

A meeting of the **OVERVIEW AND SCRUTINY PANEL (PERFORMANCE AND CUSTOMERS)** will be held in **MEETING ROOM 0.1A AND 0.1B, PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON, PE29 3TN** on **WEDNESDAY, 31ST JANUARY 2018** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

**Contact
(01480)**

APOLOGIES

1. MINUTES (Pages 5 - 8)

To approve as a correct record the Minutes of the meeting held on 10th January 2018.

**A Green
388008**

2. MEMBERS' INTERESTS

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

3. NOTICE OF KEY EXECUTIVE DECISIONS (Pages 9 - 12)

A copy of the current Notice of Key Executive Decisions is attached. Members are invited to note the Plan and to comment as appropriate on any items contained therein.

**B Buddle
388007**

4. FINAL REVENUE BUDGET 2018/19 AND MEDIUM TERM FINANCIAL STRATEGY 2019/20 TO 2022/23 (Pages 13 - 112)

The Panel are to consider the Final Revenue Budget 2018/19 and the Medium Term Financial Strategy 2019/20 to 2022/23.

**C Mason
388157**

5. INTEGRATED PERFORMANCE REPORT 2017/18 - QUARTER 3
(Pages 113 - 152)

The Integrated Performance Report 2017/18 – Quarter 3 is to be presented to the Panel.

**D Buckridge 388065 /
A Forth 388605**

6. TREASURY MANAGEMENT STRATEGY 2018/19 (Pages 153 - 192)

Members are to receive the Treasury Management Strategy 2018/19.

**A Forth
388605**

7. CORPORATE RISK REGISTER (Pages 193 - 206)

The Corporate Risk Register is to be presented to the Panel.

**D Harwood
388115**

8. EXCLUSION OF PRESS AND PUBLIC

To resolve:

that the press and public be excluded from the meeting because the business to be transacted contains information relating to the financial business affairs of any particular person (including the authority holding that information).

9. COMMERCIALISATION - BUSINESS CASE

The Panel are to receive a business case in relation to the commercialisation of a Council service. **(Report to follow)**

**C Stopford
388280**

10. RE-ADMITTANCE OF PRESS AND PUBLIC

To resolve:

that the press and public be re-admitted to the meeting.

11. OVERVIEW AND SCRUTINY PROGRESS (Pages 207 - 212)

Members are to receive the work programmes for all Overview and Scrutiny Panels.

**A Green
388008**

Dated this 23rd day of January 2018



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 Mr Adam Green, Democratic Services Officer (Scrutiny), Tel No. 01480 388008/e-mail Adam.Green@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.

HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the OVERVIEW AND SCRUTINY PANEL (PERFORMANCE AND CUSTOMERS) held in Civic Suite 0.1A, Pathfinder House, St Mary's Street, Huntingdon, PE29 3TN on Wednesday, 10th January 2018.

PRESENT: Councillor D M Tysoe – Chairman.

Councillors K M Baker, R C Carter, S Greenall, Mrs R E Mathews, J M Palmer, P D Reeve, Mrs D C Reynolds, M F Shellens and Mrs S L Taylor.

APOLOGIES: Apologies for absence from the meeting were submitted on behalf of Councillors Mrs B E Boddington and R B Howe.

IN ATTENDANCE: Councillor J A Gray.

45. MINUTES

The Minutes of the meeting held on 6th December 2017 were approved as a correct record and signed by the Chairman.

46. MEMBERS' INTERESTS

No declarations of interest were received.

47. NOTICE OF KEY EXECUTIVE DECISIONS

The Panel received and noted the current Notice of Key Executive Decisions (a copy of which is appended in the Minute Book) which has been prepared by the Executive Leader for the period 1st January 2018 to 30th April 2018.

48. DRAFT REVENUE BUDGET 2018/19 AND MEDIUM TERM FINANCIAL STRATEGY 2019/20 TO 2022/23

With the aid of a report by the Head of Resources (a copy of which is appended in the Minute Book), the Draft Revenue Budget 2018/19 and the Medium Term Financial Strategy (MTFS) 2019/20 to 2021/22 was presented to the Panel.

The Executive Councillor for Strategic Resources introduced the report. Members were informed that the budget for 2018/19 will be just over £17m and that the Council would not increase Council Tax greater than the increase in wage growth in Huntingdonshire or the increase in the state pension. In 2018/19, Council Tax will rise by 2%. Members were reassured that the budget is as lean as it can be and that there isn't an unnecessarily large allocation of funding.

The Head of Resources informed Members of the detail of the report. The Panel was informed of the significant changes in the budget and the impact on the medium term financial strategy. In addition,

Members were informed of the main areas of risk in regards to business rates appeals.

It was stated that the Council has a surplus budget in 2018/19 and that the Council would have a balanced budget at the end of the Medium Term Financial Strategy period in 2022/23.

A Member had asked what issues had there been with the swimming lessons income at One Leisure St Neots. In response, the Panel was informed that the change to the Impressions membership package had an impact as well as the temporary pool closure.

In response to a query regarding the 3C ICT business case inconsistencies, the Panel was informed that the budget will be reworked for 2018/19. In addition, the overspend included funding for new Microsoft licences which was not included in the original budget.

The Executive Councillor and the Head of Resources were asked how confident they were that the Council would not overspend the 2018/19 budget considering that the Council had overspent the 2017/18 budget by £778k and that the starting point of the 2018/19 budget would be lower than 2017/18. In addition, the budget for Operations was highlighted as a concern. In response, the Panel was informed that the issues in 2017/18 were one off items that led to the overspend. The Executive Councillor and Head of Resources are confident that the Council will not overspend the budget.

Following the question when will the Panel receive information on the solutions to homelessness, Members were informed that there have been a number of solutions suggested and that the Executive Councillor for Housing and Planning is currently reviewing them. Once the solutions have been reviewed a paper will be presented.

The Panel was reminded that at December's meeting, Members stated that they believe the income from One Leisure fee increases was not realistic.

A discussion ensued regarding the Commercial Investment Strategy (CIS). In response to the question when would the revenue of CIS benefit residents, the Panel was informed that the Council will receive £2.3m of revenue from CIS this year. In addition, the Executive Councillor stated that the aim of CIS is to develop income streams for the Council which enables it to deliver good, high quality services.

In response to a question asked, regarding the future of CIS investment, the Panel was informed that the position remains the same and even if Government did legislate, there is nothing to suggest that a Local Authority could not invest within their own boundaries. Members were informed that currently less than 1% of all commercial investments have been by local authorities.

It was suggested that the Council could use the revenue to either pay the Minimum Revenue Provision (MRP) earlier or set it aside to specifically pay MRP. However, the Head of Resources stated that this would not be the best use of resources.

The Panel was informed that the minimum yield for a commercial

investment is 6% however, Members may want to consider an investment with a lower yield if there is significant community benefit.

A Member suggested that the Council may want to take on a little more risk and invest in areas of the District in order to encourage further commercial investment. The Panel was informed that if the Council were to speculate than a company would have to be created.

The Panel discussed the issue of a Council Tax increase. A Member suggested that there should be an increase of 3% or £5, however they were informed that the 2018/19 budget is a surplus budget so there would not be the need for a big increase.

Another Member suggested that as the budget is a surplus budget then there is no need for an increase in Council Tax however, they were informed that the reason it is a surplus budget is because a 2% increase has been budgeted.

A further Member supported a 2% increase and stated that they believed that in the past Council Tax was artificially depressed.

Questions were raised in regards to the level of spend on hired staff and queried the ability to reduce the spend from £1.5m in 2017/18 to £182k in 2018/19. Members were informed that there was a considerable amount of hired staff in 3C ICT however, the reasons for this have been reported in detail to the Employment Committee.

In response to a question regarding the spend on energy, the Panel was informed that energy had cost lower than what was budgeted for.

Concern was raised that the income for Leisure and Health is forecast to remain static during the Medium Term Financial Strategy period, as it would be expected that it should rise.

The Panel discussed the proposed saving on closed churchyards. The Council maintains closed churchyards in four Parishes and it is proposed to levy the residents of those parishes in order to pay for the maintenance. Although the Panel gave their broad support to this suggestion, concern was expressed that the impact of a levy would be greater on the smaller parish. In addition, Members urged the Council to managing the issue with sensitivity.

The Executive Councillor discussed the reason for the inclusion of a bus departure levy. He reminded the Panel that the proposal was previously presented however it was deemed unworkable. A Member stated that they were concerned that with a levy the bus companies would either remove more services or pass the cost of the levy onto the customers, many of whom are residents of the District.

In regards to the swimming lesson fee increase, the Panel was supportive of the increase provided that the relevant Executive Councillor had done the necessary work to ensure the viability of the increase.

In response to a query on the lease agreement for One Leisure St Neots, the Panel was informed of the progress on the lease negotiations. The agreement is currently with the Department for

Education awaiting the Secretary of State to agree to the use of land.

The Panel reviewed the capital programme and reminded the Executive Councillor and the Head of Resources that when purchasing ICT equipment that the lifespan of the equipment should be taken into account as that would affect maintenance and replacement costs.

In addition to the budget discussions Members made the following comments: praise was expressed that despite the non-realisation of £453k of Zero Based Budgeting savings there had still been a net budget decrease of £817k; a Member believed that alternative use for reserves should be written within the report, even if it is later dismissed; it was stated that the message the Executive Councillor gave Members as to the reasons for the Commercial Investment Strategy, in particular that the Council may look to invest in the market towns, are effectively communicated to residents.

(At 8.30pm, during the consideration of this item, Councillors K M Baker and Mrs D C Reynolds left the meeting and did not return.)

49. OVERVIEW AND SCRUTINY PROGRESS

With the aid of a report by the Democratic Services Officer (Scrutiny) (a copy of which is appended in the Minute Book), the Panel reviewed all Panels' work programmes since the last meeting.

The Executive Councillor and Head of Resources were asked when the Panel would receive an update report on the sale of assets. The Panel was informed that the Council should be effectively utilising land and is currently assessing how to get best value from the land it owns.

Councillor R C Carter updated Members on the One Leisure Value for Money and stated that the questions for previous Portfolio Holders had been issued. The Group are aiming to bring a final report to the March meeting of the Panel.

The Panel was informed that due to absences the March meeting of Overview and Scrutiny Panel (Performance and Customers) has been moved from Wednesday 7th March to Monday 5th March.

Chairman

NOTICE OF EXECUTIVE KEY DECISIONS INCLUDING THOSE TO BE CONSIDERED IN PRIVATE

Prepared by Councillor G J Bull, Executive Leader of the Council
Date of Publication: 10 January 2018
For Period: 1 February 2018 to 31 May 2018

Membership of the Cabinet is as follows:-

Councillor G J Bull	Executive Leader of the Council	Councillor R Fuller	Deputy Executive Leader and Executive Councillor for Housing and Planning
Councillor D Brown	Executive Councillor for Commercial and Shared Services	Councillor J A Gray	Executive Councillor for Strategic Resources
Councillor S Cawley	Executive Councillor for Transformation and Customers	Councillor J White	Executive Councillor for Operations
Councillor Mrs A Dickinson	Executive Councillor for Community Resilience, Well-Being, and Regulatory Services		

Notice is hereby given of:

- Key decisions that will be taken by the Cabinet (or other decision maker)
- Confidential or exempt executive decisions that will be taken in a meeting from which the public will be excluded (for whole or part).

A notice/agenda together with reports and supporting documents for each meeting will be published at least five working days before the date of the meeting. In order to enquire about the availability of documents and subject to any restrictions on their disclosure, copies may be requested by contacting the Democratic Services Team on 01480 388169 or E-mail Democratic.Services@huntingdonshire.gov.uk.

Agendas may be accessed electronically at www.huntingdonshire.gov.uk.

Formal notice is hereby given under The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 that, where indicated part of the meetings listed in this notice will be held in private because the agenda and reports for the meeting will contain confidential or exempt information under Part 1 of Schedule 12A to the Local Government (Access to Information) Act 1985 (as amended) and that the public interest in withholding the information outweighs the public interest in disclosing it. See the relevant paragraphs below.

Any person who wishes to make representations to the decision maker about a decision which is to be made or wishes to object to an item being considered in private may do so by emailing Democratic.Services@huntingdonshire.gov.uk or by contacting the Democratic Services Team. If representations are received at least eight working days before the date of the meeting, they will be published with the agenda together with a statement of the District Council's response. Any representations received after this time will be verbally reported and considered at the meeting.

Paragraphs of Part 1 of Schedule 12A to the Local Government (Access to Information) Act 1985 (as amended) (Reason for the report to be considered in private)

1. Information relating to any individual

2. Information which is likely to reveal the identity of an individual
3. Information relating to the Financial and Business Affairs of any particular person (including the Authority holding that information)
4. Information relating to any consultations or negotiations or contemplated consultations or negotiations in connection with any labour relations that are arising between the Authority or a Minister of the Crown and employees of or office holders under the Authority
5. Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings
6. Information which reveals that the Authority proposes:-
 - (a) To give under any announcement a notice under or by virtue of which requirements are imposed on a person; or
 - (b) To make an Order or Direction under any enactment
7. Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

Huntingdonshire District Council
 Pathfinder House
 St Mary's Street
 Huntingdon PE29 3TN.

Notes:- (i) Additions changes from the previous Forward Plan are annotated ***
 (ii) Part II confidential items which will be considered in private are annotated ## and shown in italic

10 Subject/Matter for Decision	Decision/ recommendation to be made by	Date decision to be taken	Documents Available	How relevant Officer can be contacted	Reasons for the report to be considered in private.	Relevant Executive Councillor	Relevant Overview & Scrutiny Panel
Revenue Budget 2018/19 and Medium Term Financial Strategy 2019/20 to 2022/23	Cabinet	8 Feb 2018		Clive Mason, Head of Resources Tel No. 01480 388157 or email: clive.mason@huntingdonshire.gov.uk		J A Gray	Performance and Customers
Treasury Management Strategy 2018/19	Cabinet	8 Feb 2018		Clive Mason, Head of Resources Tel No. 01480 388157 or email: clive.mason@huntingdonshire.gov.uk		J A Gray	Performance and Customers
Business Case for CCTV Commercialisation##	Cabinet	8 Feb 2018		Chris Stopford, Head of Community Tel No. 01480 388280 or email: chris.stopford@huntingdonshire.gov.uk		D Brown	Performance and Customers
Memoranda of Understanding with the Local Enterprise Partnership	Cabinet	8 Feb 2018		Andy Moffat, Head of Development Tel No. 01480 388400 or email: andy.moffat@huntingdonshire.gov.uk		G Bull	Economy and Growth

Subject/Matter for Decision	Decision/ recommendation to be made by	Date decision to be taken	Documents Available	How relevant Officer can be contacted	Reasons for the report to be considered in private	Relevant Executive Councillor	Relevant Overview & Scrutiny Panel
Corporate Enforcement Policy	Cabinet	8 Feb 2018		Chris Stopford, Head of Community Tel No. 01480 388280 or email: chris.stopford@huntingdonshire.gov.uk		A Dickinson	Communities and Environment
Lettings Policy Review***	Cabinet	22 Mar 2018		Jon Collen, Housing Needs and Resources Manager Tel No. 01480 388220 or email: jon.collen@huntingdonshire.gov.uk		R Fuller	Performance and Customers
Business Case for Document Centre Commercialisation##	Cabinet	22 Mar 2018		Chris Stopford, Head of Community Tel No. 01480 388280 or email: chris.stopford@huntingdonshire.gov.uk		D Brown	Performance and Customers
Endorsement of the Huntingdonshire Local Plan to 2036 →	Cabinet	22 Mar 2018		Clara Kerr, Planning Services Manager Tel No. 01480 388430 or email: clara.kerr@huntingdonshire.gov.uk		R Fuller	Economy and Growth
Community Infrastructure Levy - Update on spend ***	Cabinet	22 Mar 2018		Clara Kerr, Planning Services Manager Tel No. 01480 388430 or email: clara.kerr@huntingdonshire.gov.uk		R Fuller	Economy and Growth

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Public
Key Decision - Yes

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Final 2018/19 Revenue Budget and Medium Term Financial Strategy (2019/20 to 2022/23); including the Capital Programme.

Meeting/Date: Overview and Scrutiny Panel (Performance and Customers) – 31st January 2018

Executive Portfolio: Executive Councillor for Strategic Resources

Report by: Head of Resources

Wards affected: All

Executive Summary

This report sets out the Councils Revenue and Capital budget proposals for the 2018/19 Final Budget and the Medium Term Financial Strategy (2019/20 to 2022/23). The proposals:

- include savings and additional income, growth, non-realised savings from earlier years, the implications of other budget adjustments and the Commercial Investment Strategy, and the governments financial settlement, and their
- impact on Council Tax and Reserves for 2018/19 and over the medium term.

RECOMMENDATION

The Overview and Scrutiny Panel is invited to comment on the revenue and capital proposals, the Council Tax and levels of Reserves from the Cabinet report attached at **Appendix A**.

Public
Key Decision - Yes

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Final 2018/19 Revenue Budget and Medium Term Financial Strategy (2019/20 to 2022/23); including the Capital Programme

Meeting/Date: Cabinet – 8th February 2018

Executive Portfolio: Executive Councillor for Strategic Resources

Report by: Head of Resources

Wards affected: All

Executive Summary:

Revenue Budget

In order for the Council to:

- set the Council Tax for the area, the Council is required to set an annual Budget for the forthcoming year, and to
- ensure effective future financial planning, the Council approves a Medium term Financial Strategy (MTFS) for the subsequent 4 years.

Consequently, this report sets out the final budget for 2018/19 and the revised MTFS for the period 2019/20 to 2022/23 for Cabinet approval.

The Draft Budget and MTFS was approved by Cabinet on 18 January 2018 which included relevant savings, income and growth proposals, implications of the Provisional Financial Settlement and a planned increase in Council Tax of 2% for 2018/19 and for the duration of the MTFS. The draft Capital Programme 2018/19 to 2022/23 was also approved. Cabinet also approved two further changes to the savings proposals following considerations by Overview & Scrutiny (Performance & Customers).

This report outlines the changes that have occurred since then, as well as discussing any significant risks associated with the Budget.

The Final Budget 2018/19 gives a Net Service Expenditure Budget of £17.3m; the detailed Final Budget 2018/19 and MTFS is shown at **Appendix 1**. This is an increase in Net Service Expenditure Budget of £110k on the Draft Budget 2018/19 that was reported in January 2018. The reasons for the changes to the 2018/19 budget are summarised below and detailed in **Appendix 2**:

- a. Services: £33k.
- b. Transformation: £84k.
- c. Final Allocations (Grants) announced: (£7k).

For 2018/19, the adjustments are financed from an additional contribution from

Reserves; over the MTFS period the budget gap by 2022/23 is £956k, some £408k less than last year. The 'Plan on a Page' at **Appendix 3** has now been updated to reflect the final budget.

Recommendations:

That the Cabinet recommends to Council the approval of the:

- overall Final Budget 2018/19 and MTFS 2019/20 to 2022/23 (**Appendix 1**, this includes the Revenue Budget at Section 2 and the Capital Programme at Section 3)
- the new "Plan-on-a-Page" (**Appendix 3**)

1. PURPOSE OF THE REPORT

1.1 To provide Cabinet with the detail of the Final Budget and MTFS for consideration. The report sets out:

- any changes that have occurred since the Draft Budget and MTFS was approved.
- impacts on reserves.
- level of Council Tax.
- consideration of the Resolution that will be presented to Full Council on the 21 February 2017.
- risks associated with the budget and relevant sensitivity analysis.

2. BACKGROUND

2.1 At the 18 January 2018 Cabinet meeting, Cabinet approved:

- a Draft 2018/19 Budget with Net expenditure of £17.3m and a Budget Requirement of £20.3m,
- a removal of the 2018/19 savings proposals totalling £24k in respect of Closed Churchyards (£10k) and Bus Station Departure Levy (£14k).
- an MTFS that has a profiled decrease in the Budget Requirement to £20.0m by 2022/23.
- a Capital Programme of £5.6m for 2018/19, that reduces to £3.5m by 2022/23; with net internal funding of £3.0m and £1.5m respectively.

2.2 In respect of 2018/19, this includes:

- savings and additional income of £1.8m.
- growth of £2.2m.
- the provisional finance settlement of £3.3m in respect of New Homes Bonus and Revenue Support Grant.
- an estimate of £8.5m for Business Rates related income and the Collection Fund.

3. CHANGES TO THE BUDGET 2018/19 AND MEDIUM TERM FINANCIAL STRATEGY 2019/20 TO 2022/23

3.1 Since the January Cabinet, a summary of the changes to the budgeted contribution to reserves is shown in **Table 1** (and paragraphs 3.2) below, with the detail shown in **Appendix 2**.

Table 1	Changes between Draft 2018/19 Budget and MTFS and Final				
	Budget	Medium Term Financial Strategy			
	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Cabinet January Draft Budget - contribution to/(from) General Reserves	1,876	(971)	(992)	(1,130)	(954)
Services	(33)	(9)	(9)	(9)	(9)
Transformation	(84)	(2)	(1)	(1)	0
Final Grant Allocations	7	7	7	7	7
Total Service Budget Changes	(110)	(4)	(3)	(3)	(2)
Technical Adjustment (Reserves)	125	0	0	0	0
Additional Growth	15	(4)	(3)	(3)	(2)
Cabinet Final Budget - contribution to/(from) General Reserves	1,891	(975)	(995)	(1,133)	(956)
N.B. A negative number = expense					

Summary of the Main Changes 2018/19 to 2022/23

3.2 With regard to the budget changes in 2018/19 through to 2022/23, these are shown in in paragraphs (i) to (iv) below:

i. Services

Since the Draft 2018/19 Budget was approved by Cabinet, the Council has been notified of a 2.5% increase in the Internal Drainage Board (IDB) Levy for the 'Middle Level IDB'; this increase has now been applied to all IDB's (£10k).

Following consideration of comments made by Overview & Scrutiny (Performance & Customers) in respect of the savings proposals for Closed Churchyards (£10k) and the Bus Station Departure Levy (£14k), Cabinet agreed to postpone these proposals until 2019/20.

In addition, Overview & Scrutiny (Performance & Customers) proposed that there should be an incremental increase in Fees and Charges, this has awarded a small increase (less than £2k).

ii. Transformation

The Draft 2018/19 Budget included some restructuring costs relating to the Operations service; on reflection it is not practical to achieve this saving in 2018/19 so it has been removed (£84k).

iii. Final Grant Allocations

The latest indicative government grant allocations in respect of HB Admin and Council Tax Support Admin grant has resulted in a net grant increase (£7k).

iv. Technical adjustments

The budget adjustments noted in i to iii above are to be financed from Reserves. Due to the requirement to meet the 15% threshold and Council Tax at 2%, the actual net adjustment to reserves is £125k.

4. SUMMARY BUDGET 2018/19 AND MEDIUM TERM FINANCIAL STRATEGY 2019/20 TO 2022/23

4.1 Reflecting the changes noted in Section 2 and 3 respectively, the Final 2018/19 Budget and Medium Term Financial Strategy is shown in **Table 2**.

Table 2	Council Services Net Expenditure Budget (2018/19) and MTFS						
	2017/18		2018/19	Medium Term Financial Strategy			
	Budget	Forecast (November)	Budget	2019/20	2020/21	2021/22	2022/23
	£000	£000	£000	£000	£000	£000	£000
Community Services	1,953	1,843	1,779	1,765	1,808	1,847	1,881
Customer Services	2,396	2,630	2,533	2,604	2,743	2,823	2,884
Development Services	1,133	1,109	1,071	1,169	1,111	1,154	1,197
Operational Services	4,032	4,502	3,906	3,644	3,758	3,874	3,993
Leisure and Health	(160)	28	(190)	(263)	(302)	(282)	(280)
Corporate Team and Directors	1,711	1,398	1,642	1,664	1,688	1,706	1,718
ICT	1,721	2,031	2,107	2,117	2,134	2,151	2,169
Resources	(179)	90	(313)	(354)	(361)	(299)	(268)
Corporate Finance	4,604	4,358	4,747	5,048	5,098	5,112	4,959
Net Expenditure	17,211	17,989	17,282	17,394	17,677	18,086	18,253
- Expenditure	80,569	79,129	73,688	69,389	64,203	59,854	59,286
- Income	(63,358)	(60,940)	(56,406)	(51,995)	(46,526)	(41,768)	(41,033)
- Net Expenditure	17,211	18,189	17,282	17,394	17,677	18,086	18,253

	Council Funding Statement Budget (2018/19) and MTFS						
	2017/18		2018/19	Medium Term Financial Strategy			
	Budget	Forecast (November)	Budget	2019/20	2020/21	2021/22	2022/23
	£000	£000	£000	£000	£000	£000	£000
Net Expenditure	17,211	17,989	17,282	17,394	17,677	18,086	18,253
Contribution to/(from) Earmarked Reserves:	(65)	(65)	0	0	0	0	
- Commercial Investment Strategy	0	0	1,135	2,673	2,673	2,673	2,673
General Reserves	3,032	2,254	1,891	(975)	(995)	(1,133)	(956)
Budget Requirement	20,178	20,178	20,308	19,092	19,355	19,626	19,970
Non-Domestic Rates	(4,622)	(4,622)	(5,841)	(5,958)	(6,077)	(6,199)	(6,323)
S31 Grant	(1,018)	(1,018)	(1,729)	(1,729)	(1,729)	(1,729)	(1,729)
Revenue Support Grant (RSG)	(1,182)	(1,182)	(604)	0	150	304	397
New Homes Bonus	(3,656)	(3,656)	(2,718)	(2,673)	(2,673)	(2,673)	(2,673)
Collection Fund (Surplus) / Deficit	(1,534)	(1,534)	(966)	0	0	0	0
Council Tax Requirement	8,166	8,166	8,450	8,732	9,026	9,329	9,642
- Base (*)	60,111	60,111	60,984	61,795	62,617	63,450	64,293
- Per Band D	135.84	135.84	138.56	141.31	144.15	147.03	149.97

Impact on Reserves

4.2 Surpluses (or deficits) in funding are adjusted via contributions to or from reserves; in the Council's Funding Statement (**Table 2**) this is shown against the line entitled "General Reserves". For the Final 2018/19 budget there is a budgeted surplus of £3.0m and the budget surplus continues over the medium term. Because the Council has the ambition to be 'self-financing' (i.e. not reliant on government grant), from 2019/10 onwards all NHB receipts are allocated to the Commercial Investment Earmarked Reserve; this will enable the Council to provide a direct source of funding to enable it to invest in future service delivery.

4.3 However, a consequence of this is that this creates a budget gap as the amount of NHB (i.e. the contribution to the CIS Reserve) is greater than the difference between the budgeted Net Expenditure and the Budget Requirement. Between 2019/20 and 2022/23, the gap starts at £975k, rising to £1.1m then falling back to £956k by 2022/23 – but in all years of the MTFS the gap is less than the Councils NHB allocation, and in 2022/23 the gap is £408k less than the gap that was reported last year in the final year of the 2017/18 MTFS period (2021/22).

4.4 As shown in **Table 3** below, the funding gap from 2019/20 can be met from the Budget Surplus Reserve whilst at the same time ensuring that the General Fund Reserve stays at the Councils agreed minimum level of reserves; which is 15% of the Council's Net Service Expenditure. It is fair to conclude that the Councils budget is balanced over the medium term; however it should be noted that if the Council chooses to use reserves to meet a budget gap this must be viewed as short term bridging finance, whereas if reserves were used to invest in the local community or to acquire assets or invest in opportunities that would either generate income or reduce expenditure this would be a medium to long term investment.

Table 3	Reserves and MTFS						
	2017/18		2018/19	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
GENERAL FUND							
b/f	2,568	2,582	2,698	2,592	2,609	2,652	2,713
Contribution to Reserve	3,032	2,254	1,891	0	0	0	0
Contribution from Reserve	0	0	0	(975)	(995)	(1,133)	(956)
Contribution from(to) Budget Surplus	(3,018)	(2,137)	(1,997)	992	1,038	1,194	981
c/f	2,582	2,698	2,592	2,609	2,652	2,713	2,738
Net Expenditure	17,211	17,989	17,282	17,394	17,677	18,086	18,253
Minimum Level of Reserves (15%)	2,582	2,698	2,592	2,609	2,652	2,713	2,738
BUDGET SURPLUS RESERVE							
b/f	75	75	2,212	4,209	3,217	2,179	985
Contribution to Reserve	0	0	0	0	0	0	0
Contribution from Reserve	0	0	0	0	0	0	0
Contribution from (to) General Fund	3,018	2,137	1,997	(992)	(1,038)	(1,194)	(981)
Contribution from (to) CIS Reserve	0	0	0	0	0	0	0
c/f	3,093	2,212	4,209	3,217	2,179	985	4
COMMERCIAL INVESTMENT RESERVE							
b/f	3,997	3,997	2,798	3,933	6,606	9,279	11,952
Contribution to Reserve (former NHB)	0	0	1,135	2,673	2,673	2,673	2,673
Contribution from Reserve	0	0	0	0	0	0	0
- Fareham	(699)	(699)	0	0	0	0	0
- To Housing Dev ER	(500)	(500)	0	0	0	0	0
Contribution from (to) General Fund	0	0	0	0	0	0	0
Contribution from (to) Budget Surplus Reserve	0	0	0	0	0	0	0
c/f	2,798	2,798	3,933	6,606	9,279	11,952	14,625

5. 2018/19 BUDGET AND MTFS COMPARED TO THE 4-YEAR EFFICIENCY PLAN

5.1 In response to the Governments offer of a 4-year financial settlement, the Council was required to submit a 4-year efficiency plan (this was approved by the former Department of Communities and Local Government in the late Autumn of 2016). As part of the settlement, the Council is required to provide some commentary on how it is achieving the plan.

5.2 As shown in **Table 4** below, the approved efficiency plan showed a budget gap of £705k by 2020/21. As a consequence of the 2018/19 Budget and MTFS, the gap is forecast to have closed to within £290k of the efficiency plan gap by 2020/21; this is an improvement of £207k (42%) when compared to the forecast this time last year when the Cabinet was setting the 2017/18 Budget and MTFS.

Table 4	Efficiency Plan v Final 2018/19 Budget & MTFS			
	Forecast	Final Budget	Medium Term Financial Strategy	
			2019/20	2020/21
	2017/18	2018/19	£000	£000
£000	£000	£000	£000	
Efficiency Plan	3,158	1,773	413	(705)
- contribution to/(from) Reserves				
Forecast Outturn	2,254			
- contribution to/(from) Reserves				
2018/19 Final Budget & MTFS		1,891	(975)	(995)
- contribution to/(from) Reserves				
Variance	(904)	118	(1,388)	(290)

6. PLAN-ON-A-PAGE 2018/19 TO 2022/23

6.1 Since 2015/16 the Council has adopted a strategy known as 'Plan on a Page' which sets out the Council's financial strategy. **Section 4** has shown that the Council continues to face challenges over the medium term in its obligations to provide cost-effective services. **Appendix 3** shows the 2018/19 "Plan-on-a-Page" and the strategic resource plan that will be followed in order to achieve the Council's financial objectives. The result is that the savings required (budget gap) has reduced to £956k by the end of the MTFS (2022/23) – a reduction of £408k when compared to last years "Plan on a Page". **Table 5** below gives a summary of the budget changes:

Table 5		Budget Changes that have reduced the "Plan on a Page"	
		Forecast Savings Required	
		£m	
2017/18 Budget and MTFS – Forecast Savings Required		1.364	
Income Generation	Council Tax & Base	(0.547)	
	Commercialisation	(0.127)	
	Funding Changes	(0.334)	(1.008)
Efficiencies & Growth	Budget Review	0.241	
	Service Growth	0.694	
	Transformation Savings	(0.335)	0.600
2018/19 Budget and MTFS – Forecast Savings Required		0.956	

7. ROBUSTNESS OF THE 2018/19 BUDGET AND MEDIUM TERM FINANCIAL STRATEGY 2019/20 TO 2022/23

7.1 The Council's Responsible Financial Officer (S.151) has to make a statutory statement in respect of the Budget and 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:

- i. In 2018/19 an excess budget requirement is achieved which makes a direct contribution to Reserve of £3m.
- ii. If the Council was to utilise only the General Fund and Budget Surplus Reserves, by 2020/21 the Council would not be able to maintain the 15% minimum level of reserves.
- iii. If the Council was to also utilise the Commercial Investment Reserve as well as the reserves noted in ii, the Council is able to maintain the 15% minimum level of reserves.
- iv. Over the 5 years of the MTFs (next year and the subsequent four years) the total net contribution from reserves is £2.2m.
- v. The contribution from Reserves at the end of the MTFs is £0.4m less than last year.
- vi. From 2018/19 and through the entire MTFs period, the Council can be considered self-financing because any contributions from Reserves do not exceed the NHB bonus contributions that are being set-aside for service investment.

7.3 On the 18th January, the Ministry of Housing, Communities and Local Government (MHCLG) informed the local government family of a change to the NDR top-ups and tariffs in respect of 2017/18. Following modelling, this has an impact on the council of reduced NDR income of £12k. However, there is an expectation that there will be consequential impact on 2018/19 but the MHCLG model has not yet been released. At this time, it is anticipated that there will be a change to the NDR amount noted in **Table 2** but the change will be marginal and can be accommodated through the sensitivity analysis adjustment for NDR (£170k, see Appendix 1, Table 23).

7.4 Considering all the factors noted within the "Robustness" statement in respect of the 2018/19 Budget, it is considered that the combination of the:

- Councils commitment to continue to find service efficiencies,
- the direction of travel in relation to governance,
- the clear indication to invest in services,
- it's prudent position relating to income recognition (including raising Council Tax), and
- when compared to last year, the reduction in the budget gap at the end of the MTFs period

.....the budget proposed for 2018/19 should not give Members any significant concerns over the Council's financial position.

7.5 With regard to the MTFs (2019/20 onwards) and:

- RSG, where by 2019/20 it will have been removed as a source of central government funding; indeed, current modelling is indicating that the Council will be in a negative RSG position, and
- with the imposition of new NHB criteria there is a reduced future income stream

there are inevitably risks as central government funding changes and reduces. However, over the past few years the Council has taken proactive action to address its budgetary concerns and with the planned continuation of its Transformation programme and further commercialisation the Council has a sound financial base.

8. COMMENTS OF OVERVIEW & SCRUTINY

- 8.1 The comments of the relevant Overview and Scrutiny Panel will be included in this section prior to its consideration by the Cabinet.

9. KEY IMPACTS / RISKS

- 9.1 The setting of the budget and the Council Tax will directly impact on how Council services are to be delivered to both the residents and businesses of Huntingdonshire. Consequently the delivery of the 2018/19 Budget, when approved, will be proactively managed via the Council's budgetary monitoring processes throughout the year. In addition to the budget itself, it is essential that the Council maintains adequate reserves to ensure that it has an effective safety net to meet unforeseen risks.

10. TIMETABLE FOR IMPLEMENTATION

- 10.1 The 2018/19 Budget forms an integral part of the service planning process for 2018/19 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.

11. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND / OR CORPORATE OBJECTIVES

- 11.1 The Budget is the financial interpretation of the Councils strategic and operational priorities that are included within the entire Corporate Plan. However, the budget process itself meets the following specific aims and objectives of the Corporate Plan:

- Becoming a more efficient and effective Council.

- 11.2 This will assist the Council to:

- Become more efficient in the way we deliver services providing value for money services.

12. CONSULTATION

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

13. LEGAL IMPLICATIONS

- 13.1 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 2018/19 so the setting of the Council Tax at the level mentioned within the report is appropriate.

14. RESOURCE IMPLICATIONS

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

15. OTHER IMPLICATIONS

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

16. REASONS FOR THE RECOMMENDED DECISIONS

- 16.1 To enable Cabinet to approve and understand:
- the changes to the Draft 2018/19 Budget and MTFS as approved by Cabinet on 18 January 2018.
 - The risks and impacts of these changes on the 2018/19 Final Budget and MTFS.

17. LIST OF APPENDICES INCLUDED

Appendix 1: 2018/19 Final Budget & Medium Term Financial Strategy 2019/20 to 2022/23.

Appendix 2: Changes to the Draft Budget 2018/19.


Appendix 3: Plan on a Page.

BACKGROUND PAPERS


Working papers in Resources; Accountancy Services

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FINAL
2018/19 Budget
&
Medium Term Financial
Strategy
2019/20
To
2022/23

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1.0 STRATEGIC BUDGET SUMMARY

1.1 Savings, Income Generation, Growth and Revenue Implications of Capital

- **Savings and Income**

1.1.1 Over the Autumn of 2017, Portfolio holders were challenged to review their budgets with respective senior officers and developed both savings proposals for the forthcoming financial year (2018/19) and the MTFs period (2019/20 to 2022/23). Details of the savings proposed were approved by Cabinet in January 2018 and are summarised in the service budget pages later in this report. Since the January Cabinet, there have been six adjustments to the budget giving a net increase of £110k for 2018/19, over the MTFs the net change per annum is £2k.

1.1.2 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, Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages. Additional Income from services of £170k was approved by Cabinet in December 2017 and consolidated into the Draft Budget that was reported to Cabinet in January 2018.

1.1.3 In addition the Council also generates income from corporate activity; this mainly focuses on:

- Treasury Management; which has been considerably less than in recent years because of the current extremely low interest rate environment.
- Commercial Estates; whereby the Council is proactively developing its commercial estate activity to develop for the Council a medium to long term revenue stream.

1.1.4 The service savings and additional income proposals were approved by Cabinet in January 2018 and are summarised in the service budget pages later in this report. The only changes in the proposals are in Operations; with a restructure proposal for 2018/19 removed (although it remains for 2019/20) a marginal increase in income, the net change in savings and income is a reduction of £83k. The total Savings and Additional Income Proposals for 2018/19 are £1.8m and **Table 2** below shows how this is allocated by service.

Service	Service Savings and Additional Income Proposals			
	Draft Budget Savings *	Savings Adjustments Since Draft Budget		Final Savings and Additional Income
		Additional	Removed	
£000	£000	£000	£000	
Community	147	0	(10)	137
Customer Services	171	0	0	171
Development	424	0	0	424
Operations	251	1	(98)	154
Leisure & Health	313	0	0	313
Directors & Corporate Team	87	0	0	87
3C's ICT (HDC element)	4	0	0	4
Resources	335	0	0	335
Corporate Resources	148	0	0	148
Total	1,880	1	(108)	1,773

* Reported to Cabinet January 2018.

- **Growth**

1.1.5 Growth has appeared within the budget for one of four reasons:

- Inflation on employee costs and business rate changes
- Employees increment related growth
- Non-employee budgets non-controllable growth
- Controllable growth

1.1.6 The growth proposals were approved by Cabinet in January 2018 and are summarised in the service budget pages later in this report. The only changes in the proposals are in Customer Services, where there has been a reduction in the governments HB Admin grant allocation and Corporate Resources where there has been a slight increase in Internal Drainage Board (IDB) estimates as a consequence of IDB's now starting to submit their 2018/19 levy demands; the net change in growth is an increase of £3k. The total Service Growth Proposals for 2018/19 are £2.2m and **Table 2** below shows how this is allocated by service.

Service	Service Growth Proposals			
	Draft Budget Growth *	Growth Adjustments Since Draft Budget		Final Growth
		Additional	Removed	
£000	£000	£000	£000	
Community	10	0	0	10
Customer Services	378	0	(7)	371
Development	438	0	0	438
Operations	236	0	0	236
Leisure & Health	384	0	0	384
Directors & Corporate Team	79	0	0	79
3C's ICT (HDC element)	376	0	0	376
Resources	276	0	0	276
Corporate Resources	15	10	0	25
Total	2,192	10	(7)	2,195

* Reported to Cabinet January 2018.

- **Commercial Investment Strategy**

1.1.7 A key part of the Council's overall Budget strategy is the Commercial Investment Strategy (CIS), as approved by the Council in 2015. There has been no change to the income budgets that were included in last year's budget. Although the Commercial Investment market remains challenging, it is envisaged that the Council can still meet these income targets. However, it is expected that there will be a change in investment emphasis over the next year in that acquisitions are more likely to be within boundary along with the development of housing related propositions. The current profile of CIS related income is around the £5.3m per annum and is shown in **Table A** below.

CIS Investment Type	Gross Income: Commercial Investment Strategy									
	2014/15	2015/16	2016/17	2017/18	Budget	Medium Term Financial Strategy				
	£000	£000	£000	£000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	
Pre CIS Commercial Property Investments	(1,814)	(1,930)	(1,922)	(2,022)	(2,085)	(2,147)	(2,147)	(2,147)	(2,147)	
New CIS Commercial Property Investments	0	(31)	(509)	(785)	(785)	(785)	(785)	(785)	(785)	
"To be acquired" CIS Commercial Property Investments	0	0	10	(2,232)	(2,232)	(2,232)	(2,232)	(2,232)	(2,232)	
Total Commercial Property Investments	(1,814)	(1,961)	(2,421)	(5,039)	(5,102)	(5,164)	(5,164)	(5,164)	(5,164)	
Property Fund	0	(20)	(111)	(162)	(162)	(162)	(162)	(162)	(162)	
Total CIS Income	(1,814)	(1,981)	(2,532)	(5,201)	(5,264)	(5,326)	(5,326)	(5,326)	(5,326)	

- **Capital – Revenue Implications**

1.1.8 The revenue budget contains any implications from the proposed capital programme for 2018/19 and the MTFs, whether that will be savings as a result of investment, additional running costs or the cost of borrowing (Minimum Revenue Provision).

- **Summary Impact of all budget changes – comparing Final Budget 2017/18 to Final Budget 2018/19**

1.1.9 Overall, the revenue changes to the budget in respect of Savings & Additional Income, Service Growth and Capital have resulted in a net increase in the Council's budget of £47k (<1%) when compared to the 2017/18 Original Budget and an reduction of £931k (5%) when compared to the September 2017/18 Forecast Outturn. A service by service summary is shown in **Table 3** below.

Service	Summary of Total Budget Movements (Original Budget for 2017/18 to Base Budget 2018/19)											
	2017/18		ZBB/Line by Line Savings	2018/19						Variance		
	Forecast Outturn	Original Budget		Unavoid' Growth	Other Growth	Savings Bids	Additional Savings Proposals	Inflation	Other (Incl Growth Items)	Proposed Budget	To 2017/18 Forecast	To 2017/18 Budget
	£000	£000									£000	£000
Community	1,871	1,953	(72)	0	0	0	(112)	22	(12)	1,779	(5%)	(9%)
Customer Services	2,652	2,396	(94)	189	90	0	0	30	(78)	2,533	(4%)	6%
Development	1,249	1,133	(26)	0	0	0	(34)	22	(24)	1,071	(14%)	(5%)
Operations	4,479	4,032	(272)	0	180	0	0	71	(105)	3,906	(13%)	(3%)
Leisure & Health	(38)	(160)	(73)	0	0	0	0	59	(16)	(190)	400%	19%
Directors & Corporate Team	1,452	1,711	(67)	0	0	0	0	12	(14)	1,642	13%	(4%)
3C's ICT (HDC element)	2,030	1,721	0	0	376	0	0	29	(19)	2,107	4%	22%
Resources	113	(179)	(110)	227	4	(193)	(89)	17	10	(313)	(377%)	75%
Corporate Finance	4,381	4,604	0	0	0	0	0	16	127	4,747	8%	3%
Net Expenditure	18,189	17,211	(714)	416	650	(193)	(235)	278	(131)	17,282		
Forecast Outturn	18,189				(907)					17,282	(5%)	
Budget		17,211			71					17,282		0%

1.2 Corporate and Government Funding

- **Government Grant**

1.2.1 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 19 December the Government made an announcement in respect of New Homes Bonus and that the 2018/19 settlement would be £2.7m (this is £1.0m less than last year) but is broadly in line with what was expected. The main reason for the reduction is a general reduction in grant, as was detailed in the 4-year settlement that the Council was successful in achieving in December 2016 and also to a change in the NHB assessment criteria.
- On the 19 December the Government announced the Revenue Support Grant (RSG) 2018/19 provisional settlement for the Council of £604k, this was in line with what was expected. However, it should be noted that as of 2019/20 RSG for the Council will be nil and from 2020/21 onwards the Council will, like most of local government, be in a negative RSG position. The government have not as yet decided how to deal with this situation and this will be addressed as part of the Fair Funding Review that is currently being undertaken. The negative RSG position effectively looks like the Council will have

to pay the government, but this is not expected to be the eventual outcome; current speculation is that the Tariff process within the NDR regime will be adjusted. However, for ease of presentation, the Council has presented the negative RSG directly within the Grant funding elements of the Funding Statement.

Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2018/19 Budget and over the term of the MTFs that the Council Tax will increase by 2% per annum. Therefore, the Council Tax for 2018/19 will be £138.56 per Band D equivalent property. Members should note that when the Local Government Financial Settlement was announced, this included an increase in the Council Tax threshold (also known as the Referendum Limit) from “the higher of 2% or £5” to “the higher of 3% or £5” for a Band D property. This increase in the threshold was to reflect changes in CPI.
- 1.2.3 A Council Tax increase of 2% is below what current local indicators show in respect of wage and pensions increases.
- 1.2.4 The Council receives 40% of the Business rates collected and, after allowing for the tariff payment, it estimates this to be £5.8m in 2018/19. An increase of 2% is allowed year on year over the MTFs period to reflect the annual inflation increases to the business rates multiplier. Members should consider the commentary noted at paragraph 8.5.8.

Collection Fund Surplus/Deficit

- 1.2.5 The Collection Fund is the statutory 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 4** below along with the share that is apportioned to the Council.

Table 4	Collection Fund Estimated Surplus 2017/18	
	(Surplus)/Deficit £000	HDC Share £000
Council Tax	382	33
Business Rates	(2,497)	(999)
Total	(2,115)	(966)

1.3 Summary Budget

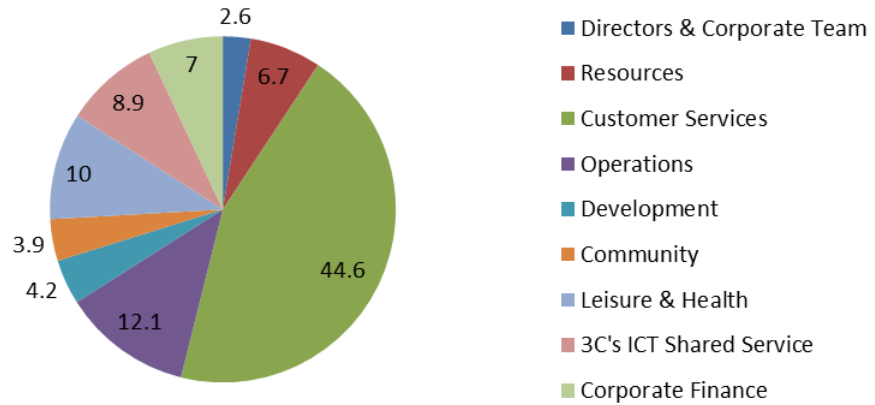
1.3.1 Considering the 2% increase in Council Tax for 2018/19 and over the MTFS period, this results in the funding statement shown in **Table 5** and **Table 6** below.

Table 5	Council Services Net Expenditure Budget (2018/19) and MTFS						
	2017/18		2018/19	Medium Term Financial Strategy			
	Budget	Forecast (November)	Budget	2019/20	2020/21	2021/22	2022/23
	£000	£000	£000	£000	£000	£000	£000
Community Services	1,953	1,843	1,779	1,765	1,808	1,847	1,881
Customer Services	2,396	2,630	2,533	2,604	2,743	2,823	2,884
Development Services	1,133	1,109	1,071	1,169	1,111	1,154	1,197
Operational Services	4,032	4,502	3,906	3,644	3,758	3,874	3,993
Leisure and Health	(160)	28	(190)	(263)	(302)	(282)	(280)
Corporate Team and Directors	1,711	1,398	1,642	1,664	1,688	1,706	1,718
ICT	1,721	2,031	2,107	2,117	2,134	2,151	2,169
Resources	(179)	90	(313)	(354)	(361)	(299)	(268)
Corporate Finance	4,604	4,358	4,747	5,048	5,098	5,112	4,959
Net Expenditure	17,211	17,989	17,282	17,394	17,677	18,086	18,253
- Expenditure	80,569	79,129	73,688	69,389	64,203	59,854	59,286
- Income	(63,358)	(60,940)	(56,406)	(51,995)	(46,526)	(41,768)	(41,033)
- Net Expenditure	17,211	18,189	17,282	17,394	17,677	18,086	18,253

Table 6	Council Funding Statement Budget (2018/19) and MTFS						
	2017/18		2018/19	Funding Streams and a 2% Council Tax increase			
	Budget	Forecast (November)	Budget	2019/20	2020/21	2021/22	2022/23
	£000	£000	£000	£000	£000	£000	£000
Net Expenditure	17,211	17,989	17,282	17,394	17,677	18,086	18,253
Contribution to/(from) Earmarked Reserves:	(65)	(65)	0	0	0	0	
- Commercial Investment Strategy	0	0	1,135	2,673	2,673	2,673	2,673
General Reserves	3,032	2,254	1,891	(975)	(995)	(1,133)	(956)
Budget Requirement	20,178	20,178	20,308	19,092	19,355	19,626	19,970
Non-Domestic Rates	(4,622)	(4,622)	(5,841)	(5,958)	(6,077)	(6,199)	(6,323)
S31 Grant	(1,018)	(1,018)	(1,729)	(1,729)	(1,729)	(1,729)	(1,729)
Revenue Support Grant (RSG)	(1,182)	(1,182)	(604)	0	150	304	397
New Homes Bonus	(3,656)	(3,656)	(2,718)	(2,673)	(2,673)	(2,673)	(2,673)
Collection Fund (Surplus) / Deficit	(1,534)	(1,534)	(966)	0	0	0	0
Council Tax Requirement	8,166	8,166	8,450	8,732	9,026	9,329	9,642
- Base (*)	60,111	60,111	60,984	61,795	62,617	63,450	64,293
- Per Band D	135.84	135.84	138.56	141.31	144.15	147.03	149.97

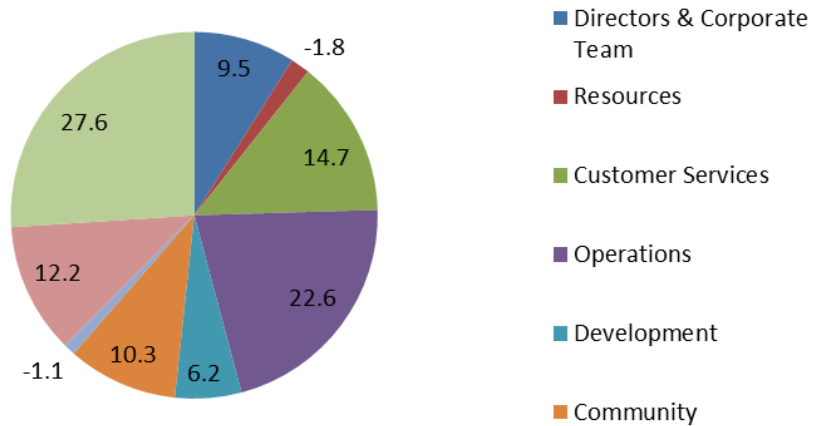
Gross Expenditure by Service 2018/19

%



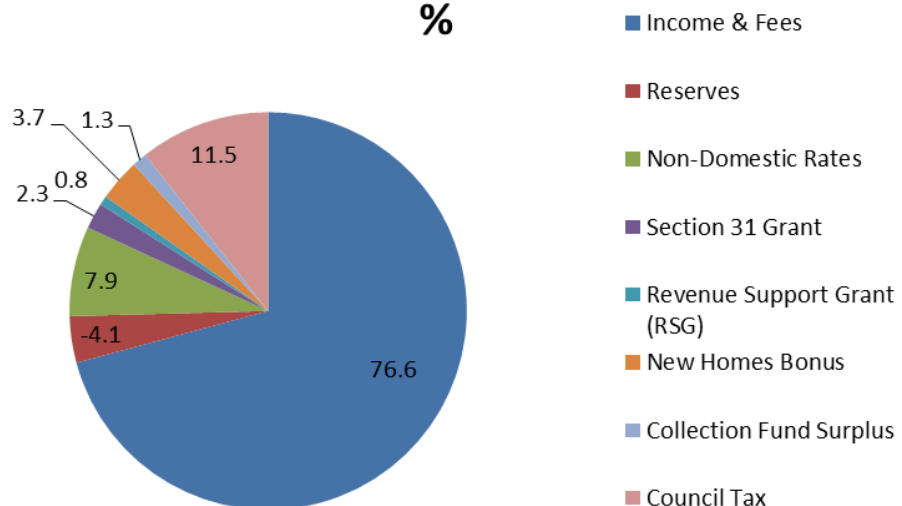
Net Expenditure by Service 2018/19

%



How Services are Paid for in 2018/19

%



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 increase Council Tax and the savings, income and growth built into the budget 2018/19 and MTFS is shown in **Table 7** below.

Table 7	Reserves and MTFS						
	2017/18		2018/19 Budget £000	Medium Term Financial Strategy			
	Budget £000	Forecast £000		2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
GENERAL FUND							
b/f	2,568	2,582	2,698	2,592	2,609	2,652	2,713
Contribution to Reserve	3,032	2,254	1,891	0	0	0	0
Contribution from Reserve	0	0	0	(975)	(995)	(1,133)	(956)
Contribution from(to) Budget Surplus	(3,018)	(2,137)	(1,997)	992	1,038	1,194	981
c/f	2,582	2,698	2,592	2,609	2,652	2,713	2,738
Net Expenditure	17,211	17,989	17,282	17,394	17,677	18,086	18,253
Minimum Level of Reserves (15%)	2,582	2,698	2,592	2,609	2,652	2,713	2,738
BUDGET SURPLUS RESERVE							
b/f	75	75	2,212	4,209	3,217	2,179	985
Contribution to Reserve	0	0	0	0	0	0	0
Contribution from Reserve	0	0	0	0	0	0	0
Contribution from (to) General Fund	3,018	2,137	1,997	(992)	(1,038)	(1,194)	(981)
Contribution from (to) CIS Reserve	0	0	0	0	0	0	0
c/f	3,093	2,212	4,209	3,217	2,179	985	4
COMMERCIAL INVESTMENT RESERVE							
b/f	3,997	3,997	2,798	3,933	6,606	9,279	11,952
Contribution to Reserve (former NHB)	0	0	1,135	2,673	2,673	2,673	2,673
Contribution from Reserve	0	0	0	0	0	0	0
- Fareham	(699)	(699)	0	0	0	0	0
- To Housing Dev ER	(500)	(500)	0	0	0	0	0
Contribution from (to) General Fund	0	0	0	0	0	0	0
Contribution from (to) Budget Surplus Reserve	0	0	0	0	0	0	0
c/f	2,798	2,798	3,933	6,606	9,279	11,952	14,625

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM TERM FINANCIAL STRATEGY

Table 8

2.1 Subjective Analysis of Spend and Income

Huntingdonshire District Council									
Actuals 2016/17	Subjective Analysis : Controllable Only *		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(18,258,135)	= Income & Fees	Fees & charges	(17,370,706)	(16,716,433)	(17,258,136)	(17,304,836)	(17,369,528)	(17,345,477)	(17,423,991)
(1,133,180)		Sales	(2,183,855)	(2,853,706)	(1,235,961)	(1,254,661)	(1,267,661)	(1,267,661)	(1,267,661)
(2,680,744)		Rent	(3,358,261)	(5,245,835)	(5,468,224)	(5,547,013)	(5,611,423)	(5,616,423)	(5,616,423)
74,867		Bad Debts Provision	159,224	135,046	146,046	169,046	169,046	169,046	169,046
(35,420,319)		Government grants	(34,294,340)	(35,228,598)	(28,666,912)	(24,119,536)	(18,483,487)	(13,719,129)	(12,879,937)
(2,598,924)		Other grants and contributions	(3,457,941)	(2,929,290)	(3,315,366)	(3,329,599)	(3,354,676)	(3,380,125)	(3,405,952)
(100,859)		Commuted sums	0	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)
(361,799)		Interest	(434,439)	(367,715)	(456,500)	(456,500)	(456,500)	(456,500)	(456,500)
(124)		Loan Repayments	0	0	0	0	0	0	0
(60,479,218)	Income & Fees Total		(60,940,318)	(63,357,862)	(56,406,383)	(51,994,430)	(46,525,560)	(41,767,600)	(41,032,748)
16,320,246	= Employees	Salary	17,683,705	18,318,220	18,849,599	18,775,414	18,963,440	19,153,174	19,474,351
1,393,141		National Insurance	1,528,790	1,600,071	1,643,299	1,644,161	1,660,565	1,677,138	1,693,855
3,971,955		Pension	4,306,432	4,485,289	4,546,238	4,552,448	4,768,824	4,989,865	5,214,404
1,746,949		Hired Staff	1,526,359	286,392	182,459	168,859	168,859	168,859	168,859
173,054		Employee Insurance	186,239	172,907	187,016	205,717	226,289	248,918	248,918
111,083		Recruitment	52,352	7,850	7,742	7,742	7,742	7,742	7,742
180,605		Training	246,204	235,864	196,974	196,974	196,974	196,974	196,974
71,431		Uniform & laundry	45,311	48,622	44,780	39,280	44,780	39,280	44,780
222,746		Other staff costs	342,301	209,675	197,784	196,134	196,134	196,134	196,134
332,026		Severance payments	281,877	207,000	199,000	189,650	180,768	172,329	164,313
24,523,237	Employees Total		26,199,570	25,571,890	26,054,891	25,976,379	26,414,375	26,850,413	27,410,330
238,534	= Buildings	Rents	246,681	173,512	195,959	171,959	170,959	170,959	194,959
1,125,563		Rates	992,993	1,134,570	1,157,059	1,188,429	1,224,294	1,261,022	1,298,847
594,970		Repairs & Maintenance	707,866	670,654	711,432	712,432	712,032	726,832	712,032
90		Fixtures & Fittings	328	656	0	0	0	0	0
737,375		Energy Costs	683,124	762,257	745,283	709,687	709,687	709,687	709,687
117,537		Water Services	141,763	147,291	140,769	140,769	140,769	140,769	140,769
224,523		Premises Cleaning	231,374	239,429	225,507	225,587	225,707	225,707	225,707
72,614		Premises Insurance	80,557	47,773	74,653	78,501	82,638	87,086	87,086
14,036		Ground Maintenance Costs	17,727	21,345	21,300	21,300	21,300	21,300	21,300
3,125,242	Buildings Total		3,102,413	3,197,487	3,271,962	3,248,664	3,287,386	3,343,362	3,390,387
35,839	= Supplies & Services	Catering	28,531	29,421	29,321	29,321	29,321	29,321	29,321
392,823		Members Allowances	383,618	404,864	404,864	404,864	404,864	404,864	404,864
637,292		Office expenses	658,732	554,240	611,800	575,000	575,000	575,000	610,400
881,971		Communication and computing	1,144,087	821,280	1,182,731	1,129,731	1,130,731	1,130,731	1,173,731
4,601,422		Services	5,364,992	7,383,503	5,894,394	6,460,576	6,478,917	6,483,953	6,081,805
4,697,362		Equipment, furniture & materials	4,180,730	3,625,768	3,950,729	3,935,279	3,934,379	3,934,379	3,935,679
122,685		Rents	255,277	249,471	255,199	255,199	255,199	255,199	255,199
268		Uniform & laundry	200	380	380	380	380	380	380
0		Expenses	64	0	1,061	1,061	1,061	1,061	1,061
106,290		Insurance - service related	81,455	81,442	80,945	82,659	84,562	86,611	86,611
11,475,953	Supplies & Services Total		12,097,687	13,150,369	12,411,424	12,874,070	12,894,414	12,898,899	12,579,051
61,831	= Transport	Mileage Allowance	67,783	63,849	59,521	59,521	59,521	59,521	59,521
37,272		Pool Car	28,689	34,031	34,600	34,600	34,600	34,600	34,600
81,391		Vehicle Insurance	148,326	76,888	82,166	87,212	92,574	97,574	97,574
28,198		Public Transport	30,055	21,011	20,678	20,678	20,678	20,790	20,909
957,770		Operating Costs	868,206	851,816	870,219	840,363	840,363	840,363	840,363
92,334		Contract Hire & operating leases	84,857	18,807	18,100	18,100	18,100	18,100	18,100
1,258,796	Transport Total		1,227,915	1,066,402	1,085,284	1,060,474	1,065,836	1,070,948	1,071,067
116,200	= Benefit & Transfer Payments	Irrecoverable V A T	116,500	116,500	116,500	116,500	116,500	116,500	116,500
389,748		Levies	393,313	391,016	402,278	402,278	402,278	402,278	402,278
9,364		Services	7,387	6,900	7,900	7,900	7,900	7,900	7,900
1,331,509		Contributions paid	1,676,855	1,487,799	1,727,900	1,727,900	1,727,900	1,727,900	1,727,900
344,520		Grants	288,000	251,000	251,300	251,300	251,300	251,300	251,300
34,945,828		Benefits	34,018,173	35,295,832	28,325,340	23,689,830	18,001,530	13,150,830	12,296,430
37,137,170	Benefit & Transfer Payments Total		36,500,228	37,549,047	30,831,218	26,195,708	20,507,408	15,656,708	14,802,308
28,714	= Renewals Fund Contribution	Renewals Fund Contribution	1,620	33,232	33,232	33,232	33,232	33,232	33,232
28,714	Renewals Fund Contribution Total		1,620	33,232	33,232	33,232	33,232	33,232	33,232
17,069,894	Net Expenditure		18,189,115	17,210,565	17,281,627	17,394,097	17,677,090	18,085,962	18,253,626
77,549,112	Gross Service Expenditure		79,129,433	80,568,427	73,688,011	69,388,527	64,202,650	59,853,562	59,286,374
(60,479,218)	Gross Service Income		(60,940,318)	(63,357,862)	(56,406,383)	(51,994,430)	(46,525,560)	(41,767,600)	(41,032,748)
17,069,894	Net Service Expenditure		18,189,115	17,210,565	17,281,627	17,394,097	17,677,090	18,085,962	18,253,626

Budget Totals by Head of Service									
1,857,238	Head of Community	1,870,854	1,953,162	1,778,902	1,765,474	1,808,462	1,884,584	1,881,165	
2,534,331	Head of Customer Services	2,652,192	2,395,879	2,532,925	2,604,212	2,742,836	2,823,007	2,884,145	
575,667	Head of Development	1,249,282	1,132,459	1,070,903	1,169,359	1,111,209	1,153,664	1,196,735	
80,577	Head of Leisure & Health	(38,171)	(159,982)	(190,096)	(262,952)	(302,487)	(281,746)	(279,826)	
4,314,460	Head of Operations	4,478,826	4,031,492	3,905,941	3,643,946	3,758,204	3,874,430	3,992,682	
1,773,685	Directors & Corporate Team	1,451,952	1,710,707	1,642,088	1,663,876	1,688,642	1,705,711	1,718,084	
1,983,277	Head of 3C's ICT Shared Service	2,029,783	1,721,333	2,106,741	2,116,516	2,133,804	2,151,340	2,169,126	
244,703	Head of Resources	113,580	(178,821)	(313,221)	(354,373)	(361,356)	(298,740)	(267,798)	
3,705,955	Head of Resources (Corporate Budgets)	4,380,817	4,604,336	4,747,444	5,048,038	5,097,777	5,111,712	4,959,313	
17,069,894	Net Service Expenditure Total	18,189,115	17,210,565	17,281,627	17,394,097	17,677,090	18,085,962	18,253,626	

Analysis of Budget Variations

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	£	£	£	£	£	£
2017/18 MTFS Totals	17,210,562	16,809,541	16,976,728	17,364,788	17,737,306	17,737,306
Movement		472,086	417,369	312,302	348,656	516,320
2018/19 MTFS Totals	17,281,627	17,394,097	17,677,090	18,085,962	18,085,962	18,253,626
Changes included in the 2018/19 MTFS						
Unavoidable Growth						
Inflation		8,122	14,112	12,943	13,165	296,587
NDR Inflation		11,280	23,063	35,436	48,411	62,011
National Living Wage		30,812	31,117	31,568	32,028	32,490
Pensions (Rate Change etc)		0	0	7,797	8,669	184,539
Interest Rate Changes		(103,785)	(63,785)	(18,785)	(18,785)	(18,785)
		(53,571)	4,507	68,959	83,488	556,842
Other Growth						
Head of Community		8,147	8,147	8,147	8,147	8,147
Head of Customer Services		371,566	388,566	437,566	437,566	437,566
3C's ICT Shared Service		376,339	383,866	391,543	399,374	407,361
Head of Development		435,799	474,299	474,299	474,299	474,299
Head of Leisure & Health		384,221	346,390	316,390	316,390	316,390
Head of Operations		236,044	56,044	56,044	56,044	56,044
Head of Resources		273,404	280,404	280,404	280,404	280,404
Directors & Corporate Team		75,341	84,341	84,341	84,341	75,341
Corporate Budgets		2,297	157,241	189,022	252,398	91,857
		2,163,158	2,179,298	2,237,756	2,308,963	2,147,409
Savings						
Head of Community		(137,095)	(149,235)	(150,308)	(151,395)	(156,598)
Head of Customer Services		(162,727)	(133,608)	(98,340)	(68,266)	(62,969)
3C's ICT Shared Service		(3,216)	(4,905)	(8,569)	(8,690)	(47,898)
Head of Development		(423,515)	(386,505)	(487,113)	(487,730)	(488,356)
Head of Leisure & Health		(310,172)	(328,627)	(414,318)	(490,881)	(570,621)
Head of Operations		(149,897)	(247,897)	(249,385)	(250,894)	(252,424)
Head of Resources		(336,058)	(365,819)	(434,315)	(438,806)	(438,291)
Directors & Corporate Team		(87,257)	(87,257)	(87,257)	(87,257)	(87,257)
Corporate Budgets		(23,000)	(32,350)	(41,233)	(49,671)	(57,687)
		(1,632,937)	(1,736,203)	(1,970,838)	(2,033,590)	(2,162,101)
Other Minor Changes						
		(4,564)	(30,233)	(23,575)	(10,205)	(25,830)
Total Movement		472,086	417,369	312,302	348,656	516,320

* Controllable Budgets – Support Service Costs (e.g. HR and Financial Services) are not allocated out to the service budgets in the tables above and in the Head of Service tables that follow. The support service budgets are shown in full under the Head of Service responsible for that support service. Therefore, the Controllable Budgets do not represent the total cost of a service.

2.2 Service Budgets by Head of Service

Table 9

Head of Community									
Actuals 2016/17	Subjective Analysis : Controllable Only		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(963,483)	Income & Fees	Fees & charges	(996,040)	(874,409)	(881,634)	(902,234)	(897,334)	(896,634)	(902,234)
(128,385)		Sales	(118,094)	(114,617)	(114,507)	(114,207)	(114,207)	(114,207)	(114,207)
(761)		Government grants	0	0	0	0	0	0	0
(96,653)		Other grants and contributions	(75,162)	(95,155)	(95,275)	(95,275)	(95,275)	(95,275)	(95,275)
(1,189,282)	Income & Fees Total		(1,189,296)	(1,084,181)	(1,091,416)	(1,111,716)	(1,106,816)	(1,106,116)	(1,111,716)
1,560,287	Employees	Salary	1,648,701	1,762,692	1,696,259	1,713,211	1,730,333	1,747,625	1,765,091
153,422		National Insurance	158,711	172,636	156,290	157,852	159,428	161,023	162,634
264,197		Pension	274,281	295,260	285,595	288,453	307,343	327,378	346,982
30,363		Hired Staff	8,837	2,263	5,000	5,000	5,000	5,000	5,000
2,024		Training	5,135	2,550	4,400	4,400	4,400	4,400	4,400
97		Uniform & laundry	1,616	425	700	700	700	700	700
27,399		Other staff costs	23,560	1,130	2,242	2,242	2,242	2,242	2,242
4,300		Recruitment	2,299	0	0	0	0	0	0
39,889		Severance payments	44,722	0	0	0	0	0	0
2,081,979	Employees Total		2,167,862	2,236,956	2,150,486	2,171,858	2,209,446	2,248,368	2,287,049
17,230	Buildings	Rents	21,430	780	780	780	(220)	(220)	(220)
7,049		Repairs & Maintenance	30,319	2,500	2,500	2,500	2,500	2,500	2,500
2,925		Energy Costs	4,420	4,000	4,000	4,000	4,000	4,000	4,000
27,204	Buildings Total		56,169	7,280	7,280	7,280	6,280	6,280	6,280
1,257	Supplies & Services	Catering	435	521	521	521	521	521	521
117,057		Communication and computing	115,054	95,681	60,701	50,701	50,701	50,701	50,701
35,444		Services	62,256	56,442	40,462	40,462	40,462	40,462	40,462
259,617		Equipment, furniture & materials	196,585	199,775	158,275	153,775	155,275	153,775	155,275
104,639		Office expenses	110,509	103,505	104,365	104,365	104,365	104,365	104,365
268		Uniform & laundry	200	380	380	380	380	380	380
518,282	Supplies & Services Total		485,039	456,304	364,704	350,204	351,704	350,204	351,704
19,035	Transport	Mileage Allowance	19,648	19,801	19,951	19,951	19,951	19,951	19,951
31,148		Operating Costs	42,630	25,654	41,399	41,399	41,399	41,399	41,399
4,562		Pool Car	5,026	7,100	7,100	7,100	7,100	7,100	7,100
1,968		Public Transport	1,561	1,111	1,261	1,261	1,261	1,261	1,261
56,714	Transport Total		68,865	53,666	69,711	69,711	69,711	69,711	69,711
55,160	Benefit & Transfer Payments	Contributions paid	44,215	38,525	33,525	33,525	33,525	33,525	33,525
384		Services	0	0	0	0	0	0	0
301,664		Grants	238,000	238,000	238,000	238,000	238,000	238,000	238,000
357,209	Benefit & Transfer Payments Total		282,215	276,525	271,525	271,525	271,525	271,525	271,525
5,132	Renewals Fund Contribution	Renewals Fund Contribution	0	6,612	6,612	6,612	6,612	6,612	6,612
5,132	Renewals Fund Contribution Total		0	6,612	6,612	6,612	6,612	6,612	6,612
1,857,238	Grand Total		1,870,854	1,953,162	1,778,902	1,765,474	1,808,462	1,846,584	1,881,165
3,046,520	Gross Service Expenditure		3,060,150	3,037,343	2,870,318	2,877,190	2,915,278	2,952,700	2,992,881
(1,189,282)	Gross Service Income		(1,189,296)	(1,084,181)	(1,091,416)	(1,111,716)	(1,106,816)	(1,106,116)	(1,111,716)
1,857,238	Net Service Expenditure		1,870,854	1,953,162	1,778,902	1,765,474	1,808,462	1,846,584	1,881,165
(77,050)	C C T V		(65,408)	(70,393)	(70,393)	(70,393)	(70,393)	(70,393)	(70,393)
232,498	C C T V Shared Service		248,394	256,389	155,326	145,736	151,939	158,231	164,614
277,062	Commercial Team		292,529	293,803	276,784	279,600	284,696	289,865	295,109
627,991	Community Team		612,669	624,634	615,019	618,571	623,194	629,692	635,480
94,086	Corporate Health & Safety		93,393	102,622	104,997	105,911	107,571	109,256	110,965
117,217	Environmental Health Admin		133,142	139,140	137,050	138,398	140,631	142,895	145,191
345,191	Environmental Protection Team		367,944	379,555	342,384	344,328	352,054	356,870	364,777
89,472	Head Of Community		87,060	89,875	93,900	84,712	86,174	87,657	89,162
(253,344)	Licencing		(174,343)	(137,464)	(103,951)	(107,163)	(97,927)	(92,829)	(93,967)
8,903	Emergency Planning		17,485	11,575	11,575	11,575	11,575	11,575	11,575
101,233	Facilities Management		0	0	0	0	0	0	0
293,979	Document Centre		257,989	263,426	216,211	214,199	218,948	223,765	228,652
1,857,238	Grand Total		1,870,854	1,953,162	1,778,902	1,765,474	1,808,462	1,846,584	1,881,165

Analysis of Budget Variations - Head of Community

	2017/18 £	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
2017/18 MTFS Totals - Head of Community	1,689,734	1,647,617	1,648,474	1,689,519	1,723,859	1,723,859
Add Document Centre	263,426	258,617	257,029	262,711	268,476	268,476
Adjusted 2017/18 MTFS Totals	1,953,160	1,906,234	1,905,503	1,952,230	1,992,335	1,992,335
Movement		(127,332)	(140,029)	(143,768)	(145,751)	(111,170)
2018/19 MTFS Totals - Head of Community		1,778,902	1,765,474	1,808,462	1,846,584	1,881,165
Changes included in the 2018/19 MTFS:-						
Unavoidable Growth						
Inflation		(1)	(557)	(567)	(581)	22,571
Pensions (Rate Change etc)		0	0	(1,099)	(315)	16,317
		(1)	(557)	(1,666)	(896)	38,888
Other Growth						
Lower Licencing Income		8,147	8,147	8,147	8,147	8,147
Savings						
Misc Staff Savings		(25,095)	(23,635)	(23,635)	(23,635)	(23,635)
Cyclical Income/Expenditure Items		0	0	0	0	(4,100)
CCTV Equipment Savings		0	(3,000)	(3,000)	(3,000)	(3,000)
CCTV restructure of staffing		(20,000)	(20,200)	(20,558)	(20,920)	(21,288)
CCTV Commercialisation		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Document Centre Commercialisation		(40,000)	(40,400)	(41,115)	(41,840)	(42,575)
Closed Churchyards		0	(10,000)	(10,000)	(10,000)	(10,000)
Pest Control removal of discretionary discounts		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
		(137,095)	(149,235)	(150,308)	(151,395)	(156,598)
Other Minor Changes		1,617	1,616	59	(1,607)	(1,607)
Total Movement		(127,332)	(140,029)	(143,768)	(145,751)	(111,170)

Table 10

Head of Customer Services									
Actuals 2016/17	Subjective Analysis : Controllable Only		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(1,726,148)	Income & Fees	Fees & charges	(1,825,437)	(1,881,500)	(1,782,055)	(1,670,802)	(1,534,283)	(1,417,866)	(1,397,361)
(34,964,834)		Government grants	(34,021,553)	(35,174,676)	(28,610,990)	(24,063,614)	(18,427,565)	(13,663,207)	(12,824,015)
50,759		Bad Debts Provision	124,224	100,046	126,046	149,046	149,046	149,046	149,046
(36,640,222)	Income & Fees Total		(35,722,766)	(36,956,130)	(30,266,999)	(25,585,370)	(19,812,802)	(14,932,027)	(14,072,330)
2,388,501	Employees	Salary	2,353,835	2,378,089	2,527,668	2,549,236	2,573,580	2,598,169	2,622,663
223,477		National Insurance	219,901	220,352	239,202	241,453	243,754	246,081	248,406
380,226		Pension	383,819	404,103	398,433	402,149	427,223	452,762	479,138
139,952		Hired Staff	83,150	0	0	0	0	0	0
1,062		Training	1,300	1,350	1,350	1,350	1,350	1,350	1,350
188		Uniform & laundry	219	799	200	(2,300)	200	(2,300)	200
16,889		Other staff costs	61,358	40,520	20,220	20,220	20,220	20,220	20,220
0		Recruitment	591	0	0	0	0	0	0
60,233		Severance payments	3,646	0	0	0	0	0	0
3,210,527	Employees Total		3,107,819	3,045,213	3,187,073	3,212,108	3,266,327	3,316,282	3,371,977
19,526	Buildings	Rents	29,035	18,098	19,400	19,400	19,400	19,400	19,400
24,661		Repairs & Maintenance	485	282	82	82	82	82	82
1,422		Energy Costs	600	1,200	600	600	600	600	600
1,153		Premises Cleaning	750	1,008	1,000	1,000	1,000	1,000	1,000
4,954		Rates	4,320	4,380	4,443	4,576	4,713	4,854	5,000
187		Premises Insurance	0	0	200	200	200	200	200
149		Water Services	455	200	200	200	200	200	200
52,053	Buildings Total		35,645	25,168	25,925	26,058	26,195	26,336	26,482
93,250	Supplies & Services	Rents	81,394	75,894	81,622	81,622	81,622	81,622	81,622
970		Catering	0	200	100	100	100	100	100
117,467		Communication and computing	103,075	106,964	105,500	105,500	105,500	105,500	105,500
48,895		Services	44,836	29,733	46,883	46,883	46,883	46,883	46,883
38,843		Equipment, furniture & materials	28,545	4,980	7,431	7,431	7,431	7,431	7,431
40,133		Office expenses	31,429	43,751	47,560	47,560	47,560	47,560	47,560
339,558	Supplies & Services Total		289,279	261,522	289,096	289,096	289,096	289,096	289,096
2,695	Transport	Mileage Allowance	2,922	3,800	3,100	3,100	3,100	3,100	3,100
12,119		Pool Car	9,007	10,610	9,110	9,110	9,110	9,110	9,110
9,494		Public Transport	9,366	8,120	8,280	8,280	8,280	8,280	8,280
24,308	Transport Total		21,295	22,530	20,490	20,490	20,490	20,490	20,490
602,278	Benefit & Transfer Payments	Contributions paid	902,747	701,744	952,000	952,000	952,000	952,000	952,000
34,945,828		Benefits	34,018,173	35,295,832	28,325,340	23,689,830	18,001,530	13,150,830	12,296,430
35,548,106	Benefit & Transfer Payments Total		34,920,920	35,997,576	29,277,340	24,641,830	18,953,530	14,102,830	13,248,430
2,534,331	Grand Total		2,652,192	2,395,879	2,532,925	2,604,212	2,742,836	2,823,007	2,884,145
39,174,553	Gross Service Expenditure		38,374,958	39,352,009	32,799,924	28,189,582	22,555,638	17,755,034	16,956,475
(36,640,222)	Gross Service Income		(35,722,766)	(36,956,130)	(30,266,999)	(25,585,370)	(19,812,802)	(14,932,027)	(14,072,330)
2,534,331	Net Service Expenditure		2,652,192	2,395,879	2,532,925	2,604,212	2,742,836	2,823,007	2,884,145
100,844	Head of Customer Services		100,144	97,080	98,042	99,013	100,769	102,550	104,356
(164,087)	Council Tax Support		(135,553)	(134,894)	(127,354)	(127,354)	(127,354)	(127,354)	(127,354)
147,560	Local Tax Collection		(222,618)	(226,770)	(227,770)	(227,770)	(227,770)	(227,770)	(227,770)
708,076	Housing Benefits		1,107,681	919,727	919,948	968,561	1,031,073	1,088,781	1,122,104
832,269	Housing Needs		928,709	917,332	1,018,645	1,037,463	1,096,037	1,105,689	1,115,422
909,669	Customer Services		873,829	823,404	851,414	854,299	870,081	881,111	897,387
2,534,331	Grand Total		2,652,192	2,395,879	2,532,925	2,604,212	2,742,836	2,823,007	2,884,145

Analysis of Budget Variations - Head of Customer Services

	2017/18 £	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
2017/18 MTFS Totals - Head of Customer Services	2,659,305	2,591,390	2,614,965	2,676,652	2,734,193	2,734,193
Less Document Centre	(263,426)	(258,617)	(257,029)	(262,711)	(268,476)	(268,476)
Adjusted 2017/18 MTFS Totals	2,395,879	2,332,773	2,357,936	2,413,941	2,465,717	2,465,717
Movement		200,152	246,276	328,895	357,290	418,428
2018/19 MTFS Totals - Head of Customer Services		2,532,925	2,604,212	2,742,836	2,823,007	2,884,145
Changes included in the 2018/19 MTFS:-						
Unavoidable Growth						
Inflation		0	4	0	(14)	30,976
Change to NDR inflation assumption		43	44	45	46	47
Pensions (Rate Change etc)		0	0	(1,650)	(1,667)	20,683
		43	48	(1,605)	(1,635)	51,706
Other Growth						
Change to HB Admin Grant		41,566	41,566	41,566	41,566	41,566
Higher Bad Debt Provision Contribution		26,000	49,000	49,000	49,000	49,000
Removal of Credit Budget on CSC		25,000	25,000	25,000	25,000	25,000
Growth Bid - Homeless Increase in B&B		100,000	100,000	100,000	100,000	100,000
Growth Bid - Customer Service Centre provision		90,000	90,000	90,000	90,000	90,000
Growth Bid - Homeless Reductions Act implementation		89,000	83,000	132,000	132,000	132,000
		371,566	388,566	437,566	437,566	437,566
Savings						
Impact of HB Cases migrating to UC		(162,727)	(133,608)	(98,340)	(68,266)	(62,969)
Other Minor Changes						
		(8,730)	(8,730)	(8,726)	(10,375)	(7,875)
Total Movement		200,152	246,276	328,895	357,290	418,428

Table 11

Head of 3C's ICT Shared Service

Actuals 2016/17	Subjective Analysis : Controllable Only		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(2,369,146)	Income & Fees	Fees & charges	(1,906,819)	(1,129,978)	(1,357,641)	(1,365,011)	(1,378,047)	(1,391,269)	(1,404,679)
(2,340,208)		Other grants and contributions	(3,184,229)	(2,737,839)	(3,120,541)	(3,134,624)	(3,159,536)	(3,184,803)	(3,210,431)
0		Sales	(1,091,325)	(1,721,333)	0	0	0	0	0
(4,709,354)	Income & Fees Total		(6,182,373)	(5,589,150)	(4,478,182)	(4,499,635)	(4,537,583)	(4,576,072)	(4,615,110)
1,616,707	Employees	Salary	2,164,143	2,256,268	2,467,508	2,492,183	2,517,105	2,542,276	2,567,699
160,664		National Insurance	217,889	229,803	253,457	255,992	258,552	261,138	263,749
264,144		Pension	349,326	373,119	401,841	405,859	433,613	461,881	490,671
767,530		Hired Staff	554,430	99,250	0	0	0	0	0
37,017		Training	34,520	33,028	44,563	44,563	44,563	44,563	44,563
513		Uniform & laundry	964	500	530	530	530	530	530
8,565		Other staff costs	23,379	867	22,000	22,000	22,000	22,000	22,000
26,125		Recruitment	36,385	1,500	1,592	1,592	1,592	1,592	1,592
0		Employee Insurance	244	0	0	0	0	0	0
2,881,265	Employees Total		3,381,280	2,994,335	3,191,491	3,222,719	3,277,955	3,333,980	3,390,804
0	Buildings	Rents	450	0	0	0	0	0	0
637		Repairs & Maintenance	650	0	21,224	21,224	21,224	21,224	21,224
4,648		Premises Insurance	4,741	0	0	0	0	0	0
5,285	Buildings Total		5,841	0	21,224	21,224	21,224	21,224	21,224
122	Supplies & Services	Catering	175	0	0	0	0	0	0
357,295		Communication and computing	687,949	419,063	788,386	788,386	788,386	788,386	788,386
70,421		Services	1,150,882	1,448,783	(234,215)	(234,215)	(234,215)	(234,215)	(234,215)
3,360,928		Equipment, furniture & materials	2,959,647	2,431,118	2,781,103	2,781,103	2,781,103	2,781,103	2,781,103
4,909		Office expenses	5,722	7,000	30,429	30,429	30,429	30,429	30,429
0		Expenses	0	0	1,061	1,061	1,061	1,061	1,061
3,793,676	Supplies & Services Total		4,804,375	4,305,964	3,366,764	3,366,764	3,366,764	3,366,764	3,366,764
5,426	Transport	Mileage Allowance	9,917	6,233	0	0	0	0	0
2,565		Pool Car	926	1,251	3,820	3,820	3,820	3,820	3,820
4,414		Public Transport	9,808	2,700	1,624	1,624	1,624	1,624	1,624
12,406	Transport Total		20,650	10,184	5,444	5,444	5,444	5,444	5,444
0	Benefit & Transfer Payments	Contributions paid	11	0	0	0	0	0	0
0	Benefit & Transfer Payments Total		11	0	0	0	0	0	0
1,983,277	Grand Total		2,029,783	1,721,333	2,106,741	2,116,516	2,133,804	2,151,340	2,169,126

6,692,631	Gross Service Expenditure	8,212,157	7,310,483	6,584,923	6,616,151	6,671,387	6,727,412	6,784,236
(4,709,354)	Gross Service Income	(6,182,373)	(5,589,150)	(4,478,182)	(4,499,635)	(4,537,583)	(4,576,072)	(4,615,110)
1,983,277	Net HDC Service Expenditure	2,029,783	1,721,333	2,106,741	2,116,516	2,133,804	2,151,340	2,169,126

Analysis of Budget Variations - Head of 3C's ICT Shared Service									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23			
	£	£	£	£	£	£			
2017/18 MTFS Totals - Head of 3C's ICT	1,721,333	1,729,737	1,738,225	1,753,321	1,768,712	1,768,712			
Movement		377,004	378,291	380,483	382,628	400,414			
2018/19 MTFS Totals - Head 3C's ICT		2,106,741	2,116,516	2,133,804	2,151,340	2,169,126			
Changes included in the 2018/19 MTFS:-									
Unavoidable Growth									
Inflation		4,661	7,109	7,181	7,304	39,957			
Pensions (Rate Change etc)		0	0	5,238	5,290	29,461			
		4,661	7,109	12,419	12,594	69,418			
Other Growth									
Growth Bid (HDC Element)		376,339	383,866	391,543	399,374	407,361			
Savings									
Change to Partner Contributions		(3,216)	(4,905)	(8,569)	(8,690)	(47,898)			
Other Minor Changes		(780)	(7,779)	(14,910)	(20,650)	(28,467)			
Total Movement		377,004	378,291	380,483	382,628	400,414			

Table 12

Head of Development

Actuals 2016/17	Subjective Analysis : Controllable Only	2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£		£	£	£	£	£	£	£
(2,197,358)	Income & Fees							
(922)	Fees & charges	(1,794,605)	(1,696,254)	(1,921,254)	(1,896,709)	(1,972,168)	(1,972,631)	(1,973,099)
(7,046)	Other grants and contributions	(50,000)	0	0	0	0	0	0
(7)	Sales	(7,156)	(7,500)	(7,300)	(7,300)	(7,300)	(7,300)	(7,300)
(105,965)	Interest	0	0	0	0	0	0	0
(20,000)	Rent	(109,783)	(109,030)	(110,070)	(110,070)	(110,070)	(110,070)	(110,070)
	Government grants	(20,000)	(40,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
(2,331,298)	Income & Fees Total	(1,981,544)	(1,852,784)	(2,058,624)	(2,034,079)	(2,109,538)	(2,110,001)	(2,110,469)
1,498,229	Employees							
151,618	Salary	1,669,440	1,739,255	1,775,304	1,823,856	1,842,384	1,861,095	1,879,993
268,557	National Insurance	166,012	174,461	177,758	181,499	183,343	185,205	187,087
53,790	Pension	286,936	301,232	307,156	315,554	337,471	359,796	382,534
56	Hired Staff	49,818	16,170	11,500	0	0	0	0
87	Training	0	0	0	0	0	0	0
2,535	Uniform & laundry	264	350	350	350	350	350	350
11,343	Other staff costs	434	275	275	275	275	275	275
16,973	Recruitment	9,780	5,000	5,000	5,000	5,000	5,000	5,000
	Severance payments	0	0	0	0	0	0	0
2,003,187	Employees Total	2,182,684	2,236,743	2,277,343	2,326,534	2,368,823	2,411,721	2,455,239
351	Buildings							
8,068	Rents	7,344	2,200	3,000	3,000	3,000	3,000	3,000
26,590	Repairs & Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000
0	Energy Costs	25,500	23,800	26,400	26,400	26,400	26,400	26,400
27,388	Rates	0	629	648	667	687	708	729
	Water Services	28,000	28,000	28,000	28,000	28,000	28,000	28,000
62,397	Buildings Total	65,844	59,629	63,048	63,067	63,087	63,108	63,129
23,377	Supplies & Services							
1,136	Rents	23,655	23,577	23,577	23,577	23,577	23,577	23,577
17,479	Catering	550	650	650	650	650	650	650
473,513	Communication and computing	13,437	13,750	11,250	11,250	11,250	11,250	11,250
18,175	Services	654,908	390,347	513,828	538,828	513,828	513,828	513,828
39,391	Equipment, furniture & materials	13,730	12,691	4,000	4,000	4,000	4,000	4,000
	Office expenses	35,242	39,955	33,455	33,155	33,155	33,155	33,155
573,072	Supplies & Services Total	741,522	480,970	586,760	611,460	586,460	586,460	586,460
8,580	Transport							
8,741	Mileage Allowance	7,144	8,900	8,875	8,875	8,875	8,875	8,875
2,193	Pool Car	8,353	8,770	8,770	8,770	8,770	8,770	8,770
1,995	Public Transport	2,444	3,500	3,500	3,500	3,500	3,500	3,500
	Contract Hire & operating leases	0	0	0	0	0	0	0
21,508	Transport Total	17,941	21,170	21,145	21,145	21,145	21,145	21,145
199,341	Benefit & Transfer Payments							
4,299	Contributions paid	167,415	168,311	162,811	162,811	162,811	162,811	162,811
38,779	Services	0	0	0	0	0	0	0
5,800	Grants	48,000	11,000	11,000	11,000	11,000	11,000	11,000
	Irrecoverable V A T	5,800	5,800	5,800	5,800	5,800	5,800	5,800
248,219	Benefit & Transfer Payments Total	221,215	185,111	179,611	179,611	179,611	179,611	179,611
(1,418)	Renewals Fund Contribution	1,620	1,620	1,620	1,620	1,620	1,620	1,620
(1,418)	Renewals Fund Contribution Total	1,620	1,620	1,620	1,620	1,620	1,620	1,620
575,667	Grand Total	1,249,282	1,132,459	1,070,903	1,169,359	1,111,209	1,153,664	1,196,735

