|-----------------|---------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 19,773 | Employees | Hired Staff | 11,280 | 14,000 | 0 | (4,000) | | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 27,358 | | Other staff costs | 18,587 | 20,417 | (500) | (936) | | 0 | 18,981 | 18,781 | 18,781 | 18,781 | 18,781 |
| 625,373 | | Pension & NI | 545,285 | 642,872 | (17,500) | 26,118 | | 6,434 | 657,925 | 662,566 | 669,095 | 675,684 | 682,344 |
| 3,861,081 | | Salary | 3,762,959 | 3,729,304 | (59,500) | (50,704) | | 37,271 | 3,656,371 | 3,683,799 | 3,720,261 | 3,757,088 | 3,794,295 |
| 56,762 | | Training | 51,000 | 58,536 | (2,000) | (33,366) | | 0 | 22,800 | 22,800 | 22,800 | 22,800 | 22,800 |
| 8,882 | | Uniform & laundry | 10,099 | 10,355 | (200) | 1,684 | | 0 | 11,839 | 11,789 | 11,789 | 11,789 | 11,789 |
| 4,599,229 | Employees Total | | 4,399,210 | 4,475,484 | (79,700) | (61,574) | | 43,705 | 4,377,916 | 4,409,735 | 4,452,726 | 4,496,142 | 4,540,009 |
| 111,058 | Buildings | Premises Cleaning | 102,171 | 113,555 | 0 | (3,470) | | 0 | 110,085 | 110,085 | 110,085 | 110,085 | 110,085 |
| 11,852 | | Rents | 15,740 | 15,740 | (3,000) | 0 | 4,000 | 0 | 16,740 | 7,800 | 7,800 | 7,800 | 7,800 |
| 198,778 | | Repairs & Maintenance | 265,722 | 265,247 | 0 | 9,642 | (15,000) | 0 | 259,889 | 257,889 | 257,889 | 257,889 | 257,889 |
| 467,781 | | Rates | 476,837 | 477,410 | 0 | (12,631) | | 9,548 | 474,327 | 483,875 | 493,553 | 503,425 | 513,493 |
| 537,568 | | Energy Costs | 530,517 | 546,550 | 0 | 8,539 | | 0 | 555,089 | 522,089 | 486,089 | 446,089 | 446,089 |
| 65,195 | | Water Services | 59,256 | 96,461 | 0 | 500 | | 0 | 96,961 | 96,961 | 96,961 | 96,961 | 96,961 |
| 12,260 | | Ground Maintenance Costs | 8,800 | 2,200 | 0 | 10,145 | | 0 | 12,345 | 12,345 | 12,345 | 12,345 | 12,345 |
| 8,210 | | Fixtures & Fittings | 2,771 | 3,026 | 0 | (1,370) | | 0 | 1,656 | 1,656 | 1,656 | 1,656 | 1,656 |
| 1,412,702 | Buildings Total | | 1,461,815 | 1,520,189 | (3,000) | 11,355 | (11,000) | 9,548 | 1,527,092 | 1,492,700 | 1,466,378 | 1,436,250 | 1,446,318 |
| (1,424) | Transport | Contract Hire & operating lease | 301 | 300 | 0 | 0 | | 0 | 300 | 300 | 300 | 300 | 300 |
| 15,929 | | Mileage Allowance | 10,615 | 11,580 | (2,000) | 2,255 | | 0 | 11,835 | 10,335 | 10,335 | 10,335 | 10,335 |
| 0 | | Pool Car | 117 | 200 | 0 | (200) | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,671 | | Public Transport | 2,194 | 2,500 | (1,000) | 0 | | 0 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5,823 | | Operating Costs | 9,026 | 8,783 | (500) | 170 | | 0 | 8,453 | 8,164 | 8,164 | 8,164 | 8,164 |
| 22,999 | Transport Total | | 22,254 | 23,363 | (3,500) | 2,225 | | 0 | 22,088 | 19,799 | 19,799 | 19,799 | 19,799 |
| 19,655 | Supplies & Services | Catering | 19,099 | 21,450 | 0 | (2,500) | | 0 | 18,950 | 18,950 | 18,950 | 18,950 | 18,950 |
| 66,349 | | Communication and computing | 82,015 | 67,007 | (500) | (6,254) | | 0 | 60,253 | 60,053 | 61,053 | 61,053 | 61,053 |
| 735,841 | | Equipment, furniture & materials | 633,840 | 653,776 | (200) | (84,527) | | 0 | 569,049 | 572,649 | 572,649 | 572,649 | 572,649 |
| 135,523 | | Office expenses | 145,872 | 136,112 | (2,100) | (5,849) | | 0 | 128,162 | 125,512 | 125,512 | 125,512 | 125,512 |
| 148,896 | | Services | 141,494 | 141,996 | (5,000) | (8,214) | | 0 | 128,782 | 123,802 | 123,802 | 123,802 | 123,802 |
| 104 | | Uniform & laundry | 200 | 200 | 0 | 0 | | 0 | 200 | 200 | 200 | 200 | 200 |
| 1,106,368 | Supplies & Services Total | | 1,022,521 | 1,020,541 | (7,800) | (107,344) | | 0 | 905,396 | 901,166 | 902,166 | 902,166 | 902,166 |
| 82,991 | Benefit & Transfer Payments | Irrecoverable V A T | 81,000 | 81,000 | 0 | 0 | | 0 | 81,000 | 81,000 | 81,000 | 81,000 | 81,000 |
| 82,991 | Benefit & Transfer Payments Total | | 81,000 | 81,000 | 0 | 0 | | 0 | 81,000 | 81,000 | 81,000 | 81,000 | 81,000 |
| 25,000 | Renewals Fund Contribution | R&R | 25,000 | 25,000 | 0 | 0 | | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 25,000 | Renewals Fund Contribution Total | | 25,000 | 25,000 | 0 | 0 | | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| (6,001,660) | Income & Fees | Fees & charges | (6,127,444) | (6,134,235) | (7,000) | (161,367) | | 0 | (6,302,602) | (6,624,663) | (6,666,993) | (6,710,917) | (6,753,996) |
| (825,987) | | Sales | (816,315) | (876,929) | 0 | 43,489 | | 0 | (833,440) | (833,440) | (833,440) | (833,440) | (833,440) |
| (6,250) | | Rent | (5,000) | (5,000) | 0 | 0 | | 0 | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| (51,843) | | Other grants and contributions | (115,841) | (71,380) | (1,000) | (5,151) | | 0 | (77,531) | (28,151) | (28,151) | (28,151) | (28,151) |
| (6,885,740) | Income & Fees Total | | (7,064,599) | (7,087,544) | (8,000) | (123,029) | | 0 | (7,218,573) | (7,491,254) | (7,533,584) | (7,577,508) | (7,620,587) |
| 363,550 | Grand Total | | (52,800) | 58,032 | (102,000) | (278,367) | (11,000) | 53,253 | (280,082) | (561,855) | (586,516) | (617,152) | (606,296) |
| 7,249,290 | Gross Service Expenditure | | 7,011,799 | 7,145,576 | (94,000) | (155,338) | (11,000) | 53,253 | 6,938,491 | 6,929,399 | 6,947,068 | 6,960,356 | 7,014,291 |
| (6,885,740) | Gross Service Income | | (7,064,599) | (7,087,544) | (8,000) | (123,029) | 0 | 0 | (7,218,573) | (7,491,254) | (7,533,584) | (7,577,508) | (7,620,587) |
| 363,550 | Net Service Expenditure | | (52,800) | 58,032 | (102,000) | (278,367) | (11,000) | 53,253 | (280,082) | (561,855) | (586,516) | (617,152) | (606,296) |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|-----------------|--|--|------------------|----------------|------------------|------------------|-----------------|---------------|------------------|--------------------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 44,027 | Head of Service | | 75,801 | 78,028 | 0 | (968) | | 762 | 77,822 | 78,602 | 79,383 | 80,171 | 80,967 |
| 258,785 | Sports and Active Lifestyles | | 225,073 | 323,397 | (102,000) | (2,360) | | 3,842 | 222,879 | 205,811 | 208,407 | 211,030 | 213,676 |
| 60,738 | One Leisure | | (353,674) | (343,392) | 0 | (275,039) | (11,000) | 48,649 | (580,782) | (846,267) | (874,305) | (908,352) | (900,938) |
| 363,550 | Grand Total | | (52,800) | 58,032 | (102,000) | (278,367) | (11,000) | 53,253 | (280,082) | (561,855) | (586,516) | (617,152) | (606,296) |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

| Head of Operations | | | | | | | | | | | | | |
|--------------------|--|----------------------------------|---------------------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 535,286 | =Employees | Hired Staff | 405,878 | 381,798 | (2,100) | 0 | 0 | 0 | 379,698 | 378,088 | 375,988 | 373,888 | 373,888 |
| 205,940 | | Other staff costs | 234,812 | 235,572 | (35,482) | (19,177) | 0 | 0 | 180,913 | 179,923 | 178,273 | 176,623 | 176,623 |
| 924,400 | | Pension & NI | 910,472 | 957,886 | (120,191) | 143,787 | 0 | 9,578 | 991,060 | 997,021 | 999,491 | 1,001,987 | 1,012,008 |
| 3,965,438 | | Salary | 3,882,729 | 4,021,257 | (388,541) | (74,932) | 0 | 39,632 | 3,597,416 | 3,619,236 | 3,524,817 | 3,529,454 | 3,564,490 |
| 28,206 | | Training | 14,879 | 19,485 | 0 | (19,485) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,547 | | Employee Insurance | 1,167 | 2,000 | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 19,831 | | Uniform & laundry | 14,780 | 20,343 | 0 | (125) | 0 | 0 | 20,218 | 20,218 | 20,218 | 20,218 | 20,218 |
| 5,680,648 | | Employees Total | 5,464,715 | 5,638,341 | (546,314) | 30,068 | 49,210 | 5,171,305 | 5,196,486 | 5,100,787 | 5,104,170 | 5,149,227 | 5,149,227 |
| 81,713 | =Buildings | Premises Cleaning | 79,622 | 83,348 | 0 | 0 | 0 | 83,348 | 83,348 | 83,348 | 83,348 | 83,348 | |
| 21,586 | | Rents | 15,394 | 13,006 | 0 | 0 | 0 | 13,006 | 13,006 | 13,006 | 13,006 | 13,006 | |
| 337,581 | | Repairs & Maintenance | 364,660 | 352,698 | 0 | 0 | 0 | 352,698 | 352,698 | 352,698 | 352,698 | 352,698 | |
| 576,071 | | Rates | 583,706 | 585,865 | 0 | 0 | 11,575 | 597,440 | 589,440 | 589,440 | 589,440 | 589,440 | |
| 194,910 | | Energy Costs | 194,332 | 175,929 | 0 | 16,084 | (17,500) | 174,513 | 157,013 | 157,013 | 157,013 | 157,013 | |
| 23,076 | | Water Services | 19,157 | 27,670 | 0 | 0 | 0 | 27,670 | 27,670 | 27,670 | 27,670 | 27,670 | |
| 5,163 | | Ground Maintenance Costs | 12,484 | 18,200 | 0 | 0 | 0 | 18,200 | 18,200 | 18,200 | 18,200 | 18,200 | |
| (556) | Premises Insurance | 2,940 | 5,040 | 0 | 0 | 0 | 5,040 | 5,040 | 5,040 | 5,040 | 5,040 | | |
| 1,239,545 | Buildings Total | 1,272,296 | 1,261,756 | 0 | 16,084 | (17,500) | 1,271,915 | 1,246,415 | 1,246,415 | 1,246,415 | 1,246,415 | 1,246,415 | |
| 18,471 | =Transport | Contract Hire & operating leases | 29,245 | 29,357 | 0 | 0 | 0 | 29,357 | 29,357 | 29,357 | 29,357 | 29,357 | |
| 14,330 | | Mileage Allowance | 15,706 | 18,860 | 0 | 0 | 0 | 18,860 | 18,860 | 18,860 | 18,860 | 18,860 | |
| 10,304 | | Pool Car | 9,023 | 6,550 | 0 | (2,600) | 0 | 3,950 | 3,950 | 3,950 | 3,950 | 3,950 | |
| 2,931 | | Public Transport | 1,704 | 1,200 | 0 | 0 | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | |
| 3,116 | | Vehicle Insurance | 5,504 | 1,200 | 0 | 0 | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | |
| 970,413 | | Operating Costs | 1,007,310 | 1,079,332 | (6,500) | 0 | 0 | 1,072,832 | 999,931 | 993,431 | 986,931 | 986,931 | |
| 1,019,565 | | Transport Total | 1,068,493 | 1,136,499 | (6,500) | (2,600) | 0 | 1,127,399 | 1,054,498 | 1,047,998 | 1,041,498 | 1,041,498 | 1,041,498 |
| 48,493 | =Supplies & Services | Catering | 2,865 | 200 | 0 | 0 | 0 | 200 | 200 | 200 | 200 | 200 | |
| 31,869 | | Communication and computing | 25,711 | 24,597 | 0 | (17,641) | 0 | 6,956 | 6,956 | 6,956 | 6,956 | 6,956 | |
| 353,394 | | Equipment, furniture & materials | 361,280 | 371,646 | (1,900) | (18,019) | 5,000 | 356,727 | 355,587 | 353,687 | 351,787 | 351,787 | |
| 2,848 | | Insurance - service related | 4,550 | 7,000 | 0 | 0 | 0 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 40,445 | | Office expenses | 41,942 | 49,350 | 0 | (3,630) | 0 | 45,720 | 45,720 | 45,720 | 45,720 | 45,720 | |
| 272,198 | | Services | 452,160 | 146,053 | 0 | 167,075 | 20,000 | 333,128 | 313,128 | 313,128 | 313,128 | 313,128 | |
| 749,246 | Supplies & Services Total | 888,508 | 598,846 | (1,900) | 127,785 | 25,000 | 749,731 | 728,591 | 726,691 | 724,791 | 724,791 | 724,791 | |
| 4,649 | =Benefit & Transfer Payments | Irrecoverable V A T | 2,600 | 2,600 | 0 | 0 | 0 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | |
| 270,909 | | Contributions paid | 508,226 | 44,340 | 0 | 430,000 | 0 | 474,340 | 474,340 | 474,340 | 474,340 | 474,340 | |
| 275,558 | Benefit & Transfer Payments Total | 510,826 | 46,940 | 0 | 430,000 | 0 | 476,940 | 476,940 | 476,940 | 476,940 | 476,940 | 476,940 | |
| (3,782,636) | =Income & Fees | Fees & charges | (3,996,565) | (3,639,543) | (262,286) | (400,000) | 0 | (4,301,829) | (4,391,829) | (4,431,829) | (4,551,829) | (4,551,829) | |
| (136,486) | | Sales | (139,047) | (130,700) | (30,000) | 0 | 0 | (160,700) | (170,700) | (170,700) | (170,700) | (170,700) | |
| (90,887) | | Rent | (114,294) | (86,324) | (13,000) | 0 | 0 | (99,324) | (120,324) | (120,324) | (220,324) | (220,324) | |
| (149,996) | | Other grants and contributions | (63,169) | (58,632) | 0 | 712 | 0 | (57,920) | (57,920) | (57,920) | (57,920) | (57,920) | |
| (20,330) | | Government grants | (13,557) | (23,240) | 0 | 0 | 0 | (23,240) | (23,240) | (23,240) | (23,240) | (23,240) | |
| (77,763) | | Commuted sums | (151,331) | (151,331) | 0 | 0 | 0 | (151,331) | (151,331) | (151,331) | (151,331) | (151,331) | |
| 0 | | Internal Sales | 0 | 0 | 0 | (35,032) | 0 | (35,032) | (35,032) | (35,032) | (35,032) | (35,032) | |
| (4,258,098) | | Income & Fees Total | (4,477,962) | (4,089,770) | (305,286) | (434,320) | 0 | (4,829,376) | (4,950,376) | (4,990,376) | (5,210,376) | (5,210,376) | (5,210,376) |
| 4,706,463 | Grand Total | 4,726,876 | 4,592,612 | (860,000) | 167,017 | 7,500 | 60,785 | 3,967,914 | 3,752,554 | 3,608,455 | 3,383,438 | 3,428,495 | |
| 8,964,561 | Gross Service Expenditure | 9,204,839 | 8,682,382 | (554,714) | 601,337 | 7,500 | 60,785 | 8,797,290 | 8,702,930 | 8,598,831 | 8,593,814 | 8,638,871 | |
| (4,258,098) | Gross Service Income | (4,477,962) | (4,089,770) | (305,286) | (434,320) | 0 | 0 | (4,829,376) | (4,950,376) | (4,990,376) | (5,210,376) | (5,210,376) | |
| 4,706,463 | Net Service Expenditure | 4,726,876 | 4,592,612 | (860,000) | 167,017 | 7,500 | 60,785 | 3,967,914 | 3,752,554 | 3,608,455 | 3,383,438 | 3,428,495 | |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|--|----------------------------|---------------------|-------------------|------------------|--------------------|--------------|---------------|------------------|--------------------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 92,137 | Head of Service | Car Parks | 182,967 | 92,007 | (14,348) | (225) | 868 | 78,302 | 79,189 | 79,971 | 80,761 | 81,558 | |
| (1,202,950) | | Environmental & Energy Mgt | (1,110,079) | (1,298,295) | (186,277) | 15,166 | 6,723 | (1,462,683) | (1,528,722) | (1,536,858) | (1,634,976) | (1,633,074) | |
| 157,722 | | Facilities Management | 179,959 | 182,362 | (87,430) | 20,902 | 20,000 | 1,807 | 137,641 | 119,357 | 120,239 | 121,131 | 122,032 |
| 998,505 | | Fleet Management | 945,582 | 969,642 | 51,942 | 18,787 | (17,500) | 9,223 | 1,032,094 | 996,690 | 950,685 | 854,219 | 857,789 |
| 219,394 | | Green Spaces | 235,396 | 245,862 | 42,788 | (36,715) | 1,500 | 253,435 | 254,976 | 257,056 | 259,157 | 261,278 | |
| 1,031,685 | | Markets | 1,128,091 | 1,209,648 | (169,409) | 14,407 | 13,419 | 1,068,065 | 1,041,840 | 1,004,963 | 967,839 | 980,466 | |
| (110,053) | | Operations Management | (98,872) | (89,395) | 24,049 | (1,040) | 688 | (65,699) | (65,416) | (64,894) | (64,366) | (63,833) | |
| 847,975 | | Street Cleansing | 388,805 | 430,407 | (275,839) | (129,397) | 3,720 | 28,891 | 32,713 | 32,751 | 32,789 | 32,828 | |
| 815,464 | | Waste Management | 835,802 | 882,213 | (63,329) | 4,950 | 6,099 | 829,933 | 816,176 | 752,538 | 748,464 | 754,450 | |
| 1,856,586 | | Grand Total | 2,039,226 | 1,968,161 | (182,147) | 260,182 | 5,000 | 16,738 | 2,067,935 | 2,005,751 | 2,012,004 | 2,018,420 | 2,035,001 |
| 4,706,463 | | Grand Total | 4,726,876 | 4,592,612 | (860,000) | 167,017 | 7,500 | 60,785 | 3,967,914 | 3,752,554 | 3,608,455 | 3,383,438 | 3,428,495 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of Resources

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|--|----------------------------------|---------------------|--------------------|-----------------|--------------------|------------------|---------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 68,892 | =Employees | Hired Staff | 79,782 | 21,000 | 0 | (1,700) | | 0 | 19,300 | 19,300 | 19,300 | 19,300 | 19,300 |
| 3,484 | | Other staff costs | 671 | 1,150 | 0 | (800) | | 0 | 350 | 350 | 350 | 350 | 350 |
| 216,045 | | Pension & NI | 205,790 | 227,038 | 0 | (17,863) | | 2,270 | 211,645 | 203,109 | 198,406 | 200,389 | 202,394 |
| 860,471 | | Salary | 822,799 | 905,178 | 0 | (146,557) | | 8,952 | 767,573 | 736,127 | 718,623 | 725,709 | 732,867 |
| 10,623 | | Training | 15,349 | 18,282 | 0 | (18,282) | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,159,515 | Employees Total | | 1,124,391 | 1,172,648 | 0 | (185,002) | | 11,222 | 998,868 | 958,886 | 936,679 | 945,748 | 954,911 |
| 1,058 | =Buildings | Premises Cleaning | 1,230 | 1,230 | 0 | 0 | | 0 | 1,230 | 1,230 | 1,230 | 1,230 | 1,230 |
| 128,124 | | Rents | 120,000 | 120,000 | 0 | 0 | | 0 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 196,740 | | Repairs & Maintenance | 40,893 | 42,478 | (8,000) | 0 | (12,000) | | 0 | 22,478 | 22,478 | 22,478 | 22,478 |
| 19,732 | | Premises Insurance | 20,718 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 39,122 | | Rates | 34,376 | 15,300 | 0 | 0 | 0 | 306 | 15,606 | 15,918 | 16,236 | 16,561 | 16,892 |
| 5,980 | | Energy Costs | 4,873 | 5,000 | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 338 | | Water Services | 200 | 200 | 0 | 0 | 0 | 0 | 200 | 200 | 200 | 200 | 200 |
| 391,095 | Buildings Total | | 222,289 | 184,208 | (8,000) | 0 | (12,000) | 306 | 164,514 | 164,826 | 165,144 | 165,469 | 165,800 |
| 2,878 | =Transport | Mileage Allowance | 1,297 | 1,750 | 0 | (750) | | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,118 | | Pool Car | 1,424 | 900 | 0 | (100) | | 0 | 800 | 800 | 800 | 800 | 800 |
| 3,461 | | Public Transport | 2,904 | 2,600 | 0 | (1,200) | | 0 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 7,457 | Transport Total | | 5,625 | 5,250 | 0 | (2,050) | | 0 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 9,849 | =Supplies & Services | Communication and computing | 5,534 | 4,380 | 0 | (1,680) | | 0 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 66,365 | | Equipment, furniture & materials | 55,339 | 58,960 | 0 | (58,960) | 74,567 | | 74,567 | 20,233 | 18,233 | 21,233 | 21,233 |
| 31,779 | | Insurance - service related | 34,116 | 31,514 | 0 | 0 | 0 | | 31,514 | 31,514 | 31,514 | 31,514 | 31,514 |
| 45,926 | | Office expenses | 49,323 | 41,170 | 0 | (15,600) | 144,000 | | 169,570 | 247,570 | 314,570 | 315,570 | 316,570 |
| 140,028 | | Services | 91,498 | 45,964 | 0 | 209,974 | 887,000 | | 1,142,938 | 2,207,938 | 2,627,938 | 2,628,938 | 2,628,938 |
| 293,946 | Supplies & Services Total | | 235,810 | 181,988 | 0 | 133,734 | 1,105,567 | 0 | 1,421,289 | 2,509,955 | 2,994,955 | 2,999,955 | 3,000,955 |
| 3,539 | =Benefit & Transfer Payments | Services | 4,000 | 4,000 | 0 | 0 | | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 28,974 | | Irrecoverable V A T | 20,500 | 20,500 | 0 | 0 | 0 | | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 |
| 32,513 | Benefit & Transfer Payments Total | | 24,500 | 24,500 | 0 | 0 | | 0 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 |
| (128,871) | =Income & Fees | Fees & charges | (149,453) | (134,746) | (10,000) | 45,000 | | 0 | (99,746) | (99,746) | (99,746) | (99,746) | (99,746) |
| (1,868) | | Sales | (4,520) | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| (1,813,544) | | Rent | (1,851,011) | (1,878,450) | (67,000) | 0 | (875,000) | | 0 | (2,820,450) | (4,127,450) | (4,895,450) | (4,957,450) |
| (1,944,283) | Income & Fees Total | | (2,004,984) | (2,013,196) | (77,000) | 45,000 | (875,000) | 0 | (2,920,196) | (4,227,196) | (4,995,196) | (5,057,196) | (5,120,196) |
| (59,758) | Grand Total | | (392,368) | (444,602) | (85,000) | (8,318) | 218,567 | 11,528 | (307,825) | (565,829) | (870,718) | (918,324) | (970,830) |
| 1,884,525 | Gross Service Expenditure | | 1,612,616 | 1,568,594 | (8,000) | (53,318) | 1,093,567 | 11,528 | 2,612,371 | 3,661,367 | 4,124,478 | 4,138,872 | 4,149,366 |
| (1,944,283) | Gross Service Income | | (2,004,984) | (2,013,196) | (77,000) | 45,000 | (875,000) | 0 | (2,920,196) | (4,227,196) | (4,995,196) | (5,057,196) | (5,120,196) |
| (59,758) | Net Service Expenditure | | (392,368) | (444,602) | (85,000) | (8,318) | 218,567 | 11,528 | (307,825) | (565,829) | (870,718) | (918,324) | (970,830) |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | | |
|--------------------|--|--------------------|---------------------|-------------------|-----------------|--------------------|----------------|---------------|------------------|--------------------------------|------------------|------------------|------------------|---------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 | |
| 177,906 | Audit & Risk Management | Commercial Estates | 211,138 | 223,542 | 0 | 559 | | 1,607 | 225,708 | 227,355 | 229,094 | 230,849 | 232,623 | |
| (1,362,807) | | Finance | (1,584,605) | (1,618,488) | (85,000) | 1,389 | 144,000 | 1,342 | (1,556,757) | (1,720,380) | (1,999,985) | (2,060,572) | (2,122,142) | |
| 670,319 | | Head of Service | 634,838 | 639,512 | 0 | (60,801) | 74,567 | | 5,656 | 658,933 | 559,904 | 531,425 | 541,180 | 546,983 |
| 76,509 | | Legal | 88,267 | 86,782 | 0 | 478 | | | 762 | 88,022 | 89,607 | 90,420 | 91,241 | |
| 292,910 | | Procurement | 178,100 | 142,153 | 0 | 68,151 | | | 1,534 | 211,838 | 213,416 | 213,431 | 213,446 | 213,462 |
| 85,405 | | | 79,894 | 81,898 | 0 | (18,094) | | | 627 | 64,431 | 65,074 | 65,710 | 66,353 | 67,003 |
| (59,758) | Grand Total | | (392,368) | (444,602) | (85,000) | (8,318) | 218,567 | 11,528 | (307,825) | (565,829) | (870,718) | (918,324) | (970,830) | |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Directors and Corporate Management

