

A meeting of **HUNTINGDONSHIRE DISTRICT COUNCIL** will be held in the **CIVIC SUITE, PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON PE29 3TN** on **WEDNESDAY, 27 FEBRUARY 2019** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

## **A G E N D A**

### **Time Allocation**

### **PRAYER**

The Reverend Jon Randell, Vicar of Huntingdon will open the meeting with prayer.

### **APOLOGIES**

1. **MINUTES** (Pages 7 - 16) **2 Minutes.**

To approve as a correct record the Minutes of the meeting of the Council and the Extraordinary Meeting of the Council held on 19th December 2018.

2. **MEMBERS INTERESTS'**

To receive from Members declarations as to disclosable pecuniary, non-disclosable pecuniary or non-pecuniary interests in relation to any Agenda item. See Notes below.

3. **CHAIRMAN'S ENGAGEMENTS AND ANNOUNCEMENTS** (Pages 17 - 18) **5 Minutes.**

To note the Chairman's engagements since the last Council meeting.

4. **2019/20 BUDGET AND MEDIUM TERM FINANCIAL STRATEGY (2020/21 TO 2023/24)** (Pages 19 - 170) **60 Minutes.**

The Executive Councillor for Resources, Councillor J A Gray to present for approval –

- ❖ The 2019/20 Budget and the Medium Term Financial Strategy (MTFS) for 2020/21 – 2023/24;
- ❖ The Fees and Charges Schedule for 2019/20;
- ❖ The Treasury Management Strategy, the Capital Strategy and the Investment Strategy including the annual prudential indicators and the Flexible Use of Capital Receipts Strategy for 2019/20;
- ❖ The Annual Minimum Revenue Provision (MRP) Statement 2019/20;
- ❖ The formal resolution to determine the Council Tax for 2019/20.

In accordance with Section 30 (2) of the Local Government Finance Act 1992, the Council will be required to approve resolutions as to the

levels of Council Tax in 2019/20.

In accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014, the Council will be asked to resolve that a recorded vote be taken on the conclusion of debate on this item.

***(Notes: 30 Minutes Presentation  
30 Minutes for Questions).***

*(The reports were considered by the Cabinet at their meeting on 14th February 2019 and it was agreed that they should be recommended to Council for approval).*

**5. PAY POLICY STATEMENT 2019/20** (Pages 171 - 178) **5 Minutes.**

In compliance with the requirements of Section 38 of the Localism Act 2011, the Executive Councillor for Digital and Customers Councillor D M Tysoe to present the Pay Policy Statement for 2019/20 to the Council for approval.

*(The Statement was endorsed by the Employment Committee at their meeting on 13th February 2019).*

**6. EXECUTIVE COUNCILLOR PRESENTATIONS** **20 Minutes.**

Councillor J M Palmer, Executive Councillor for Partnership and Well-Being to present on One Leisure.

***(Presentation: 10 Minutes  
Questions: 10 Minutes).***

**7. QUESTIONS TO MEMBERS OF THE CABINET** **10 Minutes.**

Questions to Members of the Cabinet.

**8. CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY - UPDATE** (Pages 179 - 200) **20 Minutes.**

Councillor G J Bull, Executive Leader to present on the activities of the Cambridgeshire and Peterborough Combined Authority.

Councillors D B Dew and T D Sanderson to provide an update on the Cambridgeshire and Peterborough Combined Authority Overview and Scrutiny Committee.

Decision summaries for recent meetings of the Cambridgeshire and Peterborough Combined Authority Overview and Scrutiny Committee and Board are attached to the Agenda for information.

In accordance with the Protocol agreed at the February 2017 meeting, this item provides an opportunity for District Council Members to ask questions and comment on Cambridgeshire and Peterborough Combined Authority issues.

If Members wish to raise questions or issues requiring a detailed response, it would be helpful if they can provide prior notice so that the necessary information can be obtained in advance of the meeting.

**9. OUTCOMES FROM COMMITTEES AND PANELS (Pages 201 - 202) 20 Minutes.**

An opportunity for Members to raise any issues or ask questions arising from recent meetings of the Council's Committees and Panels.

A list of meetings held since the last Council meeting is attached for information and Members are requested to address their questions to Committee and Panel Chairmen.

**10. VARIATIONS TO THE MEMBERSHIP OF COMMITTEES AND PANELS 5 Minutes.**

Group Leaders to report on variations to the Membership of Committees and Panels if necessary.

Dated this 19th day of February 2019



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**

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*Agenda and enclosures can be viewed on the District Council's website – [www.huntingdonshire.gov.uk](http://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.**

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## HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the COUNCIL held in Civic Suite, Pathfinder House, St Mary's Street, Huntingdon PE29 3TN on Wednesday, 19 December 2018.

PRESENT: Councillor R J West – Chairman.

Councillors T D Alban, B S Banks, G J Bull, S M Burton, E R Butler, S J Criswell, J W Davies, Dr P L R Gaskin, Mrs P A Jordan, P Kadewere, D N Keane, L W McGuire, J M Palmer, K I Prentice, T D Sanderson, Mrs P E Shrapnel, Mrs S Smith, R G Tuplin, D R Underwood and J E White.

APOLOGIES: Apologies for absence from the meeting were submitted on behalf of Councillors Mrs M L Beuttell, Mrs S Conboy, J C Cooper-Marsh, Ms A Diaz, Mrs A Dickinson, R Fuller, D A Giles, Mrs S A Giles, J A Gray, M S Grice, Dr N Johnson, D J Mead, J Neish and S Wakeford.

#### **44. MEMBERS' INTERESTS**

No declarations were received.

#### **45. CONFERMENT OF THE TITLES OF HONORARY ALDERMAN AND HONORARY ALDERWOMAN : SECTION 249: LOCAL GOVERNMENT ACT 1972**

By way of a report by the Elections and Democratic Services Manager (a copy of which is appended in the Minute Book) the Council was reminded that they had agreed to introduce titles of Honorary Aldermen and Honorary Alderwomen for current and future Members of the Council who cumulatively had served a minimum of 12 years as an elected Councillor on the District Council.

The Chairman invited former Councillors K Baker, Mrs B Boddington, P L E Bucknell and Mrs D Reynolds to join the meeting, whereby each were invited to approach the dias. The Chairman presented them with a certificate in recognition of the title of Alderman/Alderwomen and insignia to be worn on occasions when required to attend civic functions on behalf of the Council.

Following tributes to Mr Baker, Mrs Boddington, Mr Bucknell and Mrs Reynolds for the contribution they had made to public life and the community of Huntingdonshire, the former Members thanked the Council for their awards. It was duly moved by the Chairman, Councillor R J West and seconded by the Vice-Chairman, Councillor J W Davies and

RESOLVED

that, in sincere appreciation of distinguished public service, the title of Honorary Alderman and Honorary Alderwomen be conferred upon former Councillors K Baker, Mrs B Boddington, P L E Bucknell and Mrs D Reynolds in accordance with Section 249 of the Local Government Act 1972.

The meeting ended at 6.20pm.

Chairman



## HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the COUNCIL held in Civic Suite, Pathfinder House, St Mary's Street, Huntingdon PE29 3TN on Wednesday, 19 December 2018.

PRESENT: Councillor R J West – Chairman.

Councillors J D Ablewhite, T D Alban,  
B S Banks, R E Bellamy, G J Bull,  
S M Burton, E R Butler, S Bywater,  
J R Clarke, Mrs S Conboy, S J Corney,  
S J Criswell, J W Davies, D B Dew,  
Ms A Diaz, Mrs A Dickinson,  
Dr P L R Gaskin, J A Gray, M S Grice,  
M J Humphrey, Dr N Johnson,  
Mrs P A Jordan, P Kadewere, D N Keane,  
C J Maslen, H V Masson, L W McGuire,  
J P Morris, J M Palmer, K I Prentice,  
T D Sanderson, Mrs P E Shrapnel,  
Mrs S Smith, Mrs J Tavener, D Terry,  
R G Tuplin, D M Tysoe, D R Underwood,  
S Wakeford, D J Wells and J E White.

APOLOGIES: Apologies for absence from the meeting were submitted on behalf of Councillors Mrs M L Beuttell, J C Cooper-Marsh, R Fuller, D A Giles, Mrs S A Giles, D J Mead and J Neish.

### **46. PRAYER**

The Reverend D Busk of Godmanchester and Hilton opened the meeting with prayer.

### **47. MINUTES**

The Minutes of the meeting of the Council held on the 17th October 2018 were approved as a correct record and signed by the Chairman.

### **48. MEMBERS INTERESTS'**

No declarations were received.

### **49. CHAIRMAN'S ENGAGEMENTS AND ANNOUNCEMENTS**

The Council noted those engagements attended by the Chairman and Vice-Chairman since the last meeting (a copy of which is appended in the Minute Book), subject to the amendment of the wording of "flag raising" to "wreath laying" under the engagements for 11th November 2018 and attendance by the Vice-Chairman rather than the Chairman at the Reception at RAF Alconbury on 3rd December 2018.

The Chairman welcomed Lieutenant Colonel Tamilyn Dismukes, USAAF Commander of 423rd Force Support Squadron at RAF Alconbury and RAF Molesworth to the meeting and the Executive

Leader referred to the strength of bond that existed between this District and the USAAF.

**50. INTRODUCTION BY NEW CHIEF CONSTABLE OF CAMBRIDGESHIRE & PETERBOROUGH CONSTABULARY**

The Chairman welcomed Mr N Dean, Chief Constable of Cambridgeshire and Peterborough Constabulary who had been invited to address the Council. Mr Dean thanked Members for the invite and began his presentation by drawing Members attention to the issue of austerity facing all Police forces nationally. Mr Dean reported upon the changing nature of crime since he had joined the Police 26 years ago, using new digital technology to detect offenders and criminals going forward, whilst making effective use of resources.

Since joining Cambridgeshire Constabulary, Mr Dean outlined to Members that he had taken the opportunity to go out and listen to the community to gain a greater understanding of the challenges in order to respond to the issues. Members noted that the demand on his services remained high as demonstrated by an increase of 6.3% of 999 calls over the past year to 350K per annum.

Members were appraised of the good working relationship with other forces across the Eastern Region and collaborative working with Bedfordshire and Hertfordshire to tackle the counter terrorism threat and high end crime. In noting that there had been an increase in localised crime, such as burglaries across the area, that had directly affected the quality of life of those that the crime had been committed against, Mr Dean reported that this had led to the integration of a Mental Health Team in the Control Room that had seen an increase from 3.5 to 5% in demand.

In referring to the reduction in budgets and pressures on front line policing, Members noted that the direct approach of continuing to work with communities had continued to evolve through PCSOs, community speed watch groups and neighbourhood watch schemes. Mr Dean reported that they had been working in conjunction with the District Council and other authorities across the area to set priorities for the organisation with the Police and Crime Commissioner to meet the challenges going forward to safeguard the vulnerable and engage with those that had been victims of crime, whilst not losing sight of the primary role of the tackling prevention and detection of crime.

Arising from a question from Councillor P L R Gaskin regarding targeted resources to tackle recent incidents of commercial van break-ins and increase in knife crime, Mr Dean reported that in relation to the latter there had been an influx across county lines that had been exploiting the young and vulnerable, specifically in relation to an increase in the population of St Neots and a reported daily increase of 5½ regular crimes per day to 7 per day over the past year and this increase had also been reflected across the county but still remained low. With this in mind, it was reported that they had been proactively working with young people through schools, colleges and youth leaders to educate about the dangers of knife crime.

In relation to a question raised by Councillor T D Alban on his gratitude for the Rural Crime Team and reassurances that this level of

support would continue, Mr Dean reported that he had actively been out with the Team and committed to maintaining engagement with the rural communities, this had been something that he had been tasked with in his previous role in Norfolk. He undertook to pass back the positive comments to the Team and reflected upon an approach that had been adopted in the southern area of Cambridgeshire to maintain communication on any such issues through social media.

Councillor S Bywater raised a question in relation to the issue raised previously by Mr Dean on protection of the young and vulnerable and it was explained that advances had been made in safeguarding these individuals and steps had been taken to secure partnership working with an ongoing commitment to tackle these issues.

In relation to a question from Councillor T D Sanderson on the financial pressures, Mr Dean explained that his priority was to make best use of the resources going forward through partnership working and use of new technology, as well as looking at innovative new ideas.

Councillor Mrs S J Conboy referred to the positive community support that had been provided by Police Officers and questioned how District Councillors could help Town and Parish Councils to support this approach, whereby Mr Dean referred to the low level crime and effect on the quality of life and explained that they were committed to neighbourhood policing and undertook to explore and enhance the intelligence gathering information that already existed through sharing with Town and Parish Councils and other community groups.

Arising from a question from Councillor D M Tysoe on utilisation of the tools of CCTV to prevent and detect crime, Mr Dean explained that when CCTV was first introduced it acted as a good mechanism to catch many offenders, but now although CCTV continued to provide extensive coverage across the area the deterrent aspect had diminished. Members were informed of the enhancements in the digital footprint of CCTV and Mr Dean referred to technologies being trialled elsewhere following a visit to South Wales Police where facial recognition had been developed, but had to be balanced against human rights and the holding of such data. CCTV was tightly governed by the Regulation of Investigatory Powers Act 2000, whereby local authorities had signed up to ensure safeguards were in place and it was an accepted part of society going forward.

In support of the previous Members comments, Councillor G J Bull reiterated the Council's support of the Police and in line with the issues raised previously surrounding the fear of crime, particularly amongst the vulnerable in communities, he questioned how the District Council could support. In response, Mr Dean explained that it was a balance between doing and sharing more, particularly with the celebrations of successes through social media that may have had a counter effect of feeding the fear of crime, but much of what was reacted to came direct from communities and this has helped reduce crime.

Arising from a question from Councillor Dr N Johnson on the problems associated with mental health and was keen to understand how the Police had dealt with such issues and audit of the challenges,

whereupon Mr Dean reported that there had been enhanced training for all Officers, including additional support in the Control Room to address the increase in mental health calls and was an acknowledgement that in society the stigma of mental health had been removed giving people the confidence to come forward. It was widely accepted that all agencies had restrictions on their budgets and it was necessary to work together to understand the needs of the vulnerable in society.

Councillor P Kadewere raised a question in relation to an increase in kids in the Huntingdon North Ward and had been working with Officers and PCSOs and the availability of resources to continue to support issues that had arisen in this area, whereby Mr Dean explained that although there had been a reduction in funding there had still been an uplift in Officers and had been in negotiation after the recent Central Government settlement as to how to provide the best services for Cambridgeshire in the most effective way, through developing a role for neighbourhood policing and involving parishes and community groups in this model. It was noted that it was not possible to determine whether specific wards would benefit from an increase in policing, but would be balanced against the complexity and volume of crimes and commitment to put resources in the right place.

## **51. BUDGET PRINCIPLES**

Councillor J A Gray, Executive Councillor for Strategic Resources, addressed the Council on the budget principles and framework, together with focus on the future challenges faced by the Council. A copy of Councillor Gray's PowerPoint presentation is appended in the Minute Book.

Councillor Gray drew Members' attention to the preparations that had been undertaken for the draft budget and reminded all Members of their opportunity to attend the forthcoming Overview and Scrutiny Panel (Performance and Growth) to respond and provide input into the draft budget.

Members were reminded of the challenging budget environment that the Council faced, with a reduction and change in spending power over the past five years. Having noted the continuous line held for Council Tax at around £7.5m, many of the other funding streams had seen a reduction, including the Revenue Support Grant removal and cutting of the New Homes Bonus that had been invested over the past three years in the Council's Commercial Investment Strategy. A previous strong area of growth had been the retention of the Council's business rates, but this had also seen a reduction since the previous year's budget.

Whilst reflecting on the challenging year for Council services, Councillor Gray referred to criticisms of budgets previously holding a surplus and reported that future years' budgets would be reviewed to bring into line current variances. The reported projected overspend of £600k had been attributed to an increase in costs for waste collection, lower than expected income across One Leisure and an increase in the cost of homeless accommodation, however had been offset by in year savings of additional income in Development and lower costs

from elections, special responsibility allowances and lower capital financing costs.

Members noted the 2019/20 budget and funding proposals of financial self-sufficiency and Councillor Gray highlighted some of the principles to support this, including an increase in Council Tax and a reduction in the provisional settlement of the Council's grant for next year by £600k making it the fourth highest negatively impacted Council in England.

Councillor Gray reported that the draft 2019/20 budget and Medium Term Financial Strategy (MTFS) had planned to take into account the fair funding review, a new system of allocating funding to Councils that would likely see a reduction of funding away from the District, potentially resulting in budget cuts of over £3m per annum by the end of the MTFS. Having reported this, Members noted that the District could benefit by opportunities for strategic growth, including redevelopment of key sites across the Council area, with an aim of closing the current MTFS gap of £1.6m.

Councillor T D Sanderson reported that the Independent group would be submitting an alternative budget proposal to the meeting of the Overview and Scrutiny Panel (Performance and Growth) in January 2019 and questioned whether the draft budget was realistic, whereby Councillor Gray reported that the targets being set were at an achievable yet realistic level, rather than a target to meet desired outcomes at the end of the MTFS.

In commending Councillor Gray on the clarity of the presentation, Councillor Mrs S J Conboy questioned whether the draft budget represented a viable proposition and not at risk of being signed off by the Section 151 Officer. In response, Councillor Gray explained that the draft budget was not at risk and represented a sound proposal for the Council.

In response to a question from Councillor Dr N Johnson on whether the proposal to increase Council Tax had been contained in the Conservative's Manifesto, Councillor Gray explained that taxes had to increase in line with the cost of delivery of services but would not increase higher than the state pension increase and was lower than the average increase of earnings of 3%.

In conjunction with Councillor Gray's comments earlier, Councillor D B Dew reminded Members that the draft budget would be considered at the Overview and Scrutiny Panel (Performance and Growth) meetings in January and February 2019 and encouraged Members to participate in the robust challenge of the budget proposals.

## **52. QUESTIONS TO MEMBERS OF THE CABINET**

Further to Minute No.18/24 (b) and arising from a question from Councillor Ms S Smith on the target of 90% of calls being answered by the Call Centre falling below the expected level to 79% in Quarter One of the Integrated Performance Monitoring report, Councillor D Tysoe, Executive Councillor for Digital and Customer, explained that as a result of the Council introducing a new telephone answering system using a menu approach it had been established that some

calls had been lost but the since then the system had bedded down and he undertook to provide updated figures to Councillor Ms Smith outside of the meeting.

In response to a question from Councillor T D Sanderson to the Executive Leader, Councillor G J Bull, on car parking, it was anticipated that the Overview and Scrutiny Panel (Performance and Growth) would be considering the item at their meeting in January 2019 outlining how the strategy would be delivered.

Following a question from Councillor C J Maslen on the commercialisation of the CCTV service and when St Neots Town Council was likely to see a reduction in costs through their subsidising of the service, Councillor Tysoe undertook to provide further information following the meeting due to the commercial sensitive nature of the content.

Arising from a question from Councillor J D Ablewhite that had been highlighted by the Labour Group in the Hunts Post relating to the increase in Members' Allowances, Councillor Bull confirmed that all Members of the Labour Group had taken the increase in their Allowances.

### **53. GAMBLING ACT - STATEMENT OF PRINCIPLES 2019**

In accordance with Minute No.18/09 of the meeting of the Licensing Committee and Minute No.18/40 of the Cabinet, consideration was given to a report by the Head of Community (a copy of which is appended in the Minute Book) to which was attached a revised draft Statement of Principles under the Gambling Act 2005. The Statement outlines the principles which the Council proposes to apply when exercising its functions under the Act. The Council is required to undertake a review of its Statement every three years, with the last review having taken place in 2015/16.

Councillor S J Criswell, Chairman of the Licensing Committee, explained that the revised Statement of Principles had been subject to nine weeks' public consultation and drew Members' attention to forthcoming changes in legislation to the maximum stake on fixed odds betting terminals. Whereupon, it was

RESOLVED

- (a) that the Gambling Act 2005 - Statement of Principles 2019, as appended to the report now submitted, be approved to come into effect on 31st January 2019 for a period of three years duration; and
- (b) that the Head of Community, in consultation with the Executive Councillor for Operations and Regulation, be authorised to make the necessary changes to the Gambling Act 2005 – Statement of Principles to implement the changes proposed by Government to the maximum stake for fixed odds betting terminals.

#### **54. TREASURY MANAGEMENT 6-MONTH PERFORMANCE REVIEW**

Consideration was given to a report by the Head of Resources (a copy of which is appended in the Minute Book) on a six-month update in respect of treasury management activity, including investment and borrowing activity and treasury performance. In so doing, Councillor J A Gray, Executive Councillor for Strategic Resources, placed on record his gratitude the Head of Resources and his staff for ensuring that treasury management procedures had been adhered to ensure that borrowing and investment transactions had been in accordance with best practice.

In noting that there had been little change economically over the previous six months, Councillor Gray also appraised Members of details of the performance of Council funds and Commercial Investment Strategy. In so doing, it was

RESOLVED

that the Treasury Management Performance over the period April to September 2018 be noted.

#### **55. CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY - UPDATE**

In conjunction with the decision summaries of the recent meetings of the Cambridgeshire and Peterborough Combined Authority, Councillor G J Bull presented an update of their activities. Copies of the decision summaries are appended in the Minute Book.

In reporting upon potential concerns raised by Members with regard to progress at the Combined Authority, Councillor Bull reported that there had been a lot of activity including the commissioning of an Independent Remuneration Panel to review the Members' Allowance Scheme and had recommended a formal response to the recommendations of the Cambridgeshire and Peterborough Independent Economic Review, as well as the release of funds to be allocated by the Business Board.

Members noted that the Mayor remained driven to deliver the Cambridge Autonomous Metro and Councillor Bull reported that there had been a lot of work undertaken to design and create funding to deliver the project.

It was further noted that they would be undertaking a strategic review of the bus services across the county, investigations were underway to develop a housing company to deliver 2K of affordable housing, consideration of the draft Budget and Medium Term Financial Plan and the considerable change in staffing at the Combined Authority with the recruitment exercise underway for a new Chief Executive and appointment of new Head of Finance.

In response to concerns raised previously by Councillor Mrs S J Conboy regarding her recent meeting with the Mayor and request for closer working and consultation with Town and Parish Councils it was suggested that this was the role of the District Councillor and Councillor Bull shared his concern regarding the lack of time that

Members had to appraise themselves fully with the papers arising from the Combined Authority and undertook to take this message back to discuss at a future meeting.

Councillors D B Dew and T D Sanderson provided an update on the Cambridgeshire and Peterborough Combined Authority Overview and Scrutiny Committee, in particular drew Members attention to a presentation that they had received from the former Chief Finance Officer that had raised concerns regarding how the projects to be commissioned by the Combined Authority would be commissioned. There was uncertainty expressed over the appointment of a new Chief Executive and concerns expressed regarding the lack of activity across the west of the Combined Authority area, with much focus on the East Cambridgeshire and Fenland District areas.

The Overview and Scrutiny Committee had shared their concerns regarding the turnover of senior officers at the Combined Authority and also the speed at which many projects had been established, without the thoroughness of the planning in place.

Members were provided with an update on the Cambridgeshire and Peterborough Audit and Governance Committee by Councillor L W McGuire and Members noted that they had received a presentation from the Mayor and reported that the Committee has requested that the procedure be reviewed for the termination of contracts of senior officers at the Combined Authority in light of the recent turnover of staff.

## **56. OUTCOMES FROM COMMITTEES AND PANELS**

A copy of the list of meetings held since the last meeting of the Council held on 17th October 2018 is appended in the Minute Book and Members were advised that any issues or questions could be raised in relation to these meetings.

## **57. VARIATIONS TO THE MEMBERSHIP OF COMMITTEES AND PANELS**

There were no changes to report.

The meeting ended at 8.45pm.

Chairman



## CHAIRMAN'S ENGAGEMENTS

<b>Date</b>	<b>Venue/Event</b>
<b>December 2018</b>	
Thursday 20	Christmas Wreath Laying Ceremony, Peterborough - Chairman
Saturday 22	Choral Society, St Neots - Chairman
<b>January 2019</b>	
January 5	Gold Duke Edinburgh Award Presentation
Thursday 24	Holocaust Memorial Day, Peterborough - Chairman
Thursday 31	Licensing of Vicar, Little & Great Gransden - Chairman
<b>February 2019</b>	
Sunday 17	Civic Service, Peterborough – Vice Chairman
Saturday 23	Mayor's Civic Ball, Huntingdon Town Council - Chairman

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Public  
Key Decision - Yes

## HUNTINGDONSHIRE DISTRICT COUNCIL

**Title/Subject Matter:** 2019/20 Budget and Medium Term Financial Strategy  
(2020/21 to 2023/24)

**Meeting/Date:** Council – 27<sup>th</sup> February 2019

**Executive Portfolio:** Resources: Councillor J A Gray

**Report by:** Head of Resources

**Ward(s) affected:** All

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### Executive Summary:

The Council is required to consider and approve:

- The 2019/20 Budget and the Medium Term Financial Strategy (MTFS) for the period 2020/21 to 2023/24.
- The Fees and Charges schedule for 2019/20.
- The Treasury Management Strategy, the Capital Strategy, and the Investment Strategy including the annual prudential indicators and in addition the Flexible Use of Capital Receipts Strategy, for 2019/20.
- The Annual Minimum Revenue Provision (MRP) Statement 2019/20.
- The formal resolution to determine the Council Tax for 2019/20.

Consequently, this report presents the Council's plans in these respects.

### Recommendation(s):

It is recommended that Council approves the:

- Overall Budget 2019/20 and MTFS 2020/21 to 2023/24, and **Appendix 1** includes the Revenue Budgets at Section 2; the Capital Programme at Section 3 and the 2019/20 Fees and Charges at Section 7, Annex A.
- Increase of 2.6% Council Tax for 2019/20 i.e. the Band D charge will increase to £142.16 (£138.56 2018/19), and **Appendix 1**, the formal resolution on the Council Tax, Section 6, Item (a) to (e).
- Future savings targets of £1.2m of Net Expenditure by 2023/24, and **Appendix 2**, Revised Plan on a Page.
- 2019/20 Treasury Management, Capital, and Investment Strategies, MRP Statement and Flexible Use of Capital Receipts Strategy to be approved. **Appendix 4**.

## 1. WHAT IS THIS REPORT ABOUT

1.1 The purpose of this report is to allow Council to consider and decide upon the recommendations made by Cabinet in relation to the 2019/20 Budget, the Medium Term Financial Strategy (MTFS), the Treasury Management, Capital and Investment Strategies, MRP Statement and Use of Capital Receipts Strategy and other associated matters.

1.2 It also seeks Council's formal determination of the Council Tax for 2019/20.

## 2. BACKGROUND

2.1 During January 2019 and February 2019, the respective Overview & Scrutiny Panels (Performance and Growth) and Cabinet received draft and then final budget proposals:

- detailing the savings and growth proposals for 2019/20 and the MTFS (2020/21 to 2023/24)
- an increase in Council Tax of 2.6% for 2019/20 and for the duration of the MTFS,
- Final Capital Programme 2019/20 to 2023/24,
- Final 2019/20 Budget and MTFS (2020/21 to 2023/24).

2.2 Since 2015/16 the Council has adopted a strategy known as 'Plan on a Page' which sets out the Council's financial strategy. The Council continues to face challenges over the medium term in its obligations to provide cost effective services. The updated Plan on a Page at **Appendix 3** shows that the Budget gap is now £1.2m by 2023/24. This is an increase from the £956k which was reported last year.

## 3. 2019/20 Budget and MTFS (2020/21 to 2023/24)

3.1 The detailed 2019/20 Budget & MTFS (2020/21 to 2023/24) is shown in **Appendix 1**. The key elements that members should note are as follows:

- i. Paragraph 1.3.1, this shows that for 2019/20:
  - Net expenditure for the Council is £17.2m.
  - The Budget Requirement for the Council is £20.4m.
  - A budgeted contribution to reserves of £3.3m (£1.3m to the General Fund Reserve and £2.0m to the CIS Earmarked Reserve).
  - Council Tax Requirement for the Council is £8.8m.
  - Council Tax Base is 61,749 (see also paragraph 6.2).
  - Council Tax per Band D property is £142.16.

**This represents a Council Tax increase of 2.6% for 2019/20.**

- For the MTFS period, 2020/21 to 2023/24, Council Tax per Band D property increases by an average of 2.6% each year for the period of the MTFS.
- ii. Paragraph 1.4.1, this shows that:
  - for 2019/20, it is estimated that General Fund reserves at the end of the year will be £2.6m, maintained at the 15% minimum level.
  - By the end of the MTFS period, 2023/24, the 15% minimum level of general fund reserves is maintained.

- iii. Paragraph 2.1 shows the overall spend and income by subjective analysis (i.e. employees, buildings etc.) for all Council services; with Paragraph 2.2 showing, for each service, the spend and income by subjective analysis along with a breakdown by team (objective analysis). These paragraphs show the details of the overall Net Expenditure budget of £17.2m for 2019/20 (£17.3m 2018/19).
- iv. Paragraph 3.1 details the proposed Capital Programme for 2019/20 at £7.7m (£10.3m, forecast outturn 2018/19) and the details for the period 2020/21 to 2023/24.
- v. Paragraph 4.0 and 5.0 indicate the main budgetary issues relating to Treasury Management and the Capital Financing Requirement (CFR). The CFR is increasing from an opening balance of £74.1m in 2019/20 to a closing balance of £94.5m in 2023/24 as a result of MRP that is being set aside and also takes into account the future financing for the CIS and the Capital Programme.
- vi. Paragraph 6.1 is the Formal 2019/20 Council Tax Resolution, with Paragraph 6.2 illustrating the Council Tax Base. Paragraph 6.3 and 6.4 will show the:
  - o 2019/20 Council Tax by Property Band for each Precepting Authority, and the Billing Authority, and the
  - o Total 2019/20 Council Tax by Property Band for each Precepting Authority and the Billing Authority.

The Resolution and accompanying tables are based on the assumption that the Council will support the proposals in the Budget report for Huntingdonshire District Councils' Council Tax for 2019/20.

- vii. Paragraph 7.0 and **Annex A** details the Fees and Charges Schedule for 2019/20. Where the Council has discretion to increase fees and charges, and it has been considered appropriate to do so, relevant fees and charges have been increased. Members should note that some fees and charges will be increased during the financial year.
  - viii. Paragraph 8.0 is the statutory Robustness Report required by the Responsible Financial Officer (Section 151 officer). In summary, the budget proposed for 2019/20 should not give Members any significant concerns over the Council's financial position. In respect of the MTFS 2020/21 to 2023/24; with changes in direct government funding (RSG being withdrawn in 2019/20 and the Fair Funding review affecting 2020/21 onwards) this will inevitably increase funding risk to the provision of services. However, with the Council increasing Council Tax, continually reviewing budgets and along with the MOSAIC Transformation programme it is fair to conclude that the Council is taking proactive action to manage its budgetary concerns.
- 3.2 On an annual basis the Council is required to consult with the Business Community in respect of the budget. This year, the Council sent out Draft Budget Report presented to Cabinet on 17<sup>th</sup> January 2019 with a covering letter from the Executive Councillor for Resources to over 500 businesses for comment. To date no comments have been received on the proposed budget

and MTFs. The briefing note that was presented to Cabinet on the 14<sup>th</sup> February 2019 is shown at **Appendix 3**.

#### **4. Treasury Management, Capital and Investment Strategies, the Annual Minimum Revenue Provision Statement, and the Flexible Use of Capital Receipts Strategy for 2019/20**

4.1 The Treasury Management Strategy and the Annual Minimum Revenue Provision for 2019/20 are detailed in **Appendix 4**. The key elements that members should note are as follows:

- i. The continued general investment strategy of keeping day-to-day investments highly liquid and lower risk, by investing in mainly money market funds (highly diversified and instantly accessible) and call accounts (overnight deposit accounts). The Council has £4.0m invested long-term with the Church's, Charities and Local Authority Property Fund.
- ii. The treasury function and the MTFs is operating in an economic environment where:
  - Inflation rises have eased slightly although inflation is still above the Bank of England (BoE) target.
  - The credit outlook is improving as new regulations are introduced, but still remains uncertain particularly in relation to the EU withdrawal.
  - EU Brexit negotiations continue to add uncertainty as they progress.
  - Interest rates are very low but have started to increase, with the current BoE rate being 0.75%. The Council's treasury advisors are forecasting two more increases in 2019 to raise the rate to 1.25%.
- iii. The inclusion in the Investment Strategy of the CIS prudential indicators against which the CIS investments will be monitored.
- iv. There are no significant changes to the Council's Minimum Revenue Provision (MRP) Statement (the charge to revenue for the repayment of debt), except that an addendum has been added with regard to voluntary MRP in the case of maturity loans.
- v. Two new statements are now required by new CIPFA guidance and these are now included. The Capital Strategy relates the Council's capital expenditure to its investment, maintenance decisions and the consequential impact on revenue. The Flexible Use of Receipts Strategy outlines the Council's intentions in relation to use on transformational projects. In this respect, the strategy outlines that there are currently no plans to use these receipts in this way.

4.2 The revenue consequences of past capital investment decisions, along with the consequences of new decisions, would be expected to represent a higher proportion of a reducing budget over the medium-term. However, debt as a singular issue should not be a concern providing it is recognised, managed and budgeted for; which is clearly demonstrated by the fact that the Council;

- has in place good processes to approve and monitor capital investment decisions at the officer level via the Finance and Procurement Governance Board, and the Project Management Governance Board. In

addition there is oversight at member level via the Treasury and Capital Management Group.

- uses capital investment as a key means by which it can support its economic development strategy.
- recognises the impact of capital decisions on the Council's budget, as these costs are embedded within the Corporate Finance sub-sections of the budget as well as the overall impact of the MTFS on Reserves (section 1.4, **Appendix 1**). However, as a guiding principle (not a rule), the Council aims to maintain debt at less than 15% of Net Expenditure. However, for the term of this MTFS there will be periods when this will be exceeded (see Table 1 below). This is due to substantial capital investment that will lead to growth in income streams from commercial investment.

<b>Table 1</b>	<b>Analysis of Net Cost of Borrowing or Lending Activity v Net Expenditure</b>				
	<b>2019/20</b>	<b>Medium Term Financial Strategy</b>			
	<b>Budget</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Net Expenditure</b>	<b>17,156</b>	<b>16,699</b>	<b>18,010</b>	<b>18,172</b>	<b>18,631</b>
<b>Net Interest and Borrowing Costs</b>					
ST Interest	76	121	121	121	121
MRP	2,422	2,470	2,758	2,849	3,266
<b>Total</b>	<b>2,498</b>	<b>2,591</b>	<b>2,879</b>	<b>2,970</b>	<b>3,387</b>
<b>Does this Exceed 15%</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

## 5. OPTIONS CONSIDERED/ANALYSIS

- 5.1 In preparing the budget due consideration has been given to a range of options and these have been reported to Cabinet. This has included reflecting on comments and considerations made by Overview and Scrutiny (Performance & Growth).

## 6. KEY IMPACTS/RISKS? HOW WILL THEY BE ADDRESSED?

- 6.1 The delivery of the 2019/20 budget will be managed via the Council's budget monitoring processes throughout the year.
- 6.2 However, by 2023/24, there are a number of key savings initiatives or additional income generation schemes that must be delivered in a timely fashion to secure the £1.180m savings required to ensure that the Council has a balanced budget.

## 7. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

- 7.1 The 2019/20 Budget forms an integral part of the service planning process for 2019/20. 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 and monitored through normal processes.

## **8. LINK TO THE CORPORATE PLAN**

- 8.1 The budget is the financial interpretation of the Council's strategic and operational priorities that are included within the Corporate Plan.

## **9. CONSULTATION**

### **Internally**

- 9.1 Over the Summer and Autumn of 2018 senior officers, along with their respective Executive Councillors undertook a review of their budgets, including the development of savings and investment proposals; all of which were then reviewed by all Executive Councillors during November and December 2018. Since January 2019, there has been full consultation with Overview and Scrutiny Panel (Performance & Growth), with the Draft Budget & MTFS being reviewed on the 8<sup>th</sup> January 2019 and the Final Budget & MTFS on the 5<sup>th</sup> February 2019.

### **Externally – Business and Voluntary Sector**

- 9.2 Since December 2018 the Business and Voluntary Sector communities have been consulted on the budget. The results of this consultation are shown in **Appendix 3**.

## **10. LEGAL IMPLICATIONS**

- 10.1 As per Sections 31A and 42A of the Local Government Finance Act 1992, the Council is required to set a balanced budget. This is achieved for 2019/20 so the setting of the Council Tax at the level mentioned within the report is appropriate.
- 10.2 Over the period of the MTFS (2020/21 to 2023/24) it is forecasting savings are required from 2020/21 of £1.17m per year (average). However, there are sufficient reserves in the general fund to cover this. The Plan on a Page identifies savings by the end of the MTFS period of £1.2m per year.

## **11. RESOURCE IMPLICATIONS**

- 11.1 The Council is required to set a balanced budget for 2019/20 and over the MTFS. **Appendix 1** includes a report from the Head of Resources (as the Responsible Financial Officer) confirming that he considers the budget is sufficiently robust and that there are adequate reserves.

## **12. REASONS FOR THE RECOMMENDED DECISIONS**

- 12.1 To enable members of the Council to consider the:
- 2019/20 Budget and for the Council Tax to be set.
  - implications for the Council in respect of the MTFS for the period 2020/21 to 2023/24.

## **13. LIST OF APPENDICES INCLUDED**

**Appendix 1:** 2019/20 Budget & Medium Term Financial Strategy 2020/21 to 2023/24

**Appendix 2:** Plan on a Page



**Appendix 3:** Budget consultation results – Business and Voluntary Sector


**Appendix 4:** Treasury Management, Capital and Investment Strategies and the Annual Minimum Revenue Provision Statement, and the Flexible Use of Capital Receipts Strategy for 2019/20.

#### **BACKGROUND PAPERS**

None.

#### **CONTACT OFFICERS**

Clive Mason, Head of Resources

 01480 388157

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**FINAL**  
**2019/20 Budget**  
**&**  
**Medium Term Financial**  
**Strategy**  
**2020/21**  
**To**  
**2023/24**

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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 2018, Portfolio holders were challenged to review their budgets with respective senior officers and developed both savings proposals for the forthcoming financial year (2019/20) and the MTFS period (2020/21 to 2023/24). Details of the savings proposed were approved by Cabinet in January 2019 and are summarised in the service budget pages later in this report. Since the January Cabinet, there have been four adjustments to the budget giving a net decrease of £162k for 2019/20, and net decreases over the MTFS period of £223k, £119k, £146k and £148k for each of the four years.

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 Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.

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 2019 and are summarised in the service budget pages later in this report. The only changes in the proposals are in Customer Services where grant income was boosted in respect of Housing Benefits administration grant and additional New Burdens grant, a reduction in initial income receivable from both One Leisure's St. Ives outdoor fitness training scheme and in relation to the 3G pitch at Ramsay due to delays in signing agreements with relevant partners and new income from recently purchased commercial property at Little End Road. The total Savings and Additional Income Proposals for 2019/20 are £1.9m and **Table 1** 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	71			71
Customer Services	166	110		276
Development	153			153
Leisure & Health	179		(46)	133
Operations	562			562
Directors & Corporate Team	50			50
3C's ICT (HDC element)	20			20
Resources	339	101		440
Corporate Resources	236			236
<b>Total</b>	<b>1,776</b>	<b>211</b>	<b>(46)</b>	<b>1,941</b>

\* Reported to Cabinet January 2019.

- **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 2019 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 a Government New Burdens grant allocation. The total Service Growth Proposals for 2019/20 are £1.7m and **Table 2** below shows how this is allocated by service.

Table 2 Service	Service Growth Proposals			
	Draft Budget Growth *	Growth Adjustments Since Draft Budget		Final Growth £000
		Additional £000	Removed £000	
	£000	£000	£000	£000
Community	69			69
Customer Services	345	3		348
Development	(7)			(7)
Leisure & Health	376			376
Operations	655			655
Directors & Corporate Team	12			12
3C's ICT (HDC element)	27			27
Resources	131			131
Corporate Resources	92			92
<b>Total</b>	<b>1,700</b>	<b>3</b>	<b>0</b>	<b>1,703</b>

\* Reported to Cabinet January 2019.

- **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. The income budgets for both Pre and New have changed by a total of £350k. 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 £5.5m and £6.0m per annum and is shown in **Table A** below.

Table A CIS Investment Type	Gross Income: Commercial Investment Strategy								
	2015/16	2016/17	2017/18	2018/19	Budget	Medium Term Financial Strategy			
	£'000	£'000	£'000	£'000	2019/20 £'000	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Pre CIS Commercial Property Investments	(1,930)	(1,922)	(2,022)	(2,297)	(2,326)	(2,626)	(2,141)	(2,128)	(2,295)
New CIS Commercial Property Investments	(31)	(509)	(785)	(1,242)	(1,398)	(1,398)	(1,398)	(1,398)	(1,398)
"To be acquired" CIS Commercial Property Investments	0	10	(2,232)	(1,775)	(1,821)	(1,842)	(1,803)	(1,842)	(1,842)
<b>Total Commercial Property Investments</b>	<b>(1,961)</b>	<b>(2,421)</b>	<b>(5,039)</b>	<b>(5,314)</b>	<b>(5,545)</b>	<b>(5,866)</b>	<b>(5,342)</b>	<b>(5,368)</b>	<b>(5,535)</b>
Property Fund	(20)	(111)	(162)	(162)	(162)	(162)	(162)	(162)	(162)
<b>Total CIS Income</b>	<b>(1,981)</b>	<b>(2,532)</b>	<b>(5,201)</b>	<b>(5,476)</b>	<b>(5,707)</b>	<b>(6,028)</b>	<b>(5,504)</b>	<b>(5,530)</b>	<b>(5,697)</b>

- **Capital – Revenue Implications**

1.1.8 The revenue budget contains any implications from the proposed capital programme for 2019/20 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 2018/19 to Final Budget 2019/20**

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 decrease in the Council's budget of £125k (<1%) when compared to the 2018/19 Original Budget and an reduction of £751k (4%) when compared to the September 2018/19 Forecast Outturn. A service by service summary is shown in **Table 3** below.