2,906,965	Gross Service Expenditure	3,230,826	2,985,243	3,129,527	3,203,437	3,220,746	3,263,665	3,307,204
(2,331,298)	Gross Service Income	(1,981,544)	(1,852,784)	(2,058,624)	(2,034,079)	(2,109,538)	(2,110,001)	(2,110,469)
575,667	Net Service Expenditure	1,249,282	1,132,459	1,070,903	1,169,359	1,111,209	1,153,664	1,196,735

277,585	Planning Policy	623,237	706,848	721,388	797,301	810,947	824,790	838,833
80,865	Head of Development	83,707	81,516	84,715	85,554	87,064	88,596	90,150
246,854	Housing Strategy	230,695	219,892	212,478	203,074	206,869	210,718	214,623
(379,463)	Development Management	(273,588)	(359,076)	(343,260)	(332,476)	(412,565)	(392,365)	(371,872)
83,125	Building Control	273,970	147,670	152,540	152,540	152,540	152,540	152,540
184,576	Economic Development	227,441	253,389	160,822	181,145	184,133	187,165	190,241
54,401	Transportation Strategy	56,120	56,120	56,120	56,120	56,120	56,120	56,120
27,724	Public Transport	27,700	26,100	26,100	26,100	26,100	26,100	26,100
575,667	Grand Total	1,249,282	1,132,459	1,070,903	1,169,359	1,111,209	1,153,664	1,196,735

Analysis of Budget Variations - Head of Development

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	£	£	£	£	£	£
2017/18 MTFS Totals - Head of Development	1,355,439	1,352,228	1,411,198	1,457,870	1,505,217	1,505,217
Less Apprentice Scheme to Resources	(220,980)	(294,640)	(331,470)	(337,488)	(343,594)	(343,594)
Cycle Routes/Shelters to Operations	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Adjusted 2017/18 MTFS Totals	1,132,459	1,055,588	1,077,728	1,118,382	1,159,623	1,159,623
Movement		15,315	91,631	(7,173)	(5,959)	37,112
2018/19 MTFS Totals - Head of Development		1,070,903	1,169,359	1,111,209	1,153,664	1,196,735
Changes in the 2018/19 MTFS:-						
Unavoidable growth						
Inflation		0	1,240	1,257	1,276	26,062
Change to NDR Inflation assumption		6	12	19	27	34
National Living Wage		1,142	1,156	1,175	1,197	1,219
Pensions (Rate Change etc)		0	0	980	989	20,339
		<u>1,148</u>	<u>2,408</u>	<u>3,431</u>	<u>3,489</u>	<u>47,654</u>
Other Growth						
Higher Cost of Building Control Shared Service		60,940	60,940	60,940	60,940	60,940
Expenditure Funded from Additional Application Fees		260,000	260,000	260,000	260,000	260,000
Lower Application Fee Income		100,000	100,000	100,000	100,000	100,000
Misc Staff Savings		3,359	3,359	3,359	3,359	3,359
Changes to Hired Staff		11,500	0	0	0	0
Local Plan Exp (Funded from Reserves)		0	50,000	50,000	50,000	50,000
		<u>435,799</u>	<u>474,299</u>	<u>474,299</u>	<u>474,299</u>	<u>474,299</u>
Savings						
Higher Application Fee Income - Price Increase		(260,000)	(260,000)	(260,000)	(260,000)	(260,000)
Economic Development Marketing Post removed		(36,665)	(36,665)	(36,665)	(36,665)	(36,665)
JSPU - No Longer required		(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
One Year Apprentice Savings		(37,350)	0	0	0	0
DM fees volume increase		0	0	(100,000)	(100,000)	(100,000)
DM Consultants Fees Adjustment		(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Adjustment to Staff Exp Funded from Fees increase		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Adjustment to Exp Funded from Fees increase		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Economic Development work to be undertaken by LEP		(34,000)	(34,340)	(34,948)	(35,565)	(36,191)
		<u>(423,515)</u>	<u>(386,505)</u>	<u>(487,113)</u>	<u>(487,730)</u>	<u>(488,356)</u>
Other Minor Changes		1,883	1,429	2,210	3,983	3,515
Movement Total		15,315	91,631	(7,173)	(5,959)	37,112

Table 13

Head of Leisure & Health

Actuals 2016/17	Subjective Analysis : Controllable Only		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(6,042,214)	Income & Fees	Fees & charges	(6,135,056)	(6,509,993)	(6,559,526)	(6,677,288)	(6,793,313)	(6,872,694)	(6,952,234)
(99,801)		Other grants and contributions	(98,703)	(67,622)	(94,290)	(94,440)	(94,605)	(94,787)	(94,986)
(796,903)		Sales	(756,299)	(814,875)	(905,488)	(924,488)	(937,488)	(937,488)	(937,488)
(5,000)		Rent	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(6,943,918)	Income & Fees Total		(6,995,057)	(7,397,490)	(7,564,303)	(7,701,216)	(7,830,406)	(7,909,969)	(7,989,708)
3,699,327	Employees	Salary	3,753,693	3,853,538	3,963,584	4,049,106	4,089,777	4,130,676	4,171,983
212,403		National Insurance	220,456	218,447	226,301	231,468	233,783	236,120	238,479
398,498		Pension	430,370	452,803	447,274	459,662	491,045	523,012	555,563
8,974		Hired Staff	7,162	9,500	11,750	11,750	11,750	11,750	11,750
19,355		Training	23,336	23,800	25,800	25,800	25,800	25,800	25,800
12,483		Uniform & laundry	6,996	7,939	10,800	7,800	10,800	7,800	10,800
17,288		Other staff costs	11,992	16,381	50	50	50	50	50
3,837		Recruitment	2,347	1,350	1,150	1,150	1,150	1,150	1,150
2,190		Severance payments	0	0	0	0	0	0	0
4,374,355	Employees Total		4,456,352	4,583,758	4,686,710	4,786,787	4,864,156	4,936,359	5,015,576
15,490	Buildings	Rents	12,470	11,760	14,475	14,475	14,475	14,475	14,475
227,839		Repairs & Maintenance	192,551	263,885	236,400	237,400	237,000	251,800	237,000
494,543		Energy Costs	444,803	525,722	488,648	453,052	453,052	453,052	453,052
446,246		Rates	468,484	452,656	466,236	480,222	494,628	509,468	524,751
74,409		Water Services	95,149	96,961	93,339	93,339	93,339	93,339	93,339
116,878		Premises Cleaning	122,149	120,497	116,147	116,227	116,347	116,347	116,347
13,885		Ground Maintenance Costs	17,727	21,345	21,300	21,300	21,300	21,300	21,300
69		Fixtures & Fittings	328	656	0	0	0	0	0
1,389,359	Buildings Total		1,353,660	1,493,482	1,436,545	1,416,015	1,430,141	1,459,781	1,460,264
23,212	Supplies & Services	Catering	22,550	24,050	24,050	24,050	24,050	24,050	24,050
79,042		Communication and computing	96,112	79,577	80,186	80,186	81,186	81,186	81,186
247,357		Services	185,044	178,733	189,993	186,553	186,113	185,673	185,233
640,212		Equipment, furniture & materials	598,591	616,725	685,957	673,907	671,507	670,407	672,807
142,712		Office expenses	142,457	138,333	144,004	144,004	144,004	144,004	144,004
0		Expenses	64	0	0	0	0	0	0
2,705		Insurance - service related	0	0	0	0	0	0	0
1,135,240	Supplies & Services Total		1,045,018	1,037,418	1,124,190	1,108,700	1,106,860	1,105,320	1,107,280
9,181	Transport	Mileage Allowance	9,567	8,315	10,345	10,345	10,345	10,345	10,345
102		Pool Car	0	0	0	0	0	0	0
3,592		Public Transport	2,065	1,260	1,543	1,543	1,543	1,543	1,543
921		Contract Hire & operating leases	68	300	100	100	100	100	100
5,621		Operating Costs	8,975	6,775	8,575	8,575	8,575	8,575	8,575
19,417	Transport Total		20,675	16,650	20,563	20,563	20,563	20,563	
0	Benefit & Transfer Payments	Contributions paid	30	0	0	0	0	0	0
125		Services	151	200	200	200	200	200	200
81,000		Irrecoverable V A T	81,000	81,000	81,000	81,000	81,000	81,000	81,000
81,125	Benefit & Transfer Payments Total		81,181	81,200	81,200	81,200	81,200	81,200	81,200
25,000	Renewals Fund Contribution	Renewals Fund Contribution	0	25,000	25,000	25,000	25,000	25,000	25,000
25,000	Renewals Fund Contribution Total		0	25,000	25,000	25,000	25,000	25,000	25,000
80,577	Grand Total		(38,171)	(159,982)	(190,096)	(262,952)	(302,487)	(281,746)	(279,826)
7,024,496	Gross Service Expenditure		6,956,886	7,237,508	7,374,207	7,438,264	7,527,919	7,628,222	7,709,882
(6,943,918)	Gross Service Income		(6,995,057)	(7,397,490)	(7,564,303)	(7,701,216)	(7,830,406)	(7,909,969)	(7,989,708)
80,577	Net Service Expenditure		(38,171)	(159,982)	(190,096)	(262,952)	(302,487)	(281,746)	(279,826)
79,978	Head of Leisure & Health		80,746	80,980	81,788	82,600	84,062	85,545	87,050
213,497	One Leisure Active Lifestyles		197,160	203,274	205,371	205,352	207,747	210,063	212,287
(212,898)	One Leisure		(316,077)	(444,236)	(477,255)	(550,904)	(594,297)	(577,355)	(579,164)
80,577	Grand Total		(38,171)	(159,982)	(190,096)	(262,952)	(302,487)	(281,746)	(279,826)

Analysis of Budget Variations - Head of Leisure & Health

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	£	£	£	£	£	£
2017/18 MTFS Totals - Head of Leisure & Health	(159,982)	(284,295)	(298,022)	(235,881)	(152,861)	(152,861)
Movement		94,199	35,070	(66,606)	(128,885)	(126,965)
2018/19 MTFS Totals - Head of Leisure & Health		(190,096)	(262,952)	(302,487)	(281,746)	(279,826)
Changes in the 2018/19 MTFS:-						
Unavoidable Growth						
Inflation		(1)	833	835	852	59,354
Change to NDR Inflation assumption		4,527	9,280	14,267	19,500	24,984
National Living Wages		18,370	18,549	18,778	19,011	19,241
Pensions (Rate Change etc)		0	0	(282)	(286)	26,998
		22,896	28,662	33,598	39,077	130,577
Other Growth						
General Swimming Income Changes		101,611	101,611	101,611	101,611	101,611
Membership Income		15,785	15,785	15,785	15,785	15,785
Ten Pin Bowling Income		7,000	7,000	7,000	7,000	7,000
Fitness Classes Income		23,486	8,655	8,655	8,655	8,655
Parties Income		30,250	30,250	30,250	30,250	30,250
Income Sensitivity Analysis Adjustments		53,000	30,000	0	0	0
Purchases off-set by additional income		66,520	66,520	66,520	66,520	66,520
Misc Staff changes - One leisure		46,144	46,144	46,144	46,144	46,144
OL Active Lifestyles Expenditure Funded from additional Income		40,425	40,425	40,425	40,425	40,425
		384,221	346,390	316,390	316,390	316,390
Savings						
Additional Savings on Gas/Electric		(5,037)	(5,037)	(5,037)	(5,037)	(5,037)
Swimming Lessons Fees Increase		(82,619)	(148,463)	(148,463)	(148,463)	(148,463)
Burgess Hall Income		(66,882)	(64,682)	(64,682)	(64,682)	(64,682)
Other One Leisure Income		(38,171)	(35,537)	(111,199)	(187,066)	(262,935)
Equipment Purchases		0	(10,100)	(16,600)	(13,600)	(13,600)
Apprentices - One Year Saving		(56,025)	0	0	0	0
OL Active Lifestyles External Funding Changes		(46,668)	(46,668)	(46,668)	(46,668)	(46,668)
OL Active Lifestyles Income Changes		(14,770)	(18,140)	(21,669)	(25,365)	(29,236)
		(310,172)	(328,627)	(414,318)	(490,881)	(570,621)
Other Minor Changes						
		(2,746)	(11,355)	(2,276)	6,529	(3,311)
Total Movement		94,199	35,070	(66,606)	(128,885)	(126,965)

Table 14

Head of Operations									
Actuals 2016/17	Subjective Analysis : Controllable Only		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(4,269,439)	Income & Fees	Fees & charges	(4,078,558)	(4,248,553)	(4,372,384)	(4,406,384)	(4,406,384)	(4,406,384)	(4,406,384)
(61,340)		Other grants and contributions	(49,847)	(28,674)	(5,260)	(5,260)	(5,260)	(5,260)	(5,260)
(196,066)		Sales	(209,880)	(195,381)	(208,666)	(208,666)	(208,666)	(208,666)	(208,666)
(164,633)		Rent	(146,707)	(192,774)	(277,474)	(277,474)	(277,474)	(277,474)	(277,474)
(40,796)		Government grants	(19,852)	(13,922)	(15,922)	(15,922)	(15,922)	(15,922)	(15,922)
(100,859)		Commuted sums	0	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)
(4,833,132)	Income & Fees Total		(4,504,844)	(4,830,635)	(5,031,037)	(5,065,037)	(5,065,037)	(5,065,037)	(5,065,037)
3,826,553	Employees	Salary	4,041,930	4,086,093	4,133,117	3,965,997	4,006,539	4,047,494	4,088,871
337,180		National Insurance	364,909	368,554	378,409	362,426	366,091	369,790	373,530
625,970		Pension	670,526	700,583	749,624	720,382	769,976	820,480	871,911
503,185		Hired Staff	441,587	136,909	131,909	129,809	129,809	129,809	129,809
560		Training	584	0	4	4	4	4	4
58,064		Uniform & laundry	35,252	38,609	32,200	32,200	32,200	32,200	32,200
146,515		Other staff costs	192,466	147,152	148,247	146,597	146,597	146,597	146,597
18,789		Recruitment	0	0	0	0	0	0	0
4,749		Severance payments	1,710	0	0	0	0	0	0
5,521,565	Employees Total		5,748,964	5,477,900	5,573,510	5,357,415	5,451,216	5,546,374	5,642,922
17,256	Buildings	Rents	12,231	13,474	13,104	13,104	13,104	13,104	13,104
303,876		Repairs & Maintenance	382,727	372,509	323,724	323,724	323,724	323,724	323,724
203,879		Energy Costs	202,552	201,135	220,635	220,635	220,635	220,635	220,635
651,308		Rates	496,217	650,357	668,521	688,377	708,834	729,902	751,606
15,288		Water Services	17,958	21,930	18,830	18,830	18,830	18,830	18,830
94,507		Premises Cleaning	96,245	103,284	93,720	93,720	93,720	93,720	93,720
40		Premises Insurance	40	40	140	140	140	140	140
21		Fixtures & Fittings	0	0	0	0	0	0	0
1,286,174	Buildings Total		1,207,970	1,362,729	1,338,674	1,358,530	1,378,987	1,400,055	1,421,759
0	Supplies & Services	Rents	228	0	0	0	0	0	0
2,443		Catering	57	0	0	0	0	0	0
45,915		Communication and computing	11,387	7,545	7,545	7,545	7,545	7,545	7,545
427,678		Services	234,992	330,812	331,570	331,570	331,570	331,570	331,570
321,899		Equipment, furniture & materials	314,822	272,747	267,629	265,729	265,729	265,729	265,729
43,480		Office expenses	43,748	41,256	51,432	51,432	51,432	51,432	51,432
461		Insurance - service related	7,001	5,000	4,000	4,000	4,000	4,000	4,000
841,876	Supplies & Services Total		612,235	657,360	662,176	660,276	660,276	660,276	660,276
3,461	Transport	Mileage Allowance	3,480	4,250	3,800	3,800	3,800	3,800	3,800
7,458		Pool Car	4,810	5,450	5,000	5,000	5,000	5,000	5,000
474		Public Transport	808	1,080	1,080	1,080	1,080	1,080	1,080
89,417		Contract Hire & operating leases	84,789	18,507	18,000	18,000	18,000	18,000	18,000
921,001		Operating Costs	816,601	819,387	820,245	790,389	790,389	790,389	790,389
6,881		Vehicle Insurance	6,232	900	1,429	1,429	1,429	1,429	1,429
1,028,692	Transport Total		916,720	849,574	849,554	819,698	819,698	819,698	819,698
462,086	Benefit & Transfer Payments	Contributions paid	488,580	505,364	503,564	503,564	503,564	503,564	503,564
7,200		Irrecoverable V A T	9,200	9,200	9,200	9,200	9,200	9,200	9,200
0		Grants	0	0	300	300	300	300	300
469,286	Benefit & Transfer Payments Total		497,780	514,564	513,064	513,064	513,064	513,064	513,064
4,314,460	Grand Total		4,478,826	4,031,492	3,905,941	3,643,946	3,758,204	3,874,430	3,992,682

9,147,593	Gross Service Expenditure	8,983,670	8,862,127	8,936,978	8,708,983	8,823,241	8,939,467	9,057,719
(4,833,132)	Gross Service Income	(4,504,844)	(4,830,635)	(5,031,037)	(5,065,037)	(5,065,037)	(5,065,037)	(5,065,037)
4,314,460	Net Service Expenditure	4,478,826	4,031,492	3,905,941	3,643,946	3,758,204	3,874,430	3,992,682

1,069,070	Facilities Management	1,112,673	1,067,592	865,331	812,039	829,843	848,068	866,736
120,430	Head of Operations	83,163	78,789	79,568	80,354	81,767	83,200	84,655
52,393	Environmental & Energy Mgt	83,096	77,167	82,760	83,723	85,462	87,227	89,019
1,117,113	Green Spaces	1,285,863	1,163,650	1,138,441	1,086,489	1,111,051	1,135,971	1,161,256
10,156	Public Conveniences	14,179	13,400	13,400	13,400	13,400	13,400	13,400
2,346,747	Waste Management	2,414,097	2,000,856	2,196,001	2,038,725	2,076,828	2,115,483	2,154,698
794,934	Street Cleansing	753,578	793,949	772,646	769,615	782,469	795,511	808,742
265,262	Fleet Management	253,388	256,247	238,846	228,986	232,760	236,589	240,474
(61,026)	Markets	(63,574)	(67,542)	(60,998)	(59,790)	(57,975)	(56,124)	(54,238)
(1,400,618)	Car Parks	(1,457,638)	(1,352,616)	(1,420,054)	(1,409,595)	(1,397,401)	(1,384,895)	(1,372,060)
4,314,460	Grand Total	4,478,826	4,031,492	3,905,941	3,643,946	3,758,204	3,874,430	3,992,682

Analysis of Budget Variations - Head of Operations

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	£	£	£	£	£	£
2017/18 MTFS Totals -Head of Operations	4,029,492	3,811,077	3,816,760	3,921,913	4,028,662	4,028,662
Add Transportation Items	2,000	2,000	2,000	2,000	2,000	2,000
Adjusted 2017/18 MTFS Totals	4,031,492	3,813,077	3,818,760	3,923,913	4,030,662	4,030,662
Movement		92,864	(174,814)	(165,709)	(156,232)	(37,980)
2018/19 MTFS Totals - Head of Operations		3,905,941	3,643,946	3,758,204	3,874,430	3,992,682
Changes included in the 2018/19 MTFS:-						
Unavoidable Growth						
Inflation		0	1,528	1,543	1,573	69,651
Change to NDR inflation assumption		6,439	13,183	20,268	27,695	35,482
National Living Wage		5,019	5,069	5,159	5,250	5,344
Pensions (Rate Change etc)		0	0	1,875	1,895	45,718
		<u>11,458</u>	<u>19,780</u>	<u>28,845</u>	<u>36,413</u>	<u>156,195</u>
Other Growth						
One-off growth Bid Waste Management		180,000	0	0	0	0
Misc Staff Changes		49,544	49,544	49,544	49,544	49,544
Higher Diesel Costs		6,500	6,500	6,500	6,500	6,500
		<u>236,044</u>	<u>56,044</u>	<u>56,044</u>	<u>56,044</u>	<u>56,044</u>
Savings						
Additional Car Park Income		(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Car Parks NDR Savings following Appeals		(7,272)	(7,272)	(7,272)	(7,272)	(7,272)
Lower Vehicle Maintenance Costs		(37,376)	(37,376)	(37,376)	(37,376)	(37,376)
Lower Premises Expenditure		(34,099)	(34,099)	(34,099)	(34,099)	(34,099)
Bus Stations Departure Levy		0	(14,000)	(14,000)	(14,000)	(14,000)
Fees & Charges Increases		(1,150)	(1,150)	(1,150)	(1,150)	(1,150)
Restructures		0	(84,000)	(85,488)	(86,997)	(88,527)
		<u>(149,897)</u>	<u>(247,897)</u>	<u>(249,385)</u>	<u>(250,894)</u>	<u>(252,424)</u>
Other Minor Changes		(4,741)	(2,741)	(1,213)	2,205	2,205
Total Movement		92,864	(174,814)	(165,709)	(156,232)	(37,980)

Table 15

Head of Resources

Actuals 2016/17	Subjective Analysis : Controllable Only		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(141,959)	Income & Fees	Fees & charges	(140,537)	(109,746)	(166,642)	(169,409)	(170,999)	(170,999)	(170,999)
(2,430)		Sales	(840)	0	0	0	0	0	0
(2,405,146)		Rent	(3,096,771)	(4,939,031)	(5,075,680)	(5,154,469)	(5,218,879)	(5,223,879)	(5,223,879)
0		Interest	(544)	0	0	0	0	0	0
(2,549,535)	Income & Fees Total		(3,238,692)	(5,048,777)	(5,242,322)	(5,323,878)	(5,389,878)	(5,394,878)	(5,394,878)
690,194	Employees	Salary	1,022,987	1,267,563	1,272,177	1,287,421	1,300,220	1,313,148	1,326,205
69,072		National Insurance	97,305	117,845	118,710	119,358	120,552	121,758	122,976
114,654		Pension	181,821	212,081	219,814	222,336	237,541	253,027	268,798
220,857		Hired Staff	359,075	0	0	0	0	0	0
115,557		Training	171,113	170,536	116,257	116,257	116,257	116,257	116,257
2,638		Other staff costs	27,775	3,350	4,750	4,750	4,750	4,750	4,750
14,164		Recruitment	950	0	0	0	0	0	0
173,054		Employee Insurance	185,995	172,907	187,016	205,717	226,289	248,918	248,918
1,400,190	Employees Total		2,047,022	1,944,282	1,918,724	1,955,839	2,005,609	2,057,858	2,087,904
120,326	Buildings	Rents	120,000	120,000	120,000	120,000	120,000	120,000	120,000
22,839		Repairs & Maintenance	96,134	26,478	122,502	122,502	122,502	122,502	122,502
8,016		Energy Costs	5,249	6,400	5,000	5,000	5,000	5,000	5,000
23,056		Rates	23,972	26,548	17,211	14,587	15,432	16,090	16,761
303		Water Services	201	200	400	400	400	400	400
11,965		Premises Cleaning	12,230	14,640	14,640	14,640	14,640	14,640	14,640
67,739		Premises Insurance	75,776	47,733	74,313	78,161	82,298	86,746	86,746
151		Ground Maintenance Costs	0	0	0	0	0	0	0
254,394	Buildings Total		333,562	241,999	354,066	355,290	360,272	365,378	366,049
0	Supplies & Services	Rents	144,000	144,000	144,000	144,000	144,000	144,000	144,000
749		Catering	161	0	0	0	0	0	0
6,632		Communication and computing	4,364	2,700	2,700	2,700	2,700	2,700	2,700
891,561		Services	494,824	2,248,353	2,249,820	2,243,225	2,240,225	2,243,325	2,243,431
39,041		Equipment, furniture & materials	60,678	85,232	45,834	48,834	48,834	48,834	48,834
24,433		Office expenses	24,828	27,840	31,155	30,055	30,055	30,055	30,055
75,962		Insurance - service related	71,710	72,562	73,065	74,779	76,682	78,731	78,731
1,038,378	Supplies & Services Total		800,565	2,580,687	2,546,574	2,543,593	2,542,496	2,547,645	2,547,751
104	Transport	Mileage Allowance	1,016	750	750	750	750	750	750
1,165		Pool Car	375	650	600	600	600	600	600
2,234		Public Transport	1,595	1,100	1,150	1,150	1,150	1,262	1,381
74,510		Vehicle Insurance	142,094	75,988	80,737	85,783	91,145	96,145	96,145
78,014	Transport Total		145,080	78,488	83,237	88,283	93,645	98,757	98,876
0	Benefit & Transfer Payments	Contributions paid	2	0	0	0	0	0	0
2,762		Services	5,541	4,000	6,000	6,000	6,000	6,000	6,000
20,500		Irrecoverable V A T	20,500	20,500	20,500	20,500	20,500	20,500	20,500
23,262	Benefit & Transfer Payments Total		26,043	24,500	26,500	26,500	26,500	26,500	26,500
244,703	Grand Total		113,580	(178,821)	(313,221)	(354,373)	(361,356)	(298,740)	(267,798)

2,794,237	Gross Service Expenditure	3,352,272	4,869,956	4,929,101	4,969,505	5,028,522	5,096,138	5,127,080
(2,549,535)	Gross Service Income	(3,238,692)	(5,048,777)	(5,242,322)	(5,323,878)	(5,389,878)	(5,394,878)	(5,394,878)
244,703	Net Service Expenditure	113,580	(178,821)	(313,221)	(354,373)	(361,356)	(298,740)	(267,798)

568,319	Audit & Risk Management	645,621	560,175	544,679	575,556	610,335	647,305	650,190
(2,099,659)	Commercial Estates	(2,339,242)	(2,633,916)	(2,657,038)	(2,740,134)	(2,806,334)	(2,808,480)	(2,805,572)
208,396	Legal	211,189	218,060	223,940	223,940	223,940	223,940	223,940
695,767	Finance	710,428	687,208	589,930	566,376	574,783	583,311	591,961
92,860	Head of Resources	88,291	87,865	88,705	89,532	91,061	92,612	94,186
65,579	Procurement	60,054	60,226	30,868	31,461	32,532	33,619	34,722
710,827	Human Resources	624,037	617,581	435,958	431,059	436,159	444,334	449,583
2,613	Payroll	26,936	3,000	130,937	132,165	134,397	136,661	138,958
0	Apprentice Scheme	86,266	220,980	298,800	335,672	341,771	347,958	354,234
244,703	Grand Total	113,580	(178,821)	(313,221)	(354,373)	(361,356)	(298,740)	(267,798)

Analysis of Budget Variations - Head of Resources

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	£	£	£	£	£	£
2017/18 MTFS Totals - Head of Resources	(737,477)	(919,766)	(992,535)	(975,104)	(957,420)	(957,420)
Add Apprentice Scheme	220,980	294,640	331,470	337,488	343,594	343,594
Insurance Premiums	337,676	361,713	391,022	422,996	457,122	457,122
Adjusted 2017/18 MTFS Totals	(178,821)	(263,413)	(270,043)	(214,620)	(156,704)	(156,704)
Movement		(49,808)	(84,330)	(146,736)	(142,036)	(111,094)
2018/19 MTFS Totals - Head of Resources		(313,221)	(354,373)	(361,356)	(298,740)	(267,798)
Changes in the 2018/19 MTFS:-						
Unavoidable Growth						
Inflation		3,463	2,968	2,997	3,057	20,122
Change to NDR Inflation assumptions		265	544	837	1,143	1,464
National Living Wage		6,281	6,343	6,456	6,570	6,686
Pensions (Rate Change etc)		0	0	2,687	2,714	15,639
		10,009	9,855	12,977	13,484	43,911
Other Growth						
Higher Corporate Subscriptions		3,000	3,000	3,000	3,000	3,000
Higher cost of Legal Shared Service		12,102	12,102	12,102	12,102	12,102
Finance Software Costs		27,302	27,302	27,302	27,302	27,302
Commercial Estates Growth Bid		231,000	238,000	238,000	238,000	238,000
		273,404	280,404	280,404	280,404	280,404
Savings						
Changes to Insurance Premiums		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Misc Staff Savings		(11,579)	(11,579)	(11,579)	(11,579)	(11,579)
Lower HR Consultants		(26,913)	(26,913)	(26,913)	(26,913)	(26,913)
Adjust Financial Services Salaries		(6,566)	(6,566)	(5,852)	(5,131)	(4,404)
Adjust HR Salaries		(4,000)	(3,171)	(2,334)	(1,484)	(618)
Commercial Estates Savings Bid		(193,000)	(223,000)	(292,000)	(297,000)	(297,000)
Audit Vacant Post and Retirement		(43,000)	(43,430)	(44,198)	(44,978)	(45,770)
Restructures		(16,000)	(16,160)	(16,439)	(16,721)	(17,007)
Procurement - improved procurement spend		(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
		(336,058)	(365,819)	(434,315)	(438,806)	(438,291)
Other Minor Changes		2,837	(8,770)	(5,802)	2,882	2,882
Total Movement		(49,808)	(84,330)	(146,736)	(142,036)	(111,094)

Table 16

Directors and Corporate Team

Actuals 2016/17	Subjective Analysis : Controllable Only	2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£		£	£	£	£	£	£	£
(276,527)	Income & Fees	(477,158)	(266,000)	(217,000)	(217,000)	(217,000)	(217,000)	(217,000)
(2,350)	Fees & charges	(261)	0	0	0	0	0	0
(393,451)	Sales	(232,935)	0	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
	Government grants							
(672,329)	Income & Fees Total	(710,354)	(266,000)	(237,000)	(237,000)	(237,000)	(237,000)	(237,000)
1,040,448	Employees	1,028,976	974,722	1,013,982	894,404	903,502	912,691	1,051,846
84,197	Salary	82,728	97,973	93,171	94,112	95,061	96,022	96,993
144,660	National Insurance	144,303	162,108	152,501	154,053	164,772	175,691	186,811
22,297	Pension	22,300	22,300	22,300	22,300	22,300	22,300	22,300
4,974	Hired Staff	10,216	4,600	4,600	4,600	4,600	4,600	4,600
918	Training	1,337	0	0	0	0	0	0
32,526	Other staff costs	0	0	0	0	0	0	0
	Recruitment							
1,330,019	Employees Total	1,289,860	1,261,703	1,286,554	1,169,469	1,190,235	1,211,304	1,362,550
48,356	Buildings	43,721	7,200	25,200	1,200	1,200	1,200	25,200
20	Rents	0	0	0	0	0	0	0
	Premises Cleaning							
48,376	Buildings Total	43,721	7,200	25,200	1,200	1,200	1,200	25,200
6,058	Supplies & Services	6,000	6,000	6,000	6,000	6,000	6,000	6,000
5,949	Rents	4,403	4,000	4,000	4,000	4,000	4,000	4,000
141,084	Catering	112,710	96,000	126,463	83,463	83,463	83,463	126,463
225,423	Communication and computing	28,681	19,700	(166,033)	75,240	79,240	75,240	(166,033)
18,646	Services	8,132	2,500	500	500	500	500	500
237,469	Equipment, furniture & materials	264,797	152,600	169,400	134,000	134,000	134,000	169,400
392,823	Office expenses	383,618	404,864	404,864	404,864	404,864	404,864	404,864
3,285	Members Allowances	0	3,300	3,300	3,300	3,300	3,300	3,300
	Insurance - service related							
1,030,737	Supplies & Services Total	808,341	688,964	548,494	711,367	715,367	711,367	548,494
13,350	Transport	14,089	11,800	12,700	12,700	12,700	12,700	12,700
559	Mileage Allowance	192	200	200	200	200	200	200
3,829	Pool Car	2,408	2,140	2,240	2,240	2,240	2,240	2,240
	Public Transport							
17,737	Transport Total	16,689	14,140	15,140	15,140	15,140	15,140	15,140
13,273	Benefit & Transfer Payments	0	0	0	0	0	0	0
1,795	Contributions paid	1,695	2,700	1,700	1,700	1,700	1,700	1,700
4,077	Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Grants							
19,144	Benefit & Transfer Payments Total	3,695	4,700	3,700	3,700	3,700	3,700	3,700
1,773,685	Grand Total	1,451,952	1,710,707	1,642,088	1,663,876	1,688,642	1,705,711	1,718,084

2,446,014	Gross Service Expenditure	2,162,306	1,976,707	1,879,088	1,900,876	1,925,642	1,942,711	1,955,084
(672,329)	Gross Service Income	(710,354)	(266,000)	(237,000)	(237,000)	(237,000)	(237,000)	(237,000)
1,773,685	Net Service Expenditure	1,451,952	1,710,707	1,642,088	1,663,876	1,688,642	1,705,711	1,718,084

717,114	Democratic & Elections	678,449	776,150	810,780	824,264	834,048	835,917	832,872
543,135	Directors	427,816	499,847	492,052	496,864	505,517	514,297	523,203
513,436	Corporate Team	345,687	434,710	339,256	342,748	349,077	355,497	362,009
1,773,685	Grand Total	1,451,952	1,710,707	1,642,088	1,663,876	1,688,642	1,705,711	1,718,084

Analysis of Budget Variations - Directors & Corporate Team

	2017/18 £	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
2017/18 MTFS Totals - Directors & Corporate Team	1,710,707	1,650,054	1,661,855	1,686,876	1,704,198	1,704,198
Movement		(7,966)	2,021	1,766	1,513	13,886
2018/19 MTFS Totals - Directors & Corporate Team		1,642,088	1,663,876	1,688,642	1,705,711	1,718,084
Changes included in the 2018/19 MTFS:-						
Unavoidable Growth						
Inflation		0	987	(303)	(302)	11,736
Pensions (Rate Change etc)		0	0	48	49	9,384
		0	987	(255)	(253)	21,120
Other Growth						
Lower Land Charges Income		73,000	73,000	73,000	73,000	73,000
4 Yearly Election Cycle		2,341	11,341	11,341	11,341	2,341
		75,341	84,341	84,341	84,341	75,341
Savings						
Land Charges Fee increase		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Delete Fixed Term Post		(19,257)	(19,257)	(19,257)	(19,257)	(19,257)
Remove BA (part funding)		(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Lower Land Charges Office Expenses		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Electoral Registration Printing		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Electoral Registration Grant Income		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Electoral Registration Postage		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
		(87,257)	(87,257)	(87,257)	(87,257)	(87,257)
Other Minor Changes		3,950	3,950	4,937	4,682	4,682
Total Movement		(7,966)	2,021	1,766	1,513	13,886

Table 17

Head of Resources (Corporate Budgets)									
Actuals 2016/17	Subjective Analysis : Controllable Only		2017/18 Forecast (September)	2017/18 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget
£			£	£	£	£	£	£	£
(271,861)	Income & Fees	Fees & charges	(16,496)	0	0	0	0	0	0
(361,792)		Interest	(433,895)	(367,715)	(456,500)	(456,500)	(456,500)	(456,500)	(456,500)
(477)		Government grants	0	0	0	0	0	0	0
24,107		Bad Debts Provision	35,000	35,000	20,000	20,000	20,000	20,000	20,000
(124)		Loan Repayments	0	0	0	0	0	0	0
(610,148)	Income & Fees Total		(415,391)	(332,715)	(436,500)	(436,500)	(436,500)	(436,500)	(436,500)
1,108	Employees	National Insurance	878	0	0	0	0	0	0
1,511,050		Pension	1,585,050	1,584,000	1,584,000	1,584,000	1,599,840	1,615,838	1,631,996
207,993		Severance Payments	231,799	207,000	199,000	189,650	180,768	172,329	164,313
1,720,151	Employees Total		1,817,727	1,791,000	1,783,000	1,773,650	1,780,608	1,788,167	1,796,309
2,181,130	Supplies & Services	Services	2,508,569	2,680,600	2,922,086	3,232,030	3,274,811	3,281,187	3,120,646
126		Office expenses	0	0	0	0	0	0	0
23,877		Insurance - service related	2,744	580	580	580	580	580	580
2,205,133	Supplies & Services Total		2,511,313	2,681,180	2,922,666	3,232,610	3,275,391	3,281,767	3,121,226
(629)	Benefit & Transfer Payments	Contributions paid	73,855	73,855	76,000	76,000	76,000	76,000	76,000
1,700		Irrecoverable V A T	0	0	0	0	0	0	0
389,748		Levies	393,313	391,016	402,278	402,278	402,278	402,278	402,278
390,819	Benefit & Transfer Payments Total		467,168	464,871	478,278	478,278	478,278	478,278	478,278
3,705,955	Grand Total		4,380,817	4,604,336	4,747,444	5,048,038	5,097,777	5,111,712	4,959,313
4,316,103	Gross Service Expenditure		4,796,207	4,937,051	5,183,944	5,484,538	5,534,277	5,548,212	5,395,813
(610,148)	Gross Service Income		(415,391)	(332,715)	(436,500)	(436,500)	(436,500)	(436,500)	(436,500)
3,705,955	Net Service Expenditure		4,380,817	4,604,336	4,747,444	5,048,038	5,097,777	5,111,712	4,959,313
3,705,955	Corporate Finance		4,380,817	4,604,336	4,747,444	5,048,038	5,097,777	5,111,712	4,959,313
3,705,955	Grand Total		4,380,817	4,604,336	4,747,444	5,048,038	5,097,777	5,111,712	4,959,313

Analysis of Budget Variations - Head of Resources (Corporate Budgets)

	2017/18 £	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
2017/18 MTFS Totals - Corporate Budgets	4,942,011	5,231,499	5,375,808	5,389,622	5,382,746	5,382,746
Less Insurance Premiums	(337,676)	(361,713)	(391,022)	(422,996)	(457,122)	(457,122)
Adjusted 2017/18 MTFS Totals	4,604,335	4,869,786	4,984,786	4,966,626	4,925,624	4,925,624
Movement		(122,342)	63,252	131,151	186,088	33,689
2018/19 MTFS Totals - Corporate Budgets		4,747,444	5,048,038	5,097,777	5,111,712	4,959,313
Changes included in the 2018/19 MTFS:-						
Unavoidable Growth						
Inflation		0	0	0	0	16,158
Interest Rate Changes		(103,785)	(63,785)	(18,785)	(18,785)	(18,785)
		<u>(103,785)</u>	<u>(63,785)</u>	<u>(18,785)</u>	<u>(18,785)</u>	<u>(2,627)</u>
Other Growth						
MRP Changes		(20,514)	134,430	166,211	229,587	69,046
Additional Audit Fees		3,000	3,000	3,000	3,000	3,000
Cash Collection Increased Costs		10,000	10,000	10,000	10,000	10,000
Increases to IDB Levies		9,811	9,811	9,811	9,811	9,811
		<u>2,297</u>	<u>157,241</u>	<u>189,022</u>	<u>252,398</u>	<u>91,857</u>
Savings						
Bad Debt Provision Changes		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Pensions Act Increases adjustment		(8,000)	(17,350)	(26,233)	(34,671)	(42,687)
		<u>(23,000)</u>	<u>(32,350)</u>	<u>(41,233)</u>	<u>(49,671)</u>	<u>(57,687)</u>
Other Minor Changes		2,146	2,146	2,147	2,146	2,146
Total Movement		(122,342)	63,252	131,151	186,088	33,689

3.0 CAPITAL

- 3.1 The detailed Draft Capital Programme for the period 2018/19 to 2022/23 is shown in **Table 18** below, 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 £2.2m. In addition there is an MRP increase in 2019/20 of £0.3m as a result of the funding of the general 2018/19 Capital Programme. The MRP for the CIS programme is £1.9m.

Table 18

Capital Programme	Budget	Budget	Medium Term Financial Strategy			
	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Gross Expenditure						
Community						
CCTV Camera Replacements	190					
CCTV Camera Replacements - Rephase	30					
CCTV Pathfinder House Resilience -Rephase	20					
CCTV Wi-Fi - Rephase	250					
Lone Worker Software - Rephase	20					
Development						
Alconbury Weald Remediation - Rephase	1,985					
Disabled Facilities Grants	1,300	1,900	1,700	1,750	1,750	1,800
Huntingdon West Development	35					
A14 Upgrade			200	200	200	200
Leisure and Health						
One Leisure St Neots Synthetic Pitch	390					
One Leisure Improvements	109	366	317	317	317	317
One Leisure Improvements - Rephase	56					
One Leisure Huntingdon Changing Facilities	72					
One Leisure Huntingdon Development	779					
One Leisure Huntingdon Development - Rephase	31					
One Leisure St Neots Pool	290					
One Leisure St Ives Burgess Hall	305					
One Leisure St Ives - New Fitness Offering		250				
One Leisure Ramsey 3G		600				
One Leisure CCTV Upgrade						
One Leisure Access Controls						
Resources						
VAT Exempt Capital	29					
VAT Exempt Capital -Rephase	59					
Phoenix Industrial Unit Roof Replacement	157					
Phoenix Industrial Unit Roof Replacement -Rephase	40					
Levellers Lane Industrial Unit Roof Replacement	56					
Levellers Lane Industrial Unit Roof Replacement - Rephase	22					
Clifton Road Industrial Unit Roof Replacement	49					
Clifton Road Industrial Unit Roof Replacement - Rephase	21					
Financial Management System Replacement	27					
FMS Archive Solution	14					
Capita Upgrade	26					
Capital Grant to Huntingdon Town Council	338					
Loan Facility to Huntingdon Town Council	800					
Investment in Trading Company	100					
Health and Safety Works on Commercial Properties		60				
Energy Efficiency Works at Commercial Properties		50	25	25	10	10
VAT Partial Exemption		208	34	24	21	21
Customer Services						
E-forms	3					
Printing Equipment	176					
Pathfinder House Reception DWP	303					
3C ICT						
Flexible Working - 3CSS	50	50				
Telephones - 3CSS	28					
Virtual Server - 3CSS	81					
ICT Transformation	1,000					
Capital Programme c/d	9,241	3,484	2,276	2,316	2,298	2,348

Capital Programme (continued)	Budget 2017/18 £000	Budget 2018/19 £000	Medium Term Financial Strategy			
			2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Capital Programme b/d	9,241	3,484	2,276	2,316	2,298	2,348
Operations						
Hinchingsbrooke Country Park Wooden Bridge		32				
Green Spaces Asset Renewals						
Building Efficiencies (Salix)	28					
Building Efficiencies (Salix) - Rephase	54					
Wheeled Bins	231	280	236	238	254	254
Vehicle Fleet Replacement	972	1,033	1,362	840	840	840
Vehicle Fleet Replacement - Rephase	541					
In-Cab Technology	75					
In-Cab Technology - Rephase	(75)					
Play Equipment	24	25	25	53	30	30
Re-Fit Buildings	311					
Re-Fit Buildings - Rephase	481					
Bridge Place Car Park Godmanchester		318				
Operations Back Office		230				
Civic Suite Audio Equipment	108					
Transformation						
Customer Relationship Management		180				
Total Gross Expenditure	11,991	5,582	3,899	3,447	3,422	3,472

Capital Programme	Budget 2017/18 £000	Budget 2018/19 £000	Medium Term Financial Strategy			
			2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Financing						
Grants and Contributions						
DFGs	(1,000)	(1,100)	(1,150)	(1,200)	(1,200)	(1,200)
Pathfinder House Reception	(278)					
Wheeled Bins	(89)	(145)	(92)	(93)	(101)	(101)
Synthetic Pitch	(274)					
One Leisure 3G Ramsey		(300)				
Back Office Reserve		(229)				
Total Grants and Contributions	(1,641)	(1,774)	(1,242)	(1,293)	(1,301)	(1,301)
Use of Capital Reserves						
Alconbury Remediation Works Reserve	(1,985)					
Community Infrastructure Levy Reserve						
Total Capital Reserves	(1,985)	0	0	0	0	0
Capital Receipts						
Asset Sales						
Loan Repayments	(320)	(320)	(320)	(320)	(320)	(320)
Housing Clawback Receipts	(500)	(500)	(500)	(450)	(400)	(400)
Total Capital Receipts	(820)	(820)	(820)	(770)	(720)	(720)
Use of Earmarked Reserves						
Financial Management System Replacement	(27)					
Capital Grant to Huntingdon Town Council	(300)					
Investment in Trading Company	(100)					
ICT Transformation	(1,000)					
FMS Archive	(14)					
To Earmarked Reserves	(1,441)	0	0	0	0	0
Net to be funded by borrowing (Internal)	6,104	2,988	1,837	1,384	1,401	1,451

Internal Borrowing – this is from internal cash resources (working capital) from within the balance sheet (cash, debtors and creditor).

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 2018/19.

- **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 £10k; this is based on an estimated daily cash flow balance of £14.0m and a cost of borrowing based on an estimated interest rate of 0.30%.

- **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 2017/18, it is forecast that the total balances in respect of long-term borrowing will be £15.7m. The estimated net cost of long term borrowing in 2018/19 is £565k.