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | Medium Term Financial Strategy | | | | |
|--------------------|--|----------------------------------|---------------------|-------------------|------------------|--------------------|---------------|------------------|--------------------------------|------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 48,871 | =Employees | Hired Staff | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 26,885 | | Other staff costs | 7,260 | 7,400 | (5,000) | 0 | 0 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 217,972 | | Pension & NI | 255,637 | 263,217 | (27,447) | 12,595 | 2,632 | 250,997 | 250,168 | 241,866 | 244,285 | 246,729 | 246,729 |
| 954,078 | | Salary | 1,128,793 | 1,027,825 | (99,553) | (2,983) | 10,279 | 935,568 | 932,822 | 902,956 | 911,984 | 921,103 | 921,103 |
| 29,027 | | Training | 32,767 | 28,823 | (48,583) | 137,819 | 0 | 118,059 | 118,059 | 118,059 | 118,059 | 118,059 | 118,059 |
| 1,276,833 | Employees Total | | 1,434,458 | 1,337,265 | (180,583) | 147,431 | 12,911 | 1,317,024 | 1,313,449 | 1,275,281 | 1,286,728 | 1,298,291 | 1,298,291 |
| 28,869 | =Buildings | Rents | 23,964 | 7,200 | 0 | 0 | 0 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| 28,869 | Buildings Total | | 23,964 | 7,200 | 0 | 0 | 0 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| 13,214 | =Transport | Mileage Allowance | 18,406 | 19,250 | 0 | (6,500) | 0 | 12,750 | 12,750 | 12,750 | 12,750 | 12,750 | 12,750 |
| 947 | | Pool Car | 759 | 1,000 | 0 | (700) | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 2,498 | | Public Transport | 1,913 | 1,640 | 0 | 0 | 0 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 |
| 16,659 | Transport Total | | 21,078 | 21,890 | 0 | (7,200) | 0 | 14,690 | 14,690 | 14,690 | 14,690 | 14,690 | 14,690 |
| 8,447 | =Supplies & Services | Catering | 6,871 | 7,250 | (2,000) | (1,000) | 0 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 |
| 156,984 | | Communication and computing | 154,576 | 132,011 | (2,000) | (11,511) | 0 | 118,500 | 118,500 | 118,500 | 118,500 | 118,500 | 118,500 |
| 57,672 | | Equipment, furniture & materials | 61,590 | 64,443 | (2,000) | (60,443) | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 7,332 | | Insurance - service related | 7,332 | 7,515 | 0 | 0 | 0 | 7,515 | 7,515 | 7,515 | 7,515 | 7,515 | 7,515 |
| 376,481 | | Members Allowances | 379,825 | 379,550 | 0 | 7,225 | 0 | 386,775 | 386,775 | 386,775 | 386,775 | 386,775 | 386,775 |
| 199,373 | | Office expenses | 160,125 | 133,005 | (1,000) | 15,334 | 0 | 147,339 | 147,339 | 147,339 | 147,339 | 147,339 | 147,339 |
| 0 | | Rents | 4,000 | 4,000 | 0 | 2,000 | 0 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 624,742 | | Services | 689,766 | 554,191 | (22,000) | 16,309 | 0 | 548,500 | 473,500 | 477,500 | 473,500 | 473,500 | 473,500 |
| 1,431,032 | Supplies & Services Total | | 1,464,085 | 1,281,965 | (29,000) | (32,086) | 0 | 1,220,879 | 1,145,879 | 1,149,879 | 1,145,879 | 1,145,879 | 1,145,879 |
| 525 | =Benefit & Transfer Payments | Grants | 2,000 | 2,000 | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 30,150 | | Services | 2,277 | 3,700 | 0 | 0 | 0 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 |
| 30,675 | Benefit & Transfer Payments Total | | 4,277 | 5,700 | 0 | 0 | 0 | 5,700 | 5,700 | 5,700 | 5,700 | 5,700 | 5,700 |
| (257,874) | =Income & Fees | Fees & charges | (308,185) | (264,001) | 0 | (999) | 0 | (265,000) | (275,000) | (275,000) | (275,000) | (275,000) | (275,000) |
| (706,308) | | Government grants | (291,762) | (13,000) | 0 | 13,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (964,183) | Income & Fees Total | | (599,947) | (277,001) | 0 | 12,001 | 0 | (265,000) | (275,000) | (275,000) | (275,000) | (275,000) | (275,000) |
| 1,819,886 | Grand Total | | 2,347,916 | 2,377,019 | (209,583) | 120,146 | 12,911 | 2,300,493 | 2,211,918 | 2,177,750 | 2,185,197 | 2,196,760 | 2,196,760 |
| 2,784,068 | Gross Service Expenditure | | 2,947,863 | 2,654,020 | (209,583) | 108,145 | 0 | 12,911 | 2,585,493 | 2,486,918 | 2,452,750 | 2,460,197 | 2,471,760 |
| (964,183) | Gross Service Income | | (599,947) | (277,001) | 0 | 12,001 | 0 | 0 | (265,000) | (275,000) | (275,000) | (275,000) | (275,000) |
| 1,819,886 | Net Service Expenditure | | 2,347,916 | 2,377,019 | (209,583) | 120,146 | 0 | 12,911 | 2,300,493 | 2,211,918 | 2,177,750 | 2,185,197 | 2,196,760 |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | Medium Term Financial Strategy | | | | |
|--------------------|--|--|---------------------|-------------------|------------------|--------------------|----------|---------------|--------------------------------|------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 556,050 | Corporate Team | | 1,123,243 | 1,139,452 | (206,583) | 159,640 | 0 | 5,197 | 1,097,706 | 1,001,244 | 965,250 | 958,796 | 962,377 |
| 948,643 | Democratic & Elections | | 765,077 | 774,341 | (3,000) | (40,585) | 0 | 3,176 | 733,932 | 737,188 | 744,388 | 743,618 | 746,882 |
| 315,193 | Directors | | 459,596 | 463,225 | 0 | 1,092 | 0 | 4,538 | 468,855 | 473,486 | 478,112 | 482,783 | 487,501 |
| 1,819,886 | Grand Total | | 2,347,916 | 2,377,019 | (209,583) | 120,146 | 0 | 12,911 | 2,300,493 | 2,211,918 | 2,177,750 | 2,185,197 | 2,196,760 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of Resources (Corporate Budgets)

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|--|----------------------------------|---------------------|-------------------|----------------|---------------------|----------|------------------|------------------|--------------------------------|------------------|------------------|-----------|
| | | | | | ZBB Heavy | ZBB Light/ Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 142,554 | = Employees | Employee Insurance | 161,506 | 177,516 | 0 | (9,752) | | 0 | 167,764 | 167,764 | 167,764 | 184,540 | 184,540 |
| 794,669 | | Pension & NI | 1,136,000 | 1,135,000 | 0 | 375,000 | | 0 | 1,510,000 | 1,574,000 | 1,649,000 | 1,724,000 | 1,799,000 |
| 455,403 | | Severance payments | 206,241 | 207,000 | 0 | 0 | | 0 | 207,000 | 207,000 | 206,000 | 206,000 | 205,000 |
| 1,392,626 | Employees Total | | 1,503,747 | 1,519,516 | 0 | 365,248 | 0 | 1,884,764 | 1,948,764 | 2,022,764 | 2,114,540 | 2,188,540 | |
| 0 | = Buildings | Insurance - service related | | | 0 | 5,000 | | 0 | 5,000 | 5,000 | 5,000 | 5,500 | 5,500 |
| 62,276 | | Premises Insurance | 55,633 | 59,244 | 0 | (3,997) | | 0 | 55,247 | 55,247 | 55,247 | 60,772 | 60,772 |
| 62,276 | Buildings Total | | 55,633 | 59,244 | 0 | 1,003 | 0 | 60,247 | 60,247 | 60,247 | 66,272 | 66,272 | |
| 81,337 | = Transport | Vehicle Insurance | 81,360 | 84,535 | 0 | (917) | | 0 | 83,618 | 83,618 | 83,618 | 91,980 | 91,980 |
| 81,337 | Transport Total | | 81,360 | 84,535 | 0 | (917) | 0 | 83,618 | 83,618 | 83,618 | 91,980 | 91,980 | |
| 550 | = Supplies & Services | Communication and computing | 580 | 610 | 0 | (610) | | 0 | 0 | 0 | 0 | 0 | 0 |
| 19,553 | | Equipment, furniture & materials | 21,478 | 20,258 | 0 | (19,821) | | 0 | 437 | 437 | 437 | 481 | 481 |
| 62,385 | | Insurance - service related | 77,218 | 67,772 | 0 | 6,175 | | 0 | 73,947 | 73,947 | 73,947 | 81,284 | 81,284 |
| 1,961,542 | | Services | 2,440,771 | 2,466,625 | 0 | (54,525) | | 0 | 2,412,100 | 3,158,773 | 3,523,216 | 3,613,399 | 3,643,488 |
| 2,044,031 | Supplies & Services Total | | 2,540,047 | 2,555,265 | 0 | (68,781) | 0 | 2,486,484 | 3,233,157 | 3,597,600 | 3,695,163 | 3,725,253 | |
| 198,209 | = Benefit & Transfer Payments | Contributions paid | 0 | 0 | 0 | 73,855 | | 0 | 73,855 | 73,855 | 73,855 | 73,855 | 73,855 |
| 2,375 | | Irrecoverable V A T | 1,625 | 1,625 | 0 | 75 | | 0 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 389,740 | | Levies | 389,355 | 394,291 | 0 | (4,936) | | 0 | 389,355 | 389,355 | 393,249 | 393,249 | 397,181 |
| 590,323 | Benefit & Transfer Payments Total | | 390,980 | 395,916 | 0 | 68,994 | 0 | 464,910 | 464,910 | 468,804 | 468,804 | 472,736 | |
| 7,909 | = Income & Fees | Bad debt provision | 60,000 | 60,000 | 0 | (25,000) | | 0 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 2,387 | | Fees & charges | 0 | 0 | 0 | (10,000) | | 0 | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| (1,549,467) | | Government grants | (63,175) | (68,000) | 0 | 68,000 | | 0 | 0 | 0 | 0 | 0 | 0 |
| (84,917) | | Interest | (232,882) | (232,014) | 0 | 26,299 | | 0 | (205,715) | (204,715) | (204,715) | (209,715) | (209,715) |
| (1,624,087) | Income & Fees Total | | (236,057) | (240,014) | 0 | 59,299 | 0 | (180,715) | (179,715) | (179,715) | (184,715) | (184,715) | |
| 2,546,507 | Grand Total | | 4,335,710 | 4,374,462 | 0 | 424,846 | 0 | 4,799,308 | 5,610,982 | 6,053,318 | 6,252,044 | 6,360,066 | |
| 4,170,594 | Gross Service Expenditure | | 4,571,768 | 4,614,476 | 0 | 365,547 | 0 | 0 | 4,980,023 | 5,790,697 | 6,233,033 | 6,436,759 | 6,544,781 |
| (1,624,087) | Gross Service Income | | (236,057) | (240,014) | 0 | 59,299 | 0 | 0 | (180,715) | (179,715) | (179,715) | (184,715) | (184,715) |
| 2,546,507 | Net Service Expenditure | | 4,335,710 | 4,374,462 | 0 | 424,846 | 0 | 4,799,308 | 5,610,982 | 6,053,318 | 6,252,044 | 6,360,066 | |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

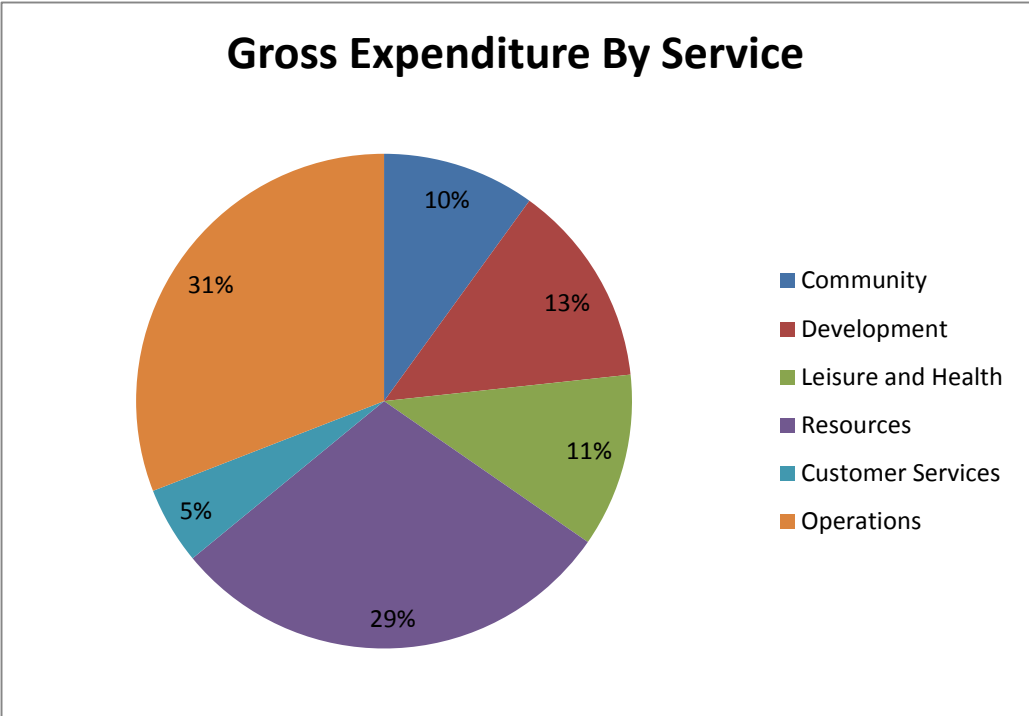
3.0 CAPITAL

- 3.1 The detailed final capital programme for the period 2016/17 to 2020/21 is shown below in **Table G**, along with the sources of finance. The revenue implications of the individual capital proposals are built into the individual revenue budgets and the impact of the proposed programme on the minimum revenue position (MRP) is **£61,000**. In addition there is an MRP increase in 2017/18 of £0.6m as a result of the funding of the 2016/17 capital programme.

| Table G | Forecast | Budget | Medium Term Financial Strategy | | | |
|--|----------------|-----------------|--------------------------------|----------------|----------------|----------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | £000s | £000s | £000s | £000s | £000s | £000s |
| Community | | | | | | |
| CCTV Camera Replacements | 87 | 40 | 40 | 40 | 40 | 40 |
| CCTV Shared Service Room | 2 | | | | | |
| Loves Farm Community Building | 72 | | | | | |
| Pathfinder House Site | 10 | | | | | |
| Huntingdon West Development | 1,059 | 718 | | | | |
| CCTV Pathfinder House Resilience | | 20 | | | | |
| CCTV Wi-Fi | | 250 | | | | |
| Lone Worker Software | | 20 | | | | |
| Development | | | | | | |
| Alconbury Weald Remediation | 1,985 | | | | | |
| Private Sector Housing Grants | 75 | | | | | |
| Disabled Facilities Grants | 1,545 | 1,400 | 1,300 | 1,200 | 1,100 | 1,000 |
| A14 Upgrade | | | | | 200 | 200 |
| Leisure and Health | | | | | | |
| Pedals Scheme | 9 | | | | | |
| One Leisure Synthetic Pitch | 392 | | | | | |
| One Leisure St Ives Development | 0 | | | | | |
| One Leisure Improvements | 226 | 249 | 270 | 281 | 317 | 317 |
| Replacement Fitness Equipment | 185 | | | | | |
| One Leisure St Ives String Bowling System | | 42 | | | | |
| One Leisure Huntingdon Changing Facilities | | 92 | | | | |
| One Leisure Huntingdon Expansion | | 811 | | | | |
| Resources | | | | | | |
| VAT Exempt Capital | 121 | | | | | |
| Housing Association Loan | 2,750 | 2,750 | | | | |
| Phoenix Industrial Unit Roof Replacement | 200 | | | | | |
| Octagon Improvements | 50 | | | | | |
| Cash Receipting System Upgrade | 17 | | | | | |
| Levellers Lane Industrial Unit Roof Replacement | | 78 | | | | |
| Clifton Road Industrial Unit Roof Replacement | | 70 | | | | |
| Financial Management System Replacement | | 192 | | | | |
| Customer Services | | | | | | |
| Business Systems | 13 | | | | | |
| CRM System Upgrade | | 117 | | | | |
| E-forms | | 44 | | | | |
| Flexible Working - 3CSS | | 50 | 50 | 50 | | |
| Telephones - 3CSS | | 100 | 100 | | | |
| Virtual Server - 3CSS | | 220 | | | | |
| Operations | | | | | | |
| Building Efficiencies (Salix) | 70 | 74 | 74 | | | |
| Environment Strategy Funding (Loves Farm Community Building) | 30 | | | | | |
| Wheeled Bins | 127 | 234 | 234 | 234 | 234 | 234 |
| Vehicle Fleet Replacement | 761 | 1,861 | 1,062 | 551 | 1,344 | 971 |
| Car Park Improvements | 25 | | | | | |
| In-Cab Technology | | 75 | | | | |
| Play Equipment | 45 | 25 | 20 | 20 | 21 | 21 |
| Retro-Fitting Buildings | | 662 | 320 | | | |
| Bridge Place Car Park Godmanchester | | 318 | | | | |
| Total Cost | 9,856 | 10,512 | 3,470 | 2,376 | 3,256 | 2,783 |
| Asset Sales | (847) | | | | | |
| Capital Receipts | (500) | (400) | (300) | (300) | (300) | (300) |
| Grants and Contributions | (3,456) | (536) | (758) | (792) | (810) | (853) |
| Borrowing - External | (2,750) | (7,750) | (2,000) | (1,000) | (2,000) | (1,000) |
| Borrowing - Internal | (2,303) | (1,826) | (412) | (284) | (146) | (630) |
| Total Sources of Finance | (9,856) | (10,512) | (3,470) | (2,376) | (3,256) | (2,783) |

Borrowing:

- *External - for 2016/17 this includes the balance of the loan to Luminus Housing. Any additional external borrowing to the capital programme will be included in the Treasury Management Strategy that will be approved in February 2016.*
- *Internal - this is the use of the Council's working capital within the balance sheet.*



4.0 TREASURY MANAGEMENT

4.1 The following gives a high level commentary on the Treasury Management activity that the Council is expecting to undertake during 2016/17.

- **Short Term Borrowing**

During any year the Council will undertake short term borrowing and lending to maintain effective daily cash flow balances. For the forthcoming year, it is estimated that the net cost of short-term borrowing will be £15,000; this is based on an estimated daily cash flow balance of £8.0m. The cost of borrowing is based on an estimated interest rate of 0.75%.

- **Long Term Borrowing**

The Treasury Management Strategy permits the Council to borrow for the long-term to maintain effective working capital balances and to support back-to-back lending to external organisations. At the end of 2015/16, it is forecast that the total balances in respect of long-term borrowing will be £14.0m. The estimated cost of long term borrowing in 2016-17 is £0.649m.

During 2016/17 further long-term borrowing will occur to finance the Commercial Investment Strategy. Borrowing of £20m is estimated, with an estimated cost of £55,000 in 2016/17.

5.0 Capital Financing Requirement (CFR)

5.1 The following tables demonstrate, over the period of the MTFs, the Council's capital commitments and plans against its underlying need to borrow. The three tables below show the Council's total CFR which is then split into that which relates to the Council's mainstream spending and that which relates to the Capital Investment Strategy (CIS).

| Capital Financing Requirement - Total | Forecast | Budget | Medium Term Financial Strategy | | | | | |
|--|--------------|---------------|--------------------------------|----------------|----------------|----------------|---------|---------|
| | | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | | | £000s | £000s | £000s | £000s | £000s | £000s |
| Opening Capital Financing Requirement | 35,474 | 38,997 | 66,053 | 79,285 | 75,780 | 73,002 | | |
| Closing Capital Financing Requirement | 38,997 | 66,053 | 79,285 | 75,780 | 73,002 | 69,682 | | |
| Increase in Underlying Need to Borrow | 3,523 | 27,056 | 13,232 | (3,505) | (2,778) | (3,320) | | |

| Capital Financing Requirement - Capital Programme | Forecast | Budget | Medium Term Financial Strategy | | | | | |
|---|---------------|---------------|--------------------------------|----------------|---------------|---------------|---------|---------|
| | | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | | | £000s | £000s | £000s | £000s | £000s | £000s |
| Opening Capital Financing Requirement | 35,474 | 38,997 | 46,938 | 47,119 | 45,983 | 45,574 | | |
| Property Plant and Equipment | 2,172 | 4,753 | 2,020 | 1,126 | 1,956 | 1,583 | | |
| Intangible Assets | 30 | 743 | 150 | 50 | 0 | 0 | | |
| Investment Properties | 240 | 148 | 0 | 0 | 0 | 0 | | |
| Revenue Expenditure Funded From Capital Under Statute | 4,589 | 2,118 | 1,300 | 1,200 | 1,300 | 1,200 | | |
| Community Infrastructure Levy | 700 | 0 | 0 | 0 | 0 | 0 | | |
| Repayable Advances | 2,825 | 2,750 | 0 | 0 | 0 | 0 | | |
| Additional Requirement | 10,556 | 10,512 | 3,470 | 2,376 | 3,256 | 2,783 | | |
| Capital Receipts | (1,347) | (400) | (300) | (300) | (300) | (300) | | |
| Grants and Contributions | (3,456) | (536) | (758) | (792) | (810) | (853) | | |
| Capital Reserves | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Capital Reserves - Community Infrastructure Levy | (700) | 0 | 0 | 0 | 0 | 0 | | |
| Minimum Revenue Provision | (1,530) | (1,635) | (2,231) | (2,420) | (2,555) | (2,581) | | |
| | (7,033) | (2,571) | (3,289) | (3,512) | (3,665) | (3,734) | | |
| Closing Capital Financing Requirement | 38,997 | 46,938 | 47,119 | 45,983 | 45,574 | 44,623 | | |
| Increase in Underlying Need to Borrow | 3,523 | 7,941 | 181 | (1,136) | (409) | (951) | | |

| Capital Financing Requirement - Commercial Investment Strategy | Forecast 2015/16 £000s | Budget 2016/17 £000s | Medium Term Financial Strategy | | | |
|--|------------------------------|----------------------------|--------------------------------|------------------|------------------|------------------|
| | | | 2017/18 £000s | 2018/19 £000s | 2019/20 £000s | 2020/21 £000s |
| Opening Capital Financing Requirement | 0 | 0 | 19,115 | 32,166 | 29,797 | 27,428 |
| Property Shares | 5,000 | 5,000 | 0 | 0 | 0 | 0 |
| Direct Assets (Local Area) | 5,000 | 10,000 | 5,000 | 0 | 0 | 0 |
| Direct Assets (Regional Cities) | 0 | 5,000 | 10,000 | 0 | 0 | 0 |
| Additional Requirement | 10,000 | 20,000 | 15,000 | 0 | 0 | 0 |
| Capital Investment Earmarked Reserve | (10,000) | 0 | 0 | 0 | 0 | 0 |
| Minimum Revenue Provision | 0 | (885) | (1,949) | (2,369) | (2,369) | (2,369) |
| | (10,000) | (885) | (1,949) | (2,369) | (2,369) | (2,369) |
| Closing Capital Financing Requirement | 0 | 19,115 | 32,166 | 29,797 | 27,428 | 25,059 |
| Increase in Underlying Need to Borrow | 0 | 19,115 | 13,051 | (2,369) | (2,369) | (2,369) |

6.0 Formal 2016/17 Council Tax Resolutions

6.1 The formal 2016/17 Council Tax resolutions to be agreed by Council are shown below.

- a) That the Council note the Council Tax Base for the whole Council area and individual Towns and Parishes (para 6.2) as approved by Cabinet on the 21st January 2015 (and subsequent publication as a key decision).
The tax base (T) which is the amount anticipated from a District Council Tax of £1 is **£59,358**
- b) That the following amounts calculated by the Council for 2016/17 in accordance with the requirements of the Local Government Finance Act 1992 as amended by the Localism Act 2011 (the Act), the Local Government Finance Act 2012 and associated regulations :-
- (i) the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act **£82,350,988**
Gross revenue expenditure including benefits, Town/Parish Precepts
 - (ii) the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act **£68,974,819**
Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund.
 - (iii) the amount by which the aggregate at (i) above exceeds the aggregate at (ii) above in accordance with Section 31A (4) of the Act **£13,376,169**
This is the "Council Tax Requirement" including Parish/Town Precepts (item i minus item ii). It is the cash sum to be funded from District, Town and Parish Council Taxes.
 - (iv) the Council Tax requirement for 2016/17 divided by the tax base (T) in accordance with Section 31B (1) of the Act **£225.35**
District plus average Town/Parish Council Tax (item iii divided by District taxbase)
 - (v) the aggregate of all "Special Items" referred to in Section 34(1) of the Act. **£5,470,886**
The total value of Parish/Town precepts included in i and iii above.
 - (vi) the Basic Amount of Council Tax for 2015/16 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act. **£133.18**
The District Council's Band D Tax for 2016/17

- (vii) the basic amounts of Council Tax for 2016/17 for those parts of the District to which one or more special items (Parish/Town precepts) relate in accordance with Section 34 (3) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount in column "band D" set out in Table 1 attached.
 - (viii) the amounts to be taken into account for 2016/17 in respect of categories of dwellings listed in particular valuation bands in accordance with Section 36 (1) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount for each of the valuation bands in the columns "bands A to H" set out in Table 1 attached.
- (c) That the amounts of precept issued to the Council by Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire & Peterborough Fire Authority and for each Parish Council for each of the categories of dwellings listed in different valuation bands in accordance with Section 40 of the Act shown in para 6.3 attached be noted.
 - (d) That, having regard to the calculations above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the figures shown in para 6.4 as the amounts of Council Tax for 2016/17 for each of the categories of dwelling shown. ***This is the total Council Tax to be collected, incorporating the requirements of all of the relevant bodies, for each town or parish area.***
 - (e) The Council notes that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2016/17 is not excessive. ***The basic amount at b(vi) above is not excessive as defined by the Government.***

6.2 Tax Base 2016/17

| | | | |
|----------------------------|-------|------------------------|--------|
| Abbotsley | 249 | Kings Ripton | 80 |
| Abbots Ripton | 133 | Leighton Bromswold | 81 |
| Alconbury | 546 | Little Paxton | 1,523 |
| Alconbury Weston | 284 | Morborne | 10 |
| Alwalton | 119 | Offord Cluny & Offord | 501 |
| Barham & Woolley | 29 | D'Arcy | |
| Bluntisham | 737 | Old Hurst | 97 |
| Brampton | 1,725 | Old Weston | 93 |
| Brington & Molesworth | 166 | Perry | 260 |
| Broughton | 88 | Pidley-cum-Fenton | 157 |
| Buckden | 1,152 | Ramsey | 2,758 |
| (incorporating Diddington) | | St Ives | 5,789 |
| Buckworth | 52 | St Neots | 10,760 |
| Bury | 617 | Sawtry | 1,788 |
| Bythorn & Keyston | 141 | Sibson-cum-Stibbington | 216 |
| Catworth | 154 | Somersham | 1,354 |
| Chesterton | 58 | Southoe & Midloe | 152 |
| Colne | 352 | Spaldwick | 245 |
| Conington | 66 | Stilton | 773 |
| Covington | 44 | Stow Longa | 67 |
| Denton & Caldecote | 27 | The Stukeleys | 414 |
| Earith | 576 | Tilbrook | 119 |
| Easton | 76 | Toseland | 37 |
| Ellington | 233 | Upton & Coppingford | 81 |
| Elton | 285 | Upwood & The Raveleys | 416 |
| Farcet | 524 | Warboys | 1,327 |
| Fenstanton | 1,146 | Waresley-cum-Tetworth | 145 |
| Folksworth & Washingley | 348 | Water Newton | 41 |
| Glatton | 129 | Winwick | 41 |
| Godmanchester | 2,403 | Wistow | 218 |
| Grafham | 235 | Woodhurst | 153 |
| Great & Little Gidding | 122 | Woodwalton | 78 |
| Great Gransden | 451 | Wyton-on-the-Hill | 412 |
| Great Paxton | 367 | Yaxley | 2,859 |
| Great Staughton | 324 | Yelling | 148 |
| Haddon | 25 | | |
| Hail Weston | 243 | Total | 59,358 |
| Hamerton & Steeple Gidding | 48 | | |
| Hemingford Abbots | 339 | | |
| Hemingford Grey | 1,274 | | |
| Hilton | 451 | | |
| Holme | 230 | | |
| Holywell-cum-Needingworth | 969 | | |
| Houghton & Wyton | 785 | | |
| Huntingdon | 7,255 | | |
| Kimbolton & Stonely | 588 | | |

6.3 2016/17 Council Tax by Property Band for each Precepting Authority and the Billing Authority

This table will be completed after the Council's Full Council meeting scheduled for the 25th February when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

6.4 Total 2016/17 Council Tax by Property Band for each Precepting Authority and the Billing Authority

This table will be completed after the Council's Full Council meeting scheduled for the 25th February when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

7. Fees and Charges

- 7.1 The Fees and Charges that will be applicable from April 2016 to March 2017 have been included in **Annex A**.