Service	2018/19		Previously Approved Adjustments	2019/20				Inflation	Other Operational Adjustments	Proposed Budget	Variance	
	Forecast Outturn	Original Budget		Growth	Savings	Increased Income	Linked to Capital				To 2018/19 Forecast	To 2018/19 Budget
	£000	£000		£000	£000	£000	£000				%	%
Community	1,740	1,758	(35)	40	(35)	(10)	(26)	21	29	1,742	0%	(1%)
Customer Services	2,682	2,533	40	286	(243)	0	0	32	29	2,677	0%	6%
Development	700	1,071	76	0	(153)	0	0	23	(7)	1,010	44%	(6%)
Leisure & Health	226	(190)	(133)	327	(44)	(21)	(68)	60	48	(21)	(109%)	(89%)
Operations	4,580	3,911	(334)	596	(131)	(372)	0	72	0	3,742	(18%)	(4%)
Directors & Corporate Team	1,503	1,642	9	(12)	(33)	0	0	13	7	1,626	8%	(1%)
3C's ICT (HDC element)	2,154	2,128	(21)	57	9	0	0	31	(59)	2,145	0%	1%
Resources	(232)	(318)	(58)	119	(428)	0	0	16	1	(668)	188%	110%
Corporate Finance	4,555	4,747	285	49	(113)	(76)	(18)	16	14	4,904	8%	3%
<b>Net Expenditure</b>	<b>17,908</b>	<b>17,282</b>	<b>(171)</b>	<b>1,462</b>	<b>(1,171)</b>	<b>(479)</b>	<b>(112)</b>	<b>284</b>	<b>62</b>	<b>17,157</b>		
Forecast Outturn	17,908				(751)					17,157	(4%)	
Budget		17,282			(125)					17,157		(1%)

## 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 13 December the Government made an announcement in respect of New Homes Bonus and that the 2019/20 settlement would be £2.0m (this is £680k less than last year). The Government's intention is to phase out the grant over a 4 year period with the grant being reduced to zero by 2023/24.
- On the 13 December the Government provisionally confirmed that the Revenue Support Grant (RSG) 2019/20 would be zero, this was in line with what was expected. In the 2018/19 MTFs it was expected that the council would be in a negative RSG position from 2020/21 onwards. However, it is now largely expected that the Government would not enforce this position but would consider grant to remain at zero. As the final decision is likely to be a part of the Fair Funding Review, the 2019/20 MTFs still provides for negative payments of RSG of £150k for each of the years 2020/21 to 2023/24 as a prudent measure.

### Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2019/20 Budget and over the term of the MTFS that the Council Tax will increase by 2.6% per annum. Therefore, the Council Tax for 2019/20 will be £142.16 per Band D equivalent property. Members should note that when the Local Government Financial Settlement was announced, this confirmed the Council Tax threshold (also known as the Referendum Limit) as “the higher of 3% or £5” for a Band D property.
- 1.2.3 A Council Tax increase of 2.6% 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 £6.0m in 2019/20. An increase of 2% is allowed year on year over the MTFS period to reflect the annual inflation increases to the business rates multiplier.

### 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.

<b>Table 4</b>	<b>Collection Fund Estimated Surplus 2017/18</b>	
	<b>(Surplus)/Deficit £000</b>	<b>HDC Share £000</b>
Council Tax	(4,225)	(635)
Business Rates	(1,588)	(354)
<b>Total</b>	<b>(5,813)</b>	<b>(989)</b>



### 1.3 Summary Budget

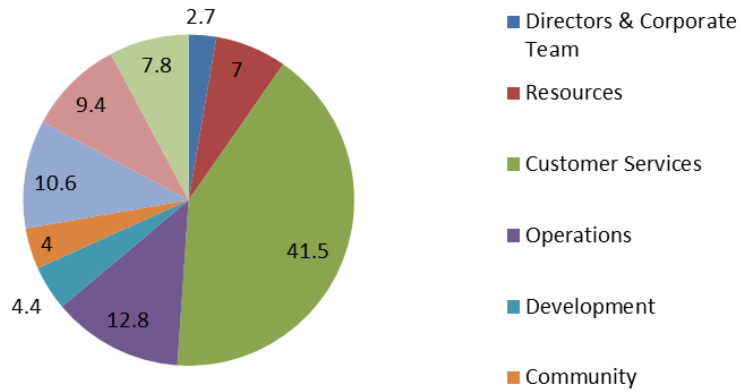
1.3.1 Considering the 2.6% increase in Council Tax for 2019/20 and over the MTFS period, this results in the funding statement shown in **Table 5** and **Table 6** below.

Table 5	Council Services Net Expenditure Budget (2019/20) and MTFS						
	2018/19		2019/20	Medium Term Financial Strategy			
	Budget	Forecast (November)	Budget	2020/21	2021/22	2022/23	2023/24
	£000	£000	£000	£000	£000	£000	£000
Community Services	1,758	1,740	1,742	1,772	1,792	1,826	1,866
Customer Services	2,533	2,682	2,676	3,160	3,340	3,358	3,256
Development Services	1,071	700	1,010	920	960	1,000	1,042
Leisure and Health	(190)	226	(21)	(507)	(713)	(749)	(741)
Operational Services	3,911	4,580	3,742	3,532	4,087	4,059	4,161
Corporate Team and Directors	1,642	1,503	1,626	1,631	1,658	1,660	1,683
ICT	2,128	2,154	2,145	2,104	2,120	2,136	2,192
Resources	(318)	(232)	(668)	(819)	(341)	(322)	(464)
Corporate Finance	4,747	4,555	4,904	4,906	5,107	5,204	5,636
<b>Net Expenditure</b>	<b>17,282</b>	<b>17,908</b>	<b>17,156</b>	<b>16,699</b>	<b>18,010</b>	<b>18,172</b>	<b>18,631</b>

Table 6	Council Funding Statement Budget (2019/20) and MTFS						
	2018/19		2019/20	Funding Streams and a 2.6% Council Tax increase			
	Budget	Forecast (November)	Budget	2020/21	2021/22	2022/23	2023/24
	£000	£000	£000	£000	£000	£000	£000
<b>Net Expenditure</b>	<b>17,282</b>	<b>17,908</b>	<b>17,156</b>	<b>16,699</b>	<b>18,010</b>	<b>18,172</b>	<b>18,631</b>
Contribution to/(from) Earmarked Reserves:	0						
- Commercial Investment Strategy	1,135	1,135	2,038	1,474	881	427	0
General Reserves	1,891	1,265	1,247	(724)	(1,559)	(1,229)	(1,180)
<b>Budget Requirement</b>	<b>20,308</b>	<b>20,308</b>	<b>20,441</b>	<b>17,449</b>	<b>17,332</b>	<b>17,370</b>	<b>17,451</b>
Non-Domestic Rates	(5,841)	(5,841)	(5,958)	(6,077)	(6,199)	(6,323)	(6,449)
Non-Domestic Rates (Growth Pilot)	0	0	(949)	0	0	0	0
S31 Grant	(1,729)	(1,729)	(1,729)	(1,579)	(1,579)	(1,579)	(1,579)
Revenue Support Grant (RSG)	(604)	(604)	0	150	150	150	150
Fair Funding Review Adjustment	0	0	0	650	650	650	650
New Homes Bonus	(2,718)	(2,718)	(2,038)	(1,474)	(881)	(427)	0
Collection Fund (Surplus) / Deficit	(966)	(966)	(989)	0	0	0	0
<b>Council Tax Requirement</b>	<b>8,450</b>	<b>8,450</b>	<b>8,778</b>	<b>9,119</b>	<b>9,473</b>	<b>9,841</b>	<b>10,223</b>
- Base (*)	60,984	60,984	61,749	62,521	63,302	64,094	64,895
- Per Band D	138.56	138.56	142.16	145.86	149.65	153.54	157.53
- Increase £			£ 3.60	£ 3.70	£ 3.79	£ 3.89	£ 3.99
- Increase %			2.60%	2.60%	2.60%	2.60%	2.60%

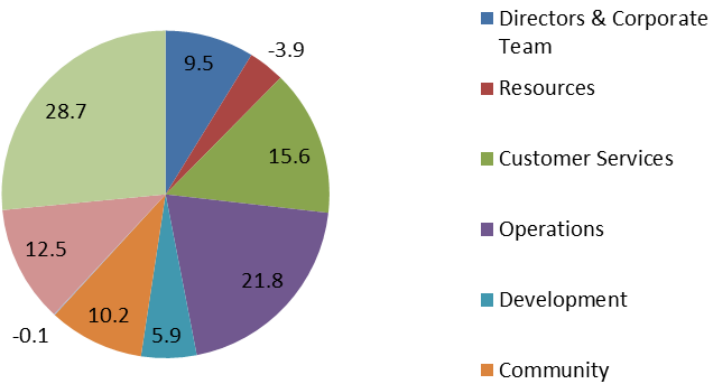
### Gross Expenditure by Service 2019/20

%



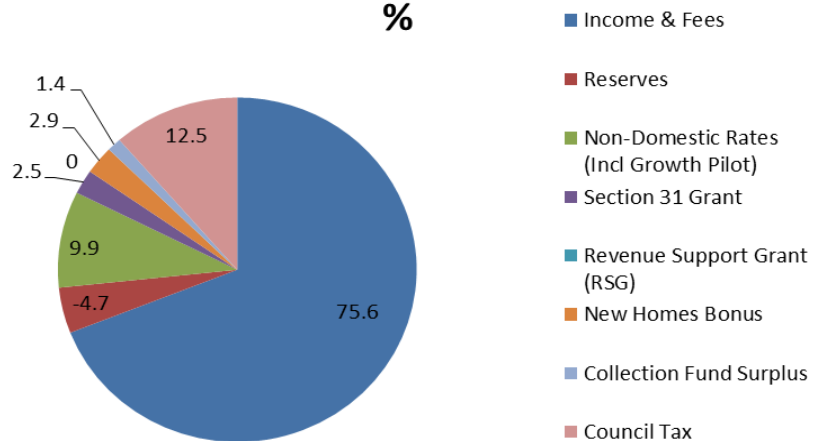
### Net Expenditure by Service 2019/20

%



### How Services are Paid for in 2019/20

%



## 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 2019/20 and MTFS is shown in **Table 7** below.

Table 7	Reserves and MTFS						
	2018/19		2019/20 Budget £000	Medium Term Financial Strategy			
	Budget £000	Forecast £000		2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000
<b>GENERAL FUND (Unallocated) RESERVE</b>							
<b>b/f</b>	<b>2,698</b>	<b>2,658</b>	<b>2,686</b>	<b>2,573</b>	<b>2,505</b>	<b>2,702</b>	<b>2,726</b>
<i>Contribution to Reserve</i>	1,891	1,265	0	0	0	0	0
<i>Contribution from Reserve</i>	0	0	1,247	(724)	(1,559)	(1,229)	(1,180)
Contribution from(to) Budget Surplus	(1,997)	(1,237)	(1,360)	656	1,756	1,253	1,249
<b>c/f</b>	<b>2,592</b>	<b>2,686</b>	<b>2,573</b>	<b>2,505</b>	<b>2,702</b>	<b>2,726</b>	<b>2,795</b>
Net Expenditure	17,282	17,908	17,156	16,699	18,010	18,172	18,631
<b>Minimum Level of Reserves (15%)</b>	<b>2,592</b>	<b>2,686</b>	<b>2,573</b>	<b>2,505</b>	<b>2,702</b>	<b>2,726</b>	<b>2,795</b>
<b>BUDGET SURPLUS RESERVE</b>							
<b>b/f</b>	<b>2,212</b>	<b>2,212</b>	<b>3,449</b>	<b>3,820</b>	<b>3,164</b>	<b>1,408</b>	<b>155</b>
<i>Contribution to Reserve</i>	0	0	0	0	0	0	0
<i>Contribution from Reserve</i>	0	0	0	0	0	0	0
Contribution from (to) General Fund	1,997	1,237	1,360	(656)	(1,756)	(1,253)	(1,249)
Contribution from (to) CIS Reserve	0	0	(266)	0	0	0	1,095
Contribution from (to) Earmarked Reserves	0	0	(723)	0	0	0	0
<b>c/f</b>	<b>4,209</b>	<b>3,449</b>	<b>3,820</b>	<b>3,164</b>	<b>1,408</b>	<b>155</b>	<b>1</b>
<b>COMMERCIAL INVESTMENT RESERVE</b>							
<b>b/f</b>	<b>2,798</b>	<b>3,598</b>	<b>4,733</b>	<b>7,037</b>	<b>8,511</b>	<b>9,392</b>	<b>9,819</b>
<i>Contribution to Reserve (former NHB)</i>	1,135	1,135	2,038	1,474	881	427	0
<i>Contribution from Reserve</i>	0	0	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	266	0	0	0	(1,095)
<b>c/f</b>	<b>3,933</b>	<b>4,733</b>	<b>7,037</b>	<b>8,511</b>	<b>9,392</b>	<b>9,819</b>	<b>8,724</b>

## 2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM TERM FINANCIAL STRATEGY

Table 8

### 2.1 Subjective Analysis of Spend and Income

Actuals 2017/18	Subjective Analysis : Controllable Only *		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(18,404,123)	=	<b>Income &amp; Fees</b>							
(949,954)		Fees & charges	(17,797,278)	(17,258,136)	(17,894,232)	(17,879,192)	(18,010,165)	(18,131,600)	(18,215,449)
(3,312,262)		Sales	(1,011,643)	(1,235,961)	(1,038,857)	(1,051,794)	(1,053,794)	(1,055,794)	(1,055,794)
(34,027,375)		Rent	(3,582,160)	(5,468,224)	(5,795,423)	(6,078,233)	(5,584,177)	(5,609,577)	(5,776,577)
(3,314,684)		Government grants	(31,473,365)	(28,666,912)	(24,349,195)	(18,243,910)	(13,401,483)	(12,561,291)	(12,560,291)
(463,707)		Other grants and contributions	(3,637,140)	(3,315,366)	(3,106,264)	(3,114,046)	(3,137,495)	(3,163,323)	(3,163,323)
0		Interest	(469,499)	(456,500)	(532,500)	(532,500)	(532,500)	(532,500)	(532,500)
0		Commuted sums	0	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)
<b>(60,472,104)</b>		<b>Income &amp; Fees Total</b>	<b>(57,971,085)</b>	<b>(56,552,430)</b>	<b>(52,867,801)</b>	<b>(47,051,005)</b>	<b>(41,870,944)</b>	<b>(41,205,415)</b>	<b>(41,455,264)</b>
17,286,514	=	<b>Employees</b>							
1,494,190		Salary	17,168,515	18,849,598	18,468,223	18,522,074	18,647,839	18,888,459	18,958,115
4,199,334		National Insurance	1,531,148	1,643,299	1,597,516	1,609,829	1,619,357	1,629,895	1,635,193
1,755,253		Pension	2,707,262	2,962,239	2,933,718	3,126,100	3,318,206	3,508,445	3,695,497
192,267		Hired Staff	1,166,911	182,459	319,359	319,359	319,359	319,359	319,359
104,173		Employee Insurance	195,277	187,016	195,345	215,917	238,546	238,546	238,546
221,795		Recruitment	57,986	7,742	15,150	15,150	15,150	15,150	15,150
59,303		Training	190,385	196,974	178,567	175,567	175,567	175,567	175,567
322,573		Uniform & laundry	47,332	44,780	40,876	46,226	46,226	46,226	46,376
388,278		Other staff costs	1,819,237	1,779,979	1,796,563	1,812,403	1,828,401	1,844,559	1,860,879
		Severance payments	193,714	199,000	177,650	168,767	160,329	152,313	152,313
<b>26,023,680</b>		<b>Employees Total</b>	<b>25,077,588</b>	<b>26,053,086</b>	<b>25,722,966</b>	<b>26,011,391</b>	<b>26,363,629</b>	<b>26,818,518</b>	<b>27,096,994</b>
231,887	=	<b>Buildings</b>							
837,040		Rents	207,395	195,959	172,859	172,359	172,359	196,359	196,359
743,189		Rates	1,114,018	1,157,059	1,196,853	1,232,971	1,269,960	1,308,053	1,347,087
701,443		Repairs & Maintenance	783,520	680,267	650,060	642,660	657,460	642,660	642,660
142,250		Energy Costs	736,158	745,284	894,276	944,276	905,276	905,276	905,276
265,129		Water Services	142,538	140,769	164,558	164,558	164,558	164,558	164,558
75,148		Premises Cleaning	215,549	225,507	240,910	240,910	240,910	240,910	240,910
24,476		Premises Insurance	91,799	74,653	96,453	103,590	108,038	108,038	108,038
		Ground Maintenance Costs	229,400	21,900	23,080	20,910	20,910	20,910	20,910
<b>3,020,561</b>		<b>Buildings Total</b>	<b>3,520,377</b>	<b>3,241,398</b>	<b>3,438,929</b>	<b>3,522,234</b>	<b>3,539,471</b>	<b>3,586,764</b>	<b>3,625,798</b>
35,158	=	<b>Supplies &amp; Services</b>							
379,540		Catering	24,461	29,321	21,579	21,579	21,579	21,579	21,579
571,879		Members Allowances	376,742	404,864	402,364	402,364	402,364	402,364	402,364
1,140,397		Office expenses	532,205	613,605	437,841	426,483	436,483	461,883	461,883
4,820,041		Communication and computing	1,215,440	1,182,731	1,022,610	1,001,710	1,000,110	1,044,710	1,043,110
4,255,482		Services	4,746,574	6,157,493	6,961,404	6,815,523	3,779,856	7,153,832	7,556,201
519		Equipment, furniture & materials	4,700,797	3,981,293	3,819,349	3,727,649	3,721,949	3,728,949	3,728,449
188		Uniform & laundry	246	380	780	780	780	780	780
109,905		Expenses	623	1,061	0	0	0	0	0
		Insurance - service related	82,310	80,945	76,967	78,870	80,919	80,919	80,919
<b>11,313,110</b>		<b>Supplies &amp; Services Total</b>	<b>11,679,397</b>	<b>12,451,693</b>	<b>12,742,894</b>	<b>12,474,958</b>	<b>13,044,040</b>	<b>12,895,016</b>	<b>13,295,285</b>
59,323	=	<b>Transport</b>							
(115)		Mileage Allowance	60,492	59,521	65,608	65,483	65,483	65,483	65,483
157,956		Pool Car	27,752	34,600	31,925	31,925	31,925	31,925	31,925
34,025		Vehicle Insurance	176,866	82,166	167,166	172,528	177,528	177,528	177,528
1,025,103		Public Transport	21,167	20,678	28,036	27,536	27,648	27,767	27,767
110,193		Operating Costs	1,006,652	870,219	921,587	921,587	939,549	939,549	939,549
		Contract Hire & operating leases	26,320	18,100	18,798	18,798	18,798	18,798	18,798
<b>1,386,485</b>		<b>Transport Total</b>	<b>1,319,248</b>	<b>1,085,284</b>	<b>1,233,120</b>	<b>1,237,857</b>	<b>1,260,931</b>	<b>1,261,050</b>	<b>1,261,050</b>
145,547	=	<b>Benefit &amp; Transfer Payments</b>							
402,406		Irrecoverable V A T	108,413	116,500	116,500	116,500	116,500	116,500	116,500
1,086,903		Levies	403,065	402,278	407,868	407,868	407,868	407,868	407,868
937,508		Contributions paid	1,168,251	1,028,000	1,349,011	702,011	702,011	702,011	702,011
33,836,410		Grants	913,555	951,200	860,939	830,939	830,939	830,939	830,939
0		Benefits	31,395,312	28,325,340	24,040,830	18,210,530	13,359,830	12,505,430	12,505,430
		Discretionary Relief	0	0	39,000	39,000	0	0	0
<b>36,408,774</b>		<b>Benefit &amp; Transfer Payments Total</b>	<b>33,988,596</b>	<b>30,823,318</b>	<b>26,814,148</b>	<b>20,306,848</b>	<b>15,417,148</b>	<b>14,562,748</b>	<b>14,562,748</b>
0	=	<b>Renewals Fund Contribution</b>							
		Renewals Fund Contribution	8,232	33,232	33,232	33,232	33,232	33,232	33,232
		<b>Renewals Fund Contribution Total</b>	<b>8,232</b>	<b>33,232</b>	<b>33,232</b>	<b>33,232</b>	<b>33,232</b>	<b>33,232</b>	<b>33,232</b>
169,253	=	<b>Reserve-Revenue Transfers</b>							
0		Bad Debts Provision	135,290	146,046	152,046	167,046	187,046	187,046	177,046
		Reserve-Revenue Transfers	0	0	(113,000)	(4,000)	34,000	34,000	34,000
<b>169,253</b>		<b>Reserve-Revenue Transfers Total</b>	<b>135,290</b>	<b>146,046</b>	<b>39,046</b>	<b>163,046</b>	<b>221,046</b>	<b>221,046</b>	<b>211,046</b>
<b>17,849,758</b>		<b>Net Expenditure</b>	<b>17,757,644</b>	<b>17,281,627</b>	<b>17,156,534</b>	<b>16,698,561</b>	<b>18,008,553</b>	<b>18,172,959</b>	<b>18,630,889</b>
78,321,862		<b>Gross Service Expenditure</b>	75,728,728	73,834,057	70,024,335	63,749,566	59,879,497	59,378,374	60,086,153
(60,472,104)		<b>Gross Service Income</b>	(57,971,085)	(56,552,430)	(52,867,801)	(47,051,005)	(41,870,944)	(41,205,415)	(41,455,264)
<b>17,849,758</b>		<b>Net Service Expenditure</b>	<b>17,757,644</b>	<b>17,281,627</b>	<b>17,156,534</b>	<b>16,698,561</b>	<b>18,008,553</b>	<b>18,172,959</b>	<b>18,630,889</b>
		<b>Budget Totals by Head of Service</b>							
1,836,325		Head of Community	1,773,556	1,757,540	1,742,449	1,771,858	1,791,612	1,826,435	1,865,913
2,504,242		Head of Customer Services	2,486,240	2,532,925	2,676,853	3,159,586	3,339,730	3,358,443	3,255,977
1,080,527		Head of Development	808,298	1,070,903	1,009,657	919,548	960,025	1,000,102	1,041,943
127,058		Head of Leisure & Health	101,479	(190,096)	(20,906)	(507,061)	(713,126)	(749,255)	(740,732)
4,832,479		Head of Operations	4,590,286	3,910,719	3,742,155	3,532,046	4,086,982	4,059,139	4,161,369
1,455,022		Directors & Corporate Team	1,459,811	1,642,088	1,625,723	1,630,678	1,657,766	1,660,159	1,682,992
1,729,551		Head of 3C's ICT Shared Service	2,076,761	2,128,103	2,144,799	2,104,241	2,119,911	2,135,813	2,191,543
(142,688)		Head of Resources	(191,391)	(317,999)	(667,957)	(818,559)	(340,948)	(321,925)	(463,755)
4,427,242		Head of Resources (Corporate Budgets)	4,652,603	4,747,444	4,903,760	4,906,223	5,106,600	5,204,047	5,635,638
<b>17,849,758</b>		<b>Net Service Expenditure Total</b>	<b>17,757,644</b>	<b>17,281,627</b>	<b>17,156,534</b>	<b>16,698,561</b>	<b>18,008,553</b>	<b>18,172,959</b>	<b>18,630,889</b>

**Analysis of Budget Variations - HDC Total Budget**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>17,281,627</b>	<b>17,394,096</b>	<b>17,677,091</b>	<b>18,085,962</b>	<b>18,253,626</b>	<b>18,253,626</b>
<b>New Bids Added</b>						
Community		(31,000)	(31,000)	(49,000)	(49,000)	(49,000)
Customer Services		46,341	387,341	484,410	439,410	279,410
3C's ICT		66,000	5,000	5,000	5,000	5,000
Development		(153,000)	(184,000)	(185,000)	(187,000)	(188,000)
Leisure & Health		193,494	(123,000)	(336,410)	(376,763)	(455,763)
Operations		93,384	(229,616)	211,384	66,384	51,384
Resources		(310,100)	(450,300)	(32,100)	(38,300)	(205,300)
Resources (Corporate Items)		(158,000)	(204,000)	(15,000)	237,000	654,000
Directors & Corporate Team		(45,000)	(65,000)	(55,000)	(65,000)	(65,000)
<b>Adjustment to Inflation</b>		(1)	(3,624)	(8,721)	(14,643)	280,748
<b>Other Budget Adjustments</b>						
General Salary Changes (All Services)		(292,309)	(301,853)	(305,484)	(309,172)	(137,203)
Other Service Operational Adjustments:-						
Community		29,604	15,604	15,604	15,604	15,604
Customer Services		16,924	18,160	19,160	20,160	21,160
3C's ICT		118,192	123,192	123,192	123,192	123,192
Development		(1,121)	(1,121)	(1,121)	(1,121)	(1,121)
Leisure & Health		164,538	40,801	27,106	29,087	23,288
Operations		0	0	0	0	0
Resources		39,269	39,269	39,456	39,456	39,456
Resources (Corporate Items)		13,722	14,116	13,614	13,538	13,907
Directors & Corporate Team		(28,499)	(28,499)	(28,499)	(28,499)	(28,499)
<b>New MTFS Totals</b>	<b>17,281,627</b>	<b>17,156,534</b>	<b>16,698,561</b>	<b>18,008,553</b>	<b>18,172,959</b>	<b>18,630,889</b>

\* 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 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(951,266)	Income & Fees	Fees & charges	(865,110)	(881,634)	(972,848)	(957,948)	(957,248)	(962,848)	(962,848)
(37,438)		Sales	(500)	(109,100)	(600)	(600)	(600)	(600)	(600)
(94,225)		Other grants and contributions	(92,131)	(95,275)	(64,975)	(64,975)	(64,975)	(64,975)	(64,975)
(848)		Interest	0	0	0	0	0	0	0
<b>(1,083,777)</b>	<b>Income &amp; Fees Total</b>		<b>(957,741)</b>	<b>(1,086,009)</b>	<b>(1,038,423)</b>	<b>(1,023,523)</b>	<b>(1,022,823)</b>	<b>(1,028,423)</b>	<b>(1,028,423)</b>
1,562,423	Employees	Salary	1,567,330	1,696,259	1,732,721	1,750,038	1,749,527	1,767,011	1,784,669
150,103		National Insurance	149,254	156,290	161,295	162,908	164,538	166,183	167,845
259,704		Pension	264,373	285,595	279,047	298,126	317,561	337,355	357,513
5,693		Hired Staff	30,530	5,000	5,000	5,000	5,000	5,000	5,000
4,697		Training	7,333	4,400	4,400	4,400	4,400	4,400	4,400
1,746		Uniform & laundry	589	700	700	700	700	700	700
14,083		Other staff costs	6,511	1,112	6,112	6,112	6,112	6,112	6,112
6,646		Recruitment	8,800	0	0	0	0	0	0
98,140		Severance payments	0	0	0	0	0	0	0
<b>2,103,235</b>	<b>Employees Total</b>		<b>2,034,719</b>	<b>2,149,356</b>	<b>2,189,275</b>	<b>2,227,284</b>	<b>2,247,838</b>	<b>2,286,761</b>	<b>2,326,239</b>
8,518	Buildings	Rents	763	780	780	780	780	780	780
29,403		Repairs & Maintenance	2,375	2,500	2,500	2,500	2,500	2,500	2,500
4,378		Energy Costs	5,316	4,000	4,000	4,000	4,000	4,000	4,000
<b>42,298</b>	<b>Buildings Total</b>		<b>8,454</b>	<b>7,280</b>	<b>7,280</b>	<b>7,280</b>	<b>7,280</b>	<b>7,280</b>	<b>7,280</b>
1,391	Supplies & Services	Catering	246	521	521	521	521	521	521
102,920		Communication and computing	107,283	60,701	56,145	31,145	31,145	31,145	31,145
41,771		Services	69,794	40,462	29,820	29,820	29,820	29,820	29,820
241,642		Equipment, furniture & materials	175,442	137,451	228,989	230,489	228,989	230,489	230,489
24,497		Office expenses	(17,276)	99,550	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
138		Uniform & laundry	246	380	380	380	380	380	380
308		Insurance - service related	0	0	0	0	0	0	0
<b>412,664</b>	<b>Supplies &amp; Services Total</b>		<b>335,735</b>	<b>339,065</b>	<b>303,855</b>	<b>280,355</b>	<b>278,855</b>	<b>280,355</b>	<b>280,355</b>
17,415	Transport	Mileage Allowance	20,615	19,951	16,451	16,451	16,451	16,451	16,451
40,239		Operating Costs	43,585	41,399	10,113	10,113	10,113	10,113	10,113
4,002		Pool Car	3,996	7,100	4,500	4,500	4,500	4,500	4,500
3,029		Public Transport	1,274	1,261	1,261	1,261	1,261	1,261	1,261
<b>64,685</b>	<b>Transport Total</b>		<b>69,470</b>	<b>69,711</b>	<b>32,325</b>	<b>32,325</b>	<b>32,325</b>	<b>32,325</b>	<b>32,325</b>
15	Benefit & Transfer Payments	Contributions paid	0	0	0	0	0	0	0
297,039		Grants	276,305	271,525	241,525	241,525	241,525	241,525	241,525
166		Irrecoverable V A T	0	0	0	0	0	0	0
<b>297,220</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>276,305</b>	<b>271,525</b>	<b>241,525</b>	<b>241,525</b>	<b>241,525</b>	<b>241,525</b>	<b>241,525</b>
0	Renewals Fund Contribution	Renewals Fund Contribution	6,612	6,612	6,612	6,612	6,612	6,612	6,612
<b>0</b>	<b>Renewals Fund Contribution Total</b>		<b>6,612</b>	<b>6,612</b>	<b>6,612</b>	<b>6,612</b>	<b>6,612</b>	<b>6,612</b>	<b>6,612</b>
<b>1,836,325</b>	<b>Grand Total</b>		<b>1,773,556</b>	<b>1,757,540</b>	<b>1,742,449</b>	<b>1,771,858</b>	<b>1,791,612</b>	<b>1,826,435</b>	<b>1,865,913</b>
2,920,102	<b>Gross Service Expenditure</b>		2,731,296	2,843,549	2,780,872	2,795,381	2,814,435	2,854,858	2,894,336
(1,083,777)	<b>Gross Service Income</b>		(957,741)	(1,086,009)	(1,038,423)	(1,023,523)	(1,022,823)	(1,028,423)	(1,028,423)
<b>1,836,325</b>	<b>Net Service Expenditure</b>		<b>1,773,556</b>	<b>1,757,540</b>	<b>1,742,449</b>	<b>1,771,858</b>	<b>1,791,612</b>	<b>1,826,435</b>	<b>1,865,913</b>
87,459	Head of Community		85,754	85,288	86,076	87,538	89,021	90,526	92,052
311,601	Commercial Team		238,045	276,784	266,776	271,242	275,771	280,363	285,021
573,757	Community Team		572,025	615,019	584,272	590,699	597,220	603,836	610,546
96,208	Corporate Health & Safety		103,241	104,997	105,509	107,154	108,823	110,516	112,232
133,624	Environmental Health Admin		145,177	143,662	146,997	149,267	133,568	135,721	137,905
330,798	Environmental Protection Team		313,840	342,384	314,123	320,981	324,914	331,924	337,512
(182,448)	Licencing		(120,217)	(103,951)	(115,622)	(96,335)	(91,185)	(92,272)	(87,694)
5,906	Emergency Planning		12,067	11,575	11,575	11,575	11,575	11,575	11,575
299,844	Document Centre		297,047	194,849	247,662	253,107	258,630	264,231	269,912
255	Closed Churchyards		2,000	2,000	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
(59,330)	CCTV		(68,665)	(70,393)	(89,496)	(89,496)	(89,496)	(89,496)	(89,496)
238,650	CCTV Shared Service		193,241	155,326	197,577	179,126	185,771	192,511	199,348
<b>1,836,325</b>	<b>Grand Total</b>		<b>1,773,556</b>	<b>1,757,540</b>	<b>1,742,449</b>	<b>1,771,858</b>	<b>1,791,612</b>	<b>1,826,435</b>	<b>1,865,913</b>

**Analysis of Budget Variations - Community**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>1,778,902</b>	<b>1,765,474</b>	<b>1,808,462</b>	<b>1,846,584</b>	<b>1,881,165</b>	<b>1,881,165</b>
MFD Budgets to 3C ICT	(21,362)	(21,362)	(21,362)	(21,362)	(21,362)	(21,362)
<b>Adjusted Previous MTFS Totals</b>	<b>1,757,540</b>	<b>1,744,112</b>	<b>1,787,100</b>	<b>1,825,222</b>	<b>1,859,803</b>	<b>1,859,803</b>
<b>New Bids Added</b>						
Document Centre Reduced Income		40,000	40,000	40,000	40,000	40,000
Hackney Carriage New Income Pilot		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Closed Churchyard Levy		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Community Information MS Replacement		(26,000)	(26,000)	(44,000)	(44,000)	(44,000)
Community Chest		(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<b>Adjustment to Inflation</b>		0	136	276	229	22,922
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		(267)	18	(490)	(201)	16,584
Document Centre		17,000	17,000	17,000	17,000	17,000
CCC Contract Terminated		5,300	5,300	5,300	5,300	5,300
CCTV Costs (Excluding Salaries)		11,764	(13,236)	(13,236)	(13,236)	(13,236)
Licensing		0	10,000	10,000	10,000	10,000
Other Minor Adjustments		(4,460)	(3,460)	(3,460)	(3,460)	(3,460)
<b>New MTFS Totals</b>	<b>1,757,540</b>	<b>1,742,449</b>	<b>1,771,858</b>	<b>1,791,612</b>	<b>1,826,435</b>	<b>1,865,913</b>

Table 10

## Head of Customer Services

Actuals 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(2,187,453)	Income & Fees	Fees & charges	(2,092,453)	(1,782,055)	(2,031,202)	(1,247,683)	(1,131,266)	(1,110,761)	(1,110,761)
(33,712,958)		Government grants	(31,433,349)	(28,610,990)	(24,296,273)	(18,190,988)	(13,348,561)	(12,508,369)	(12,507,369)
<b>(35,900,410)</b>	<b>Income &amp; Fees Total</b>		<b>(33,525,802)</b>	<b>(30,393,045)</b>	<b>(26,327,475)</b>	<b>(19,438,671)</b>	<b>(14,479,827)</b>	<b>(13,619,130)</b>	<b>(13,618,130)</b>
2,287,684	Employees	Salary	2,401,948	2,527,668	2,532,965	2,557,146	2,581,569	2,569,896	2,476,569
216,777		National Insurance	229,678	239,202	237,666	239,931	242,219	241,905	233,325
359,562		Pension	380,686	398,433	398,983	426,266	454,055	475,958	484,399
73,063		Hired Staff	29,491	0	0	0	0	0	0
1,535		Training	4,705	1,350	1,350	1,350	1,350	1,350	1,350
228		Uniform & laundry	191	200	(2,300)	200	(2,300)	200	200
24,770		Other staff costs	21,063	20,220	20,220	20,220	20,220	20,220	20,220
591		Recruitment	0	0	0	0	0	0	0
3,646		Severance payments	0	0	0	0	0	0	0
<b>2,967,857</b>	<b>Employees Total</b>		<b>3,067,761</b>	<b>3,187,073</b>	<b>3,188,884</b>	<b>3,245,113</b>	<b>3,297,113</b>	<b>3,309,529</b>	<b>3,216,063</b>
26,409	Buildings	Rents	17,412	19,400	0	0	0	0	0
21,034		Repairs & Maintenance	11,119	82	82	82	82	82	82
398		Energy Costs	33	600	0	0	0	0	0
436		Water Services	200	200	0	0	0	0	0
2,700		Rates	0	4,443	0	0	0	0	0
822		Premises Cleaning	0	1,000	0	0	0	0	0
0		Premises Insurance	0	200	0	0	0	0	0
<b>51,799</b>	<b>Buildings Total</b>		<b>28,764</b>	<b>25,925</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>
524	Supplies & Services	Catering	0	100	100	100	100	100	100
114,168		Communication and computing	102,810	105,500	105,500	105,500	105,500	105,500	105,500
123,143		Services	129,886	128,505	198,505	198,505	198,505	198,505	198,505
95,082		Equipment, furniture & materials	19,864	7,431	7,431	7,431	7,431	7,431	7,431
35,382		Office expenses	46,389	47,560	47,560	47,560	47,560	47,560	47,560
<b>368,300</b>	<b>Supplies &amp; Services Total</b>		<b>298,948</b>	<b>289,096</b>	<b>359,096</b>	<b>359,096</b>	<b>359,096</b>	<b>359,096</b>	<b>359,096</b>
1,391	Transport	Mileage Allowance	2,356	3,100	3,000	3,000	3,000	3,000	3,000
13,306		Pool Car	9,249	9,110	9,110	9,110	9,110	9,110	9,110
10,857		Public Transport	7,110	8,280	8,280	8,280	8,280	8,280	8,280
<b>25,554</b>	<b>Transport Total</b>		<b>18,715</b>	<b>20,490</b>	<b>20,390</b>	<b>20,390</b>	<b>20,390</b>	<b>20,390</b>	<b>20,390</b>
1,010,746	Benefit & Transfer Payments	Contributions paid	1,092,251	952,000	1,273,000	626,000	626,000	626,000	626,000
33,836,410		Benefits	31,395,312	28,325,340	24,040,830	18,210,530	13,359,830	12,505,430	12,505,430
<b>34,847,156</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>32,487,563</b>	<b>29,277,340</b>	<b>25,313,830</b>	<b>18,836,530</b>	<b>13,985,830</b>	<b>13,131,430</b>	<b>13,131,430</b>
143,987	Reserve-Revenue Transfers	Bad Debts Provision	110,290	126,046	122,046	137,046	157,046	157,046	147,046
<b>143,987</b>	<b>Reserve-Revenue Transfers Total</b>		<b>110,290</b>	<b>126,046</b>	<b>122,046</b>	<b>137,046</b>	<b>157,046</b>	<b>157,046</b>	<b>147,046</b>
<b>2,504,242</b>	<b>Grand Total</b>		<b>2,486,240</b>	<b>2,532,925</b>	<b>2,676,853</b>	<b>3,159,586</b>	<b>3,339,730</b>	<b>3,358,443</b>	<b>3,255,977</b>

38,404,652	<b>Gross Service Expenditure</b>	36,012,042	32,925,970	29,004,328	22,598,257	17,819,557	16,977,573	16,874,107
(35,900,410)	<b>Gross Service Income</b>	(33,525,802)	(30,393,045)	(26,327,475)	(19,438,671)	(14,479,827)	(13,619,130)	(13,618,130)
<b>2,504,242</b>	<b>Net Service Expenditure</b>	<b>2,486,240</b>	<b>2,532,925</b>	<b>2,676,853</b>	<b>3,159,586</b>	<b>3,339,730</b>	<b>3,358,443</b>	<b>3,255,977</b>

63,378	Head of Customer Services	10,549	98,042	106,909	108,804	110,727	112,678	114,656
(156,193)	Council Tax Support	(129,076)	(127,354)	(122,896)	(121,896)	(120,896)	(119,896)	(118,896)
(226,059)	Local Tax Collection	(226,499)	(227,770)	(227,770)	(227,770)	(227,770)	(227,770)	(227,770)
1,123,120	Housing Benefits	966,570	919,948	1,050,444	1,439,063	1,573,708	1,561,899	1,439,420
863,797	Housing Needs	1,010,732	1,018,645	1,066,215	1,140,892	1,171,723	1,182,709	1,184,994
836,200	Customer Services	853,965	851,414	803,951	820,493	832,238	848,823	863,573
<b>2,504,242</b>	<b>Grand Total</b>	<b>2,486,240</b>	<b>2,532,925</b>	<b>2,676,853</b>	<b>3,159,586</b>	<b>3,339,730</b>	<b>3,358,443</b>	<b>3,255,977</b>



**Analysis of Budget Variations - Customer Services**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>2,532,925</b>	<b>2,604,212</b>	<b>2,742,836</b>	<b>2,823,007</b>	<b>2,884,145</b>	<b>2,884,145</b>
Services moved	0	0	0	0	0	0
<b>Adjusted Previous MTFS Totals</b>	<b>2,532,925</b>	<b>2,604,212</b>	<b>2,742,836</b>	<b>2,823,007</b>	<b>2,884,145</b>	<b>2,884,145</b>
<b>New Bids Added</b>						
Higher Net Cost of Homeless Benefits		129,000	575,000	575,000	575,000	575,000
Coneygear Court Homeless Accommodation		(44,000)	(44,000)	(44,000)	(44,000)	(44,000)
Crown Gardens Homeless Accommodation		0	(142,000)	(142,000)	(142,000)	(142,000)
Homeless Prevention		30,000	30,000	30,000	30,000	30,000
Homeless Bad Debt Provision		2,000	17,000	37,000	37,000	27,000
Joint Commissioning - Housing Support		40,000	40,000	40,000	40,000	40,000
Call Centre Interventions		39,000	39,000	39,000	39,000	39,000
Closure of Satellite Offices		(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Recovery Officer		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Universal Credit Admin Grant Impact		45,952	67,952	67,952	67,952	67,952
Universal Credit Other Savings		0	0	0	(45,000)	(45,000)
New Burdens Grants		(77,069)	(77,069)	0	0	0
Council Tax Support Grant - Reduced Allocation		3,458	3,458	3,458	3,458	3,458
Revenues Shared Service - to explore the potential for a Revs & Bens Shared Service		0	0	0	0	(150,000)
Robotics Pilot		(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<b>Adjustment to Inflation</b>		0	(370)	(726)	(1,065)	31,788
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		9,376	11,619	13,879	15,793	39,474
Grant Reduction - Council Tax Support		1,000	2,000	3,000	4,000	5,000
One-off Grant Budget removed		16,000	16,000	16,000	16,000	16,000
Other Minor Adjustments		(76)	160	160	160	160
<b>New MTFS Totals</b>	<b>2,532,925</b>	<b>2,676,853</b>	<b>3,159,586</b>	<b>3,339,730</b>	<b>3,358,443</b>	<b>3,255,977</b>