4.2 During 2018/19 further long-term borrowing will occur to finance the Commercial Investment Strategy. Borrowing of £30m is estimated, with an estimated cost of £1.9k in 2018/19 this is based on repayments for an annuity type loan and as a result will vary each year.

5.0 Capital Financing Requirement (CFR)

5.1 **Table 19** gives a summary of how, over the period of the MTFs, the Council's capital commitments and plans impact on its underlying need to borrow. **Tables 20** and **21** provide a more detailed breakdown of the CFR between the Council's mainstream Capital programme and the Capital Investment Strategy (CIS) respectively.

Table 19

Capital Financing Requirement - Total	Budget 2017/18 £000	Medium Term Financial Strategy				
		2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2021/22 £000
Opening Capital Financing Requirement	38,791	70,527	69,450	65,401	62,452	59,513
Closing Capital Financing Requirement	70,527	69,450	65,401	62,452	59,513	56,344
Increase/(Decrease) in Underlying Need to Borrow	31,736	(1,077)	(4,048)	(2,949)	(2,939)	(3,169)

Table 20

Capital Financing Requirement - General Capital Programme	Budget 2017/18 £000	Medium Term Financial Strategy				
		2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Opening Capital Financing Requirement	38,791	43,132	43,951	41,798	40,745	39,702
Capital Investment						
Property, Plant and Equipment	6,212	3,112	1,974	1,472	1,462	1,462
Investment Properties	345	110	25	25	10	10
Intangible Assets	1,249	460				
Revenue Expenditure Funded From Capital Under Statute	1,300	1,900	1,900	1,950	1,950	2,000
Repayable Advances	2,885					
Additional Requirement	11,991	5,582	3,899	3,447	3,422	3,472
Sources of Finance						
Capital Receipts	(820)	(820)	(820)	(770)	(720)	(720)
Capital Grants and Contributions	(1,641)	(1,774)	(1,242)	(1,293)	(1,301)	(1,301)
Use of Capital Grants Unapplied	(1,985)					
Direct Revenue Financing	(1,441)					
Minimum Revenue Provision	(1,763)	(2,169)	(3,989)	(2,437)	(2,444)	(2,724)
	(7,650)	(4,763)	(6,051)	(4,500)	(4,465)	(4,745)
Closing Capital Financing Requirement	43,132	43,951	41,798	40,745	39,702	38,429
Increase/(Decrease) in Underlying Need to Borrow	4,341	819	(2,152)	(1,053)	(1,043)	(1,273)

Table 21

Capital Financing Requirement - Commercial Investment Strategy	Budget	Medium Term Financial Strategy				
	2017/18	2018/19	2019/20	2020/21	2021/22	2021/22
	£000	£000	£000	£000	£000	£000
Opening Capital Financing Requirement	0	27,395	25,499	23,603	21,707	19,811
Capital Investment						
Property Shares	30,000					
Additional Requirement	30,000	0	0	0	0	0
Sources of Finance						
Capital Investment Earmarked Reserve	(709)					
Minimum Revenue Provision	(1,896)	(1,896)	(1,896)	(1,896)	(1,896)	(1,896)
	(2,605)	(1,896)	(1,896)	(1,896)	(1,896)	(1,896)
Closing Capital Financing Requirement	27,395	25,499	23,603	21,707	19,811	17,915
Increase/(Decrease) in Underlying Need to Borrow	27,395	(1,896)	(1,896)	(1,896)	(1,896)	(1,896)

6.0 Formal 2018/19 Council Tax Resolutions

6.1 The formal 2018/19 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 1 December 2017 (and subsequent publication as a key decision).
The tax base (T) which is the amount anticipated from a District Council Tax of £1 is **£60,984**
- b) That the following amounts calculated by the Council for 2018/19 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 **£79,634,831**
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 **£65,237,972**
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 **£ 14,396,859**
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 2018/19 divided by the tax base (T) in accordance with Section 31B (1) of the Act **£236.08**
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. **£5,946,820**
The total value of Parish/Town precepts included in i and iii above.
 - (vi) the Basic Amount of Council Tax for 2018/19 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act. **£138.56**
The District Council’s Band D Tax for 2018/19

- (vii) the basic amounts of Council Tax for 2018/19 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 2018/19 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 2018/19 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 2018/19 is not excessive. ***The basic amount at b(vi) above is not excessive as defined by the Government.***

6.2 Tax Base 2018/19

Based on the information contained within this report, it is recommended that pursuant to the Local Taxation Manager's report and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amounts calculated by the Huntingdonshire District Council as their (net) tax base for the whole District for the year 2018/19 be 60,984 and shall be as listed below for each Town or Parish of the District:

Abbotsley	258
Abbots Ripton	130
Alconbury	558
Alconbury Weston	286
Alwalton	117
Barham & Woolley	29
Bluntisham	736
Brampton	1,911
Brington & Molesworth	158
Broughton	90
Buckden (inc Diddington)	1,173
Buckworth	50
Bury	621
Bythorn & Keyston	149
Catworth	151
Chesterton	61
Colne	369
Conington	70
Covington	44
Denton & Caldecote	27
Earith	589
Easton	78
Ellington	235
Elton	290
Farcet	519
Fenstanton	1,198
Folksworth & Washingley	353
Glatton	130
Godmanchester	2,530
Grafham	237
Great & Little Gidding	126
Great Gransden	449
Great Paxton	368
Great Staughton	322
Haddon	25
Hail Weston	246
Hamerton & Steeple Gidding	50
Hemingford Abbots	332
Hemingford Grey	1,274
Hilton	450
Holme	235
Holywell-cum-Needingworth	973
Houghton & Wyton	793
Huntingdon	7,387
Kimbolton & Stonely	591
Kings Ripton	83
Leighton Bromswold	79
Little Paxton	1,557

Morborne	10
Offord Cluny & Offord D'Arcy	505
Old Hurst	104
Old Weston	96
Perry	271
Pidley-cum-Fenton	165
Ramsey	2,822
St Ives	5,920
St Neots	10,963
Sawtry	1,871
Sibson-cum-Stibbington	229
Somersham	1,377
Southoe & Midloe	154
Spaldwick	243
Stilton	773
Stow Longa	70
The Stukeleys	615
Tilbrook	124
Toseland	39
Upton & Coppingford	87
Upwood & The Raveleys	429
Warboys	1,428
Waresley-cum-Tetworth	145
Water Newton	44
Winwick	46
Wistow	225
Woodhurst	157
Woodwalton	84
Wyton-on-the-Hill	420
Yaxley	2,930
Yelling	151
	60,984

6.3 2018/19 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 21 February when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

6.4 Total 2018/19 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 21 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 2018 to March 2019 have been included in **Annex A**. These fees and charges are correct at the time of reporting but there may be changes throughout the year that will be agreed by the Portfolio Holder and the S151 Officer.

8.0 Robustness of the 2018/19 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 2018/19 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 (November 2017) was forecasting an overspend of £778k in respect of service expenditure. This is the first overspend that the Council has had in many years. The overspend has stayed relatively stable for the past few months and the reasons for the overspend were highlighted in the Draft 2017/18 Budget and MTFS that was reported to Cabinet in January 2018. In summary, the overspend is due to the changing business of the Council and the market that the Council operates in.
- 8.2.2 As in previous years, the Council has reviewed its service expenditure; however, this time around it has undertaken a process whereby Executive Councillors, in liaison with Senior Management Team, have jointly developed detailed savings and growth proposals; £1.8m and £2.1m respectively. As ever, the Finance Team has provided the central support to services and has been overseen by the Head of Resources (S151 officer).
- 8.2.3 In addition to the Executive Councillor review, the Council:
- continues to embed the Transformation programme (MOSAIC) into the core business of the Council. This includes the development of 4 workstream reviews, supported by an ongoing continuous improvement process that is following Lean principles, service Huddles, commercialisation through new ways of working, the development of a wholly owned company that will permit the Council to operate in a more private sector 'for profit' environment, and further expansion of the Commercial Investment Strategy, and
 - has chosen, for a second year, to increase Council Tax by 2%.

8.3 Challenges facing the Council

8.3.1 The challenges that the Council faces are similar to 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, been facing 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 2018/19 provisional settlement announced in December 2017, **Table 22** clearly shows that the grant funding streams for the Councils MTFs for 2018/19 and for the period up to 2022/23 has moved when compared to the preceding year. For:

- 2018/19 the total grant included in last year's MTFs was £10.4m; following the provisional settlement this has now increased to £10.9m; an increase of £522k (5.0%).
- 2019/20 the total grant in last year's MTFs was £9.8m, this has now increased to £10.4m; this reflects an increase of £609k. However, this reflects an increase in S.31 grant of £711k but a reduction in the NDR estimate of £101k. It should also be noted that this will be the year when the Council, will for the first time not receive any RSG.
- 2020/21 onwards the Councils net grants position is relatively flat; however, it is approximately £300k more than the previous MTFs. It should be noted that impact of negative RSG is also reflected.

Table 22	Comparison of Grant Assumptions: 2017/18 Budget & 2018/19 Budget and MTFS (2019/20 to 2022/23)					
	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
2017/18 Budget & MTFS						
NDR+S31	4,622	5,961	6,059	6,158	6,260	
S31	1,018	1,018	1,018	1,018	1,018	
RSG	1,182	604	0	0	0	
NHB	3,656	2,787	2,674	2,674	2,674	
Total	10,478	10,370	9,751	9,850	9,952	
2018/19 Budget & MTFS						
NDR+S31		5,841	5,958	6,077	6,199	6,323
S31		1,729	1,729	1,729	1,729	1,729
RSG		604	0	(150)	(304)	(397)
NHB		2,718	2,673	2,673	2,673	2,673
Total		10,892	10,360	10,329	10,297	10,328
Variance between Grant Assumptions						
NDR	0	(120)	(101)	(81)	(61)	
S31	0	711	711	711	711	
RSG	0	0	0	(150)	(304)	
NHB	0	(69)	(1)	(1)	(1)	
Total	0	522	609	479	345	
	%	%	%	%	%	
NDR	0.0	-2.0	-1.7	-1.3	-1.0	
S31	0.0	69.8	69.8	69.8	69.8	
RSG	0.0	0.0	0.0	-100.0	-100.0	
NHB	0.0	-2.5	0.0	0.0	0.0	
Total	0.0	5.0	6.2	4.9	3.5	

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 undertaken Executive review of its budget, undertaken both a detailed Zero Based Budgeting programme and Line-by-Line review and has commenced a comprehensive Transformation Programme (MOSAIC).

8.4 Governance

- 8.4.1 Noted within the 2016/17 Annual Governance Statement (AGS) both the Executive Leader and the Managing Director consider that:

“After conducting a review of the governance arrangements across the Council and overall compliance with the Council’s Code of Corporate Governance, we are satisfied that the arrangements are effective.

It is recognised that there are always opportunities to improve and the review has identified four improvement areas ()....*

...We are satisfied that this statement allows the Council to meet the requirements of the Accounts & Audit (England) Regulations 2015 - to prepare an annual governance statement to accompany the 2016/17 Annual Financial Report.”

* The four areas that were identified in the AGS were:

- Continued development of effective governance and reporting arrangements for shared services.
- Introduce the replacement financial management system so that it is operational and available to use from December 2017.
- Ensure better outcomes are delivered to customers by improving the way in which complaints are recorded, investigated and outcomes reported back to the complainant.
- Introduce robust safeguarding procedures.

8.4.2 In May 2017, the Council’s Internal Audit and Risk Manager reported to the Corporate Governance Committee that the assurance given for the year to 31 March 2017 was:

“.....the Council’s internal control environment and systems of internal control as at 31 March 2017 provide adequate assurance over key business processes and financial systems”.

8.4.3 Further developments in governance over the past year include the:

- Introduction of a Safeguarding Governance Board,
- enhancements to the quarterly monitoring to Cabinet (and Overview and Scrutiny, and
- Introduction of monthly service performance clinics.

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.

Mitigation of Unforeseen Events

8.5.2 The Council has always taken a very prudent position in ensuring that it maintains the General Fund Reserve at 15% of Net Expenditure – this is good and responsible financial management. However, to help mitigate a situation whereby an event could occur that would potentially have a negative financial impact on the Council, the Council has for a long time had a clear process in place. Where a situation has occurred that is ‘service’ specific, the

- first call for funding will be from compensating savings from elsewhere within the service, and if none are possible then savings from the wider Councils budget (service first, wider Council thereafter),
- second call for funding will be general service reductions. Such an approach will inevitably have an impact on service delivery,

- and finally, the use of General Fund reserves would be considered.
- Where a situation arises that is 'corporate' in nature, then consideration will be given to the aforementioned first and second calls, but there is likely to be earlier considerations of using General Fund reserves.

8.5.3 During 2016/17 the Council introduced the Budget Surplus Earmarked Reserve; with the aim of this reserve being to "mop-up" service underspends that would cause the General Fund to be higher than the 15% minimum threshold. This has been developed further during 2017/18 to provide a means by which surpluses could be distinguished between those due to unspent NHB or in-services savings. With regard to:

- Unspent NHB, such underspends will be passported through to the Commercial Investment Earmarked Reserve. Therefore by enabling the Council to ring-fence funds that are available for Commercial Investment and/or service development.
- In-service savings, such underspends can be ring-fenced to provide a 'smoothing' fund to meet future years potential deficits.

8.5.4 The technical definition of General Fund Reserves includes the pure General Fund Reserve as well as all 'revenue' Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, these are limited to the General Fund Reserve itself as well as the Budget Surplus and Commercial Investment Earmarked Reserve. To mitigate such events and secure the delivery (and security) of day-to-day business, the schedule of call-off would be:

- General Fund Reserve
- Budget Surplus Earmarked Reserve, and then the
- Commercial Investment Earmarked Reserve

Risk Modelling

8.5.5 It is essential that relevant risks are identified and appropriate sensitivity analysis applied to determine the impact of such risks on the Councils financial standing – and consequently the delivery of the Councils day-to-day business. 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.
- estate property enhancement/development.
- increased demand on services (e.g. benefits and homelessness).
- level of retained business rates.

8.5.6 Taking each of the above in turn:

- **Underachievement of Savings & Additional Income**

The savings included within the budget total £1.8m. These savings cover a broad range of services; however as ever with savings they are dependent on 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 a 30% underachievement which equates to £539k.

- **Inflation**

With regard to:

- **Pay**
The budget for 2018/19 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 £25m; a further 1% for sensitivity equates to £250k.
- **On-Boarding of Variable Hours Staff**
A risk remains whereby variable hours Council staff should be fully contracted staff. Some staff may elect to remain on zero-hours contracts whereas others may wish to be formally contracted. This risk is not built into the budget as the amount to be included is not known; however, for sensitivity purposes the total estimated cost of all staff reverting to a contracted hour’s contract is modelled, this would be £300k.
- **Business Rates (those payable by HDC)**
The budget for 2018/19 includes a Business Rates budget of £1.2m. Considering the changing occupancy of the Councils property due to external partners leasing its premises, there is the possibility that there could be rating implications for different parts of the Councils buildings. However, a marginal 5% change has been anticipated which has a sensitivity impact of £58k.
- **General Inflation**
No general inflation has been included in the 2018/19 budget except where there are contractual price increases; although for the Council this is minimal as most services are “contracted in”.
- **Borrowing**
The budget for 2018/19 assuming a borrowing cost of £565k based on a rate of 3.5%. If this rate increased by 0.25% the cost of borrow would increase by £40k to £606k, for sensitivity purposes a 75% impact is modelled which equates to £30k.

- **Reduced income: Fees and Charges**

Total fees and charges are £17.3m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £173k. The largest income streams that are susceptible to variation include:

- Car Parks, £2.4m (Off-Street).
- Leisure Centres, £7.4m
- Commercial Estate, £5.2m
- Planning Fees, £1.7m

- **Reduced income: Commercial Investment Income (CIS)**

Total forecast CIS income is £5.2m; considering the reduced acquisition rate that has been encountered during 2017/18, for sensitivity analysis purposes if there was a 25% loss of income from rental income this would equate to £1.3m.

- **Reduced income: New Homes Bonus**

During 2016/17 the Government has consulted on changes to New Homes Bonus (NHB). The government's decision has been to reduce the number of legacy years for NHB from 6 to 4 and to include a 0.4% deadweight factor above which only growth will be paid. For 2018/19 the Council's NHB is £2.7m and is expected to remain around this level until 2022/23. Fortunately by this time the Council will not be reliant on government grant as it will have modelled NHB and RSG by that date. However, for sensitivity purposes the Council's is including a 10% reduction in NHB, reflecting £272k.

- **Government Grant: Non Domestic Rates**

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

Prior to 2017/18, it had been established that the government's assessment of growth for the District was somewhat optimistic when compared to actual growth. As last year, for 2018/19 the Council has taken a more prudent line by formulating its own assessment for NDR receipts (£5.8m) and only increased thereafter by 2% per annum. Directly linked to NDR are S.31 grants, this is government grant that compensates local government for it being required to exceed the minimum statutory regulations for certain thresholds as a consequence of government priorities (i.e. increasing the 'small business relief' limit above that required by law). The assessed S.31 receipts for 2018/19 are £1.7m.

Although it is fair to say that any NDR reduction would be limited by the existence of the safety net (i.e. it provides a statutory limitation to losses), it is fair to apply sensitivity the gap between the safety net and the estimated NDR receipt. Losses can be accrued in a number of ways; reduce NDR as a consequence of business failure, demolition or catastrophic event, but are more usually impacted due to rating appeals (some of which can take many years to concluded). In respect of:

- NDR, the gap between the estimated income (£5.8m) and the safety net (£4.1m) is £1.7m; 10% sensitivity reduction will be applied giving £170k.
- S.31, a 5% sensitivity reduction will be applied giving £85k.

As noted in **Table 4** (paragraph 1.2.7), the Council's share of the NDR surplus in respect of Business Rates is £999k, a 15% sensitivity will be applied giving £150k.

The above is a more granular approach to sensitivity than in previous years; this is considered prudent as the Council moves closer to a position of full financial sustainability.

- **Failure of a Borrower**

The current counterparty limit is lending of £5.0m to a single institution.

The main “borrowing” risk rests whether the lending is either on a short or long term basis. 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. However, with Brexit drawing closer and the financial impacts still being relatively unknown, it would be prudent to include some sensitivity in respect of cash flow. Therefore, the average amount lent to an institution at any given time is around £4.0m; if this amount was lost and the Council had to borrow from the PWLB, at current rates this would amount to a cost of £50k. This block amount is included in the sensitivity analysis.

- **Emergency**

As is normal for a business, different types of risk are mitigated in many different ways. Some risks are insured against, so losses are limited to the excesses payable and also, the Government’s Bellwin Scheme meets a large proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g. severe flooding). Further, the Council does maintain its General Fund Reserves at a fair ‘minimum’ level and their use in respect of Mitigation of Unforeseen Events is discussed in detail at paragraphs 8.5.2 and 8.5.3.

With specific regard to 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 £500k, with retrospective reporting to Cabinet. A 50% allocation (£250k) of the £500k is included within the sensitivity analysis.

- **Estate property enhancement/development**

With the Council increasing its CIS Estate and the ‘aging’ of its current Operational Estate, it is fair to include a risk in respect of future property enhancement. For sensitivity modelling purposes, the estimated cost of enhancement is £2.25m and the sensitivity cost is modelled on a 15 year PWLB Annuity loan giving an annual cost of £139k.

- **Increased demands on services**

Many of the services provided by the Council are susceptible to an increase in demand. However, over the past few years the most susceptible that have had a significant revenue impact are homelessness and Council Tax Support.

With regard to homelessness, the budget for 2018/19 is £1m and for Council Tax Support is £6.6m; if there was a 10% increase in demand for each this would require an additional £767k (£102k and £665k respectively). In addition, ICT has identified savings totalling £2.1m, if say 75 of this was not achieved this would amount to £147k.

- **Council Tax**

The Council has chosen to increase Council Tax for a second year; this is a prudent step as it helps to maintain the financial foundation of the Council and awards it opportunities for future investment. The Council has chosen to increase by 2% (£2.72) which it views as an amount that is affordable to its residents (and discussed in detail in the Draft Budget Report that went to Cabinet in January). An increase of 2% represents around £166k, as this is a marginal increase no further sensitivity has been undertaken. It should be noted that the Council could have chosen to have increased by the higher of either 3% or £5.

Sensitivity for 2018/19 Budget

8.5.7 Considering the risks noted above and the stated budget assumptions, the accumulated total cash risk is £4.3m. 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 likelihood of occurrence. **Table 23** shows this detailed analysis and in summary the additional pressure within 2018/19, based on the likelihood of occurrence, is as follows:

- Pessimistic view, additional pressure of: £2.1m
- Middle-View, additional pressure of: £1.6m
- Optimistic View, additional pressure of: £1.1m

Table 23		Sensitivity of Risks to 2018/19 Budget & Funding Options									
Risk		Costs Included in 2018/19 budget £000	Sensitivity Impact		Likelihood of Occurrence						
			+/-	Cost £000	Pessimistic		Middle-Way		Optimistic		
					Factor	£000	Factor	£000	Factor	£000	
Underachievement of Savings & Additional Income		1,773	Savings not achieved	30%	532	0.7	372	0.2	106	0.1	53
Inflation	Pay	25,039	Pay increase from 1% to 2%	1%	250	0.6	150	0.3	75	0.1	25
	On-Boarding of Variable Staff	300	Estimated cost of zero-hours staff moving to contracted hours	100%	300	0.6	180	0.2	60	0.2	60
	Business rates (HDC payable)	1,157	Business Rates vary due to change in liability etc	5%	58	0.2	12	0.3	17	0.5	29
	Investment/Borrowing Costs	40	Difference between Borrowing increased from 3.4% to 4.4%	75%	30	0.2	6	0.5	15	0.3	9
Reduced Income	Fees & Charges	(17,258)	Reduction in income.	2%	345	0.3	104	0.4	138	0.3	104
	CJS Income	(5,234)	Reduction in income.	25%	1,309	0.3	393	0.4	524	0.3	393
	New Homes Bonus	(2,718)	Reduction in NHB following change to "needs" system and consequential redistribution.	10%	272	0.3	82	0.4	109	0.3	82
Government Grant	NDR - Difference between Safety Net and Budgeted Receipts	(1,700)	Reduced NDR receipts.	10%	170	0.6	102	0.3	51	0.1	17
	S.31 Grant	(1,700)	Not all grant received.	5%	85	0.6	51	0.3	26	0.1	9
	Collection Fund Surplus	(999)	Collection Fund Surplus not as significant as forecast.	15%	150	0.6	90	0.3	45	0.1	15
Failure of Borrower		50	Cost of borrowing from PWLB is Council lost £4m (average amount lent to a borrower)	100%	50	0.2	10	0.5	25	0.3	15
Emergency		500	Immediate use of funds in the event of a local emergency	50%	250	0.2	50	0.5	125	0.3	75
Maintenance	Property Maintenance and Enhancement	174	Estate property enhancement/development	80%	139	0.8	111	0.1	14	0.1	14
Increased Demand of Services	Homelessness	1,022	Increase in demand	10%	102	0.4	41	0.5	51	0.1	10
	ICT	2,107	Additional service requirement	7%	147	0.8	118	0.1	15	0.1	15
	Council Tax Support	6,645	Increase in demand	10%	665	0.4	266	0.3	200	0.3	200
Total Sensitivity					4,854		2,138		1,596		1,125
Estimated Reserves at 31 March 2019							2,592		2,592		2,592
Budget Surplus Reserve at 31 March 2019							4,209		4,209		4,209
Estimated Reserves at 31 March 2019							6,801		6,801		6,801
Conclusion of Sensitivity i.e. Estimated Reserves less 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							82.5%		61.6%		43.4%

8.5.8 On the 18th January, the Ministry of Housing, Communities and Local Government (MHCLG) informed the local government family of a change to the NDR top-ups and tariffs in respect of 2017/18. Following modelling, this has an impact on the council of reduced NDR income of £12k. However, there is an expectation that there will be consequential impact on 2018/19 but the MHCLG model has not yet been released. At this time, it is anticipated that there will be a change to the NDR amount noted in **Table 6** but the change will be marginal and can be accommodated through the sensitivity analysis adjustment for NDR (£170k see Table 23 above).

8.6 Revenue Reserves

Reserves for 2018/19 and the MTFs Period (2019/20 to 2022/23)

- 8.6.1 There is no statutory minimum level of reserves; however, Cabinet in December 2015 confirmed there should be a minimum level of General Fund reserves set at 15% of the Net Revenue Budget of the Council. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure/
- 8.6.2 In addition to the General Fund, and as shown in 1.4, the Council operates a Budget Surplus Earmarked Reserve. The aim of this reserve is to “mop-up” any budget surplus’ or deficits to ensure that the Council can maintain its core contingency reserve, the General Fund. The Council also operates one further reserve, the Commercial Investment Earmarked Reserve, the aim of which is to hold onto NHB that will afford the Council the future opportunity to either invest in local services or assets.

8.6.3 However, to ensure the adequacy of the Councils Reserves (i.e. their robustness) it is essential to determine if the Councils revenue reserves are sufficient to meet the assessed risks (8.5.7). To determine this, a two stage comparison will be undertaken in that the “likelihood of occurrence” of a risk will be compared to two sets of reserves. The detailed analysis is shown in **Table 24** and relevant commentary is shown below.

Stage 1

The “likelihood of occurrence” of the assessed risks will be compared against the General Fund Reserve and the Budget Surplus Reserve – in this way the CIS Reserve can be used over the life of the MTFs to invest as noted in 8.6.2 above.

As shown in **Table 24**, both reserves can meet the assessed risks until 2020/21; thereafter the minimum level of reserves threshold is broken.

Stage 2

In addition to the General Fund Reserve and the Budget Surplus Reserve, the Stage 2 assessment compares the “likelihood of occurrence” of the assessed risks against the CIS Reserve. **Table 24** clearly shows that by using the CIS Reserve the Council will be able to meet the assessed risks; however what this does mean is that the Council would not be able to entirely invest the CIS Reserve because if it did it would not be able to meet its service delivery obligations.

Table 24 Impact of 2017/18 Sensitivity of Risks on the MTFS General Fund Reserves Profile																
General Fund Reserve and Budget Surplus Reserve	2018/19 £000			2019/20 £000			2020/21 £000			2021/22 £000			2022/23 £000			
General Fund Reserve c/f	2,592			2,609			2,652			2,713			2,738			
Budget Surplus Reserve c/f	4,209			3,217			2,179			985			4			
	6,801			5,826			4,831			3,698			2,742			
Minimum Level of Reserves (*)	2,592			2,609			2,652			2,713			2,738			
	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	
Reduction in Reserves (in year)	2,138	1,596	1,125	2,138	1,596	1,125	2,138	1,596	1,125	2,138	1,596	1,125	2,138	1,596	1,125	
Estimated Reserves c/f	4,663	5,205	5,676	3,688	4,230	4,701	2,693	3,235	3,706	1,560	2,102	2,573	604	1,146	1,617	
- Do Reserves remain above Minimum Level of Reserves	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	
General Fund Reserve, Budget Surplus Reserve and Commercial Investment Reserve	2018/19 £'000			2019/20 £'000			2020/21 £'000			2021/22 £'000			2022/23 £'000			
General Fund Reserve c/f	2,592			2,609			2,652			2,713			2,738			
Budget Surplus Reserve c/f	4,209			3,217			2,179			985			4			
Commercial Investment Reserve c/f	3,933			6,606			9,279			11,952			14,625			
	10,734			12,432			14,110			15,650			17,367			
Minimum Level of Reserves (*)	2,592			2,609			2,652			2,713			2,738			
	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	Pessimistic	Middle-Way	Optimistic	
Reduction in Reserves (in year)	2,138	1,596	1,125	2,138	1,596	1,125	2,138	1,596	1,125	2,138	1,596	1,125	2,138	1,596	1,125	
Estimated Reserves c/f	8,596	9,138	9,609	10,294	10,836	11,307	11,972	12,514	12,985	13,512	14,054	14,525	15,229	15,771	16,242	
- Do Reserves remain above Minimum Level of Reserves	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	

* = The minimum level of reserves is 15% of Net "budgeted" Expenditure

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8.6.4 Consequently, it is fair to say that:

- i. if the situation arose, with the use of the General Fund, Budget Surplus and CIS reserves the Council should be able to absorb considerable additional financial risk. It should be noted however, as mentioned earlier, it is unlikely that all these risks would occur all at the same time.
- ii. the Council is self-sufficient over the medium-term. The Council has a surplus budget for 2018/19 and 2019/20 and is making the prudent decision to “bank” early year budget surpluses into the Budget Surplus Reserve to enable it to meet subsequent year funding gaps; whilst being able to maintain its general reserve at 15% of net expenditure over the MTFS period.

8.6.5 However, to remove reliance on the use of reserves the Council will be required to find further savings or generate additional income equivalent to 5% of its net expenditure – as summarised in **Table 24** below and shown on the “Plan on a Page” at **Appendix 3**.

Table 25	2019/20	2020/21	2021/22	2022/23
	£000	£000	£000	£000
Plan on a Page - Approved MTFS 2019/20 - 2022/23				
Approved MTFS Net Expenditure	17,394	17,677	18,086	18,253
Plan on a Page - new savings required from MTFS	(975)	(995)	(1,133)	(956)
Plan on a Page - % savings required from MTFS	-6%	-6%	-6%	-5%
Budget Requirement (adjusted for savings required)	16,419	16,682	16,953	17,297

8.6.6 The Council should be rightly proud of the progress it has made since the commencement of the ZBB process some four years ago because it has reduced its forecast 2019/20 budget gap from £8.2m to £975k, a reduction of 88%. And with the “MOSAIC” Transformation programme underway and the continued commercialisation of its services, this gap should close in the near future.

8.7 Conclusion

- **2018/19 Budget**

Considering all the factors noted within the “Robustness” statement in respect of 2018/19, I consider that the combination of the:

- Councils commitment to continue to find service efficiencies,
- the direction of travel in relation to governance,
- it’s clear intention to invest in services, and
- it’s prudent position relating to income recognition (including raising Council Tax),

the budget proposed for 2018/19 should not give Members any significant concerns over the Council’s financial position.

- **Medium Term Financial Strategy (2019/20 to 2022/23)**

With regard to the period covered by the MTFS; the Council does face some future funding risk with the:

- anticipated removal of RSG in 2019/20, and
- the ongoing issues pertaining to the localisation of Business Rates.

However, over the past few years the Council has taken proactive action to address its budgetary concerns and with the planned continuation of its Transformation programme and its intention to further commercialise services the Council has a sound financial base upon which it can further develop its aim of financial self-sufficiency.

Clive Mason FCPFA

Responsible Financial Officer (Section 151)

ANNEX A - FEES AND CHARGES

Huntingdonshire District Council - Fees and Charges as at April 2018										
Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
Development										
Planning Application Fees - these are set Nationally and were last changed on 15th April 2015										
	All outline applications	Not more than 2.5 hectares	Per 0.1 hectares	S	Apr-15	N	385.00	0.00	385.00	0%
		More than 2.5 hectares	Per 0.1 hectares	S	Apr-15	N	9,527.00	0.00	9,527.00	0%
		More than 2.5 hectares	plus for each hectare over 2.5 per 0.1 hectares	S	Apr-15	N	115.00	0.00	115.00	0%
	Householder Applications	Single dwelling		S	Apr-15	N	172.00	0.00	172.00	0%
	Full application	Two or more dwellings		S	Apr-15	N	339.00	0.00	339.00	0%
		Not more than 50 new dwellings	Per dwelling	S	Apr-15	N	385.00	0.00	385.00	0%
		More than 50 new dwellings		S	Apr-15	N	19,049.00	0.00	19,049.00	0%
	Full application		Per additional dwelling	S	Apr-15	N	115.00	0.00	115.00	0%
	Full application	Not dwellings, agricultural, glasshouse, plant nor machinery								
		Erection of buildings	No increase in floor space or no more than 40sq m	S	Apr-15	N	195.00	0.00	195.00	0%
		Erection of buildings	More than 40sq m but no more than 75 sq m	S	Apr-15	N	385.00	0.00	385.00	0%
		Erection of buildings	More than 75 sq m but no more than 3750 sq m	S	Apr-15	N	385.00	0.00	385.00	0%
		Erection of buildings	More than 3750 sq m	S	Apr-15	N	19,049.00	0.00	19,049.00	0%
		Erection of buildings	plus for each additional 75sq m in excess of 3750 sq m to a maximum of £250,000	S	Apr-15	N	115.00	0.00	115.00	0%
	Full application	On land used for agriculture or agricultural purposes								
		Erection of buildings	Not more than 465 sq m	S	Apr-15	N	80.00	0.00	80.00	0%
			More than 465 sq m but not more than 540 sq m	S	Apr-15	N	385.00	0.00	385.00	0%
			More than 540 sq m but not more than 4215 sq m - first 540 plus for each further 75 sq m (or part thereof in excess of 540 sq m	S	Apr-15	N	385.00	0.00	385.00	0%
			More than 4215 sq m	S	Apr-15	N	19,049.00	0.00	19,049.00	0%
			plus for each 75 sq m (or part thereof) in excess of 4215 as m up to a maximum of £250,000	S	Apr-15	N	115.00	0.00	115.00	0%
	Full application	Erection of glass houses on land used for the purpose of agriculture	Not more than 465 sq m	S	Apr-15	N	80.00	0.00	80.00	0%
			More than 465 sq m but not more than 540 sq m	S	Apr-15	N	2,150.00	0.00	2,150.00	0%
		Erection/alteration/replacement of plant and machinery	Not more than 5 hectares for each 0.1 hectare or part thereof	S	Apr-15	N	385.00	0.00	385.00	0%
			More than 5 hectares	S	Apr-15	N	19,049.00	0.00	19,049.00	0%
			plus for each 0.1 hectare (or part thereof) in excess of 5 hectares to a maximum of £250,000	S	Apr-15	N	115.00	0.00	115.00	0%
	Applications other than Building Works	Car parks, service roads or other access	For existing uses	S	Apr-15	N	195.00	0.00	195.00	0%
		Waste	Not more than 15 hectares for each 0.1 hectare (or part thereof) in excess of 15 hectares to a maximum of	S	Apr-15	N	195.00	0.00	195.00	0%
			More than 15 hectares	S	Apr-15	N	29,112.00	0.00	29,112.00	0%
			plus for each 0.1 hectare (or part thereof) in excess of 15 hectares to a maximum of	S	Apr-15	N	115.00	0.00	115.00	0%
		Operations connected with explanatory drilling for oil or natural gas	Not more than 7.5 hectares for each 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum of	S	Apr-15	N	423.00	0.00	423.00	0%
			More than 7.5 hectares	S	Apr-15	N	31,725.00	0.00	31,725.00	0%
			plus for each 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum of	S	Apr-15	N	126.00	0.00	126.00	0%
		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	Apr-15	N	214.00	0.00	214.00	0%
			More than 15 hectares	S	Apr-15	N	32,100.00	0.00	32,100.00	0%
			plus for each 0.1 (or part thereof) in excess of 15 hectares up to a maximum of £65,000	S	Apr-15	N	126.00	0.00	126.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
		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	Apr-15	N	195.00	0.00	195.00	0%
			More than 15 hectares	S	Apr-15	N	29,112.00	0.00	29,112.00	0%
			plus for each additional 0.1 in excess of 15 hectares up to a maximum of £65,000	S	Apr-15	N	115.00	0.00	115.00	0%
		Other operations (not coming within any of the above categories)	Any site area for each 0.1 hectare (or part thereof) up to a maximum of £1,690	S	Apr-15	N	195.00	0.00	195.00	0%
Lawful Development Certificate		LDC - existing use - in breach of a planning condition	Same as Full	S	Apr-15					
		LDC - existing use LDC - lawful but not to comply with a particular		S	Apr-15	N	195.00	0.00	195.00	0%
Prior Approval		LDC - proposed use	Half the normal planning fee	S	Apr-15			0.00	0.00	0%
		Agricultural and Forestry buildings and operations or demolition of		S	Apr-15	N	80.00	0.00	80.00	0%
		Telecommunications code systems operators		S	Apr-15	N	385.00	0.00	385.00	0%
		Proposed change of use to state funded or registered nursery		S	Apr-15	N	80.00	0.00	80.00	0%
		Proposed change of use of agricultural building to a state funded school or registered nursery		S	Apr-15	N	80.00	0.00	80.00	0%
		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	Apr-15	N	80.00	0.00	80.00	0%
		Proposed change of a building from Office (Use Class B1) use to a use falling within Use Class C3 (Dwelling house)		S	Apr-15	N	80.00	0.00	80.00	0%
		Proposed change of use from an agricultural building to a Dwelling house (Use Class C3) where there are no associated building operations		S	Apr-15	N	80.00	0.00	80.00	0%
		Proposed change of use of agricultural building to a Dwelling house (Use Class C3) and associated building operations		S	Apr-15	N	172.00	0.00	172.00	0%
		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	Apr-15	N	80.00	0.00	80.00	0%
		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	Apr-15	N	172.00	0.00	172.00	0%
Reserved Matters		Application for approval of reserved matters following outline approval	Full fee due or if full fee already paid then	S	Apr-15	N	385.00	0.00	385.00	0%
Approval/variation/discharge of condition		Application for removal or variation of condition following grant of planning permission		S	Apr-15	N	195.00	0.00	195.00	0%
		Request for confirmation that one or more planning conditions have been complied with	Per request for householder	S	Apr-15	N	28.00	0.00	28.00	0%
			otherwise per request	S	Apr-15	N	97.00	0.00	97.00	0%
Change of use of a building to use as one or more separate dwelling houses, or other cases			Not more than 50 dwellings for each	S	Apr-15	N	385.00	0.00	385.00	0%
			More than 50 dwellings	S	Apr-15	N	19,049.00	0.00	19,049.00	0%
			plus for each in excess of 50 up to a maximum of £250,000	S	Apr-15	N	115.00	0.00	115.00	0%
Other changes of use of a building or land				S	Apr-15	N	385.00	0.00	385.00	0%
Advertising		Relating to the business on the premises		S	Apr-15	N	110.00	0.00	110.00	0%
		Advanced signs which are not on or visible from the site, directing the public to a business		S	Apr-15	N	110.00	0.00	110.00	0%
		Other advertisements		S	Apr-15	N	385.00	0.00	385.00	0%
Application for a new planning permission to replace an extant planning permission		Application in respect of major developments		S	Apr-15	N	575.00	0.00	575.00	0%
		Applications in respect of householder developments		S	Apr-15	N	57.00	0.00	57.00	0%
		Application in respect of other developments		S	Apr-15	N	195.00	0.00	195.00	0%
Application for a non-material amendment following a grant of planning permission		Application in respect of householder development		S	Apr-15	N	28.00	0.00	28.00	0%
		Application in respect of other developments		S	Apr-15	N	195.00	0.00	195.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
Pre Application Fees - these are set by HDC. Where any development that falls within one or more category the fees should be added together.										
Written Advice only - Residential Development		1 additional dwelling proposed		D	Mar-16	S	138.00	27.60	165.60	20%
		2-9 additional dwellings proposed		D	Mar-16	S	276.00	55.20	331.20	20%
		10-59 additional dwellings proposed		D	Mar-16	S	1,380.00	276.00	1,656.00	20%
		60-200 additional dwellings proposed		D	Mar-16	S	6,900.00	1,380.00	8,280.00	20%
		200+ additional dwellings proposed		D	Mar-16	S	13,800.00	2,760.00	16,560.00	20%
Written Advice only - Agricultural buildings		0 - 465 sq m additional floor space		D	Mar-16	S	69.60	13.92	83.52	20%
		466 sq m additional floor space		D	Mar-16	S	138.00	27.60	165.60	20%
Written Advice only - Other buildings		0 - 99 sq m additional floor space		D	Mar-16	S	138.00	27.60	165.60	20%
		100 - 1000 sq m additional floor space		D	Mar-16	S	276.00	55.20	331.20	20%
		1001 -5000 sq m additional floor space		D	Mar-16	S	1,380.00	276.00	1,656.00	20%
		5001 - 10,000 sq m additional floor space		D	Mar-16	S	4,140.00	828.00	4,968.00	20%
		10,001 + sq m additional floor space		D	Mar-16	S	5,520.00	1,104.00	6,624.00	20%
Written Advice only - Plant, machinery, car parks, service roads & other means of access		0 - 1 Hectare		D	Mar-16	S	69.60	13.92	83.52	20%
		1+ hectare		D	Mar-16	S	138.00	27.60	165.60	20%
Written Advice only - Change of use land or buildings		Per site		D	Mar-16	S	138.00	27.60	165.60	20%
Written Advice only - advertisements		Per business premises or site		D	Mar-16	S	69.60	13.92	83.52	20%
Meeting at Pathfinder House prior to written advice		With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	180.00	36.00	216.00	20%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	156.00	31.20	187.20	20%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	72.00	14.40	86.40	20%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	60.00	12.00	72.00	20%
Meeting away from Pathfinder House prior to written advice		With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	360.00	72.00	432.00	20%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	312.00	62.40	374.40	20%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	144.00	28.80	172.80	20%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	72.00	14.40	86.40	20%
Major Development - meeting only at Pathfinder House		With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	180.00	36.00	216.00	20%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	156.00	31.20	187.20	20%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	72.00	14.40	86.40	20%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	60.00	12.00	72.00	20%
Major Development - meeting only away from Pathfinder House		With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	360.00	72.00	432.00	20%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	312.00	62.40	374.40	20%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	144.00	28.80	172.80	20%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	72.00	14.40	86.40	20%
Major Development - specific work		By Planning Service Manager	per hour	D	Mar-16	S	84.00	16.80	100.80	20%
		By Planning Team Leader	per hour	D	Mar-16	S	72.00	14.40	86.40	20%
		By Development Management Officer or Specialist Officer	per hour	D	Mar-16	S	60.00	12.00	72.00	20%
Planning History searches		Per Search	per hour	D	Mar-16	S	81.00	16.20	97.20	20%
Admin fee on Invalid Planning Application refunds			per refund	D	Mar-16	S	60.00	12.00	72.00	20%
Building Control										
Cambridge City Council are now responsible for the fee setting for the Local Authority Building Control shared service the fees for the three partner authorities were harmonised and they are shown below for information										
Domestic extensions and annexes		Extension or annex with a floor area up to 10m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%
		Extension or annex with a floor area up to 10m2	Inspection charge	S	Apr-16	S	225.00	45.00	270.00	0%
		Extension or annex with a floor area over 10m2 but under 40m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%
		Extension or annex with a floor area over 10m2 but under 40m2	Inspection charge	S	Apr-16	S	285.00	57.00	342.00	0%
		Extension or annex with a floor area over 40m2 but under 100m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT +	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
Domestic loft and garage conversions		Extension or annex with a floor area over 40m2 but under 100m2	Inspection charge	S	Apr-16	S	390.00	78.00	468.00	0%
		Garage, car port or covered way extension with floor area up to 60m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%
		Garage, car port or covered way extension with floor area up to 60m2	Inspection charge	S	Apr-16	S	190.00	38.00	228.00	0%
		Loft conversion with a floor area up to 40m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%
		Loft conversion with a floor area up to 40m2	Inspection charge	S	Apr-16	S	285.00	57.00	342.00	0%
		Loft conversion with a floor area over 40m2 but less than 60m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%
		Loft conversion with a floor area over 40m2 but less than 60m2	Inspection charge	S	Apr-16	S	345.00	69.00	414.00	0%
		Conversion of garage to living accommodation	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%
		Conversion of garage to living accommodation	Inspection charge	S	Apr-16	S	110.00	22.00	132.00	0%
		Domestic alterations		Estimated cost of work less than £5000	Plan charge	S	Apr-16	S	180.00	36.00
Estimated cost of work less than £5000	Inspection charge			S	Apr-16	S	0.00	0.00	0.00	0%
Estimated cost of work over £5000 but less than £10000	Plan charge			S	Apr-16	S	280.00	56.00	336.00	0%
Estimated cost of work over £5000 but less than £10000	Inspection charge			S	Apr-16	S	0.00	0.00	0.00	0%
Estimated cost of work over £10000 but less than £20000	Plan charge			S	Apr-16	S	150.00	30.00	180.00	0%
Estimated cost of work over £10000 but less than £20000	Inspection charge			S	Apr-16	S	22.00	4.40	26.40	0%
Estimated cost of work over £20000 but less than £50000	Plan charge			S	Apr-16	S	150.00	30.00	180.00	0%
Estimated cost of work over £20000 but less than £50000	Inspection charge			S	Apr-16	S	285.00	57.00	342.00	0%
Estimated cost of work over £50000 but less than £75000	Plan charge			S	Apr-16	S	150.00	30.00	180.00	0%
Estimated cost of work over £50000 but less than £75000	Inspection charge			S	Apr-16	S	385.00	77.00	462.00	0%
New dwellings and conversion to dwellings		Replacement of windows, roof lights and external glazed doors	Plan Charge	S	Apr-16	S	100.00	20.00	120.00	0%
		Replacement of windows, roof lights and external glazed doors	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0%
		Renewable Energy systems up to £20,000	Plan Charge	S	Apr-16	S	140.00	28.00	168.00	0%
		Renewable Energy systems up to £20,000	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0%
		Notifiable electrical Work - Not carried out under Part P registered electrician	Plan Charge	S	Apr-16	S	100.00	20.00	120.00	0%
		Notifiable electrical Work - Not carried out under Part P registered electrician	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0%
		Drainage works up to £5,000	Plan Charge	S	Apr-16	S	100.00	20.00	120.00	0%
		Drainage works up to £5,000	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0%
		Renovation of thermal elements	Plan Charge	S	Apr-16	S	140.00	28.00	168.00	0%
		Renovation of thermal elements	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0%
1 dwelling		1 dwelling	Plan charge	S	Apr-16	S	180.00	36.00	216.00	0%
		1 dwelling	Inspection charge	S	Apr-16	S	387.00	77.40	464.40	0%
		2 dwellings	Plan charge	S	Apr-16	S	250.00	50.00	300.00	0%
		2 dwellings	Inspection charge	S	Apr-16	S	770.00	154.00	924.00	0%
		3 dwellings	Plan charge	S	Apr-16	S	320.00	64.00	384.00	0%
		3 dwellings	Inspection charge	S	Apr-16	S	1,065.00	213.00	1,278.00	0%
		4 dwellings	Plan charge	S	Apr-16	S	390.00	78.00	468.00	0%
		4 dwellings	Inspection charge	S	Apr-16	S	1,280.00	256.00	1,536.00	0%
		5 dwellings	Plan charge	S	Apr-16	S	460.00	92.00	552.00	0%
		5 dwellings	Inspection charge	S	Apr-16	S	1,380.00	276.00	1,656.00	0%
6 dwellings		6 dwellings	Plan charge	S	Apr-16	S	530.00	106.00	636.00	0%
		6 dwellings	Inspection charge	S	Apr-16	S	1,480.00	296.00	1,776.00	0%
		7 dwellings	Plan charge	S	Apr-16	S	550.00	110.00	660.00	0%
		7 dwellings	Inspection charge	S	Apr-16	S	1,560.00	312.00	1,872.00	0%
		8 dwellings	Plan charge	S	Apr-16	S	570.00	114.00	684.00	0%
		8 dwellings	Inspection charge	S	Apr-16	S	1,640.00	328.00	1,968.00	0%
		9 dwellings	Plan charge	S	Apr-16	S	590.00	118.00	708.00	0%
		9 dwellings	Inspection charge	S	Apr-16	S	1,720.00	344.00	2,064.00	0%
		10 dwellings	Plan charge	S	Apr-16	S	620.00	124.00	744.00	0%
		10 dwellings	Inspection charge	S	Apr-16	S	1,880.00	376.00	2,256.00	0%
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-16	S	413.00	82.60	495.60	0%
		Extension or annex with floor area up to 10m2	Regularisation	S	Apr-16	N	537.00	0.00	537.00	0%
		Extensions or annexes with a floor area over 10m2 but under 40m2	Building notice	S	Apr-16	S	478.00	95.60	573.60	0%
		Extensions or annexes with a floor area over 10m2 but under 40m2	Regularisation	S	Apr-16	N	621.00	0.00	621.00	0%
		Extensions or annexes with a floor area over 40m2 but under 100m2	Building notice	S	Apr-16	S	594.00	118.80	712.80	0%
Extensions or annexes with a floor area over 40m2 but under 100m2	Regularisation	S	Apr-16	N	772.00	0.00	772.00	0%		