8.0 Robustness of the 2016/17 Budget and Medium Term Financial Strategy

- 8.1 The Local Government Act 2003 requires me, as the Council's Responsible Financial Officer, to report on the robustness of the 2016/17 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium Term Financial Strategy (MTFS).

8.2 Robustness and Budget Setting

- 8.2.1 At the time of writing, the most recent Financial Performance Management Report (December 2015) was forecasting an underspend of £2.2m; £1.6m in respect of savings accrued from general service expenditure and £0.6m from additional Section 31 grant. As in previous years, this positive financial position reflects the Council's success in performing well against its budget. It clearly demonstrates that managers have been, and continue to be, prudent in the delivery of their services and that the Council has "cost" firmly under control.
- 8.2.2 However, with the setting of the 2016/17 budget, this does mean that the Council has reviewed all of its services as part of its programmed Zero Based Budgeting (ZBB) review process. This has been a bottom-up review of all services; it has set new service standards for many services and reset budgets to meet those standards. The ZBB reviews were conducted in the light of the latest benchmarking information that was available; Heads of Service, supported by their Portfolio Holder were scrutinised in a Star Chamber process that was led by the Executive Leader, Deputy Leader/Executive Councillor for Commercial Activities and the Executive Portfolio Holder of Resources. Since the Autumn of 2014 when the first tranche of ZBB reviews was undertaken, in excess of £5.0m (gross) has been removed from the budget.
- 8.2.3 Now that all services have been subject to a ZBB review, the ZBB Programme itself is being reviewed to ensure that any future programme is fit for purpose and addresses the new requirements of the Council.
- 8.2.4 Outside of ZBB, the Council has also been following other avenues of service transformation; all of which are encapsulated within the "Plan-on-a-Page" strategy, namely:
- the introduction of a new Customer Service Strategy (approved by December 2015, Cabinet),
 - undertaking Lean reviews of services (to date, 5 completed and 23 continuing),
 - the commencement of Shared Services (namely Building Control, Legal and ICT commencing in October 2015),

- new approaches to Income Generation; the most significant being the introduction of a Commercial Investment Strategy (approved September 2015) and the associated Business Plan (December 2015), and the
- continuation of the Facing the Future programme.

8.3 Challenges facing the Council

8.3.1 The challenges that the Council faces are similar to many of those being faced by many Councils across the local government community. The principal challenges that the Council is tackling are illustrated below:

Public Sector Austerity – Cuts in grant funding

8.3.2 The public sector has as a whole faced the most significant austerity programme in a generation and as a consequence of the government's ring-fencing of some government departments/services (i.e. NHS, Overseas Aid etc.); this has meant that local government has met a significant share of the austerity programme. As previously discussed, the Council has taken proactive action to effectively manage the financial consequences of austerity and its impact.

8.3.3 Following the 2016/17 provisional settlement announced in December 2015, **Table H** clearly shows that the grant funding streams for the Councils MTFS for 2016/17 and for the period up to 2019/20 has moved when compared to the preceding year. For:

- 2016/17 the total grant included in last year's MTFS was £11.7m; following the provisional settlement this has now reduced to £11.3m; a drop of £0.4m (3.6%).
- 2019/20 the total grant in last year's MTFS was £11.1m, this has now reduced to £5.5m; this reflects the governments reductions in both Non-Domestic Rates and RSG but also the fact that the Council aspires to remove NHB from its core funding and this will be the last year of NHB being included.
- 2020/21 the Council will effectively be self-financing, in that the Council will generate income via Council Tax, Fees & Charges and Non-Domestic Rates (NDR). With regard to the latter, this will be the only core funding that Government will have strict control over; in that the government will manage distribution by adjusting NDR baselines, tariffs and levies.

| Table H Comparison of Grant Assumptions: 2015/16 Budget & MTFS to 2016/17 Budget and Medium Term Financial Strategy | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| 2015/16 Budget & MTP | | | | | | |
| NDR | 4,160 | 4,661 | 4,868 | 5,084 | 5,308 | |
| RSG | 3,183 | 1,900 | 921 | 442 | 0 | |
| NHB | 4,403 | 5,126 | 5,342 | 5,537 | 5,814 | |
| Total | 11,746 | 11,687 | 11,131 | 11,063 | 11,122 | 0 |
| 2016/17 Budget & MTFS | | | | | | |
| NDR | 4,160 | 4,190 | 4,232 | 4,274 | 4,317 | 4,360 |
| RSG | 3,183 | 2,110 | 1,180 | 604 | (42) | 0 |
| NHB | 4,403 | 4,965 | 3,724 | 2,483 | 1,241 | 0 |
| Total | 11,746 | 11,265 | 9,136 | 7,361 | 5,516 | 4,360 |
| Variance between Grant Assumptions | | | | | | |
| NDR | 0 | (471) | (636) | (810) | (991) | |
| RSG | 0 | 210 | 259 | 162 | (42) | |
| NHB | 0 | (161) | (1,618) | (3,055) | (4,573) | |
| Total | 0 | (422) | (1,995) | (3,702) | (5,606) | |
| | % | % | % | % | % | |
| NDR | 0.0 | -10.1 | -13.1 | -15.9 | -18.7 | |
| RSG | 0.0 | 11.1 | 28.1 | 36.7 | -100.0 | |
| NHB | 0.0 | -3.1 | -30.3 | -55.2 | -78.7 | |
| Total | 0.0 | -3.6 | -17.9 | -33.5 | -50.4 | |

Programme of Service Review

8.3.4 It is probably fair to say that all Councils are undertaking some form of service review and seeking to ensure that services are provided with affordability and value for money at their core. As mentioned earlier, the Council has completed a process of ZBB review across all Council services as well as employing a number of other approaches to service transformation as part of the “Plan-on-a-Page” strategy.

8.4 Governance

8.4.1 Noted within the 2014/15 Annual Governance Statement both the Executive Leader and the Managing Director consider that they are:

“generally satisfied with the effectiveness of corporate governance arrangements and the internal control environment, as part of continuing efforts to improve governance arrangements the following issues have been identified for improvement:

- develop robust and effective reporting arrangements for shared services.
- improve project management practices including officer compliance with the project management toolkit.”

8.4.2 In May 2015, the Council's Internal Audit and Risk Manager reported to the Corporate Governance Panel that the assurance given for the year to 31 March 2015 was:

“the Council's internal control environment and systems of internal control...adequate assurance over key business processes and adequate assurance over financial systems”. This is an improvement on the previous years “limited” assurance.

8.4.3 The past year has been a process of embedding and reviewing the newly introduced initiatives to improve governance. Some of these include governance boards establishing their terms of reference and providing challenge, the golden thread linking the corporate plan to individual service plans through to individual performance reviews and the budget monitoring reports being updated with continuing engagement from service users.

8.5 Risks

8.5.1 Because of the nature of the macro and micro environment that the wider local government family and the Council operates within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and an indication into the medium term. There will always be items that emerge after the budget has been approved and these can range from a programme under or over achieving or an unexpected event occurring. Where an event occurs that will potentially have a negative financial impact on the Council, the first call for funding will be from compensating savings from elsewhere within the Council's budget (service first, wider Council thereafter). If this is not possible, service reductions will then be considered and finally the use of General Fund reserves.

8.5.2 It is, therefore, essential that relevant risks are identified and appropriate sensitivity analysis applied to determine the impact on the Council. The most significant potential risks to the budget are:

- underachievement of savings.
- higher inflation.
- further reductions in income (mainly from fees and charges).
- non-achievement of savings; including Shared Services.
- failure of a borrower.
- an emergency.
- increased demand on services (e.g. benefits and homelessness).
- level of retained business rates.

8.5.3 Taking each of the above in turn:

- **Underachievement of savings**

The savings included within the budget total £2.5m. These savings cover a broad range of services and are heavily dependent on implementation as planned, which itself can be subject to market, management and political conditions prevailing at the time. It is therefore prudent to assume that some of these savings may not be achieved; a fair assumption is that a 30% underachievement equates to £0.747m.

- **Higher Inflation**

With regard to:

- **Pay**
The budget for 2016/17 includes an “across the board” pay increase of 1%. Taking into account employer oncosts (national insurance and pension), this equates to a total cost of £23.975m; a further 1% for sensitivity equates to £0.240m.
- **General Inflation**
No general inflation has been included in the 2016/17 budget except where there are contractual price increases; although for the Council this is minimal as most services are “contracted in”.

There is at present economic commentary in respect of price stagnation and even deflation. Although these are recognised as issues they would generally have a positive impact on service costs. Considering that the Council is freezing Council Tax over the medium term, the Council is therefore absorbing the impacts of all price adjustments. If price stagnation or deflation becomes a more serious issue, this will be addressed at the next budget round. For sensitivity, no inflation has been included.

- **Investment Interest**
The budget for 2016/17 has assumed a “composite” investment interest rate of 2.1% this equates to income of £0.200m; the budget also includes a borrowing rate of 3.2% which equates to a borrowing cost of £0.376m. For sensitivity purposes no additional investment interest has been modelled, however, for borrowing a rate rise of 1% would equate to £0.494m, an increase of £0.118m.

- **Reduced income: Fees and Charges**

Total fees and charges are £16.1m, therefore for sensitivity analysis a 1% loss of income from fees and charges would amount to £0.161m. The largest income streams that are susceptible to variation include:

- Car Parks, £2.6m
- Leisure Centres, £6.3m
- Property, £2.8m
- Planning and Building Control Fees, £1.4m

- **Reduced income: New Homes Bonus**

As part of the Local Government finance settlement the Government issued a consultation on changes to the New Homes Bonus. The consultation showed a commitment by this government to NHB for the remainder of this Parliament but it will be at a reduced level of funding. The consultation discusses a number of ways that NHB will be reduced; from reducing the number of years it is payable (currently 6) to putting in place enhanced criteria which need to be met before NHB is paid out. The financial outcome of this is unknown at this time but it is likely that this will lead to reduced NHB from 2017/18 onwards.

However, over the MTFS period 2017/18 to 2020/21 the Council has modelled out NHB as core funding as it moves to ensure it is not reliant on Government grants; this in itself will bring some inherent risk. As by 2020/21 NHB will be removed i.e. the risk is accommodated through the lower general fund balance and the phasing, no further sensitivity is necessary.

- **Government Grant: Non Domestic Rates**

Since the introduction of this new element of funding for authorities in April 2013 it has become increasingly clear that the levels that the authority will be able to retain are very difficult to forecast. Whilst there are some opportunities for estimating i.e. development of new buildings, it is very difficult to judge when development will commence on allocated land even if planning permission has been granted.

When the 2016/17 provisional settlement was received, it was established that the Council had over-estimated its 2016/17 Non-Domestic Rates (NDR) by £30,000. Considering this, the Council is now taking a more prudent view of its future projections for NDR in that it is budgeting for 2016/17 at the Government baseline level of receipts and only increasing the baseline by 1% each year over the MTFS period. Such growth should be met entirely from an increase in the rates multiplier rather than reliance on growth within the NDR taxbase.

It should also be noted that when NDR was “localised”, Councils immediately felt the direct impact of any NDR appeal made against the valuation set by the Valuation Office Agency. These appeals sometimes take years to finalise and are often backdated for a number of years, which drastically adds to the volatility of the NDR budget setting process. Further, other NDR variations can result from a property being burnt down or demolished.

However, by setting the NDR income at the government’s baseline, the direct revenue impact is limited by the existence of a safety net which limits our loss to around £0.257m per annum; this is included as a block amount within the sensitivity analysis.

- **Failure of a Borrower**

The maximum permitted with one counterparty is £8.0m, but this is only possible where £3.0m of the sum is held in a liquidity account (a liquidity account allows recovery of investments on the same working day which therefore substantially reduces exposure to risk). Consequently the main “borrowing” risk rests around the £5.0m which is either lent on a short or long term basis.

In most cases the £5.0m limit is restricted to bodies with a credit rating of F1+ or Building Societies with more than £2 billion in assets. The impact of a “failure of borrower” will be the loss of revenue cash flow and the potential costs involved of “making good” the lost investment. There are however, good governance arrangements around the Council’s Treasury activity and therefore the likelihood of loss is minimal, this has not been included in the sensitivity analysis.

- **Emergency**
 Certain types of eventuality are mitigated in other ways. Many significant risks are insured against, so losses are limited to the excesses payable. The Government's Bellwin Scheme meets a large proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g. severe flooding). The Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however such costs have been met from within current resources. With the reduction in budgets it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Code of Financial Management permits the Managing Director or the Responsible Financial Officer to incur "emergency spend" of up to £0.350m, with retrospective reporting to Cabinet. The £0.350m is included as a block amount within the sensitivity analysis.
- **Increased demands on services**
 The services most susceptible to increased demand that would have a significant revenue impact are homelessness and Council Tax Support.

With regard to homelessness, the budget for 2016/17 is £0.342m and for Council Tax Support is £6.884m; if there was a 10% increase in demand for each this would require an additional £0.720m.

Sensitivity for 2016/17 Budget

8.5.4 Considering the risks noted above and the stated budget assumptions, the accumulated total cash risk is £3.0m. However, it is highly unlikely that all these risks will occur at the same time, so it is fair to apply "sensitivity" to each risk and then model the impact over the likelihood of occurrence. **Table I** shows this detailed analysis and in summary the additional pressure within 2016/17, based on the likelihood of occurrence, is as follows:

- Pessimistic view, additional pressure of: £1.379m
- Middle-View, additional pressure of: £0.963m
- Optimistic View, additional pressure of: £0.638m

| Table I | | Sensitivity of Risks to 2016/17 Budget & Funding Options | | | | | | | | | |
|---|----------------------------------|--|---|--------------------|---------------|--------------------------|-------|--------------|-------|--------------|-------|
| Risk | | Costs Included in 2016/17 budget £'000 | New rate | Sensitivity Impact | | Likelihood of Occurrence | | | | | |
| | | | | +/- | Cost £'000 | Pessimistic | | Middle-Way | | Optimistic | |
| | | | | | | Factor | £'000 | Factor | £'000 | Factor | £'000 |
| Underachievement of Savings | | 2,490 | Savings not achieved | 30% | 747 | 0.7 | 523 | 0.2 | 149 | 0.1 | 75 |
| Inflation | Pay | 23,975 | Pay increase from 1% to 2% | 1% | 240 | 0.6 | 144 | 0.3 | 72 | 0.1 | 24 |
| | Temporary Borrowing | 15 | Difference between Borrowing increased from 4% to 5% | 50% | 8 | 0.2 | 2 | 0.5 | 4 | 0.3 | 2 |
| Reduced Income | Fees & Charges | (16,124) | Reduction in income. | 1% | 161 | 0.3 | 48 | 0.4 | 64 | 0.3 | 48 |
| | New Homes Bonus | (4,965) | Reduction in NHB following change to "needs" system and consequential redistribution. | 10% | 497 | 0.3 | 149 | 0.4 | 199 | 0.3 | 149 |
| Government Grant | Non-Domestic Rates | 257 | Loss of Modelled NDR, limited by Safety Net | 100% | 257 | 0.6 | 154 | 0.3 | 77 | 0.1 | 26 |
| Emergency | | 350 | Immediate use of funds in the event of a local emergency | 100% | 350 | 0.2 | 70 | 0.5 | 175 | 0.3 | 105 |
| Increased Demand of Services | Homelessness Council Tax Support | 342 | Increase in demand | 10% | 34 | 0.4 | 14 | 0.5 | 17 | 0.1 | 3 |
| | | 6,884 | Increase in demand | 10% | 688 | 0.4 | 275 | 0.3 | 206 | 0.3 | 206 |
| Total Sensitivity | | | | | 2,982 | 1,379 | | 963 | | 638 | |
| Estimated Reserves at 31 March 2016 as per Proposed Budget | | | | | | 5,298 | | 5,298 | | 5,298 | |
| Estimated Reserves at 31 March 2016 following Sensitivity | | | | | | 3,919 | | 4,335 | | 4,660 | |
| Conclusion of Sensitivity | | | | | | | | | | | |
| - Do Reserves remain positive | | | | | | Yes | | Yes | | Yes | |
| - Do Reserves remain above Minimum Level of Reserves (15% of Net Expenditure) | | | | | | Yes | | Yes | | Yes | |
| - Reduction in Reserves | | | | | | 26.0% | | 18.2% | | 12.0% | |

8.6 Revenue Reserves

Reserves for 2016/17 and the MTFs Period (2017/18 to 2020/21)

8.6.1 There is no statutory minimum level of reserves; however Cabinet in December 2015 confirmed there should be a minimum level of reserves set at 15% of the Net Revenue Budget of the Council. As shown in **Table J** below, for the period 2016/17 through to 2018/19 of the MTFs, and when adjusted for the aforementioned "sensitivity analysis", the minimum level of reserves for each year is not breached. However, for 2019/20 and 2020/21, regardless of the likelihood of occurrence, the minimum level of reserves is breached and for 2020/21 specifically the modelled General Fund Balance is in a significant negative position (-£1.8m for Optimistic/ -£2.5m for Pessimistic).

| Table J | Impact of 2016/17 Sensitivity of Risks on the MTFs General Fund Reserves Profile | | | | | | | | | | | | | | |
|--|--|--------------|--------------|------------------|--------------|--------------|------------------|--------------|--------------|------------------|--------------|--------------|------------------|----------------|----------------|
| | 2016/17 £'000 | | | 2017/18 £'000 | | | 2018/19 £'000 | | | 2019/20 £'000 | | | 2020/21 £'000 | | |
| General Fund Reserves (as per 2015/16 Proposed Budget) | 5,298 | | | 5,954 | | | 5,124 | | | 2,767 | | | (837) | | |
| Minimum Level of Reserves (*) | 2,687 | | | 2,632 | | | 2,610 | | | 2,585 | | | 2,621 | | |
| | Pessimistic | Middle-Way | Optimistic | Pessimistic | Middle-Way | Optimistic | Pessimistic | Middle-Way | Optimistic | Pessimistic | Middle-Way | Optimistic | Pessimistic | Middle-Way | Optimistic |
| Reduction in Reserves | 1,379 | 963 | 638 | 1,379 | 963 | 638 | 1,379 | 963 | 638 | 1,379 | 963 | 638 | 1,379 | 963 | 638 |
| Estimated Reserves | 3,919 | 4,335 | 4,660 | 4,575 | 4,991 | 5,316 | 3,745 | 4,161 | 4,486 | 1,388 | 1,804 | 2,129 | (2,216) | (1,800) | (1,475) |
| - Do Reserves remain above Minimum Level of Reserves | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | No | No | No | No | No | No |
| * = The minimum level of reserves is 15% of Net "budgeted" Expenditure | | | | | | | | | | | | | | | |

8.6.2 The sensitivity analysis has shown that whilst the Council aims to become financially self-sufficient, and therefore, remove its reliance on government funding, it still has some way to go over the medium term to achieve this aim in a financially stable and sustainable way.

8.6.3 Based on the “Plan-on-a-Page” strategy, as shown in **Table K** below, £3.7m in savings would be required to achieve financial sustainability by 2020/21 (a reduction in next expenditure of 21%),.

| Table K | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|---|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 |
| Plan-on-a-Page Savings Targets - 2015/16 | (3,800) | (5,900) | (7,500) | (8,200) |
| % of MTFS - 2015/16 | 19% | 29% | 35% | 38% |
| ZBB T2 and T3 savings | (2,297) | (3,048) | (3,531) | (4,061) |
| Shared Services | (234) | (240) | (247) | (253) |
| Income Generation | 41 | (186) | (432) | (432) |
| (Under)/Over Achievement of savings target | (1,310) | (2,426) | (3,290) | (3,454) |
| % of Savings Target Achieved | 66% | 59% | 56% | 58% |

8.6.4 On balance, it is prudent that the council continues to aspire to be financially independent of government funding by the end of the medium term period (2020/21). To achieve this, the Council must continue to:

- drive down costs by following a further programme of service transformation. This could be achieved by following a ZBB Phase 2 and/or following further “Plan-on-a-Page” approaches to service transformation.
- increase income wherever possible; this could be achieved by:
 - developing new “charged-for” services or service streams,
 - further commercialisation of current services,
 - increased use of capital investment to generate revenue income streams; such as the Commercial Investment Strategy and investing in local infrastructure and development.

8.6.5 A new “Plan-on-a-Page” is shown in **Table L** below based on balancing the budget and bringing the reserves into a sustainable position over the life of the MTFS.

| Table 8 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|---|----------------|----------------|----------------|----------------|
| | £'000 | £'000 | £'000 | £'000 |
| Plan on a Page - Approved MTFS 2017/18 - 2020/21 | | | | |
| Approved MTFS Net Expenditure | 17,545 | 17,401 | 17,232 | 17,471 |
| Plan on a Page - savings required from MTFS | (901) | (1,802) | (2,703) | (3,604) |
| Plan on a Page - % savings required from MTFS | -5.2% | -10.6% | -16.0% | -21.0% |
| Budget Requirement (adjusted for savings required) | 16,644 | 15,599 | 14,529 | 13,868 |

8.7 Conclusion

- **2016/17 Budget**

Considering all the factors noted within the “Robustness” statement in respect of 2016/17, I consider that the:

- combination of a new, robust approach to budget setting,
- the direction of travel in relation to governance,
- the further service and budget efficiency work to be undertaken during 2016/17, and
- that reserves are expected to increase by March 2016 and through to 2017,

the budget proposed for 2016/17 should not give Members any significant concerns over the Council’s financial position.

- **Medium Term Financial Strategy (2017/18 to 2020/21)**

With regard to the period covered by the MTFs, the anticipated removal of RSG as core funding by 2019/20 has been modelled for over a year and confirmed by the 2016/17 4-year settlement. However, the continuation of the policy to freeze Council Tax and coupling that with the aspiration of removing NHB, although appropriate, does create significant budget pressures in the last two years of the MTFs – and this is only exacerbated when the aforementioned risks and sensitivity analysis is taken into account

However, as highlighted earlier in this statement, there are actions that are being followed to mitigate this scenario but new actions will be required to further enhance the required mitigations. It therefore remains critical that:

- all Council services remain under tight budgetary control,
- ZBB Phase 2 is undertaken to identify further service savings,
- Affordability and Value for Money are at the core of the Councils decision making processes,
- savings are identified at the earliest opportunity,
- capital investment is commenced as soon as possible, and
- Central Government funding is continually reviewed.

Clive Mason CPFA

Responsible Financial Officer (Section 151)