**Table 11**

**Head of 3C's ICT**

Actuals 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(2,317,130)	Income & Fees	Fees & charges	(2,063,674)	(1,357,641)	(1,400,175)	(1,413,211)	(1,426,433)	(1,439,843)	(1,439,843)
(38)		Sales	(4,731)	(5,407)	(5,407)	(5,407)	(5,407)	(5,407)	(5,407)
(3,042,903)		Other grants and contributions	(3,392,566)	(3,120,541)	(2,999,558)	(3,024,470)	(3,049,737)	(3,075,365)	(3,075,365)
(7,679)		Government grants	0	0	0	0	0	0	0
<b>(5,367,750)</b>	<b>Income &amp; Fees Total</b>		<b>(5,460,971)</b>	<b>(4,483,589)</b>	<b>(4,405,140)</b>	<b>(4,443,088)</b>	<b>(4,481,577)</b>	<b>(4,520,615)</b>	<b>(4,520,615)</b>
2,163,038	Employees	Salary	2,231,583	2,467,508	2,338,560	2,361,946	2,385,565	2,409,421	2,433,515
220,854		National Insurance	234,318	253,457	233,597	235,933	238,292	240,675	243,082
354,290		Pension	379,724	401,841	404,606	432,274	460,455	489,156	518,385
609,791		Hired Staff	134,429	0	92,000	92,000	92,000	92,000	92,000
47,484		Training	28,694	44,563	44,065	44,065	44,065	44,065	44,065
1,326		Uniform & laundry	310	530	1,326	1,326	1,326	1,326	1,326
29,259		Other staff costs	36,364	22,000	36,686	36,686	36,686	36,686	36,686
59,613		Recruitment	8,710	1,592	15,000	15,000	15,000	15,000	15,000
171		Employee Insurance	33	0	171	171	171	171	171
<b>3,485,826</b>	<b>Employees Total</b>		<b>3,054,163</b>	<b>3,191,491</b>	<b>3,166,011</b>	<b>3,219,401</b>	<b>3,273,560</b>	<b>3,328,500</b>	<b>3,384,230</b>
300	Buildings	Rents	0	0	300	300	300	300	300
6,317		Repairs & Maintenance	116,848	21,224	6,317	6,317	6,317	6,317	6,317
<b>6,617</b>	<b>Buildings Total</b>		<b>116,848</b>	<b>21,224</b>	<b>6,617</b>	<b>6,617</b>	<b>6,617</b>	<b>6,617</b>	<b>6,617</b>
508	Supplies & Services	Catering	101	0	508	508	508	508	508
629,431		Communication and computing	829,105	788,386	695,612	695,612	695,612	695,612	695,612
147,945		Services	(41,038)	(234,215)	43,409	43,409	43,409	43,409	43,409
2,820,420		Equipment, furniture & materials	3,525,475	2,801,927	2,600,942	2,544,942	2,544,942	2,544,942	2,544,942
(15,838)		Office expenses	43,984	36,374	13,386	13,386	13,386	13,386	13,386
0		Expenses	620	1,061	0	0	0	0	0
<b>3,582,466</b>	<b>Supplies &amp; Services Total</b>		<b>4,358,247</b>	<b>3,393,533</b>	<b>3,353,857</b>	<b>3,297,857</b>	<b>3,297,857</b>	<b>3,297,857</b>	<b>3,297,857</b>
10,292	Transport	Mileage Allowance	3,249	0	10,292	10,292	10,292	10,292	10,292
243		Operating Costs	75	0	243	243	243	243	243
2,682		Pool Car	2,508	3,820	3,745	3,745	3,745	3,745	3,745
8,366		Public Transport	2,641	1,624	8,365	8,365	8,365	8,365	8,365
798		Contract Hire & operating leases	0	0	798	798	798	798	798
<b>22,380</b>	<b>Transport Total</b>		<b>8,474</b>	<b>5,444</b>	<b>23,443</b>	<b>23,443</b>	<b>23,443</b>	<b>23,443</b>	<b>23,443</b>
11	Benefit & Transfer Payments	Contributions paid	0	0	11	11	11	11	11
<b>11</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>0</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>1,729,551</b>	<b>Grand Total</b>		<b>2,076,761</b>	<b>2,128,103</b>	<b>2,144,799</b>	<b>2,104,241</b>	<b>2,119,911</b>	<b>2,135,813</b>	<b>2,191,543</b>

7,097,300	Gross Service Expenditure	7,537,732	6,611,692	6,549,939	6,547,329	6,601,488	6,656,428	6,712,158
(5,367,750)	Gross Service Income	(5,460,971)	(4,483,589)	(4,405,140)	(4,443,088)	(4,481,577)	(4,520,615)	(4,520,615)
<b>1,729,551</b>	<b>Net Service Expenditure</b>	<b>2,076,761</b>	<b>2,128,103</b>	<b>2,144,799</b>	<b>2,104,241</b>	<b>2,119,911</b>	<b>2,135,813</b>	<b>2,191,543</b>

1,729,551	ICT Shared Service	2,076,761	2,128,103	2,144,799	2,104,241	2,119,911	2,135,813	2,191,543
<b>1,729,551</b>	<b>Grand Total</b>	<b>2,076,761</b>	<b>2,128,103</b>	<b>2,144,799</b>	<b>2,104,241</b>	<b>2,119,911</b>	<b>2,135,813</b>	<b>2,191,543</b>

**Analysis of Budget Variations - 3C's ICT**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>2,106,741</b>	<b>2,116,516</b>	<b>2,133,804</b>	<b>2,151,340</b>	<b>2,169,126</b>	<b>2,169,126</b>
MFD Budgets from Community	21,362	21,362	21,362	21,362	21,362	21,362
<b>Adjusted Previous MTFS Totals</b>	<b>2,128,103</b>	<b>2,137,878</b>	<b>2,155,166</b>	<b>2,172,702</b>	<b>2,190,488</b>	<b>2,190,488</b>
<b>New Bids Added</b>						
Income Management System Replacement		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Security Enhancements		30,000	25,000	25,000	25,000	25,000
Eastnet Upgrade		27,000	10,000	10,000	10,000	10,000
Community Information MS Replacement		29,000	(10,000)	(10,000)	(10,000)	(10,000)
<b>Adjustment to Inflation</b>		0	(1,773)	(3,565)	(5,374)	26,019
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		(177,271)	(177,344)	(177,418)	(177,493)	(153,156)
Reduced Income from Partners		99,902	99,902	99,902	99,902	99,902
Operational Costs		18,290	23,290	23,290	23,290	23,290
<b>New MTFS Totals</b>	<b>2,128,103</b>	<b>2,144,799</b>	<b>2,104,241</b>	<b>2,119,911</b>	<b>2,135,813</b>	<b>2,191,543</b>

**Table 12**

**Head of Development**

Actuals 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(2,015,409)	Income & Fees	Fees & charges	(1,981,531)	(1,921,254)	(1,922,209)	(1,998,668)	(2,000,132)	(2,002,600)	(2,003,600)
(13,104)		Sales	(7,014)	(7,300)	(7,300)	(7,300)	(7,300)	(7,300)	(7,300)
(50,000)		Other grants and contributions	0	0	0	0	0	0	0
(20,000)		Government grants	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
(115,247)		Rent	(110,070)	(110,070)	(110,070)	(110,070)	(110,070)	(110,070)	(110,070)
<b>(2,213,760)</b>	<b>Income &amp; Fees Total</b>		<b>(2,118,615)</b>	<b>(2,058,624)</b>	<b>(2,059,579)</b>	<b>(2,136,038)</b>	<b>(2,137,502)</b>	<b>(2,139,970)</b>	<b>(2,140,970)</b>
1,634,034	Employees	Salary	1,628,650	1,775,304	1,805,946	1,824,293	1,842,823	1,861,538	1,880,153
161,715		National Insurance	167,177	177,758	177,698	179,504	181,326	183,169	185,001
283,309		Pension	281,492	307,156	309,684	330,861	352,429	374,395	396,767
41,860		Hired Staff	30,418	11,500	0	0	0	0	0
40		Training	69	0	0	0	0	0	0
89		Uniform & laundry	266	350	350	350	350	350	350
3,384		Other staff costs	1,457	0	0	0	0	0	0
13,450		Recruitment	9,373	5,000	0	0	0	0	0
<b>2,137,880</b>	<b>Employees Total</b>		<b>2,118,901</b>	<b>2,277,068</b>	<b>2,293,678</b>	<b>2,335,008</b>	<b>2,376,928</b>	<b>2,419,452</b>	<b>2,462,271</b>
5,552	Buildings	Rents	1,750	3,000	3,000	3,000	3,000	3,000	3,000
18,551		Repairs & Maintenance	7,000	5,000	5,000	5,000	5,000	5,000	5,000
22,837		Energy Costs	26,400	26,400	27,900	27,900	27,900	27,900	27,900
32,315		Water Services	31,518	28,000	28,000	28,000	28,000	28,000	28,000
0		Rates	648	648	667	687	708	729	751
<b>79,255</b>	<b>Buildings Total</b>		<b>67,316</b>	<b>63,048</b>	<b>64,567</b>	<b>64,587</b>	<b>64,608</b>	<b>64,629</b>	<b>64,651</b>
527	Supplies & Services	Catering	481	650	400	400	400	400	400
19,082		Communication and computing	9,962	11,250	5,250	5,250	5,250	5,250	5,250
811,172		Services	493,064	537,405	523,796	498,796	498,796	498,796	498,796
8,242		Equipment, furniture & materials	3,710	4,000	4,000	4,000	4,000	4,000	4,000
57,658		Office expenses	40,043	33,730	33,430	33,430	33,430	33,430	33,430
<b>896,681</b>	<b>Supplies &amp; Services Total</b>		<b>547,259</b>	<b>587,035</b>	<b>566,876</b>	<b>541,876</b>	<b>541,876</b>	<b>541,876</b>	<b>541,876</b>
6,685	Transport	Mileage Allowance	7,351	8,875	8,875	8,875	8,875	8,875	8,875
10,557		Pool Car	8,232	8,770	8,770	8,770	8,770	8,770	8,770
1,754		Public Transport	3,123	3,500	3,500	3,500	3,500	3,500	3,500
<b>18,995</b>	<b>Transport Total</b>		<b>18,707</b>	<b>21,145</b>	<b>21,145</b>	<b>21,145</b>	<b>21,145</b>	<b>21,145</b>	<b>21,145</b>
4	Benefit & Transfer Payments	Contributions paid	0	0	0	0	0	0	0
152,983		Grants	167,311	173,811	115,550	85,550	85,550	85,550	85,550
8,488		Irrecoverable V A T	5,800	5,800	5,800	5,800	5,800	5,800	5,800
<b>161,475</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>173,111</b>	<b>179,611</b>	<b>121,350</b>	<b>91,350</b>	<b>91,350</b>	<b>91,350</b>	<b>91,350</b>
0	Renewals Fund Contribution	Renewals Fund Contribution	1,620	1,620	1,620	1,620	1,620	1,620	1,620
<b>0</b>	<b>Renewals Fund Contribution Total</b>		<b>1,620</b>	<b>1,620</b>	<b>1,620</b>	<b>1,620</b>	<b>1,620</b>	<b>1,620</b>	<b>1,620</b>
<b>1,080,527</b>	<b>Grand Total</b>		<b>808,298</b>	<b>1,070,903</b>	<b>1,009,657</b>	<b>919,548</b>	<b>960,025</b>	<b>1,000,102</b>	<b>1,041,943</b>

3,294,287	<b>Gross Service Expenditure</b>	2,926,913	3,129,527	3,069,236	3,055,586	3,097,527	3,140,072	3,182,913
(2,213,760)	<b>Gross Service Income</b>	(2,118,615)	(2,058,624)	(2,059,579)	(2,136,038)	(2,137,502)	(2,139,970)	(2,140,970)
<b>1,080,527</b>	<b>Net Service Expenditure</b>	<b>808,298</b>	<b>1,070,903</b>	<b>1,009,657</b>	<b>919,548</b>	<b>960,025</b>	<b>1,000,102</b>	<b>1,041,943</b>

83,628	Head of Development	84,197	84,715	86,369	87,895	89,441	91,009	92,600
227,862	Building Control	97,829	152,540	152,540	152,540	152,540	152,540	152,540
169,834	Economic Development	148,127	160,822	181,240	184,047	186,893	189,779	192,389
446,328	Planning Policy	665,146	721,388	721,386	729,165	742,127	755,277	768,616
(99,217)	Development Management	(455,541)	(343,260)	(365,687)	(446,334)	(426,687)	(407,741)	(387,018)
178,162	Housing Strategy	190,835	212,478	182,709	186,135	189,611	193,138	196,716
23,834	Public Transport	21,586	26,100	26,100	26,100	26,100	26,100	26,100
50,096	Transportation Strategy	56,120	56,120	25,000	0	0	0	0
<b>1,080,527</b>	<b>Grand Total</b>	<b>808,298</b>	<b>1,070,903</b>	<b>1,009,657</b>	<b>919,548</b>	<b>960,025</b>	<b>1,000,102</b>	<b>1,041,943</b>

**Analysis of Budget Variations - Development**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>1,070,903</b>	<b>1,169,359</b>	<b>1,111,209</b>	<b>1,153,664</b>	<b>1,196,735</b>	<b>1,196,735</b>
Services moved	0	0	0	0	0	0
<b>Adjusted Previous MTFS Totals</b>	<b>1,070,903</b>	<b>1,169,359</b>	<b>1,111,209</b>	<b>1,153,664</b>	<b>1,196,735</b>	<b>1,196,735</b>
<b>New Bids Added</b>						
Increase in Pre-Application Fees		(24,000)	(25,000)	(26,000)	(28,000)	(29,000)
LEP Contribution removed		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
LEAN Review savings (increase discharge of conditions fees and remove recruitment budget)		(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Reduce Appeals costs		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Housing Strategy Savings		(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Transportation Grants Savings		(31,000)	(56,000)	(56,000)	(56,000)	(56,000)
Great Fen Contribution Saving		(15,000)	(20,000)	(20,000)	(20,000)	(20,000)
<b>Adjustment to Inflation</b>		0	(277)	(564)	(861)	23,352
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		(5,581)	(6,263)	(6,954)	(7,651)	10,977
Other Minor Adjustments		(1,121)	(1,121)	(1,121)	(1,121)	(1,121)
<b>New MTFS Totals</b>	<b>1,070,903</b>	<b>1,009,657</b>	<b>919,548</b>	<b>960,025</b>	<b>1,000,102</b>	<b>1,041,943</b>

Table 13

## Head of Leisure &amp; Health

Actuals 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(5,945,429)	Income & Fees	Fees & charges	(6,111,044)	(6,559,526)	(6,612,840)	(7,224,134)	(7,487,069)	(7,607,531)	(7,690,380)
(715,670)		Sales	(803,196)	(905,488)	(816,884)	(829,821)	(831,821)	(833,821)	(833,821)
(84,946)		Other grants and contributions	(147,498)	(94,290)	(36,471)	(19,341)	(17,523)	(17,723)	(17,723)
(5,000)		Rent	(4,166)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>(6,751,045)</b>	<b>Income &amp; Fees Total</b>		<b>(7,065,903)</b>	<b>(7,564,304)</b>	<b>(7,471,195)</b>	<b>(8,078,296)</b>	<b>(8,341,413)</b>	<b>(8,464,075)</b>	<b>(8,546,924)</b>
3,639,046	Employees	Salary	3,635,264	3,963,583	3,982,719	4,016,626	4,056,791	4,097,362	4,138,334
206,625		National Insurance	218,098	226,302	221,129	222,706	224,935	227,184	229,456
397,706		Pension	411,115	447,275	475,283	507,779	540,887	574,607	608,942
9,629		Hired Staff	23,876	11,750	11,750	11,750	11,750	11,750	11,750
22,171		Training	23,776	25,800	3,200	200	200	200	200
8,505		Uniform & laundry	8,657	10,800	8,600	11,450	8,600	11,450	11,600
14,733		Other staff costs	8,716	0	0	0	0	0	0
3,385		Recruitment	28,689	1,150	150	150	150	150	150
12,480		Severance payments	0	0	0	0	0	0	0
<b>4,314,281</b>	<b>Employees Total</b>		<b>4,358,191</b>	<b>4,686,660</b>	<b>4,702,831</b>	<b>4,770,661</b>	<b>4,843,313</b>	<b>4,922,703</b>	<b>5,000,432</b>
10,728	Buildings	Rents	18,162	14,475	10,475	9,975	9,975	9,975	9,975
228,267		Repairs & Maintenance	219,912	236,400	200,100	199,700	214,500	199,700	199,700
453,925		Energy Costs	500,227	488,649	630,357	676,357	637,357	637,357	637,357
95,589		Water Services	98,653	93,339	117,328	117,328	117,328	117,328	117,328
468,821		Rates	473,480	466,236	480,222	494,628	509,468	524,751	540,494
24,254		Ground Maintenance Costs	226,231	21,300	22,480	20,310	20,310	20,310	20,310
120,416		Premises Cleaning	119,569	116,147	132,430	132,550	132,550	132,550	132,550
<b>1,402,001</b>	<b>Buildings Total</b>		<b>1,656,235</b>	<b>1,436,546</b>	<b>1,593,392</b>	<b>1,650,848</b>	<b>1,641,488</b>	<b>1,641,971</b>	<b>1,657,714</b>
23,719	Supplies & Services	Catering	16,264	24,050	16,250	16,250	16,250	16,250	16,250
98,031		Communication and computing	76,767	80,186	82,395	86,495	84,895	86,495	84,895
187,887		Services	178,842	190,193	195,404	221,147	220,707	220,267	220,267
618,437		Equipment, furniture & materials	635,300	685,956	591,859	559,659	555,459	560,959	560,459
118,356		Office expenses	146,512	144,054	142,178	140,820	140,820	140,820	140,820
382		Uniform & laundry	0	0	400	400	400	400	400
64		Expenses	2	0	0	0	0	0	0
0		Insurance - service related	700	0	0	0	0	0	0
<b>1,046,875</b>	<b>Supplies &amp; Services Total</b>		<b>1,054,387</b>	<b>1,124,439</b>	<b>1,028,486</b>	<b>1,024,771</b>	<b>1,018,531</b>	<b>1,025,191</b>	<b>1,023,091</b>
9,073	Transport	Mileage Allowance	10,297	10,345	9,640	9,515	9,515	9,515	9,515
6,696		Operating Costs	10,033	8,575	8,410	8,410	8,410	8,410	8,410
3,330		Public Transport	1,554	1,543	1,530	1,030	1,030	1,030	1,030
178		Contract Hire & operating leases	60	100	0	0	0	0	0
<b>19,276</b>	<b>Transport Total</b>		<b>21,944</b>	<b>20,563</b>	<b>19,580</b>	<b>18,955</b>	<b>18,955</b>	<b>18,955</b>	<b>18,955</b>
26	Benefit & Transfer Payments	Contributions paid	0	0	0	0	0	0	0
95,644		Irrecoverable V A T	76,625	81,000	81,000	81,000	81,000	81,000	81,000
<b>95,670</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>76,625</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>
0	Renewals Fund Contribution	Renewals Fund Contribution	0	25,000	25,000	25,000	25,000	25,000	25,000
<b>0</b>	<b>Renewals Fund Contribution Total</b>		<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>127,058</b>	<b>Grand Total</b>		<b>101,479</b>	<b>(190,096)</b>	<b>(20,906)</b>	<b>(507,061)</b>	<b>(713,126)</b>	<b>(749,255)</b>	<b>(740,732)</b>

6,878,103	Gross Service Expenditure	7,167,381	7,374,208	7,450,289	7,571,235	7,628,287	7,714,820	7,806,192
(6,751,045)	Gross Service Income	(7,065,903)	(7,564,304)	(7,471,195)	(8,078,296)	(8,341,413)	(8,464,075)	(8,546,924)
<b>127,058</b>	<b>Net Service Expenditure</b>	<b>101,479</b>	<b>(190,096)</b>	<b>(20,906)</b>	<b>(507,061)</b>	<b>(713,126)</b>	<b>(749,255)</b>	<b>(740,732)</b>

80,531	Head of Leisure & Health	81,333	81,788	82,576	84,038	85,521	87,026	88,552
197,463	One Leisure Active Lifestyles	354,267	205,371	176,686	149,571	145,633	141,299	146,915
(150,936)	One Leisure	(334,121)	(477,255)	(280,168)	(740,670)	(944,280)	(977,580)	(976,199)
<b>127,058</b>	<b>Grand Total</b>	<b>101,479</b>	<b>(190,096)</b>	<b>(20,906)</b>	<b>(507,061)</b>	<b>(713,126)</b>	<b>(749,255)</b>	<b>(740,732)</b>

**Analysis of Budget Variations - Leisure & Health**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>(190,096)</b>	<b>(262,952)</b>	<b>(302,487)</b>	<b>(281,746)</b>	<b>(279,826)</b>	<b>(279,826)</b>
Services moved	0	0	0	0	0	0
<b>Adjusted Previous MTFS Totals</b>	<b>(190,096)</b>	<b>(262,952)</b>	<b>(302,487)</b>	<b>(281,746)</b>	<b>(279,826)</b>	<b>(279,826)</b>
<b>New Bids Added</b>						
OLSI Outdoor - Fitness Offering		(24,122)	(110,616)	(160,026)	(184,379)	(184,379)
OLR 3G Pitch		(2,000)	(5,000)	(5,000)	(5,000)	(5,000)
Removal of The Club Alconbury Weald		6,000	6,000	6,000	6,000	6,000
Additional Utility Costs		177,616	223,616	184,616	184,616	184,616
General Price Increases		0	0	0	0	(75,000)
Burgess Hall Income Realignment		143,000	65,000	0	0	0
Exercise Referral & Physio Follow-on Income		(7,000)	(8,000)	(9,000)	(10,000)	(10,000)
OL Concessionary Pricing Scheme		(10,000)	(15,000)	(20,000)	(25,000)	(25,000)
Children & Families Activities Offer		0	(15,000)	(15,000)	(15,000)	(15,000)
Group Exercise Classes Income		(9,000)	(32,000)	(53,000)	(53,000)	(53,000)
OL St Ives Impressions Income		(38,000)	(144,000)	(167,000)	(167,000)	(167,000)
Swimming Pool Changing Rooms		(4,000)	(14,000)	(20,000)	(23,000)	(23,000)
OL Sawtry		(39,000)	(74,000)	(78,000)	(85,000)	(89,000)
<b>Adjustment to Inflation</b>		1	(606)	(1,280)	(1,941)	62,791
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		(115,987)	(121,769)	(120,796)	(119,812)	(91,222)
Adjustments to match current Income Trends		239,124	129,133	119,848	117,779	114,930
Changes to Operational Costs		(75,078)	(88,029)	(92,579)	(88,029)	(89,979)
Other Minor Adjustments		492	(303)	(163)	(663)	(1,663)
<b>New MTFS Totals</b>	<b>(190,096)</b>	<b>(20,906)</b>	<b>(507,061)</b>	<b>(713,126)</b>	<b>(749,255)</b>	<b>(740,732)</b>

Table 14

## Head of Operations

Actuals 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£ (4,206,773)	Income & Fees	Fees & charges	£ (4,238,844)	£ (4,372,384)	£ (4,531,885)	£ (4,566,885)	£ (4,566,885)	£ (4,566,885)	£ (4,566,885)
(175,833)		Sales	(196,066)	(208,666)	(208,666)	(208,666)	(208,666)	(208,666)	(208,666)
(42,610)		Other grants and contributions	(4,946)	(5,260)	(5,260)	(5,260)	(5,260)	(5,260)	(5,260)
(144,943)		Rent	(160,604)	(277,474)	(277,474)	(277,474)	(277,474)	(277,474)	(277,474)
(30,623)		Government grants	(13,000)	(15,922)	(15,922)	(15,922)	(15,922)	(15,922)	(15,922)
0		Commuted sums	0	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)	(151,331)
<b>(4,600,782)</b>	<b>Income &amp; Fees Total</b>		<b>(4,613,460)</b>	<b>(5,031,037)</b>	<b>(5,190,538)</b>	<b>(5,225,538)</b>	<b>(5,225,538)</b>	<b>(5,225,538)</b>	<b>(5,225,538)</b>
4,006,262	Employees	Salary	3,963,414	4,136,976	4,167,323	4,121,877	4,221,436	4,225,050	4,267,186
363,245		National Insurance	357,866	378,660	364,733	368,424	376,610	377,417	381,191
658,511		Pension	690,006	750,292	742,099	788,288	845,449	886,481	935,447
546,861		Hired Staff	379,859	131,909	188,309	188,309	188,309	188,309	188,309
9,960		Training	2,157	4	0	0	0	0	0
47,408		Uniform & laundry	37,320	32,200	32,200	32,200	32,200	32,200	32,200
208,454		Other staff costs	157,207	148,247	145,145	145,145	145,145	145,145	145,145
14,492		Recruitment	1,950	0	0	0	0	0	0
5,816		Severance payments	0	0	0	0	0	0	0
<b>5,861,009</b>	<b>Employees Total</b>		<b>5,589,779</b>	<b>5,578,288</b>	<b>5,639,809</b>	<b>5,644,243</b>	<b>5,809,149</b>	<b>5,854,602</b>	<b>5,949,478</b>
11,129	Buildings	Rents	11,187	13,104	13,104	13,104	13,104	13,104	13,104
356,729		Repairs & Maintenance	321,413	292,559	292,559	285,559	285,559	285,559	285,559
215,538		Energy Costs	198,086	220,635	225,019	229,019	229,019	229,019	229,019
13,695		Water Services	11,623	18,830	18,830	18,830	18,830	18,830	18,830
342,311		Rates	609,051	668,521	688,377	708,834	729,902	751,606	773,960
222		Ground Maintenance Costs	3,169	600	600	600	600	600	600
136,383		Premises Cleaning	83,099	93,720	93,720	93,720	93,720	93,720	93,720
37		Premises Insurance	81	140	140	140	140	140	140
<b>1,076,044</b>	<b>Buildings Total</b>		<b>1,237,708</b>	<b>1,308,109</b>	<b>1,332,349</b>	<b>1,349,806</b>	<b>1,370,874</b>	<b>1,392,578</b>	<b>1,414,932</b>
267	Supplies & Services	Catering	3,669	0	0	0	0	0	0
21,793		Communication and computing	10,383	7,545	7,545	7,545	7,545	7,545	7,545
457,499		Services	539,524	331,570	116,570	(75,430)	275,570	180,570	165,570
394,667		Equipment, furniture & materials	292,452	298,194	335,794	330,794	330,794	330,794	330,794
54,513		Office expenses	48,795	51,432	51,432	51,432	51,432	51,432	51,432
124		Expenses	0	0	0	0	0	0	0
9,185		Insurance - service related	7,363	4,000	4,000	4,000	4,000	4,000	4,000
<b>938,048</b>	<b>Supplies &amp; Services Total</b>		<b>902,185</b>	<b>692,741</b>	<b>515,341</b>	<b>318,341</b>	<b>669,341</b>	<b>574,341</b>	<b>559,341</b>
1,272	Transport	Mileage Allowance	2,991	3,800	3,800	3,800	3,800	3,800	3,800
977,925		Operating Costs	952,958	820,245	902,821	902,821	920,783	920,783	920,783
803		Public Transport	1,059	1,080	1,080	1,080	1,080	1,080	1,080
109,217		Contract Hire & operating leases	26,260	18,000	18,000	18,000	18,000	18,000	18,000
(31,430)		Pool Car	3,280	5,000	5,000	5,000	5,000	5,000	5,000
11,613		Vehicle Insurance	11,536	1,429	1,429	1,429	1,429	1,429	1,429
<b>1,069,400</b>	<b>Transport Total</b>		<b>998,085</b>	<b>849,554</b>	<b>932,130</b>	<b>932,130</b>	<b>950,092</b>	<b>950,092</b>	<b>950,092</b>
43	Benefit & Transfer Payments	Contributions paid	0	0	0	0	0	0	0
3,231		Irrecoverable V A T	8,050	9,200	9,200	9,200	9,200	9,200	9,200
485,486		Grants	467,939	503,864	503,864	503,864	503,864	503,864	503,864
<b>488,761</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>475,989</b>	<b>513,064</b>	<b>513,064</b>	<b>513,064</b>	<b>513,064</b>	<b>513,064</b>	<b>513,064</b>
<b>4,832,479</b>	<b>Grand Total</b>		<b>4,590,286</b>	<b>3,910,719</b>	<b>3,742,155</b>	<b>3,532,046</b>	<b>4,086,982</b>	<b>4,059,139</b>	<b>4,161,369</b>

9,433,262	<b>Gross Service Expenditure</b>	9,203,746	8,941,756	8,932,693	8,757,584	9,312,520	9,284,677	9,386,907
(4,600,782)	<b>Gross Service Income</b>	(4,613,460)	(5,031,037)	(5,190,538)	(5,225,538)	(5,225,538)	(5,225,538)	(5,225,538)
<b>4,832,479</b>	<b>Net Service Expenditure</b>	<b>4,590,286</b>	<b>3,910,719</b>	<b>3,742,155</b>	<b>3,532,046</b>	<b>4,086,982</b>	<b>4,059,139</b>	<b>4,161,369</b>

85,000	Head of Operations	91,334	79,568	80,329	81,742	83,175	84,630	86,105
1,315,242	Green Spaces	1,315,710	1,138,441	1,024,402	945,706	959,076	927,792	941,736
82,659	Environmental & Energy Mgt	64,437	82,760	0	1,757	3,540	5,347	7,180
817,756	Street Cleansing	822,658	772,646	721,433	673,050	651,237	658,602	671,147
3,668	Public Conveniences	9,752	13,400	18,400	6,400	6,400	6,400	6,400
2,738,335	Waste Management	2,503,852	2,196,001	2,399,322	2,403,246	2,932,720	2,894,002	2,934,993
1,081,090	Facilities Management	985,813	870,109	964,033	985,156	1,002,690	1,020,648	1,038,092
268,714	Fleet Management	259,278	238,846	265,383	269,167	273,005	276,900	280,850
(45,474)	Markets	(55,781)	(60,998)	(64,783)	(77,968)	(76,118)	(74,233)	(72,310)
(1,514,511)	Car Parks	(1,406,767)	(1,420,054)	(1,666,364)	(1,756,210)	(1,748,743)	(1,740,949)	(1,732,824)
<b>4,832,479</b>	<b>Grand Total</b>	<b>4,590,286</b>	<b>3,910,719</b>	<b>3,742,155</b>	<b>3,532,046</b>	<b>4,086,982</b>	<b>4,059,139</b>	<b>4,161,369</b>



**Analysis of Budget Variations - Operations**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>3,905,941</b>	<b>3,643,946</b>	<b>3,758,204</b>	<b>3,874,430</b>	<b>3,992,682</b>	<b>3,992,682</b>
Insurance from Resources	4,778	4,778	4,778	4,778	4,778	4,778
<b>Adjusted Previous MTFS Totals</b>	<b>3,910,719</b>	<b>3,648,724</b>	<b>3,762,982</b>	<b>3,879,208</b>	<b>3,997,460</b>	<b>3,997,460</b>
<b>New Bids Added</b>						
In Cab Technology		35,000	35,000	35,000	35,000	35,000
Climate Change Levy		28,000	28,000	28,000	28,000	28,000
Utility Bills		4,384	8,384	8,384	8,384	8,384
St Ives Park		35,000	30,000	30,000	35,000	35,000
Street Cleaning - Litter Minimisation		38,000	0	0	0	0
Waste Management						
Cost of Recycling		0	0	400,000	400,000	400,000
Agency Staff		60,000	60,000	60,000	60,000	60,000
Recycling Contamination		110,000	110,000	110,000	110,000	110,000
Household Waste Collection		0	0	90,000	90,000	90,000
Dry Recycling Collection		90,000	90,000	90,000	90,000	90,000
Residual Waste collection		90,000	90,000	90,000	90,000	90,000
Fuel		80,000	80,000	80,000	80,000	80,000
Household Recycling Rate (60%)		80,000	80,000	80,000	0	0
Increase Green Bin charge		(15,000)	(30,000)	(30,000)	(30,000)	(30,000)
Increase Bulky Waste charge		(10,000)	(15,000)	(15,000)	(15,000)	(15,000)
Replacement Bin Delivery charge		(25,000)	(30,000)	(30,000)	(30,000)	(30,000)
New Development Bins		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Bag Delivery charge		(2,000)	(12,000)	(12,000)	(12,000)	(12,000)
Hire Vehicles		(5,000)	(15,000)	(15,000)	(15,000)	(15,000)
Split vehicles to sell parts		0	(5,000)	(5,000)	(5,000)	(5,000)
Car Park charges increase		(225,000)	(300,000)	(300,000)	(300,000)	(300,000)
Huntingdon Bus Station - short stay parking		(30,000)	(50,000)	(55,000)	(60,000)	(65,000)
Divest Subsidised Car Park		0	(7,000)	(7,000)	(7,000)	(7,000)
Hinchingsbrooke Country Park Master Plan		0	(70,000)	(80,000)	(90,000)	(100,000)
Paxton Pits Master Plan		0	0	0	(50,000)	(50,000)
Street Cleaning - increase charges by RPI		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Management reduction (Street Cleaning)		0	(23,000)	(23,000)	(23,000)	(23,000)
Litter bin removal programme		(47,000)	(47,000)	(81,000)	(86,000)	(86,000)
Godmanchester Nursery- Disinvestment		(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Open Spaces - Events Management		0	(27,000)	(27,000)	(27,000)	(27,000)
Cease Highway weed spraying		(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Arboriculture Team changes		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Community Toilet Scheme		5,000	(7,000)	(7,000)	(7,000)	(7,000)
Commercial Waste - Trade Option		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
<b>Adjustment to Inflation</b>		47	2,303	3,662	5,716	82,845
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		0	(3,623)	(7,272)	(10,421)	29,680
Other Minor Adjustments		0	0	0	0	0
<b>New MTFS Totals</b>	<b>3,910,719</b>	<b>3,742,155</b>	<b>3,532,046</b>	<b>4,086,982</b>	<b>4,059,139</b>	<b>4,161,369</b>

Table 15

Head of Resources									
Actuals 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(276,590)	Income & Fees	Fees & charges	(166,125)	(166,642)	(177,573)	(225,163)	(195,632)	(195,632)	(195,632)
(4,505)		Sales	0	0	0	0	0	0	0
(544)		Interest	0	0	0	0	0	0	0
(3,047,072)		Rent	(3,307,321)	(5,075,680)	(5,402,879)	(5,685,689)	(5,191,633)	(5,217,033)	(5,384,033)
<b>(3,328,711)</b>	<b>Income &amp; Fees Total</b>		<b>(3,473,445)</b>	<b>(5,242,322)</b>	<b>(5,580,452)</b>	<b>(5,910,852)</b>	<b>(5,387,265)</b>	<b>(5,412,665)</b>	<b>(5,579,665)</b>
992,072	Employees	Salary	894,132	1,268,318	1,129,218	1,141,435	1,053,774	1,064,236	1,074,804
92,962		National Insurance	81,789	118,459	118,360	119,544	109,739	110,837	111,943
161,435		Pension	153,312	219,146	189,908	203,896	198,188	210,541	223,122
449,721		Hired Staff	525,300	0	0	0	0	0	0
129,060		Training	117,767	116,257	116,952	116,952	116,952	116,952	116,952
26,898		Other staff costs	3,725	4,400	4,400	4,400	4,400	4,400	4,400
3,945		Recruitment	464	0	0	0	0	0	0
192,096		Employee Insurance	195,245	187,016	195,174	215,746	238,375	238,375	238,375
<b>2,048,189</b>	<b>Employees Total</b>		<b>1,971,733</b>	<b>1,913,597</b>	<b>1,754,012</b>	<b>1,801,973</b>	<b>1,721,428</b>	<b>1,745,341</b>	<b>1,769,596</b>
124,647	Buildings	Rents	133,981	120,000	144,000	144,000	144,000	144,000	144,000
82,812		Repairs & Maintenance	104,592	122,502	143,502	143,502	143,502	143,502	143,502
4,367		Energy Costs	6,095	5,000	7,000	7,000	7,000	7,000	7,000
75,111		Premises Insurance	91,718	74,313	96,313	103,450	107,898	107,898	107,898
7,509		Premises Cleaning	12,882	14,640	14,640	14,640	14,640	14,640	14,640
215		Water Services	545	400	400	400	400	400	400
23,207		Rates	30,839	17,211	27,587	28,822	29,882	30,967	31,882
<b>317,869</b>	<b>Buildings Total</b>		<b>380,652</b>	<b>354,066</b>	<b>433,442</b>	<b>441,814</b>	<b>447,322</b>	<b>448,407</b>	<b>449,322</b>
2,189	Supplies & Services	Catering	26	0	0	0	0	0	0
6,821		Communication and computing	3,421	2,700	2,700	2,700	2,700	2,700	2,700
438,847		Services	595,723	2,399,820	2,496,298	2,503,498	2,487,398	2,506,704	2,506,704
63,551		Equipment, furniture & materials	47,584	45,834	49,834	49,834	49,834	49,834	49,834
26,185		Office expenses	27,303	31,505	31,055	31,055	31,055	31,055	31,055
97,670		Insurance - service related	69,637	73,065	69,087	70,990	73,039	73,039	73,039
<b>635,264</b>	<b>Supplies &amp; Services Total</b>		<b>743,694</b>	<b>2,552,924</b>	<b>2,648,974</b>	<b>2,658,077</b>	<b>2,644,026</b>	<b>2,663,332</b>	<b>2,663,332</b>
1,383	Transport	Mileage Allowance	728	750	750	750	750	750	750
590		Pool Car	386	600	600	600	600	600	600
2,422		Public Transport	1,594	1,150	1,480	1,480	1,592	1,711	1,711
146,343		Vehicle Insurance	165,330	80,737	165,737	171,099	176,099	176,099	176,099
<b>150,738</b>	<b>Transport Total</b>		<b>168,038</b>	<b>83,237</b>	<b>168,567</b>	<b>173,929</b>	<b>179,041</b>	<b>179,160</b>	<b>179,160</b>
2	Benefit & Transfer Payments	Contributions paid	0	0	0	0	0	0	0
33,961		Irrecoverable V A T	17,938	20,500	20,500	20,500	20,500	20,500	20,500
<b>33,962</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>17,938</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>
0	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0	0	(113,000)	(4,000)	34,000	34,000	34,000
<b>0</b>	<b>Reserve-Revenue Transfers Total</b>		<b>0</b>	<b>0</b>	<b>(113,000)</b>	<b>(4,000)</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>
<b>(142,688)</b>	<b>Grand Total</b>		<b>(191,391)</b>	<b>(317,999)</b>	<b>(667,957)</b>	<b>(818,559)</b>	<b>(340,948)</b>	<b>(321,925)</b>	<b>(463,755)</b>
3,186,023	Gross Service Expenditure		3,282,054	4,924,324	4,912,495	5,092,293	5,046,317	5,090,740	5,115,910
(3,328,711)	Gross Service Income		(3,473,445)	(5,242,322)	(5,580,452)	(5,910,852)	(5,387,265)	(5,412,665)	(5,579,665)
<b>(142,688)</b>	<b>Net Service Expenditure</b>		<b>(191,391)</b>	<b>(317,999)</b>	<b>(667,957)</b>	<b>(818,559)</b>	<b>(340,948)</b>	<b>(321,925)</b>	<b>(463,755)</b>
88,804	Head of Resources		88,219	88,705	88,525	89,987	91,470	92,975	94,501
870,030	Finance		745,027	589,930	665,689	627,058	623,917	632,678	641,565
663,230	Audit & Risk Management		622,349	539,902	623,696	660,754	696,995	699,140	701,316
207,904	Legal		222,897	223,940	223,940	223,940	223,940	223,940	223,940
605,559	HR and Payroll Services		646,456	865,695	497,109	503,018	512,010	518,089	524,256
60,524	Procurement		59,954	30,868	25,534	26,236	26,945	27,664	28,391
(2,638,739)	Commercial Estates		(2,576,293)	(2,657,038)	(2,792,450)	(2,949,552)	(2,516,225)	(2,516,411)	(2,677,724)
<b>(142,688)</b>	<b>Grand Total</b>		<b>(191,391)</b>	<b>(317,999)</b>	<b>(667,957)</b>	<b>(818,559)</b>	<b>(340,948)</b>	<b>(321,925)</b>	<b>(463,755)</b>

**Analysis of Budget Variations - Resources**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>(313,221)</b>	<b>(354,373)</b>	<b>(361,356)</b>	<b>(298,740)</b>	<b>(267,798)</b>	<b>(267,798)</b>
Insurance to Operations	(4,778)	(4,778)	(4,778)	(4,778)	(4,778)	(4,778)
<b>Adjusted Previous MTFS Totals</b>	<b>(317,999)</b>	<b>(359,151)</b>	<b>(366,134)</b>	<b>(303,518)</b>	<b>(272,576)</b>	<b>(272,576)</b>
<b>New Bids Added</b>						
Internal Audit - Insurance Admin		6,000	6,000	6,000	6,000	6,000
Higher Insurance Premium Costs		91,000	94,000	94,000	94,000	94,000
NDR Vacant Properties		13,000	13,000	13,000	13,000	13,000
Repairs to Industrial Units		18,000	18,000	18,000	18,000	18,000
Caxton Road irrecoverable costs		2,000	2,000	2,000	2,000	2,000
Lower Consultants costs		(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Oaktree Car Park Development		0	0	0	0	(99,000)
Oaktree Lease Expiry		0	0	492,000	492,000	492,000
St Ives Redevelopment		0	0	0	0	(20,000)
Huntingdon Redevelopment		0	0	0	15,000	(31,000)
Alms Close		0	(85,000)	(85,000)	(85,000)	(85,000)
Commercial Estates Service		0	0	(81,000)	(83,000)	(85,000)
Resources Review		(29,000)	(40,000)	(52,000)	(52,000)	(52,000)
Apprenticeship Scheme (removal)		(299,000)	(299,000)	(299,000)	(299,000)	(299,000)
Debt Recovery		0	(37,000)	(37,000)	(37,000)	(37,000)
Commercial Investment Strategy		(101,100)	(111,300)	(92,100)	(111,300)	(111,300)
Internal Audit Shared Service		0	0	0	0	0
<b>Adjustment to Inflation</b>		(49)	(1,575)	(3,111)	(5,961)	8,733
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		(37,926)	(39,819)	(41,675)	(44,544)	(34,068)
Ground Rent		23,300	23,300	23,300	23,300	23,300
HR Operational Costs		10,375	10,375	10,375	10,375	10,375
Estates Additional Costs		4,006	4,006	4,006	4,006	4,006
Other Minor Adjustments		1,588	1,588	1,775	1,775	1,775
<b>New MTFS Totals</b>	<b>(317,999)</b>	<b>(667,957)</b>	<b>(818,559)</b>	<b>(340,948)</b>	<b>(321,925)</b>	<b>(463,755)</b>