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	£		Total Charge £	% Change from 2017/18	
							Net charge	VAT			
Domestic loft and garage conversions	Garage, car port or covered way extension with floor area up to 60m2	Building notice		S	Apr-16	S	374.00	74.80	448.80	0%	
		Regularisation		S	Apr-16	N	486.00	0.00	486.00	0%	
	Loft conversion with a floor area up to 40m2	Building notice		S	Apr-16	S	478.00	95.60	573.60	0%	
		Regularisation		S	Apr-16	N	621.00	0.00	621.00	0%	
	Loft conversion with a floor area over 40m2 but less than 60m2	Building notice		S	Apr-16	S	545.00	109.00	654.00	0%	
		Regularisation		S	Apr-16	N	709.00	0.00	709.00	0%	
	Domestic alterations	Conversion of garage to living accommodation	Building notice		S	Apr-16	S	286.00	57.20	343.20	0%
			Regularisation		S	Apr-16	N	372.00	0.00	372.00	0%
		Estimated cost of work less than £5000	Building notice		S	Apr-16	S	198.00	39.60	237.60	0%
			Regularisation		S	Apr-16	N	257.00	0.00	257.00	0%
Estimated cost of work over £5000 but less than £10000		Building notice		S	Apr-16	S	308.00	61.60	369.60	0%	
		Regularisation		S	Apr-16	N	400.00	0.00	400.00	0%	
Estimated cost of work over £10000 but less than £20000		Building notice		S	Apr-16	S	407.00	81.40	488.40	0%	
		Regularisation		S	Apr-16	N	529.00	0.00	529.00	0%	
Estimated cost of work over £20000 but less than £50000		Building notice		S	Apr-16	S	478.00	95.60	573.60	0%	
		Regularisation		S	Apr-16	N	621.00	0.00	621.00	0%	
Estimated cost of work over £50000 but less than £75000	Building notice		S	Apr-16	S	550.00	110.00	660.00	0%		
	Regularisation		S	Apr-16	N	715.00	0.00	715.00	0%		
New dwellings and conversion to dwellings	Renovation of thermal element	Building notice		S	Apr-16	S	140.00	28.00	168.00	0%	
		Regularisation		S	Apr-16	N	182.00	0.00	182.00	0%	
	Replacement of windows, roof light and external glazed doorways	Building notice		S	Apr-16	S	110.00	22.00	132.00	0%	
		Regularisation		S	Apr-16	N	143.00	0.00	143.00	0%	
	Installation of renewable energy systems up to £20,000	Building notice		S	Apr-16	S	154.00	30.80	184.80	0%	
		Regularisation		S	Apr-16	N	200.00	0.00	200.00	0%	
	Drainage works up to the value of £5000	Building notice		S	Apr-16	S	100.00	20.00	120.00	0%	
		Regularisation		S	Apr-16	N	130.00	0.00	130.00	0%	
	Electrical work up to the value of £10000	Building notice		S	Apr-16	S	0.00	0.00	0.00	0%	
		Regularisation		S	Apr-16	N	0.00	0.00	0.00	0%	
1 dwelling	1 dwelling	Building notice		S	Apr-16	S	624.00	124.80	748.80	0%	
		Regularisation		S	Apr-16	N	811.00	0.00	811.00	0%	
	2 dwellings	Building notice		S	Apr-16	S	1,122.00	224.40	1,346.40	0%	
		Regularisation		S	Apr-16	N	1,459.00	0.00	1,459.00	0%	
	3 dwellings	Building notice		S	Apr-16	S	1,523.00	304.60	1,827.60	0%	
		Regularisation		S	Apr-16	N	1,980.00	0.00	1,980.00	0%	
	4 dwellings	Building notice		S	Apr-16	S	1,837.00	367.40	2,204.40	0%	
		Regularisation		S	Apr-16	N	2,388.00	0.00	2,388.00	0%	
	5 dwellings	Building notice		S	Apr-16	S	2,024.00	404.80	2,428.80	0%	
		Regularisation		S	Apr-16	N	2,631.00	0.00	2,631.00	0%	
6 dwellings	Building notice		S	Apr-16	S	2,211.00	442.20	2,653.20	0%		
	Regularisation		S	Apr-16	N	2,874.00	0.00	2,874.00	0%		
7 dwellings	Building notice		S	Apr-16	S	2,321.00	464.20	2,785.20	0%		
	Regularisation		S	Apr-16	N	3,017.00	0.00	3,017.00	0%		
8 dwellings	Building notice		S	Apr-16	S	2,431.00	486.20	2,917.20	0%		
	Regularisation		S	Apr-16	N	3,155.00	0.00	3,155.00	0%		
9 dwellings	Building notice		S	Apr-16	S	2,541.00	508.20	3,049.20	0%		
	Regularisation		S	Apr-16	N	3,303.00	0.00	3,303.00	0%		
10 dwellings	Building notice		S	Apr-16	S	2,750.00	550.00	3,300.00	0%		
	Regularisation		S	Apr-16	N	3,575.00	0.00	3,575.00	0%		

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT +	Net charge	VAT	Total Charge	% Change from 2017/18		
							£	£	£			
Non-domestic alterations		Replacement windows, roof light and glazed doors up to £20,000	Plan charge	S	Apr-16	S	110.00	22.00	132.00	0%		
		Replacement windows, roof light and glazed doors up to £20,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0%		
		Replacement windows, roof light and glazed doors up to £20,000	Regularisation	S	Apr-16	N	143.00	0.00	143.00	0%		
		Replacement windows, roof light and glazed doors £20,000 to £100,000	Plan charge	S	Apr-16	S	225.00	45.00	270.00	0%		
		Replacement windows, roof light and glazed doors £20,000 to £100,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0%		
		Replacement windows, roof light and glazed doors £20,000 to £100,000	Regularisation	S	Apr-16	N	293.00	0.00	293.00	0%		
		Renovation of a thermal element with an estimated cost up to £50,000	Plan charge	S	Apr-16	S	140.00	28.00	168.00	0%		
		Renovation of a thermal element with an estimated cost up to £50,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0%		
		Renovation of a thermal element with an estimated cost up to £50,000	Regularisation	S	Apr-16	N	182.00	0.00	182.00	0%		
		Renewable energy systems up to £50,000	Plan charge	S	Apr-16	S	140.00	28.00	168.00	0%		
		Renewable energy systems up to £50,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0%		
		Renewable energy systems up to £50,000	Regularisation	S	Apr-16	N	182.00	0.00	182.00	0%		
		Estimated cost of works up to £5,000	Plan charge	S	Apr-16	S	200.00	40.00	240.00	0%		
		Estimated cost of works up to £5,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0%		
		Estimated cost of works up to £5,000	Regularisation	S	Apr-16	N	260.00	0.00	260.00	0%		
		Estimated cost of work over £5000 but less than £10000	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%		
		Estimated cost of work over £5000 but less than £10000	Inspection charge	S	Apr-16	S	160.00	32.00	192.00	0%		
		Estimated cost of work over £5000 but less than £10000	Regularisation	S	Apr-16	N	403.00	0.00	403.00	0%		
		Estimated cost of work over £10000 but less than £20000	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0%		
		Estimated cost of work over £10000 but less than £20000	Inspection charge	S	Apr-16	S	250.00	50.00	300.00	0%		
		Estimated cost of work over £10000 but less than £20000	Regularisation	S	Apr-16	N	520.00	0.00	520.00	0%		
		Estimated cost of work over £20000 but less than £50000	Plan charge	S	Apr-16	S	175.00	35.00	210.00	0%		
		Estimated cost of work over £20000 but less than £50000	Inspection charge	S	Apr-16	S	350.00	70.00	420.00	0%		
		Estimated cost of work over £20000 but less than £50000	Regularisation	S	Apr-16	N	682.00	0.00	682.00	0%		
		Estimated cost of work over £50000 but less than £100000	Plan charge	S	Apr-16	S	225.00	45.00	270.00	0%		
		Estimated cost of work over £50000 but less than £100000	Inspection charge	S	Apr-16	S	450.00	90.00	540.00	0%		
		Estimated cost of work over £50000 but less than £100000	Regularisation	S	Apr-16	N	878.00	0.00	878.00	0%		
		Operations										
		Refuse Collection										
			Household Bulky Waste		1-3 items	D		N	23.00	0.00	23.00	0%
			Household Bulky Waste		4-6 items	D		N	32.00	0.00	32.00	0%
			Household Bulky Waste		7-10 items	D		N	48.00	0.00	48.00	0%
	Commercial Bulky Waste		Per hour	D		N	110.00	0.00	110.00	10%		
	Second Green Bin		Per annum	D		N	40.00	0.00	40.00	0%		
Markets												
	Huntingdon Farmers' market	Casual Traders - per pitch				E	0.00	0.00	0.00	-100%		
		Permanent traders - per pitch				E	0.00	0.00	0.00	-100%		
	St Ives Weekly Markets	Casual traders - per 10ft pitch	St Ives market			E	23.50	0.00	23.50	0%		
		Permanent traders - per 10ft pitch	St Ives market			E	17.50	0.00	17.50	0%		
			Additional Pitches Friday			E	10.00	0.00	10.00	0%		
			Additional Pitches Monday			E	11.00	0.00	11.00	0%		

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18		
							£	£	£			
Huntingdon Weekly Market	casual trader - per 10ft	Huntingdon market street facing				E	17.85	0.00	17.85	-24%		
		Regular traders - per 10ft pitch	Huntingdon market street facing			E	17.50	0.00	17.50	0%		
		All traders	Huntingdon market street facing additional pitch			E	0.00	0.00	0.00	-100%		
		All traders	Huntingdon market side facing additional pitch			E	0.00	0.00	0.00	-100%		
	St Ives Bank Holiday Markets	Market Hill regular trader per 10 ft	Market Hill regular trader per 10 ft				E	24.00	0.00	24.00	0%	
			Market Hill non - regular trader per 10				E	34.00	0.00	34.00	0%	
			Market Hill casual trader (on the day) per 10 ft RAINING AT 8am				E	36.00	0.00	36.00	0%	
			Market Hill casual trader (on the day) per 10 ft DRY AT 8am				E	45.00	0.00	45.00	0%	
	Electricity supply	per day	per day				S	4.76	0.24	5.00	0%	
			Bin charges	240 L			N	3.50	0.00	3.50	0%	
			per day	1100 L			N	14.00	0.00	14.00	0%	
	Fair	Fair Huntingdon	Riverside car park	per day			D					
Car parking	Car Parking charges	Huntingdon - Riverside - Short stay	Up to 1hr	D		S	0.33	0.07	0.40	0%		
			Up to 2hr	D		S	0.50	0.10	0.60	0%		
		Huntingdon - Riverside - Long stay	Up to 1 hr	D		S	0.33	0.07	0.40	0%		
			Up to 2 hr	D		S	0.50	0.10	0.60	0%		
			Up to 3 hr	D		S	0.75	0.15	0.90	0%		
			Up to 4 hr	D		S	1.00	0.20	1.20	0%		
			4hr to 10 hr	D		S	1.67	0.33	2.00	0%		
			10hr to 23 hr	D		S	2.50	0.50	3.00	0%		
		Godmanchester - Bridge Place - Long stay	Up to 1 hr	D		S	0.33	0.07	0.40	0%		
			Up to 2 hr	D		S	0.50	0.10	0.60	0%		
			Up to 3 hr	D		S	0.75	0.15	0.90	0%		
			Up to 4 hr	D		S	1.00	0.20	1.20	0%		
			4hr to 10 hr	D		S	1.67	0.33	2.00	0%		
			10hr to 23 hr	D		S	2.50	0.50	3.00	0%		
		St Neots - Riverside - Long stay	Up to 1 hr	D		S	0.33	0.07	0.40	0%		
			Up to 2 hr	D		S	0.50	0.10	0.60	0%		
			Up to 3 hr	D		S	0.75	0.15	0.90	0%		
			Up to 4 hr	D		S	1.00	0.20	1.20	0%		
			4hr to 23 hr	D		S	1.67	0.33	2.00	0%		
			2hr to a maximum of 6 hr	D		S	0.83	0.17	1.00	0%		
		Huntingdon - Sainsbury	Up to 1 hr	D		S	1.67	0.33	2.00	0%		
			Up to 2 hr	D		S	0.67	0.13	0.80	0%		
			Up to 3 hr	D		S	1.00	0.20	1.20	0%		
			Up to 4 hr	D		S	1.83	0.37	2.20	0%		
		Huntingdon - Princes Street	Up to 1 hr	D		S	0.67	0.13	0.80	0%		
			Up to 2 hr	D		S	1.00	0.20	1.20	0%		
			Up to 3 hr	D		S	1.83	0.37	2.20	0%		
			Up to 4 hr	D		S	2.67	0.53	3.20	0%		
		Huntingdon - Trinity Place	Up to 1 hr	D		S	0.00	0.00	0.00	0%		
			Up to 2 hr	D		S	0.00	0.00	0.00	0%		
			Up to 3 hr	D		S	0.00	0.00	0.00	0%		
		Huntingdon - Mill Common	currently closed, will be reopened as disabled only car park with no charge	Up to 4 hr	D		S	0.00	0.00	0.00	0%	
				Up to 1hr	D		S	0.67	0.13	0.80	0%	
				Up to 2 hr	D		S	1.00	0.20	1.20	0%	
				Up to 3 hr	D		S	1.50	0.30	1.80	0%	
				Up to 4 hr	D		S	2.00	0.40	2.40	0%	
				Up to 23 hr	D		S	2.50	0.50	3.00	0%	
				Huntingdon - Great Northern Street	Up to 1hr	D		S	0.67	0.13	0.80	0%
					Up to 2 hr	D		S	1.00	0.20	1.20	0%
					Up to 3 hr	D		S	1.50	0.30	1.80	0%
					Up to 4 hr	D		S	2.00	0.40	2.40	0%
				Huntingdon - Ingram Street	Up to 23 hr	D		S	2.50	0.50	3.00	0%
Up to 1hr	D					S	0.67	0.13	0.80	0%		
Up to 2 hr	D		S		1.00	0.20	1.20	0%				
Up to 3 hr	D		S		1.50	0.30	1.80	0%				
Huntingdon - St Germain Street (Minor)	Up to 4 hr	D		S	2.00	0.40	2.40	0%				
	Up to 23 hr	D		S	2.50	0.50	3.00	0%				
	Up to 30 minutes	D		S	0.33	0.07	0.40	0%				
	Up to 1 hr	D		S	0.67	0.13	0.80	0%				
		Up to 2 hr	D		S	1.00	0.20	1.20	0%			
		Up to 3 hr	D		S	1.83	0.37	2.20	0%			
		Up to 4 hr	D		S	2.67	0.53	3.20	0%			
		Up to 4 hr	D		S	2.67	0.53	3.20	0%			

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
		Huntingdon - Chequers Way - Disabled	Free	D			0.00	0.00	0.00	0%
		to be closed March 2017								
		Huntingdon - Anglian Water car park closed	All day	D		S	0.00	0.00	0.00	0%
		St Neots - Priory Lane	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.83	0.37	2.20	0%
			Up to 4 hr	D		S	2.67	0.53	3.20	0%
		St Neots - Brook Street	Up to 30 minutes	D		S	0.33	0.07	0.40	0%
			Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.83	0.37	2.20	0%
			Up to 4 hr	D		S	2.67	0.53	3.20	0%
		St Neots - Tan Yard	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.83	0.37	2.20	0%
			Up to 4 hr	D		S	2.67	0.53	3.20	0%
		St Neots - The Priory	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.50	0.30	1.80	0%
			Up to 4 hr	D		S	2.00	0.40	2.40	0%
			Up to 23 hr	D		S	2.50	0.50	3.00	0%
		St Neots - Tebbutts Road	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.50	0.30	1.80	0%
			Up to 4 hr	D		S	2.00	0.40	2.40	0%
			Up to 23 hr	D		S	2.50	0.50	3.00	0%
		St Ives - Cattle market - short stay	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.83	0.37	2.20	0%
			Up to 4 hr	D		S	2.67	0.53	3.20	0%
		St Ives - Cattle market - Harrison Road)	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.50	0.30	1.80	0%
			Up to 4 hr	D		S	2.00	0.40	2.40	0%
			Up to 23 hr	D		S	2.50	0.50	3.00	0%
		St Ives - Darwoods Pond	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.50	0.30	1.80	0%
			Up to 4 hr	D		S	2.00	0.40	2.40	0%
			Up to 23 hr	D		S	2.50	0.50	3.00	0%
		St Ives - Globe Place	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
			Up to 3 hr	D		S	1.50	0.30	1.80	0%
			Up to 4 hr	D		S	2.00	0.40	2.40	0%
			Up to 23 hr	D		S	2.50	0.50	3.00	0%
		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 - Buttsgrove Way	All spaces free of charge	D						
		On street parking	Maximum 1 hr stay	D		N	0.80	0.00	0.80	0%
		St Ives - Waitrose	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
		St Neots - Waitrose	Up to 1 hr	D		S	0.67	0.13	0.80	0%
			Up to 2 hr	D		S	1.00	0.20	1.20	0%
Permit Charges		Resident season ticket permit	6 months	D		S	129.17	25.83	155.00	0%
			12 months	D		S	250.00	50.00	300.00	0%
		Resident season ticket permit (Low emission discount)	6 months	D		S	64.58	12.92	77.50	0%
		Resident season ticket permit (Low emission discount)	12 months	D		S	125.00	25.00	150.00	0%
		Residents Historic car park permits	12 months	D		S	83.33	16.67	100.00	0%
		Residents Historic car park permits (low emission discount)	12 months	D		S	41.67	8.33	50.00	0%
		Resident CCC on street parking permit	12 months	D		N	26.00	0.00	26.00	0%
		Season ticket permit	6 months	D		S	129.17	25.83	155.00	0%
			12 months	D		S	250.00	50.00	300.00	0%
		HDC Permit	daily	D		S	1.67	0.33	2.00	0%
		Season ticket permit (Low emission discount)	6 months	D		S	64.58	12.92	77.50	0%
		Season ticket permit (Low emission discount)	12 months	D		S	125.00	25.00	150.00	0%
		Huntingdon - Hinchingsbrooke Country Park	6 months	D		S	25.00	5.00	30.00	0%
			12 months	D		S	41.67	8.33	50.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total	%
							£	£	£	Change from 2017/18
		Coach Permit	daily	D		S	8.33	1.67	10.00	0%
		Skip Permit	weekly	D		S	25.00	5.00	30.00	0%
		Administration (amend permit/refund/reprint)	per change	D		S	4.17	0.83	5.00	0%
	Other Charges & Fees	Parking Excess Charges Off-Street		D		N	60.00	0.00	60.00	0%
		Parking Excess Charges Off-Street if paid within 14 days		D		N	40.00	0.00	40.00	0%
		Parking Excess Charges on-street		D		N	40.00	0.00	40.00	0%
		Parking Excess Charges on-street if paid within 14 days		D		N	20.00	0.00	20.00	0%
		Release Charge (barrier car park)	per release	D		S	125.00	25.00	150.00	0%
		Removal Charge	per removal	D		S	125.00	25.00	150.00	0%
		Storage charge	per day	D		S	16.67	3.33	20.00	0%
	Countryside									
	Room Hire	Kestrel room	full day	D		E	200.00	0.00	200.00	14%
		Kestrel room	half day	D		E	125.00	0.00	125.00	25%
		Wren room	full day	D		E	175.00	0.00	175.00	17%
		Wren room	half day	D		E	100.00	0.00	100.00	33%
		Both Rooms	full day	D		E	300.00	0.00	300.00	20%
		Both Rooms	half day	D		E	175.00	0.00	175.00	25%
		Set Buffets	per person	D		S	6.75	1.35	8.10	8%
		Tea & Coffee	whole day per person	D		S	2.60	0.52	3.12	4%
		Tea & Coffee	half day per person	D		S	1.80	0.36	2.16	3%
		Special Request Buffets Costed on Request								
	Paxton Pits VC	Ranger Present	per hour	D		E	20.00	0.00	20.00	0%
		No Ranger Present	per hour	D		E	15.00	0.00	15.00	0%
	Rangers price list	Bell boat sessions	per hour	D		N	No longer have boats			0%
		Forest school sessions	per 1.5hr session	D		N	51.00	0.00	51.00	2%
		Evening activities	per hour	D		N	40.00	0.00	40.00	14%
		Guided walk for groups	per hour (Plus travel expenses)	D		N	40.00	0.00	40.00	14%
		School visits	per child	D		N	5.50	0.00	5.50	11%
		Special Needs Groups upto 10		D		N	55.00	0.00	55.00	10%
		Special needs placements	per day	D		N	35.00	0.00	35.00	0%
		Corporate Work Parties	no charge for EA NE (govt bodies)	D			0.00	0.00	0.00	0%
		Corporate Work Parties Commercial Business	per person	D		S	10.50	2.10	12.60	5%
		Corporate Away Day with Activities and Refreshments	per person varies depending on activities	D		S	28.50	5.70	34.20	0%
	Drop in Children Events	minibeast hunting etc	per person	D		S	2.50	0.50	3.00	25%
		if prizes offered	per person	D		S	3.05	0.61	3.66	2%
		craft session with refreshments	per person	D		S	5.10	1.02	6.12	2%
		special events / workshops costed on request		D						
		camping	per person	D		S	2.50	0.50	3.00	25%
		craft fairs	per table	D		S	15.00	3.00	18.00	0%
		equipment hire for public	per set	D		S	2.00	0.40	2.40	0%
		equipment hire no ranger inc pond dipping nets	per set	D		S	1.00	0.20	1.20	0%
		green willow	3 ft bundle	D		S	3.50	0.70	4.20	17%
			4 ft bundle	D		S	4.50	0.90	5.40	13%
			5 ft bundle	D		S	5.50	1.10	6.60	10%
			6 ft bundle	D		S	6.50	1.30	7.80	8%
			7 ft bundle	D		S	7.50	1.50	9.00	7%
			8 ft bundle	D		S	8.50	1.70	10.20	6%
		charcoal	1,5kg bag	D		S	3.50	0.70	4.20	17%
		logs	m3	D		S	127.50	25.50	153.00	2%
			tonne bag unsplit	D		S	61.20	12.24	73.44	2%
			net bag	D		S	5.10	1.02	6.12	2%
		flowers vegetables and plants from nursery	individually priced	D		S				
		activity sheets/ trails /spotter charts	individually priced from 2.00	D		Z				

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total	%		
							£	£	Charge	Change from 2017/18		
Dog breeding (Statutory)	Administration fee	per application		D		N	44.25	0.00	44.25	0%		
		Officer time	per application		D		N	97.00	0.00	97.00	0%	
		Where a dog breeding establishment fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence	per visit		D		N	97.00	0.00	97.00	0%	
	Stray dogs	Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full	Statutory Fine	per dog		S	N	25.00	0.00	25.00	0%	
			Administration fee	per dog		S	S	25.00	0.00	25.00	0%	
			Transport Charge to Holding Kennels	per dog		S	S	20.00	0.00	20.00	33%	
			Kennelling Charge	per dog per period of 24 hours		S	S	30.00	0.00	30.00	20%	
			Dog returned directly to owner without kennelling, plus statutory fine	per dog		S	S	65.00	0.00	65.00	63%	
			Dangerous wild animal	Administration fee	per application			N	44.25	0.00	44.25	0%
			Officer time	per application				N	97.00	0.00	97.00	0%
Where a dangerous wild animal licensed premises fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence	per visit		D		N	97.00	0.00	97.00	0%			
Zoo licences	Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full	Administration fee	per application			N	44.25	0.00	44.25	0%		
		Officer time	per application			N	40.00	0.00	40.00	0%		
		Where a zoo licensed premise fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence	per visit		D		N	40.00	0.00	40.00	0%	
		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full										
Caravan site licences												
	No charge			S		N	0.00	0.00	0.00	0%		
Relevant Protected Sites	Licence Application	4 - 15 pitches		D		N	327.00	0.00	327.00	0%		
		16 - 39 pitches		D		N	405.00	0.00	405.00	0%		
		40 - 75 pitches		D		N	450.00	0.00	450.00	0%		
		76 - 123 pitches		D		N	517.00	0.00	517.00	0%		
		Over 124 pitches		D		N	561.00	0.00	561.00	0%		
		Annual Licence Fee	4 - 15 pitches		D		N	193.00	0.00	193.00	0%	
			16 - 39 pitches		D		N	242.00	0.00	242.00	0%	
			40 - 75 pitches		D		N	279.00	0.00	279.00	0%	
			76 - 123 pitches		D		N	327.00	0.00	327.00	0%	
			Over 124 pitches		D		N	376.00	0.00	376.00	0%	
Licence Transfer		D		N	100.00	0.00	100.00	0%				
Licence Variation		D		N	200.00	0.00	200.00	0%				
Deposit of site rules	Charge for depositing site rules	Initial and then when amended		D		N	50.00	0.00	50.00	0%		
CCTV												
Subject Access Request	Request for CCTV footage relating directly to the person making the request	per request		S		N	0.00	0.00	10.00	-100%		
		Third Party Request	Request for CCTV footage relating to insurance claims etc. relating to third party data	per request		D	S	83.33	16.67	100.00	0%	
Cooling Towers and Evaporative Condensers												
	Registrations	No charge		S			0.00	0.00	0.00	0%		
Environmental Permits												
Fees as defined in the Local Authority Permits for Part A(2) Installations and Small Waste Incineration Plant (Fees and Charges) (England) Scheme 2017; and the Local Authority Permits for part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017. In the case of error, the statutory scheme issued by the Department for Environment Food and Rural Affairs (Defra) will take precedence												
Application Fee	Part A2	Application		S		N	3,363.00	0.00	3,363.00	0%		
		Additional fee for operating without a permit		S		N	1,188.00	0.00	1,188.00	0%		
		Surrender/ partial surrender		S		N	698.00	0.00	698.00	0%		
		Transfer		S		N	235.00	0.00	235.00	0%		
		Partial Transfer		S		N	698.00	0.00	698.00	0%		
		Substantial variation		S		N	1,368.00	0.00	1,368.00	0%		
		Reimbursement of the advertising costs incurred in informing public consultees, recharged in full										

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
		Part B	Application	S		N	1,650.00	0.00	1,650.00	0%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0%
			Transfer	S		N	169.00	0.00	169.00	0%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0%
		Reduced fee (except vehicle refinishers)	Application	S		N	155.00	0.00	155.00	0%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0%
			Transfer	S		N	0.00	0.00	0.00	0%
			Substantial variation	S		N	102.00	0.00	102.00	0%
		Vehicle refinishers	Application	S		N	362.00	0.00	362.00	0%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0%
			Transfer	S		N	0.00	0.00	0.00	0%
			Substantial variation	S		N	102.00	0.00	102.00	0%
		Petrol vapour recovery stages 1&2 combined	Application	S		N	257.00	0.00	257.00	0%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0%
			Transfer	S		N	0.00	0.00	0.00	0%
			Substantial variation	S		N	102.00	0.00	102.00	0%
		Mobile crushing and screening plant	Application	S		N	1,650.00	0.00	1,650.00	0%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0%
			Transfer	S		N	0.00	0.00	0.00	0%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0%
		Mobile crushing and screening plant 3rd to 7th applications	Application	S		N	985.00	0.00	985.00	0%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0%
			Transfer	S		N	0.00	0.00	0.00	0%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0%
		Mobile crushing and screening plant 8th and subsequent applications	Application	S		N	498.00	0.00	498.00	0%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0%
			Transfer	S		N	0.00	0.00	0.00	0%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0%
		Where an application for any of the above is for a combined Part B and waste application there is an extra charge in addition to the above charges		S		N	297.00	0.00	297.00	0%
	Annual subsistence fees	Part A2	Low Risk	S		N	1,343.00	0.00	1,343.00	0%
			Medium Risk	S		N	1,507.00	0.00	1,507.00	0%
			High Risk	S		N	2,230.00	0.00	2,230.00	0%
			Additional Fee for payment by installments	S		N	38.00	0.00	38.00	0%
			Late payment charge	S		N	52.00	0.00	52.00	0%
		Part B	Low Risk	S		N	772.00	0.00	772.00	0%
			plus	S		N	104.00	0.00	104.00	0%
			Medium Risk	S		N	1,161.00	0.00	1,161.00	0%
			plus	S		N	156.00	0.00	156.00	0%
			High Risk	S		N	2,230.00	0.00	2,230.00	0%
			plus	S		N	207.00	0.00	207.00	0%
		Reduced fee (except vehicle refinishers)	Low Risk	S		N	79.00	0.00	79.00	0%
			Medium Risk	S		N	158.00	0.00	158.00	0%
			High Risk	S		N	237.00	0.00	237.00	0%
		Vehicle refinishers	Low Risk	S		N	228.00	0.00	228.00	0%
			Medium Risk	S		N	365.00	0.00	365.00	0%
			High Risk	S		N	548.00	0.00	548.00	0%
		Petrol vapour recovery stages 1&2 combined	Low Risk	S		N	113.00	0.00	113.00	0%
			Medium Risk	S		N	226.00	0.00	226.00	0%
			High Risk	S		N	341.00	0.00	341.00	0%
		Mobile crushing and screening plant	Low Risk	S		N	626.00	0.00	626.00	0%
			Medium Risk	S		N	1,034.00	0.00	1,034.00	0%
			High Risk	S		N	1,551.00	0.00	1,551.00	0%
		Mobile crushing and screening plant 3rd to 7th applications	Low Risk	S		N	385.00	0.00	385.00	0%
			Medium Risk	S		N	617.00	0.00	617.00	0%
			High Risk	S		N	924.00	0.00	924.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
		Mobile crushing and screening plant 8th and subsequent applications	Low Risk	S		N	198.00	0.00	198.00	0%
			Medium Risk	S		N	314.00	0.00	314.00	0%
			High Risk	S		N	473.00	0.00	473.00	0%
		Late payment		S		N	52.00	0.00	52.00	0%
Food Hygiene & Safety										
	Food Premises Approvals	Cost of approval	No charge	S		N	0.00	0.00	0.00	0%
	FHRS Rescore Visits	Cost of Visit		D		S	102.00	18.00	120.00	0%
	Health Certificate			D		N	76.00	0.00	76.00	0%
	Food examination certificate		Small & simple	D		S	48.92	9.78	58.70	0%
			Larger & more complex per hour (min £58.70)	D		S	60.08	12.02	72.10	0%
	Food hygiene courses		Level 2	D		E	60.00	0.00	60.00	0%
			Level 3	D		E	299.00	0.00	299.00	0%
			CD	D		S	47.08	9.42	56.50	0%
Housing										
	Houses in Multiple Occupation	Initial licence		D		N	350.00	0.00	350.00	0%
		Renewal of licence		D		N	175.00	0.00	175.00	0%
		Revocation of licence		D		N	100.00	0.00	100.00	0%
		Where a house in multiple occupation 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 £95.00 per additional officer/visit		D		N	97.00	0.00	97.00	0%
	Accommodation certificate	Issue		D		S	134.00	22.33	156.33	0%
Information Requests										
	Environmental Information Enquiry		Contaminated land - site specific	D		N	154.50	0.00	154.50	0%
			Simple request	D		N	44.25	0.00	44.25	0%
Pest control										
	Wasps nests	Treatment charge	First nest			S	55.00	10.00	60.00	10%
			Subsequent nests treated at the same visit			S	15.00	2.40	14.40	25%
	Rats and mice	Treatment charge	First call and maximum of two re-visits to replenish bait			S	62.50	10.00	60.00	25%
	Ants, booklice, carpet beetles, fleas, larder beetles and other insects	Treatment charge	First visit			S	62.50	10.00	60.00	25%
			Second visit			S	31.25	5.00	30.00	25%
	Call out charge or missed appointment					S	41.25	6.60	39.60	25%
	Invoicing charge					S	12.50	2.50	15.00	0%
	Rat Boxes		Per treatment			S	4.90	0.98	5.88	20%
	Mouse Boxes		Per treatment			S	0.26	0.05	0.31	18%
	Difenacoum		Per Kilo			S	2.40	0.48	2.88	39%
	Rat bait per tray		Per treatment			S	0.24	0.05	0.29	41%
	Rat bait per box		Per treatment			S	0.48	0.10	0.58	37%
	Rat bait per pipe		Per treatment			S	0.48	0.10	0.58	37%
	Brodifacoum		Per Kilo			S	6.30	1.26	7.56	44%
	Mouse bait per tray		Per treatment			S	0.63	0.13	0.76	43%
	Mouse bait per box		Per treatment			S	0.63	0.13	0.76	43%
	Brodifacoum wax blocks 20gm					S	0.15	0.03	0.18	15%
	Hourly rate					S	70.11	14.02	84.13	68%
	Invoicing charge					S	10.42	2.08	12.50	0%
Licensing										
Fees associated with the Gambling Act 2005 are determined in accordance with The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007. In the case of error, the Regulations, or any update thereto will take precedence										
	Gambling Act 2005	Club Machine Permit		S		N	200.00	0.00	200.00	0%
		Gaming Machine two or less		S		N	50.00	0.00	50.00	0%
		Gaming Machine Permit		S		N	200.00	0.00	200.00	0%
		Adult Gaming Centre - new		S		N	2,000.00	0.00	2,000.00	0%
		Adult Gaming Centre - renewal		S		N	1,000.00	0.00	1,000.00	0%
		Unlicensed Family Entertainment		S		N	30.00	0.00	30.00	0%
		Other Gambling Premises- new		S		N	3,000.00	0.00	3,000.00	0%
		Other Gambling Premises- renewal		S		N	600.00	0.00	600.00	0%
		Lotteries(Small society)- new		S		N	40.00	0.00	40.00	0%
		Lotteries(Small society)-renewal		S		N	20.00	0.00	20.00	0%
Fees associated with the Licensing Act 2003 are determined in accordance with The Licensing Act 2003 (Fees) Regulations 2005. In the case of error, the Regulations, or any update thereto will take precedence										
	Licensing Act 2003	Club Premises - Change of relevant registered address of club		S		N	10.50	0.00	10.50	0%
		Club Premises - Notification of change of name or alteration of club		S		N	10.50	0.00	10.50	0%
		Club Premises - Theft, loss etc. of club certificate		S		N	10.50	0.00	10.50	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
		Application for a provisional statement where premises being built		S		N	315.00	0.00	315.00	0%
		Duty to notify change of name or		S		N	10.50	0.00	10.50	0%
		Interim authority notice following death etc. of licence holder		S		N	23.00	0.00	23.00	0%
		Minor Variation		S		N	89.00	0.00	89.00	0%
		Notification of change of name or address		S		N	10.50	0.00	10.50	0%
		Removal of DPS Community		S		N	23.00	0.00	23.00	0%
		Right of freeholder etc. to be notified of licensing matters		S		N	21.00	0.00	21.00	0%
		Personal Licences - Initial Application		S		N	37.00	0.00	37.00	0%
		Personal Licences - Renewal		S		N	0.00	0.00	0.00	0%
		Personal Licences - Theft, Loss etc.		S		N	10.50	0.00	10.50	0%
		Premises Licence - Application for		S		N	23.00	0.00	23.00	0%
		Premises Licence - Application to vary licence to specify individual as designated premises supervisor		S		N	23.00	0.00	23.00	0%
		Premises Licence - Loss of		S		N	10.50	0.00	10.50	0%
		Premises Summary		S		N	10.50	0.00	10.50	0%
		Premises Licence - Theft, loss etc.		S		N	10.50	0.00	10.50	0%
		Temporary Event Notices -		S		N	21.00	0.00	21.00	0%
		Temporary Event Notices - Theft, loss etc.		S		N	10.50	0.00	10.50	0%
		Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- new		S		N	2,000.00	0.00	2,000.00	0%
		Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-new		S		N	4,000.00	0.00	4,000.00	0%
		Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- new		S		N	8,000.00	0.00	8,000.00	0%
		Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - new		S		N	16,000.00	0.00	16,000.00	0%
		Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - new		S		N	24,000.00	0.00	24,000.00	0%
		Additional fee for large venues and events (5,000 - 9,999 attendance at any one time) - new		S		N	1,000.00	0.00	1,000.00	0%
		Additional fee for large venues and events (50,000 - 59,999 attendance at any one time)- new		S		N	32,000.00	0.00	32,000.00	0%
		Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - new		S		N	40,000.00	0.00	40,000.00	0%
		Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - new		S		N	48,000.00	0.00	48,000.00	0%
		Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - new		S		N	56,000.00	0.00	56,000.00	0%
		Additional fee for large venues and events (90,000 and over attendance at any one time) - new		S		N	64,000.00	0.00	64,000.00	0%
		Additional fee for large venues and events (5,000-9,999 attendance at any one time) - renewal		S		N	500.00	0.00	500.00	0%
		Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- renewal		S		N	1,000.00	0.00	1,000.00	0%
		Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-renewal		S		N	2,000.00	0.00	2,000.00	0%
		Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- renewal		S		N	4,000.00	0.00	4,000.00	0%
		Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - renewal		S		N	8,000.00	0.00	8,000.00	0%
		Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - renewal		S		N	12,000.00	0.00	12,000.00	0%
		Additional fee for large venues and events (50,000 - 59,999 attendance at any one time)- renewal		S		N	16,000.00	0.00	16,000.00	0%
		Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - renewal		S		N	20,000.00	0.00	20,000.00	0%
		Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - renewal		S		N	24,000.00	0.00	24,000.00	0%
		Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - renewal		S		N	28,000.00	0.00	28,000.00	0%
		Additional fee for large venues and events (90,000 and over attendance at any one time) - renewal		S		N	32,000.00	0.00	32,000.00	0%
		Premise - A (£0 - £4300) (initial issue)		S		N	100.00	0.00	100.00	0%
		Premise - A (£0 - £4300) (renewal)		S		N	70.00	0.00	70.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total	%
							£	£	Charge	Change from 2017/18
		Premise - B (£4301 - £33,000) (initial issue)		S		N	190.00	0.00	190.00	0%
		Premise - B (£4301 - £33,000) (renewal)		S		N	180.00	0.00	180.00	0%
		Premise - C (£33,001 - £87,000) (initial issue)		S		N	315.00	0.00	315.00	0%
		Premise - C (£33,001 - £87,000) (renewal)		S		N	295.00	0.00	295.00	0%
		Premise - D (£87,000 - £125,000) (initial issue)		S		N	450.00	0.00	450.00	0%
		Premise - D (£87,000 - £125,000) (renewal)		S		N	320.00	0.00	320.00	0%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (initial issue)		S		N	900.00	0.00	900.00	0%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (renewal)		S		N	640.00	0.00	640.00	0%
		Premise - E (£125,000 and above) (initial issue)		S		N	635.00	0.00	635.00	0%
		Premise - E (£125,000 and above) (renewal)		S		N	350.00	0.00	350.00	0%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (initial issue)		S		N	1,905.00	0.00	1,905.00	0%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (renewal)		S		N	1,905.00	0.00	1,905.00	0%
Miscellaneous Licences		One of Electrolysis, Ear Piercing, Acupuncture or Tattooing		S		N	119.00	0.00	119.00	0%
Miscellaneous Licences		Two or more of Electrolysis, Ear Piercing, Acupuncture or Tattooing on a single premises		S		N	155.00	0.00	155.00	0%
Sex Establishment		Sex Establishment - New		S		N	2,824.00	0.00	2,824.00	0%
		Sex Establishment - Renewal		S		N	2,824.00	0.00	2,824.00	0%
Taxi & Private Hire		DBS				N	44.00	0.00	44.00	0%
		Digital Advertising		D		N	10.00	0.00	10.00	0%
		Private Hire Operator -New /Renewal		D		N	118.00	0.00	118.00	0%
		Hackney Carriage - Initial test for Wheelchair Accessibility		D		N	278.00	0.00	278.00	0%
		Hackney Carriage - Renewal for Wheelchair Accessibility		D		N	263.00	0.00	263.00	0%
		Hackney Carriage & Private Hire Vehicle - Driver Renewal		D		N	46.00	0.00	46.00	0%
		Hackney Carriage & Private Hire Vehicle - New Driver		D		N	81.00	0.00	81.00	0%
		Hackney Carriage & Private Hire Vehicle - replacement Drivers		D		N	7.00	0.00	7.00	0%
		Hackney Carriage New/Renewal		D		N	263.00	0.00	263.00	0%
		Private Hire - New/Renewal Vehicle		D		N	246.00	0.00	246.00	0%
		Meter Test		D		N	15.00	0.00	15.00	0%
		Re-test (includes £6 admin fee)		D		N	45.50	0.00	45.50	0%
		Replacement Plate		D		N	15.00	0.00	15.00	0%
		Miscellaneous admin fee		D		N	7.00	0.00	7.00	0%
						N	58.00	0.00	58.00	0%
Street Trading		Street Trading Consents - 1 Day		D		N				
		Street Trading Consents - 1 Month		D		N	215.00	0.00	215.00	0%
		Street Trading Consents - 6 Months		D		N	1,179.00	0.00	1,179.00	0%
		Street Trading Consents - Annual		D		N	1,927.00	0.00	1,927.00	0%
		Street Trading Consents - Seasonal		D		N	598.00	0.00	598.00	0%
		Street Trading Licences		D		N	1,725.00	0.00	1,725.00	0%
Scrap dealers income		Site licence	Every 3 years	D		N	415.00	0.00	415.00	0%
		Mobile collector	Every 3 years	D		N	285.00	0.00	285.00	0%
		Collectors licence with existing licence with another LA		D		N	250.00	0.00	250.00	0%
		Variation of licence (person)		D		N	105.00	0.00	105.00	0%
3C's ICT Shared Service										
Street naming										
Street naming and numbering		Existing property - name change				N	50.00	0.00	50.00	0%
		Name added to a numbered property				N	30.00	0.00	30.00	0%
		New developments - naming and numbering scheme	1 plot			N	50.00	0.00	50.00	0%
			2 to 5 plots			N	100.00	0.00	100.00	0%
			6 to 10 plots			N	150.00	0.00	150.00	0%
			11 to 25 plots			N	200.00	0.00	200.00	0%
			26 to 50 plots			N	250.00	0.00	250.00	0%
			51 to 100 plots			N	400.00	0.00	400.00	0%
			101 plus plots			N	500.00	0.00	500.00	0%
			plus per additional property			N	10.00	0.00	10.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last increase	VAT *	Net charge	VAT	Total Charge	% Change from 2017/18
							£	£	£	
		New developments - amendments to street names and numbering after developer redesign				N	500.00	0.00	500.00	0%
		plus per property				N	10.00	0.00	10.00	0%
		Renaming of existing streets				N	250.00	0.00	250.00	0%
		plus per affected property				N	10.00	0.00	10.00	0%
		Supplying of extra addressing plans				N	30.00	0.00	30.00	0%
Corporate										
Land Charges (awaiting notification of fees from CCC before HDC fees can be set)										
	Land Charges	Basic search fee		S		N	97.10	0.00	97.10	0%
		Basic commercial search fee		S		N	130.80	0.00	130.80	0%
		LLC1	Several parcels of land	D		N	15.30	0.00	15.30	2%
			plus each additional parcel of	D		N	3.35	0.00	3.35	2%
		Residential CON 29R	One parcel of land	D		S	118.10	23.62	141.72	2%
			Several parcels of land - each additional parcel	D		S	29.25	5.85	35.10	2%
		Commercial CON 29R	One parcel of land	D		S	83.75	16.75	100.50	2%
			Several parcels of land - each additional parcel	D		S	41.00	8.20	49.20	2%
		CON 290				S	6.00	1.20	7.20	0%
			Question 8	D		S	8.15	1.63	9.78	2%
			Question 16 (County)	D		S	19.40	3.88	23.28	2%
			Question 21 (County)	D		S	14.30	2.86	17.16	2%
			Question 22 (County)	D		S	14.30	2.86	17.16	2%
		Solicitors own enquiry	Each	D		S	11.20	2.24	13.44	2%
		Copies of Section 106 Town & Country Planning Act 1990	Per document	D		N	10.20	0.00	10.20	2%
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.								
		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%