ANNEX A – FEES AND CHARGES

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|---|--|--|--|------------------------------------|-----------------------------|-----|------------|------|--------------|--------------------------|
| | | | | | | | £ | £ | £ | |
| Development | | | | | | | | | | |
| Planning (Awaiting notification from DCLG re planning fees, Building Control and Pre-planning fees are still being reviewed) | | | | | | | | | | |
| | All outline applications | Not more than 2.5 hectares | Per 0.1 hectares | S | | N | 385.00 | 0.00 | 385.00 | |
| | | More than 2.5 hectares | Per 0.1 hectares | S | | N | 9,527.00 | 0.00 | 9,527.00 | |
| | | More than 2.5 hectares | plus for each hectare over 2.5 per 0.1 hectares | S | | N | 115.00 | 0.00 | 115.00 | |
| | Householder Applications | Single dwelling | | S | | N | 172.00 | 0.00 | 172.00 | |
| | Full application | Two or more dwellings | | S | | N | 339.00 | 0.00 | 339.00 | |
| | | Not more than 50 new dwellings | Per dwelling | S | | N | 385.00 | 0.00 | 385.00 | |
| | | More than 50 new dwellings | | S | | N | 19,049.00 | 0.00 | 19,049.00 | |
| | | | Per additional dwelling | S | | N | 115.00 | 0.00 | 115.00 | |
| | Full application | Not dwellings, agricultural, glasshouse, plant nor machinery | | | | | | | | |
| | | Erection of buildings | No increase in floor space or no more than 40sq m | S | | N | 195.00 | 0.00 | 195.00 | |
| | | Erection of buildings | More than 40sq m but no more than 75 sq m | S | | N | 385.00 | 0.00 | 385.00 | |
| | | Erection of buildings | More than 75 sq m but no more than 3750 sq m | S | | N | 19,049.00 | 0.00 | 19,049.00 | |
| | | Erection of buildings | plus for each additional 75sq m in excess of 3750 sq m to a maximum of £250,000 | S | | N | 115.00 | 0.00 | 115.00 | |
| | Full application | On land used for agriculture or agricultural purposes | | | | | | | | |
| | | Erection of buildings | Not more than 465 sq m | S | | N | 80.00 | 0.00 | 80.00 | |
| | | | More than 465 sq m but not more than 540 sq m | S | | N | 385.00 | 0.00 | 385.00 | |
| | | | More than 540 sq m but not more than 4215 sq m - first 540 sq m | S | | N | 385.00 | 0.00 | 385.00 | |
| | | | plus for each further 75 sq m (or part thereof in excess of 540 sq m | S | | N | 385.00 | 0.00 | 385.00 | |
| | | | More than 4215 sq m | S | | N | 19,049.00 | 0.00 | 19,049.00 | |
| | | | plus for each 75 sq m (or part thereof) in excess of 4215 sq m up to a maximum of £250,000 | S | | N | 115.00 | 0.00 | 115.00 | |
| | Full application | Erection of glass houses on land used for the purpose of agriculture | Not more than 465 sq m | S | | N | 80.00 | 0.00 | 80.00 | |
| | | | More than 465 sq m but not more than 540 sq m | S | | N | 2,150.00 | 0.00 | 2,150.00 | |
| | | Erection/alteration/replacement of plant and machinery | Not more than 5 hectares for each 0.1 hectare or part thereof | S | | N | 385.00 | 0.00 | 385.00 | |
| | | | More than 5 hectares plus for each 0.1 hectare (or part thereof) in excess of 5 hectares to a maximum of £250,000 | S | | N | 19,049.00 | 0.00 | 19,049.00 | |
| | Applications other than Building Works | Car parks, service roads or other access | For existing uses | S | | N | 195.00 | 0.00 | 195.00 | |
| | | Waste | Not more than 15 hectares for each 0.1 hectare (or part thereof) | S | | N | 195.00 | 0.00 | 195.00 | |
| | | | More than 15 hectares plus for each 0.1 hectare (or part thereof) in excess of 15 hectares to a maximum of £65,000 | S | | N | 29,112.00 | 0.00 | 29,112.00 | |
| | | Operations connected with explanatory drilling for oil or natural gas | Not more than 7.5 hectares for each 0.1 hectare (or part thereof) | S | | N | 423.00 | 0.00 | 423.00 | |
| | | | More than 7.5 hectares plus for each 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum of £250,000 | S | | N | 31,725.00 | 0.00 | 31,725.00 | |
| | | Operations (other than exploratory drilling) for the winning and working of oil or natural gas | Not more than 15 hectares for each 0.1 hectare (or part thereof) | S | | N | 214.00 | 0.00 | 214.00 | |
| | | | More than 15 hectares plus for each 0.1 (or part thereof) in excess of 15 hectares up to a maximum of £65,000 | S | | N | 32,100.00 | 0.00 | 32,100.00 | |
| | | Other operations (winning and working of minerals) excluding oil and natural gas | Not more than 15 hectares for each 0.1 (or part thereof) | S | | N | 195.00 | 0.00 | 195.00 | |
| | | | More than 15 hectares plus for each additional 0.1 in excess of 15 hectares up to a maximum of £65,000 | S | | N | 29,112.00 | 0.00 | 29,112.00 | |
| | | | Any site area for each 0.1 hectare (or part thereof) up to a maximum of £1,690 | S | | N | 115.00 | 0.00 | 115.00 | |
| | Lawful Development Certificate | Other operations (not coming within any of the above categories) | | S | | N | 195.00 | 0.00 | 195.00 | |
| | | LDC - existing use - in breach of a planning condition | Same as Full | S | | | | | | |
| | | LDC - existing use LDC - lawful but not to comply with a particular condition | | S | | N | 195.00 | 0.00 | 195.00 | |
| | | LDC - proposed use | Half the normal planning fee | S | | | | 0.00 | 0.00 | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 | | |
|--|---------|---|---|--|---|--------|------------|--------|--------------|--------------------------|--------|--|
| Prior Approval | | Agricultural and Forestry buildings and operations or demolition of buildings | | S | | N | 80.00 | 0.00 | 80.00 | | | |
| | | Telecommunications code systems operators | | S | | N | 385.00 | 0.00 | 385.00 | | | |
| | | Proposed change of use to state funded or registered nursery | | S | | N | 80.00 | 0.00 | 80.00 | | | |
| | | Proposed change of use of agricultural building to a state funded school or registered nursery | | S | | N | 80.00 | 0.00 | 80.00 | | | |
| | | 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 | | S | | N | 80.00 | 0.00 | 80.00 | | | |
| | | Proposed change of a building from Office (Use Class B1) use to a use falling within Use Class C3 (Dwelling house) | | S | | N | 80.00 | 0.00 | 80.00 | | | |
| | | Proposed change of use from an agricultural building to a Dwelling house (Use Class C3) where there are no associated building operations | | S | | N | 80.00 | 0.00 | 80.00 | | | |
| | | Proposed change of use of agricultural building to a Dwelling house (Use Class C3) and associated building operations | | S | | N | 172.00 | 0.00 | 172.00 | | | |
| | | 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 | | S | | N | 80.00 | 0.00 | 80.00 | | | |
| | | 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 | | S | | N | 172.00 | 0.00 | 172.00 | | | |
| | | Reserved Matters | | Application for approval of reserved matters following outline approval | Full fee due or if full fee already paid then | S | | N | 385.00 | 0.00 | 385.00 | |
| | | | | Application for removal or variation of condition following grant of planning permission | | S | | N | 195.00 | 0.00 | 195.00 | |
| | | Approval/variation/dischARGE of condition | | Request for confirmation that one or more planning conditions have been complied with | Per request for householder | S | | N | 25.00 | 0.00 | 25.00 | |
| | | | | | otherwise per request | S | | N | 97.00 | 0.00 | 97.00 | |
| Change of use of a building to use as one or more separate dwelling houses, or other cases | | More than 50 dwellings | Not more than 50 dwellings for each | S | | N | 385.00 | 0.00 | 385.00 | | | |
| | | | plus for each in excess of 50 up to a maximum of £250,000 | S | | N | 19,049.00 | 0.00 | 19,049.00 | | | |
| | | | | S | | N | 115.00 | 0.00 | 115.00 | | | |
| Other changes of use of a building or land | | | S | | N | 385.00 | 0.00 | 385.00 | | | | |
| Advertising | | Relating to the business on the premises | | S | | N | 110.00 | 0.00 | 110.00 | | | |
| | | Advanced signs which are not on or visible from the site, directing the public to a business | | S | | N | 110.00 | 0.00 | 110.00 | | | |
| | | Other advertisements | | S | | N | 385.00 | 0.00 | 385.00 | | | |
| Application for a new planning permission to replace an extant planning permission | | Application in respect of major developments | | S | | N | 575.00 | 0.00 | 575.00 | | | |
| | | Applications in respect of householder developments | | S | | N | 57.00 | 0.00 | 57.00 | | | |
| | | Application in respect of other developments | | S | | N | 195.00 | 0.00 | 195.00 | | | |
| Application for a non-material amendment following a grant of planning permission | | Application in respect of householder development | | S | | N | 28.00 | 0.00 | 28.00 | | | |
| | | Application in respect of other developments | | S | | N | 195.00 | 0.00 | 195.00 | | | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|---|---------|--|-------------------|------------------------------------|-----------------------------|-----|------------|--------|--------------|--------------------------|
| Building Control | | | | | | | | | | |
| Domestic extensions and annexes | | Extension or annex with a floor area up to 10m2 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Extension or annex with a floor area up to 10m2 | Inspection charge | S | Apr-10 | S | 235.00 | 47.00 | 282.00 | |
| | | Extension or annex with a floor area over 10m2 but under 40m2 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Extension or annex with a floor area over 10m2 but under 40m2 | Inspection charge | S | Apr-10 | S | 235.00 | 47.00 | 282.00 | |
| | | Extension or annex with a floor area over 40m2 but under 100m2 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Extension or annex with a floor area over 40m2 but under 100m2 | Inspection charge | S | Apr-10 | S | 235.00 | 47.00 | 282.00 | |
| Domestic loft and garage conversions | | Garage, car port or covered way extension with floor area up to 60m2 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Garage, car port or covered way extension with floor area up to 60m2 | Inspection charge | S | Apr-10 | S | 235.00 | 47.00 | 282.00 | |
| | | Loft conversion with a floor area up to 40m2 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Loft conversion with a floor area up to 40m2 | Inspection charge | S | Apr-10 | S | 235.00 | 47.00 | 282.00 | |
| | | Loft conversion with a floor area over 40m2 but less than 60m2 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Loft conversion with a floor area over 40m2 but less than 60m2 | Inspection charge | S | Apr-10 | S | 235.00 | 47.00 | 282.00 | |
| Domestic alterations | | Conversion of garage to living accommodation | Plan charge | S | Apr-10 | S | 85.00 | 17.00 | 102.00 | |
| | | Conversion of garage to living accommodation | Inspection charge | S | Apr-10 | S | 160.00 | 32.00 | 192.00 | |
| | | Estimated cost of work less than £5000 | Plan charge | S | Apr-10 | S | 180.00 | 36.00 | 216.00 | |
| | | Estimated cost of work less than £5000 | Inspection charge | S | Apr-10 | S | 0.00 | 0.00 | 0.00 | |
| | | Estimated cost of work over £5000 but less than £10000 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Estimated cost of work over £5000 but less than £10000 | Inspection charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Estimated cost of work over £10000 but less than £20000 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Estimated cost of work over £10000 but less than £20000 | Inspection charge | S | Apr-10 | S | 230.00 | 46.00 | 276.00 | |
| | | Estimated cost of work over £20000 but less than £50000 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Estimated cost of work over £20000 but less than £50000 | Inspection charge | S | Apr-10 | S | 280.00 | 56.00 | 336.00 | |
| | | Estimated cost of work over £50000 but less than £100000 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Estimated cost of work over £50000 but less than £100000 | Inspection charge | S | Apr-10 | S | 330.00 | 66.00 | 396.00 | |
| New dwellings and conversion to dwellings | | 1 dwelling | Plan charge | S | Apr-10 | S | 175.00 | 35.00 | 210.00 | |
| | | 1 dwelling | Inspection charge | S | Apr-10 | S | 375.00 | 75.00 | 450.00 | |
| | | 2 dwellings | Plan charge | S | Apr-10 | S | 245.00 | 49.00 | 294.00 | |
| | | 2 dwellings | Inspection charge | S | Apr-10 | S | 555.00 | 111.00 | 666.00 | |
| | | 3 dwellings | Plan charge | S | Apr-10 | S | 315.00 | 63.00 | 378.00 | |
| | | 3 dwellings | Inspection charge | S | Apr-10 | S | 735.00 | 147.00 | 882.00 | |
| | | 4 dwellings | Plan charge | S | Apr-10 | S | 385.00 | 77.00 | 462.00 | |
| | | 4 dwellings | Inspection charge | S | Apr-10 | S | 875.00 | 175.00 | 1,050.00 | |
| | | 5 dwellings | Plan charge | S | Apr-10 | S | 455.00 | 91.00 | 546.00 | |
| | | 5 dwellings | Inspection charge | S | Apr-10 | S | 1,015.00 | 203.00 | 1,218.00 | |
| | | 6 dwellings | Plan charge | S | Apr-10 | S | 525.00 | 105.00 | 630.00 | |
| | | 6 dwellings | Inspection charge | S | Apr-10 | S | 1,155.00 | 231.00 | 1,386.00 | |
| | | 7 dwellings | Plan charge | S | Apr-10 | S | 545.00 | 109.00 | 654.00 | |
| | | 7 dwellings | Inspection charge | S | Apr-10 | S | 1,345.00 | 269.00 | 1,614.00 | |
| | | 8 dwellings | Plan charge | S | Apr-10 | S | 565.00 | 113.00 | 678.00 | |
| | | 8 dwellings | Inspection charge | S | Apr-10 | S | 1,535.00 | 307.00 | 1,842.00 | |
| | | 9 dwellings | Plan charge | S | Apr-10 | S | 585.00 | 117.00 | 702.00 | |
| | | 9 dwellings | Inspection charge | S | Apr-10 | S | 1,725.00 | 345.00 | 2,070.00 | |
| | | 10 dwellings | Plan charge | S | Apr-10 | S | 605.00 | 121.00 | 726.00 | |
| | | 10 dwellings | Inspection charge | S | Apr-10 | S | 1,895.00 | 379.00 | 2,274.00 | |
| The charge for dwellings are based on buildings with a maximum of 3 storeys (including basements) and a maximum floor area of 300m2. The charge for any dwelling outside these limits and for developments with more than 10 dwellings will need to be individually determined. | | | | | | | | | | |
| Domestic Extensions and annexes | | Extension or annex with floor area up to 10m2 | Building notice | S | Apr-10 | S | 410.00 | 82.00 | 492.00 | |
| | | Extension or annex with floor area up to 10m2 | Regularisation | S | Apr-13 | N | 527.00 | 0.00 | 527.00 | |
| | | Extensions or annexes with a floor area over 10m2 but under 40m2 | Building notice | S | Apr-10 | S | 465.00 | 93.00 | 558.00 | |
| | | Extensions or annexes with a floor area over 10m2 but under 40m2 | Regularisation | S | Apr-13 | N | 635.00 | 0.00 | 635.00 | |
| | | Extensions or annexes with a floor area over 40m2 but under 100m2 | Building notice | S | Apr-10 | S | 590.00 | 118.00 | 708.00 | |
| | | Extensions or annexes with a floor area over 40m2 but under 100m2 | Regularisation | S | Apr-13 | N | 770.00 | 0.00 | 770.00 | |
| | | Garage, car port or covered way extension with floor area up to 60m2 | Building notice | S | Apr-10 | S | 375.00 | 75.00 | 450.00 | |
| | | Garage, car port or covered way extension with floor area up to 60m2 | Regularisation | S | Apr-13 | N | 473.00 | 0.00 | 473.00 | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 | |
|---|---|--|---|------------------------------------|-----------------------------|--------|------------|--------|--------------|--------------------------|--|
| Domestic loft and garage conversions | Domestic loft and garage conversions | Loft conversion with a floor area up to 40m2 | Building notice | S | Apr-10 | S | 410.00 | 82.00 | 492.00 | | |
| | | Loft conversion with a floor area up to 40m2 | Regularisation | S | Apr-13 | N | 527.00 | 0.00 | 527.00 | | |
| | | Loft conversion with a floor area over 40m2 but less than 60m2 | Building notice | S | Apr-10 | S | 468.00 | 93.60 | 561.60 | | |
| | | Loft conversion with a floor area over 40m2 but less than 60m2 | Regularisation | S | Apr-13 | N | 635.00 | 0.00 | 635.00 | | |
| | | Conversion of garage to living accommodation | Building notice | S | Apr-10 | S | 245.00 | 49.00 | 294.00 | | |
| | | Conversion of garage to living accommodation | Regularisation | S | Apr-13 | N | 345.00 | 0.00 | 345.00 | | |
| | Domestic alterations | Domestic alterations | Estimated cost of work less than £5000 | Building notice | S | Apr-10 | S | 180.00 | 36.00 | 216.00 | |
| | | | Estimated cost of work less than £5000 | Regularisation | S | Apr-13 | N | 243.00 | 0.00 | 243.00 | |
| | | | Estimated cost of work over £5000 but less than £10000 | Building notice | S | Apr-10 | S | 310.00 | 62.00 | 372.00 | |
| | | | Estimated cost of work over £5000 but less than £10000 | Regularisation | S | Apr-13 | N | 392.00 | 0.00 | 392.00 | |
| | | | Estimated cost of work over £10000 but less than £20000 | Building notice | S | Apr-10 | S | 410.00 | 82.00 | 492.00 | |
| | | | Estimated cost of work over £10000 but less than £20000 | Regularisation | S | Apr-13 | N | 513.00 | 0.00 | 513.00 | |
| | | | Estimated cost of work over £20000 but less than £50000 | Building notice | S | Apr-10 | S | 460.00 | 92.00 | 552.00 | |
| | | | Estimated cost of work over £20000 but less than £50000 | Regularisation | S | Apr-13 | N | 594.00 | 0.00 | 594.00 | |
| | | | Estimated cost of work over £50000 but less than £100000 | Building notice | S | Apr-10 | S | 515.00 | 103.00 | 618.00 | |
| | | | Estimated cost of work over £50000 but less than £100000 | Regularisation | S | Apr-13 | N | 709.00 | 0.00 | 709.00 | |
| | | | Renovation of thermal element | Building notice | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | | Renovation of thermal element | Regularisation | S | Apr-13 | N | 182.00 | 0.00 | 182.00 | |
| | | | Replacement of windows, roof light and external glazed doorways | Building notice | S | Apr-10 | S | 100.00 | 20.00 | 120.00 | |
| Replacement of windows, roof light and external glazed doorways | Regularisation | S | Apr-13 | N | 130.00 | 0.00 | 130.00 | | | | |
| Installation of renewable energy systems | Building notice | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | | | | |
| Installation of renewable energy systems | Regularisation | S | Apr-13 | N | 182.00 | 0.00 | 182.00 | | | | |
| Drainage works up to the value of £5000 | Building notice | S | Apr-10 | S | 100.00 | 20.00 | 120.00 | | | | |
| Drainage works up to the value of £5000 | Regularisation | S | Apr-13 | N | 130.00 | 0.00 | 130.00 | | | | |
| Electrical work up to the value of £10000 | Building notice | S | Apr-10 | S | 240.00 | 48.00 | 288.00 | | | | |
| Electrical work up to the value of £10000 | Regularisation | S | Apr-13 | N | 312.00 | 0.00 | 312.00 | | | | |
| New dwellings and conversion to dwellings | New dwellings and conversion to dwellings | 1 dwelling | Building notice | S | Apr-10 | S | 600.00 | 120.00 | 720.00 | | |
| | | 1 dwelling | Regularisation | S | Apr-13 | N | 756.00 | 0.00 | 756.00 | | |
| | | 2 dwellings | Building notice | S | Apr-10 | S | 880.00 | 176.00 | 1,056.00 | | |
| | | 2 dwellings | Regularisation | S | Apr-13 | N | 1,094.00 | 0.00 | 1,094.00 | | |
| | | 3 dwellings | Building notice | S | Apr-10 | S | 1,155.00 | 231.00 | 1,386.00 | | |
| | | 3 dwellings | Regularisation | S | Apr-13 | N | 1,431.00 | 0.00 | 1,431.00 | | |
| | | 4 dwellings | Building notice | S | Apr-10 | S | 1,385.00 | 277.00 | 1,662.00 | | |
| | | 4 dwellings | Regularisation | S | Apr-13 | N | 1,728.00 | 0.00 | 1,728.00 | | |
| | | 5 dwellings | Building notice | S | Apr-10 | S | 1,615.00 | 323.00 | 1,938.00 | | |
| | | 5 dwellings | Regularisation | S | Apr-13 | N | 1,998.00 | 0.00 | 1,998.00 | | |
| | | 6 dwellings | Building notice | S | Apr-10 | S | 1,850.00 | 370.00 | 2,220.00 | | |
| | | 6 dwellings | Regularisation | S | Apr-13 | N | 2,282.00 | 0.00 | 2,282.00 | | |
| | | 7 dwellings | Building notice | S | Apr-10 | S | 2,080.00 | 416.00 | 2,496.00 | | |
| | | 7 dwellings | Regularisation | S | Apr-13 | N | 2,619.00 | 0.00 | 2,619.00 | | |
| | | 8 dwellings | Building notice | S | Apr-10 | S | 2,310.00 | 462.00 | 2,772.00 | | |
| | | 8 dwellings | Regularisation | S | Apr-13 | N | 2,849.00 | 0.00 | 2,849.00 | | |
| | | 9 dwellings | Building notice | S | Apr-10 | S | 2,590.00 | 518.00 | 3,108.00 | | |
| 9 dwellings | Regularisation | S | Apr-13 | N | 3,050.00 | 0.00 | 3,050.00 | | | | |
| 10 dwellings | Building notice | S | Apr-10 | S | 2,750.00 | 550.00 | 3,300.00 | | | | |
| 10 dwellings | Regularisation | S | Apr-13 | N | | 0.00 | 0.00 | | | | |
| Other residential (institutional etc) | Other residential (institutional etc) | Floor area under 40m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area under 40m2 | Inspection charge | S | Apr-10 | S | 325.00 | 65.00 | 390.00 | | |
| | | Floor area under 40m2 | Regularisation | S | Apr-13 | N | 675.00 | 0.00 | 675.00 | | |
| | | Floor area between 40m2 and 100m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area between 40m2 and 100m2 | Inspection charge | S | Apr-10 | S | 440.00 | 88.00 | 528.00 | | |
| | | Floor area between 40m2 and 100m2 | Regularisation | S | Apr-13 | N | 830.00 | 0.00 | 830.00 | | |
| Assembly and recreational use | Assembly and recreational use | Floor area under 40m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area under 40m2 | Inspection charge | S | Apr-10 | S | 325.00 | 65.00 | 390.00 | | |
| | | Floor area under 40m2 | Regularisation | S | Apr-13 | N | 675.00 | 0.00 | 675.00 | | |
| | | Floor area between 40m2 and 100m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area between 40m2 and 100m2 | Inspection charge | S | Apr-10 | S | 440.00 | 88.00 | 528.00 | | |
| | | Floor area between 40m2 and 100m2 | Regularisation | S | Apr-13 | N | 830.00 | 0.00 | 830.00 | | |
| Industrial and storage use | Industrial and storage use | Floor area under 40m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area under 40m2 | Inspection charge | S | Apr-10 | S | 285.00 | 57.00 | 342.00 | | |
| | | Floor area under 40m2 | Regularisation | S | Apr-13 | N | 621.00 | 0.00 | 621.00 | | |
| | | Floor area between 40m2 and 100m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area between 40m2 and 100m2 | Inspection charge | S | Apr-10 | S | 400.00 | 80.00 | 480.00 | | |
| | | Floor area between 40m2 and 100m2 | Regularisation | S | Apr-13 | N | 776.00 | 0.00 | 776.00 | | |
| All other classes | All other classes | Floor area under 40m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area under 40m2 | Inspection charge | S | Apr-10 | S | 325.00 | 65.00 | 390.00 | | |
| | | Floor area under 40m2 | Regularisation | S | Apr-13 | N | 675.00 | 0.00 | 675.00 | | |
| | | Floor area between 40m2 and 100m2 | Plan charge | S | Apr-13 | S | 175.00 | 35.00 | 210.00 | | |
| | | Floor area between 40m2 and 100m2 | Inspection charge | S | Apr-10 | S | 440.00 | 88.00 | 528.00 | | |
| | | Floor area between 40m2 and 100m2 | Regularisation | S | Apr-13 | N | 0.00 | 0.00 | 0.00 | | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|--------------------------|---------|--|-------------------|------------------------------------|-----------------------------|-----|------------|-------|--------------|--------------------------|
| Non-domestic alterations | | Replacement windows, roof light and glazed doors (Max 20) | Plan charge | S | Apr-10 | S | 100.00 | 20.00 | 120.00 | |
| | | Replacement windows, roof light and glazed doors (Max 20) | Inspection charge | S | Apr-10 | S | 0.00 | 0.00 | 0.00 | |
| | | Replacement windows, roof light and glazed doors (Max 20) | Regularisation | S | Apr-10 | N | 135.00 | 0.00 | 135.00 | |
| | | Replacement windows, roof light and glazed doors 20 to 50 | Plan charge | S | Apr-10 | S | 200.00 | 40.00 | 240.00 | |
| | | Replacement windows, roof light and glazed doors 20 to 50 | Inspection charge | S | Apr-10 | S | 0.00 | 0.00 | 0.00 | |
| | | Replacement windows, roof light and glazed doors 20 to 50 | Regularisation | S | Apr-10 | N | 270.00 | 0.00 | 270.00 | |
| | | Renovation of a thermal element with an estimated cost up to £50 | Plan charge | S | Apr-10 | S | 140.00 | 28.00 | 168.00 | |
| | | Renovation of a thermal element with an estimated cost up to £50 | Inspection charge | S | Apr-10 | S | 0.00 | 0.00 | 0.00 | |
| | | Renovation of a thermal element with an estimated cost up to £50 | Regularisation | S | Apr-10 | N | 182.00 | 0.00 | 182.00 | |
| | | Estimated cost of works up to £50000 | Plan charge | S | Apr-10 | S | 200.00 | 40.00 | 240.00 | |
| | | Estimated cost of works up to £50000 | Inspection charge | S | Apr-10 | S | 0.00 | 0.00 | 0.00 | |
| | | Estimated cost of works up to £50000 | Regularisation | S | Apr-10 | N | 270.00 | 0.00 | 270.00 | |
| | | Estimated cost of work over £5000 but less than £10000 | Plan charge | S | Apr-10 | S | 150.00 | 30.00 | 180.00 | |
| | | Estimated cost of work over £5000 but less than £10000 | Inspection charge | S | Apr-10 | S | 160.00 | 32.00 | 192.00 | |
| | | Estimated cost of work over £5000 but less than £10000 | Regularisation | S | Apr-10 | N | 419.00 | 0.00 | 419.00 | |
| | | Estimated cost of work over £10000 but less than £20000 | Plan charge | S | Apr-10 | S | 150.00 | 30.00 | 180.00 | |
| | | Estimated cost of work over £10000 but less than £20000 | Inspection charge | S | Apr-10 | S | 250.00 | 50.00 | 300.00 | |
| | | Estimated cost of work over £10000 but less than £20000 | Regularisation | S | Apr-10 | N | 540.00 | 0.00 | 540.00 | |
| | | Estimated cost of work over £20000 but less than £50000 | Plan charge | S | Apr-10 | S | 175.00 | 35.00 | 210.00 | |
| | | Estimated cost of work over £20000 but less than £50000 | Inspection charge | S | Apr-10 | S | 350.00 | 70.00 | 420.00 | |
| | | Estimated cost of work over £20000 but less than £50000 | Regularisation | S | Apr-10 | N | 709.00 | 0.00 | 709.00 | |
| | | Estimated cost of work over £50000 but less than £100000 | Plan charge | S | Apr-10 | S | 175.00 | 35.00 | 210.00 | |
| | | Estimated cost of work over £50000 but less than £100000 | Inspection charge | S | Apr-10 | S | 450.00 | 90.00 | 540.00 | |
| | | Estimated cost of work over £50000 but less than £100000 | Regularisation | S | Apr-10 | N | 844.00 | 0.00 | 844.00 | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|

Operations

Refuse Collection

| | | | | | | | | | | |
|--|------------------------|--|------------|---|--|---|--------|------|--------|--|
| | Household Bulky Waste | | 1-3 items | D | | N | 23.00 | 0.00 | 23.00 | |
| | Household Bulky Waste | | 4-6 items | D | | N | 32.00 | 0.00 | 32.00 | |
| | Household Bulky Waste | | 7-10 items | D | | N | 48.00 | 0.00 | 48.00 | |
| | Commercial Bulky Waste | | Per hour | D | | N | 100.00 | 0.00 | 100.00 | |
| | Second Green Bin | | Per annum | D | | N | 40.00 | 0.00 | 40.00 | |

Markets

| | | | | | | | | | | |
|--|------------------------------|---|-------------------|--|--|---|-------|------|-------|--|
| | Huntingdon Farmers' market | Casual Traders - per pitch | | | | E | 23.00 | 0.00 | 23.00 | |
| | | Permanent traders - per pitch | | | | E | 16.20 | 0.00 | 16.20 | |
| | St Ives Weekly Markets | Casual traders - per 10ft pitch | St.Ives market | | | E | 23.50 | 0.00 | 23.50 | |
| | | Permanent traders - per 10ft pitch | St Ives market | | | E | 16.20 | 0.00 | 16.20 | |
| | | Casual Trader per 10ft pitch October - December | St Ives market | | | E | 24.00 | 0.00 | 24.00 | |
| | Huntingdon Weekly Market | casual trader - per 10ft | Huntingdon market | | | E | 23.50 | 0.00 | 23.50 | |
| | | Regular traders - per 10ft pitch | | | | E | 16.20 | 0.00 | 16.20 | |
| | St Ives Bank Holiday Markets | Market Hill regular trader per 10 ft | | | | E | 24.00 | 0.00 | 24.00 | |
| | | Market Hill non - regular trader per 10 ft | | | | E | 41.00 | 0.00 | 41.00 | |
| | | Bus station regular trader per 10ft | | | | E | 23.50 | 0.00 | 23.50 | |
| | | Bus station non- regular trader per 10ft | | | | E | 40.00 | 0.00 | 40.00 | |
| | | Car Park regular trader per 10ft | | | | E | 23.00 | 0.00 | 23.00 | |
| | | Car Park non-regular trader per 10ft | | | | E | 39.00 | 0.00 | 39.00 | |
| | Bank Holiday Markets | 10ft pitch booked two weeks in advance | | | | E | 40.00 | 0.00 | 40.00 | |
| | | 10ft pitch - otherwise | | | | E | 50.00 | 0.00 | 50.00 | |
| | Electricity supply | per day | | | | S | 2.92 | 0.58 | 3.50 | |
| | Bin charges | per day | 240 L | | | N | 3.50 | 0.00 | 3.50 | |
| | | per day | 1100 L | | | N | 14.00 | 0.00 | 14.00 | |

Fair

| | | | | | | | | | | |
|--|-----------------|--------------------|---------|---|--|---|----------|------|----------|-----|
| | Fair Huntingdon | Riverside car park | per day | D | | Z | 1,000.00 | 0.00 | 1,000.00 | 77% |
|--|-----------------|--------------------|---------|---|--|---|----------|------|----------|-----|