Table 16

## Directors &amp; Corporate Team

Actuals 2017/18	Subjective Analysis : Controllable Only		2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£			£	£	£	£	£	£	£
(474,976)	Income & Fees	Fees & charges	(278,210)	(217,000)	(245,500)	(245,500)	(245,500)	(245,500)	(245,500)
(3,366)		Sales	(136)	0	0	0	0	0	0
(232,935)		Government grants	(7,016)	(20,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
<b>(711,277)</b>	<b>Income &amp; Fees Total</b>		<b>(285,361)</b>	<b>(237,000)</b>	<b>(262,500)</b>	<b>(262,500)</b>	<b>(262,500)</b>	<b>(262,500)</b>	<b>(262,500)</b>
1,001,955	Employees	Salary	846,194	1,013,982	910,771	912,033	921,307	1,060,548	1,071,154
80,987		National Insurance	92,968	93,171	95,237	95,400	96,364	97,338	98,311
139,767		Pension	146,374	152,501	156,908	166,438	177,288	188,339	199,593
18,635		Hired Staff	13,010	22,300	22,300	22,300	22,300	22,300	22,300
6,848		Training	5,884	4,600	8,600	8,600	8,600	8,600	8,600
992		Other staff costs	197	0	0	0	0	0	0
2,051		Recruitment	0	0	0	0	0	0	0
<b>1,251,235</b>	<b>Employees Total</b>		<b>1,104,627</b>	<b>1,286,554</b>	<b>1,193,816</b>	<b>1,204,771</b>	<b>1,225,859</b>	<b>1,377,125</b>	<b>1,399,958</b>
44,603	Buildings	Rents	24,141	25,200	1,200	1,200	1,200	25,200	25,200
75		Repairs & Maintenance	260	0	0	0	0	0	0
<b>44,678</b>	<b>Buildings Total</b>		<b>24,401</b>	<b>25,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>25,200</b>	<b>25,200</b>
6,033	Supplies & Services	Catering	3,675	4,000	3,800	3,800	3,800	3,800	3,800
148,150		Communication and computing	75,708	126,463	67,463	67,463	67,463	110,463	110,463
34,654		Services	(59,892)	(158,333)	69,440	73,440	69,440	(171,833)	(171,833)
13,441		Equipment, furniture & materials	957	500	500	500	500	500	500
271,123		Office expenses	195,855	169,400	130,800	120,800	130,800	156,200	156,200
0		Insurance - service related	5,285	3,300	3,300	3,300	3,300	3,300	3,300
379,540		Members Allowances	376,742	404,864	402,364	402,364	402,364	402,364	402,364
<b>852,942</b>	<b>Supplies &amp; Services Total</b>		<b>598,330</b>	<b>550,194</b>	<b>677,667</b>	<b>671,667</b>	<b>677,667</b>	<b>504,794</b>	<b>504,794</b>
11,813	Transport	Mileage Allowance	12,904	12,700	12,800	12,800	12,800	12,800	12,800
165		Pool Car	100	200	200	200	200	200	200
3,465		Public Transport	2,811	2,240	2,540	2,540	2,540	2,540	2,540
<b>15,443</b>	<b>Transport Total</b>		<b>15,815</b>	<b>15,140</b>	<b>15,540</b>	<b>15,540</b>	<b>15,540</b>	<b>15,540</b>	<b>15,540</b>
2,000	Benefit & Transfer Payments	Grants	2,000	2,000	0	0	0	0	0
<b>2,000</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,455,022</b>	<b>Grand Total</b>		<b>1,459,811</b>	<b>1,642,088</b>	<b>1,625,723</b>	<b>1,630,678</b>	<b>1,657,766</b>	<b>1,660,159</b>	<b>1,682,992</b>

2,166,299	Gross Service Expenditure	1,745,172	1,879,088	1,888,223	1,893,178	1,920,266	1,922,659	1,945,492
(711,277)	Gross Service Income	(285,361)	(237,000)	(262,500)	(262,500)	(262,500)	(262,500)	(262,500)
<b>1,455,022</b>	<b>Net Service Expenditure</b>	<b>1,459,811</b>	<b>1,642,088</b>	<b>1,625,723</b>	<b>1,630,678</b>	<b>1,657,766</b>	<b>1,660,159</b>	<b>1,682,992</b>

715,266	Democratic & Elections	650,381	810,780	811,207	801,391	813,495	800,689	808,271
278,106	Corporate Team	303,867	339,256	318,853	325,060	331,357	337,744	344,056
461,651	Directors	505,562	492,052	495,663	504,227	512,914	521,726	530,665
<b>1,455,022</b>	<b>Grand Total</b>	<b>1,459,811</b>	<b>1,642,088</b>	<b>1,625,723</b>	<b>1,630,678</b>	<b>1,657,766</b>	<b>1,660,159</b>	<b>1,682,992</b>

**Analysis of Budget Variations - Directors & Corporate Team**

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>1,642,088</b>	<b>1,663,876</b>	<b>1,688,642</b>	<b>1,705,711</b>	<b>1,718,084</b>	<b>1,718,084</b>
Services moved	0	0	0	0	0	0
<b>Adjusted Previous MTFS Totals</b>	<b>1,642,088</b>	<b>1,663,876</b>	<b>1,688,642</b>	<b>1,705,711</b>	<b>1,718,084</b>	<b>1,718,084</b>
<b>New Bids Added</b>						
<i>Transformation</i> - Member IT/Postage & Printing Savings		(10,000)	(20,000)	(10,000)	(20,000)	(20,000)
Democratic Services - Code of Conduct		5,000	5,000	5,000	5,000	5,000
Corporate Team Staff Savings		(15,000)	(25,000)	(25,000)	(25,000)	(25,000)
Civic Allowance Grant		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Shared Service with Other Councils		(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
<b>Adjustment to Inflation</b>		0	208	313	418	13,880
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		35,347	35,328	35,242	35,157	44,528
Charge to HDC Ventures		(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Other Minor Adjustments		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
<b>New MTFS Totals</b>	<b>1,642,088</b>	<b>1,625,723</b>	<b>1,630,678</b>	<b>1,657,766</b>	<b>1,660,159</b>	<b>1,682,992</b>

Table 17

## Head of Resources (Corporate Budgets)

Actuals 2017/18	Subjective Analysis : Controllable Only	2018/19 Forecast (August)	2018/19 Budget	2019/20 Budget	2020/21 Budget	2021/22 Budget	2022/23 Budget	2023/24 Budget
£		£	£	£	£	£	£	£
(29,098)	Income & Fees	(289)	0	0	0	0	0	0
(462,315)	Fees & charges	(469,499)	(456,500)	(532,500)	(532,500)	(532,500)	(532,500)	(532,500)
(23,180)	Interest	0	0	0	0	0	0	0
	Government grants	0	0	0	0	0	0	0
<b>(514,593)</b>	<b>Income &amp; Fees Total</b>	<b>(469,787)</b>	<b>(456,500)</b>	<b>(532,500)</b>	<b>(532,500)</b>	<b>(532,500)</b>	<b>(532,500)</b>	<b>(532,500)</b>
921	Employees	0	0	(12,200)	(14,522)	(14,667)	(14,814)	(14,962)
1,585,050	National Insurance	0	0	(22,800)	(27,828)	(28,106)	(28,387)	(28,671)
0	Pension	1,584,000	1,584,000	1,584,000	1,599,840	1,615,838	1,631,996	1,648,316
268,196	Other staff costs	193,714	199,000	177,650	168,767	160,329	152,313	152,313
0	Severance Payments	0	0	(132,000)	(163,320)	(164,953)	(166,603)	(168,269)
0	Salary	0	0	0	0	0	0	0
<b>1,854,167</b>	<b>Employees Total</b>	<b>1,777,714</b>	<b>1,783,000</b>	<b>1,594,650</b>	<b>1,562,937</b>	<b>1,568,441</b>	<b>1,574,505</b>	<b>1,588,727</b>
2,577,122	Supplies & Services	2,840,672	2,922,086	3,288,162	3,322,338	3,556,211	3,647,594	4,064,963
0	Services	14	0	0	0	0	0	0
5	Equipment, furniture & materials	600	0	0	0	0	0	0
2,743	Office expenses	(675)	580	580	580	580	580	580
0	Insurance - service related	0	0	0	0	0	0	0
<b>2,579,870</b>	<b>Supplies &amp; Services Total</b>	<b>2,840,611</b>	<b>2,922,666</b>	<b>3,288,742</b>	<b>3,322,918</b>	<b>3,556,791</b>	<b>3,648,174</b>	<b>4,065,543</b>
13	Transport	0	0	0	0	0	0	0
13	Pool Car	0	0	0	0	0	0	0
<b>13</b>	<b>Transport Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
76,057	Benefit & Transfer Payments	76,000	76,000	76,000	76,000	76,000	76,000	76,000
4,056	Contributions paid	0	0	0	0	0	0	0
402,406	Irrecoverable V A T	403,065	402,278	407,868	407,868	407,868	407,868	407,868
0	Levies	0	0	39,000	39,000	0	0	0
0	Discretionary Relief	0	0	0	0	0	0	0
<b>482,519</b>	<b>Benefit &amp; Transfer Payments Total</b>	<b>479,065</b>	<b>478,278</b>	<b>522,868</b>	<b>522,868</b>	<b>483,868</b>	<b>483,868</b>	<b>483,868</b>
25,265	Reserve-Revenue Transfers	25,000	20,000	30,000	30,000	30,000	30,000	30,000
25,265	Bad Debts Provision	0	0	0	0	0	0	0
<b>25,265</b>	<b>Reserve-Revenue Transfers Total</b>	<b>25,000</b>	<b>20,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>4,427,242</b>	<b>Grand Total</b>	<b>4,652,603</b>	<b>4,747,444</b>	<b>4,903,760</b>	<b>4,906,223</b>	<b>5,106,600</b>	<b>5,204,047</b>	<b>5,635,638</b>

4,941,835	Gross Service Expenditure	5,122,390	5,203,944	5,436,260	5,438,723	5,639,100	5,736,547	6,168,138
(514,593)	Gross Service Income	(469,787)	(456,500)	(532,500)	(532,500)	(532,500)	(532,500)	(532,500)
<b>4,427,242</b>	<b>Net Service Expenditure</b>	<b>4,652,603</b>	<b>4,747,444</b>	<b>4,903,760</b>	<b>4,906,223</b>	<b>5,106,600</b>	<b>5,204,047</b>	<b>5,635,638</b>

4,427,242	Corporate Finance	4,652,603	4,747,444	4,903,760	4,906,223	5,106,600	5,204,047	5,635,638
<b>4,427,242</b>	<b>Grand Total</b>	<b>4,652,603</b>	<b>4,747,444</b>	<b>4,903,760</b>	<b>4,906,223</b>	<b>5,106,600</b>	<b>5,204,047</b>	<b>5,635,638</b>

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

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£
<b>Previous MTFS Totals</b>	<b>4,747,444</b>	<b>5,048,038</b>	<b>5,097,777</b>	<b>5,111,712</b>	<b>4,959,313</b>	<b>4,959,313</b>
Services moved	0	0	0	0	0	0
<b>Adjusted Previous MTFS Totals</b>	<b>4,747,444</b>	<b>5,048,038</b>	<b>5,097,777</b>	<b>5,111,712</b>	<b>4,959,313</b>	<b>4,959,313</b>
<b>New Bids Added</b>						
Minimum Revenue Provision changes		(18,000)	32,000	314,000	566,000	983,000
Service Restructuring		(130,000)	(130,000)	(130,000)	(130,000)	(130,000)
NDR Hardship Relief Reimbursement		39,000	39,000	0	0	0
Pension Early Retirements		(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Bad Debt Provision		10,000	10,000	10,000	10,000	10,000
BFG, Income scheme from the loan		(66,000)	(66,000)	(66,000)	(66,000)	(66,000)
Interest Rate Changes		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<i>Transformation</i> - Customer Portal for HDC		29,000	(67,000)	(121,000)	(121,000)	(121,000)
<b>Adjustment to Inflation</b>		0	(1,670)	(3,726)	(5,804)	8,418
<b>Minor Budget Adjustments</b>						
Misc. Salary , NI & Pension		0	0	0	0	0
Bank Charges		8,000	8,000	8,000	8,000	8,000
IDB Levies		5,590	5,590	5,590	5,590	5,590
Other Minor Adjustments		132	526	24	(52)	317
<b>New MTFS Totals</b>	<b>4,747,444</b>	<b>4,903,760</b>	<b>4,906,223</b>	<b>5,106,600</b>	<b>5,204,047</b>	<b>5,635,638</b>

## 3.0 CAPITAL

- 3.1 The detailed Draft Capital Programme for the period 2019/20 to 2023/24 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 2019/20 Minimum Revenue Position (MRP) is £2.4m. In addition there is an MRP increase in 2020/21 of £0.1m as a result of the funding of the general 2019/20 Capital Programme. The MRP for the CIS programme is £1.9m.

**Table 18**

Capital Programme	Budget 2018/19 £000s	Medium Term Financial Strategy				
		2019/20 £000s	2020/21 £000s	2021/22 £000s	2022/23 £000s	2023/24 £000s
<b>Gross Expenditure</b>						
<b>Community</b>						
CCTV Camera Replacements	220					
CCTV Pathfinder House Resilience	20					
CCTV Wi-Fi	250					
Lone Worker Software	20					
Scanner		16				
Printing Equipment	176					
Environmental Health Software		40				
<b>Development</b>						
Alconbury Weald Remediation	980					
Disabled Facilities Grants	2,232	2,250	2,250	2,200	2,150	2,100
Huntingdon West Development	553					
A14 Upgrade		200	200	200	200	200
Housing Company		206				
<b>Leisure and Health</b>						
One Leisure St Neots Synthetic Pitch	390					
One Leisure Improvements	406	317	306	296	285	300
One Leisure Huntingdon Changing Facilities	9					
One Leisure Huntingdon Development	21					
One Leisure St Neots Pool	279					
One Leisure St Ives Burgess Hall	2					
One Leisure St Ives - New Fitness Offering	125					
One Leisure St Ives - New Fitness Offering (Rephase)		125				
One Leisure Ramsey 3G	334					
One Leisure Ramsey 3G (Rephase)		266				
One Leisure St Ives Swimming Changing Rooms		250				
One Leisure Impressions Equipment		531				
<b>Resources</b>						
Industrial Unit Roof Replacement	162					
Income Management Software		62				
Oak Tree Car Park Development			1,500	6,500		
Alms Close Development		1,022				
Huntingdon Redevelopment					8,000	8,095
St Ives Redevelopment					3,500	2,500
Financial Management System Replacement	46					
FMS Archive Solution	14					
Capita Upgrade	1					
Oak Tree Remedial Works		950				
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	44	25	25	10	10	
VAT Partial Exemption	241	59	24	21	21	18
<b>Customer Services</b>						
E-forms						
Pathfinder House Reception DWP						
<b>3C ICT</b>						
Flexible Working - 3CSS	65					
Telephones - 3CSS						
Robotics		50				
ICT Transformation	520					



<b>Operations</b>						
Hinchingbrooke Country Park Wooden Bridge	55					
Fencing		10	12	13	13	13
Building Efficiencies - Salix	38					
Building Efficiencies - Salix (Rephase)		19				
Wheeled Bins	240	236	238	254	254	254
Vehicle Fleet Replacement	1,012	35	2,358	1,131	1,027	1,518
Play Equipment	40	35	53	30	30	30
Re-Fit Buildings	455					
Re-Fit Buildings (Rephase)		37				
Parking Strategy		315	37	80		
Bridge Place Car Park Godmanchester	27	107				
Bridge Place Car Park Godmanchester (Rephase)		277				
Operations Back Office	112					
Operations Back Office (Rephase)		253				
Pathfinder House Reception	139					
<b>Transformation</b>						
Customer Relationship Management	80					
<b>Total Gross Expenditure</b>	<b>10,268</b>	<b>7,693</b>	<b>7,003</b>	<b>10,735</b>	<b>15,490</b>	<b>15,028</b>

Capital Programme	Budget	Medium Term Financial Strategy				
	2018/19 £000s	2019/20 £000s	2020/21 £000s	2021/22 £000s	2022/23 £000s	2023/24 £000s
<b>Financing</b>						
<b>Grants and Contributions</b>						
DFGs	(1,248)	(1,150)	(1,200)	(1,200)	(1,200)	(1,200)
Pathfinder House Reception	(256)					
Wheeled Bins	(120)	(92)	(93)	(101)	(101)	(101)
Health and Safety Works on Commercial Properties	(20)					
Play Equipment	(14)					
One Leisure Huntingdon Changing Rooms	(9)					
Synthetic Pitch	(274)	(116)				
One Leisure 3G Ramsey	(184)					
Back Office Reserve	(112)	(117)				
<b>Total Grants and Contributions</b>	<b>(2,237)</b>	<b>(1,475)</b>	<b>(1,293)</b>	<b>(1,301)</b>	<b>(1,301)</b>	<b>(1,301)</b>
<b>Use of Capital Reserves</b>						
Alconbury Remediation Works Reserve	(979)					
Community Infrastructure Levy Reserve	(553)					
<b>Total Capital Reserves</b>	<b>(1,532)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Receipts</b>						
Bridge Place Sale	(14)	(384)				
Loan Repayments	(320)	(320)	(320)	(320)	(320)	(320)
Housing Clawback Receipts	(500)	(500)	(450)	(400)	(400)	(400)
<b>Total Capital Receipts</b>	<b>(834)</b>	<b>(1,204)</b>	<b>(770)</b>	<b>(720)</b>	<b>(720)</b>	<b>(720)</b>
<b>Use of Earmarked Reserves</b>						
Financial Management System Replacement	(46)					
Capital Grant to Huntingdon Town Council						
Investment in Trading Company	(100)					
ICT Transformation	(520)					
FMS Archive	(14)					
<b>To Earmarked Reserves</b>	<b>(680)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net to be funded by borrowing (Internal)</b>	<b>4,985</b>	<b>5,014</b>	<b>4,940</b>	<b>8,714</b>	<b>13,469</b>	<b>13,007</b>

*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 2019/20.

- **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 £5,000; this is based on an estimated daily cash flow balance of £13.0m 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 2019/20, it is forecast that the total balances in respect of long-term borrowing will be £20.4m. The estimated cost of long term borrowing in 2019/20 is £0.61m.

4.2 During 2019/20 further long-term borrowing will occur to finance the Commercial Investment Strategy. Borrowing of up to £30m is estimated, with an estimated cost of £1.9k in 2019/20 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 2018/19 £000s	Medium Term Financial Strategy				
		2019/20 £000s	2020/21 £000s	2021/22 £000s	2022/23 £000s	2023/24 £000s
Opening Capital Financing Requirement	46,647	74,090	73,296	73,871	77,931	86,655
Closing Capital Financing Requirement	74,090	73,296	73,871	77,931	86,655	94,500
<b>Increase/(Decrease) in Underlying Need to Borrow</b>	<b>27,443</b>	<b>(794)</b>	<b>574</b>	<b>4,060</b>	<b>8,724</b>	<b>7,845</b>

**Table 20**

Capital Financing Requirement - General Capital Programme	Budget 2018/19 £000s	Medium Term Financial Strategy				
		2019/20 £000s	2020/21 £000s	2021/22 £000s	2022/23 £000s	2023/24 £000s
<b>Opening Capital Financing Requirement</b>	<b>41,637</b>	<b>44,574</b>	<b>47,166</b>	<b>49,637</b>	<b>55,593</b>	<b>66,213</b>
<b>Capital Investment</b>						
Property, Plant and Equipment	4,999	2,635	3,028	1,825	1,630	2,133
Investment Properties	266	1,997	1,525	6,510	11,510	10,595
Intangible Assets	338	405	0	0	0	0
Revenue Expenditure Funded From Capital Under Statute	2,785	2,450	2,450	2,400	2,350	2,300
Repayable Advances	1,880	206	0	0	0	0
<b>Additional Requirement</b>	<b>10,268</b>	<b>7,693</b>	<b>7,003</b>	<b>10,735</b>	<b>15,490</b>	<b>15,028</b>
<b>Sources of Finance</b>						
Capital Receipts	(834)	(1,204)	(770)	(720)	(720)	(720)
Capital Grants and Contributions	(2,237)	(1,475)	(1,293)	(1,301)	(1,301)	(1,301)
Use of Capital Grants Unapplied	(1,532)	0	0	0	0	0
Direct Revenue Financing	(680)	0	0	0	0	0
Minimum Revenue Provision	(2,048)	(2,422)	(2,470)	(2,758)	(2,849)	(3,266)
	(7,331)	(5,101)	(4,533)	(4,779)	(4,870)	(5,287)
<b>Closing Capital Financing Requirement</b>	<b>44,574</b>	<b>47,166</b>	<b>49,637</b>	<b>55,593</b>	<b>66,213</b>	<b>75,954</b>
<b>Increase/(Decrease) in Underlying Need to Borrow</b>	<b>2,937</b>	<b>2,592</b>	<b>2,470</b>	<b>5,956</b>	<b>10,620</b>	<b>9,741</b>

**Table 21**

Capital Financing Requirement - Commercial Investment Strategy	Budget	Medium Term Financial Strategy				
	2018/19 £000s	2019/20 £000s	2020/21 £000s	2021/22 £000s	2022/23 £000s	2023/24 £000s
<b>Opening Capital Financing Requirement</b>	<b>5,010</b>	<b>29,516</b>	<b>26,130</b>	<b>24,234</b>	<b>22,338</b>	<b>20,442</b>
Capital Investment						
Investments	30,000					
<b>Additional Requirement</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sources of Finance</b>						
Capital Investment Earmarked Reserve	(3,598)	(1,490)				
Minimum Revenue Provision	(1,896)	(1,896)	(1,896)	(1,896)	(1,896)	(1,896)
	(5,494)	(3,386)	(1,896)	(1,896)	(1,896)	(1,896)
<b>Closing Capital Financing Requirement</b>	<b>29,516</b>	<b>26,130</b>	<b>24,234</b>	<b>22,338</b>	<b>20,442</b>	<b>18,546</b>
<b>Increase/(Decrease) in Underlying Need to Borrow</b>	<b>24,506</b>	<b>(3,386)</b>	<b>(1,896)</b>	<b>(1,896)</b>	<b>(1,896)</b>	<b>(1,896)</b>

## 6.0 Formal 2019/20 Council Tax Resolutions

6.1 The formal 2019/20 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 3 December 2018 (and subsequent publication as a key decision).  
**The tax base (T) which is the amount anticipated from a District Council Tax of £1 is** **£61,749**
- b) That the following amounts calculated by the Council for 2019/20 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 **£76,675,600**  
**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 **£61,245,620**  
**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 **£ 15,429,980**  
**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 2019/20 divided by the tax base (T) in accordance with Section 31B (1) of the Act **£249.87**  
**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. **£6,651,265**  
**The total value of Parish/Town precepts included in i and iii above.**
- (vi) the Basic Amount of Council Tax for 2019/20 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act. **£142.16**  
**The District Council's Band D Tax for 2019/20**

- (vii) the basic amounts of Council Tax for 2019/20 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 2019/20 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 2019/20 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 2019/20 is not excessive. ***The basic amount at b(vi) above is not excessive as defined by the Government.***

## 6.2 Tax Base 2019/20

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 2019/20 be 61,749 and shall be as listed below for each Town or Parish of the District:

Abbotsley	261
Abbots Ripton	136
Alconbury	561
Alconbury Weston	292
Alwalton	115
Barham & Woolley	30
Bluntisham	735
Brampton	2,075
Brington & Molesworth	167
Broughton	92
Buckden (inc Diddington)	1,176
Buckworth	53
Bury	628
Bythorn & Keyston	145
Catworth	152
Chesterton	60
Colne	362
Conington	72
Covington	45
Denton & Caldecote	26
Earith	586
Easton	82
Ellington	237
Elton	288
Farcet	527
Fenstanton	1,229
Folksworth & Washingley	350
Glatton	131
Godmanchester	2,661
Grafham	238
Great & Little Gidding	127
Great Gransden	449
Great Paxton	366
Great Staughton	328
Haddon	24
Hail Weston	247
Hamerton & Steeple Gidding	51
Hemingford Abbots	330
Hemingford Grey	1,280
Hilton	455
Holme	237
Holywell-cum-Needingworth	979
Houghton & Wyton	777
Huntingdon	7,510
Kimbolton & Stonely	597
Kings Ripton	84
Leighton Bromswold	79
Little Paxton	1,553

Morborne	11
Offord Cluny & Offord D'Arcy	534
Old Hurst	101
Old Weston	98
Perry	268
Pidley-cum-Fenton	172
Ramsey	2,843
St Ives	5,985
St Neots	10,980
Sawtry	1,879
Sibson-cum-Stibbington	225
Somersham	1,397
Southoe & Midloe	154
Spaldwick	251
Stilton	773
Stow Longa	70
The Stukeleys	654
Tilbrook	123
Toseland	38
Upton & Coppingford	84
Upwood & The Raveleys	433
Warboys	1,470
Waresley-cum-Tetworth	143
Water Newton	45
Winwick	46
Wistow	227
Woodhurst	157
Woodwalton	82
Wyton-on-the-Hill	422
Yaxley	2,947
Yelling	152
	<b>61,749</b>



### 6.3 2019/20 Council Tax by Property Band for each Precepting Authority and the Billing Authority

	TOTAL CHARGES							
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Abbotsley	1204.30	1405.03	1605.74	1806.46	2207.89	2609.33	3010.76	3612.92
Abbots Ripton	1209.23	1410.77	1612.31	1813.85	2216.93	2620.00	3023.08	3627.70
Alconbury	1200.76	1400.90	1601.02	1801.15	2201.40	2601.66	3001.91	3602.30
Alconbury Weston	1197.51	1397.10	1596.68	1796.27	2195.44	2594.61	2993.78	3592.54
Alwalton	1192.94	1391.76	1590.58	1789.41	2187.06	2584.70	2982.35	3578.82
Barham & Woolley	1182.89	1380.04	1577.19	1774.34	2168.64	2562.93	2957.23	3548.68
Bluntisham	1249.31	1457.53	1665.75	1873.97	2290.41	2706.84	3123.28	3747.94
Brampton	1245.97	1453.64	1661.29	1868.96	2284.28	2699.61	3114.93	3737.92
Brington & Molesworth	1201.04	1401.21	1601.38	1801.56	2201.91	2602.25	3002.60	3603.12
Broughton	1190.47	1388.89	1587.29	1785.71	2182.53	2579.36	2976.18	3571.42
Buckden	1220.60	1424.03	1627.46	1830.90	2237.77	2644.63	3051.50	3661.80
Buckworth	1192.81	1391.62	1590.41	1789.22	2186.82	2584.43	2982.03	3578.44
Bury	1196.96	1396.45	1595.94	1795.44	2194.43	2593.41	2992.40	3590.88
Bythorn & Keyston	1177.98	1374.32	1570.64	1766.98	2159.64	2552.30	2944.96	3533.96
Catworth	1229.06	1433.91	1638.75	1843.60	2253.29	2662.98	3072.66	3687.20
Chesterton	1176.22	1372.27	1568.30	1764.34	2156.41	2548.49	2940.56	3528.68
Colne	1207.47	1408.72	1609.96	1811.21	2213.70	2616.19	3018.68	3622.42
Conington	1189.65	1387.93	1586.20	1784.48	2181.03	2577.58	2974.13	3568.96
Covington	1184.37	1381.77	1579.16	1776.56	2171.35	2566.14	2960.93	3553.12
Denton & Caldecote	1165.11	1359.30	1553.48	1747.67	2136.04	2524.41	2912.78	3495.34
Earith	1221.99	1425.66	1629.32	1832.99	2240.32	2647.65	3054.98	3665.98
Easton	1201.70	1401.98	1602.26	1802.55	2203.12	2603.68	3004.25	3605.10
Ellington	1191.18	1389.72	1588.24	1786.78	2183.84	2580.90	2977.96	3573.56
Elton	1206.78	1407.91	1609.04	1810.17	2212.43	2614.69	3016.95	3620.34
Farcet	1222.04	1425.71	1629.38	1833.06	2240.41	2647.75	3055.10	3666.12
Fenstanton	1204.62	1405.39	1606.16	1806.93	2208.47	2610.01	3011.55	3613.86
Folksworth & Washingley	1223.92	1427.91	1631.89	1835.88	2243.85	2651.82	3059.80	3671.76
Glatton	1185.46	1383.05	1580.62	1778.20	2173.35	2568.51	2963.66	3556.40
Godmanchester	1232.54	1437.97	1643.39	1848.82	2259.67	2670.52	3081.36	3697.64
Grafham	1204.32	1405.05	1605.76	1806.49	2207.93	2609.37	3010.81	3612.98
Great & Little Gidding	1223.12	1426.98	1630.83	1834.69	2242.40	2650.11	3057.81	3669.38
Great Gransden	1200.74	1400.87	1600.99	1801.12	2201.37	2601.62	3001.86	3602.24
Great Paxton	1201.54	1401.80	1602.05	1802.31	2202.82	2603.33	3003.85	3604.62
Great Staughton	1203.73	1404.36	1604.97	1805.60	2206.84	2608.09	3009.33	3611.20
Haddon	1165.11	1359.30	1553.48	1747.67	2136.04	2524.41	2912.78	3495.34
Hail Weston	1243.25	1450.46	1657.67	1864.88	2279.30	2693.71	3108.13	3729.76
Hamerton & Steeple Gidding	1174.92	1370.74	1566.56	1762.38	2154.02	2545.66	2937.30	3524.76
Hemingford Abbots	1203.32	1403.87	1604.42	1804.98	2206.09	2607.19	3008.30	3609.96
Hemingford Grey	1219.25	1422.46	1625.67	1828.88	2235.30	2641.71	3048.13	3657.76
Hilton	1207.04	1408.22	1609.39	1810.57	2212.92	2615.27	3017.61	3621.14

	TOTAL CHARGES							
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Holme	1207.30	1408.53	1609.74	1810.96	2213.39	2615.83	3018.26	3621.92
Holywell-cum-Needingworth	1242.93	1450.09	1657.24	1864.40	2278.71	2693.02	3107.33	3728.80
Houghton & Wyton	1222.87	1426.69	1630.49	1834.31	2241.93	2649.56	3057.18	3668.62
Huntingdon	1277.18	1490.05	1702.91	1915.78	2341.51	2767.24	3192.96	3831.56
Kimbolton & Stonely	1230.50	1435.59	1640.67	1845.76	2255.93	2666.10	3076.26	3691.52
Kings Ripton	1207.90	1409.23	1610.54	1811.86	2214.49	2617.13	3019.76	3623.72
Leighton Bromswold	1228.40	1433.14	1637.87	1842.61	2252.08	2661.55	3071.01	3685.22
Little Paxton	1216.55	1419.31	1622.07	1824.83	2230.35	2635.86	3041.38	3649.66
Morborne	1165.11	1359.30	1553.48	1747.67	2136.04	2524.41	2912.78	3495.34
Offord Cluny & Offord D'Arcy	1228.81	1433.62	1638.41	1843.22	2252.82	2662.43	3072.03	3686.44
Old Hurst	1200.42	1400.50	1600.56	1800.64	2200.78	2600.92	3001.06	3601.28
Old Weston	1208.65	1410.10	1611.53	1812.98	2215.86	2618.75	3021.63	3625.96
Perry	1202.18	1402.54	1602.90	1803.27	2204.00	2604.72	3005.45	3606.54
Pidley-cum-Fenton	1209.68	1411.30	1612.91	1814.53	2217.76	2620.99	3024.21	3629.06
Ramsey	1204.98	1405.81	1606.64	1807.47	2209.13	2610.79	3012.45	3614.94
St. Ives	1249.47	1457.72	1665.96	1874.21	2290.70	2707.19	3123.68	3748.42
St. Neots	1256.34	1465.73	1675.12	1884.51	2303.29	2722.07	3140.85	3769.02
Sawtry	1216.74	1419.54	1622.32	1825.12	2230.70	2636.28	3041.86	3650.24
Sibson-cum-Stibbington	1197.70	1397.33	1596.94	1796.56	2195.79	2595.03	2994.26	3593.12
Somersham	1256.21	1465.58	1674.95	1884.32	2303.06	2721.79	3140.53	3768.64
Southoe & Midloe	1219.77	1423.07	1626.36	1829.66	2236.25	2642.84	3049.43	3659.32
Spaldwick	1192.74	1391.54	1590.32	1789.12	2186.70	2584.28	2981.86	3578.24
Stilton	1243.61	1450.88	1658.15	1865.42	2279.96	2694.49	3109.03	3730.84
Stow Longa	1196.54	1395.96	1595.38	1794.81	2193.66	2592.50	2991.35	3589.62
The Stukeleys	1212.16	1414.20	1616.22	1818.25	2222.30	2626.36	3030.41	3636.50
Tilbrook	1189.50	1387.76	1586.00	1784.26	2180.76	2577.26	2973.76	3568.52
Toseland	1179.14	1375.67	1572.19	1768.72	2161.77	2554.82	2947.86	3537.44
Upton & Coppingford	1202.81	1403.28	1603.75	1804.22	2205.16	2606.09	3007.03	3608.44
Upwood & the Raveleys	1203.60	1404.21	1604.80	1805.41	2206.61	2607.81	3009.01	3610.82
Warboys	1217.40	1420.30	1623.20	1826.10	2231.90	2637.70	3043.50	3652.20
Waresley-cum-Tetworth	1188.42	1386.50	1584.56	1782.64	2178.78	2574.92	2971.06	3565.28
Water Newton	1165.11	1359.30	1553.48	1747.67	2136.04	2524.41	2912.78	3495.34
Winwick	1165.11	1359.30	1553.48	1747.67	2136.04	2524.41	2912.78	3495.34
Wistow	1209.16	1410.70	1612.22	1813.75	2216.80	2619.86	3022.91	3627.50
Woodhurst	1190.16	1388.53	1586.88	1785.25	2181.97	2578.69	2975.41	3570.50
Woodwalton	1211.45	1413.36	1615.27	1817.18	2221.00	2624.81	3028.63	3634.36
Wyton-On-The-Hill	1204.60	1405.38	1606.14	1806.91	2208.44	2609.98	3011.51	3613.82
Yaxley	1250.97	1459.47	1667.96	1876.46	2293.45	2710.44	3127.43	3752.92
Yelling	1187.04	1384.88	1582.72	1780.56	2176.24	2571.92	2967.60	3561.12

## 6.4 Total 2019/20 Council Tax by Property Band for each Precepting Authority and the Billing Authority

	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Cambridgeshire County Council*	874.74	1020.53	1166.32	1312.11	1603.69	1895.27	2186.85	2624.22
<i>*Including Adult Social Care Precept</i>								
Cambridgeshire Office of the Police & Crime Commissioner	148.44	173.18	197.92	222.66	272.14	321.62	371.10	445.32
Huntingdonshire District Council	94.77	110.57	126.36	142.16	173.75	205.34	236.93	284.32
Cambridgeshire Fire Authority	47.16	55.02	62.88	70.74	86.46	102.18	117.90	141.48
Adult Social Care Precept	63.32	73.87	84.43	94.98	116.09	137.19	158.30	189.96
<b>PARISH COUNCILS :-</b>								
Abbotsley	39.19	45.73	52.26	58.79	71.85	84.92	97.98	117.58
Abbots Ripton	44.12	51.47	58.83	66.18	80.89	95.59	110.30	132.36
Alconbury	35.65	41.60	47.54	53.48	65.36	77.25	89.13	106.96
Alconbury Weston	32.40	37.80	43.20	48.60	59.40	70.20	81.00	97.20
Alwalton	27.83	32.46	37.10	41.74	51.02	60.29	69.57	83.48
Barham & Woolley	17.78	20.74	23.71	26.67	32.60	38.52	44.45	53.34
Bluntisham	84.20	98.23	112.27	126.30	154.37	182.43	210.50	252.60
Brampton	80.86	94.34	107.81	121.29	148.24	175.20	202.15	242.58
Brington & Molesworth	35.93	41.91	47.90	53.89	65.87	77.84	89.82	107.78
Broughton	25.36	29.59	33.81	38.04	46.49	54.95	63.40	76.08
Buckden	55.49	64.73	73.98	83.23	101.73	120.22	138.72	166.46
Buckworth	27.70	32.32	36.93	41.55	50.78	60.02	69.25	83.10
Bury	31.85	37.15	42.46	47.77	58.39	69.00	79.62	95.54
Bythorn & Keyston	12.87	15.02	17.16	19.31	23.60	27.89	32.18	38.62
Catworth	63.95	74.61	85.27	95.93	117.25	138.57	159.88	191.86
Chesterton	11.11	12.97	14.82	16.67	20.37	24.08	27.78	33.34
Colne	42.36	49.42	56.48	63.54	77.66	91.78	105.90	127.08
Conington	24.54	28.63	32.72	36.81	44.99	53.17	61.35	73.62
Covington	19.26	22.47	25.68	28.89	35.31	41.73	48.15	57.78
Denton & Caldecote	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Earith	56.88	66.36	75.84	85.32	104.28	123.24	142.20	170.64
Easton	36.59	42.68	48.78	54.88	67.08	79.27	91.47	109.76
Ellington	26.07	30.42	34.76	39.11	47.80	56.49	65.18	78.22
Elton	41.67	48.61	55.56	62.50	76.39	90.28	104.17	125.00
Farcet	56.93	66.41	75.90	85.39	104.37	123.34	142.32	170.78
Fenstanton	39.51	46.09	52.68	59.26	72.43	85.60	98.77	118.52
Folksworth & Washingley	58.81	68.61	78.41	88.21	107.81	127.41	147.02	176.42
Glatton	20.35	23.75	27.14	30.53	37.31	44.10	50.88	61.06
Godmanchester	67.43	78.67	89.91	101.15	123.63	146.11	168.58	202.30
Grafham	39.21	45.75	52.28	58.82	71.89	84.96	98.03	117.64
Great & Little Gidding	58.01	67.68	77.35	87.02	106.36	125.70	145.03	174.04
Great Gransden	35.63	41.57	47.51	53.45	65.33	77.21	89.08	106.90
Great Paxton	36.43	42.50	48.57	54.64	66.78	78.92	91.07	109.28
Great Staughton	38.62	45.06	51.49	57.93	70.80	83.68	96.55	115.86
Haddon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hail Weston	78.14	91.16	104.19	117.21	143.26	169.30	195.35	234.42
Hamerton & Steeple Gidding	9.81	11.44	13.08	14.71	17.98	21.25	24.52	29.42

	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Hemingford Abbots	38.21	44.57	50.94	57.31	70.05	82.78	95.52	114.62
Hemingford Grey	54.14	63.16	72.19	81.21	99.26	117.30	135.35	162.42
Hilton	41.93	48.92	55.91	62.90	76.88	90.86	104.83	125.80
Holme	42.19	49.23	56.26	63.29	77.35	91.42	105.48	126.58
Holywell-cum-Needingworth	77.82	90.79	103.76	116.73	142.67	168.61	194.55	233.46
Houghton & Wyton	57.76	67.39	77.01	86.64	105.89	125.15	144.40	173.28
Huntingdon	112.07	130.75	149.43	168.11	205.47	242.83	280.18	336.22
Kimbolton & Stonely	65.39	76.29	87.19	98.09	119.89	141.69	163.48	196.18
Kings Ripton	42.79	49.93	57.06	64.19	78.45	92.72	106.98	128.38
Leighton Bromswold	63.29	73.84	84.39	94.94	116.04	137.14	158.23	189.88
Little Paxton	51.44	60.01	68.59	77.16	94.31	111.45	128.60	154.32
Morborne	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Offord Cluny & Offord D'Arcy	63.70	74.32	84.93	95.55	116.78	138.02	159.25	191.10
Old Hurst	35.31	41.20	47.08	52.97	64.74	76.51	88.28	105.94
Old Weston	43.54	50.80	58.05	65.31	79.82	94.34	108.85	130.62
Perry	37.07	43.24	49.42	55.60	67.96	80.31	92.67	111.20
Pidley-cum-Fenton	44.57	52.00	59.43	66.86	81.72	96.58	111.43	133.72
Ramsey	39.87	46.51	53.16	59.80	73.09	86.38	99.67	119.60
St. Ives	84.36	98.42	112.48	126.54	154.66	182.78	210.90	253.08
St. Neots	91.23	106.43	121.64	136.84	167.25	197.66	228.07	273.68
Sawtry	51.63	60.24	68.84	77.45	94.66	111.87	129.08	154.90
Sibson-cum-Stibbington	32.59	38.03	43.46	48.89	59.75	70.62	81.48	97.78
Somersham	91.10	106.28	121.47	136.65	167.02	197.38	227.75	273.30
Southoe & Midloe	54.66	63.77	72.88	81.99	100.21	118.43	136.65	163.98
Spaldwick	27.63	32.24	36.84	41.45	50.66	59.87	69.08	82.90
Stilton	78.50	91.58	104.67	117.75	143.92	170.08	196.25	235.50
Stow Longa	31.43	36.66	41.90	47.14	57.62	68.09	78.57	94.28
The Stukeleys	47.05	54.90	62.74	70.58	86.26	101.95	117.63	141.16
Tilbrook	24.39	28.46	32.52	36.59	44.72	52.85	60.98	73.18
Toseland	14.03	16.37	18.71	21.05	25.73	30.41	35.08	42.10
Upton & Coppingford	37.70	43.98	50.27	56.55	69.12	81.68	94.25	113.10
Upwood & the Raveleys	38.49	44.91	51.32	57.74	70.57	83.40	96.23	115.48
Warboys	52.29	61.00	69.72	78.43	95.86	113.29	130.72	156.86
Waresley-cum-Tetworth	23.31	27.20	31.08	34.97	42.74	50.51	58.28	69.94
Water Newton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Winwick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wistow	44.05	51.40	58.74	66.08	80.76	95.45	110.13	132.16
Woodhurst	25.05	29.23	33.40	37.58	45.93	54.28	62.63	75.16
Woodwalton	46.34	54.06	61.79	69.51	84.96	100.40	115.85	139.02
Wyton-On-The-Hill	39.49	46.08	52.66	59.24	72.40	85.57	98.73	118.48
Yaxley	85.86	100.17	114.48	128.79	157.41	186.03	214.65	257.58
Yelling	21.93	25.58	29.24	32.89	40.20	47.51	54.82	65.78

## 7. Fees and Charges

- 7.1 The Fees and Charges that will be applicable from April 2019 to March 2020 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 Executive Councillor and the S151 Officer.