* **Key to VAT Indicators**

S = Standard Rated

N = Non-Business (outside scope of VAT)

Z = Zero Rated

E = Exempt

LEISURE & HEALTH FEES & CHARGES

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
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£

Leisure & Health

Swimming

PAY AS YOU GO	ONE CARD	
Swim Session (under 3's)	1.50	7%
Swim Session (3 to 15 years)	3.00	3%
Swim Session (16+ years)	4.00	3%
Family Swim Pass (2 adults and 2 children)	12.50	0%
Aquafit and Aquanatal Classes	5.20	0%
	FULL PRICE	
Swim Session (under 3's)	2.70	4%
Swim Session (3 to 15 years)	4.20	2%
Swim Session (16+ years)	5.20	2%
Family Swim Pass (2 adults and 2 children)	15.00	0%
Aquafit and Aquanatal Classes	6.50	0%

AQUA MEMBERSHIPS	ONE CARD	
Monthly DD (all ages)	23.99	0%
Annual Swim Pass (all ages)	249.00	0%
Student Aqua per mth	14.99	0%
	FULL PRICE	
Monthly DD (all ages)	Not Available	N/A
Annual Swim Pass (all ages)	Not Available	N/A

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
		£	
	Student Aqua per mth	Not Available	N/A
	<u>Swimming Lessons</u>		
	BABY/JUNIOR LESSONS	DIRECT DEBIT per month	
	30 minute lessons	25.00	14%
	45 minute lessons	37.50	14%
	60 minute lessons	50.00	14%
		CASH BLOCK per 15 weeks	
	30 minute lessons	93.75	14%
	45 minute lessons	140.50	14%
	60 minute lessons	187.50	14%
		PAY AS YOU GO	
	30 minute lessons	Not Available	N/A
	45 minute lessons	7.50	0%
	60 minute lessons	10.00	0%
		6 WEEK BLOCK per lesson	
	30 minute lessons	4.50	0%
	45 minute lessons	6.75	0%
	60 minute lessons	9.00	0%
		ONE CARD per lesson	
	1:1 30 minute lesson	18.00	6%
	2:1 30 minute lesson	27.50	6%
		FULL PRICE	
	1:1 30 minute lesson	Not Available	N/A
	2:1 30 minute lesson	Not Available	N/A
	<u>Fitness Classes</u>		
		ONE CARD	
	Fitness Class Pass (10 fitness classes)	46.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
		£	
	All Fitness Classes (except below)	5.20	0%
	30 Minute Fitness Classes	3.50	0%
	Right Start Classes	3.50	0%
		FULL PRICE	
	Fitness Class Pass (10 fitness classes)	Not Available	N/A
	All Fitness Classes (except below)	6.50	0%
	30 Minute Fitness Classes	4.70	0%
	Right Start Classes	Not Available	N/A
<u>Old Memberships (before 1st April 2015)</u>			
ADVANTAGE MEMBERSHIP		Monthly	
	Single membership	40.00	0%
	Joint membership	66.00	0%
		Annual	
	Single membership	425.00	0%
	Joint membership	665.00	0%
ADVANTAGE (BUSINESS) MEMBERSHIP		Monthly	
	Single membership	36.00	0%
	Joint membership	61.00	0%
		Annual	
	Single membership	355.00	0%
	Joint membership	565.00	0%
SILVER / CLASSIC MEMBERSHIP		Monthly	
	Single membership	32.00	0%
	Joint membership	52.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
		Annual	
	Single membership	335.00	0%
	Joint membership	525.00	0%
	GYM ONLY MEMBERSHIP	Monthly	
	Single membership	35.00	0%
	Joint membership	60.00	0%
		Annual	
	Single membership	385.00	0%
	Joint membership	605.00	0%
	STUDENT MEMBERSHIP	Monthly	
	Single membership	20.00	0%
		Annual	
	Single membership	Not Available	N/A
<u>New Memberships (from 1st April 2015)</u>			
	PREMIER MEMBERSHIP	Monthly	
	Single membership	38.99	0%
	Joint membership	69.99	0%
		Annual	
	Single membership	399.00	0%
	Joint membership	749.00	0%
	PREMIER (BUSINESS) MEMBERSHIP	Monthly	
	Single membership	35.09	0%
		Annual	
	Single membership	359.10	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
	SOLO MEMBERSHIP	Monthly	
	Single membership (Huntingdon, St Ives & St Neots)	33.99	0%
	Single membership (Ramsey & Sawtry)	28.99	0%
		Annual	
	Single membership (Huntingdon, St Ives & St Neots)	349.00	0%
	Single membership (Ramsey & Sawtry)	299.00	0%
	SOLO (BUSINESS) MEMBERSHIP	Monthly	
	Single membership (Huntingdon, St Ives & St Neots)	30.59	0%
	Single membership (Ramsey & Sawtry)	26.09	0%
		Annual	
	Single membership (Huntingdon, St Ives & St Neots)	314.10	0%
	Single membership (Ramsey & Sawtry)	269.10	0%
	STUDENT MEMBERSHIP	Monthly	
	Single membership (Huntingdon, St Ives & St Neots)	22.99	0%
	Single membership (Ramsey & Sawtry)	17.99	0%
		Annual	
	Single membership (Huntingdon, St Ives & St Neots)	Not Available	N/A
	Single membership (Ramsey & Sawtry)	Not Available	N/A

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
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£

Impressions Casual Use

CASUAL USE	ONE CARD	
Adult (Huntingdon, St Ives & St Neots)	7.20	0%
Adult (Ramsey & Sawtry)	5.20	0%
Student (Huntingdon, St Ives & St Neots)	3.70	0%
Student (Ramsey & Sawtry)	3.20	0%
	FULL PRICE	
Adult (Huntingdon, St Ives & St Neots)	Not Available	N/A
Adult (Ramsey & Sawtry)	Not Available	N/A
Student (Huntingdon, St Ives & St Neots)	Not Available	N/A
Student (Ramsey & Sawtry)	Not Available	N/A

Heat Experience Suites

CASUAL USE		
Casual Use per visit	7.50	0%

HEAT EXPERIENCE PASSES		
Monthly Pass (with monthly prepaid membership)	7.50	0%
Annual Pass (with annual prepaid membership)	90.00	0%
Monthly Pass (dd)	12.50	0%
Annual Pass	120.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
<u>Sports Halls</u>			
HUNTINGDON		ONE CARD	
	Whole Sports Hall (3 courts)	42.00	0%
		FULL PRICE	
	Whole Sports Hall (3 courts)	42.00	0%
RAMSEY		ONE CARD	
	Whole Sports Hall (3 courts)	42.00	0%
	Cricket Nets	Price On Application	N/A
		FULL PRICE	
	Whole Sports Hall (3 courts)	42.00	0%
	Cricket Nets	Price On Application	N/A
SAWTRY		ONE CARD	
	Whole Sports Hall (3 courts)	42.00	0%
	Cricket Nets	Price On Application	N/A
		FULL PRICE	
	Whole Sports Hall (3 courts)	42.00	0%
	Cricket Nets	Price On Application	N/A
ST IVES INDOOR		ONE CARD	
	Whole Sports Hall (6 courts)	65.00	0%
	Half Sports Hall (3 courts)	42.00	0%
	Cricket Nets	Price On Application	N/A

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
		FULL PRICE	
	Whole Sports Hall (6 courts)	65.00	0%
	Half Sports Hall (3 courts)	42.00	0%
	Cricket Nets	Price On Application	N/A
	ST NEOTS	ONE CARD	
	Whole Sports Hall (5 courts)	55.00	0%
		FULL PRICE	
	Whole Sports Hall (5 courts)	55.00	0%
	<u>Racquet Sports</u>		
	BADMINTON	ONE CARD	
	Badminton Court (anytime)	9.50	0%
	Badminton Court (school holidays offer)	3.00	0%
	Badminton Pass (block of five badminton courts)	47.50	0%
		FULL PRICE	
	Badminton Court (anytime)	11.00	0%
	Badminton Court (school holidays offer)	Not Available	N/A
	Badminton Pass (block of five badminton courts)	Not Available	N/A

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
	SQUASH / RACKETBALL	ONE CARD	
	Squash Court (anytime)	6.70	0%
	Squash Court (school holidays offer)	3.00	0%
	Squash Pass (block of five squash courts)	33.50	0%
		FULL PRICE	
	Squash Court (anytime)	8.70	0%
	Squash Court (school holidays offer)	Not Available	N/A
	Squash Pass (block of five squash courts)	Not Available	N/A
	TABLE TENNIS	ONE CARD	
	Table Tennis (anytime)	6.20	0%
	Table Tennis (school holiday offer)	3.00	0%
		FULL PRICE	
	Table Tennis (anytime)	7.50	0%
	Table Tennis (school holiday offer)	3.00	0%
	TENNIS	ONE CARD	
	Tennis Court (anytime)	5.00	0%
	Tennis Court (annual tennis pass)	35.00	0%
	Tennis Court (school holidays offer)	3.00	0%
		FULL PRICE	
	Tennis Court (anytime)	6.50	0%
	Tennis Court (annual tennis pass)	Not Available	N/A
	Tennis Court (school holidays offer)	Not Available	N/A

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
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£

Basement Lanes (Tenpin Bowling)

ONE CARD		
One game of bowling	4.50	0%
Two games of bowling	7.50	0%
Three games of bowling	10.00	0%
FULL PRICE		
One game of bowling	4.50	0%
Two games of bowling	7.50	0%
Three games of bowling	10.00	0%
ONE CARD (per game)		
One game of bowling for 4 people of any age	12.00	0%
FULL PRICE		
One game of bowling for 4 people of any age	12.00	0%

Leo's Funzone (Play & Party Centres)

HUNTINGDON	ONE CARD	
Under 1's	Free	N/A
Monday to Friday (term time only)	2.50	0%
Weekends and School Holidays	4.20	0%
FULL PRICE		
Under 1's	2.00	0%
Monday to Friday (term time only)	3.70	0%
Weekends and School Holidays	5.40	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
	ST NEOTS	ONE CARD	
	Under 1's	Free	N/A
	Monday to Friday (term time only)	2.50	0%
	Weekends and School Holidays	3.80	0%
		FULL PRICE	
	Under 1's	2.00	0%
	Monday to Friday (term time only)	3.70	0%
	Weekends and School Holidays	5.00	0%
<u>Creche</u>			
		ONE CARD	
	30 minutes	3.00	0%
	Creche Pass (20 x 30 minutes)	25.00	0%
		FULL PRICE	
	30 minutes	Not Available	N/A
	Creche Pass (20 x 30 minutes)	Not Available	N/A
<u>Roller Skating</u>			
		ONE CARD	
	Roller Skating	4.00	0%
		FULL PRICE	
	Roller Skating	5.20	0%
<u>Outdoor Synthetic Pitches</u>			
	HUNTINGDON	ONE CARD	
	3G 5-a-side Pitch (anytime)	28.00	0%
	3G 5-a-side Pitch (school holidays offer)	10.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
		FULL PRICE	
	3G 5-a-side Pitch (anytime)	28.00	0%
	3G 5-a-side Pitch (school holidays offer)	10.00	0%
	RAMSEY	ONE CARD	
	Small Astro Pitch (anytime)	34.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%
		FULL PRICE	
	Small Astro Pitch (anytime)	34.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%
	SAWTRY	ONE CARD	
	Small Astro Pitch (anytime)	45.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%
		FULL PRICE	
	Small Astro Pitch (anytime)	45.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
	ST IVES INDOOR	ONE CARD	
	3G Full Pitch (anytime)	90.00	0%
	3G Third Pitch (weekday)	34.00	0%
	3G Third Pitch (weekend)	34.00	0%
	Large Astro Pitch (anytime)	60.00	0%
	Half Large Astro Pitch (anytime)	45.00	0%
	Half Large Astro Pitch (school holidays offer)	10.00	0%
		FULL PRICE	
	3G Full Pitch (anytime)	90.00	0%
	3G Third Pitch (weekday)	34.00	0%
	3G Third Pitch (weekend)	34.00	0%
	Large Astro Pitch (anytime)	60.00	0%
	Half Large Astro Pitch (anytime)	45.00	0%
	Half Large Astro Pitch (school holidays offer)	10.00	0%
	ST NEOTS	ONE CARD	
	Large Astro Pitch (anytime)	60.00	0%
	Third Large Astro Pitch (anytime)	28.00	0%
	Small Astro Pitch (anytime)	34.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
		FULL PRICE	
	Large Astro Pitch (anytime)	60.00	0%
	Third Large Astro Pitch (anytime)	28.00	0%
	Small Astro Pitch (anytime)	34.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%
	<u>Grass Pitches</u>		
		ONE CARD	
	Football Pitch - Mini Soccer	Not Available	N/A
	Football Pitch - Colts	Not Available	N/A
	Football Pitch - Seniors	Not Available	N/A
	Rounders	30.00	0%
		FULL PRICE	
	Football Pitch - Mini Soccer	Not Available	N/A
	Football Pitch - Colts	Not Available	N/A
	Football Pitch - Seniors	Not Available	N/A
	Rounders	30.00	0%
	<u>Netball Courts</u>		
	HUNTINGDON	ONE CARD	
	Netball Court	23.00	0%
		FULL PRICE	
	Netball Court	23.00	0%
	ST IVES OUTDOOR	ONE CARD	
	Netball Court	23.00	0%
		FULL PRICE	
	Netball Court	23.00	0%

Huntingdonshire District Council - Fees and Charges as at April 2018

Service	Element	Total Charge	% Change from 2017/18
£			
	ST NEOTS	ONE CARD	
	Netball Court	16.00	0%
		FULL PRICE	
	Netball Court	16.00	0%

* **Key to VAT Indicators**

S = Standard Rated

N = Non-Business (outside scope of VAT)

Z = Zero Rated

E = Exempt

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Changes to 2018/19 Draft Budget to Final Budget & MTFS

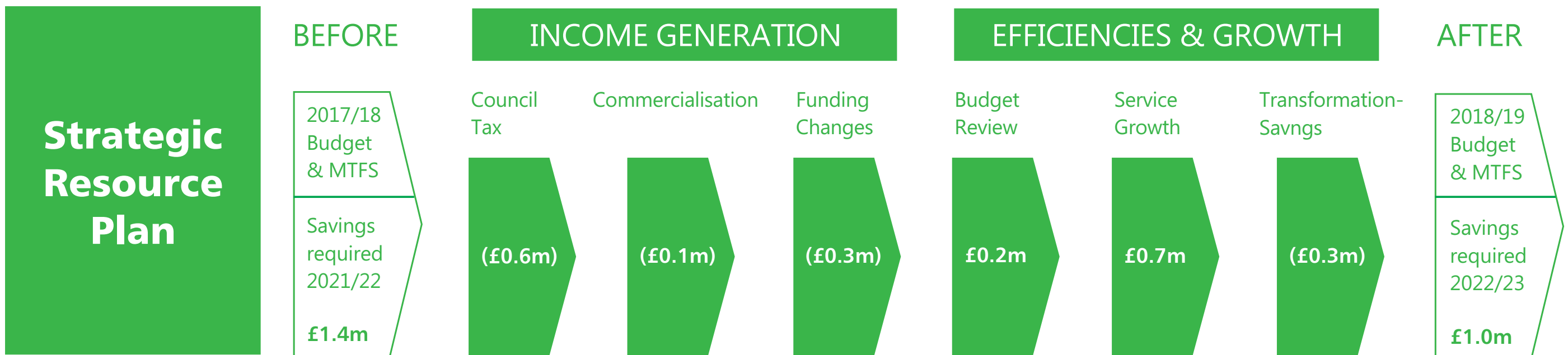
Appendix 2

Services Changes to the Draft Budget 2018/19	Budget 2018/19			MTFS				Comments
	Gross		Net	2019/20	2020/21	2021/22	2022/23	
	Expenditure £000	Income £000	£000	£000	£000	£000	£000	
Approved by Cabinet 18 January 2018								
1 Bus Station Departure Levy	0	14	14	0	0	0	0	Removal of charge for 2018/19 to allow detailed scheme to be designed.
2 Closed Churchyard	0	10	10	0	0	0	0	Removal of charge for 2018/19 to allow detailed scheme to be designed
	0	24	24	0	0	0	0	
Service & Other Recommended Changes								
3 Changes to Grant Assumptions	0	(7)	(7)	(7)	(7)	(7)	(7)	Indicative admin grant allocations slightly higher than assumed in draft budget
4 Operations Restructures	84	0	84	0	0	0	0	Restructures not due to be implemented in 2018/19 but will start in 2019/20
5 Increase to IDB Levies	10	0	10	10	10	10	10	Environment Agency expectation of 2.5% increase
6 Operations Fee Review	0	(1)	(1)	(1)	(1)	(1)	(1)	2% increase applied to Bulky Waste and some Hinchingsbrooke Country Park charges
	94	(8)	86	2	2	2	2	
Total Changes	94	16	110	2	2	2	2	
Draft Budget Net Expenditure			17,172					
Net Expenditure Changes since Draft Budget			110					
Final Budget Net Expenditure			17,282					

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Financial Strategy

	2018/19	2019/20	2020/21	2021/22	2022/23
Net expenditure	£17.3m	£17.4m	£17.7m	£18.1m	£18.3m
Budget surplus / (deficit)	£1.9m	(£1.0m)	(£1.0m)	(£1.1m)	(£1.0m)
Earmarked Reserves Adjustments	£1.2m	£2.7m	£2.7m	£2.7m	£2.7m
Budget requirement	£20.3m	£19.1m	£19.4m	£19.6m	£20.0m

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Integrated Performance Report 2017/18 – Quarter 3

Meeting/Date: Overview and Scrutiny Panel (Performance and Customers)
– 31st January 2018

Executive Portfolio: Executive Councillor for Strategic Resources, Councillor Jonathan Gray
Executive Councillor for Transformation and Customers, Councillor Stephen Cawley

Report by: Corporate Team Manager and Finance Manager

Wards affected: All

RECOMMENDATION

The Overview and Scrutiny Panel is invited to comment on details of delivery of Corporate Plan key actions and corporate indicators, current projects and financial performance information from the Cabinet report attached.

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Integrated Performance Report, 2017/18 Quarter 3

Meeting/Date: Cabinet, 8 February 2018

Executive Portfolio: Councillor Jonathan Gray, Executive Councillor for Strategic Resources
Councillor Stephen Cawley, Executive Councillor for Transformation and Customers

Report by: Corporate Team Manager and Finance Manager

Ward(s) affected: All

Executive Summary:

The purpose of this report is to brief Members on progress against the Key Actions and Corporate Indicators listed in the Council's Corporate Plan for 2016-18 for the period 1 October to 31 December 2017 and on current projects being undertaken. 'Red' indicators where variance from the target is not acceptable include some where performance results are skewed by short periods of particularly poor performance, e.g. impacts from Quarter 1 and/or 2. These continue to affect results throughout the year even where subsequent performance has exceeded targets. Scheduled performance clinics focus on delivering continuous improvements in all services.

The report also incorporates Financial Performance Monitoring Suite information setting out the financial position at December. It provides forecasts on revenue, the capital programme and the Medium Term Financial Strategy (MTFS). Headlines are:

Revenue – the forecast outturn is an estimated overspend of £0.7m.

MTFS – some forecast impacts will potentially carry on over the MTFS period.

Capital programme – the forecast outturn is an estimated underspend of £1.1m.

An update on the Commercial Investment Strategy includes details of investments to date and the level of returns these are expected to generate, with information on potential investment opportunities reviewed in Quarter 3 attached at Appendix H.

Recommendations:

The Cabinet is invited 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.

The Cabinet is also invited to consider and comment on financial performance at the end of December, as detailed in Appendices D, E, F and G, and the register of reviews of Commercial Investment Strategy propositions at Appendix H.

1. PURPOSE

- 1.1 The purpose of this report is to present details of delivery of the Corporate Plan for 2016-18, and project delivery, in the context of the Council's financial performance.

2. BACKGROUND

- 2.1 The Council's Corporate Plan 2016-18 was refreshed for 2017/18 in March 2017 and sets out what the Council aims to achieve in addition to its core statutory services. The information in the summary at **Appendix A** relates to Key Actions and Corporate Indicators listed for 2017/18 and the performance report at **Appendix B** details those with a 'Red' status at Quarter 3.
- 2.2 As recommended by the Project Management Select Committee, updates for projects with a 'Red' status based on latest approved end dates are included at **Appendix C**. There are currently 27 projects which are open, pending approval or pending closure and one recently closed project logged across all programmes.
- 2.3 This report also incorporates financial performance to the end of December. Performance as detailed in sections 4-6 below. Further details are listed in **Appendices D, E, F and G**. A review of the position of Zero Based Budgeting (ZBB) and Line by Line Review savings to date has been carried out and a RAG (Red, Amber or Green) rating for each item is listed at 4.5. Commercial investment propositions reviewed are at **Appendix H**.

3. PERFORMANCE MANAGEMENT

- 3.1 Members of the Overview and Scrutiny (Performance and Customers) 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. Their comments on performance in Quarter 3 will be circulated to Cabinet following their meeting on 31 January.
- 3.2 Progress against Corporate Plan objectives is reported quarterly. The report at **Appendix B** includes details of all Key Actions and Corporate Indicators which had a 'Red' status at the end of Quarter 3. **Appendix C** provides information about projects with a 'Red' status, 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.
- 3.4 The following table summarises Quarter 3 progress in delivering Key Actions for 2017/18:

Status of Key Actions	Number	Percentage
Green (on track)	35	81%
Amber (within acceptable variance)	7	16%
Red (behind schedule)	1	2%
Awaiting progress update	0	0%
Not applicable	0	0%

Over four-fifths of Key Actions were on track at the end of Quarter 3, with just one significantly behind schedule. This was the action to maintain clean open spaces, which is subject to seasonal variation but where performance has also been affected by the performance of the Weed Spraying contractor. The number of inspections completed has been increased significantly from the previous Quarter and performance is being rectified with the contractor.

3.5 Quarter 3 results for 2017/18 Corporate Indicators are shown in the following table:

Corporate Indicator results	Number	Percentage
Green (achieved)	27	54%
Amber (within acceptable variance)	13	26%
Red (below acceptable variance)	8	16%
Awaiting progress update	0	0%
Not applicable (annual/data unavailable)	2	4%

Excluding the indicators with no results available, this shows that the Council was achieving the majority of its targets at the end of Quarter 3. Eight indicators missed targets by more than acceptable variance, with some still affected by poor performance in previous Quarters. Performance clinics will be focussing on delivering continuous improvements in all services.

The average length of stay of households in B&B accommodation went above the 6 week maximum within the Quarter, with an average length of stay of 7.8 weeks. This is affected by our ability to move households into alternative forms of temporary accommodation and ultimately into a more settled home – directly influenced by the number of social rented properties becoming available. Successful preventions have increased and Quarter 3 saw a reduction in homelessness acceptances compared to the previous year. Alternative sources of temporary accommodation continue to be brought on-line with two suppliers now offering nightly paid self-contained accommodation as an alternative to B&B. There are c.20 units of this type in use as well as c.20 households placed in B&B. It provides a better quality and more cost effective option than B&B but the main objective remains to prevent homelessness in the first place thereby avoiding the need to place households into temporary accommodation.

As in previous quarters, the target has been missed for the average time from the date of referral of Disabled Facilities Grants (DFGs) to practical completion for minor jobs up to £10,000. The new Home Improvement Agency Manager is putting improvement measures in place and presented a performance plan to the Overview & Scrutiny Panel (Communities and Environment) meeting in December 2017. Performance of 41.1 weeks in Quarter 3 was below target but an improvement on Quarter 1 (44.7 weeks) and Quarter 2 (44.4 weeks).

The level of missed bins remains above target but continues to improve, with 0.91 bins missed per 1,000 household collections in Quarter 3 compared to 1.54 in Quarter 1. The waste minimisation team have continued efforts with collection crews to highlight frequently missed households and communication with residents has helped to ensure bins are put out for collection on time and at the appropriate collection point.

The overall sickness absence rate for the year to date is a whole day lower than at the same point last year. While the year-end target of 9 days/FTE will not be achieved, it is now likely that the full year performance will fall below 10 days/FTE for the first time since 2013/14.

The indicator relating to achievement of planned net budget reductions is rated Red due to an overall forecast overspend of £0.7m. Detailed explanations of the revenue budget overspends can be found in section 4 below.

There has been further improvement in the percentage of calls to the Call Centre answered, now reported at 87.4% compared to 76.2% in Quarter 2 and 65% in Quarter 1. The answered rate is likely to go down in the final quarter but Customer Services are working with the Transformation team to reduce calls where advisors can't get through to back offices.

Stage 2 complaints performance remains Red due to three not dealt with in time in Quarter 1.

The website satisfaction rate has fallen to 57% but is based on a small sample with only 10-20 customers rating it each month. The website was rated 4 stars in the Socitm Better Connected Survey last year and the Digital team are considering other methods to measure satisfaction.

3.6 The status of corporate projects at the end of December is shown in the following table:

Corporate project status	Number	Percentage
Green (progress on track)	8	33%
Amber (progress behind schedule, project is recoverable)	6	25%
Red (significantly behind schedule, serious risks/issues)	5	21%
Pending closure	4	17%
Closed (completed)	1	4%

One project has recently been completed with a close-down report signed off and three other projects are currently in the close-down stage. Business cases for a further four projects have not yet been approved. Of the projects currently in the delivery stage, five were Red at the end of Quarter 3 as they were either significantly behind schedule, had serious risks or issues identified or had a lack of governance documentation. Details of all Red projects can be found in **Appendix C**.

4. FINANCIAL PERFORMANCE

4.1 Financial Performance Headlines

The Monthly Management Accounts not only include the Forecast position for the current financial year but also over the MTFS period. Revenue statements show gross expenditure by service and where some costs are funded by reserves this is shown to provide the net position.

Revenue The approved Budget is £17.2m and the Forecast is £17.9m which is an overspend of £0.7m. This represents a reduction of £0.1m from last month's Forecast overspend and the main reasons are shown on the next page. Action is still needed to be taken to address this level of the forecast overspend.

MTFS The MTFS has been updated as part of the 2018/19 Budget setting process and any 2017/18 variations that have an impact on future years has been incorporated into the new MTFS.

Capital The approved Budget is £9.3m plus the re-phasing of £3.1m giving a revised total Capital Programme of £12.446m (£8.818m net, after taking account specific grants and contributions). The net Forecast outturn is £7.715m giving an underspend of £1.103m compared to last month's Forecast overspend of £0.4m. The reasons for this change are detailed in paragraph 5.6.

The Financial Dashboard at **Appendix G** presents information on take-up of Council Tax Support, NDR and Council Tax collection, miscellaneous debt and New Homes Bonus funding.

4.2 Summary Revenue Forecast variances by Service

The table below shows the total variances for each Service and the main reasons where variances are greater than £50,000.

	Budget £000	Forecast outturn gross £000	Transfers to / (from) reserves £000	Forecast outturn net £000	Forecast (underspend) / overspend £000	Main reasons for variance
Customer Services	2,396	2,525	13	2,538	142	<ul style="list-style-type: none"> Overspend due to costs relating to homelessness increases and customer service centres remaining open. In addition this budget sees significant variation within year with the cycle of Housing Benefit payments which total c£35million annually – meaning some in year variation is common.
ICT	1,721	2,031	0	2,031	310	<ul style="list-style-type: none"> The main reasons are the savings have not been identified and a new Business Case is being prepared.
Leisure and Health	(160)	83	4	87	247	<ul style="list-style-type: none"> Burgess Hall and Impressions are the two main areas where, despite efforts to attract more customers, the income is not achieving the budget target. Revenue impacts of delays in delivering the capital programme for OSLN 3G and swimming pool refurbishment and OLH dryside. Education income down on previous years specifically at OLS.
Operations	4,032	4,597	(7)	4,590	558	<ul style="list-style-type: none"> Complexity of waste management rounds rescheduling will mean full saving will not be achieved this year, in order to ensure delivery of service.
Resources	4,426	4,281	16	4,297	(129)	<ul style="list-style-type: none"> Higher insurance premium costs CIS acquisitions behind schedule which is reducing income MRP saving and higher income from existing commercial properties is off-setting the items above
Directors and Corporate	1711	2105	(725)	1,380	(331)	<ul style="list-style-type: none"> Surplus from Mayoral and County Elections Saving from having no District elections this year staff savings due to some seconded officers not being backfilled and other vacancies held
Other services	3,085	3,376	(369)	3,007	(78)	Net Underspends for Community and Development
Total	17,211	18,998	(1,068)	17,930	719	

4.3 Further analysis of the revenue variance and service commentary are at **Appendix D**. This provides the variances by service and where variances are greater than +/- £10,000 comments have been provided by the budget managers/Head of Service. Where there are adverse variances the budget managers have provided details of the actions they are undertaking to address the overspend.

4.4 ZBB Savings Foregone

The table below provides the impact of the ZBB savings on the forecast outturn which have subsequently been overturned.

Forecast outturn	£000	
2017/18 Forecast outturn		719
ZBB savings reversed:		
- Closure of Customer Services Centres	(23)	
- Document Centre (income foregone)	(67)	
- Car parks (income foregone and rationalisation)	(268)	
- Grass cutting (income foregone)	(70)	
- CCTV (income foregone)	(25)	(453)
2017/18 Forecast outturn – if ZBB proposals had not been reversed		266

4.5 ZBB and Line by Line Review Savings Progress

As part of the budget setting process for 2017/18, £1.9m of ZBB and Line by Line Review savings were approved. A review of the position of these savings for the year has been carried out and a RAG (Red, Amber, Green) rating given.

	ZBB		Line by Line	
	Savings target	Proportion by category	Savings target	Proportion by category
	£000	%	£000	%
Red	88	11	63	9
Amber	297	35	241	34
Green	450	54	397	57
Total	835	100	701	100

Red – savings not achieved

Amber – savings have not been fully achieved yet at this time

Green – savings have been achieved or will be achieved in year

4.6 Medium Term Financial Strategy

The current forecast shows an overspend of £0.7m and some of this will impact on the MTFS. Over the last three months the MTFS has been reviewed as part of the Budget setting process and the new MTFS that is being presented to Cabinet and Council for approval has picked up any growth or savings items that are impacting on 2017/18 and that will continue to have an impact over the new MTFS period (2019/20 to 2022/23).

5. CAPITAL PROGRAMME

5.1 The approved gross Capital Programme 2017/18 is £9.346m plus the rephrasing of £3.1m giving a revised total Capital Programme for 2017/18 of £12.446m.

5.2 The gross expenditure to date is £4.6m (37% of Budget, 75% of the year) and the Capital Programme is forecast to have a net underspend of £1.103m, this includes underspends, rephasings and other variations. The forecast overspend on DFGs is partly funded from additional grants.

Variation Commentary Summary		£000s
	Overspend	
	Development – DFGs The projected overspend is based on the current and projected level of demand from clients and jobs expected to be completed this year.	750
	Industrial Estate Roofs The tenders have now been received, and they are above estimate. Two options are being examined to mitigate this overspend, deferring one roof repair or use of the repairs fund to finance the additional expenditure.	310
	Underspend	
	Operations - Vehicle Fleet Replacement A saving has resulted from actual prices of vehicles being less than that estimated at the procurement stage.	(144)
	Resources – Loan to Huntingdon Town Council, Medway Replacement Draft drawings have been completed with a Pre-App meeting already held, from which the architect is now completing final drawing ready for submission for Planning Permission during this month. There is a 13 week planning period and 6 week tender period, the anticipated draw down is programmed for June 2018. There is no MRP on this scheme.	(800)
	Resources – Clifton Road Industrial Unit This scheme has been cancelled	(70)
	Rephase	
	Operations – Back Office This scheme has been moved to 2018/19 while options have been considered	(135)
	Resources – Bridge Place Car Park This scheme has been delayed while Secretary of State approval is sought to use common land to park on	(318)
	Leisure – Astro turf Pitch and Pool St Neots One Leisure Lease negotiations between HDC & St. Neots Learning Partnership has now been successfully concluded, with the main sticking point over the Security of Tenure having been resolved. The school have now forwarded the Lease Agreement to the Dept of Education for the authorisation to release the land. The Draft Lease was sent to the Dept of Education in Nov. 2017 and an outcome is anticipated in early 2018. The goal is for the pool works to be completed prior to the 2018 summer holidays and the 3G pitch to be completed in time for the start of the new academic year in Sept. 2018.	(406)
	Operations – Refit Projects Following the finalisation of the lease at One Leisure St Neots, the refit improvements to that centre has now been put back into the programme. Work on the boilers at St Ives and building engineering management at each site has also been rephased.	(370)
	Other	80
	Total	(1,103)

- 5.4 There is a risk that this level of forecast will not happen as there are schemes that are forecasted to overspend or underspend. This process is managed by the Finance and Performance Governance Board.
- 5.5 The net spend on the Council's Capital Programme is financed via borrowing which has a revenue implication through the Minimum Revenue Provision (MRP).

5.6 Main Changes to the November Forecast

The November Forecast outturn was an estimated overspend of £0.4m where as at December it is estimated as an underspend of £1.1m giving a movement of £1.5m. The table below shows the main changes:

	Scheme	November 2017 Forecast variance	December 2017 Forecast variance	Change
		£000	£000	£000
1	Loan to HTC, Medway replacement	0	(800)	(800)
2	Astroturf pitch and Pool St Neots	0	(406)	(406)
3	Operations - Refit projects	(104)	(370)	(266)
	Total			(1,472)

- 1. Loan to HTC, Medway replacement** – the completion of the final drawing by the architect will be completed and submitted for planning permission in January. There is a 13 week planning period and 6 week tender period with anticipated draw down of the loan in June 2018.
- 2. Astroturf pitch and Pool St Neots** – rephasing following on from the finalisation of the lease.
- 3. Operations - Refit projects** – rephasing of the refit projects at One Leisure St Neots following on from the finalisation of the lease.

5.7 Appendices E and F provide the following information:

Appendix E provides details by scheme with proposed rephasing, expenditure to date and forecast outturn.

Appendix F details the financing of the Capital Programme showing the funding from grants and contributions, capital receipts, use of earmarked and capital reserves and internal borrowing

6. UPDATE ON THE COMMERCIAL INVESTMENT STRATEGY

6.1 The Commercial Investment Strategy (CIS) was approved by Cabinet in September 2015 and the CIS Business Plan in December 2015. The implementation of the CIS is seen as a key means by which the Council can generate income to assist it in meeting the forecast gap in the revenue budget, by 2021/22 it will have in part contributed in reducing this to £1.2m.

6.2 At the end of Quarter 3 the financial projections for the CIS are:

Budget Heading	Budget (£'000)	Forecast Outturn (£'000)	Variance (£'000)
CCLA Property Fund	(162)	(165)	(3)
Property Rental Income	(5,038)	(3,316)	1,722
Management Charge	144	144	0
MRP	1,896	0	(1,896)
Total	(3,163)	(3,337)	(177)

6.3 Investments

Between October 2017 and December 2017, 31 properties have been investigated as potential CIS investment opportunities. The Council successfully completed the purchase on one property at Fareham in Quarter 3. An expectation that the budget would bring restrictions on investment out of district led the team to focus on new leads for Investments within

Huntingdonshire with opportunities at Alconbury Weald, St Neots and Hinchingsbrooke under consideration. A summary of opportunities is included in **Appendix H**.

Returns from the CCLA property fund have remained at the 2016/17 level (circa 4.5%). There will be an increase in return this year, because our dividend will also include our acquisition of shares in Q4 of 2016/17. Other investment vehicles such as bank deposits and money market funds interest rates continue to be low.

To date the majority of the Council's investments have been funded from earmarked reserves or cash balances with a £5m loan from PWLB secured for the acquisition at Fareham, the balance of the purchase price and acquisition costs was met from earmarked reserves.

7. COMMENTS OF OVERVIEW & SCRUTINY PANELS

7.1 Comments from the Overview and Scrutiny (Performance and Customers) Panel meeting on 31 January 2018 will be inserted into the report to Cabinet here.

8. RECOMMENDATIONS

8.1 The Panel is invited 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**.

8.2 The Panel is also invited to consider and comment on financial performance at the end of December, as detailed in section 4 and in **Appendices D, E, F and G**, and the register of reviews of Commercial Investment Strategy propositions at **Appendix H**.

9. LIST OF APPENDICES INCLUDED

Appendix A – Performance Summary, Quarter 3, 2017/18

Appendix B – Corporate Plan Performance Report ('Red' status), Quarter 3 2017/18

Appendix C – Project Performance ('Red' status), December 2017

Appendix D – Revenue Forecast Variance & Service Commentary, December 2017

Appendix E – Capital Programme Forecast by Scheme, December 2017

Appendix F – Financing of the Capital Programme, December 2017

Appendix G – Financial Dashboard, December 2017

Appendix H – Register of reviews of CIS investment propositions 2017/18

CONTACT OFFICERS

Corporate Plan Performance Monitoring (Appendices A and B)

Daniel Buckridge, Policy, Performance & Transformation Manager (Scrutiny) ☎ (01480) 388065

Project Performance (Appendix C)

Adrian Dobbyne, Corporate Team Manager ☎ (01480) 388100

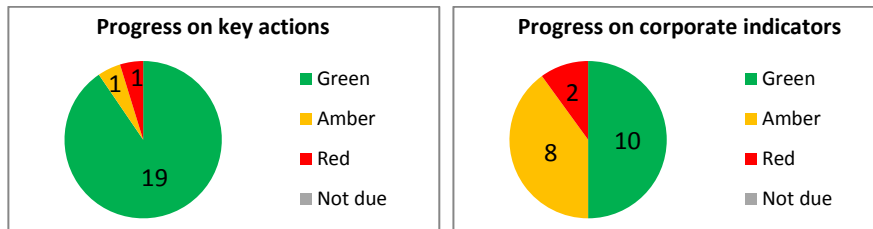
Financial Performance (Appendices D, E, F, G and H)

Adrian Forth, Finance Manager ☎ (01480) 388605

Performance Summary Quarter 3, 2017/18

Enabling communities

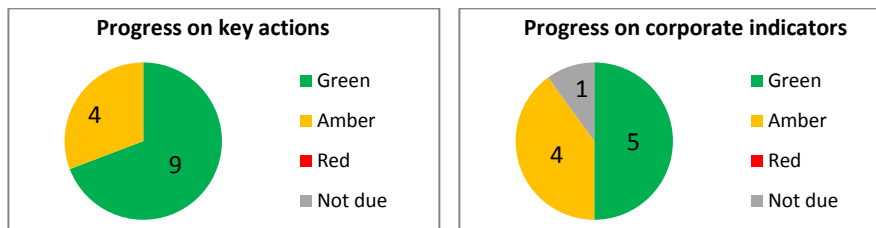
We want to make Huntingdonshire a better place to live, to improve health and well-being and for communities to get involved with local decision making



Highlights include the initial phase of One Leisure Huntingdon developments works opening as planned in late December 2017.

Delivering sustainable growth

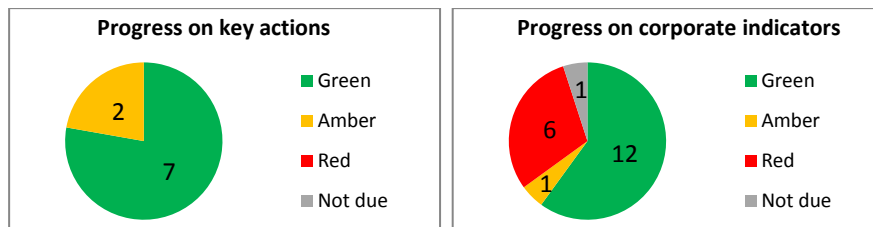
We want to make Huntingdonshire a better place to work and invest and we want to deliver new and appropriate housing



Highlights include an appeal decision received in December confirming that we have a 5 year housing land supply and the Annual Monitoring Report demonstrating a 5.78 year supply.

Becoming a more efficient and effective council

We want to continue to deliver value for money services



Highlights include the recruitment of 10 apprentices who have joined the Council's Apprenticeship Academy on an 18 month Business Administration Apprenticeship following a successful assessment day in October.

CORPORATE PLAN – PERFORMANCE REPORT

Appendix B

STRATEGIC THEME – ENABLING COMMUNITIES

Period October to December 2017

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
	19		1		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	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
	10		8		2		0		0

WE WANT TO: Create, protect and enhance our safe and clean built and green environment

Status	Key Actions for 2017/18	Target date	Portfolio Holder	Head of Service	Progress Update to be reported each Quarter
R	KA 5. Maintain clean open spaces to DEFRA Code of Practice on Litter and Refuse, compliant with the Environmental Protection Act	Ongoing	Cllr J White	Neil Sloper	722 inspections have been completed from October 2017 to December 2017, bringing our cumulative pass rate to 70.1%. Although this indicator is impacted by seasonal variation, performance is being rectified with a weed spraying contractor. An increased revenue bid to bring the weed spraying service in house was declined by SMT, so this service will remain with a contractor at the same service level for the foreseeable future.