Car parking

| | | | | | | | | | | | |
|--|---|-------------------------------------|--|------------|------------|------|------|------|------|------|------|
| | Car Parking charges | Huntingdon - Riverside - Short stay | Up to 1hr | D | | S | 0.33 | 0.07 | 0.40 | | |
| | | | Up to 2hr | D | | S | 0.50 | 0.10 | 0.60 | | |
| | Huntingdon -Riverside - Long stay | | Up to 1 hr | D | | S | 0.33 | 0.07 | 0.40 | | |
| | | | Up to 2 hr | D | | S | 0.50 | 0.10 | 0.60 | | |
| | | | Up to 3 hr | D | | S | 0.75 | 0.15 | 0.90 | | |
| | | | Up to 4 hr | D | | S | 1.00 | 0.20 | 1.20 | | |
| | | | 4hr to 10 hr | D | | S | 1.67 | 0.33 | 2.00 | | |
| | | | 10hr to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | | |
| | | | Godmanchester - Bridge Place - Long stay | | Up to 1 hr | D | | S | 0.33 | 0.07 | 0.40 |
| | Up to 2 hr | D | | | S | 0.50 | 0.10 | 0.60 | | | |
| | Up to 3 hr | D | | | S | 0.75 | 0.15 | 0.90 | | | |
| | Up to 4 hr | D | | | S | 1.00 | 0.20 | 1.20 | | | |
| | 4hr to 10 hr | D | | | S | 1.67 | 0.33 | 2.00 | | | |
| | 10hr to 23 hr | D | | | S | 2.50 | 0.50 | 3.00 | | | |
| | St Neots - Riverside - Long stay | | Up to 2 hr | | D | | S | 0.33 | 0.07 | 0.40 | |
| | Up to 3 hr | | D | | S | 0.50 | 0.10 | 0.60 | | | |
| | Up to 4 hr | | D | | S | 0.75 | 0.15 | 0.90 | | | |
| | Up to 4 hr | | D | | S | 1.00 | 0.20 | 1.20 | | | |
| | 4hr to 23 hr | | D | | S | 1.67 | 0.33 | 2.00 | | | |
| | Huntingdon - Hinchingsbrooke Country Park | | | Up to 2 hr | D | | S | 0.83 | 0.17 | 1.00 | |
| | 2 hr to a maximum of 6 hr | | | D | | S | 1.67 | 0.33 | 2.00 | | |
| | Huntingdon - Sainsbury | | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | | |
| | Huntingdon - Princes Street | | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | | |
| | | | Up to 4 hr | D | | S | 2.67 | 0.53 | 3.20 | | |
| | Huntingdon - Trinity Place | | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | | |
| | | | Up to 4 hr | D | | S | 2.67 | 0.53 | 3.20 | | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|---------|---------|---|---------------------------|------------------------------------|-----------------------------|-----|------------|-------|--------------|--------------------------|
| | | Huntingdon - Mill Common | Up to 1hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | Huntingdon - Great Northern Street | Up to 1hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | Huntingdon - Ingram Street | Up to 1hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | Huntingdon - St Germain Street (Minor) | Up to 30 minutes | D | | S | 0.33 | 0.07 | 0.40 | |
| | | | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | |
| | | | Up to 4 hr | D | | S | 2.67 | 0.53 | 3.20 | |
| | | Huntingdon - Chequers Way - Disabled | Free | D | | | 0.00 | 0.00 | 0.00 | |
| | | Huntingdon - Anglian Water | All day | D | | S | 0.83 | 0.17 | 1.00 | |
| | | St Neots - Priory Lane | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | |
| | | | Up to 4 hr | D | | S | 2.67 | 0.53 | 3.20 | |
| | | St Neots - Brook Street | Up to 30 minutes | D | | S | 0.33 | 0.07 | 0.40 | |
| | | | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | |
| | | | Up to 4 hr | D | | S | 2.67 | 0.53 | 3.20 | |
| | | St Neots - Tan Yard | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | |
| | | | Up to 4 hr | D | | S | 2.67 | 0.53 | 3.20 | |
| | | St Neots - The Priory | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | St Neots - Tebbutts Road | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | St Ives - Cattle market - short stay | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.83 | 0.37 | 2.20 | |
| | | | Up to 4 hr | D | | S | 2.67 | 0.53 | 3.20 | |
| | | St Ives - Cattle market - Harrison Road) | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | St Ives - Darwoods Pond | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | St Ives - Globe Place | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | | Up to 3 hr | D | | S | 1.50 | 0.30 | 1.80 | |
| | | | Up to 4 hr | D | | S | 2.00 | 0.40 | 2.40 | |
| | | | Up to 23 hr | D | | S | 2.50 | 0.50 | 3.00 | |
| | | Ramsey - Mews Close | All spaces free of charge | D | | | | | | |
| | | Godmanchester - Park Lane | All spaces free of charge | D | | | | | | |
| | | Godmanchester - Post Street | All spaces free of charge | D | | | | | | |
| | | Huntingdon - Butts Grove Way | All spaces free of charge | D | | | | | | |
| | | On street parking | Maximum 1 hr stay | D | | N | 0.80 | 0.00 | 0.80 | |
| | | St Ives - Waitrose | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | St Neots - Waitrose | Up to 1 hr | D | | S | 0.67 | 0.13 | 0.80 | |
| | | | Up to 2 hr | D | | S | 1.00 | 0.20 | 1.20 | |
| | | Resident season ticket permit | 6 months | D | | S | 129.17 | 25.83 | 155.00 | |
| | | | 12 months | D | | S | 250.00 | 50.00 | 300.00 | |
| | | Residents car park permits | 12 months | D | | S | 83.33 | 16.67 | 100.00 | |
| | | Resident on street parking permit | 12 months | D | | N | 26.00 | 0.00 | 26.00 | |
| | | Season ticket permit | 6 months | D | | S | 129.17 | 25.83 | 155.00 | |
| | | | 12 months | D | | S | 250.00 | 50.00 | 300.00 | |
| | | Parking Excess Charges | | D | | N | 60.00 | 0.00 | 60.00 | |
| | | Parking Excess Charges if paid within 14 days | | D | | N | 40.00 | 0.00 | 40.00 | |
| | | Parking Excess Charges on-street | | D | | N | 40.00 | 0.00 | 40.00 | |
| | | Parking Excess Charges on-street if paid within 14 days | | D | | N | 20.00 | 0.00 | 20.00 | |
| | | Huntingdon - Hinchingsbrooke Country Park | 6 months | D | | S | 25.00 | 5.00 | 30.00 | |
| | | | 12 months | D | | S | 41.67 | 8.33 | 50.00 | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|--------------------|--------------------|---------------------------|----------------------------------|------------------------------------|-----------------------------|-----|------------|-------|--------------|--------------------------|
| Countryside | | | | | | | | | | |
| | Room Hire | Kestrel room | per hour | D | | E | 28.50 | 0.00 | 28.50 | |
| | | Wren room | per hour | D | | E | 24.00 | 0.00 | 24.00 | |
| | | Both Rooms | per hour | D | | E | 50.00 | 0.00 | 50.00 | |
| | Rangers price list | Bell boat sessions | per hour | D | | N | 40.00 | 0.00 | 40.00 | |
| | | Forest school sessions | per 1.5hr session | D | | N | 50.00 | 0.00 | 50.00 | |
| | | Evening activities | per hour | D | | N | 30.00 | 0.00 | 30.00 | |
| | | Guided walk for groups | per hour (Plus travel expenses) | D | | N | 30.00 | 0.00 | 30.00 | |
| | Hinchingbrooke | School visits | per child | D | | N | 4.50 | 0.00 | 4.50 | |
| | | Special needs placements | per day | D | | N | 35.00 | 0.00 | 35.00 | |
| | Paxton Pits | Mooring (Between 8m -20m) | per meter | | | S | 10.50 | 2.10 | 12.60 | |
| Facilities | | | | | | | | | | |
| | Civic Suite hire | Monday - Friday | Combined room (8am-6pm) per day | | | S | 250.00 | 50.00 | 300.00 | |
| | | | per hour | | | S | 35.00 | 7.00 | 42.00 | |
| | | | Half room(8am-6pm) per day | | | S | 140.00 | 28.00 | 168.00 | |
| | | | per hour | | | S | 20.00 | 4.00 | 24.00 | |
| | | | Combined room after 6pm per hour | | | S | 80.00 | 16.00 | 96.00 | |
| | | | Half room after 6pm per hour | | | S | 35.00 | 7.00 | 42.00 | |
| | | Weekends | Combined room (8am-6pm) per day | | | S | 400.00 | 80.00 | 480.00 | |
| | | | per hour | | | S | 50.00 | 10.00 | 60.00 | |
| | | | Half room (8am - 6pm) per day | | | S | 250.00 | 50.00 | 300.00 | |
| | | | per hour | | | S | 30.00 | 6.00 | 36.00 | |
| | | | Combined room after 6pm per hour | | | S | 100.00 | 20.00 | 120.00 | |
| | | | Half room after 6pm per hour | | | S | 60.00 | 12.00 | 72.00 | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|

Community

Animal boarding establishments

| | | | | | | | | | | |
|--------|--------------------|--|--|---|--|---|--------|------|--------|----|
| Annual | First application | | | D | | N | 245.00 | 0.00 | 245.00 | 5% |
| Annual | Renewal of licence | | | D | | N | 145.00 | 0.00 | 145.00 | 5% |
| | | of the licence, additional charges may be levied at the time of renewal of the licence at the rate of £97.00 per additional officer/visit in addition to any third | | D | | N | 97.00 | 0.00 | 97.00 | 0% |

Caravan site licences

| | | | | | | | | | | |
|------------------------|---------------|--|--|---|--|---|--------|------|--------|----|
| No charge | | | | S | | N | 0.00 | 0.00 | 0.00 | |
| Protected Caravan Site | Annual charge | | | D | | N | 327.00 | 0.00 | 327.00 | 0% |

| | | | | | | | | | | |
|-----------------------|----------------------------------|-------------------------------|--|---|--|---|--------|------|--------|----|
| Deposit of site rules | Charge for depositing site rules | Initial and then when amended | | D | | N | 405.00 | 0.00 | 405.00 | 0% |
| | Registrations | No charge | | S | | - | 517.00 | 0.00 | 517.00 | 0% |

Cooling Towers and Evaporative Condensers

Environmental Permits

| | | | | | | | | | | |
|-------------------------|---|---|--|---|--|---|----------|------|----------|---------|
| | | under the Environmental Planning (England and Wales) | | | | | 561.00 | 0.00 | 561.00 | 0% |
| One-off application fee | Part A2 | Application | | S | | N | 242.00 | 0.00 | 242.00 | 0% |
| | | Additional fee for operating without a permit | | S | | N | 279.00 | 0.00 | 279.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | 327.00 | 0.00 | 327.00 | 0% |
| | | Transfer | | S | | N | 376.00 | 0.00 | 376.00 | 0% |
| | | Substantial variation | | S | | N | 100.00 | 0.00 | 100.00 | 0% |
| | Part B | Application | | S | | N | 200.00 | 0.00 | 200.00 | 0% |
| | | Additional fee for operating without a permit | | S | | N | 50.00 | 0.00 | 50.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | | | | |
| | | Transfer | | S | | N | | | | |
| | | Substantial variation | | S | | N | | | | |
| | Reduced fee (except vehicle refinishers) | Application | | S | | N | | | | |
| | | Additional fee for operating without a permit | | S | | N | 3,218.00 | 0.00 | 3,218.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | 1,137.00 | 0.00 | 1,137.00 | 0% |
| | | Transfer | | S | | N | 668.00 | 0.00 | 668.00 | 0% |
| | | Substantial variation | | S | | N | 225.00 | 0.00 | 225.00 | 0% |
| | Vehicle refinishers | Application | | S | | N | 1,309.00 | 0.00 | 1,309.00 | 0% |
| | | Additional fee for operating without a permit | | S | | N | 1,579.00 | 0.00 | 1,579.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | 1,137.00 | 0.00 | 1,137.00 | 0% |
| | | Transfer | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | | Substantial variation | | S | | N | 162.00 | 0.00 | 162.00 | 0% |
| | Petrol vapour recovery stages 1&2 combined | Application | | S | | N | 1,005.00 | 0.00 | 1,005.00 | 0% |
| | | Additional fee for operating without a permit | | S | | N | 148.00 | 0.00 | 148.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | 68.00 | 0.00 | 68.00 | 0% |
| | | Transfer | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | | Substantial variation | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | Mobile crushing and screening plant | Application | | S | | N | 98.00 | 0.00 | 98.00 | 0% |
| | | Additional fee for operating without a permit | | S | | N | 346.00 | 0.00 | 346.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | 66.00 | 0.00 | 66.00 | 0% |
| | | Transfer | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | | Substantial variation | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | Mobile crushing and screening plant 3rd to 7th applications | Application | | S | | N | 98.00 | 0.00 | 98.00 | 0% |
| | | Additional fee for operating without a permit | | S | | N | 246.00 | 0.00 | 246.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | 68.00 | 0.00 | 68.00 | 0% |
| | | Transfer | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | | Substantial variation | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | Mobile crushing and screening plant 8th and subsequent applications | Application | | S | | N | 98.00 | 0.00 | 98.00 | 0% |
| | | Additional fee for operating without a permit | | S | | N | 1,579.00 | 0.00 | 1,579.00 | 0% |
| | | Surrender/ partial surrender | | S | | N | 1,137.00 | 0.00 | 1,137.00 | 0% |
| | | Transfer | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | | Substantial variation | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | | application there is an extra charge in addition to the above charges | | S | | N | 1,005.00 | 0.00 | 1,005.00 | 0% |

not expected until late March 2016

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 | |
|---|--|--|---------------------|------------------------------------|-----------------------------|-----|------------|----------|--------------|--------------------------|----|
| Annual subsistence fees | Part A2 | Low Risk | | S | | N | 943.00 | 0.00 | 943.00 | 0% | |
| | | Medium Risk | | S | | N | 1,137.00 | 0.00 | 1,137.00 | 0% | |
| | | High Risk | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! | |
| | Part B | Low Risk | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! | |
| | | plus | | S | | N | 1,005.00 | 0.00 | 1,005.00 | 0% | |
| | | Medium Risk | | S | | N | 477.00 | 0.00 | 477.00 | 0% | |
| | | plus | | S | | N | 1,137.00 | 0.00 | 1,137.00 | 0% | |
| | | High Risk | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! | |
| | | plus | | S | | N | 0.00 | 0.00 | 0.00 | #DIV/0! | |
| | | Reduced fee (except vehicle refinishers) | Low Risk | | S | | N | 1,005.00 | 0.00 | 1,005.00 | 0% |
| | | Medium Risk | | S | | N | 297.00 | 0.00 | 297.00 | 0% | |
| | | High Risk | | S | | N | 1,384.00 | 0.00 | 1,384.00 | 0% | |
| | Vehicle refinishers | Low Risk | | S | | N | 1,541.00 | 0.00 | 1,541.00 | 0% | |
| | | Medium Risk | | S | | N | 2,233.00 | 0.00 | 2,233.00 | 0% | |
| | Petrol vapour recovery stages 1&2 combined | High Risk | | S | | N | 739.00 | 0.00 | 739.00 | 0% | |
| | | Low Risk | | S | | N | 99.00 | 0.00 | 99.00 | 0% | |
| | | Medium Risk | | S | | N | 1,111.00 | 0.00 | 1,111.00 | 0% | |
| | Mobile crushing and screening plant | High Risk | | S | | N | 149.00 | 0.00 | 149.00 | 0% | |
| | | Low Risk | | S | | N | 1,672.00 | 0.00 | 1,672.00 | 0% | |
| | | Medium Risk | | S | | N | 198.00 | 0.00 | 198.00 | 0% | |
| | Mobile crushing and screening plant 3rd to 7th applications | High Risk | | S | | N | 76.00 | 0.00 | 76.00 | 0% | |
| | | Low Risk | | S | | N | 151.00 | 0.00 | 151.00 | 0% | |
| | | Medium Risk | | S | | N | 227.00 | 0.00 | 227.00 | 0% | |
| | Mobile crushing and screening plant 8th and subsequent applications | High Risk | | S | | N | 218.00 | 0.00 | 218.00 | 0% | |
| | | Low Risk | | S | | N | 249.00 | 0.00 | 249.00 | 0% | |
| | | Medium Risk | | S | | N | 524.00 | 0.00 | 524.00 | 0% | |
| | Late payment | High Risk | | S | | N | 108.00 | 0.00 | 108.00 | 0% | |
| | | | | S | | N | 218.00 | 0.00 | 218.00 | 0% | |
| | Food Premises Approvals Houses in Multiple Occupation | Cost of approval | No charge | | S | | N | 326.00 | 0.00 | 326.00 | 0% |
| | | Initial licence | | | D | | N | 618.00 | 0.00 | 618.00 | 0% |
| Renewal of licence | | | | D | | N | 989.00 | 0.00 | 989.00 | 0% | |
| Revocation of licence | | | | D | | N | 1,484.00 | 0.00 | 1,484.00 | 0% | |
| Accommodation certificate Environmental Information Enquiry | the licence, additional charges may be levied at the time of renewal of the | | | | | N | 368.00 | 0.00 | 368.00 | 0% | |
| | Issue | | | D | | S | 590.00 | 0.00 | 590.00 | 0% | |
| | Contaminated land - site specific | | | D | | N | 884.00 | 0.00 | 884.00 | 0% | |
| Health Certificate Food examination certificate | Simple request | | | D | | N | 189.00 | 0.00 | 189.00 | 0% | |
| | | | | D | | N | 302.00 | 0.00 | 302.00 | 0% | |
| | Small & simple Larger & more complex per hour (min £58.70) | | | D | | S | 453.00 | 0.00 | 453.00 | 0% | |
| Food hygiene courses | Level 2 | | | D | | E | 0.00 | 0.00 | 0.00 | #DIV/0! | |
| | Level 3 | | | D | | E | 350.00 | 0.00 | 350.00 | 0% | |
| | CD | | | D | | S | 175.00 | 0.00 | 175.00 | 0% | |
| Scrap dealers licence | Site licence | Every 3 years | | D | | N | 100.00 | 0.00 | 100.00 | 0% | |
| | Mobile collector | Every 3 years | | D | | N | 97.00 | 0.00 | 97.00 | 2% | |
| | Collectors licence with existing licence with another LA | | | D | | N | 111.67 | 22.33 | 134.00 | 0% | |
| | Variation of licence (person) | | | D | | N | 154.50 | 0.00 | 154.50 | 0% | |
| Animal Welfare | Variation of licence (site) | | | D | | N | 44.25 | 0.00 | 44.25 | 0% | |
| | | | | D | | | 76.00 | 0.00 | 76.00 | 0% | |
| | Pet shop licence | First application | | D | | N | 48.92 | 9.78 | 58.70 | 0% | |
| | | Renewal of licence | | D | | N | 60.08 | 12.02 | 72.10 | 0% | |
| | | charges may be levied at the time of renewal of the licence at the rate of £97.00 | | D | | N | 60.00 | 0.00 | 60.00 | 0% | |
| | | The cost of the licence is composed of three elements; an administrative charge, the cost of the Council's inspector's time and the cost of the Veterinary Surgeon. | | D | | | 299.00 | 0.00 | 299.00 | 0% | |
| | Riding establishment licence | Administration fee | | D | | N | 47.08 | 9.42 | 56.50 | 0% | |
| | | Council inspector's time | Fewer than 5 horses | | D | | N | 415.00 | 0.00 | 415.00 | 0% |
| | | | 5 to 10 horses | | D | | N | 285.00 | 0.00 | 285.00 | 0% |
| | | | 11 to 20 horses | | D | | N | 250.00 | 0.00 | 250.00 | 0% |
| | | 21 to 40 horses | | D | | N | 105.00 | 0.00 | 105.00 | 0% | |
| | | 40 to 50 horses | | D | | N | 16.00 | 0.00 | 16.00 | 0% | |
| | has been carried out and the applicant will be required to meet these costs | | | D | | | | | | | |
| | Where a riding establishment fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence at the rate of £97.00 per additional officer/visit in addition to any third party costs involved (e.g. Veterinary's fees) | | | D | | N | 233.00 | 0.00 | 233.00 | 0% | |
| Dog breeding (Statutory) | | Vet fee + Officer time + Admin time | | D | | N | 138.00 | 0.00 | 138.00 | 0% | |
| Stray dogs | | | | D | | N | 97.00 | 0.00 | 97.00 | 0% | |
| Stray dogs | | additional kennelling per night | | D | | N | | | | | |
| Zoo licences/ Dangerous wild animal | | The cost of the licence is composed of three elements; an administrative charge, the cost of the Council's inspector's time and the cost of the Veterinary Surgeon and specialist and specialist advisors. The cost of the Veterinary Surgeon and specialist Administration fee to be paid with the application. | | | | N | 44.25 | 0.00 | 44.25 | 0% | |
| | | | | | | N | 48.50 | 0.00 | 48.50 | 0% | |

Fees not yet published by Defra.

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|----------------------|---|--|---|------------------------------------|-----------------------------|-----|------------|-------|--------------|--------------------------|
| Pest control | | | | | | | 60.50 | 0.00 | 60.50 | 0% |
| | Wasps nests | Treatment charge | First nest | | | S | 73.00 | 0.00 | 73.00 | 0% |
| | | | Subsequent nests treated at the same visit | | | S | 85.00 | 0.00 | 85.00 | 0% |
| | Rats and mice | Treatment charge | First call and maximum of two re-visits to replenish bait | | | S | 97.00 | 0.00 | 97.00 | 0% |
| | Lies, ants, booklice, carpet beetles, fleas, larder beetles and other insects | Treatment charge | First visit | | | S | | | | |
| | | | Second visit | | | S | 97.00 | 0.00 | 97.00 | 0% |
| | | | Call out charge or missed appointment | | | S | | | | |
| | | | Invoicing charge | | | S | 44.25 | 0.00 | 44.25 | 0% |
| | Rat Boxes | | Per treatment | | | S | 97.00 | 0.00 | 97.00 | 0% |
| | Mouse Boxes | | Per treatment | | | S | 25.00 | 0.00 | 25.00 | 0% |
| | Difenacoum | | Per Kilo | | | S | 25.00 | 5.00 | 30.00 | 0% |
| | Rat bait per tray | | Per treatment | | | S | 15.00 | 3.00 | 18.00 | 0% |
| | Rat bait per box | | Per treatment | | | S | 25.00 | 5.00 | 30.00 | 0% |
| | Rat bait per pipe | | Per treatment | | | S | 40.00 | 8.00 | 48.00 | #DIV/0! |
| | Brodificoum | | Per Kilo | | | S | | | | |
| | Mouse bait per tray | | Per treatment | | | S | 44.25 | 0.00 | 44.25 | 0% |
| | Mouse bait per box | | Per treatment | | | S | 97.00 | 0.00 | 97.00 | 0% |
| | Brodificoum wax blocks 20gm | | | | | S | | | | |
| | Hourly rate | | | | | S | 50.00 | 10.00 | 60.00 | 7% |
| | Invoicing charge | | | | | S | 12.00 | 2.40 | 14.40 | 13% |
| Street naming | | | | | | | 50.00 | 10.00 | 60.00 | 7% |
| | Street naming and numbering | Existing property - name change | | | | N | 50.00 | 10.00 | 60.00 | 7% |
| | | Name added to a numbered property | | | | N | 25.00 | 5.00 | 30.00 | 7% |
| | | New developments - naming and numbering scheme | 1 plot | | | N | 33.00 | 6.60 | 39.60 | 4% |
| | | | 2 to 5 plots | | | N | 12.50 | 2.50 | 15.00 | 0% |
| | | | 6 to 10 plots | | | N | 4.08 | 0.82 | 4.90 | 0% |
| | | | 11 to 25 plots | | | N | 0.22 | 0.04 | 0.26 | 0% |
| | | | 26 to 50 plots | | | N | 1.73 | 0.35 | 2.08 | 0% |
| | | | 51 to 100 plots | | | N | 0.17 | 0.03 | 0.20 | 0% |
| | | | 101 plus plots | | | N | 0.35 | 0.07 | 0.41 | 0% |
| | | | plus per additional property | | | N | 0.35 | 0.07 | 0.41 | 0% |
| | | New developments - amendments to street names and numbering after developer redesign | | | | N | 4.37 | 0.87 | 5.24 | 0% |
| | | | plus per property | | | N | 0.44 | 0.09 | 0.52 | 0% |
| | | Renaming of existing streets | | | | N | 0.44 | 0.09 | 0.53 | 0% |
| | | | plus per affected property | | | N | 0.13 | 0.03 | 0.16 | 0% |
| | | Supplying of extra addressing plans | | | | N | 41.67 | 8.33 | 50.00 | 1% |

Fees and charges remodelled from 2015/16

ber 2015, as booklet;

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|-----------|------------------------------|--|----------|------------------------------------|-----------------------------|-----|------------|------|--------------|--------------------------|
| Licensing | | | | | | | 10.42 | 2.08 | 12.50 | 0% |
| | Gambling Act 2005 licences | Gambling Act Club Machine Permit | | S | | N | | | | |
| | Gambling Act 2005 licences | Gambling Act Gaming Matching two or less | | S | | N | 50.00 | 0.00 | 50.00 | 0% |
| | Gambling Act 2005 licences | Gambling Act Gaming Machine Permit | | S | | N | 30.00 | 0.00 | 30.00 | 0% |
| | Gambling Act 2005 licences | Gambling Act Adult Gaming Centre - new | | S | | N | 50.00 | 0.00 | 50.00 | 0% |
| | Gambling Act 2005 licences | Gambling Act Adult Gaming Centre - renewal | | S | | N | 100.00 | 0.00 | 100.00 | 0% |
| | Gambling Act 2005 licences | Gambling Act unlicensed FEC | | S | | N | 150.00 | 0.00 | 150.00 | 0% |
| | Gambling Act 2005 licences | Gambling Act Other Gambling Premises-new | | S | | N | 200.00 | 0.00 | 200.00 | 0% |
| | Gambling Act 2005 licences | Gambling Act Other Gambling Premises-renewal | | S | | N | 250.00 | 0.00 | 250.00 | 0% |
| | Gambling Act 2005 licences | Lotteries(Small society)- new | | S | | N | 400.00 | 0.00 | 400.00 | 0% |
| | Gambling Act 2005 licences | Lotteries(Small society)-renewal | | S | | N | 500.00 | 0.00 | 500.00 | 0% |
| | Licensing Act 2003 licences | Club Premises - Change of relevant registered address of club | | S | | N | 10.00 | 0.00 | 10.00 | 0% |
| | Licensing Act 2003 licences | Club Premises - Notification of change of name or alteration of club rules | | S | | N | 200.00 | 0.00 | 200.00 | 0% |
| | Licensing Act 2003 licences | Club Premises - Theft, loss etc. of club certificate | | S | | N | 10.00 | 0.00 | 10.00 | 0% |
| | Licensing Act 2003 licences | General - Application for a provisional statement where premises being built | | S | | N | 250.00 | 0.00 | 250.00 | 0% |
| | Licensing Act 2003 licences | General - Duty to notify change of name or address | | S | | N | 10.00 | 0.00 | 10.00 | 0% |
| | Licensing Act 2003 licences | General - Interim authority notice following death etc. of licence holder | | S | | N | 30.00 | 0.00 | 30.00 | 0% |
| | Licensing Act 2003 licences | General - Minor Variation | | S | | N | | | | |
| | Licensing Act 2003 licences | General - Notification of change of name or address | | S | | N | 200.00 | 0.00 | 200.00 | 0% |
| | Licensing Act 2003 licences | General - Removal of DPS Community Premises | | S | | N | 50.00 | 0.00 | 50.00 | 0% |
| | Licensing Act 2003 licences | General - Right of freeholder etc. to be notified of licensing matters | | S | | N | 200.00 | 0.00 | 200.00 | 0% |
| | Miscellaneous Licences | Acupuncture or Tattooing | | S | | N | 2,000.00 | 0.00 | 2,000.00 | 0% |
| | Miscellaneous Licences | Two or more of Electrolysis, Ear Piercing, Acupuncture or Tattooing on a single premises | | S | | N | 1,000.00 | 0.00 | 1,000.00 | 0% |
| | Licensing Act 2003 licences | Personal Licences - Initial Application | | S | | N | 30.00 | 0.00 | 30.00 | -90% |
| | Licensing Act 2003 licences | Personal Licences - Renewal | | S | | N | 3,000.00 | 0.00 | 3,000.00 | 0% |
| | Licensing Act 2003 licences | Personal Licences - Theft, Loss etc. | | S | | N | 600.00 | 0.00 | 600.00 | 0% |
| | Licensing Act 2003 licences | Premises Licence - Application for Transfer | | S | | N | 40.00 | 0.00 | 40.00 | 0% |
| | Licensing Act 2003 licences | Premises Licence - Application to vary licence to specify individual as designated premises supervisor (DPS) | | S | | N | 20.00 | 0.00 | 20.00 | 0% |
| | Licensing Act 2003 licences | Premises Licence - Loss of Premises Summary | | S | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Licensing Act 2003 licences | Premises Licence - Theft, loss etc. | | S | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Licensing Act 2003 licences | Temporary Event Notices - Application | | S | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Licensing Act 2003 licences | Temporary Event Notices - Theft, loss etc. | | S | | N | 315.00 | 0.00 | 315.00 | 0% |
| | Sex Establishment licences | Sex Establishment (initial issue) | | S | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Sex Establishment licences | Sex Establishment (renewal) | | S | | N | 23.00 | 0.00 | 23.00 | 0% |
| | Taxi & Private Hire Licences | DBS | | | | N | 89.00 | 0.00 | 89.00 | 0% |
| | Taxi & Private Hire Licences | Digital Advertising | | D | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Taxi & Private Hire Licences | Private Hire Operator -New /Renewal | | D | | N | 23.00 | 0.00 | 23.00 | 0% |
| | Taxi & Private Hire Licences | Hackney Carriage - Initial test for Wheelchair Accessibility | | D | | N | 21.00 | 0.00 | 21.00 | 0% |
| | Taxi & Private Hire Licences | Hackney Carriage - Renewal for Wheelchair Accessibility | | D | | N | 119.00 | 0.00 | 119.00 | 0% |
| | Taxi & Private Hire Licences | Hackney Carriage & Private Hire Vehicle - Driver Renewal | | D | | N | 155.00 | 0.00 | 155.00 | 0% |
| | Taxi & Private Hire Licences | Hackney Carriage & Private Hire Vehicle - New Driver | | D | | N | 37.00 | 0.00 | 37.00 | 0% |
| | Taxi & Private Hire Licences | Hackney Carriage & Private Hire Vehicle - replacement Drivers badge/Licence | | D | | N | 0.00 | 0.00 | 0.00 | #DIV/0! |
| | Taxi & Private Hire Licences | Hackney Carriage New/Renewal Vehicle | | D | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Taxi & Private Hire Licences | Private Hire - New/Renewal Vehicle | | D | | N | 23.00 | 0.00 | 23.00 | 0% |
| | Taxi & Private Hire Licences | Meter Test | | D | | N | 23.00 | 0.00 | 23.00 | 0% |
| | Taxi & Private Hire Licences | Re-test (includes £6 admin fee) | | D | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Taxi & Private Hire Licences | Replacement Plate | | D | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Taxi & Private Hire Licences | Miscellaneous admin fee | | D | | N | 21.00 | 0.00 | 21.00 | 0% |
| | Licensing Act 2003 licences | Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- new | | S | | N | 10.50 | 0.00 | 10.50 | 0% |
| | Licensing Act 2003 licences | Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-new | | S | | N | 2,824.00 | 0.00 | 2,824.00 | 0% |
| | Licensing Act 2003 licences | Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- new | | S | | N | 2,824.00 | 0.00 | 2,824.00 | 0% |
| | Licensing Act 2003 licences | Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - new | | S | | N | 44.00 | 0.00 | 44.00 | 0% |
| | Licensing Act 2003 licences | Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - new | | S | | N | 10.00 | 0.00 | 10.00 | 0% |