## 8.0 Robustness of the 2019/20 Budget and Medium Term Financial Strategy

- 8.1 The Section 25 of Local Government Act 2003 requires me, as the Council's Responsible Financial Officer, to report on the robustness of the 2019/20 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 2018/19 Quarter 3 Integrated Performance Report is reporting a forecast overspend of £343k in respect of service expenditure. This is the second overspend that the Council has had in as many years. The overspend has reduced since the last quarter as a consequence of increase income. However, the main reasons for the overspend still centre around Operations and Leisure & Health and 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 Executive Councillors have led the budget setting process. In liaison with the Senior Management Team, savings and growth proposals (£1.9m and £1.7m respectively) have been developed by officers and Executive Councillors have reviewed and individually agreed each proposal. As ever, the Finance Team has provided the central support to services and the whole process 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 work-stream reviews, supported by an ongoing continuous improvement process that follows 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,
- developed funding proposals that help to mitigate the current uncertainty relating to Fair Funding and the other 'known' impacts of the current Strategic Spending Review, and
- the Executive has chosen to increase Council Tax by 2.6% (£3.60 for a Band D equivalent property).

### 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 For the past few years, 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. More recently, independent insights into future government funding propositions are clearly showing a direction of travel that indicates an even more challenging financial environment. However, as discussed in previous financial performance reports, the Council continues to take proactive action to effectively manage the financial consequences of austerity.

8.3.3 Following the 2019/20 provisional settlement announced in December 2018, **Table 22** clearly shows that the grant funding streams for the Councils MTFs for 2019/20 and for the period up to 2023/24 has moved when compared to the preceding year. For:

- 2019/20 the total grant included in last year's MTFs was £10.4m; following the provisional settlement this has now increased to £10.7m; a increase of £314k (3%). This is mainly due to an increase in NDR of £949k and a reduction in NHB of £635k.
- 2020/21 the total grant in last year's MTFs was £10.3m, this has now decreased to £8.3m; this reflects a decrease of £2m. However, this reflects a reduction in s.31 grant of £150k, a prudent estimate of the impact of Fair Funding of £650k and a reduction in NHB of £1.2m.
- 2021/22 onwards the Councils net grants position continues to decline until 2023/24 when it will be £1.1m less than 2021/22.

Between 2019/20 and 2023/24, the net reduction in grant is £3.4m (32%).

**Table 22**

	Comparison of Grant Assumptions: 2018/19 Budget & 2019/20 Budget and MTFS (2020/21 to 2023/24)					
	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000
<b>2018/19 Budget &amp; MTFS</b>						
NDR	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)	
FFR Adjust	0	0	0	0	0	
NHB	2,718	2,673	2,673	2,673	2,673	
<b>Total</b>	<b>10,892</b>	<b>10,360</b>	<b>10,329</b>	<b>10,297</b>	<b>10,328</b>	
<b>2019/20 Budget &amp; MTFS</b>						
NDR		6,907	6,077	6,199	6,323	6,449
S31		1,729	1,579	1,579	1,579	1,579
RSG		0	(150)	(150)	(150)	(150)
FFR Adjust		0	(650)	(650)	(650)	(650)
NHB		2,038	1,474	881	427	0
<b>Total</b>		<b>10,674</b>	<b>8,330</b>	<b>7,859</b>	<b>7,529</b>	<b>7,228</b>
<b>Variance between Grant Assumptions</b>						
NDR	0	949	0	0	0	
S31	0	0	(150)	(150)	(150)	
RSG	0	0	0	154	247	
FFR Adjust	0	0	(650)	(650)	(650)	
NHB	0	(635)	(1,199)	(1,792)	(2,246)	
<b>Total</b>	<b>0</b>	<b>314</b>	<b>(1,999)</b>	<b>(2,438)</b>	<b>(2,799)</b>	
	%	%	%	%	%	
NDR	0.0	15.9	0.0	0.0	0.0	
S31	0.0	0.0	-8.7	-8.7	-8.7	
RSG	0.0	0.0	-100.0	-100.0	-100.0	
FFR Adjust	0.0	0.0	-100.0	-100.0	-100.0	
NHB	0.0	-23.8	-44.9	-67.0	-84.0	
<b>Total</b>	<b>0.0</b>	<b>3.0</b>	<b>-19.4</b>	<b>-23.7</b>	<b>-27.1</b>	

## 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 Executive have reviewed their budgets, with significant emphasis within the Leisure and Health and Operations services.

## 8.4 Governance

- 8.4.1 Noted within the 2017/18 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.*

*Over the course of the year it has become clear there are a number of overarching issues that are regularly informing and influencing the budget, performance and service delivery discussions at both Member and Officer level (e.g. homelessness/working with partners to keep people in their own home/service transformation).*

*The National Audit Office amongst other Local Government organisations are increasingly identifying these challenges as the issues that are likely to exert pressure on how the Council operates and how its finances are deployed during the period of the medium term financial*

strategy. These issues will also impact upon Corporate Plan objectives and shape its future direction.

Traditionally this statement has contained matters for which the Council itself was wholly responsible. In a climate of increasing partnership and public service reform, it is felt that this approach does not address the risks that are of greatest potential impact to the authority and the achievement of its objectives. The statement reflects a more strategic outlook in considering matters that could severely impair the Council's financial position and, therefore, its ability to function (or indeed identifying new opportunities to be realised). Consequently this statement details five themes that will be required to be addressed across the forthcoming financial years."

The five themes that were included in the Annual Governance Statement are:

1	Housing Affordability	<i>Leading to homelessness and constraining growth.</i>
2	Morbidity/Growing number of years of ill health	<i>Impacting on people's ability to be self-reliant and generating additional cost through support needs.</i>
3	Wider economic environment	<i>Impact of Commercial Investment Strategy/Business rates receipts and level of need from residents.</i>
4	Skills level and educational attainment	<i>As a means by which residents are able to attract profitable work and in attracting employers to the area.</i>
5	Partner agency operational pressures	<i>Financial challenges of partners impacting on demand for our services or reducing existing support.</i>

8.4.2 In June 2018, the Council's Internal Audit and Risk Manager reported to the Corporate Governance Committee that the assurance given for the year to 31 March 2018 was:

".....the Council's internal control environment and systems of internal control as at 31 March 2018 provide adequate assurance over key business processes and financial systems".

## 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 to give 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 its General Fund (Unallocated) Reserve at percentage of Net Expenditure. In December 2015 the minimum threshold for the General Fund (Unallocated) Reserve was 15%.



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; the aim of this reserve is to "mop-up" service underspends that would cause the General Fund to be higher than the minimum threshold. This has been developed further 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 are passported through to the Commercial Investment Earmarked Reserve. Therefore 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 estimated deficits.

8.5.4 The technical definition of General Fund Reserves includes the General Fund (Unallocated) Reserve as well as all 'revenue' Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, the Council has self-limited this to the General Fund (Unallocated) Reserve itself as well as the Budget Surplus Earmarked Reserve. The Commercial Investment Reserve is not included in the following risk modelling assessment as this is the means by which the Council is able to invest to provide medium term financial sustainability – to include the Commercial Investment Reserve could give an overly 'optimistic' view of financial resilience. Consequently, to mitigate such events and secure the delivery (and security) of day-to-day business, the schedule of call-off would be:

- General Fund (Unallocated) Reserve, and then the
- Budget Surplus Earmarked Reserve.

As an absolute last resort, only then would the Commercial Investment Earmarked Reserve be applied.

#### 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:

- Under achievement 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 £1.9m. 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 £582k.

- **Inflation**

With regard to:

- **Pay**  
The budget for 2019/20 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 £23m; a further 1% for sensitivity equates to £233k.
- **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 2019/20 includes a Business Rates budget of £1.2m. Considering the changing occupancy of the Council’s 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 £60k.
- **General Inflation**  
No general inflation has been included in the 2019/20 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 2019/20 assuming a borrowing cost of £53k (for non-CIS borrowing) based on a rate of between 3.4% and 4.4%. If this rate increased by 0.25% the cost

of borrow would increase proportionally, for sensitivity purposes a 75% impact is modelled which equates to £40k.

- **Reduced income: Fees and Charges**

Total fees and charges are £17.9m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £358k. The largest income streams that are susceptible to variation include:

- Car Parks, £2.6m (Off-Street).
- Leisure Centres, £7.4m
- Commercial Estate, £5.6m
- Planning Fees, £1.7m

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

Total forecast CIS income is £5.6m; considering the reduced acquisition rate that has been encountered during 2018/19, for sensitivity analysis purposes if there was a 25% loss of income from rental income this would equate to £1.4m.

- **Reduced income: New Homes Bonus**

For 2019/20 the Council's NHB is £2.0m; it is expected that in due course the government will announce some significant changes to the scheme. The Council has modelled that by 2023/24 the Council will no longer receive such funding. However, for sensitivity purposes the Council is including a 10% reduction in NHB, reflecting £204k.

- **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. Similar to last year, for 2019/20 the Council has taken a more prudent line by formulating its own assessment for NDR receipts (£5.9m) 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 2019/20 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 to 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 conclude). In respect of:

- NDR, the gap between the estimated income (£5.9m) and the safety net (£4.1m) is £1.8m; 10% sensitivity reduction will be applied giving £180k.
- S.31, a 5% sensitivity reduction will be applied giving £86k.

As noted in **Table 4** (paragraph 1.2.7), the Council's share of the NDR surplus in respect of Business Rates is £989k, a 15% sensitivity will be applied giving £148k.

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 £85k. 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 currently estimated cost of enhancement is £155k, for sensitivity purposes if 80% of this was required this would give a cost of £124k.

- **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 2019/20 is £1.3m and for Council Tax Support is £6.6m; if there was a 10% increase in demand for each this would require an additional £795k (£130k and £665k respectively). In addition, ICT has identified savings totalling £2.1m, if say 7% of this was not achieved this would amount to £150k.

- **Council Tax**

The Council has chosen to increase Council Tax for a third 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 2.6% (£3.60) 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 2.6% represents around £222k, 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 2019/20 Budget**

8.5.7 Considering the risks noted above and the stated budget assumptions, the accumulated total cash risk is £5m. 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 2019/20, based on the likelihood of occurrence, is as follows:

- Pessimistic view, additional pressure of: £2.2m
- Middle-View, additional pressure of: £1.7m
- Optimistic View, additional pressure of: £1.2m

### **Table 23**

Table 23 Sensitivity of Risks to 2019/20 Budget & Funding Options										
Risk	Costs Included in 2019/20 budget		Sensitivity Impact		Likelihood of Occurrence					
			+/-	Cost £000	Pessimistic		Middle-Way		Optimistic	
					Factor	£000	Factor	£000	Factor	£000
		£000								
Underachievement of Savings & Additional Income		1,941 Savings not achieved	30%	582	0.7	407	0.2	116	0.1	58
Inflation	Pay	23,258 Pay increase from 1% to 2%	1%	233	0.6	140	0.3	70	0.1	23
	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)	1,197 Business Rates vary due to change in liability etc	5%	60	0.2	12	0.3	18	0.5	30
	Investment/Borrowing Costs	53 Difference between Borrowing increased from 3.4% to 4.4%	75%	40	0.2	8	0.5	20	0.3	12
Reduced Income	Fees & Charges	(17,894) Reduction in income.	2%	358	0.3	107	0.4	143	0.3	107
	CIS Income	(5,580) Reduction in income.	25%	1,395	0.3	419	0.4	558	0.3	419
	New Homes Bonus	(2,038) Reduction in NHB following change to "needs" system and consequential redistribution.	10%	204	0.3	61	0.4	82	0.3	61
Government Grant	NDR - Difference between Safety Net and Budgeted Receipts	(1,800) Reduced NDR receipts.	10%	180	0.6	108	0.3	54	0.1	18
	S.31 Grant	(1,729) Not all grant received.	5%	86	0.6	52	0.3	26	0.1	9
	Collection Fund Surplus	(989) Collection Fund Surplus not as significant as forecast.	15%	148	0.6	89	0.3	44	0.1	15
Failure of Borrower		85 Cost of borrowing from PWLB if Council lost £4m (average amount lent to a borrower)	100%	85	0.2	17	0.5	43	0.3	26
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	155 Estate property enhancement/development	80%	124	0.8	99	0.1	12	0.1	12
Increased Demand of Services	Homelessness	1,296 Increase in demand	10%	130	0.4	52	0.5	65	0.1	13
	ICT	2,145 Additional service requirement	7%	150	0.8	120	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
<b>Total Sensitivity</b>				<b>4,990</b>		<b>2,187</b>		<b>1,651</b>		<b>1,153</b>
<b>OVERALL TEST FOR BUDGETARY RISK</b>										
Estimated General Fund (Unallocated) Reserve at 31 March 2020						2,573		2,573		2,573
Budget Surplus Reserve at 31 March 2020						3,820		3,820		3,820
<b>Total Estimated Reserves at 31 March 2020 (*)</b>						<b>6,393</b>		<b>6,393</b>		<b>6,393</b>
<b>Conclusion of Sensitivity i.e. Estimated Reserves less Sensitivity</b>										
- Upon comparing 'Total Sensitivity' to Total Estimated Reserves, do Reserves remain positive? (*)						<b>Yes</b>		<b>Yes</b>		<b>Yes</b>
- Upon comparing 'Total Sensitivity' to the Minimum Level of General Fund (Unallocated) Reserves (15% of Net Expenditure), does Reserve Remain Positive						<b>Yes</b>		<b>Yes</b>		<b>Yes</b>
- If 'Total Sensitivity' Risk occurred, what would be the reduction in General Fund (Unallocated) Reserves						<b>85.0%</b>		<b>64.2%</b>		<b>44.8%</b>
* Note: HDC has set a minimum level of General Fund (unallocated) Reserves of 15%. However, in a 'crisis' situation the Council has immediately available, as well as the General Fund, the Budget Surplus Reserve. Therefore, for this 'Sensitivity Exercise' both Reserves will be considered.										

8.5.8 This analysis shows that if the most 'pessimistic' position occurred, the Councils General Fund (Unallocated) Reserves alone would be insufficient to meet this additional cost. However, if it also included the Budget Surplus Reserve it would have sufficient resources to meet this cost.

## 8.6 Revenue Reserves

### Reserves for 2019/20 and the MTFS Period (2020/21 to 2023/24)

8.6.1 There is no statutory minimum level of reserves; however, as noted at 8.5.2 Cabinet has approved a new minimum threshold for its General Fund (Unallocated) Reserves of 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 8.5.2 to 8.5.3 the operates a number of reserves; including the Budget Surplus Reserve, the Commercial Investment Reserve and a number of specific Earmarked Reserves. The purpose of the latter is to meet known potential liabilities arising from Statutory Commitments, Know Risks, Future or Political Commitments and costs associated with Transformation and Commercialisation.

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 Primary Test of Financial Resilience**

The “likelihood of occurrence” of the assessed risks will be compared against the General Fund (Unallocated) Reserve and the Budget Surplus Reserve – in this way the CIS Reserve can be used over the life of the MTFS to invest in commercial property that will generate a long term revenue stream.

As shown in **Table 24**, both reserves can meet the assessed risks until 2021/22; thereafter the minimum level of reserves threshold is breached.

#### **Stage 2 – The Secondary Test of Financial Resilience**

The Stage 2 assessment is a ‘complete’ test, in that it also brings into the assessment the Commercial Investment Reserve. This clearly shows that the Council would have sufficient resources to meet the modelled risks but this does mean that the Council would not be able to invest all the Commercial Investment Reserve as planned and therefore it would negate future income streams that would have supported ongoing service delivery obligations. However, it is highly unlikely that the Stage 2 scenario would occur as management would significantly intervened before the Council got anywhere near to this position.

**Table 24**

<b>Table 24</b>		<b>Impact of 2019/20 Sensitivity of Risks on the MTFs General Fund Reserves Profile</b>														
<b>General Fund Reserve and Budget Surplus Reserve</b>		<b>2019/20 £000</b>			<b>2020/21 £000</b>			<b>2021/22 £000</b>			<b>2022/23 £000</b>			<b>2023/24 £000</b>		
General Fund Reserve c/f		2,573			2,505			2,702			2,726			2,795		
Budget Surplus Reserve c/f		3,820			3,164			1,408			155			1		
<b>Minimum Level of Reserves (*)</b>		<b>6,393</b>			<b>5,669</b>			<b>4,110</b>			<b>2,881</b>			<b>2,796</b>		
		2,573			2,505			2,702			2,726			2,795		
		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)		2,187	1,651	1,153	2,187	1,651	1,153	2,187	1,651	1,153	2,187	1,651	1,153	2,187	1,651	1,153
<b>Estimated Reserves c/f</b>		<b>4,206</b>	<b>4,742</b>	<b>5,240</b>	<b>3,482</b>	<b>4,018</b>	<b>4,516</b>	<b>1,923</b>	<b>2,459</b>	<b>2,957</b>	<b>694</b>	<b>1,230</b>	<b>1,728</b>	<b>609</b>	<b>1,145</b>	<b>1,643</b>
- Do Reserves remain above Minimum Level of Reserves		Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	No	No	No	No	No
<b>General Fund Reserve, Budget Surplus Reserve and Commercial Investment Reserve</b>		<b>2018/19 £'000</b>			<b>2019/20 £'000</b>			<b>2020/21 £'000</b>			<b>2021/22 £'000</b>			<b>2022/23 £'000</b>		
General Fund Reserve c/f		2,573			2,505			2,702			2,726			2,795		
Budget Surplus Reserve c/f		3,820			3,164			1,408			155			1		
Commercial Investment Reserve c/f		7,037			8,511			9,392			9,819			8,724		
<b>Minimum Level of Reserves (*)</b>		<b>13,430</b>			<b>14,180</b>			<b>13,502</b>			<b>12,700</b>			<b>11,520</b>		
		2,573			2,505			2,702			2,726			2,795		
		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)		2,187	1,651	1,153	2,187	1,651	1,153	2,187	1,651	1,153	2,187	1,651	1,153	2,187	1,651	1,153
<b>Estimated Reserves c/f</b>		<b>11,243</b>	<b>11,779</b>	<b>12,277</b>	<b>11,993</b>	<b>12,529</b>	<b>13,027</b>	<b>11,315</b>	<b>11,851</b>	<b>12,349</b>	<b>10,513</b>	<b>11,049</b>	<b>11,547</b>	<b>9,333</b>	<b>9,869</b>	<b>10,367</b>
- 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



8.6.4 Consequently, it is fair to say that:

- i. if the situation arose, with the use of the General Fund (Unallocated) Reserve, the Budget Surplus and Commercial Investment 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 6% of its net expenditure – as summarised in **Table 25** below and shown on the “Plan on a Page” at **Appendix 3**.

**Table 25**

	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000
<b>Plan on a Page - Approved MTFS 2019/20 - 2022/23</b>				
<b>Approved MTFS Net Expenditure</b>	<b>16,699</b>	<b>18,010</b>	<b>18,172</b>	<b>18,631</b>
Plan on a Page - new savings required from MTFS	(724)	(1,559)	(1,229)	(1,180)
Plan on a Page - % savings required from MTFS	-4%	-9%	-7%	-6%
<b>Budget Requirement (adjusted for savings required)</b>	<b>15,975</b>	<b>16,451</b>	<b>16,943</b>	<b>17,451</b>

8.6.6 The Council should be rightly proud of the progress it has made over the past few years, especially as it has been able to maintain a similar gap at the end of the new MTFS to that of last year even with the significant grant reductions. 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

- **2019/20 Budget**

Considering all the factors noted within the “Robustness” statement in respect of 2019/20, 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 2019/20 should not give Members any significant concerns over the Council’s financial position.

- **Medium Term Financial Strategy (2020/21 to 2023/24)**

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

- expected reduction in NHB,
- the implications of Fair Funding 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)

#### **ADDENDUM TO S.25 STATEMENT**

The Chartered Institute of Public Finance and Accountancy (CIPFA) has issued a “Financial Resilience Index” (the index) and it has recommended that S.151 officers should refer to the index when they make comment within their S.25 statements. However, as the index is a ‘beta-version’ (draft) CIPFA has elected that the index must not be made public.

Upon reviewing the draft index, 7 of the 10 are in respect of reserves; especially how a council’s reserves have moved over the past three financial years. For Huntingdonshire, this shows an unfavourable result because over the period the council has chosen to use its reserves to generate a sustainable, medium term income stream.

#### **Initial conclusions on draft index**

With this index concentrating its view on the use of reserves, I consider this is a very narrow view and have consequently robustly challenged ‘its worth’ with CIPFA; other senior officers have similarly challenged with the Local Government Association.

#### **RFO reflection on index**

As CIPFA requires me to reflect on the index, my commentary is as follows:

The index shows a skewed view of the Councils ‘Financial Resilience’ because the council has made sound decisions on how it wants to use its reserves; further it has in place robust financial and performance management process and practices that ensure that it has good financial and performance governance. Some detailed commentary is shown below:

- The primary reason that the Council has reduced its General Fund (Unallocated) Reserves from £9.3m at the end of March 2015 to £2.5m at the end of March 2016 was to release funds to enable it to invest in Commercial Property. When the council was holding £9.3m in its General Fund (Unallocated) Reserve, it would have been investing these funds at less than 1%; this would have generated an optimistic annual income of approximately £93k. However, by releasing the £6.8m it has been able to invest in commercial assets which are generating a return of well above 5%

e.g. the Shawlands Retail Park, one of 5 commercial investments acquired since early 2016, cost the council £6.5m and is currently generating a return of 7.1%, £465k per annum – significantly more than would have been generated if the funds had been left in the bank. ***This is good Treasury Management.***

- Since the Council reduced its General Fund (Unallocated) Reserve, it has proactively monitored the Reserve to ensure that it is maintained at the currently agreed minimum threshold of 15% of Net Expenditure; this threshold has never been breached. ***This is good Financial Management.***
- Along with the General Fund (Unallocated) Reserve, the Council also maintains the Budget Surplus Reserves (used to meet the ‘peaks and troughs’ of service budgetary performance) and the Commercial Investment Reserve (ring-fenced funds to invest in commercial property, thereby securing long term sustainable income). In addition, the Council maintains a series of Earmarked Reserves to meet a number of organisational, political and transformational risks. ***This is good Risk Management and is Financially Prudent.***
- The Council has invested in a wide range of soft and hard assets and continues to invest in its workforce. Further, the council has in placed a Transformation and Commercialisation programme that will fundamentally change the councils ‘ways of working’ and how it will work with its broad range of customers. All supported by good financial, service and corporate plans that, in detail, provide the guidance to achieve corporate and political objectives. ***This is good Organisational and Financial Planning.***
- The Council has good processes and practices in place to identify its strategic and tactical risks, financial and operational performance; including reporting to respective stakeholders. These include, but not limited to, the Budget Report, Annual Financial Report, Annual Governance Statement, Integrated Performance Report. In addition, the council has a robust Internal Audit service that is operationally independent. ***This is good Financial and Performance Management.***

Over and above, the Council’s external auditors have consistently given the Council an unqualified opinion on both the Statement of Accounts and Value for Money.

#### **RFO conclusion**

In conclusion, I consider CIPFA’s Index is too simplistic a tool to enable a constructive commentary on the financial strength and resilience of the Council. The Council has used its surplus reserves effectively to maximise the long term benefits to the Council, in addition it has strong processes and practices in place to ensure good financial resilience which have been consistently endorsed by the Council’s external auditor.





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**ANNEX A - FEES AND CHARGES**

Huntingdonshire District Council - Fees and Charges as at April 2019											% Change from 2018/19
Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge		
							£	£	£		
<b>Development</b>											
<b>Planning Application Fees - these are set Nationally and were last changed on 15th April 2015</b>											
	Prior Approval	Agricultural and Forestry buildings and operations or demolition of buildings		S	Apr-15	N	80.00	0.00	80.00	0.00%	
		Telecommunications code systems operators		S	Apr-15	N	385.00	0.00	385.00	0.00%	
		Proposed change of use to state funded or registered nursery		S	Apr-15	N	80.00	0.00	80.00	0.00%	
		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	0.00%	
		Proposed change of use of agricultural building to a flexible use within shops, financial and professional services, restaurants and cafes, business, storage or distribution, hotels, or assembly or leisure		S	Apr-15	N	80.00	0.00	80.00	0.00%	
		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	0.00%	
		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	0.00%	
		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	0.00%	
		Proposed change of use of a building from a retail (Use Class A1 or A2) use or a mixed retail and residential use to a use falling within use Class C3 (Dwelling house) where there are no associated building operations		S	Apr-15	N	80.00	0.00	80.00	0.00%	
		Proposed change of use of a building from a retail (Use Class A1 or A2) use or a mixed retail and residential use to a use falling within use Class C3 (Dwelling house) and associated building operations		S	Apr-15	N	172.00	0.00	172.00	0.00%	
	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	0.00%	
	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	0.00%	
		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	0.00%	
			otherwise per request	S	Apr-15	N	97.00	0.00	97.00	0.00%	
	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	0.00%	
		More than 50 dwellings		S	Apr-15	N	19,049.00	0.00	19,049.00	0.00%	
			plus for each in excess of 50 up to a maximum of	S	Apr-15	N	115.00	0.00	115.00	0.00%	
	Other changes of use of a building or land			S	Apr-15	N	385.00	0.00	385.00	0.00%	
	Advertising	Relating to the business on the premises		S	Apr-15	N	110.00	0.00	110.00	0.00%	
		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	0.00%	
		Other advertisements		S	Apr-15	N	385.00	0.00	385.00	0.00%	
	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	0.00%	
		Applications in respect of householder developments		S	Apr-15	N	57.00	0.00	57.00	0.00%	
		Application in respect of other developments		S	Apr-15	N	195.00	0.00	195.00	0.00%	
	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	0.00%	
		Application in respect of other developments		S	Apr-15	N	195.00	0.00	195.00	0.00%	
<b>Pre Application Fees - these are set by HDC. Where any development that falls within one or more category the fees should be added together.</b>											
	Written Advice only - Residential Development	1 additional dwelling proposed		D	Mar-16	S	152.00	30.40	182.40	0.00%	
		2-9 additional dwellings proposed		D	Mar-16	S	304.00	60.80	364.80	0.00%	
		10-59 additional dwellings proposed		D	Mar-16	S	1,518.00	303.60	1,821.60	0.00%	
		60-200 additional dwellings proposed		D	Mar-16	S	6,900.00	1,380.00	8,280.00	0.00%	
		200+ additional dwellings proposed		D	Mar-16	S	13,800.00	2,760.00	16,560.00	0.00%	
	Written Advice only - Agricultural buildings	0 - 465 sq m additional floor space		D	Mar-16	S	76.60	15.32	91.92	0.00%	
		466 sq m additional floor space		D	Mar-16	S	152.00	30.40	182.40	0.00%	
	Written Advice only - Other buildings	0 - 99 sq m additional floor space		D	Mar-16	S	152.00	30.40	182.40	0.00%	
		100 - 1000 sq m additional floor space		D	Mar-16	S	304.00	60.80	364.80	0.00%	
		1001 - 5000 sq m additional floor space		D	Mar-16	S	1,518.00	303.60	1,821.60	0.00%	
		5001 - 10,000 sq m additional floor space		D	Mar-16	S	4,140.00	828.00	4,968.00	0.00%	
		10,001 + sq m additional floor space		D	Mar-16	S	5,520.00	1,104.00	6,624.00	0.00%	
	Written Advice only - Plant, machinery, car parks, service roads & other means of access	0 - 1 Hectare		D	Mar-16	S	76.60	15.32	91.92	0.00%	
		1+ hectare		D	Mar-16	S	152.00	30.40	182.40	0.00%	

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge	% Change from 2018/19
	Written Advice only - Change of use land or buildings	Per site		D	Mar-16	S	152.00	30.40	182.40	0.00%
	Written Advice only - advertisements	Per business premises or site		D	Mar-16	S	76.60	15.32	91.92	0.00%
	Meeting at Pathfinder House prior to written advice	With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	198.00	39.60	237.60	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	171.00	34.20	205.20	0.00%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	79.00	15.80	94.80	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	66.00	13.20	79.20	0.00%
	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	396.00	79.20	475.20	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	343.00	68.60	411.60	0.00%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	158.00	31.60	189.60	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	79.00	15.80	94.80	0.00%
	Major Development - meeting only at Pathfinder House	With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	198.00	39.60	237.60	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	171.00	34.20	205.20	0.00%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	79.00	15.80	94.80	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	66.00	13.20	79.20	0.00%
	Major Development - meeting only away from Pathfinder House	With Head of Development as most senior officer in attendance	per hour	D	Mar-16	S	396.00	79.20	475.20	0.00%
		With Planning Services Manager as most senior officer in attendance	per hour	D	Mar-16	S	343.00	68.60	411.60	0.00%
		With Planning Team Leader as most senior officer in attendance	per hour	D	Mar-16	S	158.00	31.60	189.60	0.00%
		With development Management officer/Specialist officer as most senior officer in attendance	per hour	D	Mar-16	S	79.00	15.80	94.80	0.00%
	Major Development - specific work	By Planning Service Manager	per hour	D	Mar-16	S	92.00	18.40	110.40	0.00%
		By Planning Team Leader	per hour	D	Mar-16	S	79.00	15.80	94.80	0.00%
		By Development Management Officer or Specialist Officer	per hour	D	Mar-16	S	66.00	13.20	79.20	0.00%
	Planning History searches	Per Search	per hour	D	Mar-16	S	89.00	17.80	106.80	0.00%
	Admin fee on Invalid Planning Application refunds		per refund	D	Mar-16	S	66.00	13.20	79.20	0.00%
<b>Building Control</b>										
<b>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</b>										
		Extension or annex with a floor area over 10m2 but under 40m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0.00%
		Extension or annex with a floor area over 10m2 but under 40m2	Inspection charge	S	Apr-16	S	285.00	57.00	342.00	0.00%
		Extension or annex with a floor area over 40m2 but under 100m2	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0.00%
		Extension or annex with a floor area over 40m2 but under 100m2	Inspection charge	S	Apr-16	S	390.00	78.00	468.00	0.00%
		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	0.00%
		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	0.00%
		Extension or annex. Floor does not exceed 40m2	Full Plans	S	Apr-16	S	440.00	88.00	528.00	0.00%
		Extension or anne. Floor area 40m2 but not exceeding 70m2	Full Plans	S	Apr-16	S	550.00	110.00	660.00	0.00%
		Garage, car port or store building. Floor area does not exceed 60m2	Full Plans	S	Apr-16	S	350.00	70.00	420.00	0.00%
	Domestic loft and garage conversions	Loft conversion with a floor area up to 40m2	Plan charge	S	Apr-16	S	154.00	30.80	184.80	3.00%
		Loft conversion with a floor area up to 40m2	Inspection charge	S	Apr-16	S	286.00	57.20	343.20	0.00%
		Loft conversion with a floor area over 40m2 but less than 60m2	Plan charge	S	Apr-16	S	175.00	35.00	210.00	17.00%
		Loft conversion with a floor area over 40m2 but less than 60m2	Inspection charge	S	Apr-16	S	325.00	65.00	390.00	-6.00%
		Conversion of garage to living accommodation	Plan charge	S	Apr-16	S	160.00	32.00	192.00	7.00%
		Loft conversion. Floor area does not exceed 40m2	Full Plans	S	Apr-16	S	440.00	88.00	528.00	0.00%
		Loft conversion. Floor area 40m2 but not exceeding 60m2	Full Plans	S	Apr-16	S	500.00	100.00	600.00	0.00%
		Domestic garage conversion. Floor area does not exceed 40m2	Full Plans	S	Apr-16	S	270.00	54.00	324.00	0.00%
	Domestic alterations	Conversion of garage to living accommodation	Inspection charge	S	Apr-16	S	110.00	22.00	132.00	0.00%
		Internal alterations £0 - £5,000	Plan charge	S	Apr-16	S	180.00	36.00	216.00	0.00%
		Internal alterations £0 - £5,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Internal alterations £5,001 - £10,000	Plan charge	S	Apr-16	S	300.00	60.00	360.00	7.00%
		Internal alterations £5,001 - £10,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Estimated cost of work over £10000 but less than £20000	Plan charge	S	Apr-16	S	140.00	28.00	168.00	-7.00%
		Estimated cost of work over £10000 but less than £20000	Inspection charge	S	Apr-16	S	220.00	44.00	264.00	18.00%
		Estimated cost of work over £20000 but less than £50000	Plan charge	S	Apr-16	S	157.50	31.50	189.00	5.00%
		Estimated cost of work over £20000 but less than £50000	Inspection charge	S	Apr-16	S	292.50	58.50	351.00	3.00%
		Estimated cost of work over £50000 but less than £75000	Plan charge	S	Apr-16	S	192.50	38.50	231.00	28.00%
		Estimated cost of work over £50000 but less than £75000	Inspection charge	S	Apr-16	S	357.50	71.50	429.00	-7.00%
		Internal alterations £10,001 - £20,000	Full Plans	S	Apr-16	S	400.00	80.00	480.00	0.00%
		Internal alterations £20,001 - £50,000	Full Plans	S	Apr-16	S	450.00	90.00	540.00	0.00%
		Internal alterations £50,001 - £75,000	Full Plans	S	Apr-16	S	550.00	110.00	660.00	0.00%
		Replacement of windows, roof lights and external glazed doors	Plan Charge	S	Apr-16	S	150.00	30.00	180.00	50.00%
		Replacement of windows, roof lights and external glazed doors	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Renewable Energy systems up to £20,000	Plan Charge	S	Apr-16	S	160.00	32.00	192.00	14.00%
		Renewable Energy systems up to £20,000	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Notifiable electrical Work - Not carried out under Part P registered electrician	Plan Charge	S	Apr-16	S	250.00	50.00	300.00	4.00%
		Notifiable electrical Work - Not carried out under Part P registered electrician	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Drainage works up to £5,000	Plan Charge	S	Apr-16	S	150.00	30.00	180.00	50.00%
		Drainage works up to £5,000	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Renovation of thermal elements	Plan Charge	S	Apr-16	S	150.00	30.00	180.00	7.00%
		Renovation of thermal elements	Inspection Charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
	New dwellings and conversion to dwellings	1 dwelling	Plan charge	S	Apr-16	S	199.50	39.90	239.40	11.00%
		1 dwelling	Inspection charge	S	Apr-16	S	370.50	74.10	444.60	-4.00%
		2 dwellings	Plan charge	S	Apr-16	S	357.00	71.40	428.40	43.00%
		2 dwellings	Inspection charge	S	Apr-16	S	663.00	132.60	795.60	-14.00%



## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Charges			% Change from 2018/19
							Net charge	VAT	Total Charge	
							£	£	£	
	3 dwellings	Plan charge		S	Apr-16	S	484.75	96.95	581.70	51.00%
	3 dwellings	Inspection charge		S	Apr-16	S	900.25	180.05	1,080.30	-15.00%
	4 dwellings	Plan charge		S	Apr-16	S	584.50	116.90	701.40	50.00%
	4 dwellings	Inspection charge		S	Apr-16	S	1,085.50	217.10	1,302.60	-15.00%
	5 dwellings	Plan charge		S	Apr-16	S	644.00	128.80	772.80	40.00%
	5 dwellings	Inspection charge		S	Apr-16	S	1,196.00	239.20	1,435.20	-13.00%
	6 dwellings	Plan charge		S	Apr-16	S	530.00	106.00	636.00	0.00%
	6 dwellings	Inspection charge		S	Apr-16	S	1,480.00	296.00	1,776.00	0.00%
	7 dwellings	Plan charge		S	Apr-16	S	550.00	110.00	660.00	0.00%
	7 dwellings	Inspection charge		S	Apr-16	S	1,560.00	312.00	1,872.00	0.00%
	8 dwellings	Plan charge		S	Apr-16	S	570.00	114.00	684.00	0.00%
	8 dwellings	Inspection charge		S	Apr-16	S	1,640.00	328.00	1,968.00	0.00%
	9 dwellings	Plan charge		S	Apr-16	S	590.00	118.00	708.00	0.00%
	9 dwellings	Inspection charge		S	Apr-16	S	1,720.00	344.00	2,064.00	0.00%
	10 dwellings	Plan charge		S	Apr-16	S	620.00	124.00	744.00	0.00%
	10 dwellings	Inspection charge		S	Apr-16	S	1,880.00	376.00	2,256.00	0.00%
	1 dwelling	Full Plans		S	Apr-16	S	570.00	114.00	684.00	0.00%
	2 dwellings	Full Plans		S	Apr-16	S	1,020.00	204.00	1,224.00	0.00%
	3 dwellings	Full Plans		S	Apr-16	S	1,385.00	277.00	1,662.00	0.00%
	4 dwellings	Full Plans		S	Apr-16	S	1,670.00	334.00	2,004.00	0.00%
	5 dwellings	Full Plans		S	Apr-16	S	1,840.00	368.00	2,208.00	0.00%
<p>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.</p>										
Domestic Extensions and annexes	Extensions or annexes with a floor area over 10m2 but under 40m2	Building notice		S	Apr-16	S	480.00	96.00	576.00	0.00%
	Extensions or annexes with a floor area over 10m2 but under 40m2	Regularisation		S	Apr-16	N	720.00	0.00	720.00	16.00%
	Extensions or annexes with a floor area over 40m2 but under 100m2	Building notice		S	Apr-16	S	600.00	120.00	720.00	1.00%
	Extensions or annexes with a floor area over 40m2 but under 100m2	Regularisation		S	Apr-16	N	900.00	0.00	900.00	17.00%
	Garage, car port or covered way extension with floor area up to 60m2	Building notice		S	Apr-16	S	380.00	76.00	456.00	2.00%
	Garage, car port or covered way extension with floor area up to 60m2	Regularisation		S	Apr-16	N	570.00	0.00	570.00	17.00%
Domestic loft and garage conversions	Loft conversion with a floor area up to 40m2	Building notice		S	Apr-16	S	480.00	96.00	576.00	0.00%
	Loft conversion with a floor area up to 40m2	Regularisation		S	Apr-16	N	720.00	0.00	720.00	16.00%
	Loft conversion with a floor area over 40m2 but less than 60m2	Building notice		S	Apr-16	S	550.00	110.00	660.00	1.00%
	Loft conversion with a floor area over 40m2 but less than 60m2	Regularisation		S	Apr-16	N	825.00	0.00	825.00	16.00%
	Conversion of garage to living accommodation	Building notice		S	Apr-16	S	290.00	58.00	348.00	1.00%
	Conversion of garage to living accommodation	Regularisation		S	Apr-16	N	435.00	0.00	435.00	17.00%
Domestic alterations	Estimated cost of work less than £5000	Building notice		S	Apr-16	S	200.00	40.00	240.00	1.00%
	Estimated cost of work less than £5000	Regularisation		S	Apr-16	N	300.00	0.00	300.00	17.00%
	Estimated cost of work over £5000 but less than £10000	Building notice		S	Apr-16	S	310.00	62.00	372.00	1.00%
	Estimated cost of work over £5000 but less than £10000	Regularisation		S	Apr-16	N	465.00	0.00	465.00	16.00%
	Estimated cost of work over £10000 but less than £20000	Building notice		S	Apr-16	S	410.00	82.00	492.00	1.00%
	Estimated cost of work over £10000 but less than £20000	Regularisation		S	Apr-16	N	615.00	0.00	615.00	16.00%
	Estimated cost of work over £20000 but less than £50000	Building notice		S	Apr-16	S	500.00	100.00	600.00	5.00%
	Estimated cost of work over £20000 but less than £50000	Regularisation		S	Apr-16	N	750.00	0.00	750.00	21.00%
	Estimated cost of work over £50000 but less than £75000	Building notice		S	Apr-16	S	600.00	120.00	720.00	9.00%
	Estimated cost of work over £50000 but less than £75000	Regularisation		S	Apr-16	N	900.00	0.00	900.00	26.00%
	Renovation of thermal element	Building notice		S	Apr-16	S	150.00	30.00	180.00	7.00%
	Renovation of thermal element	Regularisation		S	Apr-16	N	225.00	0.00	225.00	24.00%
	Replacement of windows, roof light and external glazed doorways	Building notice		S	Apr-16	S	160.00	32.00	192.00	45.00%
	Replacement of windows, roof light and external glazed doorways	Regularisation		S	Apr-16	N	240.00	0.00	240.00	68.00%
	Installation of renewable energy systems up to £20,000	Building notice		S	Apr-16	S	170.00	34.00	204.00	10.00%
	Installation of renewable energy systems up to £20,000	Regularisation		S	Apr-16	N	255.00	0.00	255.00	28.00%
	Drainage works up to the value of £5000	Building notice		S	Apr-16	S	150.00	30.00	180.00	50.00%
	Drainage works up to the value of £5000	Regularisation		S	Apr-16	N	225.00	0.00	225.00	73.00%
	Notifiable electrical Work - Not carried out under Part P registered electrician	Building notice		S	Apr-16	S	250.00	50.00	300.00	0.00%
	Notifiable electrical Work - Not carried out under Part P registered electrician	Regularisation		S	Apr-16	N	375.00	0.00	375.00	0.00%
New dwellings and conversion to dwellings	1 dwelling	Building notice		S	Apr-16	S	630.00	126.00	756.00	1.00%
	1 dwelling	Regularisation		S	Apr-16	N	945.00	0.00	945.00	17.00%
	2 dwellings	Building notice		S	Apr-16	S	1,130.00	226.00	1,356.00	1.00%
	2 dwellings	Regularisation		S	Apr-16	N	1,695.00	0.00	1,695.00	16.00%
	3 dwellings	Building notice		S	Apr-16	S	1,530.00	306.00	1,836.00	0.00%
	3 dwellings	Regularisation		S	Apr-16	N	2,295.00	0.00	2,295.00	16.00%
	4 dwellings	Building notice		S	Apr-16	S	1,850.00	370.00	2,220.00	1.00%
	4 dwellings	Regularisation		S	Apr-16	N	2,775.00	0.00	2,775.00	16.00%
	5 dwellings	Building notice		S	Apr-16	S	2,030.00	406.00	2,436.00	0.00%
	5 dwellings	Regularisation		S	Apr-16	N	3,042.00	0.00	3,042.00	16.00%
	6 dwellings	Building notice		S	Apr-16	S	2,211.00	442.20	2,653.20	0.00%
	6 dwellings	Regularisation		S	Apr-16	N	2,874.00	0.00	2,874.00	0.00%
	7 dwellings	Building notice		S	Apr-16	S	2,321.00	464.20	2,785.20	0.00%
	7 dwellings	Regularisation		S	Apr-16	N	3,017.00	0.00	3,017.00	0.00%
	8 dwellings	Building notice		S	Apr-16	S	2,431.00	486.20	2,917.20	0.00%
	8 dwellings	Regularisation		S	Apr-16	N	3,155.00	0.00	3,155.00	0.00%
	9 dwellings	Building notice		S	Apr-16	S	2,541.00	508.20	3,049.20	0.00%
	9 dwellings	Regularisation		S	Apr-16	N	3,303.00	0.00	3,303.00	0.00%
	10 dwellings	Building notice		S	Apr-16	S	2,750.00	550.00	3,300.00	0.00%
	10 dwellings	Regularisation		S	Apr-16	N	3,575.00	0.00	3,575.00	0.00%
Non-domestic alterations	Replacement windows, roof light and glazed doors up to £20,000	Plan charge		S	Apr-16	S	200.00	40.00	240.00	82.00%
	Replacement windows, roof light and glazed doors up to £20,000	Inspection charge		S	Apr-16	S	0.00	0.00	0.00	0.00%
	Replacement windows, roof light and glazed doors up to £20,000	Regularisation		S	Apr-16	N	300.00	0.00	300.00	110.00%