Corporate Performance and Contextual Indicators

Key to status

G	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
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Performance Indicator	Full Year 2016/17 Performance	Q3 2016/17 Performance	Q3 2017/18 Target	Q3 2017/18 Performance	Q3 2017/18 Status	Annual 2017/18 Target	Forecast Outturn 2017/18 Performance	Predicted Outturn 2017/18 Status
PI 6. Average length of stay of all households placed in B&B accommodation Aim to minimise	5.1 weeks	4.6 weeks	6 weeks	7.8 weeks	R	6 weeks	7 weeks	R
<p>Comments: (Customer Services) The average length of stay of households in B&B remains higher than the previous year with Q3 seeing the average length of stay going above the 6 week maximum within the quarter (ave length of stay of 7.8 weeks). The average length of stay for Q1 to Q3 is now 6.3 weeks. The figure is affected by our ability to move households into alternative forms of temporary accommodation and ultimately into a more settled home – directly influenced by the number of social rented properties becoming available (relets of existing properties and the delivery new build rented properties). Successful preventions have increased, stemming but not reducing the flow of households into temporary accommodation. Q3 saw a reduction in homelessness acceptances compared to the same quarter in the previous year. This has resulted in the number of households in the first three quarters of this year being comparable to the previous year, over the same period.</p> <p>Alternative sources of temporary accommodation continue to be brought on-line with two suppliers now offering nightly paid self-contained accommodation as an alternative to B&B. There are c.20 units of this type in use as well as c.20 households placed in B&B. It provides a better quality and more cost effective option than B&B but the main objective remains to prevent homelessness in the first place thereby avoiding the need to place households into temporary accommodation.</p> <p>Comments: (Leisure and Health) Walking sports and disability care homes continue to perform well.</p>								
PI 8. Average time between date of referral of Disabled Facilities Grants (DFGs) to practical completion for minor jobs up to £10,000 Aim to minimise	35.8 weeks	32 Weeks	28 weeks	41.1 weeks	R	28 weeks	43 weeks	R
<p>Comments: (Development) The Cambs Home Improvement Agency recruited a new manager in Summer 2017. The new manager has introduced a performance plan to improve the time taken to complete DFGs and presented the plan at the December 2017 Overview & Scrutiny Panel (Communities and Environment) meeting. Although the time taken to complete a DFG is still much longer than the target, the service is improving: time taken between referral and completion in Quarter 1 = 44.7 weeks and in Quarter 2 = 44.4 weeks.</p>								

STRATEGIC THEME – DELIVERING SUSTAINABLE GROWTH

Period October to December 2017

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
9		4		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	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
5		4		0		0		1	

STRATEGIC THEME – BECOMING A MORE EFFICIENT AND EFFECTIVE COUNCIL

Period October to December 2017

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
7		2		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	Performance is on track	A	Performance is within acceptable variance	R	Performance is below acceptable variance	?	Awaiting performance update	n/a	Not applicable to assess performance
12		1		6		0		1	

130

Performance Indicator	Full Year 2016/17 Performance	Q3 2016/17 Performance	Q3 2017/18 Target	Q3 2017/18 Performance	Q3 2017/18 Status	Annual 2017/18 Target	Forecast Outturn 2017/18 Performance	Predicted Outturn 2017/18 Status
PI 24. Number of missed bins per 1,000 household collections Aim to minimise	N/A	N/A	0.75	1.16	R	0.75	1.1	R
Comments: (Operations) Calculation errors for Q2 have now been rectified and the accurate data shows a definite improvement in the number of missed bins as follows: Q1=1.54, Q2=1.04 & Q3=0.91. This gives a cumulative figure of 1.16 for the year. The waste minimisation team have continued efforts with collection crews to highlight frequently missed households and communication with residents has helped to ensure bins are put out for collection on time and at the appropriate collection point.								
PI 32. Staff sickness days lost per full time employee (FTE) Aim to minimise	10.7 days/FTE	8.3 days/FTE	6.5 days/FTE	7.3 days/FTE	R	9.0 days/FTE	9.9 days/FTE	A
Comments: (Corporate Team/Resources) An average 2.4 days per FTE were lost during Q3, which is the best Q3 result since October-December 2013. This has reduced the gap between actual and target and has increased the likelihood of the full year performance falling below 10 days/FTE for the first time since 2013/14.								
PI 34. Planned net budget reductions achieved Aim to maximise	£1.9m	£1.2m	£1.12m	£0m	R	£1.5m	£0m	R

Performance Indicator	Full Year 2016/17 Performance	Q3 2016/17 Performance	Q3 2017/18 Target	Q3 2017/18 Performance	Q3 2017/18 Status	Annual 2017/18 Target	Forecast Outturn 2017/18 Performance	Predicted Outturn 2017/18 Status
Comments: (Resources) The planned net budget reductions are not currently being achieved as the Quarter 3 financial performance monitoring shows an overall forecast revenue overspend of £0.7m. However, the overall position includes some savings that have been made as planned where Zero Based Budgeting and Line by Line Review saving items have been achieved. Detailed explanations of the Council's forecast revenue budget overspends by service can be found at Appendix D.								
PI 38b. Percentage of stage 2 complaints resolved within time	89%	89%	98%	80%	R	98%	Over 80%	R
Aim to maximise								
Comments: (Corporate Team) 100% responded to on time in Q3. Cumulative year to date performance remains below target due to 3 complaints dealt with late in Q1.								
PI 39. Website satisfaction rate	75%	56%	75%	57%	R	75%	57%	R
Aim to maximise								
Comments: (ICT Shared Service) Quality of satisfaction data is poor as it is based on an extremely small sample size. The Council's website attracts 45k plus visitors each month but only circa 10-20 customers take part in the survey. The Digital team are considering other methods to obtain this data. The HDC website is ranked as one of the best district sites in the country (rated 4 stars in Socitm's 'Better Connected 2016-17' survey).								
PI 40. Percentage of calls to Call Centre answered	n/a	n/a	90%	87.4%	R	90%	85%	R
Aim to maximise								
Comments: (Customer Services) This is an improvement on last quarter's figure of 76.2%, but call volumes are low in December which helped us. The answered rate is likely to go down in the January to March quarter but we are working with the Transformation team to reduce the number of calls where advisors can't get through to back offices.								

Appendix C: Project Performance

Red = Project is significantly behind schedule, seriously over budget, serious risks/issues have been identified or there is a lack of governance documentation	Amber = Progress is behind schedule, over budget, some risks/issues have been identified or some documentation is missing. The project may be recoverable	Green = Progress is on track with no impact to delivery	Pending Closure = In close-down stage	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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Projects relating to Huntingdonshire District Council services/facilities only:

Title / Purpose of Project / Programme / Project Manager	Original End Date (as PID)	Revised End Date (approved Project Board)	Expected End Date (as Project Status)	Status Update / Programme Office comments	RAG Status to Original Date	RAG Status to Revised End Date	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 Jon Clarke (Leisure)	30/09/15		31/03/17	12/01/18 The Department for Education send SNLP the decision letter confirming consent had been granted to the lease of the land to HDC under the agreed Heads of Terms. 15/01/18 HDC received, from SNLP, notification that the Department of Education had agreed to the land lease for a 25 year period. On the same date, HCB Group were contacted for a progress report on the Lottery Funding Agreement.	Red	Red	17-Jan-18
In Cab Systems The project will replace the existing manual process for logging waste collection issues and involve delivery of that information in a timely manner from the refuse collection vehicle to the call centre. This will involve the purchase of a new bespoke system including hardware devices for the refuse collection vehicles. Capital 2016/17 Sharon Connor (Operations)	TBC	31/03/19	31/10/17	Currently in the Procurement Stage, letters are going out to unsuccessful tenderers and then standstill will occur until 26 th January 2018.	TBC	Red	19-Jan-18

Red = Project is significantly behind schedule, serious risks/issues have been identified or there is a lack of governance documentation	Amber = Progress is behind schedule, some risks/issues have been identified or some documentation is missing. The project may be recoverable	Green = Progress is on track with no impact to delivery	Pending Closure = In close-down stage	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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3C IT Projects where HDC are customers:

Title / Purpose of Project / Programme / Project Manager	Original End Date (as PID)	Revised End Date (approved Project Board)	Expected End Date (as Project Status)	Status Update (In Flight) / Programme Office comments	RAG Status to Original Date	RAG Status to Revised End Date	Latest Update Date
Implementation of Financial Management System To introduce a new Financial Management System across the council. 3C Shared Services Andrew Buckell (3C ICT)	TBC		31/10/17	Officially, the implementation date is still December; however there are a number of issues pertaining to elements of the overall implementation which means that this date will not be achieved. There are currently four options the Project Board are considering.	TBC	Red	31-Oct-17
Waste Services Review (SOSP) Waste Services Review 3C Shared Services Tony Allen (3C ICT)	TBC		TBC*	Site visits and final moderations concluded in December. Preferred bidder identified. We're going to speak to Counsel to advise them on our plan. * 31/01/2018 for Procurement and TBC for Implementation	TBC	Red	09-Jan-18
Mobile Phone Contract Procurement The current HDC contract ended in May 2017; CCC and SCDC are both out of contract. 3C Shared Services Caroline Huggon (3C ICT)	TBC		31/03/18	Test devices have been set up for SCDC. Councillors will be coming in 11/01 to be set up. 6 test users will also be set up on iPhones. Looking at SCDC roll out plan.	TBC	Red	09-Jan-18

Service Commentary

Appendix D

The following table provides the variances by service and where variances are greater than +/- £10,000 comments have been provided by the budget managers/Head of Service. Where there are adverse variances the budget managers have provided details of the actions they are undertaking to address the overspend.

Revenue Forecast Outturn	2017/18						
	Budget	Forecast	Use of	Contribution	Net Service	Net Variation	
	£'000	Outturn (Gross) £'000	Reserves to Fund Exp £'000	to Reserves £'000	Forecast £'000	£'000	%
Revenue by Service:							
Community	1,953	1,919		7	1,926	(27) ●	-1.4
Customer Services	2,396	2,525	(13)	26	2,538	142 ●	5.9
ICT Shared Service	1,721	2,031			2,031	310 ●	18.0
Development	1,132	1,457	(378)	2	1,081	(51) ●	-4.5
Leisure & Health	(160)	83	(21)	25	87	247 ●	154.4
Operations	4,032	4,597	(125)	118	4,590	558 ●	13.8
Resources	4,426	4,281	(80)	96	4,297	(129) ●	-2.9
Directors and Corporate	1,711	2,105	(725)		1,380	(331) ●	-19.3
Net Revenue Expenditure	17,211	18,998	(1,342)	274	17,930	719 ●	4.2
Contributions to/(from) Earmarked Reserves	0	(1,068)				(1,068)	0.0
Service Contribution to Reserves	2,966	2,247				(719)	-24.2
Budget Requirement (Services)	20,177	20,177					
Financing:-							
Taxation & Government Grants	(10,477)	(12,198)				(1,721)	16.4
Contribution to/(from) Reserves	(1,534)	187				1,721	-112.2
Council Tax for Huntingdonshire DC	(8,166)	(8,166)					

Note:

Red – over spend by 2% or more

Amber – underspend by more than 4%

Green – overspend up to 2% and underspend up to 4%

Service Forecasts as at 31 December 2017

NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
	Head of Community						
3,804	Head Of Community Total	89,875	87,237	6,612	93,849	3,974	
3,280	C C T V Total	(70,393)	(65,352)		(65,352)	5,041	
(20,760)	C C T V Shared Service Total	256,389	261,310		261,310	4,921	
(13,344)	Commercial Team Total	293,803	333,216		333,216	39,413	Savings from the delayed recruitment to posts vacated during the restructure of the service (-£21k), redundancy costs (+£53k) charged to service, lower than expected income from traded activities including training and primary authority (+7k) Action on Overspend - the redundancy costs are one-off and can be covered by savings within the division.
(7,962)	Corporate Health & Safety Total	102,622	95,232		95,232	(7,390)	
(35,012)	Licencing Total	(137,464)	(164,825)		(164,825)	(27,361)	Predicting higher than expected income on licensing at this point in the year, particularly from Licencing Act 2003 licensed premises, and in increase in the number of licensed Hackney Carriage and Private Hire vehicles (-£47k). Impacted by process changes including direct payment for DBS checks by the applicants , and increased costs for vehicle inspections (+£20k)
(20,962)	Community Team Total	624,634	601,042		601,042	(23,592)	Promotion of the Council's pest control service during 2017/18 seeks to increase income (-£7k) along with increased Environmental Enforcement activity resulting from the Community restructure. Savings predicted from the salaries budget due to part-time working within a number of the Community team posts (-£35k). Impacted by costs of implementation for the Public Space Protection Order for Dog Control, including the purchase of replacement PSPO signage, and higher than expected rental costs (+£19k)
(18,244)	Environmental Protection Team Total	379,555	356,413		356,413	(23,142)	Savings from the recruitment to posts arising from the restructure of the Community service (-£20k) combined with better than expected income (-£13k), offset by higher than budgetted supplies and services (£10k)
5,880	Emergency Planning Total	11,575	17,476		17,476	5,901	
(5,348)	Environmental Health Admin Total	139,140	133,633		133,633	(5,507)	
(1,424)	Document Centre Total	263,426	263,697		263,697	271	Whilst this variance is currently less than the £10k detailed action threshold, note the fire in the Doc Centre on the 20th October 2017 and the possible impact of uninsured losses, outsourcing of urgent work, and loss of income is being closely monitored
(110,092)		1,953,162	1,919,078	6,612	1,925,690	(27,472)	

NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
	Head of Customer Services						
(8,026)	Head of Customer Services	97,080	71,070	25,668	96,738	(342)	One-off savings on vacant post - will be used to fund AD Transformation Post
(5,373)	Local Tax Collection	(226,770)	(232,140)		(232,140)	(5,370)	
76,004	Housing Benefits - Homeless	281,996	338,000		338,000	56,004	Reflects higher numbers of homeless placed in Bed & Breakfast accommodation. This is the net cost to HDC after taking into account customers income and Government subsidy. Action on Overspend - Use of B&B necessary as no alternatives available. Longer term solutions being pursued.
147,133	Housing Benefits - Other	637,731	772,575	(12,700)	759,875	122,144	Additional contribution to bad debt provision of £64k is required. Net £40k increase on benefits payments - this is a very large budget with £33million in benefit payments moving in/out of it annually, a variation of this amount is not uncommon. Of the remaining variation, £13k will be covered by reserves Action on Overspend - Ongoing monitoring will continue, and last financial year the outturn variance was <1%.
(12,036)	Council Tax Support	(134,894)	(151,847)		(151,847)	(16,953)	(£15k) of old Council Tax Benefits overpayments recovered.
(1,482)	Housing Needs	917,332	904,162		904,162	(13,170)	New Burdens grant for Homeless Act implementation (£56k), likely expenditure on implementation £17k. Higher bad debt provision £60k. Staff savings on vacant posts (£30k).
38,081	Customer Services	823,404	823,560		823,560	156	Staff savings in the main CSC (-£34k) are now off-setting additional costs of keeping the satellite offices open £30k.
234,301		2,395,879	2,525,380	12,968	2,538,348	142,469	

NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
	Head of ICT Shared Service						
310,060	ICT Shared Service	1,721,333	2,031,393		2,031,393	310,060	<p>Dec 17 Update - Further analysis of actual costs highlighted costs over and above budget as well as capital items reported as revenue. Further savings were found from ongoing staff vacancies yet to be filled and not being covered by hired staff. There were also additional adjustments for items not in the 3C ICT budget for Cambridge City Council and South Cambs District Council, work is progressing to collate these transactions for recovery. In addition there were over £50k of internal journals to move costs within other HDC internal departments. Invoices to partners to recover costs not within the budget are being progressed. Overall reduction since the August report amounts to £113k for HDC.</p> <p>Original budget set in November was not aligned with the business case for the shared service. There is a delta of over £100k omitted from the budget as well as significant problems with salary budgeting approach vs business case. Also, staff budgets were set in advance of changes due to Northgate transition to 3C ICT.</p> <p>The forecast for services is based on actuals from 2016/17 spend with a 2% uplift, hence the excessive variance but this is inline with last years spend profile.</p> <p>Staff salaries are overspent to date due to use of contractors in first quarter which is being phased out over the forthcoming months. Based on actuals from last year forecast is realistic, budget was not set properly in line with business case. This is understood.</p> <p>Within the period we have updated the forecast to include additional hired staff which have been recruited to cover staff absence due to long term sickness. Overall forecast increase of £48kpa.</p> <p>Action on Overspend - Only 2 contractors in post that will join us perm very shortly which will allow the service to maximise staff savings within the business case. We have invited Northgate to provide a joint support proposal and are challenging on cost. Intention is to invite additional suppliers to look for short term savings opportunities. Several savings opportunities lined up for the 2018/19 financial year.</p>
310,060		1,721,333	2,031,393	0	2,031,393	310,060	

NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
Head of Development							
2,188	Head of Development	81,516	83,628		83,628	2,112	
(277)	Building Control	147,670	273,970	(126,577)	147,393	(277)	Variance relates to HDC paying over to Cambridge City Council the balance on the Building Control Reserve.
(31,823)	Economic Development	253,389	217,583		217,583	(35,806)	Delay in recruiting to new posts.
(69,253)	Planning Policy	657,284	784,281	(214,341)	569,940	(87,344)	£94k due to forecasting increase in CIL admin income. JSPU disbanded and £5.5k contribution no longer required. Forecasting net £9k decrease in Neighbourhood planning fees over costs. £30k additional staff cost but £25K income for Wintringham Park staffing. £214K additional Local Plan consultants costs. Smaller variances amounting to £1.5k. £214K of Local Plan spend, principally on Strategic Transport Study, to be funded from Local Plan Earmarked Reserve.
0	Transportation Strategy	56,120	56,120		56,120	0	
1,600	Public Transport	26,100	27,700		27,700	1,600	
98,790	Development Management	(309,512)	(208,746)		(208,746)	100,766	Received £96k for Wintringham Park Appeal Costs (Paid for in 1617) Planning App income - Forecast per Trends sheet using averages to be £100k lower. Appeal overspend of £88k. Smaller variances amounting to £9K. Action on Overspend - Application fee income being kept under review.
(25,519)	Housing Strategy	219,892	222,485	(35,380)	187,105	(32,787)	£30k Reassessed staff costs forecast for 2017/18, £37k to be paid out and funded from Section 106 Funds. £3k Additional costs at Mobile Home Park.
(24,293)		1,132,459	1,457,020	(376,298)	1,080,722	(51,737)	

NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
Head of Leisure & Health							
(323)	Head of Leisure & Health	80,980	80,625		80,625	(355)	
(6,092)	One Leisure Active Lifestyles	203,274	197,270		197,270	(6,004)	
194,131	One Leisure	(444,236)	(195,083)	3,500	(191,583)	252,653	The significant variance from this months forecast to the previous month is due reduced forecast Income in the region of £59K. Specifically Burgess Hall performance, with a reduction of £22K for functions and room hire, £7K reduction in bars and catering, Mebership £14K and Fitness Class income down by £4K. Due to the delays in the Lease being signed at OLSN it is unlikely that the works will commence prior to the end of the financial year so the removal of Swimming Lesson Income and Instructor costs has been reversed, however due to the down-turn at swimming attendance at OLSN this does not net itself off. The severe weather during the month is believed to have impacted upon business in the region of £13K in the period leading up to Christmas.
187,716		(159,982)	82,813	3,500	86,313	246,295	Action on Overspend - To mitigate against this - all non-essential expenditure has been stopped, there may be some further savings if nothing 'goes wrong'. The general advertising and raising awareness campaign has started however it is too early to see the impact of this on the business. The annual fitness promotion has started, with early indications showing that there is growth on the previous year. A visioning session is taking place with key personnel to look at Burgess Hall, Events and Functions to identify the key area's of focus to improve commercial returns and drive up income levels. Whilst the results of this may not be immediate - it will provide a strong foundation for the future.

NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
Head of Operations							
5,064	Head of Operations	78,789	83,860		83,860	5,071	
6,353	Environmental & Energy Mgt	77,167	83,735		83,735	6,568	
(31,906)	Street Cleansing	793,949	764,668		764,668	(29,281)	£40k saving from carrying 3 vacancies for 1st Quarter (0.75 FTE) and other vacancies November to March. Additional income £7k. Higher vehicle maintenance costs £10k
44,638	Green Spaces	1,165,650	1,355,580	(125,331)	1,230,249	64,599	£79k staff saving from 3x6 month posts not filled and other vacancies for part year. £151k funding due from S106 receipts is now expected to reduce to £125k. Additional play equipment maintenance costs £25k. Vehicle costs up £23k. £28k reduced income from Arb and charges to Towns and Parishes. £18k urgent Watercourses work, water courses have been neglected and current budget is too low.
(4,517)	Public Conveniences	13,400	8,263		8,263	(5,137)	
468,910	Waste Management	2,000,856	2,504,275		2,504,275	503,419	Additional staff costs £314k because round rescheduling savings unable to be achieved and transitional costs to the new rounds. Dispute with recycling contractor £47k. Vehicle hire and vehicle maintenance increased due to aging fleet and pending insurance claim £37k. Diesel usage up £74k Action on Overspend - Service Review to be carried out
(1,455)	Facilities Management	1,065,592	1,085,981		1,085,981	20,389	£47k Rent to DWP not anticipated to start this year. £44k NNDR Refund
6,509	Fleet Management	256,247	265,267		265,267	9,020	
14,966	Markets	(67,542)	(49,632)		(49,632)	17,910	
(37,952)	Car Parks	(1,352,616)	(1,504,890)	118,213	(1,386,677)	(34,061)	NDR Refunds £173k. NDR Consultants £15k. Consultants costs to inform parking strategy £41k. Additional income expected £32k.
470,611		4,031,492	4,597,106	(7,118)	4,589,988	558,496	

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NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
Head of Resources							
383	Head of Resources	87,865	88,157		88,157	292	
(247,072)	Corporate Finance	4,604,336	4,401,694	(80,000)	4,321,694	(282,642)	Redundancy payments and strain which will be covered by reserves (+£119k), Income from loans to rsls (-£94k) and reduced MRP (-£164k)
(6,252)	Legal	218,060	226,251		226,251	8,191	
89,350	Audit & Risk Mgmt	560,175	645,175		645,175	85,000	Net saving on Secondment against external supplier costs (-£9k), increased costs relating to insurance premiums (+91k). Action on Overspend - Not possible to reduce in the short-term as this is as a consequence of higher insurance premiums. The largest is as a consequence of recent refuse freighter accident. However, currently investigating alternative insurance provision.
(261)	Procurement	60,226	60,375		60,375	149	
29,747	Finance	687,208	760,091	5,780	765,871	78,663	Delay in FMS has resulted in staffing resources needed for longer and additional temp staff for back filling and covering longterm sickness (+£107k), Delay in new FMS resulting in reduced software licensing costs (-£33k) Action on Overspend - There are one-off costs relating to the implementaiton of the FMS; they should not be repeated next year.
325,253	Commercial Estates	(2,633,916)	(2,521,155)	90,000	(2,431,155)	202,761	Property Maintenance costs and additional insurance (+£70k), higher staffing costs as part of Comm Estates (+£158k), reduced CIS income due to highly competitive market and therefore reduced CIS propositions being acquired (+£158k) (this variance is a mix of reduced MRP expenditure and reduced CIS income). Increased estates income excl CIS (-£332k) Action on Overspend - The service continues to proactively investigate CIS opportunities and will complete on an acquisition during October; however further investments are required to meet income targets. In addition, alternative delivery models for Commercial Estates are being investigated including the potential to place the management element within HDC Futures.
(168,996)	HR and Payroll	841,561	620,709		620,709	(220,852)	Vacancies in HR (-£84k), Saving in Apprenticeship scheme which started in Sept (-£154k)
22,152		4,425,515	4,281,296	15,780	4,297,076	(128,439)	

NOVEMBER FORECAST		DECEMBER FORECAST OUTTURN VERSUS BUDGET					
Variance (Net)	Service	2017/18 Budget	2017/18 Forecast Outturn (Gross)	Transfers to/ (from) Earmarked Reserves	2017/18 Forecast (Net)	Variance (Net)	Comments on Variance +/- £10,000
£		£	£	£	£	£	
(118,346)	Democratic & Elections	776,150	658,771		658,771	(117,379)	(£53k) saving from no district elections this year; (£41k) Electoral Registration; (£59k) surplus on other Elections(Mayoral, County, EU, P&CC); (£21k) Member Allowances; £5k Member Code of Conduct Enquiries; £60k Land Charges
(59,564)	Directors	499,847	440,881		440,881	(58,966)	(£28k) Corporate Director Vacancy, other PA vacancies (£33k)
(134,482)	Corporate Team	434,710	332,468	(52,000)	280,468	(154,242)	(£93k) Several members of staff moved to Transformation; (£30k) Marketing Post moved to One Leisure; (£32k) holding vacancies; £52k 3C Shared Service Hub (Funded from Reserves)
0	Transformation	0	673,347	(673,347)	0	0	Programme streams expenditure profile now shows that some expenditure will slip to later years of the transformation programme. £1m of reserves set aside to fund the transformation programme.
(312,391)		1,710,707	2,105,467	(725,347)	1,380,120	(330,587)	
778,063	HDC Totals	17,210,565	18,999,554	(1,069,903)	17,929,651	719,086	

Appendix E

Capital Programme Forecast 2017/18		December									
Table 1 Expenditure	Status	RAG	Budget Manager	Approved Budget £	Slippage or Supplementary £	Updated Budget £	Expenditure to date £	RAG	Forecast £	Net Variance £	
Community											
	Selection Questionnaire for bidders for the procurement have now been received (25th September). Invitation to tender to be issued 2nd October 2017										
CCTV Camera Replacements			Chris Stopford	190,000	30,000	220,000	0		220,000	0	
CCTV Pathfinder House Resilience			Chris Stopford	20,000		20,000	0		20,000	0	
CCTV Wi-Fi			Chris Stopford	250,000		250,000	0		250,000	0	
Lane Worker Software			Chris Stopford	20,000		20,000	0		20,000	0	
Development											
Disabled Facilities Grants	Overspend forecast due to excess demand		Caroline Hannon	1,300,000		1,300,000	1,652,712		2,311,876	1,011,876	
Disabled Facilities Grants - Grant Funding				(1,000,000)		(1,000,000)	(1,121,243)		(1,261,876)	(261,876)	
Huntingdon West Development	CPO expenditure expected		Clare Burton		35,000	35,000	76,101		35,000	0	
Alconbury Weald Remediation	Agreement with ULG for a loan in progress		Sue Bedlow	1,985,000		1,985,000	0		1,940,968	(44,032)	
Leisure and Health											
One Leisure Improvements	Projects being assessed		Pete Corley	205,000	(40,000)	165,000	114,927		165,000	0	
Burgess Hall	Project underway		Brian Gray	305,000		305,000	240,257		305,000	0	
One Leisure Huntingdon Changing Facilities	Complete		Karen Martin-Peters		72,000	72,000	282,309		324,754	252,754	
One Leisure Huntingdon Changing Facilities - Grant Funding							(208,000)		(248,800)	(248,800)	
									5,954		
One Leisure Huntingdon Development	Project underway		Paul France	778,000	31,000	810,000	144,910		810,000	0	
One Leisure St Neots Synthetic Pitch	Project delayed		Jon Clarke		390,000	390,000	0		0	(390,000)	
One Leisure St Neots Synthetic Pitch - Grant Funding					(274,000)	(274,000)	0		0	(274,000)	
									0	(116,000)	
One Leisure St Ives Redevelopment	Retention from 2011 scheme			0	0	0	44,187		44,187	44,187	
OL St Neots Pool	Project delayed		Jon Clarke	290,000		290,000	8,892		0	(290,000)	
Resources											
Phoenix Court Lane Industrial Unit Roof Enhancement	Tenders returned - over budget. Best estimate now adopted as realistic price but subject to building surveyor review		Jackie Golby	157,000	40,000	197,000	0		367,515	170,515	
Javelles Lane Industrial Unit Roof Enhancement			Jackie Golby	56,000	22,000	78,000	0		218,246	140,246	
Clifton Road Industrial Unit Roof Enhancement			Jackie Golby	48,000	21,000	70,000	0		0	(70,000)	
Cash Receipting System	Specification issued to Capita and testing in progress		Adrian Forth		26,000	26,000	0		26,000	0	
Financial Management System Replacement	Go live April, development in progress		Adrian Forth		27,000	27,000	57,582		70,000	43,000	
FMS Archive	Order with ABS		Adrian Forth	14,000		14,000	0		0	(14,000)	
VAT Exempt Capital	Related to roofs		Adrian Forth	29,000	59,000	88,000	0		88,000	0	
Capital Grant to Huntingdon Town Council	Paid		Adrian Forth	338,000		338,000	300,000		338,000	0	
Loan Facility to Huntingdon Town Council	Required June 2018		Adrian Forth	800,000		800,000	0		0	(800,000)	
Investment in Company	Company registered, company set up in progress		Adrian Forth		100,000	100,000	0		100,000	0	
Customer Services											
Printing Equipment	Tenders received		Andy Lusha	176,000		176,000	0		176,000	0	
E-forms	Finished		Amanda Burns		3,000	3,000	54,982		3,000	0	
BC ICT											
Flexible Working - BCSS	Order placed with O2		Emma Alterton	50,000		50,000	0		50,000	0	
Telephones - BCSS	Project complete		Emma Alterton		28,000	28,000	26,732		27,000	(1,000)	
Virtual Server - BCSS	Project in progress		Emma Alterton		81,000	81,000	1,950		81,000	0	
Operations											
Building Efficiencyes (Salix)	Committed to Floodlighting at EFH and OL sites.		Chris Jablonski	28,000	54,000	82,000	5,592		52,000	(30,000)	
Wheeled Bins	Outstanding orders total £21,000		Heidi Field	231,000		231,000	99,891		231,000	0	
Wheeled Bins - Grant Funding				(89,000)		(89,000)	(42,706)		(89,000)	0	
Vehicle Fleet Replacement	Vehicles in excess of £1m have been ordered and are being delivered		David Rook	1,148,000	367,000	1,515,000	1,197,641		1,368,742	(144,258)	
Operations Back Office Development	IT examining business case		Matt Chudley	135,000		135,000	0		0	(135,000)	
Play Equipment	Options being examined for area schemes		Helen Jack	24,000		24,000	7,960		24,000	0	
Re-Fit Buildings	Part completed some works to be re phase		Chris Jablonski	311,000	481,000	792,000	272,090		422,000	(370,000)	
Bridge Place Car Park Godmanchester	Order with Breheny to produce a design but on hold pending sale of land		George McDowell	218,000	100,000	318,000	0		0	(318,000)	
Pathfinder House Reception (DWP)	Project manager appointed completion expected Feb 2018		Chris Jablonski	305,000		305,000	0		305,000	0	
Pathfinder House Reception (DWP) - Grant Funding				(278,000)		(278,000)	0		(278,000)	0	
In Cab Technology			Matt Chudley	75,000	(75,000)	0	0		0	0	
Civic Suite Audio Equipment	Works in progress		Emma Alterton		108,000	108,000	0		140,000	32,000	
Transformation											
Transformation Schemes	Business cases being assessed for CRM upgrade, business process repository, business intelligence software.		John Taylor	1,000,000		1,000,000	0		1,000,000	0	
Total Expenditure				7,979,000	2,824,000	10,803,000	3,210,366		9,656,612	(1,146,388)	

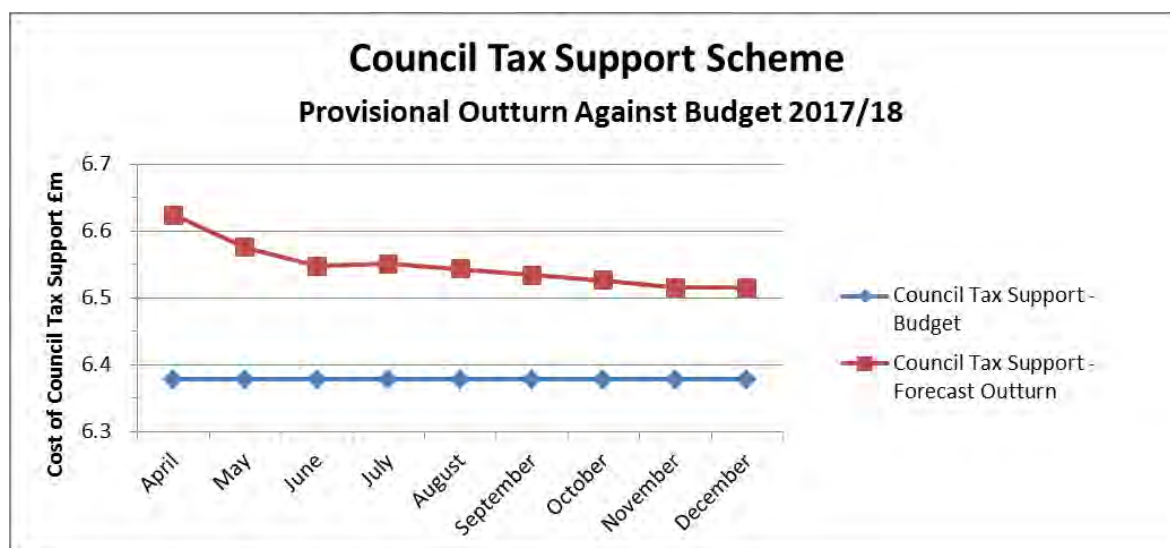
APPENDIX F

Capital Programme Forecast 2017/18			December						
Table 2 Funding of Capital Programme			Budget Manager	Approved Budget	Slippage or Supplementary	Updated Budget	Expenditure to date	Forecast	Variance
				£	£	£	£	£	£
Grants and Contributions									
	DFGs		Caroline Hannon			0			0
	Pathfinder House Reception		Chris Jablonski			0			0
	Wheeled Bins		Heidi Field			0			0
	Synthetic Pitch		Jon Clarke			0			0
	One Leisure Huntingdon Changing Facilities					0			0
	Total Grants and Contributions			0	0	0	0	0	0
Use of Capital Reserves									
	Alconbury Remediation Works Reserve		Sue Bedlow	1,985,000		1,985,000	0	1,940,968	(44,032)
	Total Capital Reserves			1,985,000	0	1,985,000	0	1,940,968	(44,032)
Capital Receipts									
	Loan Repayments		Adrian Forth	320,000		320,000		320,000	0
	Housing Clawback Receipts		Adrian Forth	500,000		500,000		500,000	0
	Total Capital Receipts			820,000	0	820,000	0	820,000	0
Use of Earmarked Reserves									
	Financial Management System Replacement		Adrian Forth		27,000	27,000		50,000	23,000
	Capital Grant to Huntingdon Town Council		Adrian Forth		300,000	300,000		300,000	0
	Investment in Trading Company		Adrian Forth		100,000	100,000		100,000	0
	ICT Transformation		Clive Mason	1,000,000		1,000,000		1,000,000	0
	FMS Archive		Adrian Forth	14,000		14,000		14,000	0
	CIL Reserve		Andy Moffat			0		61,332	61,332
	To Earmarked Reserves			1,014,000	427,000	1,441,000	0	1,525,332	84,332
	Total Funding			3,819,000	427,000	4,246,000	0	4,286,300	40,300
	Net to be funded by borrowing			4,160,000	2,397,000	6,557,000	3,210,366	5,330,312	(1,226,688)

Financial Dashboard

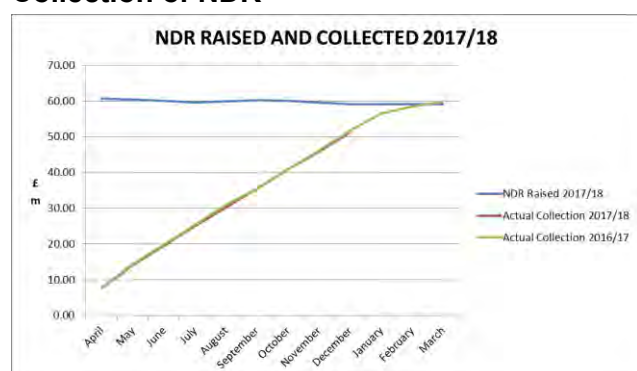
Council Tax Support Scheme

Currently, the actual take-up of Council Tax Support is running approximately £0.15m above the budgeted £6.4m. Any 2017/18 increase in Council Tax Support will impact in 2018/19.

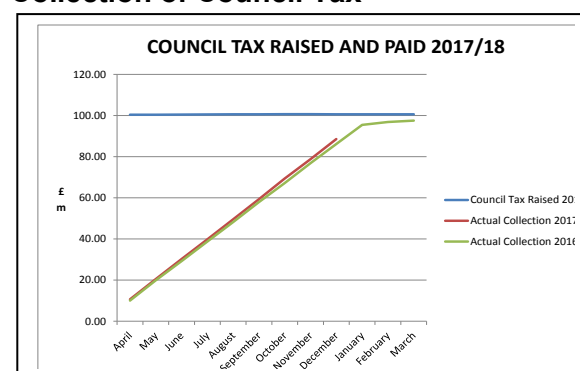


The impact of this increase on HDC will be proportionate to all Council Tax precepts (13.8% for HDC including parishes).

Collection of NDR



Collection of Council Tax



The NDR graph shows the total amount of NDR bills raised in 2017/18 and the actual receipts received up to the end of December, with a forecast for receipts through to the end of the year, based on historical collection rates. The Council Tax graph provides the same analysis.

Miscellaneous Debt

The total outstanding debt as at the end of December 2017 is £1.663m, £0.702m is prior year debt of which £0.296m relates to 2016/17.

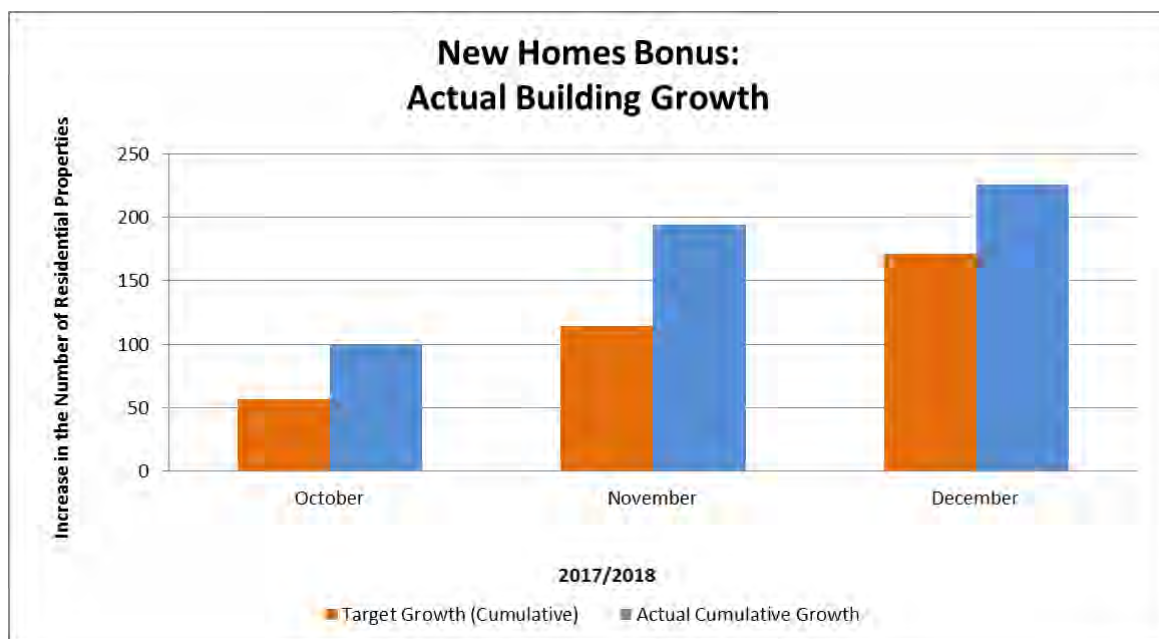
The 2016/17 and 2017/18 debt position is currently showing a large outstanding amount, £484k relates to Commercial Rents, £162k relates to homeless accommodation/prevention and £158k relates to schools and other customers use of One Leisure facilities. Currently, £354k is being collected via direct debit and will be paid by the end of the current financial year.

New Homes Bonus

The 2016/17 reporting cycle (October 2016 to September 2017) saw 695 completions which was 128 ahead of the target of 567. The impact of these additional units will come through in 2017/18.

The current reporting cycle (October 2017 to September 2018) has a target number of completions of 1,135, as published in the draft Planning Annual Monitoring Report (December 2016). However, this is likely to be revised downwards to 689 in the December 2017 Planning Annual Monitoring Report and so this lower figure has been used as our target for this year. Currently, 226 properties have been completed in the first three months of this new reporting cycle.

As part of the Local Government Financial Settlement 2016/17 issued in December 2016 the Government announced changes to the New Homes Bonus Scheme. The number of years over which NHB will be paid has reduced from six to four and a new 'deadweight' factor of 0.4% is now being applied meaning the first 0.4% growth above the base does not attract NHB. The impact of these new factors, particularly the deadweight, on the NHB receipts beyond 2017/18 has been assessed and is included in the MTFS.



The process of considering CIS opportunities is as follows:

Step 1

Property investment opportunities are both introduced by agents and actively sourced by the Commercial Estates Team. An initial review is undertaken against the outline criteria of the CIS such as yield, length of lease, tenant strength etc. and if they are judged to be reasonable investments, further preliminary initial due diligence is undertaken to determine the quality of the leases and an initial financial appraisal is undertaken.

Step 2

If Step 1 is passed, more detailed due diligence is undertaken (including detailed tenant strength review, ownership title, property energy efficiency, market analysis of rents and yield etc), this may lead to a site visit and more robust financial appraisal/modelling and further market scrutiny.

Step 3

If Step 2 is passed, then approval is sought from the members of the Treasury & Capital Management Group, the Managing Director, Corporate Director (Services) and the Head of Resources to submit a formal initial bid, subject to contract and relevant building and condition surveys

Step 4

If the bid submitted at Step 3 is successful, then this progresses to consideration by Overview and Scrutiny and approval for Cabinet.

Step 5

Once approval is given, formal legal and building condition due diligence commences by instruction of lawyers and building/specialist surveys are undertaken. This may take several weeks during which all concerns raised on legal and lease title and building condition are satisfied. If any significant concerns are unsatisfied, these can either be negotiated on price or withdraw from the purchase.

Reviews Undertaken September – December 2017 (Quarter 3)

Over the above period, 31 propositions were reviewed up to stage 1, of which 7 reviewed up to stage 2. Almost all opportunities were outside the District. It was anticipated that the Autumn Budget would bring be a crackdown on Local Authority investment outside boundaries and therefore focus was redirected to actively seek opportunities within the District. At the end of December detailed due diligence is being undertaken on three properties within HDC boundaries. By property type, the 31 propositions were as follows:

Office	11	Mixed use	3
Retail high street	4	Other (leisure/laboratories/trade counter etc)	8
Retail warehouse	1		
Industrial/warehouse	4		

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Public
Key Decision - Yes

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Treasury Management Strategy 2018/19

Meeting/Date: Overview and Scrutiny Panel (Performance and Customers)
– 31st January 2018

Executive Portfolio: Executive Councillor for Strategic Resources

Report by: Head of Resources

Wards affected: All

Executive Summary

The Council is required by law to approve, on an annual basis a Treasury Management Strategy; this requirement is within the 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.

RECOMMENDATION

The Overview and Scrutiny Panel is invited to comment on the Treasury Management Strategy attached in Appendix A including the attached appendices.

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter:	Treasury Management Strategy 2018/19
Meeting/Date:	Cabinet – 8th February 2018
Executive Portfolio:	Executive Member for Strategic Resources: Councillor J A Gray
Report by:	Head of Resources
Wards affected:	All Wards

Executive Summary:

The Council is required by law to approve, on an annual basis a Treasury Management Strategy; this requirement is within the 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 2018/19 TMS includes:

- The operation of the strategy within an economic climate that is weakening, where inflation is likely to rise, business confidence is low because of the EU negotiation uncertainty and interest rates that have moved upward slightly but are forecast to remain low although possibly rising slowly 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 continuation of the Commercial Investment Strategy (CIS), and the related asset purchases and borrowing profile. The CIS is expected to refocus on local assets and housing property during the proposed MTF5.

- 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. For 2018/19 an MRP policy has been amended, this will be used to where maturity loans are used to finance expenditure on housing provision.

Recommendations:

That the 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 2018/19, 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**.

1.3 In addition to complying with CIPFA's Treasury Management in the Public Services: Code of Practice 2011 Edition, the Council must also comply with the MHCLG's Guidance on Local Authority Investments (2010), both of which require the approval of an annual investment strategy before the start of each financial year. This strategy fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to both the CIPFA Code and the MHCLG Guidance. New CIPFA codes for 2017 have been issued, though guidance on their application has yet to be issued. In addition MHCLG's guidance has been consulted on but has not been issued yet. Should there be a requirement to update this strategy a further report will be brought to Council.

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. The plan in the proposed MTFS is that local commercial and housing assets will become a focus.

ii. Annual Minimum Revenue Provision Policy 2018/19 which is attached as **Appendix 5**. This policy outlines the way in which the charges to revenue for repayment of debt will be calculated.

2.2 For 2018/19, the Council is anticipating having a total capital financing requirement (which is both past and new capital expenditure) of £74.8m (falling

to £72.1m by 2022/23), of which £30.0m will be new capital expenditure relating to the CIS. Of the £75.5m the Council will be required to borrow at least £47.5m and potentially up to £60.1m 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.

- 2.3 The authority has and will borrow and invest substantial sums of money and is therefore exposed to financial risks including the loss of funds and the revenue effect of changes in interest rates. The identification, monitoring and control of such risks are central to the Council's Treasury Management Strategy.
- 2.4 In accordance with MHCLG guidance, the Council will be asked to approve a revised Treasury Management Strategy, should the assumptions on which it is based change significantly. Such circumstances could include an unexpected change in interest rates, a change in the capital programme or in the level of investment balance.

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 comments of Overview & Scrutiny Panel (Finance and Performance) will be included in this section prior to its consideration by Cabinet.

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 2018/19

Appendix 4: CIPFA Prudential Code For Capital Finance In Local Authorities; Prudential Indicators And Treasury Management Indicators For 2018/19 and the Commercial Investment Strategy Indicators 2018/19.

Appendix 5: Annual Minimum Revenue Provision Policy 2018/19

BACKGROUND PAPERS

Working papers held in Finance

CONTACT OFFICERS

Clive Mason, Head of Resources

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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 TMS, which includes the policies, objectives, risk management approach, and the prudential, treasury management and commercial investment strategy 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 execution and administration of treasury management is delegated to the DRFO.