Street naming becomes a JCSS Shared Service function from 1st Oct
suggest that this whole section is removed from HDC fees and charge
else publish as unchanged

Statutory fees, we have not been notified by HM Government
of any proposed changes to fees and charges

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of any proposed changes to fees and charges

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**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|--------------------------------|---------|---|----------|------------------------------------|-----------------------------|-----|------------|------|--------------|--------------------------|
| Licensing Act 2003 licences | | Additional fee for large venues and events (5,000 - 9,999 attendance at any one time) - new | | S | | N | 118.00 | 0.00 | 118.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (50,000 - 59,999 attendance at any one time)- new | | S | | N | 278.00 | 0.00 | 278.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - new | | S | | N | 263.00 | 0.00 | 263.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - new | | S | | N | 46.00 | 0.00 | 46.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - new | | S | | N | 81.00 | 0.00 | 81.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (90,000 and over attendance at any one time) - new | | S | | N | 7.00 | 0.00 | 7.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (5,000-9,999 attendance at any one time) - renewal | | S | | N | 263.00 | 0.00 | 263.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- renewal | | S | | N | 246.00 | 0.00 | 246.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-renewal | | S | | N | 15.00 | 0.00 | 15.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- renewal | | S | | N | 45.50 | 0.00 | 45.50 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - renewal | | S | | N | 15.00 | 0.00 | 15.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - renewal | | S | | N | 7.00 | 0.00 | 7.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (50,000 - 59,999 attendance at any one time) - renewal | | S | | N | 2,000.00 | 0.00 | 2,000.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - renewal | | S | | N | 4,000.00 | 0.00 | 4,000.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - renewal | | S | | N | 8,000.00 | 0.00 | 8,000.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - renewal | | S | | N | 16,000.00 | 0.00 | 16,000.00 | 0% |
| Licensing Act 2003 licences | | Additional fee for large venues and events (90,000 and over attendance at any one time) - renewal | | S | | N | 24,000.00 | 0.00 | 24,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - A (£0 - £4300) (initial issue) | | S | | N | 1,000.00 | 0.00 | 1,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - A (£0 - £4300) (renewal) | | S | | N | 32,000.00 | 0.00 | 32,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - B (£4301 - £33,000) (initial issue) | | S | | N | 40,000.00 | 0.00 | 40,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - B (£4301 - £33,000) (renewal) | | S | | N | 48,000.00 | 0.00 | 48,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - C (£33,001 - £87,000) (initial issue) | | S | | N | 56,000.00 | 0.00 | 56,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - C (£33,001 - £87,000) (renewal) | | S | | N | 64,000.00 | 0.00 | 64,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - D (£87,000 - £125,000) (initial issue) | | S | | N | 500.00 | 0.00 | 500.00 | 0% |
| Licensing Act 2003 licences | | Premise - D (£87,000 - £125,000) (renewal) | | S | | N | 1,000.00 | 0.00 | 1,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (initial issue) | | S | | N | 2,000.00 | 0.00 | 2,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (renewal) | | S | | N | 4,000.00 | 0.00 | 4,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - E (£125,000 and above) (initial issue) | | S | | N | 8,000.00 | 0.00 | 8,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - E (£125,000 and above) (renewal) | | S | | N | 12,000.00 | 0.00 | 12,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - E (£125,000 and above) and primary business is Alcohol sales (initial issue) | | S | | N | 16,000.00 | 0.00 | 16,000.00 | 0% |
| Licensing Act 2003 licences | | Premise - E (£125,000 and above) and primary business is Alcohol sales (renewal) | | S | | N | 20,000.00 | 0.00 | 20,000.00 | 0% |
| Street Trading | | Street Trading Consents - 1 Day | | D | | N | 24,000.00 | 0.00 | 24,000.00 | 0% |
| Street Trading | | Street Trading Consents - 1 Month | | D | | N | 28,000.00 | 0.00 | 28,000.00 | 0% |
| Street Trading | | Street Trading Consents - 6 Months | | D | | N | 32,000.00 | 0.00 | 32,000.00 | 0% |
| Street Trading | | Street Trading Consents - Annual | | D | | N | 100.00 | 0.00 | 100.00 | 0% |
| Street Trading | | Street Trading Consents - Seasonal | | D | | N | 70.00 | 0.00 | 70.00 | 0% |
| Street Trading | | Street Trading Licences | | D | | N | 190.00 | 0.00 | 190.00 | 0% |

Statutory fees, we have not been notified by HM Government of any proposed changes to fees and charges

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT | Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|-----|--------------|--------------------------|

Corporate

Land Charges (awaiting notification of fees from CCC before HDC fees can be set)

| | | | | | | | | | | |
|--------------|---|--|--|---|--|---|--------|-------|--------|--|
| Land Charges | | Basic search fee | | S | | N | 76.00 | 0.00 | 76.00 | |
| | | Basic commercial search fee | | S | | N | 110.50 | 0.00 | 110.50 | |
| | LLC1 | Several parcels of land | | D | | N | 15.00 | 0.00 | 15.00 | |
| | | plus each additional parcel of land | | D | | N | 3.30 | 0.00 | 3.30 | |
| | Residential CON 29R | One parcel of land | | D | | Y | 95.50 | 19.10 | 114.60 | |
| | | Several parcels of land - each additional parcel | | D | | Y | 21.60 | 4.32 | 25.92 | |
| | Commercial CON 29R | One parcel of land | | D | | Y | 61.00 | 12.20 | 73.20 | |
| | | Several parcels of land - each additional parcel | | D | | Y | 32.30 | 6.46 | 38.76 | |
| | CON 29O | | | | | Y | 6.00 | 1.20 | 7.20 | |
| | | Question 5 | | D | | Y | 19.00 | 3.80 | 22.80 | |
| | | Question 9 | | D | | Y | 8.00 | 1.60 | 9.60 | |
| | | Question 17 | | D | | Y | 14.00 | 2.80 | 16.80 | |
| | | Question 22 | | D | | Y | 14.00 | 2.80 | 16.80 | |
| | Solicitors own enquiry | Each | | D | | Y | 11.00 | 2.20 | 13.20 | |
| | Copies of Section 106 Town & Country Planning Act 1990 documents or similar | Per document | | D | | N | 10.00 | 0.00 | 10.00 | |

Electoral Registration

| | | | | | | | | | | |
|---------------------------|----------------------|---|--|---|--|---|-------|------|-------|----|
| Statutory fees | Open register - data | Admin | | S | | N | 20.00 | 0.00 | 20.00 | 0% |
| | | plus per thousand entries(or part) | | S | | N | 1.50 | 0.00 | 1.50 | 0% |
| Open register - paper | | Admin | | S | | N | 10.00 | 0.00 | 10.00 | 0% |
| | | plus per thousand entries(or part) | | S | | N | 5.00 | 0.00 | 5.00 | 0% |
| | | These rates of charge equally apply to the sale of monthly alterations to the electoral register. | | | | | | 0.00 | 0.00 | 0% |
| Overseas electors - data | | Admin | | S | | N | 20.00 | 0.00 | 20.00 | 0% |
| | | plus per thousand entries(or part) | | S | | N | 1.50 | 0.00 | 1.50 | 0% |
| Overseas electors - paper | | Admin | | S | | N | 10.00 | 0.00 | 10.00 | 0% |
| | | plus per thousand entries(or part) | | S | | N | 5.00 | 0.00 | 5.00 | 0% |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|

Leisure & Health

Swimming

| PAY AS YOU GO | ONE CARD | FULL PRICE |
|--|-----------------|-------------------|
| Swim Session (under 3's) | £1.40 | £2.60 |
| Swim Session (3 to 15 years) | £2.90 | £4.10 |
| Swim Session (16+ years) | £3.90 | £5.10 |
| Family Swim Pass (2 adults and 2 children) | £12.50 | £15.00 |
| Aquafit and Aquanatal Classes | £5.20 | £6.50 |

| AQUA MEMBERSHIPS | ONE CARD | FULL PRICE |
|-----------------------------------|--------------------|-------------------|
| Monthly DD (all ages) | £23.99 per month | n/a |
| 30 Day Swim Pass (no longer sold) | £28.50 for 30 days | n/a |
| Annual Swim Pass (all ages) | £249.00 per year | n/a |

Swimming Lessons

| BABY/JUNIOR LESSONS | DIRECT DEBIT | CASH BLOCK |
|----------------------------|---------------------|----------------------|
| 30 minute lessons | £22.00 per month | £82.50 per 15 weeks |
| 45 minute lessons | £33.00 per month | £123.75 per 15 weeks |
| 60 minute lessons | £44.00 per month | £165.00 per 15 weeks |

| ADULT LESSONS | PAY AS YOU GO | 6 WEEK BLOCK |
|----------------------|----------------------|---------------------|
| 30 minute lessons | n/a | £4.50 per lesson |
| 45 minute lessons | £7.50 per lesson | £6.75 per lesson |
| 60 minute lessons | £10.00 per lesson | £9.00 per lesson |

| PRIVATE LESSONS | ONE CARD | FULL PRICE |
|------------------------|-------------------|-------------------|
| 1:1 30 minute lesson | £17.00 per lesson | n/a |
| 2:1 30 minute lesson | £26.00 per lesson | n/a |

Fitness Classes

| | ONE CARD | FULL PRICE |
|---|-----------------|-------------------|
| Fitness Class Pass (10 fitness classes) | £46.00 | n/a |
| All Fitness Classes (except below) | £5.20 | £6.50 |
| 30 Minute Fitness Classes | £3.50 | £4.70 |
| Right Start Classes | £3.50 | n/a |

Old Memberships (before 1st April 2015)

| ADVANTAGE MEMBERSHIP | Monthly | Annual |
|-----------------------------|------------------|------------------|
| Single membership | £40.00 per month | £425.00 per year |
| Joint membership | £66.00 per month | £665.00 per year |

| ADVANTAGE (BUSINESS) MEMBERSHIP | Monthly | Annual |
|--|------------------|------------------|
| Single membership | £36.00 per month | £355.00 per year |
| Joint membership | £61.00 per month | £565.00 per year |

| SILVER / CLASSIC MEMBERSHIP | Monthly | Annual |
|------------------------------------|------------------|------------------|
| Single membership | £32.00 per month | £335.00 per year |
| Joint membership | £52.00 per month | £525.00 per year |

| GYM ONLY MEMBERSHIP | Monthly | Annual |
|----------------------------|------------------|------------------|
| Single membership | £35.00 per month | £385.00 per year |
| Joint membership | £60.00 per month | £605.00 per year |

| STUDENT MEMBERSHIP | Monthly | Annual |
|---------------------------|------------------|---------------|
| Single membership | £20.00 per month | n/a |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT Total Charge | % Change from 2015/16 |
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|
|---------|---------|--------|----------|------------------------------------|-----------------------------|-----|------------|------------------|--------------------------|

New Memberships (from 1st April 2015)

**Monday to
Friday
(after 4.30pm)**

| PREMIER | Monthly | Annual | |
|-------------------|------------------|------------------|-------|
| Single membership | £38.99 per month | £399.00 per year | £7.00 |
| Joint membership | £69.99 per month | £749.00 per year | n/a |

| PREMIER (BUSINESS) MEMBERSHIP | Monthly | Annual |
|-------------------------------------|------------------|------------------|
| Single membership | £35.09 per month | £359.10 per year |

| SOLO | Monthly | Annual |
|---|------------------|------------------|
| Single membership (Huntingdon, St Ives & St Neots) | £33.99 per month | £349.00 per year |
| Single membership (Ramsey & Sawtry) | £28.99 per month | £299.00 per year |

| SOLO (BUSINESS) MEMBERSHIP | Monthly | Annual |
|---|------------------|------------------|
| Single membership (Huntingdon, St Ives & St Neots) | £30.59 per month | £314.10 per year |
| Single membership (Ramsey & Sawtry) | £26.09 per month | £269.10 per year |

| STUDENT MEMBERSHIP | Monthly | Annual |
|---|------------------|--------|
| Single membership (Huntingdon, St Ives & St Neots) | £22.99 per month | n/a |
| Single membership (Ramsey & Sawtry) | £17.99 per month | n/a |

Impressions Casual Use

| CASUAL USE | ONE CARD | FULL PRICE |
|--|----------|------------|
| Adult (Huntingdon, St Ives & St Neots) | £7.20 | n/a |
| Adult (Ramsey & Sawtry) | £5.20 | n/a |
| Student (Huntingdon, St Ives & St Neots) | £3.70 | n/a |
| Student (Ramsey & Sawtry) | £3.20 | n/a |

Heat Experience Suites

| CASUAL USE | |
|------------|-----------------|
| Casual Use | £7.50 per visit |

| HEAT EXPERIENCE PASSES | |
|--|---------------------------------|
| Monthly Pass (with monthly prepaid membership) | £7.50 per month (direct debit) |
| Annual Pass (with annual prepaid membership) | £90.00 per year |
| Monthly Pass | £12.50 per month (direct debit) |
| Annual Pass | £120.00 per year |

Sports Halls

| HUNTINGDON | ONE CARD | FULL PRICE |
|------------------------------|----------|------------|
| Whole Sports Hall (3 courts) | £42.00 | n/a |

| RAMSEY | ONE CARD | FULL PRICE |
|------------------------------|----------|------------|
| Whole Sports Hall (3 courts) | £42.00 | n/a |
| Cricket Nets | POA | n/a |

| SAWTRY | ONE CARD | FULL PRICE |
|------------------------------|----------|------------|
| Whole Sports Hall (3 courts) | £42.00 | n/a |
| Cricket Nets | POA | n/a |

| ST IVES INDOOR | ONE CARD | FULL PRICE |
|------------------------------|----------|------------|
| Whole Sports Hall (6 courts) | £65.00 | n/a |
| Half Sports Hall (3 courts) | £42.00 | n/a |
| Cricket Nets | POA | n/a |

| ST NEOTS | ONE CARD | FULL PRICE |
|------------------------------|----------|------------|
| Whole Sports Hall (5 courts) | £55.00 | n/a |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT Total Charge | % Change from 2015/16 |
|---|---|-----------------|----------|------------------------------------|-----------------------------|-----|-------------------|------------------|--------------------------|
| Racquet Sports | | | | | | | | | |
| BADMINTON | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Badminton Court (anytime) | £9.50 | | | | | £11.00 | | |
| | Badminton Court (school holidays offer) | £3.00 | | | | | n/a | | |
| | Badminton Pass (block of five badminton courts) | £47.50 | | | | | n/a | | |
| SQUASH / RACKETBALL | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Squash Court (anytime) | £6.70 | | | | | £8.70 | | |
| | Squash Court (school holidays offer) | £3.00 | | | | | n/a | | |
| | Squash Pass (block of five squash courts) | £33.50 | | | | | n/a | | |
| TABLE TENNIS | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Table Tennis (anytime) | £6.20 | | | | | £7.50 | | |
| | Table Tennis (school holiday offer) | £3.00 | | | | | n/a | | |
| TENNIS | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Tennis Court (anytime) | £5.00 | | | | | £6.50 | | |
| | Tennis Court (annual tennis pass) | £35.00 | | | | | n/a | | |
| | Tennis Court (school holidays offer) | £3.00 | | | | | n/a | | |
| Basement Lanes (Tenpin Bowling) | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | One game of bowling | £4.50 | | | | | n/a | | |
| | Two games of bowling | £7.50 | | | | | n/a | | |
| | Three games of bowling | £10.00 | | | | | n/a | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | One game of bowling for 4 people of any age | £12.00 per game | | | | | n/a | | |
| Leo's Funzone (Play & Party Centres) | | | | | | | | | |
| HUNTINGDON | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Under 1's | FREE | | | | | £2.00 | | |
| | Monday to Friday (term time only) | £2.50 | | | | | £3.70 | | |
| | Weekends and School Holidays | £4.20 | | | | | £5.40 | | |
| ST NEOTS | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Under 1's | FREE | | | | | £2.00 | | |
| | Monday to Friday (term time only) | £2.50 | | | | | £3.70 | | |
| | Weekends and School Holidays | £3.80 | | | | | £5.00 | | |
| Creche | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | 30 minutes | £3.00 | | | | | n/a | | |
| | Creche Pass (20 x 30 minutes) | £25.00 | | | | | n/a | | |
| Roller Skating | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Roller Skating | £4.00 | | | | | £5.20 | | |

**Huntingdonshire District Council
Fees and Charges as at April 2016**

| Service | Element | Detail | Rate per | Statutory (S) Discretionary (D) | Date of Last increase | VAT | Net charge | VAT Total Charge | % Change from 2015/16 |
|----------------------------------|--|-----------------|----------|------------------------------------|-----------------------------|-----|-------------------|------------------|--------------------------|
| Outdoor Synthetic Pitches | | | | | | | | | |
| HUNTINGDON | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | 3G 5-a-side Pitch (anytime) | | £28.00 | | | | n/a | | |
| | 3G 5-a-side Pitch (school holidays offer) | | £6.00 | | | | n/a | | |
| RAMSEY | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Small Astro Pitch (anytime) | | £34.00 | | | | n/a | | |
| | Small Astro Pitch (school holidays offer) | | £6.00 | | | | n/a | | |
| SAWTRY | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Small Astro Pitch (anytime) | | £45.00 | | | | n/a | | |
| | Small Astro Pitch (school holidays offer) | | £6.00 | | | | n/a | | |
| ST IVES INDOOR | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | 3G Full Pitch (anytime) | | £90.00 | | | | n/a | | |
| | 3G Third Pitch (weekday) | | £34.00 | | | | n/a | | |
| | 3G Third Pitch (weekend) | | £26.00 | | | | n/a | | |
| | Large Astro Pitch (anytime) | | £60.00 | | | | n/a | | |
| | Half Large Astro Pitch (anytime) | | £45.00 | | | | n/a | | |
| | Half Large Astro Pitch (school holidays offer) | | £6.00 | | | | n/a | | |
| ST NEOTS | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Large Astro Pitch (anytime) | | £60.00 | | | | n/a | | |
| | Third Large Astro Pitch (anytime) | | £28.00 | | | | n/a | | |
| | Small Astro Pitch (anytime) | | £34.00 | | | | n/a | | |
| | Small Astro Pitch (school holidays offer) | | £6.00 | | | | n/a | | |
| Grass Pitches | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Football Pitch - Mini Soccer | | POA | | | | n/a | | |
| | Football Pitch - Colts | | POA | | | | n/a | | |
| | Football Pitch - Seniors | | POA | | | | n/a | | |
| | Rounders | | £30.00 | | | | n/a | | |
| Netball Courts | | | | | | | | | |
| HUNTINGDON | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Netball Court | | £23.00 | | | | n/a | | |
| ST IVES OUTDOOR | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Netball Court | | £23.00 | | | | n/a | | |
| ST NEOTS | | | | | | | | | |
| | | ONE CARD | | | | | FULL PRICE | | |
| | Netball Court | | £16.00 | | | | n/a | | |

VISION

To improve the quality of life for the people of Huntingdonshire and work towards sustainable economic growth whilst providing value for money services

STRATEGIC PRIORITIES



CURRENT SERVICES

Customer Service Strategy / Service Standards



Lean



Shared Services



Zero Basing



Income Generation



Facing the Future



FINANCIAL

Financial ambitions

To reduce the Council's reliance on Central Government Funding and in so doing create a sustainable financial platform

| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------|-----------|----------------|----------------|----------------|----------------|
| Approved MTFS | £18.881m | £19.870m | £20.671m | £21.259m | £21.721m |
| % cut from MTFS | 0% (-£0m) | 19.2% (-£3.8m) | 28.6% (-£5.9m) | 35.1% (-£7.5m) | 37.6% (-£8.2m) |
| Modified budget | £18.881m | £16.059m | £14.750m | £13.805m | £13.553m |

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Budget Consultation 2015 – Headline Results

The survey asked how strongly people agreed or disagreed with eight overarching principles which could be used to help guide us in our budget and spending plans. 383 people took part via an online survey form which had been promoted through the Council's e-newsletter sent to around 17,500 email addresses, a press release and promotion on the homepage of the Council's website.

The levels of agreement and disagreement with each statement are shown in the table below. At least 4 out of 5 respondents answering were in agreement with each of the statements.

| Statement: | % agree/ agree strongly | % disagree/ disagree strongly |
|--|--|--|
| We will continue to provide a free of charge garden waste service (single green bin) to all. | 96 | 4 |
| We will support staff development to ensure that we retain a committed, highly skilled workforce to help us deliver effective services and respond to change in the public sector. | 94 | 6 |
| We will improve the long-term financial success of our One Leisure sites through improved marketing and customer service and by continuing to examine all operating costs in detail. | 93 | 7 |
| We will continue to seek efficiency savings from all services where these can be delivered without significant impact on service delivery. | 92 | 8 |
| We will work with partners to identify further opportunities to share services where this can reduce costs and increase resilience and performance levels. | 90 | 10 |
| We are committed to retaining all five of our One Leisure sports and leisure facilities, securing their future through a joined-up approach to funding sites across the district. | 87 | 13 |
| We will invest in commercial land/property to generate inflation-resilient income to sustain services in years to come. | 85 | 15 |
| We will continue to freeze Council Tax until at least 2020, provided that funding received from Central Government remains within our 'worst case' forecasts. | 80 | 20 |

Full results for each statement

Statement 1: We will continue to freeze Council Tax until at least 2020, provided that funding received from Central Government remains within our 'worst case' forecasts.

| | | |
|-------------------|-----|-----|
| Agree strongly | 158 | 41% |
| Agree | 148 | 39% |
| Disagree | 43 | 11% |
| Disagree strongly | 32 | 8% |
| Total | 381 | |

Statement 2: We are committed to retaining all five of our One Leisure sports and leisure facilities, securing their future through a joined-up approach to funding sites across the district.

| | | |
|-------------------|-----|-----|
| Agree strongly | 197 | 52% |
| Agree | 136 | 36% |
| Disagree | 33 | 9% |
| Disagree strongly | 16 | 4% |
| Total | 382 | |

Statement 3: **We will improve the long-term financial success of our One Leisure sites through improved marketing and customer service and by continuing to examine all operating costs in detail.**

| | | |
|-------------------|-----|-----|
| Agree strongly | 154 | 41% |
| Agree | 198 | 52% |
| Disagree | 19 | 5% |
| Disagree strongly | 9 | 2% |
| Total | 380 | |

Statement 4: **We will continue to seek efficiency savings from all services where these can be delivered without significant impact on service delivery.**

| | | |
|-------------------|-----|-----|
| Agree strongly | 175 | 46% |
| Agree | 174 | 46% |
| Disagree | 18 | 5% |
| Disagree strongly | 13 | 3% |
| Total | 380 | |

Statement 5: **We will continue to provide a free of charge garden waste service (single green bin) to all.**

| | | |
|-------------------|-----|-----|
| Agree strongly | 260 | 69% |
| Agree | 101 | 27% |
| Disagree | 11 | 3% |
| Disagree strongly | 5 | 1% |
| Total | 377 | |

Statement 6: **We will invest in commercial land/property to generate inflation-resilient income to sustain services in years to come.**

| | | |
|-------------------|-----|-----|
| Agree strongly | 91 | 25% |
| Agree | 219 | 60% |
| Disagree | 36 | 10% |
| Disagree strongly | 18 | 5% |
| Total | 364 | |

Statement 7: **We will support staff development to ensure that we retain a committed, highly skilled workforce to help us deliver effective services and respond to change in the public sector.**

| | | |
|-------------------|-----|-----|
| Agree strongly | 157 | 42% |
| Agree | 193 | 52% |
| Disagree | 21 | 6% |
| Disagree strongly | 2 | 1% |
| Total | 373 | |

Statement 8: **We will work with partners to identify further opportunities to share services where this can reduce costs and increase resilience and performance levels.**

| | | |
|-------------------|-----|-----|
| Agree strongly | 142 | 38% |
| Agree | 199 | 53% |
| Disagree | 27 | 7% |
| Disagree strongly | 10 | 3% |
| Total | 378 | |

Next steps:

Analysis of respondents' comments about each statement will highlight the main reasons why they were for and against them. Additional comments about the Council's budget will also be examined.

Public
Key Decision - Yes

HUNTINGDONSHIRE DISTRICT COUNCIL

| | |
|------------------------------|---|
| Title/Subject Matter: | 2016/17 Treasury Management Strategy |
| Meeting/Date: | Cabinet - 11 February 2016 |
| Executive Portfolio: | Resources: Councillor J A Gray |
| Report by: | Head of Resources |
| Ward(s) affected: | All Wards |

Executive Summary:

The Council is required by law to approve, on an annual basis a Treasury Management Strategy; this requirement is enshrined within relevant Codes of Practice issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and other guidance issued by central government.

The aim of the Treasury Management Strategy (TMS) is to manage the Council's investments, cash flows, banking, money market and capital market transactions, loans and borrowings within the requirements of an effective control environment but coupling this with the pursuit of optimum performance and yield and at the same time managing the portfolio's risk profile.

Highlights of the 2016/17 TMS includes:

- The operation of the strategy within an economic climate that is starting to show signs of growth but where the likelihood is that interest rates will remain low into the medium term.
- The continuation of the Council's policy to:
 - use mainly short-term investments which are highly liquid and as a consequence are lower risk. This includes the use of call accounts and money market funds.
 - the provision of loans to organisations that meet either service objectives or support local organisations in their development where risk is mitigated by appropriate financial security and a business case for proceeding can be demonstrated.
 - the commencement of the Commercial Investment Strategy (CIS) and the related asset purchases and borrowing profile.
- The method by which the Minimum Revenue Provision (MRP), the charge to revenue for the repayment of debt is calculated, and the inclusion within this strategy of the different MRP approaches for the general capital programme, loans to organisations, and the CIS.