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge	% Change from 2018/19
							£	£	£	
		Replacement windows, roof light and glazed doors £20,000 to £100,000	Plan charge	S	Apr-16	S	250.00	50.00	300.00	11.00%
		Replacement windows, roof light and glazed doors £20,000 to £100,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Replacement windows, roof light and glazed doors £20,000 to £100,000	Regularisation	S	Apr-16	N	375.00	0.00	375.00	28.00%
		Renovation of a thermal element with an estimated cost up to £50,000	Plan charge	S	Apr-16	S	200.00	40.00	240.00	43.00%
		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	0.00%
		Renovation of a thermal element with an estimated cost up to £50,000	Regularisation	S	Apr-16	N	300.00	0.00	300.00	65.00%
		Renewable energy systems up to £50,000	Plan charge	S	Apr-16	S	200.00	40.00	240.00	43.00%
		Renewable energy systems up to £50,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Renewable energy systems up to £50,000	Regularisation	S	Apr-16	N	300.00	0.00	300.00	65.00%
		Estimated cost of works up to £5,000	Plan charge	S	Apr-16	S	250.00	50.00	300.00	25.00%
		Estimated cost of works up to £5,000	Inspection charge	S	Apr-16	S	0.00	0.00	0.00	0.00%
		Estimated cost of works up to £5,000	Regularisation	S	Apr-16	N	375.00	0.00	375.00	44.00%
		Estimated cost of work over £5000 but less than £10000	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0.00%
		Estimated cost of work over £5000 but less than £10000	Inspection charge	S	Apr-16	S	160.00	32.00	192.00	0.00%
		Estimated cost of work over £5000 but less than £10000	Regularisation	S	Apr-16	N	510.00	0.00	510.00	27.00%
		Estimated cost of work over £10000 but less than £20000	Plan charge	S	Apr-16	S	150.00	30.00	180.00	0.00%
		Estimated cost of work over £10000 but less than £20000	Inspection charge	S	Apr-16	S	250.00	50.00	300.00	0.00%
		Estimated cost of work over £10000 but less than £20000	Regularisation	S	Apr-16	N	660.00	0.00	660.00	27.00%
		Estimated cost of work over £20000 but less than £50000	Plan charge	S	Apr-16	S	175.00	35.00	210.00	0.00%
		Estimated cost of work over £20000 but less than £50000	Inspection charge	S	Apr-16	S	350.00	70.00	420.00	0.00%
		Estimated cost of work over £20000 but less than £50000	Regularisation	S	Apr-16	N	847.00	0.00	847.00	24.00%
		Estimated cost of work over £50000 but less than £100000	Plan charge	S	Apr-16	S	225.00	45.00	270.00	0.00%
		Estimated cost of work over £50000 but less than £100000	Inspection charge	S	Apr-16	S	450.00	90.00	540.00	0.00%
		Alteration £20,001 - £50,000	Regularisation	S	Apr-16	N	1,072.00	0.00	1,072.00	22.00%
		Alteration £5,001 - £10,000	Full Plans	S	Apr-16	S	340.00	68.00	408.00	0.00%
		Alteration 10,001 - £20,000	Full Plans	S	Apr-16	S	440.00	88.00	528.00	0.00%
		Alteration £20,001 - £50,000	Full Plans	S	Apr-16	S	565.00	113.00	678.00	0.00%
		Alteration £50,001 - £75,000	Full Plans	S	Apr-16	S	715.00	143.00	858.00	0.00%
<b>Operations</b>										
<b>Refuse Collection</b>										
	Household Bulky		1-3 items	D		N	35.00	0.00	35.00	52.00%
	Household Bulky		4-6 items	D		N	50.00	0.00	50.00	56.00%
	Household Bulky		7-10 items	D		N	75.00	0.00	75.00	56.00%
	Commercial Bulky		Per hour	D		N	150.00	0.00	150.00	50.00%
	Second Green Bin		Per annum	D		N	50.00	0.00	50.00	25.00%
	Bins for New			D		N				
	Developments		set of 3	D		N	150.00	0.00	0.00	0.00%
	Delivery Charge	Domestic wheel bin	per bin	D		N	14.00	0.00	0.00	0.00%
	Commercial Waste	1100L Residual	per lift	D		N	15.80	0.00	15.30	3.00%
	Commercial Waste	1100L Recycling	per lift	D		N	10.30	0.00	10.00	3.00%
	Commercial Waste	660L Residual	per lift	D		N	11.30	0.00	11.00	3.00%
	Commercial Waste	660 Recycling	per lift	D		N	7.70	0.00	7.50	3.00%
	Commercial Waste	240L Residual	per lift	D		N	4.65	0.00	4.50	3.00%
	Commercial Waste	240L Recycling	per lift	D		N	4.10	0.00	4.00	3.00%
	Commercial Waste	1100L Residual	collection only	D		N	9.50	0.00	9.20	3.00%
	Commercial Waste	1100L Recycling	collection only	D		N	10.30	0.00	10.00	3.00%
	Commercial Waste	660L Residual	collection only	D		N	6.80	0.00	6.60	3.00%
	Commercial Waste	661 Recycling	collection only	D		N	7.70	0.00	7.50	3.00%
	Commercial Waste	240L Residual	collection only	D		N	3.15	0.00	3.05	3.00%
	Commercial Waste	240L Recycling	collection only	D		N	4.10	0.00	4.00	3.00%
								0.00		
<b>Markets</b>										
	St Ives Weekly	Casual Traders - per pitch	10ft Pitch			E	24.20	0.00	24.20	3.00%
	Markets	Permanent traders - per pitch	10ft Pitch			E	18.00	0.00	18.00	3.00%
		Additional Pitches Friday	10ft Pitch			E	10.30	0.00	10.30	3.00%
		Additional Pitches Monday	10ft Pitch			E	11.35	0.00	11.35	3.00%
	Huntingdon Weekly	Huntingdon Wednesday Market	10ft Pitch (Prime Pitch)			E	19.50	0.00	19.50	3.00%
	Market	Huntingdon Wednesday Market	10ft Pitch (Intermediate 1)			E	15.40	0.00	15.40	3.00%
		Huntingdon Wednesday Market	10ft Pitch (Intermediate 2)			E	14.40	0.00	14.40	3.00%
		Huntingdon Wednesday Market	10ft Pitch (Intermediate 3)			E	13.40	0.00	13.40	3.00%
		Huntingdon Wednesday Market	10ft Pitch (End Pitch)			E	10.25	0.00	10.25	3.00%
		Huntingdon Saturday Market	10ft Pitch (Prime Pitch)			E	22.70	0.00	22.70	3.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 1)			E	20.60	0.00	20.60	3.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 2)			E	19.00	0.00	19.00	3.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 3)			E	18.00	0.00	18.00	3.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 4)			E	15.50	0.00	15.50	3.00%
		Huntingdon Saturday Market	10ft Pitch (Intermediate 5)			E	14.40	0.00	14.40	3.00%
		Huntingdon Saturday Market	10ft Pitch (End Pitch)			E	10.30	0.00	10.30	3.00%
	St Ives Bank Holiday	Market Hill regular trader	10ft Pitch			E	26.00	0.00	26.00	0.00%
	Markets	Market Hill non - regular trader	10ft Pitch			E	34.00	0.00	34.00	0.00%
		Market Hill casual trader (on the day) RAINING AT 8am	10ft Pitch			E	36.00	0.00	36.00	0.00%
		Market Hill casual trader (on the day) DRY AT 8am	10ft Pitch			E	45.00	0.00	45.00	0.00%
	Electricity supply	per day				S	4.90	0.25	5.15	3.00%
		per day	1100 L			N	0.00	0.00	0.00	
<b>Fair</b>										
	Fair Huntingdon	Riverside car park	per day	D		Z	1,020.00	0.00	1,020.00	2.00%

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge	% Change from 2018/19
<b>Car parking</b>										
Car Parking charges	Huntingdon - Riverside - Short stay	Up to 1hr	D	S			0.33	0.07	0.40	0.00%
		Up to 2hr	D	S			0.50	0.10	0.60	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon -Riverside - Long stay	Up to 1 hr	D	S			0.33	0.07	0.40	0.00%
		Up to 2 hr	D	S			0.50	0.10	0.60	0.00%
		Up to 3 hr	D	S			0.75	0.15	0.90	0.00%
		Up to 4 hr	D	S			1.00	0.20	1.20	0.00%
		4hr to 10 hr	D	S			1.67	0.33	2.00	0.00%
		10hr to 23 hr	D	S			2.50	0.50	3.00	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Godmanchester - Bridge Place - Long stay	Up to 1 hr	D	S			0.33	0.07	0.40	0.00%
		Up to 2 hr	D	S			0.50	0.10	0.60	0.00%
		Up to 3 hr	D	S			0.75	0.15	0.90	0.00%
		Up to 4 hr	D	S			1.00	0.20	1.20	0.00%
		4hr to 10 hr	D	S			1.67	0.33	2.00	0.00%
		10hr to 23 hr	D	S			2.50	0.50	3.00	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	St Neots - Riverside - Long stay	Up to 1 hr	D	S			0.33	0.07	0.40	0.00%
		Up to 2 hr	D	S			0.50	0.10	0.60	0.00%
		Up to 3 hr	D	S			0.75	0.15	0.90	0.00%
		Up to 4 hr	D	S			1.00	0.20	1.20	0.00%
		4hr to 23 hr	D	S			1.67	0.33	2.00	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Hinchingsbrooke Country Park	Up to 2 hr	D	S			0.83	0.17	1.00	0.00%
		2 hr to a maximum of 6 hr	D	S			1.67	0.33	2.00	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Sainsbury	Up to 1 hr	D	S			0.67	0.13	0.80	0.00%
		Up to 2 hr	D	S			1.00	0.20	1.20	0.00%
		Up to 3 hr	D	S			1.83	0.37	2.20	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Princes Street	Up to 1 hr	D	S			0.67	0.13	0.80	0.00%
		Up to 2 hr	D	S			1.00	0.20	1.20	0.00%
		Up to 3 hr	D	S			1.83	0.37	2.20	0.00%
		Up to 4 hr	D	S			2.67	0.53	3.20	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Trinity Place	Up to 1 hr	D	S			0.00	0.00	0.80	0.00%
		Up to 2 hr	D	S			0.00	0.00	1.20	0.00%
		Up to 3 hr	D	S			0.00	0.00	2.20	0.00%
		Up to 4 hr	D	S			0.00	0.00	3.20	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	currently closed, will be reopened as disabled only car park with no charge	Up to 3 hr	D	S			0.00	0.00	2.20	0.00%
		Up to 4 hr	D	S			0.00	0.00	3.20	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Mill Common	Up to 1hr	D	S			0.67	0.13	0.80	0.00%
		Up to 2 hr	D	S			1.00	0.20	1.20	0.00%
		Up to 3 hr	D	S			1.50	0.30	1.80	0.00%
		Up to 4 hr	D	S			2.00	0.40	2.40	0.00%
		Up to 23 hr	D	S			2.50	0.50	3.00	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Great Northern Street	Up to 1hr	D	S			0.67	0.13	0.80	0.00%
		Up to 2 hr	D	S			1.00	0.20	1.20	0.00%
		Up to 3 hr	D	S			1.50	0.30	1.80	0.00%
		Up to 4 hr	D	S			2.00	0.40	2.40	0.00%
		Up to 23 hr	D	S			2.50	0.50	3.00	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Ingram Street	Up to 1hr	D	S			0.67	0.13	0.80	0.00%
		Up to 2 hr	D	S			1.00	0.20	1.20	0.00%
		Up to 3 hr	D	S			1.50	0.30	1.80	0.00%
		Up to 4 hr	D	S			2.00	0.40	2.40	0.00%
		Up to 23 hr	D	S			2.50	0.50	3.00	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - St Germain Street (Minor)	Up to 30 minutes	D	S			0.33	0.07	0.40	0.00%
		Up to 1 hr	D	S			0.67	0.13	0.80	0.00%
		Up to 2 hr	D	S			1.00	0.20	1.20	0.00%
		Up to 3 hr	D	S			1.83	0.37	2.20	0.00%
		Up to 4 hr	D	S			2.67	0.53	3.20	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Chequers Way - Disabled	Free	D				0.00	0.00	0.00	0.00%
	to be closed March 2017									0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	Huntingdon - Anglian Water car park closed	All day	D	S			0.00	0.00	0.00	0.00%
		Daily bay suspension inc events	D	S			0.00			0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%
	St Neots - Priory Lane	Up to 1 hr	D	S			0.67	0.13	0.80	0.00%
		Up to 2 hr	D	S			1.00	0.20	1.20	0.00%
		Up to 3 hr	D	S			1.83	0.37	2.20	0.00%
		Up to 4 hr	D	S			2.67	0.53	3.20	0.00%
		Daily bay suspension inc events	D	S			5.00			0.00%

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge	% Change from 2018/19
		St Neots - Brook Street	Up to 30 minutes	D		S	0.33	0.07	0.40	0.00%
			Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.83	0.37	2.20	0.00%
			Up to 4 hr	D		S	2.67	0.53	3.20	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Neots - Tan Yard	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.83	0.37	2.20	0.00%
			Up to 4 hr	D		S	2.67	0.53	3.20	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Neots - The Priory	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.50	0.30	1.80	0.00%
			Up to 4 hr	D		S	2.00	0.40	2.40	0.00%
			Up to 23 hr	D		S	2.50	0.50	3.00	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Neots - Tebbutts Road	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.50	0.30	1.80	0.00%
			Up to 4 hr	D		S	2.00	0.40	2.40	0.00%
			Up to 23 hr	D		S	2.50	0.50	3.00	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Ives - Cattle market - short stay	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.83	0.37	2.20	0.00%
			Up to 4 hr	D		S	2.67	0.53	3.20	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Ives - Cattle market - Harrison Road)	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.50	0.30	1.80	0.00%
			Up to 4 hr	D		S	2.00	0.40	2.40	0.00%
			Up to 23 hr	D		S	2.50	0.50	3.00	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Ives - Darwoods Pond	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.50	0.30	1.80	0.00%
			Up to 4 hr	D		S	2.00	0.40	2.40	0.00%
			Up to 23 hr	D		S	2.50	0.50	3.00	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Ives - Globe Place	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Up to 3 hr	D		S	1.50	0.30	1.80	0.00%
			Up to 4 hr	D		S	2.00	0.40	2.40	0.00%
			Up to 23 hr	D		S	2.50	0.50	3.00	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		Ramsey - Mews Close	All spaces free of charge	D						0.00%
		Godmanchester - Park Lane	All spaces free of charge	D						0.00%
		Godmanchester - Post Street	All spaces free of charge	D						0.00%
		Huntingdon - Buttsgrove Way	All spaces free of charge	D						0.00%
		On street parking	Maximum 1 hr stay	D		N	0.80	0.00	0.80	0.00%
		St Ives - Waitrose	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
		St Neots - Waitrose	Up to 1 hr	D		S	0.67	0.13	0.80	0.00%
			Up to 2 hr	D		S	1.00	0.20	1.20	0.00%
			Daily bay suspension inc events	D		S	5.00			0.00%
Permit Charges		Resident season ticket permit	6 months	D		S	129.17	25.83	155.00	0.00%
			12 months	D		S	250.00	50.00	300.00	0.00%
		Resident season ticket permit (Low emission discount)	6 months	D		S	64.58	12.92	77.50	0.00%
		Resident season ticket permit (Low emission discount)	12 months	D		S	125.00	25.00	150.00	0.00%
		Residents Historiccar park permits	12 months	D		S	83.33	16.67	100.00	0.00%
		Residents Historic car park permits(low emission discount)	12 months	D		S	41.67	8.33	50.00	0.00%
		Resident CCC on street parking permit	12 months	D		N	26.00	0.00	26.00	0.00%
		Season ticket permit	6 months	D		S	129.17	25.83	155.00	0.00%
			12 months	D		S	250.00	50.00	300.00	0.00%
		HDC Permit	daily	D		S	1.67	0.33	2.00	0.00%
		Season ticket permit(Low emission discount)	6 months	D		S	64.58	12.92	77.50	0.00%
		Season ticket permit(Low emission discount)	12 months	D		S	125.00	25.00	150.00	0.00%
		Huntingdon - Hinchbrooke Country Park	6 months	D		S	25.00	5.00	30.00	0.00%
			12 months	D		S	41.67	8.33	50.00	0.00%
		Coach Permit	daily	D		S	12.50	2.50	10.00	50.00%
		Skip Permit	weekly	D		S	29.17	5.83	30.00	17.00%
		Administration (amend permit/refund/reprint)	per change	D		S	8.34	1.67	5.00	100.00%
		Administration (relating to events)	staff cost (recharged hourly - max hourly cost listed)	D		S	30.00	6.00	0.00	0.00%
Other Charges & Fees		Parking Excess Charges Off-Street		D		N	60.00	0.00	60.00	0.00%
		Parking Excess Charges Off-Street if paid within 14 days		D		N	40.00	0.00	40.00	0.00%
		Parking Excess Charges on-street		D		N	40.00	0.00	40.00	0.00%
		Parking Excess Charges on-street if paid within 14 days		D		N	20.00	0.00	20.00	0.00%
		Release Charge (barrier car park)	per release	D		S	129.17	25.83	150.00	3.00%
		Removal Charge	per removal	D		S	129.17	25.83	150.00	3.00%
		Storage charge	per day	D		S	20.84	4.17	20.00	25.00%

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge	% Change from 2018/19
<b>Countryside</b>										
Room Hire	Kestrel room	full day	D	E	200.00	0.00	200.00	14.00%		
		half day	D	E	125.00	0.00	125.00	25.00%		
		Wren room	full day	D	E	175.00	0.00	175.00	17.00%	
		Wren room	half day	D	E	100.00	0.00	100.00	33.00%	
		Both Rooms	full day	D	E	300.00	0.00	300.00	20.00%	
		Both Rooms	half day	D	E	175.00	0.00	175.00	25.00%	
		Set Buffets	per person	D	S	6.75	1.35	8.10	8.00%	
		Tea & Coffee	whole day per person	D	S	2.60	0.52	3.12	4.00%	
		Tea & Coffee	half day per person	D	S	1.80	0.36	2.16	3.00%	
Special Request Buffets Costed on Request										
Paxton Pits VC	Ranger Present	per hour	D	E	22.00	0.00	22.00	10.00%		
		No Ranger Present	per hour	D	E	16.00	0.00	16.00	7.00%	
Rangers price list	Bell boat sessions	per hour	D	N	No longer have boats					
		Forest school sessions	per 1.5hr session	D	N	51.00	0.00	51.00	2.00%	
		Evening activities	per hour	D	N	40.00	0.00	40.00	14.00%	
		Guided walk for groups	per hour (Plus travel)	D	N	40.00	0.00	40.00	14.00%	
		School visits	per child	D	N	5.50	0.00	5.50	11.00%	
		Special Needs Groups upto 10		D	N	55.00	0.00	55.00	10.00%	
		Special needs placements	per day	D	N	70.70	0.00	70.70	102.00%	
		Corporate Work Parties Commercial Business	no charge for EA NE (govt bodies)	D	D	10.50	2.10	12.60	5.00%	
		Corporate Away Day with Activities and Refreshments	per person varies depending on activities	D	S	28.50	5.70	34.20	0.00%	
		Drop in Children Events	minibeast hunting etc	per person	D	S	2.50	0.50	3.00	25.00%
if prizes offered	per person			D	S	3.10	0.62	3.72	3.00%	
craft session with refreshments	per person			D	S	5.15	1.03	6.18	3.00%	
special events / workshops costed on request				D						
camping	per person			D	S	2.50	0.50	3.00	25.00%	
craft fairs	per table			D	S	16.00	3.20	19.20	7.00%	
equipment hire for public	per set			D	S	2.10	0.42	2.52	5.00%	
equipment hire no ranger inc pond dipping nets	per set			D	S	1.05	0.21	1.26	5.00%	
green willow	3 ft bundle			D	S	3.50	0.70	4.20	17.00%	
	4 ft bundle			D	S	4.50	0.90	5.40	13.00%	
	5 ft bundle	D	S	5.50	1.10	6.60	10.00%			
	6 ft bundle	D	S	6.50	1.30	7.80	8.00%			
	7 ft bundle	D	S	7.50	1.50	9.00	7.00%			
	8 ft bundle	D	S	8.50	1.70	10.20	6.00%			
charcoal	logs	1,5kg bag	D	S	3.50	0.70	4.20	17.00%		
		m3	D	S	127.50	25.50	153.00	2.00%		
		tonne bag unsplit	D	S	61.20	12.24	73.44	2.00%		
		net bag	D	S	5.10	1.02	6.12	2.00%		
flowers vegetables and plants from nursery	individually priced	D	S							
activity sheets/ trails /spotter charts	individually priced from 2.00	D	Z							
memorial trees	planting only	D	S	40.00	8.00	48.00	14.00%			
memorial benches HCP	installation and	D	S	155.00	31.00	186.00	3.00%			
memorial perch PP	donation to Friends	D								
Paxton Pits	Mooring (Between 8m -20m)	per ft boat	D	Yr 17/18	S	11.50	2.30	13.80	0.00%	
			D	Yr 18/19	S	12.00	2.40	14.40	0.00%	
			D	Yr19/20	S	15.75	3.15	18.90	0.00%	
			D	YR 20/21	S	15.75	3.15	18.90	0.00%	
			D	YR 21/22	S	17.25	3.45	20.70	0.00%	
			D	YR 22/23	S	17.25	3.45	20.70	0.00%	
			D	YR 23/24	S	18.00	3.60	21.60	0.00%	
<b>5 YEAR LICENCES already agreed by Jo Lancaster Any new licence holders since 2016 have already been paying £15.75 per foot</b>										
<b>Facilities</b>										
Civic Suite hire	Monday - Friday	Combined room (8am-6pm)		S	280.00	56.00	336.00	2.00%		
		per day								
		per hour		S	41.00	8.20	49.20	3.00%		
		Half room(8am-6pm) per day		S	160.00	32.00	192.00	3.00%		
		per hour		S	23.00	4.60	27.60	2.00%		
		Combined room after 6pm		S	92.00	18.40	110.40	2.00%		
		Half room after 6pm per hour		S	41.00	8.20	49.20	3.00%		
		Weekends	Combined room (8am-6pm)		S	450.00	90.00	540.00	2.00%	
		per day								
		per hour		S	58.00	11.60	69.60	3.00%		
Half room (8am - 6pm) per hour		S	280.00	56.00	336.00	2.00%				
	per hour		S	34.50	6.90	41.40	2.00%			

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	£			% Change from 2018/19		
							Net charge	VAT	Total Charge			
			Combined room after 6pm per hour			S	112.00	22.40	134.40	2.00%		
			Half room after 6pm per hour			S	69.00	13.80	82.80	2.00%		
<b>Community</b>												
<b>Animal Welfare</b>												
Animal Boarding Establishments		First application	per application	D		N	249.90	0.00	249.90	2.00%		
		Renewal of licence	per application	D		N	147.90	0.00	147.90	0.00%		
Pet shop licence		Where an animal boarding 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	98.95	0.00	98.95	2.00%		
		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full							0.00			
		First application	per application	D		N	237.65	0.00	237.65	2.00%		
		Renewal of licence	per application	D		N	140.75	0.00	140.75	2.00%		
Riding establishment licence		Where a pet shop 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	98.95	0.00	98.95	2.00%		
		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full							0.00			
		Administration fee	per application	D		N	45.15	0.00	45.15	2.00%		
		Council inspector's time										
		Fewer than 5 horses		D		N	49.45	0.00	49.45	2.00%		
		5 to 10 horses		D		N	61.70	0.00	61.70	2.00%		
		11 to 20 horses		D		N	74.45	0.00	74.45	2.00%		
		21 to 40 horses		D		N	86.70	0.00	86.70	2.00%		
		40 to 50 horses		D		N	98.95	0.00	98.95	2.00%		
		Where a riding establishment fails to meet the terms and conditions of the licence additional charges may be levied at the time of renewal of the licence	per visit	D		N	98.95	0.00	98.95	2.00%		
Dog breeding (Statutory)		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full							0.00			
		Administration fee	per application	D		N	45.15	0.00	45.15	2.00%		
		Officer time	per application	D		N	98.95	0.00	98.95	2.00%		
		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	98.95	0.00	98.95	2.00%		
Stray dogs		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full							0.00			
		Statutory Fine	per dog	S		N	25.00	0.00	25.00	0.00%		
		Administration fee	per dog	S		S	25.00	0.00	25.00	0.00%		
		Transport Charge to Holding Kennels	per dog	S		S	20.00	0.00	20.00	33.00%		
		Kennelling Charge	per dog per period of 24 hours	S		S	20.00	0.00	20.00	0.00%		
Dangerous wild		Dog returned directly to owner without kennelling, plus statutory fine	per dog	S		S	65.00	0.00	65.00	63.00%		
		Administration fee	per application			N	45.15	0.00	45.15	2.00%		
		Officer time	per application			N	98.95	0.00	98.95	2.00%		
Zoo licences		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	98.95	0.00	98.95	2.00%		
		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full							0.00			
		Administration fee	per application			N	45.15	0.00	45.15	2.00%		
		Officer time	per application			N	40.80	0.00	40.80	2.00%		
Caravan site licences		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	40.80	0.00	40.80	2.00%		
		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full							0.00			
		No charge		S		N	0.00	0.00	0.00	0.00%		
	Relevant Protected Sites		Licence Application	4 - 15 pitches	D		N	333.55	0.00	333.55	2.00%	
				16 - 39 pitches	D		N	413.10	0.00	413.10	2.00%	
				40 - 75 pitches	D		N	459.00	0.00	459.00	2.00%	
				76 - 123 pitches	D		N	527.35	0.00	527.35	2.00%	
				Over 124 pitches	D		N	572.20	0.00	572.20	2.00%	
		Annual Licence Fee			4 - 15 pitches	D		N	196.85	0.00	196.85	2.00%
					16 - 39 pitches	D		N	246.85	0.00	246.85	2.00%
			40 - 75 pitches	D		N	284.60	0.00	284.60	2.00%		
			76 - 123 pitches	D		N	333.55	0.00	333.55	2.00%		
		Over 124 pitches	D		N	383.50	0.00	383.50	2.00%			
	Licence Transfer			D		N	102.00	0.00	102.00	2.00%		
	Licence Variation			D		N	204.00	0.00	204.00	2.00%		
Deposit of site rules	Charge for depositing site rules	Initial and then when amended		D		N	51.00	0.00	51.00	2.00%		
<b>CCTV</b>												
Subject Access Request		Request for CCTV footage relating directly to the person making the request	per request	S		N	0.00	0.00	0.00	-100.00%		
		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	0.00%	
<b>Cooling Towers and Evaporative Condensers</b>												
		Registrations	No charge	S			0.00	0.00	0.00	0.00%		

**Huntingdonshire District Council - Fees and Charges as at April 2019**

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge	% Change from 2018/19
<b>Environmental Permits</b>										
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	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Surrender/ partial surrender	S		N	698.00	0.00	698.00	0.00%
			Transfer	S		N	235.00	0.00	235.00	0.00%
			Partial Transfer	S		N	698.00	0.00	698.00	0.00%
			Substantial variation	S		N	1,368.00	0.00	1,368.00	0.00%
			Reimbursement of the advertising costs incurred in informing public consultees, Application	S		N	1,650.00	0.00	1,650.00	0.00%
		Part B	Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	169.00	0.00	169.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
		Reduced fee (except vehicle refinishers)	Application	S		N	155.00	0.00	155.00	0.00%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	0.00	0.00	0.00	0.00%
			Substantial variation	S		N	102.00	0.00	102.00	0.00%
		Vehicle refinishers	Application	S		N	362.00	0.00	362.00	0.00%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	0.00	0.00	0.00	0.00%
			Substantial variation	S		N	102.00	0.00	102.00	0.00%
		Petrol vapour recovery stages 1&2 combined	Application	S		N	257.00	0.00	257.00	0.00%
			Additional fee for operating without a permit	S		N	71.00	0.00	71.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	0.00	0.00	0.00	0.00%
			Substantial variation	S		N	102.00	0.00	102.00	0.00%
		Mobile crushing and screening plant	Application	S		N	1,650.00	0.00	1,650.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	0.00	0.00	0.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
		Mobile crushing and screening plant 3rd to 7th applications	Application	S		N	985.00	0.00	985.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	0.00	0.00	0.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
		Mobile crushing and screening plant 8th and subsequent applications	Application	S		N	498.00	0.00	1,188.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	0.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	0.00	0.00	0.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
		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	Application	S		N	297.00	0.00	297.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	0.00	0.00%
			Surrender/ partial surrender	S		N	0.00	0.00	0.00	0.00%
			Transfer	S		N	0.00	0.00	0.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
	Annual subsistence fees	Part A2	Low Risk	S		N	1,343.00	0.00	1,343.00	0.00%
			Medium Risk	S		N	1,507.00	0.00	1,507.00	0.00%
			High Risk	S		N	2,230.00	0.00	2,230.00	0.00%
			Additional Fee for payment by installments	S		N	38.00	0.00	38.00	0.00%
			Late payment charge	S		N	52.00	0.00	52.00	0.00%
		Part B	Low Risk	S		N	772.00	0.00	772.00	0.00%
			plus	S		N	104.00	0.00	104.00	0.00%
			Medium Risk	S		N	1,161.00	0.00	1,161.00	0.00%
			plus	S		N	156.00	0.00	156.00	0.00%
			High Risk	S		N	2,230.00	0.00	2,230.00	0.00%
			plus	S		N	207.00	0.00	207.00	0.00%
		Reduced fee (except vehicle refinishers)	Low Risk	S		N	79.00	0.00	79.00	0.00%
			Medium Risk	S		N	158.00	0.00	158.00	0.00%
			High Risk	S		N	237.00	0.00	237.00	0.00%
		Vehicle refinishers	Low Risk	S		N	228.00	0.00	228.00	0.00%
			Medium Risk	S		N	365.00	0.00	365.00	0.00%
			High Risk	S		N	548.00	0.00	548.00	0.00%
		Petrol vapour recovery stages 1&2 combined	Low Risk	S		N	113.00	0.00	113.00	0.00%
			Medium Risk	S		N	226.00	0.00	226.00	0.00%
			High Risk	S		N	341.00	0.00	341.00	0.00%
		Mobile crushing and screening plant	Low Risk	S		N	626.00	0.00	626.00	0.00%
			Medium Risk	S		N	1,034.00	0.00	1,034.00	0.00%
			High Risk	S		N	1,551.00	0.00	1,551.00	0.00%
		Mobile crushing and screening plant 3rd to 7th applications	Low Risk	S		N	385.00	0.00	385.00	0.00%
			Medium Risk	S		N	617.00	0.00	617.00	0.00%
			High Risk	S		N	924.00	0.00	924.00	0.00%
		Mobile crushing and screening plant 8th and subsequent applications	Low Risk	S		N	198.00	0.00	198.00	0.00%
			Medium Risk	S		N	314.00	0.00	314.00	0.00%
			High Risk	S		N	473.00	0.00	473.00	0.00%
		Late payment	High Risk	S		N	52.00	0.00	52.00	0.00%

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	Net charge	VAT	Total Charge	% Change from 2018/19
<b>Food Hygiene &amp; Safety</b>										
	Food Premises	Cost of approval	No charge	S		N	0.00	0.00	0.00	0.00%
	FHRS Rescore Visits	Cost of Visit		D		S	150.00	18.00	168.00	47.00%
	Health Certificate			D		N	90.00	0.00	90.00	18.00%
	Food examination certificate		Small & simple	D		S	101.08	9.78	110.86	207.00%
			Larger & more complex per hour (min £58.70)	D		S	61.30	12.02	73.32	2.00%
	Food hygiene courses		Level 2	D		E	61.20	0.00	61.20	2.00%
			Level 3	D		E	305.00	0.00	305.00	2.00%
			CD	D		S	48.00	9.42	57.42	2.00%
									0.00	
<b>Housing</b>										
	Houses in Multiple Occupation	Initial licence		D		N	357.00	0.00	357.00	2.00%
		Renewal of licence		D		N	178.50	0.00	178.50	2.00%
		Revocation of licence		D		N	102.00	0.00	102.00	2.00%
		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 in addition to any third party costs involved (e.g. gas engineer's fees)				N	97.00	0.00	97.00	0.00%
	Accommodation certificate	Issue		D		S	136.70	22.33	159.03	2.00%
<b>Information Requests</b>										
	Environmental Information Enquiry		Contaminated land - site specific	D		N	156.70	0.00	156.70	2.00%
			Simple request	D		N	45.15	0.00	45.15	2.00%
<b>Pest control</b>										
	Wasps nests	Treatment charge							0.00	
			First nest			S	55.00	10.00	65.00	10.00%
			Subsequent nests treated at the same visit			S	15.00	2.40	17.40	25.00%
	Rats and mice	Treatment charge				S	62.50	10.00	72.50	25.00%
			First call and maximum of two re-visits to replenish			S	62.50	10.00	72.50	25.00%
	Ants, booklice, carpet beetles, fleas, larder beetles and other	Treatment charge				S	62.50	10.00	72.50	25.00%
			First visit			S	62.50	10.00	72.50	25.00%
			Second visit			S	31.25	5.00	36.25	25.00%
	Call out charge or missed appointment					S	41.25	6.60	47.85	25.00%
	Invoicing charge					S	12.50	2.50	15.00	0.00%
	Rat Boxes		Per treatment			S	4.90	0.98	5.88	20.00%
	Mouse Boxes		Per treatment			S	0.26	0.05	0.31	18.00%
	Difenacoum		Per Kilo			S	2.40	0.48	2.88	39.00%
	Rat bait per tray		Per treatment			S	0.24	0.05	0.29	41.00%
	Rat bait per box		Per treatment			S	0.48	0.10	0.58	37.00%
	Rat bait per pipe		Per treatment			S	0.48	0.10	0.58	37.00%
	Brodifacoum		Per Kilo			S	6.30	1.26	7.56	44.00%
	Mouse bait per tray		Per treatment			S	0.63	0.13	0.76	43.00%
	Mouse bait per box		Per treatment			S	0.63	0.13	0.76	43.00%
	Brodifacoum wax blocks 20gm					S	0.15	0.03	0.18	15.00%
	Hourly rate					S	70.11	14.02	84.13	68.00%
	Invoicing charge					S	10.42	2.08	12.50	0.00%
<b>Licensing</b>										
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	0.00%
		Gaming Machine two or less		S		N	50.00	0.00	50.00	0.00%
		Gaming Machine Permit		S		N	200.00	0.00	200.00	0.00%
		Adult Gaming Centre - new		S		N	2,000.00	0.00	2,000.00	0.00%
		Adult Gaming Centre - renewal		S		N	1,000.00	0.00	1,000.00	0.00%
		Unlicensed Family Entertainment Centre		S		N	30.00	0.00	30.00	0.00%
		Other Gambling Premises- new		S		N	3,000.00	0.00	3,000.00	0.00%
		Other Gambling Premises- renewal		S		N	600.00	0.00	600.00	0.00%
		Lotteries(Small society)- new		S		N	40.00	0.00	40.00	0.00%
		Lotteries(Small society)-renewal		S		N	20.00	0.00	20.00	0.00%
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	0.00%
		Club Premises - Notification of change of name or alteration of club rules		S		N	10.50	0.00	10.50	0.00%
		Club Premises - Theft, loss etc. of club certificate		S		N	10.50	0.00	10.50	0.00%
		Application for a provisional statement where premises being built		S		N	315.00	0.00	315.00	0.00%
		Duty to notify change of name or address		S		N	10.50	0.00	10.50	0.00%
		Interim authority notice following death etc. of licence holder		S		N	23.00	0.00	23.00	0.00%
		Minor Variation		S		N	89.00	0.00	89.00	0.00%
		Notification of change of name or address		S		N	10.50	0.00	10.50	0.00%
		Removal of DPS Community Premises		S		N	23.00	0.00	23.00	0.00%
		Right of freeholder etc. to be notified of licensing matters		S		N	21.00	0.00	21.00	0.00%
		Personal Licences - Initial Application		S		N	37.00	0.00	37.00	0.00%
		Personal Licences - Renewal		S		N	0.00	0.00	0.00	0.00%
		Personal Licences - Theft, Loss etc.		S		N	10.50	0.00	10.50	0.00%
		Premises Licence - Application for Transfer		S		N	23.00	0.00	23.00	0.00%
		Premises Licence - Application to vary licence to specify individual as designated premises supervisor (DPS)		S		N	23.00	0.00	23.00	0.00%
		Premises Licence - Loss of Premises Summary		S		N	10.50	0.00	10.50	0.00%
		Premises Licence - Theft, loss etc.		S		N	10.50	0.00	10.50	0.00%
		Temporary Event Notices - Application		S		N	21.00	0.00	21.00	0.00%
		Temporary Event Notices - Theft, loss etc.		S		N	10.50	0.00	10.50	0.00%



## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	£			% Change from 2018/19
							Net charge	VAT	Total Charge	
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		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	0.00%
		Premise - A (£0 - £4300) (initial issue)		S		N	100.00	0.00	100.00	0.00%
		Premise - A (£0 - £4300) (renewal)		S		N	70.00	0.00	70.00	0.00%
		Premise - B (£4301 - £33,000) (initial issue)		S		N	190.00	0.00	190.00	0.00%
		Premise - B (£4301 - £33,000) (renewal)		S		N	180.00	0.00	180.00	0.00%
		Premise - C (£33,001 - £87,000) (initial issue)		S		N	315.00	0.00	315.00	0.00%
		Premise - C (£33,001 - £87,000) (renewal)		S		N	295.00	0.00	295.00	0.00%
		Premise - D (£87,000 - £125,000) (initial issue)		S		N	450.00	0.00	450.00	0.00%
		Premise - D (£87,000 - £125,000) (renewal)		S		N	320.00	0.00	320.00	0.00%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (initial issue)		S		N	900.00	0.00	900.00	0.00%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (renewal)		S		N	640.00	0.00	640.00	0.00%
		Premise - E (£125,000 and above) (initial issue)		S		N	635.00	0.00	635.00	0.00%
		Premise - E (£125,000 and above) (renewal)		S		N	350.00	0.00	350.00	0.00%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (initial issue)		S		N	1,905.00	0.00	1,905.00	0.00%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (renewal)		S		N	1,905.00	0.00	1,905.00	0.00%
Miscellaneous Licences		One of Electrolysis, Ear Piercing, Acupuncture or Tattooing		S		N	119.00	0.00	119.00	0.00%
Miscellaneous Licences		Two or more of Electrolysis, Ear Piercing, Acupuncture or Tattooing on a single premises		S		N	155.00	0.00	155.00	0.00%
Sex Establishment		Sex Establishment - New		S		N	2,824.00	0.00	2,824.00	0.00%
		Sex Establishment - Renewal		S		N	2,824.00	0.00	2,824.00	0.00%
Taxi & Private Hire		DBS		D		N	44.00	0.00	44.00	0.00%
		Digital Advertising		D		N	10.20	0.00	10.20	2.00%
		Private Hire Operator -New /Renewal		D		N	120.35	0.00	120.35	2.00%
		Hackney Carriage - Initial test for Wheelchair Accessibility		D		N	283.55	0.00	283.55	2.00%
		Hackney Carriage - Renewal for Wheelchair Accessibility		D		N	268.25	0.00	268.25	2.00%
		Hackney Carriage & Private Hire Vehicle - Driver Renewal		D		N	46.92	0.00	46.92	2.00%
		Hackney Carriage & Private Hire Vehicle - New Driver		D		N	82.60	0.00	82.60	2.00%
		Hackney Carriage & Private Hire Vehicle - replacement Drivers badge/Licence		D		N	7.15	0.00	7.15	2.00%
		Hackney Carriage New/Renewal Vehicle		D		N	268.25	0.00	268.25	2.00%
		Private Hire - New/Renewal Vehicle		D		N	250.90	0.00	250.90	2.00%
		Meter Test		D		N	15.30	0.00	15.30	2.00%
		Re-test (includes £6 admin fee)		D		N	46.40	0.00	46.40	2.00%
		Replacement Plate		D		N	15.30	0.00	15.30	2.00%
		Miscellaneous admin fee		D		N	7.15	0.00	7.15	2.00%
							59.15	0.00	59.15	2.00%
Street Trading		Street Trading Consents - 1 Day		D		N				
		Street Trading Consents - 1 Month		D		N	219.30	0.00	219.30	2.00%
		Street Trading Consents - 6 Months		D		N	1,202.60	0.00	1,202.60	2.00%
		Street Trading Consents - Annual		D		N	1,965.55	0.00	1,965.55	2.00%
		Street Trading Consents - Seasonal		D		N	609.95	0.00	609.95	2.00%
		Street Trading Licences		D		N	1,759.50	0.00	1,759.50	2.00%

## Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of Last Increase	VAT *	£			% Change from 2018/19
							Net charge	VAT	Total Charge	
Scrap dealers income	Site licence		Every 3 years	D		N	423.30	0.00	423.30	2.00%
	Mobile collector		Every 3 years	D		N	290.70	0.00	290.70	2.00%
	Collectors licence with existing licence with another LA			D		N	255.00	0.00	255.00	2.00%
	Variation of licence (person)			D		N	107.10	0.00	107.10	2.00%
<b>3C's ICT Shared Service</b>										
<b>Street naming</b>										
Street naming and numbering	Existing property - name change					N	50.00	0.00	50.00	0.00%
	Name added to a numbered property					N	30.00	0.00	30.00	0.00%
	New developments - naming and numbering scheme		1 plot			N	50.00	0.00	50.00	0.00%
			2 to 5 plots			N	100.00	0.00	100.00	0.00%
			6 to 10 plots			N	150.00	0.00	150.00	0.00%
			11 to 25 plots			N	200.00	0.00	200.00	0.00%
			26 to 50 plots			N	250.00	0.00	250.00	0.00%
			51 to 100 plots			N	400.00	0.00	400.00	0.00%
			101 plus plots			N	500.00	0.00	500.00	0.00%
			plus per additional property			N	10.00	0.00	10.00	0.00%
	New developments - amendments to street names and numbering after developer redesign					N	500.00	0.00	500.00	0.00%
			plus per property			N	10.00	0.00	10.00	0.00%
	Renaming of existing streets					N	250.00	0.00	250.00	0.00%
			plus per affected property			N	10.00	0.00	10.00	0.00%
	Supplying of extra addressing plans					N	30.00	0.00	30.00	0.00%
<b>Corporate</b>										
<b>Land Charges (awaiting notification of fees from CCC before HDC fees can be set)</b>										
Land Charges	Basic search fee			S		N	126.00	0.00	126.00	0.00%
	Basic commercial search fee			S		N	176.64	0.00	176.64	0.00%
	LLC1		Several parcels of land	D		N	24.00	0.00	24.00	0.00%
			plus each additional parcel	D		N	6.00	0.00	6.00	0.00%
	Residential CON 29R		One parcel of land	D		S	85.00	17.00	102.00	0.00%
			Several parcels of land - each additional parcel	D		S	28.00	5.60	33.60	0.00%
	Commercial CON 29R		One parcel of land	D		S	127.20	25.44	152.64	0.00%
			Several parcels of land - each additional parcel	D		S	55.80	11.16	66.96	0.00%
	CON 29O					S	6.00	1.20	7.20	0.00%
			Question 8	D		S	8.00	1.60	9.60	0.00%
			Question 16 (County)	D		S	9.00	1.80	10.80	0.00%
			Question 21 (County)	D		S	9.00	1.80	10.80	0.00%
			Question 22 (County)	D		S	9.00	1.80	10.80	0.00%
	Solicitors own enquiry		Each	D		S	13.00	2.60	15.60	0.00%
	Copies of Section 106 Town & Country Planning Act 1990 documents or similar		Per document	D		N	10.00	0.00	10.00	0.00%
<b>Electoral Registration</b>										
Statutory fees	Open register - data		Admin	S		N	20.00	0.00	20.00	0.00%
			plus per thousand entries(or part)	S		N	1.50	0.00	1.50	0.00%
	Open register - paper		Admin	S		N	10.00	0.00	10.00	0.00%
			plus per thousand entries(or part)	S		N	5.00	0.00	5.00	0.00%
	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	0.00%
			plus per thousand entries(or part)	S		N	1.50	0.00	1.50	0.00%
	Overseas electors - paper		Admin	S		N	10.00	0.00	10.00	0.00%
			plus per thousand entries(or part)	S		N	5.00	0.00	5.00	0.00%
<p>* <b>Key to VAT Indicators</b>  S = Standard Rated  N = Non-Business (outside scope of VAT)  Z = Zero Rated  E = Exempt</p>										

## LEISURE & HEALTH FEES & CHARGES

### Huntingdonshire District Council - Fees and Charges as at April 2019

Service	Element	Total Charge	% Change from 2018/19
		£	%

#### Leisure & Health

##### Swimming

PAY AS YOU GO	ONE CARD	
Swim Session (under 3's)	1.60	7%
Swim Session (3 to 15 years)	3.10	3%
Swim Session (16+ years)	4.10	3%
Family Swim Pass (2 adults and 2 children)	12.90	3%
Aquafit and Aquanatal Classes	5.50	6%
	FULL PRICE	
Swim Session (under 3's)	2.80	4%
Swim Session (3 to 15 years)	4.30	2%
Swim Session (16+ years)	5.30	2%
Family Swim Pass (2 adults and 2 children)	15.40	3%
Aquafit and Aquanatal Classes	6.80	5%

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	
Annual Swim Pass (all ages)	Not Available	
Student Aqua per mth	Not Available	

Service	Element	Total Charge	% Change from 2018/19
		£	%
<b><u>Swimming Lessons</u></b>			
<b>BABY/JUNIOR LESSONS</b>		<b>DIRECT DEBIT per month</b>	
	30 minute lessons	25.50	2%
	45 minute lessons	38.25	2%
	60 minute lessons	51.00	2%
		<b>CASH BLOCK per 15 weeks</b>	
	30 minute lessons	100.00	7%
	45 minute lessons	150.00	7%
	60 minute lessons	200.00	7%
<b>ADULT LESSONS</b>		<b>PAY AS YOU GO</b>	
	30 minute lessons	Not Available	
	45 minute lessons	7.50	0%
	60 minute lessons	10.00	0%
		<b>6 WEEK BLOCK per lesson</b>	
	30 minute lessons	4.50	0%
	45 minute lessons	6.75	0%
	60 minute lessons	9.00	0%
<b>PRIVATE LESSONS</b>		<b>ONE CARD per lesson</b>	
	1:1 30 minute lesson	15.50	3%
	2:1 30 minute lesson	28.00	2%
		<b>FULL PRICE</b>	
	1:1 30 minute lesson	Not Available	
	2:1 30 minute lesson	Not Available	

Service	Element	Total Charge	% Change from 2018/19
		£	%
<b><u>Fitness Classes</u></b>			
		<b>ONE CARD</b>	
	Fitness Class Pass (10 fitness classes)	46.00	0%
	All Fitness Classes (except below)	5.50	6%
	30 Minute Fitness Classes	3.70	6%
	Right Start Classes	3.70	6%
		<b>FULL PRICE</b>	
	Fitness Class Pass (10 fitness classes)	Not Available	
	All Fitness Classes (except below)	6.80	5%
	30 Minute Fitness Classes	4.90	4%
	Right Start Classes	Not Available	
<b><u>New Memberships (from 1st April 2015)</u></b>			
	<b>PREMIER MEMBERSHIP</b>	<b>Monthly</b>	
	Single membership	40.00	3%
	Joint membership	61.00	-13%
		<b>Annual</b>	
	Single membership	425.00	7%
	Joint membership	665.00	-11%
	<b>PREMIER (BUSINESS) MEMBERSHIP</b>		
	Single membership	36.00	3%
		<b>Annual</b>	
	Single membership	355.00	-1%

Service	Element	Total Charge	% Change from 2018/19
		£	%
	<b>SOLO MEMBERSHIP</b>	<b>Monthly</b>	
	Single membership <b>(Huntingdon, St Ives &amp; St Neots)</b>	33.99	0%
	Single membership <b>(Ramsey &amp; Sawtry)</b>	28.99	0%
		<b>Annual</b>	
	Single membership <b>(Huntingdon, St Ives &amp; St Neots)</b>	349.00	0%
	Single membership <b>(Ramsey &amp; Sawtry)</b>	299.00	0%
	<b>SOLO (BUSINESS) MEMBERSHIP</b>	<b>Monthly</b>	
	Single membership <b>(Huntingdon, St Ives &amp; St Neots)</b>	30.59	0%
	Single membership <b>(Ramsey &amp; Sawtry)</b>	26.09	0%
		<b>Annual</b>	
	Single membership <b>(Huntingdon, St Ives &amp; St Neots)</b>	314.10	0%
	Single membership <b>(Ramsey &amp; Sawtry)</b>	269.10	0%

Service	Element	Total Charge	% Change from 2018/19
		£	%
	<b>STUDENT MEMBERSHIP</b>	<b>Monthly</b>	
	Single membership <b>(Huntingdon, St Ives &amp; St Neots)</b>	22.99	0%
	Single membership <b>(Ramsey &amp; Sawtry)</b>	17.99	0%
		<b>Annual</b>	
	Single membership <b>(Huntingdon, St Ives &amp; St Neots)</b>	Not Available	
	Single membership <b>(Ramsey &amp; Sawtry)</b>	Not Available	
	<b><u>Impressions Casual Use</u></b>		
	<b>CASUAL USE</b>	<b>ONE CARD</b>	
	<b>Adult</b> (Huntingdon, St Ives & St Neots)	7.20	0%
	<b>Adult</b> (Ramsey & Sawtry)	5.20	0%
	<b>Student</b> (Huntingdon, St Ives & St Neots)	3.70	0%
	<b>Student</b> (Ramsey & Sawtry)	3.20	
	<b><u>Heat Experience Suites</u></b>		
	<b>CASUAL USE</b>		
	Casual Use per visit	8.00	7%
	<b>HEAT EXPERIENCE PASSES</b>		
	Monthly Pass (with monthly prepaid membership)	8.00	7%
	Annual Pass (with annual prepaid membership)	90.00	0%
	Monthly Pass (dd)	13.00	4%
	Annual Pass	125.00	4%

Service	Element	Total Charge	% Change from 2018/19
		£	%
<b><u>Sports Halls</u></b>			
<b>HUNTINGDON</b>		<b>ONE CARD</b>	
Whole Sports Hall (3 courts)		44.00	5%
		<b>FULL PRICE</b>	
Whole Sports Hall (3 courts)		44.00	0%
<b>RAMSEY</b>		<b>ONE CARD</b>	
Whole Sports Hall (3 courts)		44.00	5%
Cricket Nets		Price On Application	
		<b>FULL PRICE</b>	
Whole Sports Hall (3 courts)		44.00	5%
Cricket Nets		Price On Application	
<b>SAWTRY</b>		<b>ONE CARD</b>	
Whole Sports Hall (3 courts)		44.00	5%
Cricket Nets		Price On Application	
		<b>FULL PRICE</b>	
Whole Sports Hall (3 courts)		44.00	5%
Cricket Nets		Price On Application	
<b>ST IVES INDOOR</b>		<b>ONE CARD</b>	
Whole Sports Hall (6 courts)		68.00	5%
Half Sports Hall (3 courts)		44.00	5%
Cricket Nets		Price On Application	
		<b>FULL PRICE</b>	
Whole Sports Hall (6 courts)		68.00	5%
Half Sports Hall (3 courts)		44.00	5%
Cricket Nets		Price On Application	



Service	Element	Total Charge	% Change from 2018/19
		£	%
	<b>ST NEOTS</b>	<b>ONE CARD</b>	
	Whole Sports Hall (5 courts)	57.50	5%
		<b>FULL PRICE</b>	
	Whole Sports Hall (5 courts)	57.50	5%
	<b><u>Racquet Sports</u></b>		
	<b>BADMINTON</b>	<b>ONE CARD</b>	
	Badminton Court (anytime)	10.00	5%
	Badminton Court (school holidays offer)	3.00	0%
	Badminton Pass (block of five badminton courts)	47.50	0%
		<b>FULL PRICE</b>	
	Badminton Court (anytime)	11.50	5%
	Badminton Court (school holidays offer)	Not Available	
	Badminton Pass (block of five badminton courts)	Not Available	
	<b>SQUASH / RACKETBALL</b>	<b>ONE CARD</b>	
	Squash Court (anytime)	6.80	1%
	Squash Court (school holidays offer)	3.00	0%
	Squash Pass (block of five squash courts)	33.50	0%
		<b>FULL PRICE</b>	
	Squash Court (anytime)	8.80	1%
	Squash Court (school holidays offer)	Not Available	
	Squash Pass (block of five squash courts)	Not Available	

Service	Element	Total Charge	% Change from 2018/19
		£	%
	<b>TABLE TENNIS</b>	<b>ONE CARD</b>	
	Table Tennis (anytime)	6.30	2%
	Table Tennis (school holiday offer)	3.00	0%
		<b>FULL PRICE</b>	
	Table Tennis (anytime)	7.60	1%
	Table Tennis (school holiday offer)	3.00	0%
	<b>TENNIS</b>	<b>ONE CARD</b>	
	Tennis Court (anytime)	5.00	0%
	Tennis Court (annual tennis pass)	35.00	0%
	Tennis Court (school holidays offer)	3.00	0%
		<b>FULL PRICE</b>	
	Tennis Court (anytime)	6.60	2%
	Tennis Court (annual tennis pass)	Not Available	
	Tennis Court (school holidays offer)	Not Available	
	<b><u>Basement Lanes (Tenpin Bowling)</u></b>		
		<b>ONE CARD</b>	
	One game of bowling	4.50	0%
	Two games of bowling	7.50	0%
	Three games of bowling	10.00	0%
		<b>FULL PRICE</b>	
	One game of bowling	4.50	0%
	Two games of bowling	7.50	0%
	Three games of bowling	10.00	0%
		<b>ONE CARD (per game)</b>	
	One game of bowling for	12.00	0%
		<b>FULL PRICE</b>	
	One game of bowling for 4 people of any age	12.00	0%

Service	Element	Total Charge	% Change from 2018/19
		£	%
<b><u>Leo's Funzone (Play &amp; Party Centres)</u></b>			
<b>HUNTINGDON</b>		<b>ONE CARD</b>	
	Under 1's	Free	
	Monday to Friday (term time only)	3.75	50%
	Weekends and School Holidays	4.75	13%
		<b>FULL PRICE</b>	
	Under 1's	2.00	0%
	Monday to Friday (term time only)	5.75	55%
	Weekends and School Holidays	5.75	6%
<b>ST NEOTS</b>		<b>ONE CARD</b>	
	Under 1's	Free	
	Monday to Friday (term time only)	2.50	0%
	Weekends and School Holidays	3.80	0%
		<b>FULL PRICE</b>	
	Under 1's	2.00	0%
	Monday to Friday (term time only)	3.70	0%
	Weekends and School Holidays	5.00	0%
<b><u>Creche</u></b>			
		<b>ONE CARD</b>	
	30 minutes	3.00	0%
	Creche Pass (20 x 30 minutes)	25.00	0%
		<b>FULL PRICE</b>	
	30 minutes	Not Available	
	Creche Pass (20 x 30 minutes)	Not Available	

Service	Element	Total Charge	% Change from 2018/19
		£	%
<b><u>Roller Skating</u></b>			
		<b>ONE CARD</b>	
	Roller Skating	4.00	0%
		<b>FULL PRICE</b>	
	Roller Skating	5.20	0%
<b><u>Outdoor Synthetic Pitches</u></b>			
<b>HUNTINGDON</b>		<b>ONE CARD</b>	
	3G 5-a-side Pitch (anytime)	28.00	0%
	3G 5-a-side Pitch (school holidays offer)	10.00	0%
		<b>FULL PRICE</b>	
	3G 5-a-side Pitch (anytime)	28.00	0%
	3G 5-a-side Pitch (school holidays offer)	10.00	0%
<b>RAMSEY</b>		<b>ONE CARD</b>	
	Small Astro Pitch (anytime)	34.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%
		<b>FULL PRICE</b>	
	Small Astro Pitch (anytime)	34.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%
<b>SAWTRY</b>		<b>ONE CARD</b>	
	Small Astro Pitch (anytime)	45.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%
		<b>FULL PRICE</b>	
	Small Astro Pitch (anytime)	45.00	0%
	Small Astro Pitch (school holidays offer)	10.00	0%

Service	Element	Total Charge	% Change from 2018/19
		£	%
	<b>ST IVES INDOOR</b>	<b>ONE CARD</b>	
	3G Full Pitch (anytime)	90.00	0%
	3G Third Pitch (weekday)	35.00	3%
	3G Third Pitch (weekend)	35.00	3%
	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%
		<b>FULL PRICE</b>	
	3G Full Pitch (anytime)	90.00	0%
	3G Third Pitch (weekday)	35.00	3%
	3G Third Pitch (weekend)	35.00	3%
	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%
	<b>ST NEOTS</b>	<b>ONE CARD</b>	
	Large Astro Pitch (anytime)	60.00	0%
	Third Large Astro Pitch (anytime)	28.00	0%
	Small Astro Pitch (anytime)	35.00	3%
	Small Astro Pitch (school holidays offer)	10.00	0%

Service	Element	Total Charge	% Change from 2018/19
		£	%
<b><u>Netball Courts</u></b>			
<b>HUNTINGDON</b>		<b>ONE CARD</b>	
	Netball Court	24.00	4%
		<b>FULL PRICE</b>	
	Netball Court	24.00	4%
<b>ST IVES OUTDOOR</b>		<b>ONE CARD</b>	
	Netball Court	24.00	4%
		<b>FULL PRICE</b>	
	Netball Court	24.00	4%
<b>ST NEOTS</b>		<b>ONE CARD</b>	
	Netball Court	18.00	13%
		<b>FULL PRICE</b>	
	Netball Court	18.00	13%
<b><u>Active Lifestyles</u></b>			
	Walking Sports	£3.20	7%
	Walking Sports Pass	£30.00	0%
	Active and Able	£2.50	0%
	Mini-Movers/dribblers	£3.00	0%
	PEDALS	£3.00	0%
* <b>Key to VAT Indicators</b>			
S = Standard Rated			
N = Non-Business (outside scope of VAT)			
Z = Zero Rated			
E = Exempt			

## Plan on a Page

<b>Corporate Plan</b>	<b>VISION</b>	We want to improve the quality of life, deliver economic growth and provide value for money services for the people of Huntingdonshire		
	<b>STRATEGIC PRIORITIES</b>	Enabling Communities	Delivering Sustainable Growth	Becoming a More Efficient and Effective Council

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<b>Strategic Resource Plan</b>	<b>BEFORE</b>	<b>INCOME GENERATION</b>			<b>EFFICIENCIES &amp; GROWTH</b>			<b>AFTER</b>
	2018/19 Budget & MTFS	Old MTFS=====>Change in Level of Activities=====>New MTFS						2019/20 Budget & MTFS
	Savings required 2022/23	Council Tax	Commercialisation	Funding Changes	Budget Review	Service Growth	Transformation Savings	Savings required 2023/24
<b>£1.0m</b>	<b>(£0.6m)</b>	£Nil*	£0.4m	£0.8m	£0.2m	(£0.6m)	<b>£1.2m</b>	

<b>Financial Strategy</b>		<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	Net Expenditure	£17.2m	£16.7m	£18.0m	£18.2m	£18.6m
	Budget surplus / (deficit)	£1.2m	(£0.7m)	(£1.6m)	(£1.2m)	(£1.2m)
	Earmarked Reserves Adjustment	£2.0m	£1.5m	£0.9m	£0.4m	0
	Budget requirement	£20.4m	£17.5m	£17.3m	£17.4m	£17.4m

\* This represents no change in the level of Commercialisation being utilised to generate income. This does not indicate that there is no Commercialisation being undertaken.

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**BRIEFING NOTE**

**TO:** Cabinet  
**FROM:** Head of Resources (and Section 151 Officer)  
**Date:** 14<sup>th</sup> February 2019  
**TITLE:** **Budget Consultation – Business Community**

As you will be aware, all councils are required to undertake a statutory consultation with the business community in respect of their budget. It is usual practice for the results to be announced by the executive Member for Strategic Resources (Cllr Jonathan Gray) at the Cabinet meeting where the “Final Budget” is reported.

**Background on Consultation**

Following discussions with Cllr Gray, it was agreed that the consultation would include an introductory letter from the Council and include as an attachment the Draft Budget 2019/20 and Medium Financial Term Strategy 2020/21 to 2023/24 Report that was considered at Cabinet on 17<sup>th</sup> January 2019 for consideration and comment on by businesses.

The letter and its attachment were circulated to over 500 local businesses by e-mail for consideration and comment.

**The Results**

To date, there have been no responses from businesses on the content of the “Draft Budget Report”. This mirrors the results from last year and is reflective of a steady decline in responses over previous years.

**Conclusions**

Huntingdonshire District Council has met its obligation to consult.

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## Treasury Management Strategy 2019/20

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## **1.0 Introduction**

Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.

Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2017 Edition (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the *Local Government Act 2003* to have regard to the CIPFA Code.

Investments held for service purposes or for commercial profit are considered in a different report, the Investment Strategy.

## **2.0 External Context (See also Appendix B)**

### **2.1 Economic Background**

The UK's progress negotiating its exit from the European Union, together with its future trading arrangements, will continue to be a major influence on the Council's treasury management strategy for 2019/20.

Following a weak performance in the first quarter of 2018 attributed to weather-related factors, UK GDP growth rebounded in the second quarter to 0.4%, but at an annual rate of only 1.2% this remains below trend. As economic growth had evolved broadly in line with its May Inflation Report forecast, the Bank of England's Monetary Policy Committee (MPC) voted unanimously for a rate rise of 0.25% in August, taking Bank Rate to 0.75%. In November 2018 the MPC maintained Bank Rate at 0.75% while the Inflation Report showed that compared to the August report further interest rate increases may be required to bring inflation down to the 2% target over the forecast horizon.

The headline rate of UK Consumer Price Inflation fell back to 2.4% year-on-year in September 2018 from 2.7% in August, as higher import and energy prices continued to hold inflation above the BoE target. Labour market data is positive. The ILO (International Labour Organisation) unemployment rate fell to 4%, its lowest level since 1975. The 3-month average annual growth rate for pay excluding bonuses rose to 3.1% in August providing some evidence that a shortage of labour is supporting wages.

However, adjusting for inflation this means real wages were only up by 0.7% and only likely to have a moderate impact on household spending.

While external inflationary pressures from energy costs and import prices are expected to subside, domestic pressures are projected to build over the forecast horizon with the balance of these effects likely to keep inflation above the Bank of England's target throughout most of their forecast horizon, meaning that strong real income growth is unlikely to materialise any time soon.

As the US economy has continued to perform well, the Federal Reserve maintained its monetary tightening stance and pushed up its target range for the Fed Funds Rate in September 2018 by 0.25% to 2% - 2.25%. One further rise is expected in 2018 and two more in 2019.

The fallout from the US-China trade war continues which, combined with tighter monetary policy, risks contributing to a slowdown in global economic activity in 2019. Despite slower growth in the region, the European Central Bank has started conditioning markets for the end of quantitative easing as well as the timing of the first interest rate hike, currently expected in 2019, and the timing and magnitude of increases thereafter.

## **2.2 Credit outlook**

The big four UK banking groups have now divided their retail and investment banking divisions into separate legal entities under ring-fencing legislation. Bank of Scotland, Barclays Bank UK, HSBC UK Bank, Lloyds Bank, National Westminster Bank, Royal Bank of Scotland and Ulster Bank are the ring-fenced banks that now only conduct lower risk retail banking activities. Barclays Bank, HSBC Bank, Lloyds Bank Corporate Markets and NatWest Markets are the investment banks. Credit rating agencies have adjusted the ratings of some of these banks with the ring-fenced banks generally being better rated than their non-ringfenced counterparts.

European banks are considering their approach to Brexit, with some looking to create new UK subsidiaries to ensure they can continue trading here. The credit strength of these new banks remains unknown, although the chance of parental support is assumed to be very high if ever needed. The uncertainty caused by protracted negotiations between the UK and EU is weighing on the creditworthiness of both UK and European banks with substantial operations in both jurisdictions.

## **2.3 Interest rate forecast**

Following the increase in Bank Rate to 0.75% in August 2018, the Council's treasury management adviser Arlingclose is forecasting two more 0.25% hikes during 2019 to take official UK interest rates to 1.25%. The Bank of England's MPC has maintained expectations for slow and steady rate rises over the forecast horizon. The MPC continues to have a bias towards tighter monetary policy but is reluctant to push interest

rate expectations too strongly. Arlingclose believes that MPC members consider both that ultra-low interest rates result in other economic problems, and that higher Bank Rate will be a more effective policy weapon should downside Brexit risks crystallise when rate cuts will be required.

The UK economic environment remains relatively soft, despite seemingly strong labour market data. Arlingclose’s view is that the economy still faces a challenging outlook as it exits the European Union and Eurozone growth softens. Whilst assumptions are that a Brexit deal is struck and some agreement reached on transition and future trading arrangements before the UK leaves the EU, the possibility of a “no deal” Brexit still hangs over economic activity. As such, the risks to the interest rate forecast are considered firmly to the downside.

Gilt yields and hence long-term borrowing rates have remained at low levels but some upward movement from current levels is expected based on Arlingclose’s interest rate projections, due to the strength of the US economy and the ECB’s forward guidance on higher rates. 10-year and 20-year gilt yields are forecast to remain around 1.5% and 2% respectively over the interest rate forecast horizon, however volatility arising from both economic and political events are likely to continue to offer borrowing opportunities.

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

For the purpose of setting the budget, it has been assumed that new investments will be made at an average rate of 0.8%, and that new long-term loans will be borrowed at an average rate of 3.0%.

### 3.0 Local Context

On the 31st December 2018, the Council held £20.8m of borrowing and £18.1m of investments. This is set out in further detail at Appendix C. Forecast changes in these sums are shown in the balance sheet analysis in table 1 below.

Table 1: Balance sheet summary and forecast

	<b>31.3.18 Actual £m</b>	<b>31.3.19 Estimate £m</b>	<b>31.3.20 Forecast £m</b>	<b>31.3.21 Forecast £m</b>	<b>31.3.22 Forecast £m</b>
General Fund CFR	41.6	44.6	47.2	49.6	55.6
Less: Other debt liabilities *	0.5	0.5	0.5	0.5	0.5
<b>Loans CFR</b>	<b>41.1</b>	<b>44.1</b>	<b>46.7</b>	<b>49.1</b>	<b>55.1</b>
Less: External borrowing **	20.9	20.7	20.4	20.2	19.9
<b>Internal (over) borrowing</b>	<b>20.2</b>	<b>23.4</b>	<b>26.3</b>	<b>28.9</b>	<b>35.2</b>

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Less: Usable reserves	35.0	39.4	42.3	42.4	41.5
Less: Working capital	4.2	4.0	3.8	3.6	3.4
<b>Investments or New borrowing</b>	<b>(19.0)</b>	<b>(20.0)</b>	<b>(19.8)</b>	<b>(17.1)</b>	<b>(9.7)</b>

\* finance leases, PFI liabilities and transferred debt that form part of the Council's total debt

\*\* shows only loans to which the Council is committed and excludes optional refinancing

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. The Council's current strategy is to maintain borrowing and investments below their underlying levels, known as internal borrowing.

The Council has an increasing CFR due to the capital programme, but minimal investments and will therefore not be required to borrow up to 2021/22 but is estimated be required to borrow an estimated £17m over the years 2022/23 and 2023/24.

CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 1 shows that the Council expects to comply with this recommendation during 2019/20.

#### 4.0 Liability Benchmark

To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 1 above, but that cash and investment balances are kept to a minimum level of £5.0m at each year-end to maintain sufficient liquidity but minimise credit risk.

Table 2: Liability benchmark

	<b>31.3.18 Actual £m</b>	<b>31.3.19 Estimate £m</b>	<b>31.3.20 Forecast £m</b>	<b>31.3.21 Forecast £m</b>	<b>31.3.22 Forecast £m</b>
CFR	41.1	44.1	46.7	49.1	55.1
Less: Usable reserves	35.0	39.4	42.3	42.4	41.5
Less: Working capital	4.2	4.0	3.8	3.6	3.4
Plus: Minimum investments	5.0	5.0	5.0	5.0	5.0
<b>Liability Benchmark</b>	<b>6.9</b>	<b>5.7</b>	<b>5.6</b>	<b>8.1</b>	<b>15.2</b>



## **5.0 Borrowing Strategy**

The Council currently holds £20.7m of loans, a decrease of £0.2m on the previous year, as part of its strategy for funding previous years' capital programmes. The balance sheet forecast in table 1 shows that the Council does not expect to need to borrow in 2019/20. The Council may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing of £135.0m.

### **5.1 Objectives**

The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.

### **5.2 Strategy**

Given the significant cuts to public expenditure and in particular to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead.

By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal and 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. Arlingclose will assist the Council with this 'cost of carry' and breakeven analysis. Its output may determine whether the Council borrows additional sums at long-term fixed rates in 2019/20 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 2019/20, 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 may borrow short-term loans to cover unplanned cash flow shortages.

### **5.3 Sources of Borrowing**

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
- any other UK public sector body
- 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

#### **5.4 Other sources of debt finance**

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

- leasing
- hire purchase
- Private Finance Initiative
- sale and leaseback

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

#### **5.5 Municipal Bonds Agency**

UK Municipal Bonds Agency (UK MBA) plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It plans to issue bonds on the capital markets and lend the proceeds to local authorities at a rate below PWLB. This will be a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a joint and several guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. When the Council makes the decision to borrow, the option will be taken to consider whether the PWLB or the Municipal Bonds Agency are the most effective and efficient lender. Prior to approval to borrow from the UK MBA, separate approval will be sought from Cabinet.

#### **5.6 LOBOs**

The Council does not hold any LOBOs (Lender's Option Borrower's Option) loans. This where the lender has the option to propose an increase in the interest rate at set dates, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost.

## **5.7 Short-Term and Variable Rate Loans**

These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below.

## **5.8 Debt rescheduling**

The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Council may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk.

## **6.0 Investment Strategy**

The Council holds invested funds, representing income received in advance of expenditure plus balances and reserves held. In the year 2018/19 to December, the Council's investment balance has ranged between £1.9m in June and £31.7m in December, and similar levels are expected to be maintained in the forthcoming year.

### **6.1 Objectives**

The CIPFA Code requires the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested.

### **6.2 Negative interest rates**

If the UK enters into a recession in 2019/20, there is a small chance that the Bank of England could set its Bank Rate at or below zero, which is likely to feed through to negative interest rates on all low risk, short-term investment options. This situation already exists in many other European countries. In this event, security will be measured as receiving the contractually agreed amount at maturity, even though this may be less than the amount originally invested.

### 6.3 Strategy

Given the increasing risk and very low returns from short-term unsecured bank investments, the Council aims to continue to diversify its long-term investments into more secure and higher yielding asset classes, such as those offered through the Commercial Investment Strategy during 2019/20. The majority of the Council's surplus cash is currently invested in short-term unsecured bank deposits, and money market funds.

### 6.4 Business models

Under the new IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its internally managed treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

### 6.5 Approved counterparties

The Council may invest its surplus funds with any of the counterparty types in table 3 below, subject to the cash limits (per counterparty) and the time limits shown.

Table 3: Approved investment counterparties and limits

Credit rating	Banks unsecured	Banks secured	Government	Corporates	Registered Providers
UK Govt	n/a	n/a	£ Unlimited 50 years	n/a	n/a
Public Authorities	n/a	n/a	£4m 50 Years	n/a	n/a
AAA F1+	£4m 2 years	£4m 20 years	£2m 50 years	£1m 20 years	£2m 20 years
AA+ F1+	£4m 2 years	£4m 10 years	£2m 25 years	£1m 10 years	£2m 10 years
AA F1+	£4m 2 years	£4m 5 years	£2m 15 years	£1m 5 years	£2m 10 years
AA- F1+	£4m 2 years	£4m 4 years	£2m 10 years	£1m 4 years	£2m 10 years
A+ F1	£4m 2 years	£4m 3 years	£2m 5 years	£1m 3 years	£2m 5 years
A F1	£4m 13 months	£4m 2 years	£2m 5 years	£1m 2 years	£2m 5 years
A-	£4m	£4m	£2m	£1m	£2m

F2	6 months	13 months	5 years	13 months	5 years
None	£1m 6 months	n/a	£2m 25 years	£50,000 1 year	£2m 5 years
<b>Pooled funds and real estate investment trusts</b>		£5m per fund or trust			

This table must be read in conjunction with the notes below

## 6.6 Credit rating

Investment limits are set by reference to the lowest published long-term credit rating from a selection of external rating agencies. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

## 6.7 Banks unsecured

Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

## 6.8 Banks secured

Covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies. These investments are secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used to determine cash and time limits. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.

## 6.9 Government

Loans, bonds and bills issued or guaranteed by national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK Central Government may be made in unlimited amounts for up to 50 years.

## **6.10 Corporates**

Loans, bonds and commercial paper issued by companies other than banks and registered providers. These investments are not subject to bail-in, but are exposed to the risk of the company going insolvent. Loans to unrated companies will only be made either following an external credit assessment or to a maximum of £50,000 per company as part of a diversified pool in order to spread the risk widely.

## **6.11 Registered providers**

Loans and bonds issued by, guaranteed by or secured on the assets of registered providers of social housing and registered social landlords, formerly known as housing associations. These bodies are tightly regulated by the Regulator of Social Housing. As providers of public services, they retain the likelihood of receiving government support if needed. This does not include service loans which are subject to separate authorisation by Cabinet.

## **6.12 Pooled funds**

Shares or units in diversified investment vehicles consisting of the any of the above investment types, plus equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Short-term Money Market Funds that offer same-day liquidity and very low or no volatility will be used as an alternative to instant access bank accounts, while pooled funds whose value changes with market prices and/or have a notice period will be used for longer investment periods.

Bond, equity and property funds offer enhanced returns over the longer term, but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

## **6.13 Real estate investment trusts**

Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.

## **6.14 Operational Bank Accounts**

The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. 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 £1,000,000 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.

## **6.15 Risk assessment and credit ratings**

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

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

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

## **6.16 Other information on the security of investments**

The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council's treasury management adviser. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008 and 2011, this is not generally reflected in credit ratings, but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the

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

## 6.17 Investment Limits

The Council’s revenue reserves available to cover investment losses are forecast to be £39.4m on 31<sup>st</sup> March 2019. In order that no more than 15% of available reserves will be put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £5m. A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investments in brokers’ nominee accounts, foreign countries and industry sectors as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

Table 4: Investment limits

	<b>Cash limit</b>
Any single organisation, except the UK Central Government	£5m each
UK Central Government	unlimited
Any group of organisations under the same ownership	£5m per group
Any group of pooled funds under the same management	£5m per manager
Negotiable instruments held in a broker’s nominee account	£4m per broker
Foreign countries	£2m per country
Registered providers and registered social landlords	£4m in total
Unsecured investments with building societies	£4m in total
Loans to unrated corporates	£1m in total
Money market funds	£5m in total
Real estate investment trusts	£5m in total
Note: These limits are for Treasury Management investments and does not include investments made for service or community purposes.	



## 6.18 Liquidity management

The Council uses a cash flow forecasting spreadsheet to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to the Council's medium-term financial plan and cash flow forecast.

## 7.0 Treasury Management Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators.

### 7.1 Security

The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit rating	A-

### 7.2 Liquidity

The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling 3 month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 3 months	£2m

### 7.3 Interest Rate Exposures

This indicator is set to control the Council's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

Interest rate risk indicator	Limit
Upper limit on one-year revenue impact of a 1% <u>rise</u> in interest rates	£128,000
Upper limit on one-year revenue impact of a 1% <u>fall</u> in interest rates	£128,000

The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at current rates.

#### **7.4 Maturity structure of borrowing**

This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

<b>Refinancing rate risk indicator</b>	<b>Upper limit</b>	<b>Lower limit</b>
Under 12 months	80%	0%
12 months and within 24 months	80%	0%
24 months and within 5 years	80%	0%
5 years and within 10 years	100%	0%
10 years and above	100%	0%
20 years and above	100%	0%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

#### **7.5 Principal sums invested for periods longer than a 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. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

<b>Price risk indicator</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Limit on principal invested beyond year end	£10m	£10m	£10m

### **8.0 Related Matters**

The CIPFA Code requires the Council to include the following in its treasury management strategy.

#### **8.1 Financial Derivatives**

Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in Section 1 of the *Localism Act 2011* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.

## **8.2 Markets in Financial Instruments Directive**

The Council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of the Council's treasury management activities, the Chief Financial Officer believes this to be the most appropriate status.

## **9.0 Financial Implications**

The budget for investment income in 2019/20 is £0.37m, based on an average investment portfolio of £13.0m at an interest rate of 0.49%. The budget for debt interest paid in 2019/20 is £0.60m, based on an average debt portfolio of £20.0m at an average interest rate of 2.9%. If actual levels of investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.

## **10.0 Other Options Considered**

The CIPFA Treasury Management Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Chief Financial Officer, having consulted the Executive Councillor for Strategic Resources believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Alternative strategies, with their financial and risk management implications, are listed below.

<b>Alternative</b>	<b>Impact on income and expenditure</b>	<b>Impact on risk management</b>
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

### Arlingclose Economic & Interest Rate Forecast October 2018

#### Underlying assumptions:

- The MPC left Bank Rate unchanged at the September meeting, after voting unanimously to increase Bank Rate to 0.75% in August.
- Our projected outlook for the UK economy means we maintain the significant downside risks to our interest rate forecast. The UK economic environment is relatively soft, despite seemingly strong labour market data. GDP growth recovered somewhat in Q2 2018, but the annual growth rate of 1.2% remains well below the long term average. Our view is that the UK economy still faces a challenging outlook as the country exits the European Union and Eurozone economic growth softens.
- Cost pressures were projected to ease but have risen more recently and are forecast to remain above the Bank's 2% target through most of the forecast period. The rising price of oil and tight labour market means inflation may remain above target for longer than expected. This means that strong real income growth is unlikely in the near future.
- The MPC has a bias towards tighter monetary policy but is reluctant to push interest rate expectations too strongly. We believe that MPC members consider both that: 1) ultra-low interest rates result in other economic problems, and 2) higher Bank Rate will be a more effective policy weapon should downside Brexit risks crystallise and cuts are required.
- The global economy appears to be slowing, particularly the Eurozone and China, where the effects of the trade war has been keenly felt. Despite slower growth, the European Central Bank is adopting a more strident tone in conditioning markets for the end of QE, the timing of the first rate hike (2019) and their path thereafter. Meanwhile, European political issues, mostly lately with Italy, continue.
- The US economy is expanding more rapidly. The Federal Reserve has tightened monetary policy by raising interest rates to the current 2%-2.25% range; further rate hikes are likely, which will start to slow economic growth. Central bank actions and geopolitical risks have and will continue to produce significant volatility in financial markets, including bond markets.

#### Forecast:

- The MPC has maintained expectations of a slow rise in interest rates over the forecast horizon. Our central case is for Bank Rate is to rise twice in 2019. The risks are weighted to the downside.

- Gilt yields have remained at low levels. We expect some upward movement from current levels based on our interest rate projections, the strength of the US economy and the ECB's forward guidance on higher rates. However, volatility arising from both economic and political events will continue to offer borrowing opportunities.

	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	Average
<b>Official Bank Rate</b>														
Upside risk	0.00	0.00	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.17
<b>Arlingclose Central Case</b>	<b>0.75</b>	<b>1.00</b>	<b>1.00</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.17</b>
Downside risk	0.00	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.65
<b>3-mth money market rate</b>														
Upside risk	0.10	0.10	0.10	0.10	0.15	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.17
<b>Arlingclose Central Case</b>	<b>0.80</b>	<b>1.00</b>	<b>1.10</b>	<b>1.20</b>	<b>1.30</b>	<b>1.30</b>	<b>1.25</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.17</b>
Downside risk	0.20	0.50	0.60	0.70	0.80	0.80	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.68
<b>1-yr money market rate</b>														
Upside risk	0.20	0.30	0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.33
<b>Arlingclose Central Case</b>	<b>1.05</b>	<b>1.25</b>	<b>1.35</b>	<b>1.40</b>	<b>1.50</b>	<b>1.45</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.37</b>
Downside risk	0.35	0.50	0.60	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.69
<b>5-yr gilt yield</b>														
Upside risk	0.15	0.20	0.25	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.32
<b>Arlingclose Central Case</b>	<b>1.15</b>	<b>1.20</b>	<b>1.25</b>	<b>1.35</b>	<b>1.40</b>	<b>1.40</b>	<b>1.35</b>	<b>1.35</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>
Downside risk	0.30	0.35	0.45	0.50	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.54
<b>10-yr gilt yield</b>														
Upside risk	0.20	0.25	0.25	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.32
<b>Arlingclose Central Case</b>	<b>1.60</b>	<b>1.65</b>	<b>1.65</b>	<b>1.70</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>
Downside risk	0.30	0.45	0.50	0.55	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.55
<b>20-yr gilt yield</b>														
Upside risk	0.20	0.25	0.25	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.32
<b>Arlingclose Central Case</b>	<b>1.90</b>	<b>1.95</b>	<b>1.95</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.98</b>
Downside risk	0.30	0.40	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.43
<b>50-yr gilt yield</b>														
Upside risk	0.20	0.25	0.25	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.32
<b>Arlingclose Central Case</b>	<b>1.80</b>	<b>1.85</b>	<b>1.85</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.88</b>
Downside risk	0.30	0.40	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.43

PWLB Certainty Rate (Maturity Loans) = Gilt yield + 0.80%

PWLB Local Infrastructure Rate (Maturity Loans) = Gilt yield + 0.60%

### Local Context for Economic and Credit Environment

#### Economic Background

A reduction in economic activity could have an adverse effect on the Council's trading operations (e.g. CIS, Markets, Car Parks, Building Control, Development Control, leisure) as well as receipts from business rates and council tax.

In addition restricted economic growth will increase financial strain on household which may result in increased demand for Council services such as benefits, homelessness, and housing services.

Inflationary pressures could start to effect council spending. As a result there could be pressure on some budgets where costs are rising. There will also be increased pressure in the MTFS to mitigate this pressure through changes in spending and income generation. The increase in Business Rates is set on the September CPI, so this will rise by 2.4%

In a positive labour market where there are few vacancies, the Council may find it harder to recruit suitably skilled staff.

#### Credit Outlook

The Council monitors credit ratings and credit default swaps, these are used to make decision about which institutions to invest with, based on the parameters set within the Treasury Management strategy

The council receives a monthly listing from its treasury management advisors (Arlingclose) showing the rates and durations for a range of financial institutions.

The Council's investments are in the majority of short duration as a consequence, any adverse movements in credit ratings would be a signal to remove investments from those institutions.