The Council shall have overall responsibility for treasury management and will formally approve the annual TMS 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 Leader, Deputy Leader and the Executive Councillor for Strategic Resources. Other members can be co-opted onto the group at the discretion of the Executive Leader.
- the RFO and the DRFO, and as and when necessary the Managing Director and/or Corporate Director (Services). Other officers can be co-opted onto the group at the discretion of the Managing Director or the RFO.

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

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 maturity 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 corporate 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 up to £30m. 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 monitor and review 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

The major external influence on the Authority's treasury management strategy for 2018/19 will be the UK's progress in negotiating its exit from the European Union and agreeing future trading arrangements. The domestic economy has remained relatively robust since the outcome of the 2016 referendum, but there are indications that uncertainty over the future is now weighing on growth. Transitional arrangements may prevent a cliff-edge, but will also extend the period of uncertainty for several years. Economic growth is therefore forecast to remain sluggish throughout 2018/19.

Consumer price inflation reached 3.0% in December 2017 (reduced from 3.1% in November 2017) as the post-referendum devaluation of sterling continued to feed through to imports. Unemployment continued to fall and the Bank of England's Monetary Policy Committee judged that the extent of spare capacity in the economy seemed limited and the pace at which the economy can grow without generating inflationary pressure had fallen over recent years. With its inflation-control mandate in mind, the Bank of England's Monetary Policy Committee raised official interest rates to 0.5% in November 2017.

In contrast, the US economy is performing well and the Federal Reserve is raising interest rates in regular steps to remove some of the emergency monetary stimulus it has provided for the past decade. The European Central Bank is yet to raise rates, but has started to taper its quantitative easing programme, signalling some confidence in the Eurozone economy.

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

In the past few years inflation rates have been low, and this has benefited the Council's MTFS by lowering expectation for budgetary savings or growth, arising from increases in prices rather than increased demand. Inflation has now increased and this pressure will feed into budgetary pressure for budget growth with the consequent requirement to find further savings or income opportunities.

Growth forecasts are becoming more pessimistic. A slowdown in growth could potentially have an impact on the Council's ability to raise revenue from services

where consumers or businesses may cut back. For example, leisure, parking (consumer activity), development control (house building), or commercial estates.

1.2 Credit Outlook

High profile bank failures in Italy and Portugal have reinforced concerns over the health of the European banking sector. Sluggish economies and fines for pre-crisis behaviour continue to weigh on bank profits, and any future economic slowdown will exacerbate concerns in this regard.

Bail-in legislation, which ensures that large investors including local authorities will rescue failing banks instead of taxpayers in the future, has now been fully implemented in the European Union, Switzerland and USA, while Australia and Canada are progressing with their own plans. In addition, the largest UK banks will ring-fence their retail banking functions into separate legal entities during 2018. There remains some uncertainty over how these changes will impact upon the credit strength of the residual legal entities.

The credit risk associated with making unsecured bank deposits has therefore increased relative to the risk of other investment options available to the Authority; returns from cash deposits however remain very 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 and property funds which are backed by property assets.

The regulatory changes in the EU have been aimed at ensuring the strength of financial institutions is improved in the event of an economic recession.

1.3 Interest Rate Outlook

The Authority's treasury adviser Arlingclose's central case is for UK Bank Rate to remain at 0.50% during 2018/19, following the rise from the historic low of 0.25%. The Monetary Policy Committee re-emphasised that any prospective increases in Bank Rate would be expected to be at a gradual pace and to a limited extent.

Future expectations for higher short term interest rates are subdued and ongoing decisions remain data dependant and negotiations on exiting the EU cast a shadow over monetary policy decisions. The risks to Arlingclose's forecast are broadly balanced on both sides. The Arlingclose central case is for gilt yields to remain broadly stable across the medium term. Upward movement will be limited, although the UK government's seemingly deteriorating fiscal stance is an upside risk.

How Does This Impact on the Medium Term Financial Strategy

When the bank rate was increased, there was a slight upward movement in interest rates, as a result there is a small increase in the expected interest income received.

The result of low interest rates 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.

One effect on the MTFS of an increase in the UK bank rate is an increase in the cost of borrowing, however PWLB lending is based on gilt yields and as these are forecast to remain stable across the medium term, it is reasonable to assume the Council will be able to continue to borrow at low rates.

This will directly impact on the revenue budgets through the net interest budget, the forecast for which reflect the rates shown in **Table 1**.

Table 1	2017/18	2018/19	2019/20	2020/21	2021/22
MTFS Interest Rate Assumptions	%	%	%	%	%
Temporary investments	0.50	0.50	0.50	0.50	0.50
PWLB 20 year borrowing (EOY)	3.00	3.00	3.50	4.00	4.50
Temporary borrowing	0.30	0.32	0.34	0.36	0.38

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 2016/17 that concentrated on highly rated institutions, and the larger Building Societies, Money Market Funds and Local Authority investments. Investments in liquidity or call accounts, which offer repayment the same day were maximised to further reduce risk.

The 2018/19 Strategy allows for borrowing in anticipation of need to fund capital expenditure.

2.0 BORROWING AND INVESTMENT FORECAST 31st MARCH 2018

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 2018, broken down between CIS balances and general programme activities.

Table 2 Investing and Borrowing at 31/03/18	CIS £m	General Programme £m	Total £m
Investments Short-Term	0	2.0	2.0
Investments Long-Term	4.0 ^A	0.0	4.0
Total Investments	4.0	2.0	6.0
Borrowing- Short-Term	0.0	1.0	1.0
Borrowing- Long-Term	30.0	15.7	45.7
Total Borrowing	30.0	16.7	46.7

Notes ^ACCLA Property Fund and share based investments
The above table excludes loans to other organisations which are not used to manage cash flows

2.2 Interest Forecast 2017/18

The 2017/18 year-end forecast for net interest is now £0.282m, which will be a saving of £0.110m against the budget of £0.384m.

3.0 BORROWING AND INVESTMENT FORECAST OVER 2018/19 TO 2022/23

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	2016/17 Actual £m	2017/18 Forecast £m	2018/19 Budget £m	2019/20 Budget £m	2020/21 Budget £m	2021/22 Budget £m
Capital	7.8	10.3	3.7	2.7	2.1	2.1
CIS	9.2	30.0	0.0	0.0	0.0	0.0
Total	17.0	40.3	3.7	2.7	2.1	2.1

Note The CIS purchases are 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 2022/23 the Council is expecting to have borrowing in excess of £47m (“Must Borrow”). If however, the Council chose not to use reserves to finance capital, borrowings would increase to £54m by 2022/23 (“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	2018/ 2019 £m	2019/ 2020 £m	2020/ 2021 £m	2021/ 2022 £m	2022/ 2023 £m
Expenditure					
Capital Expenditure					
Brought Forward	(74.8)	(75.5)	(75.0)	(73.9)	(72.9)
Movement in Year	0.7	(0.5)	(1.1)	(1.0)	(0.8)
Capital Financing Requirement	(75.5)	(75.0)	(73.9)	(72.9)	(72.1)
Fixed Term Investment (EOY)	0.0	0.0	0.0	0.0	0.0
Total Capital to be Financed	(75.5)	(75.0)	(73.9)	(72.9)	(72.1)
Financing					
Forecast long term borrowing (at 31/03/18 borrowing over MTFS)	15.4	18.2	17.9	17.7	17.4
Average Revenue Reserves	2.6	2.6	2.7	2.7	2.7
Earmarked Reserves	10.0	10.0	10.0	10.0	5.0
Total Reserves	12.6	12.6	12.7	12.7	7.7
Total Financing Available	28.0	30.8	30.6	30.4	25.1
Net Unfinanced Capital "Must Borrow"	(47.5)	(44.2)	(43.3)	(42.5)	(47.0)
If Reserves are not used to Finance Capital: "May Borrow"	(60.1)	(56.8)	(56.0)	(55.2)	(54.7)
Funding in Advance					
May Borrow a further	0.0	0.0	0.0	0.0	0.0
Need For Further Borrowing- Loans To Organisations	(15.0)	(15.0)	(15.0)	(15.0)	(15.0)

- Notes**
1. Forecast general reserves is the average reserves for the year
 2. Earmarked reserves include 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.
 3. There would be a cash flow benefit; however due to its natural volatility, it is excluded from this analysis.

It is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead. By doing so, the Authority is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal or short-term borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. The council may borrow additional sums at long-term fixed rates in 2018/19 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.

Alternatively, the Council may arrange forward starting loans during 2018/19, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.

In addition, the Council will borrow short-term to cover unplanned cash flow shortages.

The approved sources of long-term and short-term borrowing are:

- Public Works Loan Board (PWLB) and any successor body
- any institution approved for investments (see below)
- any other bank or building society authorised to operate in the UK
- UK public and private sector pension funds
- capital market bond investors
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues

Also capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- operating and finance leases
- hire purchase
- Private Finance Initiative
- sale and leaseback

The Authority has previously raised all of its long-term borrowing from the PWLB but it continues to investigate other sources of finance, such as local authority loans and bank loans that may be available at more favourable rates.

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 of A-, 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 (Table 5 gives the limits):

- 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.

Table 5 Non-Specified Investments	£m
Total Long-Term Investments	15
Total Investments without Credit Ratings or rated below A-	15
Total investments (except pooled funds) with institutions domiciled in foreign countries rated below AA+	15
Total non-specified investments	15

3.4 Operational Banking Requirements

The Council will incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank. These are not classed as investments, but are still subject to the risk of a bank bail-in, and balances will therefore be kept below £1m per bank. The Bank of

England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

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 the Leader, Deputy Leader, the Executive Member for Strategic Resources 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)
	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, Netherlands. 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, France, Handelsbanken
	AA-		HSBC Bank.
	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 A+, Santander A+, Nationwide Building Society A+, 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+, Clydesdale Bank 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. The duration of an investment should be limited to the duration indicated by the latest Arlingclose counterparty advice. 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 and Asset 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)</p> <p>Money Market Funds AAA credit rating</p> <p>Local Authorities, Police Authorities, Fire Authorities or UK Central Government, No rating required</p> <p>Banks and Corporate Entities 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>£5M</p> <p>£4M</p> <p>£5M</p> <p>£4M</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>UK Central Government</p> <p>Money market fund AAA Credit rating and Pooled Property and Asset Funds</p>	<p>£3M</p> <p>£5M</p> <p>Unlimited</p> <p>£4M</p>
	<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 21 February 2018. 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 2018/19 to 2021/22

1. COMMERCIAL INVESTMENT STRATEGY BORROWING FORECAST

Borrowing Strategy CIS	2018/ 2019 £m	2019/ 2020 £m	2020/ 2021 £m	2021/ 2021 £m	2022/ 2023 £m
Expenditure					
Capital Expenditure					
Brought Forward	(30.0)	(30.0)	(30.0)	(30.0)	(30.0)
Movement in Year (a)	0.0	0.0	0.0	0.0	0.0
Capital Financing Requirement	(30.0)	(30.0)	(30.0)	(30.0)	(30.0)
Fixed Term Investment (EOY)	0.0	0.0	0.0	0.0	0.0
Total Capital to be Financed	(30.0)	(30.0)	(30.0)	(30.0)	(30.0)
Financing					
Forecast long term borrowing (at 31/03/19 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"	(30.0)	(30.0)	(30.0)	(30.0)	(30.0)
If Reserves are not used to Finance Capital:					
May Borrow	(30.0)	(30.0)	(30.0)	(30.0)	(30.0)

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	2018/ 2019 £m	2019/ 2020 £m	2020/ 2021 £m	2021/ 2022 £m	2022/ 2023 £m
Expenditure					
Capital Expenditure					
Brought Forward	(44.8)	(45.5)	(45.0)	(43.9)	(42.9)
Movement in Year	(0.7)	0.5	1.1	1.0	0.8
Capital Financing Requirement	(45.5)	(45.0)	(43.9)	(42.9)	(42.1)
Total Capital to be Financed	(45.5)	(45.0)	(43.9)	(42.9)	(42.1)
Financing					
Forecast long term borrowing (at 31/03/19 borrowing over MTFS)	15.4	18.2	17.9	17.7	17.4
Average Revenue Reserves	2.6	2.6	2.7	2.7	2.7
Earmarked Reserves	10.0	10.0	10.0	10.0	5.0
Total Reserves	12.6	12.6	12.7	12.7	7.7
Total Financing Available	28.0	30.8	30.6	30.4	25.1
Net Unfinanced Capital “Must Borrow”	(17.5)	(14.2)	(13.3)	(12.5)	(17.0)
If Reserves are not used to Finance Capital: “May Borrow”	(30.1)	(26.8)	(26.0)	(25.2)	(24.7)
Funding in Advance					
May Borrow a further	0.0	0.0	0.0	0.0	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 (MHCLG) 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 2016/17, 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 2018/19, 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 was "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 2017 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
2018/19 AND THE COMMERCIAL INVESTMENT STRATEGY INDICATORS 2018/19.**

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

		2016/17 Actual £m	2017/18 Forecast £m	2018/19 Estimate £m	2019/20 Estimate £m	2020/21 Estimate £m
Capital Programme	Gross	9.0	11.9	5.5	3.9	3.4
	Net	7.8	10.3	3.7	2.7	2.1
CIS	Gross	9.2	30.0	0.0	0.0	0.0
	Net	9.2	30.0	0.0	0.0	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.

	2016/17 Actual	2017/18 Forecast	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate
Capital Programme	8.1%	10.1%	13.0%	14.9%	14.8%
CIS	4.4%	9.4%	10.1%	10.3%	10.0%
Total	12.5%	19.5%	23.1%	25.1%	24.9%

- 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.

		2018/19 Estimate	2019/20 Estimate	2020/21 Estimate
Capital Programme	Variation	£2.61	£5.70	£6.47
	Cumulative	£2.61	£7.63	£14.77
CIS	Variation	(£0.33)	(£0.14)	£0.04
	Cumulative	(£0.33)	(£0.48)	(£0.44)

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.

	31/3/17 Actual £m	2017/18 Forecast £m	2018/19 Estimate £m	2019/20 Estimate £m	2020/21 Estimate £m	2021/22 Estimate £m	2022/23 Estimate £m
Capital Programme	38.8	43.1	43.8	43.3	42.2	41.2	40.4
CIS	0	26.4	24.5	22.6	20.7	18.8	16.9
Total	38.8	69.5	68.3	65.9	62.9	60.0	57.3

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.

	2017/18 Estimate £m	2018/19 Estimate £m	2019/20 Estimate £m	2020/21 Estimate £m
Borrowing - General	15.7	15.4	18.2	17.9
Borrowing - CIS	30.0	30.0	30.0	30.0
Total	45.7	45.4	48.2	47.9

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.

	2017/18 Limit £m	2018/19 Estimate £m	2019/20 Estimate £m	2020/21 Estimate £m
Short term	26	26	26	26
Long term	45	45	45	45
Other long-term liabilities (leases)	6	7	8	9
Total - No Funding Activity	77	78	79	80
Long Term based on the maximum borrowing in advance	0	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	30	30	30	30
Total	122	123	124	125

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.

	2017/18 Limit £m	2018/19 Limit £m	2019/20 Limit £m	2020/21 Limit £m
Short term	21	21	21	21
Long term	45	45	45	45
Other long-term liabilities (leases)	6	7	8	9
Total – No Funding Activity	72	73	74	75
Plus long term borrowing in advance	0	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	30	30	30	30
Total	117	118	119	120

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. Interest Rate Exposures

- 9.1 This indicator is set to control the Authority's exposure to interest rate risk. The upper limits on fixed and variable rate interest rate exposures, expressed as the amount of net principal borrowed.
- 9.2 Fixed rate investments and borrowings are those where the rate of interest is fixed for at least 12 months, measured from the start of the financial year or the transaction date if later. All other instruments are classed as variable rate.

Interest Rate Exposure Limits	2017/18 £m	2018/19 £m	2019/20 £m
Upper limit on fixed interest rate exposure	70.0	80.0	90.0
Upper Limit on variable interest rate exposure	30.0	35.0	40.0

10. Borrowing Repayment Profile

- 10.1 The proportion of borrowing in place during 2016/17 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 £15.8m long term borrowing at the end of 2016/17, 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	79%	0%
12 months and within 24 months	79%	0%
24 months and within 5 years	79%	0%
5 years and within 10 years	80%	1%
10 years and above	100%	20%

- 10.3 This may be affected by any funding in advance, Loans to Organisation or the CIS programme.

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.

	2018/19 £m	2019/20 £m	2020/21 £m
Capital Programme; Limit on investments over 364 days as at 31 March each year.	68.2	63.0	63.3

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

COMMERCIAL INVESTMENT STRATEGY (CIS) SPECIFIC LOCAL 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	
2017/18	3,179	628	19.7
2018/19	3,179	628	19.7
2019/20	3,179	628	19.7
2020/21	3,179	628	19.7

- 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 £m	Asset Value £m	
2017/18	30.0	64.0	47
2018/19	28.1	64.5	44
2019/20	26.2	65.0	40
2020/21	24.3	65.5	37

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 £3.0m by the end of 2018/19; this gives a ROE of 8%.

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

1.0 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 MHCLG Guidance) most recently issued in 2012.
- 1.2 The broad aim of the MHCLG 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 MHCLG Guidance requires the Council to approve an Annual MRP Statement, and recommends a number of options for calculating a prudent amount of MRP.
- 1.4 The Council has a number of MRP policies reflecting the range of capital financing options required for different service scenarios.
- 1.5 It does not cover any of the proposed changes in the consultation recently issued by CIPFA.

2.0 General MRP Policy

- 2.1 This Policy was originally approved by Cabinet on the 17th September 2009. For (iii) below, for 2017/18 there has been a slight change to clarify when the incidence of MRP will be chargeable. The following statement incorporates options recommended in the Guidance;
- 2.2 The actual Policy is:
 - i. 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.
 - ii. 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.
 - iii. In respect of:
 - capital assets; MRP will be chargeable in the year following the agreement of any final account.

- other capital investments; MRP will be chargeable in the following financial year.

3.0 Loans to Organisations MRP Policy

3.1 This Policy was originally approved in 22nd February 2015. The aim of the policy is to facilitate the provision of finance to organisations, with the Council sourcing the finance from third parties, but to ensure that the incidence of debt finance is directly neutralized within the Councils balance sheet.

3.2 The actual policy is:

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.

4.0 MRP Policy – Financing Expenditure with Annuity Loans

4.1 This Policy was originally approved on 22nd February 2016 and has been amended for 2018/19. The aim of this policy is to determine the neutralization of MRP when Annuity Loans are used to finance CIS asset, and investments.

4.2 The actual policy is:

For each capital investment undertaken under the requirements of the Council's Commercial Investment Strategy, where it has been decided that an Annuity Loan is advantageous, MRP will be made that is equal to the principal repayment for any loan finance supporting the investment.

5.0 MRP Policy – Financing Expenditure with Maturity Loans

5.1 This was a new policy for 2017/18, it has now been amended to include purchases in relation to housing property purchases.

5.2 Maturity Loans are similar to interest only mortgages, in that only interest is paid during the life of the loan with the loan principal being repaid at the end of the term (by either the Council taking out a further loan or selling the asset and repaying the loan from the capital receipt; with a possible net capital gain). To undertake such financing, a new MRP Policy would be required that included some specific safeguards to ensure that the use of capital finance remained prudent.

5.2 However, the advantage of Maturity Loans for the Council is that over the life of the loan, the net benefit from the ongoing income stream would be greater as the Council would only have to repay interest on an annual basis and not meet annual principal repayments. The following example clearly demonstrates the revenue advantage of financing by Maturity Loan compared to an Annuity Loan; in that the additional revenue stream over the life of the asset is £7.0m.

- If a CIS Asset of £10m was acquired with an annual income stream of £625k (pessimistic, giving a yield of 6.2%) and held for 20 years, the net revenue stream for a:
 - Maturity Loan would be £7.2m (£359k per annum).
 - Annuity Loan would be £140k (£7k per annum).

There the benefit for a Maturity Loan is £7.0m (£352k per annum).

5.3 Any new MRP Policy to support this activity must ensure that the principles of prudence are adhered to. The principles, are noted in “i to ii” below:

- i. The CIS or housing asset would be required to be directly linked to the loan finance; this could be agreed retrospectively by Cabinet following acquisition. However, the link could only be broken by a specific decision of Full Council. The Councils Constitution would be required to be changed to reflect this.
- ii. The CIS or housing asset is valued on an annual basis, in line with the Councils Accounting Policy for Investment Assets. If it is established that the value of the asset is less than the loan, then an MRP payment will be required, based on an Annuity Loan, and the MRP payment will continue to be charged until the Asset Value is greater than the loan.

5.4 The actual policy is:

For each capital investment undertaken under the requirements of the Councils Commercial Investment Strategy, where it has been decided that a Maturity Loan is advantageous, no Minimum Revenue Provision shall be made providing that:

- i. The capital investment is directly linked to the Maturity Loan, with the stated intention that at loan maturity the asset is sold or replacement finance is provided.
- ii. Cabinet will record the decision in (i) above (this may be done retrospectively i.e. after an acquisition). The link between Asset and Loan can only be broken by a decision of Full Council.
- iii. There is annual revaluation of the CIS or housing investment in line with the Councils Accounting Policy in respect of Investment Assets. If it is established that an asset has a value less than the loan then an annual MRP amount will be calculated, based on Annuity basis and continue to be charged until the value of the asset is greater than the loan.

Capital Financing Requirement and MRP Summary

Based on the Council's latest estimate of its Capital Financing Requirement on 31st March 2018, the budget for MRP has been set as follows:

	31.03.2018 Estimated CFR £m	2018/19 Estimated MRP £m
Capital Expenditure	43.1	2.2
Commercial Investment Strategy	5.0	1.9
Total	48.1	4.1

Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Corporate Risk Register

Meeting/Date: Overview and Scrutiny Panel (Performance and Customers)
– 31st January 2018

Executive Portfolio: Executive Councillor for Strategic Resources

Report by: Internal Audit & Risk Manager

Wards affected: All

RECOMMENDATION

The Overview and Scrutiny Panel is invited to comment on the corporate risk register and the current mitigation in place detailed in the Cabinet report attached at Appendix A.

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter:	Corporate Risk Register
Meeting/Date:	Cabinet – 8th February 2018
Executive Portfolio:	Executive Councillor for Strategic Resources
Report by:	Internal Audit and Risk Manager
Wards affected:	All

Executive Summary

The risk register is reviewed frequently by Heads of Service to ensure that it remains fit for purpose and captures the significant risks to the achievement of the Council's objectives.

The report lists the 10 corporate risks recorded in the risk register as at 15th January 2018. Cabinet are asked to review the corporate risk register and consider whether or not it reflects their understanding of the significant corporate risks currently faced by the Council.

The Risk Management Strategy requires the Cabinet to consider each risk where the residual risk exceeds the agreed risk appetite level, and to decide whether they should be further mitigated by cost-effective and affordable actions. This report provides information in respect of the three risks that fall into this category.

There are currently no financial implications arising from this report, however some costs may be incurred if it is decided that further risk mitigation should be introduced.

The Cabinet is

RECOMMENDED

1. To review the corporate risk register and then consider if any, further risks should be included; and
2. In respect of risks 147, 237 and 273 comment on whether the stated mitigations are sufficient (paragraph 2.2) or whether further mitigation is required.

1. PURPOSE OF THE REPORT

- 1.1 The risk management strategy requires Cabinet to receive reports on the management of corporate risks. Corporate risks are those likely to affect the medium to longer term priorities and objectives of the Council. Risks that exceed their agreed risk appetite level also have to be considered.

2. ANALYSIS

- 2.1 Risks contained within the register are in the main identified by Heads of Service and Team Managers and reflect the risks associated with the delivery of the themes and aims contained in the Corporate Plan and individual Service Plans. There are currently 10 corporate risks within the risk register. Full details can be found at Appendix 1.

- 2.2 All of the risk register entries are required to be classified against one of seven risk areas. Each risk area has its own risk appetite. Risk that exceed their risk appetite level are required to be considered by the Cabinet. Three risks fall into this category and are set out below. They have been considered by the Corporate Management Team who are of the opinion that the current level of residual risk is acceptable.

Risk:	147	Current residual risk score: Likelihood x Impact	2	3	Medium
				Target risk appetite	Low
Arrangements and procedures are insufficiently robust or managed and result in harm to a vulnerable person including children.					
Controls already in place as listed on the risk register:					
<ul style="list-style-type: none"> DBS checks received prior to commencement of employment. Procedures in place to allow managers to identify posts requiring DBS checks. A spreadsheet will be sent to all HoS to enable them to identify all posts within HDC that require DBS checks and appropriate Safeguarding training. 			<ul style="list-style-type: none"> Safeguarding Governance Board established to oversee the delivery of actions identified in the Safeguarding Audit report. Training for all managers delivered by end of 2017. 		
Are these controls operating effectively?			<p>Yes, with the exception of training having been delayed due to the work of the Safeguarding Governance Board.</p> <p>The Safeguarding Governance Board have also agreed a separate action plan to further improve safeguarding procedures. Upon completion of the actions, it is not felt that the residual risk will fall below a medium risk score.</p>		

Risk:	237	Current residual risk score: Likelihood x Impact	4	3	High
			Target risk appetite		Medium
Fundamental changes in Government Policy could undermine Council's ability to enable new affordable homes to be built.					
Controls already in place as listed on the risk register:					
<ul style="list-style-type: none"> • Adopt a new Housing Strategy and Action Plan, and prepare a more permissive Local Plan policy. • If a developer contends that their affordable housing requirement (Section 106) is not economically viable for them to fulfil we would scrutinise the inputs to the development to assess overall site viability. If proven, we would renegotiate a lower percentage of affordable housing, or we would revise the tenure split of the site to enable a viable development to proceed. 			<ul style="list-style-type: none"> • Maximise new affordable housing opportunities on s106, rural exception sites and others. • Review and increase provision of temporary accommodation as an alternative to B&B. • Additional resource proposed as part of budget process to meet new statutory housing duties. 		
Are these controls operating effectively?			Yes.		

Risk:	273	Current residual risk score: Likelihood x Impact	3	4	High
			Target risk appetite		Medium
The Commercial Investment Strategy (CIS) is curtailed by the Govt. or doesn't achieve its aims of increased investment returns leading to reducing opportunities for the Council to become financially self-reliant.					
Controls already in place as listed on the risk register:					
<ul style="list-style-type: none"> • Cabinet approved CIS incl. defined governance arrangements and delegations. • Effective budget setting and financial monitoring processes, incl. frequent reports to Cabinet and O&S on CIS delivery. 			<ul style="list-style-type: none"> • Qualified and experienced Officers in post supported by external professional advisors. 		
Are these controls operating effectively?			Yes		

3. COMMENTS OF OVERVIEW & SCRUTINY PANEL

- 3.1 Comments made by the Overview and Scrutiny Panel (Performance and Customers) at their 31st January meeting are to be included.

4. KEY IMPACTS

- 4.1 The significant corporate risks that have the potential to affect the delivery of the Corporate Plan need to be identified, controlled and monitored. If effective risk management (as set out in the risk management strategy) does not take place, there is the possibility that inappropriately informed decision-making may take place and the Corporate Plan outcomes may not be achieved. Maintaining an adequate and effective risk register and risk management process is a key management control.

5. WHAT ACTIONS WILL BE TAKEN

- 5.1 The risk register is subject to regular review. Depending on the decisions taken by Cabinet, Managers may be required to identify further mitigation. If this is the case, Cabinet will be informed of the outcome of that review process.

6. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND CORPORATE OBJECTIVES

- 6.1 Risk management is one of the seven core principles within the Council's Code of Governance. Good risk management practice contributes to the overall delivery of the Corporate Plan. It improves the performance of the Council by identifying and assessing current and emerging risks and opportunities and how they are to be treated.

7. RESOURCE IMPLICATIONS

- 7.1 Risk management is a business as usual activity and as such the cost of risk mitigation is controlled within individual service budgets. Additional resources may be required to further mitigate any risk that exceeds its risk appetite, but these will not be known until the mitigation has been identified.
- 7.2 The cost of any risk materialising also needs to be considered. Whilst an individual residual risk score may be below its risk appetite level the failure of any control may result in unknown levels of financial costs being incurred.

8 REASONS FOR THE RECOMMENDED DECISIONS

- 8.1 Cabinet need to ensure that the risk management process is robust and that the corporate risk register reflects their understanding of the significant corporate risks faced by the Council. In addition, they also need to be satisfied that risks have been mitigated to an appropriate level.

9. LIST OF APPENDICES INCLUDED

Appendix 1 – Corporate risk register

BACKGROUND PAPERS

Risk register
Risk management strategy

CONTACT OFFICER

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Corporate Risks at 15 January 2018

Managing Director						
Risk Ref	Risk Title	Cause & Effect	Inherent Risk Priority (IL x II)	Risk Control	Residual Risk Priority (RL x RI)	Action Required
14	High levels of sickness absence affect the ability of the council to deliver the full range of services to meet targets.	Gaps in service adherence to corporate policies - varying protocols/operational guidance across organisation. Managers/Staff not understanding their roles and responsibilities in relation to Health & Safety. Incomplete/cursory investigation of accidents/near misses in some areas. Cause Inconsistent management. Out of date policy. Effects: Lost time and service targets missed. Reputational damage: among peers, with regulator, with Members and the wider public. Financial cost due to back fill/agency . Staff morale adversely affected.	L = 5 I = 3 Very High (15)	Activity Managers are all trained in their responsibilities to manage sickness and MD conducts routine case management meetings with all HoS to review open cases. This then cascades into the organisation New starters attend a half day corporate induction and a staff handbook which offers directions on all of our policies Practical fire training IOSH supervising safely Accident Reporting (RIDDOR). SMT/CMT have over sight of sickness and health and safety data as part of the management of the organisation.	L = 3 I = 2 Medium (6)	
73	National government places additional burdens on council services which lead to reprioritisation of the planned business of the council to meet local need.	Cause Changing national policies. Effect: Staffing impacts. Overspends. Priority need remains unmet . Changing targets. Inability of the Council to achieve in all areas.	L = 4 I = 4 Very High (16)	Corporate Training Programme in place. Also, as part of being a member of most professions, employees would undertake a certain amount of CPD and so would cover new legislation affecting their own profession. MTFS process in place to plan for future pressures and bid for additional resources. Ongoing monitoring of impact of external and internal economic forces to allow prompt reactions / early intervention programmes. Transformation programme is in place to ensure that the Council is both as efficient and productive as it can be, in order to build capacity and drive out waste.	L = 2 I = 2 Low (4)	

Corporate Risks at 15 January 2018

Managing Director						
Risk Ref	Risk Title	Cause & Effect	Inherent Risk Priority (IL x II)	Risk Control	Residual Risk Priority (RL x RI)	Action Required
262	Failure in the governance of shared services which results in non-delivery of vision of shared services leading to inability to deliver the required efficiency savings.	<p>Cause Destabilising of partnership as local priorities change</p> <p>Effect Lack of buy in from partners and staff - benefits of shared working not communicated Perception that efficiencies to be gained will be insufficient. Incompatible cultures.</p>	L = 3 I = 3 High (9)	<p>Forward plan of future phases to be built around review of phase one and business cases for next round</p> <p>Regular board meetings to oversee roll out of projects across the three work streams and three councils. New enhanced governance arrangements are currently being discussed.</p> <p>Robust risk management now embedded in the programme</p>	L = 1 I = 3 Medium (3)	
271	Failure to adequately resource and influence the priorities for the devolution programme.	<p>Cause the pace of the programme is dictated by central government.</p> <p>Effect Loss of funding. Breakdown in countywide commitment and partnership. Reputational damage. Impact on relations with other partners and agencies.</p>	L = 3 I = 4 High (12)	Robust governance structures and programme management arrangements	L = 2 I = 4 High (8)	

Corporate Risks at 15 January 2018

Managing Director / Corporate Team						
Risk Ref	Risk Title	Cause & Effect	Inherent Risk Priority (IL x II)	Risk Control	Residual Risk Priority (RL x RI)	Action Required
6	Corporate Business Continuity plans are inadequate resulting, over both the short and medium term, in the Council's inability to provide an appropriate service.	<p>Cause:</p> <ul style="list-style-type: none"> Loss of utilities / power for substantial amount of time Loss of core systems Flu pandemic Staffing and resourcing Severe weather Major accident <p>Effect:</p> <ul style="list-style-type: none"> Inability to deliver core services. Inability to fulfil statutory obligations. Reputation damage. Loss of income. Payments not made. Lack of leadership & affect on staff morale 	L = 3 I = 4 High (12)	BCP is reviewed and if necessary, revised annually. This is then considered by Senior Management Team (SMT) and Corporate Governance Committee (CGC). The BCP indicates plans and practices to facilitate the recovery and restoration of services and the management of BCP in any given situation.	L = 2 I = 3 Medium (6)	SMT have agreed new BCP (January 2017) and the process and mechanism for annual review of BCP. BCP reported to Corporate Governance Committee annually.
74	Robust Partnerships agreement are not effectively secured with relevant organisation and as a consequence the delivery of key objectives is not achieved.	<p>Effects:</p> <ul style="list-style-type: none"> Breakdown in relationship with partners New initiatives unsuccessful. Adverse impact on the service received by customers. Financial costs to rectify problems / source other help etc. Loss of support. Adverse publicity arising from failures. Poor value for money. 	L = 3 I = 5 Very High (15)	Current review of all Partnerships to ensure alignment with our corporate priorities, delivering value for money and are fit for purpose.	L = 2 I = 3 Medium (6)	To complete assessment which list all partnerships and their purpose and value.

Corporate Risks at 15 January 2018

Corporate Director (Delivery) / Head of Development						
Risk Ref	Risk Title	Cause & Effect	Inherent Risk Priority (IL x II)	Risk Control	Residual Risk Priority (RL x RI)	Action Required
270	LPA cannot demonstrate a 5 year housing land supply	Higher benchmark to justify refusal of planning applications. Appeal decisions that would not otherwise be granted are granted to increase housing supply i.e. loss of local control.. Increase in speculative applications.	L = 4 I = 3 High (12)	Annual monitoring report produced. Light touch report on current position provided to CMT on a quarterly basis. Housing land supply is a material consideration in planning decisions. Action Plan agreed at October 2016 PDG meeting.	L = 3 I = 3 High (9)	
237	Fundamental changes in Government Policy could undermine Council's ability to enable new affordable homes to be built.	Increase in the threshold of sites on which affordable housing. can be sought. This means that less new affordable homes will be built in rural areas. Changes to the rules governing section 106 obligations as they relate to new affordable housing. Where a development is unviable, the affordable housing obligation could be reduced or waived in the future resulting in fewer new affordable homes being built. HCA no longer generally funds s106 developments and the cumulative impact of these policies is likely to lead to fewer priority needs households (including homeless) being accommodated. People would have longer stays in temporary accommodation and increased use of B&B at a higher cost to the Council with detrimental impact on vulnerable people in the district.	L = 4 I = 3 High (12)	Adopt a new Housing Strategy and Action Plan, and prepare a more permissive Local Plan policy. If a developer contends that their affordable housing requirement (Section 106) is not economically viable for them to fulfil we would scrutinise the inputs to the development to assess overall site viability. If proven, we would renegotiate a lower percentage of affordable housing, or we would revise the tenure split of the site to enable a viable development to proceed. Maximise new affordable housing opportunities on s106, rural exception sites and others. Review and increase provision of temporary accommodation as an alternative to B&B.	L = 4 I = 3 High (12)	

Corporate Risks at 15 January 2018

Corporate Director (Delivery) / Head of Leisure & Health						
Risk Ref	Risk Title	Cause & Effect	Inherent Risk Priority (IL x II)	Risk Control	Residual Risk Priority (RL x RI)	Action Required
147	Arrangements and procedures are insufficiently robust or managed and result in harm to a vulnerable person including children.	Accusation of inappropriate behaviour relating to both members of staff and members of the public and in particular young persons. Adverse publicity. Legal implications. Potential adverse impact on service provision if DBS checks of identified posts are not carried out before employment commences.	L = 3 I = 3 High (9)	DBS checks received prior to commencement of employment. Procedures in place to allow managers to identify posts requiring DBS checks. A spreadsheet will be sent to all HoS to enable them to identify all posts within HDC that require DBS checks and appropriate Safeguarding training. Safeguarding Governance Board established to oversee the delivery of actions identified in the Safeguarding Audit report. Training for all managers delivered by end of 2017.	L = 2 I = 3 Medium (6)	

Corporate Risks at 15 January 2018

Corporate Director (Services) / Head of Resources

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Risk Ref	Risk Title	Cause & Effect	Inherent Risk Priority (IL x II)	Risk Control	Residual Risk Priority (RL x RI)	Action Required
273	The Commercial Investment Strategy (CIS) is curtailed by the Govt. or doesn't achieve its aims of increased investment returns leading to reducing opportunities for the Council to become financially self-reliant.	<p>Cause:</p> <p>Central Govt. amends legislation that reduces or curtails CIS. Council's appetite for pursuing a CIS changes. Increase in cost of borrowing and interest payments. Shortage of appropriate investment opportunities. Lack of appropriate professional advice and ineffective governance. Economic downturn Loss of tenants.</p> <p>Effect:</p> <p>Commercial property yields drop, reducing revenue and impacting on budget position requiring further savings to be made or increasing Council Tax levels. Investment opportunities are being missed or being ineffectively scrutinised leading to poor investment decisions being made. Reputational damage.</p>	L = 3 = 4 High (12)	<p>Cabinet approved CIS incl. defined governance arrangements and delegations.</p> <p>Effective budget setting and financial monitoring processes, incl. frequent reports to Cabinet and O&S on CIS delivery.</p> <p>Qualified and experienced Officers in post supported by external professional advisors.</p> <p>Active monitoring and engagement with professional bodies who are influencing government policy in this area is on-going.</p>	L = 3 = 4 High (12)	

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Panel	Study	Date	Status	Action	Date for Future Action
207	Forward Programme January (31st) 2018		Final Revenue Budget 2018/19 and Medium Term Financial Strategy 2019/20 to 2022/23	C Mason – Head of Resources	31/01/18
			Integrated Performance Report 17/18 – Quarter 3	D Buckridge – Policy, Performance and Transformation Manager (Scrutiny)	"
			Treasury Management Strategy 2018/19	A Forth – Finance Manager	"
			Corporate Risk Register	D Harwood – Audit and Risk Manager	"
	March 2018		CCTV Commercialisation Business Case (Exempt Item)	C Stopford – Head of Community	"
			Lettings Policy Review	J Collen – Housing Needs and Resource Manager	07/03/18
			Twelve Month Review of Bearscroft Farm Local Lettings Plan	J Collen – Housing Needs and Resource Manager	"
			Document Centre Commercialisation Business Case (Exempt Item)	C Stopford – Head of Community	"
Performance & Customers	One Leisure Value For Money	05/07/17	The Panel agreed to create the Task and Finish Group. The following are Members of the Group: Councillors R C Carter, D B Dew, Mrs L A Duffy, M Francis, Mrs D C Reynolds and R J West.		

Panel	Study	Date	Status	Action	Date for Future Action
		12/09/17	The first meeting of the Task and Finish Group was held.	A second meeting was held in November. The Group has decided to question previous Portfolio Holders. Also a substantial amount of evidence has been presented to the Group for review and their findings will be presented to the Panel in their final report.	07/03/18
Communities & Environment 2018	Forward Programme		Below are a list of reports to be presented at future Panel meetings:		
	February 2018		Citizens Advice Bureau – Presentation	Citizens Advice Bureau (External)	06/02/18
	March 2018		Luminus/Places For People Presentation	Luminus/Places for People (External)	06/03/18
			Final report of the Tree Group	Tree Group (Cllrs Alban, Chapman, Davies and Tavener)	"
	April 2018		Hinchingbrooke County Park	N Sloper – Head of Operations	03/04/18
			Paxton Pits	N Sloper – Head of Operations	"
Communities & Environment	Future of Hinchingbrooke Country Park,	01/11/16	The Panel received an exempt report on the contractual arrangements and potential improvement programme of Hinchingbrooke	The Cabinet made a decision on the report. The decision remains confidential whilst negotiations are taking place.	

Panel	Study	Date	Status	Action	Date for Future Action
	Paxton Pits, Godmanchester Nursery and Public Rights of Way	07/03/17	<p>Country Park. The Cabinet received the same report but including the Panel's comments at its meeting in November 2016.</p> <p>Cambridgeshire County Council's Highways Maintenance Manager, Mr Jonathan Clarke, was in attendance to update Members on the maintenance of Huntingdonshire's Public Rights of Way.</p>	<p>A report on Hinchbrooke Country Park is expected at the Panel meeting in April 2018.</p> <p>A report on Paxton Pits is expected at the Panel meeting in April 2018.</p> <p>A report on Godmanchester Nursery is expected at the Panel meeting in June 2018.</p>	<p>03/04/18</p> <p>03/04/18</p> <p>June 2018</p>
Communities & Environment	Community Resilience Plan including relationships with Parish and Town Councils and the County Council	04/07/17	The Executive Councillor for Community Resilience and Well-Being gave Members an update on the Community Resilience Plan and encouraging Members to become ambassadors for the Council.	The Portfolio Holder has agreed to attend the Panel meeting in January to update Members on the work carried out.	To be decided.
Communities & Environment	<p>Reports Due and Regular Items</p> <p>Representatives on External Organisations</p>	Annual	Selected Members represent the Council on various External Organisations. The Panel received updates at its meetings in November 2016 and March 2017.	Next report is due at the Panel meeting in December 2018.	04/12/18

Panel	Study	Date	Status	Action	Date for Future Action
	Huntingdonshire Community Safety Partnership	04/10/16	Annual review of the work of the Partnership. The 2016/17 report is scheduled to be presented to the Panel in June 2018.	A six month update report is due at a future meeting of the Panel.	05/06/18
	Corporate Enforcement Policy	09/01/18	The Panel considered a discussion paper at the meeting in January.	The Policy is not due to come back to the Panel. It will be presented to Cabinet in February.	Complete
	Air Quality in Huntingdonshire	05/09/17	The Panel received a presentation from the Senior Public Health Manager – Environment and Planning at Cambridgeshire County Council on Air Quality in Huntingdonshire.	The Panel resolved to revisit the issue at a future Panel meeting.	To be decided
210 Economy & Growth	Forward Programme		Below are a list of reports to be presented at future Panel meetings:		
	February 2018		Great Fen Project Presentation	K Carver (External)	01/02/18
	March 2018		Endorsement of the Huntingdonshire Local Plan to 2036	C Kerr – Planning Service Manager (Policy)	08/03/18
			Community Infrastructure Levy – Update on spend	C Kerr – Planning Service Manager (Policy)	"
			Local Plan Update and Infrastructure Planning	C Kerr – Planning Service Manager (Policy)	"
			Huntingdonshire Economic Growth Plan 2013 – 2023	S Bedlow – Economic Development Manager	"

Panel	Study	Date	Status	Action	Date for Future Action
Economy & Growth 211	Strategic Review of Car Parking	03/11/16	Following Cabinet's agreement to set up a Strategic Task and Finish Group, the Panel discussed the Strategic Review of Car Parking. The Panel appointed Councillors D B Dew, R Fuller, I D Gardener and T D Sanderson to the group.	It was agreed that the Task and Finish Group will not be led by Overview and Scrutiny; however the Panel will be responsible for the scrutiny of the Task and Finish Group's work. To date the Group have held four meetings to finalise the Car Parking Vision. Work on the Strategy is progressing. The Group has held two meetings (October and November) since the Vision was presented to Members. The strategy is due to be presented to the Panel in June.	07/06/18
		06/04/17	A project overview and scoping document was presented to the Overview and Scrutiny Panel.		
		05/10/17	The Car Parking Vision was presented to Overview and Scrutiny and then to Cabinet on 12th October when it was approved.		
Economy & Growth	Local Plan To 2036	06/10/16	Members agreed to keep the Local Plan to 2036 on the work programme. A task and finish group has not be established however the Panel have agreed that the Chairman should become the Panel expert on the topic.	The Panel is to receive a Local Plan prior to its endorsement by Council.	08/03/18
		12/12/17	The Panel received and discussed the Huntingdonshire Local Plan to 2036.		

Panel	Study	Date	Status	Action	Date for Future Action
Economy & Growth	Devolution	06/10/16	Members agreed to keep Devolution on the work programme however before appointing a Panel expert, Members would like to invite the relevant Executive Councillor responsible to a future Panel meeting to update the Panel on what work has been done so far.	The Panel are to receive an six month update on the work of the Combined Authority.	07/06/18
		02/11/17	The Panel are to receive an update on the work of the Combined Authority from Councillors R B Howe and T Hayward.		
Economy & Growth	Reports Due and Regular Items	Annual	Below are a list of reports to be presented at future Panel meetings:	Next report is due at the Panel meeting in December 2017.	06/12/18
	Representatives on External Organisations		Selected Members represent the Council on various External Organisations. The Panel received updates at its meetings in November 2016 and February 2017.		
	Marketing Strategy Work Programme		The Panel have requested annual updates on the work programme.		