Recommendation(s):

It is recommended that Cabinet agrees the report and recommends to Council the approval of:

1. The Treasury Management Policy, Appendix 2.
2. The Treasury Management Strategy, Appendix 3.
3. The Prudential, Treasury Management and CIS Indicators, Appendix 4.
4. The Annual Minimum Revenue Provision Policy 2016/17, Appendix 5

1. WHAT IS THIS REPORT ABOUT?

1.1 The aim of the Treasury Management Strategy is to provide strategic guidance on how the Council shall conduct its Treasury Management activity. The Strategy shall:

- Include relevant policies, objectives and treasury/prudential indicators; as well as illustrating its approach to risk management.
- Comply with the Code or Practice for Treasury Management and the Prudential Code for Capital Finance (as issued by the Chartered Institute of Public Finance and Accountancy, CIPFA) and reflect published Government advice.
- Approve the way in which the Minimum Revenue Provision is calculated.

1.2 The Strategy is a key element of the Councils Code of Financial Management, of which an extract is attached in **Appendix 1**.

2. WHY IS THIS REPORT NECESSARY/BACKGROUND

2.1 To seek Council approval for the:

i. Treasury Management Policy and Treasury Management Strategy, as attached at **Appendix 2** and **3**, along with the required indicators at **Appendix 4**. The aim of the:

- investment strategy is to provide a framework through which the Council will invest any surplus funds that balances the risk of default by the borrower against a fair rate of interest.
- borrowing strategy is to permit borrowing for cash flow purposes and for the funding of current and future capital expenditure over whatever periods are in the Council's best interests.

The Treasury Management Strategy also takes into account the Commercial Investment Strategy (CIS) Business Plan that was approved by Cabinet in December 2015.

ii. Annual Minimum Revenue Provision Policy 2016/17 which is attached as **Appendix 5**. This policy outlines the way in which the charges to revenue for repayment of debt will be calculated. There is a new Policy for 2016/17 relating to the CIS.

2.2 For 2016/17, the Council is anticipating having a total capital financing requirement (which is both past and new capital expenditure) of £66m (rising to £70m by 2020/21), of which £19m will be new capital expenditure relating to the CIS. Of the £66m the Council will be required to borrow at least £40m and potentially up to £53m if the Council chooses not to apply reserves. It should be noted that the Minimum Revenue Provision applicable to this capital programme is fully funded and included in next year's budget and the MTFS.

3. OPTIONS CONSIDERED/ANALYSIS

3.1 The Treasury Management Strategy is a statutory requirement, thus it has to be considered in its entirety. However, the Strategy must not be viewed as a straightjacket; it is a framework within which the Council will conduct its Treasury activity.

4. KEY IMPACTS/RISKS?

HOW WILL THEY BE ADDRESSED?

- 4.1 The emphasis of this report is to recognise the risks inherent in achieving a yield from investments, and the management of that risk.

5. COMMENTS OF OVERVIEW & SCRUTINY PANEL

- 5.1 The agenda for the Cabinet meeting was published prior to the meeting of the Overview & Scrutiny Panel (Finance and Performance). Therefore the comments from the Panel will be circulated subsequent to the Overview & Scrutiny Panel (Finance and Performance) meeting on 4th February 2016.

6. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

- 6.1 When approved this strategy will be used as an operational document for Treasury Management.

7. LINK TO CORPORATE PLAN

- 7.1 Treasury Management comes under the “Ensuring we are a customer focused and service led council delivering value for money services” aspect of the Corporate Plan, and enabling the Council to “*Become more business-like and efficient in the way we deliver services*”.

8. CONSULTATION

- 8.1 No consultation has taken place.

9. LEGAL IMPLICATIONS

- 9.1 No direct, legal implications arise out of this report.

10. RESOURCE IMPLICATIONS

- 10.1 The Resource implications are included within the report.

11. OTHER IMPLICATIONS

- 11.1 No other implications.

12. REASONS FOR RECOMMENDED DECISIONS

- 12.1 The Council is required, by law, to approve on an annual basis a:
- Treasury Management Policy & Strategy. The purpose of both is to provide the framework within which the Council can operate its Treasury related activity.
 - Policy in respect of its Minimum Revenue Provision so it can prudently account for the revenue impacts of capital investment decisions.

13 LIST OF APPENDICES INCLUDED

- Appendix 1: Code of Financial Management (extract)
- Appendix 2: Treasury Management Policy Statement
- Appendix 3: Treasury Management Strategy 2016/17
- Appendix 4: CIPFA Prudential Code For Capital Finance In Local Authorities; Prudential Indicators And Treasury Management Indicators For 2016/17 and the Commercial Investment Strategy Indicators 2016/17.
- Appendix 5: Annual Minimum Revenue Provision Policy 2016/17

BACKGROUND PAPERS

Working papers held in Finance

CONTACT OFFICERS

Clive Mason, Head of Resources

☎ 01480 388157

Rebecca Maxwell, Finance Manager

☎ 01480 388117

Oliver Colbert, Principal Accountant (Technical)

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CODE OF FINANCIAL MANAGEMENT (EXTRACT)

Treasury Management

All Treasury Management activities will be undertaken in accordance with the Council's annual Treasury Management Strategy, which includes its policies, objectives, approach to risk management and its prudential indicators. The Strategy will comply with the Code of Practice for Treasury Management and the Prudential Code for Capital Finance, both published by the Chartered Institute of Public Finance and Accountancy (CIPFA), and reflects any published Government advice.

The Council shall have overall responsibility for Treasury Management and will formally approve the annual Treasury Management Strategy and receive an annual and mid-year report on treasury management activities.

The Cabinet will be responsible for the implementation and regular monitoring of treasury management activity. The Treasury and Capital Management Group will include:

- the Executive and Deputy Leaders and the Executive Councillor responsible for Resources. Other members can be co-opted onto the group at the discretion of the Executive Leader.
- The Managing Director, the Responsible Financial Officer and the Deputy Responsible Financial Officer. Other officers can be co-opted onto the group at the discretion of the Managing Director or the Responsible Financial Officer.

The Overview and Scrutiny (Finance and Performance) Panel will be responsible for the scrutiny of treasury management.

The execution and administration of treasury management is delegated to the Deputy Responsible Financial Officer who will establish treasury management practices for the operation of the function which will ensure compliance with the Strategy and create appropriate systems of monitoring and control.

1. Definition

1.1 The Council defines its treasury management activities as:

- the management of the Council's investments, cash flows, banking, money market and capital market transactions.
- the effective control of the risks associated with the Medium Term Financial Strategy (MTFS), Commercial Investment Strategy (CIS) and the pursuit of optimum performance consistent with those risks.

2. Risk management

2.1 The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. The analysis and reporting of treasury management activities will focus on their risk implications for the MTFS and CIS.

3. Value for money

3.1 The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. This includes the use of investment vehicles to make a return in order to finance the MTFS. To a larger extent this also includes the CIS which aims over the life of the MTFS to make a significant contribution to the funding of the Council's service objectives.

4. Borrowing policy

4.1 The Council needs to balance a number of elements in its borrowing policy for funding capital expenditure and the CIS:

- Utilising a mixture of borrowing periods to reduce the overall impact of changes in interest rates.
- Using different types of loans, including maturity and repayment loans. The CIS in particular will be using repayment loans.
- Minimising the long term cost of any borrowing.
- Ensuring that short term costs are as low as possible.
- Using the Council's own reserves on a temporary basis

4.2 The Council will set an affordable borrowing limit each year in compliance with the Local Government Act 2003, and will have regard to the CIPFA Prudential Code for Capital Finance in Local Authorities when setting that limit. It will also set limits on its exposure to changes in interest rates and limits on the maturity structure of its borrowing in the treasury management strategy report each year.

5. Investment policy

5.1 All investment decisions, both general decisions and CIS, need to follow a risk assessment which takes account of the need to protect the principal sums invested from loss, ensuring adequate liquidity so that funds are available to fund expenditure when needed, and the generation of investment income to support the provision of local services.

6. Loans to Organisations

6.1 The Council may make loans to:

- local organisations, if this will allow the organisation to provide services that will further the Council's own objectives, and where the business case makes this appropriate the earning of a margin on the amounts loaned, or
- organisations where no service benefits are involved, but with the objective of earning a margin on the amounts loaned, and
- In either case loans will only be made where all risks have been considered, appropriate safeguards are in place, and that have a yield commensurate with the risk involved.

7. Commercial Investment Strategy

7.1 The CIS approved by Cabinet in December 2015, proposes further investment in commercial assets totalling £50m. The aim of this investment is to generate future income streams, in order to mitigate the potential for increased cuts in government funding. The CIS investments will generally be focused on targeting a return on equity (ROE) of between 6% and 9%. A minimum revenue provision policy specific to the CIS has been added to the MRP policy.

8. Governance

8.1 The Council will have regard to the Communities and Local Government Guidance on Local Government Investments and will approve an investment strategy each year as part of the treasury management strategy. The strategy will set criteria to determine suitable organisations with which cash may be invested, limits on the maximum duration of such investments and limits on the amount of cash that may be invested with any one organisation. The Treasury and Capital Management Group (TCMG) will be monitoring and reviewing decisions relating to both the capital programme and the CIS.

1.0 STRATEGIC TREASURY MANAGEMENT

The Council hold funds which through both the need to manage its cash flows and also through the investments made via Commercial Investment Strategy (CIS) which are placed with various financial institutions and organisations. In order that the implications of these investments can be both assessed and understood, the outlook in the economic, credit and interest rate environments must be monitored. This ensures that the correct investment decisions are made in order to yield the Council the best return within acceptable risk parameters.

1.1 Economic Outlook

Domestic demand has grown robustly, supported by sustained real income growth and a gradual decline in private sector savings. Low oil and commodity prices were a notable feature of 2015, and contributed to annual CPI inflation falling to 0.1% in October. Wages are growing at 3% a year, and the unemployment rate has dropped to 5.4%. Mortgage approvals have risen to over 70,000 a month and annual house price growth is around 3.5%. These factors have boosted consumer confidence, helping to underpin retail spending and hence GDP growth, which was an encouraging 2.3% a year in the third quarter of 2015. Although speeches by the Bank of England's Monetary Policy Committee (MPC) members sent signals that some were willing to countenance higher interest rates, the MPC held policy rates at 0.5% for the 81st consecutive month at its meeting in November 2015. Quantitative easing (QE) has been maintained at £375bn since July 2012.

The outcome of the UK general election, which was largely fought over the parties' approach to dealing with the deficit in the public finances, saw some big shifts in the political landscape and put the key issue of the UK's relationship with the EU at the heart of future politics. Uncertainty over the outcome of the forthcoming referendum could put downward pressure on UK GDP growth and interest rates.

China's growth has slowed and its economy is performing below expectations, reducing global demand for commodities and contributing to emerging market weakness. US domestic growth has accelerated but the globally sensitive sectors of the US economy have slowed. Strong US labour market data and other economic indicators however suggest recent global turbulence has not knocked the American recovery off course. The Federal Reserve did not raise policy rates at its meetings in October and November, but the statements accompanying the policy decisions point have made a rate hike in December 2015 a real possibility. In contrast, the European Central Bank finally embarked on QE in 2015 to counter the perils of deflation.

How Does This Impact on the Council's Medium Term Financial Strategy

Low inflation rates are a benefit to the Council's Medium Term Financial Strategy (MTFS) by reducing the cost of borrowing but also by lowering Budget Managers expectations on budgetary increase from RPI. The result of this is that investment opportunities yielding an adequate rate of return in the general market are limited, hence the decision to look elsewhere for investment opportunities, by adopting the CIS. Over the life of the MTFS there is limited inflation and growth built into the income streams as the Council is taking a prudent approach to this area and will make adjustments in future years when there is more certainty.

1.2 Credit Outlook

The varying fortunes of different parts of the global economy are reflected in market indicators of credit risk. UK Banks operating in the Far East and parts of mainland Europe have seen their perceived risk increase, while those with a more domestic focus continue to show improvement. The sale of most of the government's stake in Lloyds and the first sale of its shares in RBS have generally been seen as credit positive.

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 UK, USA and Germany. The rest of the European Union will follow suit in January 2016, while Australia, Canada and Switzerland are well advanced with their own plans. Meanwhile, changes to the UK Financial Services Compensation Scheme and similar European schemes in July 2015 mean that most private sector investors are now partially or fully exempt from contributing to a bail-in. The credit risk associated with making unsecured bank deposits has therefore increased relative to the risk of other investment options available to the Council; returns from cash deposits however remain stubbornly low.

How Does This Impact on the Council's Medium Term Financial Strategy

Whilst the credit outlook remains uncertain over the initial years of the MTFs, the Council is adopting a policy of investing in highly liquid assets such as Money Market Funds, and overnight call accounts. This is combined with the CIS which will be investing in assets, through the routes of property purchase, property funds and share based investments, which are backed by property assets.

1.3 Interest Rate Outlook

The Council's treasury advisor Arlingclose projects the first 0.25% increase in UK Bank Rate in the third quarter of 2016, rising by 0.5% a year thereafter, finally settling between 2% and 3% in several years' time. Persistently low inflation, subdued global growth and potential concerns over the UK's position in Europe mean that the risks to this forecast are weighted towards the downside.

A shallow upward path for medium term gilt yields is forecast, as continuing concerns about the Eurozone, emerging markets and other geo-political events weigh on risk appetite, while inflation expectations remain subdued. Arlingclose projects the 10 year gilt yield to rise from its current 2.0% level by around 0.3% a year. The uncertainties surrounding the timing of UK and US interest rate rises are likely to prompt short-term volatility in gilt yields.

How Does This Impact on the Medium Term Financial Strategy

The immediate effect on the MTFs of an increase in the UK bank rate is an increase in the cost of borrowing. This will directly impact on the revenue budgets through the net interest budget and the minimum revenue provision, the forecast for which reflect the rates shown in **Table 1**. As it is recognised that all assumptions about the speed with which rates will begin to rise is problematic.

| Table 1 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| MTFS Interest Rate Assumptions | % | % | % | % | % |
| Temporary investments | 0.70 | 1.20 | 1.65 | 1.75 | 2.00 |
| PWLB 20 year borrowing (EOY) | 3.40 | 3.55 | 3.70 | 3.85 | 4.00 |
| Temporary borrowing | 0.75 | 1.00 | 1.50 | 1.50 | 1.75 |

Against the background of low interest rates and reducing revenue and capital balances the Council has sought to maximise the returns from its investments whilst minimising the risks of investing with a borrower that is, or may become, unable to repay. It therefore adopted a strategy for 2015/16 that concentrated on highly rated institutions, and the larger Building Societies and Money Market Funds. Investments in liquidity or call accounts, which offer repayment the same day were maximised to further reduce risk.

The 2015/16 Strategy allowed for borrowing in anticipation of need to fund capital expenditure although that option has not so far been used this year. It is envisaged that a similar allowance is included in the 2016/17 strategy.

2.0 BORROWING AND INVESTMENT FORECAST 31st MARCH 2016

The Council manages investments through-out the year. A proportion of the investments and borrowing will be short-term to manage cash-flow on a day to day basis, in order to make payments for example precepts or suppliers. The remainder of the investments and borrowing will be long-term, to finance capital expenditure and to seek yield to support the MTFS.

2.1 Breakdown of Forecast

In order to manage the achievement of the MTFS and CIS objectives and to maintain the necessary cash-flows, the Council will need to seek short-term and long-term borrowing. **Table 2** below is an estimate of the forecast investments and borrowing as at 31st March 2016, broken down between CIS balances and general programme activities.

| Table 2 | CIS | General Programme | Total |
|--|------------------|--------------------------|--------------|
| Investing and Borrowing at 31/03/16 | £m | £m | £m |
| Investments Short-Term | 0 | 0 | 0 |
| Investments Long-Term | 7.5 ^A | 3.5 | 11.0 |
| Total Investments | 7.5 | 3.5 | 11.0 |
| Borrowing- Short-Term | 5.0 | 1.0 | 6.0 |
| Borrowing- Long-Term | 0 | 13.4 | 13.4 |
| Total Borrowing | 5.0 | 14.4 | 19.4 |

Notes ^ACCLA Property Fund and share based investments

2.2 Interest Forecast 2015/16

The 2015/16 year-end forecast for net interest is now £0.373m, which will be a saving of £0.104m against the budget of £0.477m.

3.0 BORROWING AND INVESTMENT FORECAST OVER 2016/17 TO 2020/21

3.1 Medium Term Financial Strategy Capital Programme and CIS

Over the period of the MTFS the Council is budgeted to be spending significant sums on both its general capital programme (to enhance current assets and acquire new assets) and the capital investment programme enshrined within the CIS. **Table 3** below shows net amounts included within the MTFS in respect of the general capital programme and the CIS.

| Table 3 Forecast Programmes | 2015/16 £m | 2016/17 £m | 2017/18 £m | 2018/19 £m | 2019/20 £m | 2020/21 £m |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Capital | 6.4 | 10.0 | 2.7 | 1.6 | 2.5 | 1.9 |
| CIS | 10.0 | 20.0 | 15.0 | * | * | * |
| Total | 16.4 | 30.0 | 17.7 | 1.6 | 2.5 | 1.9 |

Note The CIS is not forecast beyond 2017/18, this is a period of consolidation and development of risk shared development options.

3.2 Borrowing Strategy

For the general capital and CIS programmes shown in **Table 3**, the Council does not hold sufficient funds to finance this from its own internal resources. As a result it must borrow to meet this requirement.

This borrowing strategy sets out the long-term borrowing parameters in which the Council can borrow in order to facilitate the financing of the general capital programme and the CIS over the MTFS period. **Table 4** below shows the total borrowing requirements for both the general capital programme and the CIS; by 2020/21 the Council is expecting to have borrowing in excess of £54m (“Must Borrow”). If however, the Council chose not to use reserves to finance capital, borrowings would increase to £57m by 2020/21 (“May Borrow”).

Annex C provides further detail in respect of the borrowing and investments relating to both the general programme and the CIS.

| Table 4 Borrowing Strategy Whole Programme | 2016/ 2017 £m | 2017/ 2018 £m | 2018/ 2019 £m | 2019/ 2020 £m | 2020/ 2021 £m |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditure | | | | | |
| Capital Expenditure | | | | | |
| Brought Forward | (39.0) | (66.1) | (79.3) | (75.8) | (73.0) |
| Movement in Year | (27.1) | (13.2) | 3.5 | 2.8 | 3.3 |
| Capital Financing Requirement | (66.1) | (79.3) | (75.8) | (73.0) | (69.7) |
| Fixed Term Investment (EOY) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Capital to be Financed | (66.1) | (79.3) | (75.8) | (73.0) | (69.7) |
| Financing | | | | | |
| Forecast long term borrowing (at 31/03/16 borrowing over MTFS) | 13.4 | 13.2 | 13.1 | 12.9 | 12.7 |
| Average Revenue Reserves | 4.1 | 5.4 | 5.1 | 3.6 | 1.0 |
| Earmarked Reserves | 8.6 | 5.9 | 4.1 | 2.6 | 1.8 |
| Total Reserves | 12.7 | 11.3 | 9.2 | 6.2 | 2.8 |
| Total Financing Available | 26.1 | 24.5 | 22.3 | 19.1 | 15.5 |
| Net Unfinanced Capital “Must Borrow” | (40.0) | (54.8) | (53.6) | (53.9) | (54.2) |
| If Reserves are not used to Finance Capital: “May Borrow” | (52.7) | (66.1) | (62.8) | (60.1) | (57.0) |
| Funding in Advance | | | | | |
| May Borrow a further | 0.0 | 0.0 | 0.0 | 3.1 | 0.0 |
| Need For Further Borrowing- Loans To Organisations | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |

- Notes**
- Forecast general reserves is the average reserves for the year
 - Earmarked reserves includes the special reserve, repairs and renewals reserves, and capital investments. These are forecast to diminish over the life of the MTFS, as the balances in these reserves are used to fund expenditure. It is assumed that there are no additional earmarked reserves.
 - There would be a cash flow benefit; however due to its natural volatility, it is excluded from this analysis.

3.3 Investment Strategy

The guidance on Local Authority Investments categorises investments as 'specified' and 'non-specified'.

Specified investments are expected to offer relatively high security and/or liquidity. They must be:

- in sterling (avoiding exchange rate fluctuations) and,
- due to be repaid within 12 months (minimising capital value fluctuations on gilts and CDs and minimising the period within which a counterparty might get into difficulty) and not defined as capital expenditure in the capital finance regulations 2003 (e.g. equities and corporate bonds though there is current consultation on removing bonds from the capital constraint) and,
- with a body that the Council considers is of high credit quality or with the UK Government or a local authority, (minimising the counterparty risk), this includes Money Market Funds where the Council has set minimum criteria.

No investment that counts as Capital expenditure will be undertaken, without Cabinet approval or for the CIS, the Treasury and Capital Management Group, as it effectively transfers revenue funds into capital when the investment is repaid which has significant impacts on the Council's financial flexibility.

Non-specified investments include longer deposits and other types of investment e.g. corporate bonds and equities.

The Council may use the following non-specified investments:

- Time Deposits of longer than 12 months with banks and building societies
- UK government bonds, supranational bank bonds
- loans to other local authorities and other organisations (further definition of the latter is shown below) over 12 months to maturity
- Corporate Bonds over 12 months to maturity, if returns are clearly better than time deposits, but such investments will only be made following a risk assessment and consultation on the proposed limits, procedures and credit ratings with the Treasury and Capital Management Group (TCMG). Use would be limited to Bonds that could be held to maturity thus avoiding fluctuations in capital value.
- Property funds, share based investments and Property.

4.0 OTHER TREASURY ACTIVITIES

Whilst the Council will be making borrowing and investing decisions in relation to its general capital and CIS programmes, there is also a requirement to make other decisions that do not relate directly to these programmes but are required to meet corporate objectives.

4.1 Loans to Support the Achievement of Service Objectives

Opportunities will arise from time to time for the Council to further its objectives by making loans to local organisations or businesses. Such loans are considered to be investments as defined in this strategy. All such loans would be subject to a due diligence process, and the identification of relevant risks pertaining to the loan. Such

investments can be administratively cumbersome to set-up and consequently will only be undertaken following a detailed business case has been approved by Cabinet. These loans would not be subject to the 5 year investment limit.

4.2 Loans with Security

The Localism Act potentially enables the Council to benefit from its low cost of borrowing to earn a margin by providing a loan to other bodies where no service benefits are involved. Due consideration will be given to the impact of state aid regulations, and where security of the investment can be made through a legal charge on an adequate value of asset(s) to protect the Council from the possibility of default. Such investments can be administratively cumbersome to set-up and consequently will only be undertaken following a detailed business case has been approved by Cabinet. These loans would not be subject to the 5 year investment limit.

4.3 Policy on using Financial Derivatives

Local authorities have previously made use of financial derivatives embedded in loans and investments both to reduce interest rate risk, and to reduce costs or increase income at the expense of greater risk (e.g. lenders option/borrowers option (LOBO) loans). The Localism Bill 2011 includes a general power competence that removes the uncertain legal position over local authorities' use of standalone financial derivatives. Any decision to make use of financial derivatives will be subject to further reports to cabinet. Considering the Councils commitment to developing a CIS portfolio, it is unlikely that Financial Derivatives will be used.

4.4 Treasury Advisors

Arlingclose are the Councils appointed advisors. The Advisor carries out the following role:

- advice on investment decisions,
- notification of credit ratings and changes,
- advice and guidance on relevant policies, strategies and reports,
- training courses.

4.5 Management and Governance

The Responsible Financial Officer and their staff will manage and monitor investments and borrowing. The Treasury and Capital Management Group (TCMG) consists of three councillors and relevant officers. This group oversees and monitors treasury, CIS and capital activities.

4.6 Reporting and Scrutiny

The Treasury Management Strategy is reported to Council each year in February so that the strategy can take into account the latest MTFS and the critical factors affecting the treasury function including, the economy, interest rates and the credit outlook. In November a 6 month report on the performance of the fund is reported to Cabinet and in June a report on the annual performance of the funds is reported.

4.7 **Changes to the Strategy**

The strategy is not intended to be constricting, but a definition of the upper limit of the level of risk that it is prudent for the Council to take in maximising the return on its net investments. Any changes that are:

- broadly consistent with this Strategy, and/or
 - reduce or only minimally increase the level of risk, and/or
 - supported by the Council's Treasury Management Advisors,
- are delegated to the Responsible Financial Officer, after consultation with the TCMG. All other changes to the strategy must be approved by the full Council.

5.0 **TREASURY MANAGEMENT, PRUDENTIAL AND CIS INDICATORS**

The Council's Treasury Management and Prudential Indicators are attached at **Appendix 4**. They are based on data included in the budget report and this Strategy. They set various limits that allow officers to monitor its achievement, and are there to guide members and officers when treasury management decisions are being made. A new section for this year's strategy is the CIS indicators these will be used to monitor the success of the CIS programme, using a set of ratios and metrics specifically designed for that programme.

These indicators must be approved by the Council and can only be amended by the Council.

DEFINITION OF CREDIT RATINGS

ANNEX A

| Fitch | Rating | Definition | Examples of counterparties |
|------------|--------|---|---|
| Short term | F1 | Indicates the strongest intrinsic capacity for timely payment of financial commitments; may have an added “+” to denote any exceptionally strong credit feature. | Handelsbanken F1+ Nationwide Building Society Bank of Scotland Barclays Bank Santander |
| | F2 | Good rated intrinsic capacity for timely payment of financial commitments. | Royal Bank of Scotland NatWest (The Council’s Bank) Nottingham Building Society |
| | F3 | Fair rated intrinsic capacity for timely payment of financial commitments. | |
| Long-term | AAA | Highest credit quality organisations, reliable and stable. 'AAA' ratings denote the lowest expectation of default risk . They are assigned only in cases of exceptionally strong capacity for payment of financial commitments. | Germany, Sweden, USA, Switzerland. Money Market Funds |
| | AA | Very high credit quality. 'AA' ratings denote expectations of very low default risk . They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events. | United Kingdom AA+, France |
| | AA- | | HSBC Bank, Handelsbanken |
| | A | High credit quality. 'A' ratings denote expectations of low default risk . The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to adverse business or economic conditions than is the case for higher ratings. | Bank of Scotland A+, Lloyds Bank A+, Barclays Bank, Santander, Nationwide Building Society, Coventry Building Society |
| | A- | | Leeds Building Society, Yorkshire Building Society. |

| | | | |
|--|------------|--|---|
| | BBB | Good credit quality. BBB ratings indicate expectations of low default risk . The capacity for payment of financial commitments is considered adequate, but adverse business or economic conditions are more likely to impair this capacity. | Royal Bank of Scotland BBB+, NatWest BBB+, Spain BBB+ |
|--|------------|--|---|

Notes

The modifiers “+” or “-“ may be appended to a rating to denote relative status within major rating categories.

The credit ratings quoted above are based on those issued by Fitch, a Credit Rating Company.

FUND MANAGEMENT (IF NO FURTHER BORROWING)
ANNEX B

| | | |
|---|---|---|
| <p>The following limits do not apply to the CIS, as the CIS is intended to be a medium to long term investment vehicle. Properties and other investments may be held onto for a number of years, dependent on the Risk associated with each individual investment and the wider portfolio itself.</p> | | |
| Duration of investments | <p>No investment shall be longer than 5 years. Maximum duration for a Building Society with no rating is 1 month.</p> | |
| Types of investments | <p>Fixed term Deposits Deposits at call, two or seven day notice Corporate bonds Money market funds UK Government bonds and Supranational Bank bonds Loans to Organisations Pooled Property Funds Shares Based Investments (subject to separate approval of the Treasury & Capital Management Group)</p> | |
| Credit Ratings | <p>Building Societies All Building Societies with ratings of BBB or above. Building Societies with no ratings. (maximum duration 1 month) Money Market Funds AAA credit rating Local Authorities or UK Government No rating required Non-Building Societies Short term rating F2 by Fitch or equivalent. Long-term rating of AA- by Fitch or equivalent if the investment is longer than 1 year.</p> <p>Loans to Organisations These will not require a specific credit rating but will be subject to individual approval by Cabinet (these will be for longer than 5 years).</p> | |
| Maximum limits per counterparty (group), country or non-specified category | <p>F1+ or have a legal position that guarantees repayment for the period of the investment</p> <p>F1</p> <p>Building Society with assets over £2bn in top 25 (Currently 10)</p> <p>Building Society with assets over £1bn if in top 25 (Currently 3)</p> <p>Building Society with assets under £1bn in top 25</p> <p>Liquidity (Call) Account with a credit rating of F2 or with a legal position that guarantees repayment or a Building Society</p> | <p>£5M</p> <p>£4M</p> <p>£5M</p> <p>£4M</p> <p>£3M</p> <p>£5M</p> |

| | | |
|------------------|---|-----------------------|
| | <p>BUT total invested with counterparty/group shall not exceed</p> <p>Money market fund AAA Credit rating</p> | <p>£8M</p> <p>£4M</p> |
| | <p>Limit for Non-specified investments</p> <ul style="list-style-type: none"> - £10M in time deposits more than one year - £5M in corporate bonds - £10M in any other types. - £10M Pooled Property funds e.g. CCLA - £15M in total <p>Country limits</p> <ul style="list-style-type: none"> - UK - unlimited - £5M in a country outside the EU - £10M in a country within the EU (excluding UK) - £20M in EU countries combined (excluding UK) - Country of Domicile for Money Market Funds – unlimited, providing the fund is AAA. <p>Except for Money Market Funds, no investment will be made in country with a sovereign rating of less than AA.</p> <p>These limits will be applied when considering any new investment from 24 February 2016. Lower limits may be set during the course of the year or for later years to avoid too high a proportion of the Council's funds being with any counterparty.</p> <p>Loans to Organisations No limit in value or period but will be subject to approval by Cabinet of a detailed business case.</p> <p>Commercial Investment Strategy Investments made through the CIS will subject to the parameters and limits set out in that strategy.</p> | |
| Benchmark | LGC 7 day rate | |

INVESTMENT LIMITS FOR BORROWING IN ADVANCE

| | Level of Borrowing in Anticipation | | Rating Constraints |
|---|------------------------------------|------|-------------------------|
| from | £5M | £11M | |
| to | £10M | £20M | |
| BUILDING SOCIETIES | | | |
| Assets over £2bn | £5M | £5M | |
| Assets over £1bn | £4M | £4M | |
| Rest of top 25 by assets | £3M | £3M | |
| BANKS & OTHER INSTITUTIONS | | | |
| F2+ or legal status | £5M | £5M | AA- if more than 1 year |
| F2 | £4M | £4M | AA- if more than 1 year |
| LIQUIDITY ACCOUNTS | | | |
| Limit in liquidity account | £5M | £6M | F2 or legal status |
| Limit with any other investments in institution | £8M | £9M | |
| NON-SPECIFIED INVESTMENTS | | | |
| Time Deposits over 1 year in total | £20M | £30M | |
| Corporate Bonds in total | £5M | £8M | Not yet determined |
| TERRITORIAL LIMITS | | | |
| UK | Unlimited | | |
| EU (excluding UK) | £20M | £20M | |
| EU Country (other than UK) | £10M | £10M | |
| Any other Country | £5M | £5M | |

BREAKDOWN OF BORROWING AND INVESTING FORECAST 2016/17 to 2020/21

1. COMMERCIAL INVESTMENT STRATEGY BORROWING FORECAST

| Borrowing Strategy CIS | 2016/ 2017 | 2017/ 2018 | 2018/ 2019 | 2019/ 2020 | 2020/ 2021 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | £m | £m | £m | £m | £m |
| Expenditure | | | | | |
| Capital Expenditure | | | | | |
| Brought Forward | 0.0 | (19.1) | (32.2) | (29.8) | (27.4) |
| Movement in Year (a) | (19.1) | (13.1) | 2.4 | 2.4 | 2.4 |
| Capital Financing Requirement | (19.1) | (32.2) | (29.8) | (27.4) | (25.0) |
| Fixed Term Investment (EOY) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Capital to be Financed | (19.1) | (32.2) | (29.8) | (27.4) | (25.0) |
| Financing | | | | | |
| Forecast long term borrowing (at 31/03/16 borrowing over MTFS) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Average Revenue Reserves | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Earmarked Reserves | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Reserves | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Financing Available | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Net Unfinanced Capital "Must Borrow" | (19.1) | (32.2) | (29.8) | (27.4) | (25.0) |
| If Reserves are not used to Finance Capital: | | | | | |
| May Borrow | (19.1) | (32.2) | (29.8) | (27.4) | (25.0) |

Note: (a) These numbers represent the net for actual spend less Minimum Revenue Provision.

Cash Flow

The Council will be making investments through the CIS. Initially investments will be made using reserves, however due to the cash flow impacts of council tax and precept payments there may not be on a day to day basis, sufficient cash. In the event of this circumstance the council will look to borrow on a short-term basis.

Borrowing – Long Term

As the CIS develops and investments are made, borrowing will be required. It is expected that this will be from the Public Works Loans Board (PWLB). The type of loan is expected to be repayment, whereby repayments are made to the lender on a regular basis.

2. GENERAL CAPITAL PROGRAMME BORROWING FORECAST

| Borrowing Strategy General Capital Programme | 2016/ 2017 £m | 2017/ 2018 £m | 2018/ 2019 £m | 2019/ 2020 £m | 2020/ 2021 £m |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditure | | | | | |
| Capital Expenditure | | | | | |
| Brought Forward | (39.0) | (47.0) | (47.1) | (46.0) | (45.6) |
| Movement in Year | (8.0) | (0.1) | 1.1 | 0.4 | 0.9 |
| Capital Financing Requirement | (47.0) | (47.1) | (46.0) | (45.6) | (44.7) |
| Total Capital to be Financed | (47.0) | (47.1) | (46.0) | (45.6) | (44.7) |
| Financing | | | | | |
| Forecast long term borrowing (at 31/03/16 borrowing over MTFS) | 13.4 | 13.2 | 13.1 | 12.9 | 12.7 |
| Average Revenue Reserves | 4.1 | 5.4 | 5.1 | 3.6 | 1.0 |
| Earmarked Reserves | 8.6 | 5.9 | 4.1 | 2.6 | 1.8 |
| Total Reserves | 12.7 | 11.3 | 9.2 | 6.2 | 2.8 |
| Total Financing Available | 26.1 | 24.5 | 22.3 | 19.1 | 15.5 |
| Net Unfinanced Capital “Must Borrow” | (20.9) | (22.6) | (23.7) | (26.5) | (29.2) |
| If Reserves are not used to Finance Capital: “May Borrow” | (33.6) | (33.9) | (32.9) | (32.7) | (32.0) |
| Funding in Advance | | | | | |
| May Borrow a further | 0.0 | 0.0 | 0.0 | 3.1 | 0.0 |
| Need For Further Borrowing- Loans To Organisations | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |

Cash Flow

In addition to the fundamental movements described above there are day-to-day impacts due to the flow of funds into and out of the Council. For instance, the dates on which the County Council is paid its portion of the council tax and Business Rate receipts will be different to the days the money is physically received from Council Tax and Business payers. These cash flows will sometimes leave the Council with several million pounds to borrow, or invest, either overnight or for a few weeks depending on the next precept date.

Authorities are permitted to borrow short term for this purpose and all borrowing decisions will be made on the most economically advantageous rates for the period that is required to be covered. If rates are particularly high on a particular day then the sum may be borrowed overnight to see if rates are lower the following day for the remainder of the period.

Loans to Organisations

The amounts shown are indicative at this stage and any such loans to organisations would be subject to separate approval by Cabinet. The number of loans of this nature are, likely to be limited as the CIS is likely to produce higher yields and a better risk profile.

Investments – High Credit Quality

The Council following Department of Communities and Local Government (DCLG) guidance on credit worthiness of financial institutions follows their guidance to ensure the high quality of the credit rating. The detail of this is shown in Annex A.

Whilst the Council will take some account of such additional information the main criteria for judging credit quality will be:

- Short term credit ratings, and long-term credit ratings for any investment over 1 year.
- The top 25 Building Societies by asset size irrespective of any credit rating they may hold subject to the comments below.
- Credit Default Swap prices obtained from our advisors.
- Counter party list provided by Arlingclose on a monthly basis.

Investments – Risk Mitigation

Credit quality can never be absolutely guaranteed so to further mitigate risks there is a need to spread investments in a number of ways:

- by counterparty, including any institutions that are linked in the same group.
- by country.

These limits need to be a practical balance between safety and administrative efficiency and need to cope with the uncertainty of the amount of borrowing in anticipation. A schedule is therefore included in Annex B which shows the investment limits for different levels of forward borrowing.

Investments - Periods

Once a time deposit is made there is no requirement for the borrower to repay until the end of the agreed period. Thus a borrower who has a high credit rating on the investment day could be in serious financial difficulties in the future. As a result significant use is made of liquidity accounts which currently give an attractive interest rate but also allow repayment of our investment the same day.

The Council will register with a selection of money market funds with AAA ratings which also allow same-day withdrawal of funds. The domicile for some of these funds can be in a low rated country; however as it is stipulated that the fund itself has to be Triple A, this is acceptable.

These funds will be used as appropriate taking account of comparative security and yields. During 2015/16, the Council used the following money market funds:

- Public Sector Deposit Fund, operated by Church's, Charities and Local Authorities.
- Federated Sterling Fund, operated by Federated Investors.
- Insight Liquidity Fund, operated by Insight Liquidity Funds PLC.
- Standard Life Liquidity Fund, operated by Standard Life Investments.
- Legal and General Fund, operated by Legal and General Investment Management.
- Blackrock Sterling Liquidity Fund, operated by BlackRock Investment Management.

If during 2016/17, where it becomes advantageous, further funds may be used.

Investments - Management

Taking account of the Credit Quality and Spreading the Risk sections above, Annex B outlines the criteria and limits for making investments.

There may be limited occasions, based on detailed cash flow forecasts, where some investments of more than a year might be made that do not relate to borrowing in anticipation.

Risk of counterparty failure can also be minimised by shortening the period of any time deposit. At the current time, partly reflecting the current interest rate structure, time deposits are generally kept below one month. The criteria also differentiates the duration of investments based on credit rating e.g. the maximum duration of investments with building societies with no rating will be 1 month.

A new investment category for 2016/17 onwards is "shares-based investments". Such investments can be considered higher-risk because, as well as their performance being dependent on the companies etc. concerned, their performance is also dependent on the wider stock (or similar) market. However, they are a very liquid investment vehicle and are an option that will be considered within the CIS.

No Funding Activity

The amount of capital borrowing up until March 2016 will be dependent upon the actual levels of revenue spending which will determine the level of the Council's own reserves that can be used and the level of capital spending which will determine the total sum required. The period of borrowing will reflect the current and anticipated interest rate profile. If short term interest rates began to rise consideration would be given to whether long term rates were attractive enough to support long term borrowing. If rates remain low it is much more difficult to justify long term borrowing.

Funding in Advance

Funding in advance would require longer term borrowing rates to be at levels that appeared to be attractive when compared with rates that were expected over the remainder of that period. It would also need to take account of the difference between the borrowing rates and the currently, much lower, investment rates that

would be received pending the use of the money for funding capital from sufficiently secure counterparties. A risk assessment will be carried out before undertaking any advance borrowing, and agreement would also be sought from the external auditors.

Profile

The Council will be balancing two different aspects when deciding on the period it will borrow for:

- **Stability.** Avoid the risk of adverse market movements affecting the cost of borrowing. To do this the logical option is to borrow the money for as long as needed.
- **Lowest Cost.** Minimise the overall cost of borrowing which, at the present time, might result in very short borrowing because of the very low interest rates available.

Any long term borrowing will tend to be from the Public Works Loans Board (PWLB) which is a Government Agency providing funds to local authorities at interest rates linked to the cost of central government borrowing rates.

**CIPFA PRUDENTIAL CODE FOR CAPITAL FINANCE IN LOCAL AUTHORITIES
PRUDENTIAL INDICATORS AND TREASURY MANAGEMENT INDICATORS FOR
2016/17 AND THE COMMERCIAL INVESTMENT STRATEGY INDICATORS 2016/17.**

The relevant Prudential and Treasury Management indicators that need to reflect the potential borrowing to finance funding in advance and loans to organisations have been amended. Where no requirement is shown, the indicator only reflects what is included in the Council's Medium Term Financial Strategy.

All decisions relating to loans to organisations will be subject to approval by the Cabinet. Where these decisions will affect the relevant prudential or treasury indicators noted below, other than Item 7: "the authorised limit for external debt, retrospective approval will sought of Council at either the mid-year or full year reporting periods.

PRUDENTIAL INDICATORS

1. Actual and Estimated Capital Expenditure

| | | 2014/15 Actual £m | 2015/16 Forecast £m | 2016/17 Estimate £m | 2017/18 Estimate £m | 2018/19 Estimate £m |
|--------------------------|--------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Capital Programme | Gross | 7.5 | 9.9 | 10.5 | 3.5 | 2.4 |
| | Net | 3.2 | 6.4 | 10.0 | 2.7 | 1.6 |
| CIS | Gross | 0.0 | 10.0 | 20.0 | 15.0 | 0.0 |
| | Net | 0.0 | 0.0 | 20.0 | 15.0 | 0.0 |

- 1.1 Where it is determined that loans to organisations are for capital purposes, this will be treated as capital expenditure and would be in addition to the current capital programme.
- 1.2 The CIS estimated expenditure is subject to change, subject to further investments meeting the required rates of return.

2. The proportion of the budget financed from government grants and council tax that is spent on interest and the provision for debt repayment.

| | 2014/15 Actual | 2015/16 Forecast | 2016/17 Estimate | 2017/18 Estimate | 2018/19 Estimate |
|--------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Programme | 8.2% | 10.2% | 10.2% | 15.4% | 19.1% |
| CIS | n/a | 0.4% | 4.7% | 11.3% | 15.0% |
| Total | 8.2% | 10.6% | 14.9% | 26.7% | 34.1% |

- 2.1 Assuming no borrowing in advance.

3. The impact of schemes with capital expenditure on the level of council tax

- 3.1 This calculation highlights the hypothetical impact on the level of Council Tax from changes from the previously approved MTFS due to capital schemes (including their associated revenue implications). The actual change in Council Tax will be significantly different due to revenue variations, spending adjustments and the use of revenue reserves.

| | | 2016/17 Estimate | 2017/18 Estimate | 2018/19 Estimate |
|-------------------|------------|---------------------|---------------------|---------------------|
| Capital Programme | Variation | £4.48 | £2.82 | (£1.43) |
| | Cumulative | £4.48 | £7.30 | £5.87 |
| CIS | Variation | (£1.04) | (£4.35) | (£9.51) |
| | Cumulative | (£1.04) | (£5.39) | (£14.90) |

4. The capital financing requirement.

- 4.1 This represents the estimated need for the Council to borrow to finance capital expenditure less the estimated provision for redemption of debt (the Minimum Revenue Provision). The table below shows the capital financing requirement split between the capital programme and the Commercial Investment Strategy.

| | 31/3/15 Actual £m | 2015/16 Forecast £m | 2016/17 Estimate £m | 2017/18 Estimate £m | 2018/19 Estimate £m | 2019/20 Estimate £m | 2020/21 Estimate £m |
|-------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Capital Programme | 35.5 | 39.0 | 47.0 | 47.1 | 46.0 | 45.6 | 44.7 |
| CIS | 0 | 0 | 19.1 | 32.2 | 29.8 | 27.4 | 25.0 |
| Total | 35.5 | 39.0 | 66.1 | 79.3 | 75.8 | 73.0 | 69.7 |

5. Gross debt and the capital financing requirement

- 5.1 In order to ensure that, over the medium term, net borrowing will only be for a capital purpose, the Council should make sure that net external borrowing (borrowing less investments) does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current year and any specific decisions to borrow in advance or make loans to organisations.

| | 2015/16 Estimate £m | 2016/17 Estimate £m | 2017/18 Estimate £m | 2018/19 Estimate £m |
|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Borrowing - General | 14.0 | 21.7 | 23.7 | 24.7 |
| Borrowing - CIS | 0 | 20.1 | 35.1 | 35.1 |
| Total | 14.0 | 41.8 | 58.8 | 59.8 |

Gross and Net Debt

- 5.2 This indicator is intended to highlight the level of advance borrowing by limiting the variation between gross debt (borrowing) and net debt (borrowing less investments). The more borrowing in advance the higher the gross debt but there is no change in net debt because the borrowed sums will be invested pending them being needed to finance capital expenditure. Thus net debt as a proportion of gross debt falls as borrowing in advance occurs. Unfortunately the position is complicated by the significant variations that the Council has to contend with relating to day-to-day cash flow which can cause major fluctuations in this proportion. To achieve the equivalent result all advance borrowing will be reported to the TCMG and highlighted in the mid-year and end of year reports.

6. The authorised limit for external debt.

6.1 This is the maximum limit for borrowing and is based on a worst-case scenario. It reflects borrowing to fund capital rather than using reserves and the three elements (No activity, borrowing in advance and loans) will be controlled separately.

| | 2015/16 Limit £m | 2016/17 Estimate £m | 2017/18 Estimate £m | 2018/19 Estimate £m |
|---|------------------------|---------------------------|---------------------------|---------------------------|
| Short term | 18 | 22 | 20 | 18 |
| Long term | 46 | 47 | 47 | 46 |
| Other long-term liabilities (leases) | 5 | 5 | 6 | 7 |
| Total - No Funding Activity | 69 | 74 | 73 | 71 |
| Long Term based on the maximum borrowing in advance | 1 | 0 | 0 | 0 |
| Plus long term borrowing to finance long term loans to organisations | 15 | 15 | 15 | 15 |
| Plus long term borrowing to finance loans for CIS investments delivering a commercial yield | 60 | 19 | 32 | 30 |

7. The operational boundary for external debt.

7.1 This reflects a less extreme position. Although the figure can be exceeded without further approval it represents an early warning monitoring device to ensure that the authorised limit (above) is not exceeded.

| | 2015/16 Limit £m | 2016/17 Limit £m | 2017/18 Limit £m | 2018/19 Limit £m |
|---|------------------------|------------------------|------------------------|------------------------|
| Short term | 13 | 17 | 15 | 13 |
| Long term | 46 | 47 | 47 | 46 |
| Other long-term liabilities (leases) | 5 | 5 | 6 | 7 |
| Total – No Funding Activity | 64 | 69 | 68 | 66 |
| Plus long term borrowing in advance | 1 | 0 | 0 | 0 |
| Plus long term borrowing to finance long term loans to organisations | 15 | 15 | 15 | 15 |
| Plus long term borrowing to finance loans for CIS investments delivering a commercial yield | 60 | 19 | 32 | 30 |

8. Adoption of the CIPFA Code

8.1 The Council has adopted the 2011 edition of the CIPFA Treasury Management Code of Practice. The 2011 edition is still the latest version.

TREASURY MANAGEMENT INDICATORS

9. Exposure to interest rate risk as a proportion of net investments.

- 9.1 This indicator is set to control the Council's exposure to interest rate risk. Investments of less than 12 months count as variable rate.
- 9.2 If the Council does not borrow in advance it is quite possible that all investments will be of less than a year's duration and hence count as "variable rate".

| | | 2016/17 | | 2017/18 | | 2018/19 | |
|--------------------|----------|---------|------|---------|------|---------|------|
| | | Limits | | Limits | | Limits | |
| | | Max | Min | Max | Min | Max | Min |
| Borrowing | | | | | | | |
| Longer than 1 year | Fixed | 100% | 75% | 100% | 75% | 100% | 75% |
| | Variable | 25% | 0% | 25% | 0% | 25% | 0% |
| Investments | | | | | | | |
| Longer than 1 year | Fixed | 100% | 100% | 100% | 100% | 100% | 100% |
| | Variable | 0% | 0% | 0% | 0% | 0% | 0% |

10. Borrowing Repayment Profile

- 10.1 The proportion of borrowing in place during 2015/16 that will mature in successive periods. This indicator is set to control the Council's exposure to refinancing risk.
- 10.2 The Council has forecast £12.6m long term borrowing at the end of 2015/16, but the uncertainty on whether any forward borrowing will take place and the potential for short term borrowing to be the most attractive option results in the limits set out below.

| Funding capital schemes | Upper limit | Lower limit |
|--------------------------------|-------------|-------------|
| Under 12 months | 91% | 0% |
| 12 months and within 24 months | 91% | 0% |
| 24 months and within 5 years | 91% | 0% |
| 5 years and within 10 years | 92% | 1% |
| 10 years and above | 100% | 8% |

- 10.3 This may be affected by any funding in advance or Loans to Organisations.

11. Investment Repayment Profile

- 11.1 Limit on the value of investments that cannot be redeemed within 364 days i.e. by the end of each financial year. 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. These limits need to allow for borrowing in advance.
- 11.2 The uncertainty about borrowing in advance results in higher limits than would otherwise be required.

| | 2016/17 £m | 2017/18 £m | 2018/19 £m |
|---|---------------|---------------|---------------|
| Capital Programme; Limit on investments over 364 days as at 31 March each year. | 34.5 | 34.8 | 33.9 |

- 11.3 This may be affected by any changes to Funding in Advance, Loans to Organisations and the CIS.

COMMERCIAL INVESTMENT STRATEGY (CIS) SPECIFIC INDICATORS

Interest Cover Ratio (ICR)

- 12.1 This ratio determines the amount of total net income from property investments (after operating costs and any applicable taxes) compared with the interest expense of the debt. This is important so the amount of interest payable compared to income generated is proportionate.
- 12.2 Because debt commences later in the Phase 1 cycle, the profile of the ICR is shown below. It is suggested that these are initial indices reflecting the maximum debt interest to revenue at the commencement of the Business Plan (BP). If investments profiles change, the ICR ratio will change.

| Initial Interest Cover Ratio (at start of CIS Business Plan) | | | |
|---|-----------------------------------|----------------------------------|------------|
| Year | Estimated | | ICR |
| | Revenue cash flow £000 | Cost of Interest £000 | |
| 2015/16 | 183 | 11 | 16.6 |
| 2016/17 | 292 | 55 | 5.3 |
| 2017/18 | 403 | 87 | 4.6 |
| 2018/19 | 463 | 95 | 4.9 |

- 12.3 The proposed range for ICR shall be between 5 and 17.

Loan to Value Ratio (LTV)

- 13.1 This ratio determines the amount of total debt (compared to the total value of the underlying property assets as valued from time to time. Debt in this respect is both internal and external debt, i.e. revenue financing and borrowing from the market that is used to finance the capital propositions. Although it is recognised that the primary form of finance for the CIS portfolio is debt, it is important to ensure that the proportion of debt to asset value is actively managed to ensure that the debt burden is within acceptable limits
- 13.2 In a similar way to the ICR, the LTV ratios, as shown below reflect that debt commences later in the BP cycle. It is suggested that these are initial indices reflecting the maximum debt asset value at the commencement of the BP. If investments profiles change, the ICR ratio will change.

| Loan to Value Ratio (at start of CIS Business Plan) | | | |
|--|----------------------------|-----------------------------|------------|
| Year | Estimated | | LTV |
| | Loan Value £000 | Asset Value £000 | |
| 2015/16 | 10.0 | 32.9 | 30 |
| 2016/17 | 29.5 | 52.3 | 56 |
| 2017/18 | 43.5 | 69.5 | 63 |
| 2018/19 | 42.3 | 70.1 | 60 |

13.3 It is recognised that while the LTV is an important indices when having regard to debt repayment obligations, the ICR is the more important indices when monitoring the CIS on an on-going basis because it provides performance information that will enable the Council to determine its ability to:

- make revenue contributions that will support the delivery of Council services.
- meet its interest payments commitments on the debt within the CIS.

13.4 The proposed range for LTV shall be between 30 and 65.

Target Income Returns

14.1 The primary indices for measuring returns on investment is the “return on equity” (ROE) indices. This is effectively the:

Net Revenue Contribution (*1) / Equity (*2)

*1 Revenue contributions shall be calculated as net i.e. income returns after taking into account all operating and management costs, interest expense, minimum revenue provision and relevant taxes.

*2 Equity being the difference between the value of assets and borrowing.

14.2 Following extensive modelling of the proposed investment opportunities, the expected revenue contribution to the Council will be £2.5m by the end of 2018/19; this gives a ROE of 9%.

14.3 However, reflecting the income expected to be generated from the CIS will grow over time, it is best to have an ROE range for the period of the BP, this will be set between 6% and 9% per annum.

14.4 It is accepted that individual investments will contribute different levels of income return and that the target revenue contribution is an average across the CIS portfolio.

Portfolio & Risk Metrics

15.1 Additional indicators that would be useful to monitor the CIS, however most of these will come into play as the CIS matures. These include:

Historic and forecast income and total returns

15.2 As the CIS matures:

- It will be useful to monitor the performance of the assets to assist in informing future assets acquisitions.
- Other indices will be developed and may include:
 - Benchmarking of returns (IPD)
 - Gross & net income
 - Operating costs
 - Vacancy levels and Tenant exposures

Introduction

- 1.1 Where the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008, Councils, are in fact expected to make a prudent provision. The Local Government Act 2003 requires the Council to have regard to the Department for Communities and Local Government's Guidance on Minimum Revenue Provision (the DCLG Guidance) most recently issued in 2012.
- 1.2 The broad aim of the DCLG Guidance is to ensure that debt is repaid over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by Government Revenue Support Grant, reasonably commensurate with the period implicit in the determination of that grant.
- 1.3 The DCLG Guidance requires the Council to approve an Annual MRP Statement, and recommends a number of options for calculating a prudent amount of MRP.

General MRP Policy

- 2.1 The following statement incorporates options recommended in the Guidance;
- 2.2 For capital expenditure incurred after 31st March 2008, MRP will be determined by charging the expenditure over the expected useful life of the relevant assets as the principal repayment on an annuity with an annual interest rate based on long-term borrowing rates, starting in the year after the asset becomes operational. MRP on purchases of freehold land will be charged over 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over 20 years.
- 2.3 For assets acquired by finance leases or the Private Finance Initiative, MRP will be determined as being equal to the element of the rent or charge that goes to write down the balance sheet liability.
- 2.4 Capital expenditure incurred during 2016/17 will not be subject to a MRP charge until 2017/18.

Loans to Organisations MRP Policy

- 3.1 Where loans are made to other bodies for their capital expenditure, and the principal repayments are received at least on an annual basis, no MRP will be charged. The capital receipts generated by the annual repayments will replace the need to make a provision for MRP.
- 3.2 Capital expenditure incurred during 2016/17 will not be subject to a MRP charge until 2017/18.

Commercial Investment Strategy MRP Policy

- 4.1 For each capital investment undertaken under the requirements of the Councils Commercial Investment Strategy, MRP will be made that is equal to the principal repayment for any loan finance supporting the investment.

Capital Financing Requirement and MRP Summary

- 5.1 Based on the Council's latest estimate of its Capital Financing Requirement on 31st March 2016, the budget for MRP has been set as follows:

| | 31.03.2016 Estimated CFR £m | 2016/17 Estimated MRP £m |
|--------------------------------|--|---|
| Capital Expenditure | 39.0 | 1.6 |
| Commercial Investment Strategy | 0 | 0.9 |
| Total | 39.0 | 2.5 |

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