The Council uses Natwest for its transactional banking, but keeps the investment balance held with Natwest to a maximum of £1m.

#### Interest Rate Forecast

Increases in the Bank of England rate have pushed up other market rate e.g. Money Market Funds and deposit accounts rates. Whilst this is good news, interest rates are

still at historically low levels, combined with the prediction that rates will rise slowly, total interest receipts will not increase significantly in the medium term.



## Existing Investment &amp; Debt Portfolio Position

	<b>31/12/18 Actual Portfolio £m</b>	<b>31/12/18 Average Rate %</b>
<b>External borrowing:</b>		
Public Works Loan Board	20.8	<b>2.9</b>
Local authorities	0	
Other loans	0	
<b>Total external borrowing</b>	<b>20.8</b>	
<b>Other long-term liabilities:</b>		
Finance Leases	0.5	n/a
<b>Total other long-term liabilities</b>	<b>0.5</b>	
<b>Total gross external debt</b>	<b>21.0</b>	
<b>Treasury investments:</b>		
Banks & building societies (unsecured)	6.7	0.4
Government (incl. local authorities)	1.0	0.5
Corporate bonds and loans	0	n/a
Money Market Funds	6.4	0.7
Pooled property fund	4.0	n/a
<b>Total treasury investments</b>	<b>18.1</b>	
<b>Net debt</b>	<b>2.9</b>	

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## Capital Strategy 2019/20

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## 1.0 Why is a Strategy Needed?

### 1.1 Introduction

This capital strategy is a new report for 2019/20, giving a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.

## 2.0 Capital Expenditure and Financing

### 2.1 Capital Expenditure

Capital expenditure is where the Council spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets. The Council has some limited discretion on what counts as capital expenditure, for example assets costing below £10,000 are not capitalised and are charged to revenue in year.

- For details of the Council's policy on capitalisation, see the Council's Code of Financial Management.

In 2019/20, the Council is planning capital expenditure of £7.7m as summarised below:

Table 1: Prudential Indicator: Estimates of Capital Expenditure in £m

	2017/18 actual	2018/19 forecast	2019/20 budget	2020/21 budget	2021/22 budget
General Fund services	8.5	10.3	7.7	7.0	10.7
Capital investments	5.7	0	0	0	0
<b>TOTAL</b>	<b>14.2</b>	<b>10.3</b>	<b>7.7</b>	<b>7.0</b>	<b>10.7</b>

The main capital projects include Disabled Facilities Grants (£2.2m), Alms Close Industrial Unit Construction (£1.0m) and Oak Tree Centre (£1.0m).

### 2.2 Governance

Service managers bid annually in August to include projects in the Council's capital programme. Bids are collated by the Finance team who calculate the financing cost (which can be nil if the project is fully externally financed). The Finance and Procurement Governance Board appraises all bids based on a comparison of

service priorities against financing costs and makes recommendations to the Senior Leadership Team. The final capital programme is then presented to Cabinet in January and to Council in February each year.

The capital project will be monitored through its lifecycle by the Project Management Governance Board.

- For full details of the Council’s capital programme, including the project appraisals undertaken, see here [Capital Bids](#)

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council’s own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

*Table 2: Capital financing in £m*

	<b>2017/18 actual</b>	<b>2018/19 forecast</b>	<b>2019/20 budget</b>	<b>2020/21 budget</b>	<b>2021/22 budget</b>
External sources	2.8	2.2	1.5	1.3	1.3
Own resources	3.6	3.1	1.2	0.8	0.7
Debt	7.8	5.0	5.0	4.9	8.7
<b>TOTAL</b>	<b>14.2</b>	<b>10.3</b>	<b>7.7</b>	<b>7.0</b>	<b>10.7</b>

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

*Table 3: Replacement of debt finance in £m*

	<b>2017/18 actual</b>	<b>2018/19 forecast</b>	<b>2019/20 budget</b>	<b>2020/21 budget</b>	<b>2021/22 budget</b>
Own resources	1.8	2.0	2.4	2.5	2.8

- The Council’s full minimum revenue provision statement is available as part of the MTFS report.

The Council’s cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £2.6m during 2019/20. Based on the above figures for expenditure and financing, the Council’s estimated CFR is as follows:

Table 4: Prudential Indicator: Estimates of Capital Financing Requirement in £m

	31.3.2018 actual	31.3.2019 forecast	31.3.2020 budget	31.3.2021 budget	31.3.2022 budget
General Fund services	36.6	44.6	47.2	49.6	55.6
Capital investments	5.0	0	0	0	0
<b>TOTAL CFR</b>	<b>41.6</b>	<b>44.6</b>	<b>47.2</b>	<b>49.6</b>	<b>55.6</b>

## 2.3 Asset management

To ensure that capital assets continue to be of long-term use, the Council has various strategies to manage assets held by services

## 2.4 Asset disposals

When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. The Council is currently also permitted to spend capital receipts on service transformation projects until 2021/22. Repayments of capital grants, loans and investments also generate capital receipts. The Council plans to receive £0.8m of capital receipts in the coming financial year as follows:

Table 5: Capital receipts in £m

	2017/18 actual	2018/19 forecast	2019/20 budget	2020/21 budget	2021/22 budget
Asset sales	0.42	0.52	0.88	0.45	0.40
Loans repaid	0.27	0.32	0.32	0.32	0.32
<b>TOTAL</b>	<b>0.69</b>	<b>0.84</b>	<b>1.20</b>	<b>0.77</b>	<b>0.72</b>

## 3.0 Borrowing, debt and investments

### 3.1 Treasury Management

Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Council is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing.

Due to decisions taken in the past, the Council currently has £20.5m borrowing at an average interest rate of 2.94% and £18.1m treasury investments at an average rate of 0.5%.

### 3.2 Borrowing strategy

The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between cheap short-term loans (currently available at around 0.75%) and long-term fixed rate loans where the future cost is known but higher (currently 2.0 to 3.0%).

Projected levels of the Council's total outstanding debt (which comprises borrowing, and leases are shown below, compared with the capital financing requirement (see above).

*Table 6: Prudential Indicator: Gross Debt and the Capital Financing Requirement in £m*

	<b>31.3.2018 actual</b>	<b>31.3.2019 forecast</b>	<b>31.3.2020 budget</b>	<b>31.3.2021 budget</b>	<b>31.3.2022 budget</b>
Debt (incl. PFI & leases)	20.9	20.7	20.4	20.2	19.9
Capital Financing Requirement	41.6	44.6	47.2	49.6	55.6

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Council expects to comply with this in the medium term.

### 3.3 Liability benchmark

To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to £5m at each year-end. This benchmark is currently £5.7m and is forecast to rise to £15.2m over the next three years.

*Table 7: Borrowing and the Liability Benchmark in £m*

	<b>31.3.2018 actual</b>	<b>31.3.2019 forecast</b>	<b>31.3.2020 budget</b>	<b>31.3.2021 budget</b>	<b>31.3.2022 budget</b>
Outstanding borrowing	20.9	20.7	20.4	20.2	19.9
Liability benchmark	6.9	5.7	5.6	8.1	15.2



The table shows that the Council expects to remain borrowed above its liability benchmark.

### 3.4 Affordable borrowing limit

The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.

*Table 7: Prudential Indicators: Authorised limit and operational boundary for external debt in £m*

	<b>2018/19 limit</b>	<b>2019/20 limit</b>	<b>2020/21 limit</b>	<b>2021/22 limit</b>
Authorised limit – General	78	80	80	80
Authorised limit – Loans	15	20	20	20
Authorised limit – CIS	30	35	35	35
<b>Authorised limit – total external debt</b>	<b>123</b>	<b>135</b>	<b>135</b>	<b>135</b>
Operational boundary – General	73	70	70	70
Authorised limit – Loans	15	15	15	15
Authorised limit – CIS	30	30	30	30
<b>Operational boundary – total external debt</b>	<b>118</b>	<b>115</b>	<b>115</b>	<b>115</b>

- Further details on borrowing are in detailed in the Treasury Management Strategy.

### 3.5 Investment strategy

Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

The Council’s policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that could be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which

particular investments to buy and the Council may request its money back at short notice.

*Table 8: Treasury management investments in £m*

	<b>31.3.2018 actual</b>	<b>31.3.2019 forecast</b>	<b>31.3.2020 budget</b>	<b>31.3.2021 budget</b>	<b>31.3.2022 budget</b>
Near-term investments	3.5	16.0	15.8	13.1	5.7
Longer-term investments	4.0	4.0	4.0	4.0	4.0
<b>TOTAL</b>	<b>7.5</b>	<b>20.0</b>	<b>19.8</b>	<b>17.1</b>	<b>9.7</b>

- Further details on treasury investments are in the Council's Treasury Management Strategy 2019/20.

### **3.6 Governance**

Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Director of Finance and staff, who must act in line with the treasury management strategy approved by Council. Half-yearly reports on treasury management activity are presented to Council. The Overview and Scrutiny Panel (Performance and Growth) is responsible for scrutinising treasury management decisions

### **4.0 Investments for Service Purposes**

#### **4.1 Service Investments**

The Council makes investments to assist local public services, including making loans to local organisations. In light of the public service objective, the Council is willing to take more risk than with treasury investments, however it still plans for such investments to break-even / generate a profit after all costs.

#### **4.2 Governance**

Decisions on service investments are made by the relevant service manager in consultation with the Director of Finance and must meet the criteria and limits laid down in the Treasury Management Strategy. Most loans and shares are capital expenditure and purchases will therefore also be approved as part of the capital programme.

- Further details on service investments are in pages in the Investment Strategy.

## **5.0 Commercial Activities**

### **5.1 Purpose of commercial activity**

With central government financial support for local public services declining, the Council invests in commercial property purely or mainly for financial gain. Total commercial investments are currently valued at £35.169m with the largest being Shawlands Retail Park, Sudbury at £5m. The total portfolio provides a net yield (rental income/valuation) of 8.66%.

With financial return being the main objective, the Council accepts higher risk on commercial investment than with treasury investments. The principal risk exposures include see also Appendix A for further description and mitigation.

- Declining capital values risk
- Rising borrowing costs risk
- Illiquidity of assets risk
- Void risk
- Economic environment risk
- Regulatory risk
- Policy risk
- Resource risk

In order that commercial investments remain proportionate to the size of the authority, these are subject to a 6% gross yield and contingency plans are in place should expected yields not materialise.

### **5.2 Governance**

Decisions on commercial investments are made by the Responsible Financial Officer in line with the criteria and limits approved by Council in the Treasury Management Strategy. Property and most other commercial investments are also capital expenditure and purchases will therefore also be approved as part of the capital programme.

- Further details on commercial investments and limits on their use are in the Investment Strategy
- Further details on the risk management of commercial investments are in the Investment Strategy

## 6.0 Liabilities and guarantees

### 6.1 Liabilities

In addition to debt of £20.5m detailed above, the Council is committed to making future payments to cover its pension fund deficit (valued at £216m). The Council has also set aside £1.6m to cover risks from NDR Appeals Provision. The Council is also at risk of having to pay for contingent liabilities (as at 31<sup>st</sup> March 2018), including Contaminated Land (£3.3m), NHS Trust (£2.0m) and Municipal Mutual Insurance Liquidation (£0.6m). The Council has not put aside any money because the requirement to pay will only materialise if a future event outside the control of the council occurs.

### 6.2 Governance

Decisions on incurring new discretionary liabilities are taken by service managers in consultation with the Responsible Financial Officer. The risk of liabilities crystallising and requiring payment is monitored by Finance. New liabilities are reported to the Responsible Financial Officer for approval/notification as appropriate.

- Further details on liabilities are included in the 2017/18 statement of accounts (page 94) [Statement of Accounts 2017-18](#)

## 7.0 Revenue Budget Implications

### 7.1 Minimum Revenue Provision

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

*Table 9: Prudential Indicator: Proportion of financing costs to net revenue stream*

	<b>2017/18 actual</b>	<b>2018/19 forecast</b>	<b>2019/20 budget</b>	<b>2020/21 budget</b>	<b>2021/22 budget</b>
Financing costs (£m)	1.915	4.186	4.503	4.607	4.875
Proportion of net revenue stream	9.5%	24%	26%	28%	27%

Note that the above include around £2m of MRP for CIS which may not materialise.

- Further details on the revenue implications of capital expenditure are set out in the 2019/20 revenue budget.

## **7.2 Sustainability**

Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 35 years into the future. The Responsible Financial Officer is satisfied that the proposed capital programme is prudent, affordable and sustainable, on the basis that;

- Services have been involved in the process to identify future capital requirements.
- Bids for capital expenditure have been scrutinised by the Finance and Procurement Governance Board, including a presentation to the board.
- MRP has been calculated according to the approved policy.
- A business plan will need to be produced for each project before it commences
- The capital project will be monitored by the Project Management Governance Board.
- Capital receipt projections are prudent and based on historic experience.
- The costs of borrowing have been built into the budget and MTFs, along with due sensitivity analysis on the current and medium term costs of borrowing, these have been included in the s.25 statement within the 2019/20 Budget (and Medium Term Financial Strategy 2020/21 to 2023/24)

## **8.0 Knowledge and Skills**

### **8.1 Qualifications**

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example, the Head of Resources, is a qualified accountant with 25 years' experience, and the Estates Manager is a member of the Royal Institution of Chartered Surveyors. The Council can provide junior staff with funding to study relevant professional qualifications including CIPFA, and AAT.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers, and Barker Storey Matthews as property consultants and other consultants as specialist tasks are identified. This approach is more cost effective than employing such staff directly, and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

- Further details on staff training can be found in the Council's Workforce Strategy

- The Council has a guide for use of external advisors- The Professional Services Guide.

## Appendix A

### Risks inherent in the Council's investments in commercial property

	<b>Risk</b>	<b>Description of risk</b>	<b>Mitigation</b>
<b>A</b>	<b>Falling capital value</b>	Reduction in the market value of the property	<p>Commission regular condition surveys</p> <p>Ensure maintenance is carried out (including tenant repairs)</p> <p>Perform regular maintenance</p> <p>Plan capital improvements</p> <p>Monitor general market movements, if falling consider divestment of some of the portfolio</p> <p>Use active asset management including negotiation leases before terminations to maintain asset values</p>
<b>B</b>	<b>Rising borrowing costs</b>	Increase in the cost of servicing loan interest	Only use fixed rate borrowing (PWLB)
<b>C</b>	<b>Illiquidity of assets</b>	Assets cannot be sold in the short-term	<p>Keep sufficient funds in short-term investments</p> <p>Keep funds in the CCLA property fund, which is property based but is available to sell quicker than property</p> <p>Keep open channels to short-term borrowing</p> <p>Seek relationships with other local authorities that have surplus cash</p> <p>Maintain properties to make them more desirable if a sale is required</p>
<b>D</b>	<b>Void risk</b>	Empty properties reduce rental income	<p>Market empty properties on an active basis</p> <p>Keep close contact with tenants so their intentions are known</p>

			Monitor tenant covenant
<b>E</b>	<b>Economic environment risk</b>	General economic condition worsen leading to reduced demand for commercial properties	Diversify the portfolio geographically and by type (retail, commercial, industrial)
<b>F</b>	<b>Regulatory risks</b>	Changes to legislation or accounting regulations effect the operation of the CIS	Maintain awareness of the direction of Government and Treasury policies.  Influence policy direction through nation groups, e.g. CIPFA, LGA, s151.  Respond to consultations on relevant regulation changes
<b>G</b>	<b>Policy risks</b>	Changes to council priorities lead to lack of corporate support for the CIS	Influence corporate policy through officer forums Maintain relationships with political leadership  Market the CIS internally to ensure the strategy is understood  Integrate the CIS income streams into the budget
<b>H</b>	<b>Resource risk</b>	Lack of resource in terms of skills and time	Pay market salaries to recruit and retain the people with the right skills and experience  Provide training to keep skills up to date  Have sufficient budget to buy in professional skills and advice when required  Provide member commercial investment training



## Investment Strategy 2019/20

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## **10.0 Investment Indicators**

- 10.1 Total Risk Exposure
- 10.2 How Investments are Funded
- 10.3 Rate of Return Received

## 1.0 Introduction

The Authority invests its money for three broad purposes:

- because it has surplus cash as a result of its day-to-day activities, for example when income is received in advance of expenditure (known as **treasury management investments**),
- to support local public services by lending to or buying shares in other organisations (**service investments**), and
- to earn investment income (known as **commercial investments** where this is the main purpose).

This investment strategy is a new report for 2019/20, meeting the requirements of statutory guidance issued by the government in January 2018, and focuses on the second and third of these categories.

## 2.0 Treasury Management Investments

The Authority typically receives its income in cash (e.g. from taxes and grants) before it pays for its expenditure in cash (e.g. through payroll and invoices). It also holds reserves for future expenditure and collects local taxes on behalf of other local authorities and central government. These activities, plus the timing of borrowing decisions, lead to a cash surplus which is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy. The balance of treasury management investments is expected to fluctuate between £2.0m and £32.0m during the 2019/20 financial year.

### 2.1 Contribution

The contribution that these investments make to the objectives of the Authority is to support effective treasury management activities.

### 2.2 Further Details

Full details of the Authority's policies and its plan for 2019/20 for treasury management investments are covered in a separate document, the treasury management strategy.

## 3.0 Service Investments: Loans

### 3.1 Contribution

The Council lends money to its subsidiaries, its suppliers, local businesses, local charities, housing associations, local residents and its employees to support local public services and stimulate local economic growth.

Luminus – Together with Cambridgeshire County Council and health partners a need has been identified for extra care for older people in St Ives. A loan was provided to Luminus to develop a new health care scheme for frail older people at Langley Court, St Ives; which consists of 55 1 and 2 bedroom flats.

Cambridge Regional College (formerly Huntingdonshire Regional College) – A loan was provided to CRC for the redevelopment of their campus. It will ensure students are able to access quality courses and facilities; it will also be financially beneficial to both the Council and College.

Huntingdon Gymnastics Club – A loan was provided to Huntingdon Gymnasium Club to fund building a second gymnasium. At its current capacity they were not able to meet demand. The club considered the expansion of the facility at Huntingdon will serve the community as a whole and consolidate the reputation of Huntingdon Gymnastics Club as a centre of excellence.

Urban and Civic Loan – A loan was provided to Urban and Civic to fast forward the construction of Incubator II on the Enterprise Zone at Alconbury.

### 3.2 Security

The main risk when making service loans is that the borrower will be unable to repay the principal lent and/or the interest due. In order to limit this risk, and ensure that total exposure to service loans remains proportionate to the size of the Authority, upper limits on the outstanding loans to each category of borrower have been set as follows:

*Table 1: Loans for service purposes in £'000*

Borrower	31.3.2018 actual			2019/20
	Balance owing	Loss allowance	Net figure in accounts	Approved Limit
Luminus	5,103	0	5,103	Limit not split across categories
Cambridge Regional College	886	0	886	
Huntingdon Gymnastics Club	42	0	42	
Urban and Civic	1,005	0	1,005	
Improvement Loans	575	0	575	
Employee Loans	48	0	48	
Rental Deposits	173	0	173	
<b>TOTAL</b>	<b>7,832</b>	<b>0</b>	<b>7,832</b>	

Accounting standards require the Authority to set aside loss allowance for loans, reflecting the likelihood of non-payment. The figures for loans in the Authority's statement of accounts from 2018/19 onwards will be shown net of this loss allowance. However, the Authority makes every reasonable effort to collect the full sum lent and has appropriate credit control arrangements in place to recover overdue repayments.

### **3.3 Risk assessment**

The Authority assesses the risk of loss before entering into and whilst holding service loans by:

1. A robust acquisition due diligence process and subsequent approvals
2. Liability management (reviews of debt levels and terms)
3. Borrower (financial exposures, potential defaults, changing business plans, credit rating)
4. Delivery partners (suitability, performance levels and financial stability)
5. Market factors (with periodic advice from appropriate professionals)
6. State Aid considerations
7. Professional advisors

The Dun and Bradstreet Credit Reporter are used to provide credit reports on the borrowers. The reports provide the following:

- Risk Assessment
- Trade Payments
- Legal Events
- Corporate Linkage
- Company Profile
- Financials
- Registry Info

The credit reports have a tracking feature which notifies the Council regarding any updates on a borrower's credit. Other sources such as Companies House and news sites provide the Authority with extra information to assess and monitor risk.

## **4.0 Service Investments: Shares**

### **4.1 Contribution**

The Council will invest in the shares of its subsidiaries, to support local public services and stimulate local economic growth. The Council will be the sole shareholder of its subsidiary HDC Ventures Limited. The purpose of HDC Ventures is to enable the Council to participate in commercial trading activities.

## 4.2 Security

One of the risks of investing in shares is that they fall in value meaning that the initial outlay may not be recovered. In order to limit this risk, upper limits on the sum invested in each category of shares have been set as follows.

*Table 2: Shares held for service purposes in £'000*

Category of company	31.3.2018 actual			2019/20
	Amounts invested	Gains or losses	Value in accounts	Approved Limit
Subsidiaries	100	0	100	1,000
<b>TOTAL</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>1,000</b>

## 4.3 Risk assessment

The risk will be assessed as the company matures and contracts are developed.

## 4.4 Liquidity

Each investment will be considered by Cabinet and the maximum period set will be on a case by case basis.

## 4.5 Non-specified Investments

Shares are the only investment type that the Authority has identified that meets the definition of a non-specified investment in the government guidance. The limits above on share investments are therefore also the Authority's upper limits on non-specified investments. The Authority has not adopted any procedures for determining further categories of non-specified investment since none are likely to meet the definition.

## 5.0 Commercial Investments: Property

MHCLG defines property to be an investment if it is held primarily or partially to generate a profit.

### 5.1 Contribution

The Council faces considerable financial challenges over the medium term. To achieve financial sustainability, the Commercial Investment Strategy was approved. The Council invests in local and regional UK commercial property with the intention of income generation which will help fund public services. Over the last 3 years the Council has bought properties in Huntingdon, Wilbury, Sudbury and Fareham and St Neots.

Table 3: Property held for investment purposes in £'000

Property	Actual	31.3.2018 actual		31.3.2019 expected	
	Purchase cost	Gains or (losses)	Value in accounts	Gains or (losses)	Value in accounts
Existing Portfolio	20,113	(469)	19,644	0	19,644
2 Stonehill	1,300	100	1,400	0	1,400
80 Wilbury Way	2,185	15	2,200	0	2,200
Shawlands Retail Park	6,500	0	6,500	0	6,500
1400 & 1500 Parkway	5,425	0	5,425	0	5,425
Units 21a, 21b,23a,b,c Little End Road, St Neots	3,200	0	0	0	3,200
<b>TOTAL</b>	<b>38,723</b>	<b>(354)</b>	<b>35,169</b>	<b>0</b>	<b>38,369</b>

## 5.2 Security

In accordance with government guidance, the Authority considers a property investment to be secure if its accounting valuation is at or higher than its purchase price.

A fair value assessment of the Authority's investment property portfolio has been made within the past twelve months, and the underlying assets provide security for capital investment. Should the 2018/19 year end accounts preparation and audit process value these properties below their purchase cost, then this may result in MRP being charged.

## 5.3 Risk assessment

The Authority assesses the risk of loss before entering into and whilst holding property investments. The strategic objectives of the Commercial Investment Strategy are designed to mitigate risk by:

- Having the fundamental aim of an income rather than capital return (although the latter is part of the strategy)
- Adopting a portfolio approach so as to avoid concentration of risk in any one property, tenant or risk type

In addition, CIS risk will be managed having regard to the following factors:

1. A robust acquisition due diligence process and subsequent approvals

2. Asset management plans and on-going reviews
3. Liability management (reviews of debt levels and terms)
4. Tenants (financial exposures, potential defaults, changing business plans, credit rating)
5. Portfolio factors including occupancy levels, operating costs.
6. Delivery partners (suitability, performance levels and financial stability)
7. Market factors (with periodic advice from appropriate professionals)
8. State Aid considerations
9. Professional advisors

External advisors are used when appropriate e.g. to undertake independent valuations prior to acquisition, asset valuation or when there is a lack of expertise in-house regarding an industry.

The Dun and Bradstreet Credit Reporter are used to provide credit reports on the tenants. The reports provide the following:

- Risk Assessment
- Trade Payments
- Legal Events
- Corporate Linkage
- Company Profile
- Financials
- Registry Info

The credit reports have a tracking feature which notifies the Council regarding any updates on a tenant's credit. Other sources such as Companies House and news sites provide the Authority with extra information to assess and monitor risk.

#### **5.4 Liquidity**

Compared with other investment types, property is relatively difficult to sell and convert to cash at very short notice. To ensure that the invested funds can be accessed or liquidated the Council will review investments regularly to ensure rental income is maximised (through rent reviews and lease renewals) and undertake asset management (re-letting, repairs, improvements etc) to ensure any proceeds from sale are maximised if assets are liquidated. Regular review of the property investment market will identify potential changes in market conditions and identify optimum opportunities to sell assets.

#### **6.0 Loan Commitments and Financial Guarantees**

Although not strictly counted as investments, since no money has exchanged hands yet, loan commitments and financial guarantees carry similar risks to the Authority. At this moment in time the Council doesn't have any financial guarantees.



## 7.0 Proportionality

The Authority is dependent on profit generating investment activity to achieve a balanced revenue budget. Table 4 below shows the extent to which the expenditure planned to meet the service delivery objectives and/or place making role of the Authority is dependent on achieving the expected net profit from investments over the lifecycle of the Medium Term Financial Plan. Should it fail to achieve the expected net profit, the Authority's contingency plans for continuing to provide these services, are to use reserves where necessary to offset any negative variances in the final outturn. Unallocated general fund balances and budget surplus reserve can be used in case of a downturn in investment income to meet any detrimental effect.

Table 4: Proportionality of Investments in £'000

	<b>2017/18 Actual</b>	<b>2018/19 Forecast (August)</b>	<b>2019/20 Budget</b>	<b>2020/21 Budget</b>	<b>2021/22 Budget</b>
Gross service expenditure	78,322	75,729	69,951	63,638	59,787
Investment income	2,533	2,512	2,628	2,729	2,315
Proportion	3.2%	3.3%	3.8%	4.3%	3.9%

## 8.0 Borrowing in Advance of Need

Government guidance is that local authorities must not borrow more than or in advance of their needs purely in order to profit from the investment of the extra sums borrowed.

The Authority has chosen not to follow this guidance and has previously borrowed to invest in commercial property, and may continue to do so in the future. Despite reduced central government funding, the Council still wants to provide a cost effective service to the district. By using the income streams from its property investments it is able to do this. The risks of commercial investment are satisfactorily managed by precautions outlined within the commercial investment strategy, and this strategy. Also The Capital Strategy includes as an Appendix (Capital Strategy Appendix A) a list of the risks and mitigations of commercial investments.

Loans financing CIS purchases are required to be directly linked to the commercial investment strategy asset and the link can only be broken by a specific decision of full council. The asset is valued on an annual basis, if it is established that the value of the asset is less than the loan, then a minimum revenue provision payment will be required. The payment will continue until the asset value is greater than the loan. The risks of commercial investment are satisfactorily managed by precautions outlined within the commercial investment strategy.

## **9.0 Capacity, Skills and Culture**

### **9.1 Elected members and statutory officers**

Through quarterly formal Treasury and Capital Management Group meetings, members are provided with updates on:

- The property investment market.
- Performance of current property assets – income growth, capital values, voids and debt.
- Review of investment opportunities investigated.
- Analysis of the investment portfolio by value, location, and property type.

More informal and regular updates are provided on the progress of individual key transactions, opportunities and market changes.

Key staff are appropriately professionally qualified, maintain annual CPD and maintain professional networks with other investors and advisors.

### **9.2 Commercial Deals**

The Commercial Estates and Finance teams are co-located and work closely to ensure the core principles of the prudential framework are maintained, co-authoring guidance notes and reviewing any revision to published guidelines.

### **9.3 Corporate governance**

The Commercial Investment Strategy has published delegated authority levels and process for investment decisions, these are adhered to.

The Treasury and Capital Management Group are consulted early on any investment opportunities and provided with regular progress reports in addition to formal approval reports and a further report on due diligence findings prior to formal commitments. A report to Cabinet in relation to the purchase is made before the deal is finally completed.

## **10.0 Investment Indicators**

The Authority has set the following quantitative indicators to allow elected members and the public to assess the Authority's total risk exposure as a result of its investment decisions.

### **10.1 Total risk exposure**

The first indicator shows the Authority's total exposure to potential investment losses. This includes amounts the Authority is contractually committed to lend but have yet to be drawn down and guarantees the Authority has issued over third party loans.

Table 5: Total investment exposure in £'000

<b>Total investment exposure</b>	<b>31.03.2018 Actual</b>	<b>31.03.2019 Forecast</b>	<b>31.03.2020 Forecast</b>
Treasury management investments	7,465	5,000	5,000
Service investments: Loans	7,832	8,872	8,472
Service investments: Shares	100	100	100
Commercial investments: Property	35,169	38,369	46,069
<b>TOTAL INVESTMENTS</b>	<b>50,566</b>	<b>52,341</b>	<b>59,641</b>
Commitments to lend	0	0	0
Guarantees issued on loans	0	0	0
<b>TOTAL EXPOSURE</b>	<b>50,566</b>	<b>52,341</b>	<b>59,641</b>

## 10.2 How investments are funded

Government guidance is that these indicators should include how investments are funded. Since the Authority does not normally associate particular assets with particular liabilities, this guidance is difficult to comply with. However, the following investments could be described as being funded by borrowing. The remainder of the Authority's investments are funded by usable reserves and income received in advance of expenditure.

Table 6: Investments funded by borrowing in £'000

<b>Investments funded by borrowing</b>	<b>31.03.2018 Actual</b>	<b>31.03.2019 Forecast</b>	<b>31.03.2020 Forecast</b>
Treasury management investments	0	0	0
Service investments: Loans	5,989	7,029	6,629
Service investments: Shares	0	0	0
Commercial investments: Property	5,000	5,000	13,100
<b>TOTAL FUNDED BY BORROWING</b>	<b>10,989</b>	<b>12,029</b>	<b>19,729</b>

### 10.3 Rate of return received

This indicator compares the investment income received to the purchase price of the investment. Note that due to the complex local government accounting framework, not all recorded gains and losses affect the revenue account in the year they are incurred.

*Table 7: Investment yield (net of all costs)*

<b>Investments yield</b>	<b>2017/18 Actual</b>	<b>2018/19 Forecast</b>	<b>2019/20 Forecast</b>
Treasury management investments	0.3%	0.5%	0.6%
Service investments: Loans	4.2%	4.4%	4.4%
Service investments: Shares	0%	0%	0%
Commercial investments: Property	8.1%	9.2%	9.0%
<b>ALL INVESTMENTS</b>	<b>4.2%</b>	<b>4.7%</b>	<b>4.6%</b>

*Table 8: Other investment indicators*

<b>Indicator</b>	<b>2017/18 Actual</b>	<b>2018/19 Forecast</b>	<b>2019/20 Forecast</b>
<i>Interest Cover Ratio</i>	2.8	2.8	3.2
<i>Loan to Value Ratio</i>	92.2%	92.2%	93.5%
<i>Gross Rent Multiplier</i>	14.8	15.2	15.1
<i>Rent Yield</i>	8.1%	9.2%	9.0%
<i>Return on Equity</i>	8.0%	8.4%	8.3%

**MINIMUM REVENUE PROVISION STATEMENT 2019/20****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 2003, Councils, are expected to make a prudent provision. The Local Government Act 2003 requires the Council to have regard to the Ministry of Housing, Communities and Local Government's Guidance on Minimum Revenue Provision (the MHCLG Guidance) most recently issued in 2018.
- 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.

**2.0 MRP Policy - General**

- 2.1 This Policy was originally approved by Cabinet on the 17<sup>th</sup> September 2009 and was subsequently amended for 2017/18 (a slight change to clarify when the incidence of MRP will be chargeable in iii). 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 MRP Policy - Loans to Organisations**

3.1 This Policy was originally approved in 22<sup>nd</sup> February 2015. The aim of the policy is to facilitate the provision of finance (for asset creation purposes) 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, because the loan repayments will be applied to the CAA, so reducing the CFR in the same manner as MRP.

If principal repayments are not being made then MRP will be charged.

### **4.0 MRP Policy – Financing Expenditure with Annuity Loans**

4.1 This Policy was originally approved on 22<sup>nd</sup> 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 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.
- iv. Even where the asset value exceeds the loan value the Council may decide to make a voluntary MRP.

## 6.0 Capital Financing Requirement and MRP Summary

Based on the Council's latest estimate of its Capital Financing Requirement on 31st March 2019, the budget for MRP has been set as follows:

	<b>31.03.2019 Estimated CFR £m</b>	<b>2019/20 Estimated MRP £m</b>
Capital Expenditure	44.6	2.4
Commercial Investment Strategy	30.0	2.0
<b>Total</b>	<b>74.6</b>	<b>4.4</b>



### Flexible Use of Capital Receipts Strategy

#### 1.0 Introduction

As part of the November 2015 Spending Review, the Government announced that it would introduce flexibility for the period of the Spending Review for local authorities to use capital receipts from the sale of non-housing assets to fund the revenue costs of service reform and transformation. Guidance on the use of this flexibility was issued in March 2016 which applies to the financial years 2016/17 through to 2019/20. The Secretary of State has recently announced that this flexibility would be extended in to future years

#### 2.0 The Guidance

The guidance issued by the Secretary of State under section 15(1)(a) of the Local Government Act 2003 specified that;

- Local authorities will only be able to use capital receipts from the sale of property, plant and equipment received in the years in which this flexibility is offered. They may not use their existing stock of capital receipts to finance the revenue costs of reform.
- Local authorities cannot borrow to finance the revenue costs of the service reforms.
- The expenditure for which the flexibility can be applied should be the up-front (set up or implementation) costs that will generate future ongoing savings and/or transform service delivery to reduce costs or to improve the quality of service delivery in future years. The ongoing revenue costs of the new processes or arrangements cannot be classified as qualifying expenditure.
- The key determining criteria to use when deciding whether expenditure can be funded by the new capital receipts flexibility is that it is forecast to generate ongoing savings to an authority's net service expenditure.
- In using the flexibility, the Council will have due regard to the requirements of the Prudential Code, the CIPFA Local Authority Accounting Code of Practice and the current edition of the Treasury Management in Public Services Code of Practice.
- The Council is also required to prepare a "Flexible use of capital receipts strategy" before the start of the year to be approved by Council which can be part of budget report to Council.

The guidance sets out examples of qualifying expenditure which includes;

- Sharing back-office and administrative services with one or more other council or public sector bodies;
- Investment in service reform feasibility work, e.g. setting up pilot schemes;
- Collaboration between local authorities and central government departments to free up land for economic use;
- Funding the cost of service reconfiguration, restructuring or rationalisation (staff or non-staff), where this leads to ongoing efficiency savings or service transformation;
- Sharing Chief-Executives, management teams or staffing structures;
- Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible;
- Aggregating procurement on common goods and services where possible, either as part of local arrangements or using Crown Commercial Services or regional procurement hubs or Professional Buying Organisations;
- Improving systems and processes to tackle fraud and corruption in line with the Local Government Fraud and Corruption Strategy – this could include an element of staff training;
- Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others);
- Integrating public facing services across two or more public sector bodies (for example children’s social care, trading standards) to generate savings or to transform service delivery.

### **3.0 The Council’s Proposals**

The Council intends to use flexibility over capital receipts to support the following transformational projects:

**The Council currently has no plans to use capital receipts, if circumstances change then a revised strategy will be produced and approved.**

Public  
Key Decision - No

## HUNTINGDONSHIRE DISTRICT COUNCIL

**Title/Subject Matter:** Pay Policy Statement 2019/20

**Meeting/Date:** Council - 27 February 2019

**Executive Portfolio:** Councillor Darren Tysoe, Executive Councillor for Digital and Customer

**Report by:** Kiran Hans, HR Manager

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### Executive Summary:

The Localism Act 2011 requires each local authority to produce an annual Pay Policy Statement. The Statement must be agreed by full Council by 31st March 2019. It must set out the authority's policies relating to the remuneration of its chief officers, the remuneration of its lowest-paid employees and the relationship between the remuneration of chief officers and of other employees.

The Statement must include policies on chief officers' remuneration on recruitment, increases and additions to remuneration, use of performance-related pay and bonuses, termination payments and transparency.

The Pay Policy Statement attached (at Appendix A) sets out the Council's current policies and standard practices and should satisfy the requirements of the Localism Act 2011. Much of the information required is already published by the Council on its website.

Once adopted, the Pay Policy Statement will be publicised on the Council's website along with the data on senior salaries that is already published under the Code of Recommended Practice for Local Authorities on Data Transparency 2011.

### Recommendation:

The Council are

### RECOMMENDED

**to approve the attached Pay Policy Statement for 2019/20.**

**Contact Officer:** Kiran Hans, HR Manager

**☎ 01480 388329**

Appendix A – HDC Pay Policy Statement 2019-20

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## PAY POLICY STATEMENT 2019 - 2020

This Pay Policy Statement forms part of Huntingdonshire District Council's pay and reward strategy and provides information about the Council's policies relating to the pay and reward of chief officers and other employees, as required by sections 38-43 of the Localism Act 2011.

The Statement is available on the Council's website and contains hyperlinks to associated documents. The Council's website also includes separately published data on pay and reward for senior Officers.

### **Terms and conditions of employment – decision making**

Terms and conditions for employees are a non-executive function and responsibilities for decisions on these matters are delegated by full Council to Employment Committee and Senior Officers Committee. Information about these Committees and our staff consultative body is listed below.

#### **Employment Committee:**

The Employment Committee is a committee of Councillors appointed by Full Council to consider matters to do with the general terms and conditions of employment. Its membership is representative of the political balance of the Council. The Committee meets four times per year and is supported by the Managing Director (Head of Paid Services) and other officers as required. Full constitutional arrangements can be found in the Council's Constitution, which can be accessed from this link:

<http://www.huntingdonshire.gov.uk/council-democracy/meetings-and-decision-making/>

#### **Senior Officers Committee:**

The Senior Officers Committee is a committee of Councillors appointed by Full Council to consider matters to do with the appointment and termination of office of senior staff. The Committee meets as required and a Chair is elected during the first annual meeting of the Committee. Full constitutional arrangements can be found in the Council's Constitution.

#### **Staff Council:**

The Council places great emphasis on the value of strong employee consultation and engagement. The Council has established a staff consultative body which consists of up to 15 volunteer staff elected by staff – Staff Council. The Managing Director and Directors work with Staff Council representatives to address matters of staff interest and concern and to establish an agenda which is discussed during formal meetings with Members who are drawn from the Employment Committee. Staff Council is the body that undertakes collective bargaining and consultation on a formal basis. The Council also recognises that a number of the contracted workforce are members of Unison and maintains close contacts with this union as required.

### **The Council's senior managers**

The Council's employees are managed by one Managing Director, two Corporate Directors, 1 Assistant Director, 6 Heads of Service, (1 post to commence on 1 March following recruitment). The position of Head of Paid Service is held by the Managing Director. The Managing Director holds the positions of

Returning Officer and Electoral Registration Officer, s151 officer role is held by the Head of Resources and the Monitoring Officer is the joint Head of Legal, shared with Cambridge City Council and South Cambridgeshire District Council under the 3C shared services arrangement.

For the purposes of this Statement only, the Council has determined that the definition of the term “chief officer” in section 43 of the Localism Act includes the Managing Director post, two Corporate Directors, an Assistant Director and six Heads of Service who all report directly to the Managing Director or Corporate Directors.

### **Basic salary**

The current salary scales for the Managing Director, Corporate Directors, Assistant Director, Heads of Service and Corporate Team Manager are shown in the table below.

**Table 1**

Post	Grade	Minimum Grade Point (£)	Maximum Grade Point (£)
Managing Director	MD	121,061	136,515
Corporate Directors (x2)	AD	79,333	89,636
Head of Digital & ICT Services & Assistant Director - Transformation	SMPLUS	70,000	74,999
Heads of Service (x6)	SM	60,788	69,030

### **Payment of professional fees**

Huntingdonshire District Council do not pay personal subscription fees for any professional bodies with the exception of the Section 151 Officer.

### **Other allowances**

Standby and closed attendance allowance arrangements are utilised in some services to ensure 24/7 cover and/or to provide additional cover at particular peaks in demand and/or to undertake duties outside the agreed normal working week.

Short-term allowance payments may be made for acting up or additional duties.

Travel expenses, overtime payments and a range of allowances are payable in accordance with the Council’s Expenses and Allowances Policy and HMRC rules. The Council’s Pay Policy allows short-term honorarium or acting up payments to be made for acting up or additional duties as well as the payment of market supplements to ensure that the Council is competitive within the local job market.

Mileage costs are aligned to the HMRC benchmark rates. Employees are not entitled to reimbursement for subsistence allowances whilst undertaking Council business, other than pre-approved overnight meal allowances.

## **Salaries on recruitment/appointment**

As required by guidance under section 40 of the Localism Act, full Council are given the opportunity to vote before large salary packages in excess of £100,000 are offered in respect of new appointments. This is likely to only apply to appointments to posts on Grade MD in the current pay structure, but will include any posts where salary packages (including salary, bonuses, fees, allowances and any benefits in kind) exceed £100,000. This £100,000 threshold will be amended if Government guidance changes.

### **Head of Paid Service/ Managing Director**

The full Council will approve the appointment of the Head of Paid Service following the recommendation of such an appointment by a panel of the Council appointed for that purpose and before an offer of appointment is made to the selected candidate and any salary packages that exceed £100,000 are proposed. That panel must include the relevant Executive Councillor and salary will be within the pay grade MD in table 1.

### **Other Chief Officers**

Salaries on appointment to all posts are determined in accordance with the Council's Pay Policy.

### **Recruitment of Chief Officers**

The Council's policy and procedures with regard to recruitment of chief officers is outlined in the Employment Procedure Rules as set out in the Constitution.

Where the Council remains unable to recruit chief officers under a contract of service, or there is a need for interim support to provide cover for a vacant substantive chief officer post, the Council will, where necessary, consider and utilise engaging individuals under 'contracts for service'. These will be sourced through the relevant procurement processes ensuring the council is able to demonstrate the maximum value for money benefits from competition in securing the relevant service.

## **Salary progression**

The appraisal scheme at HDC provides employees with the opportunity to be advanced within their grade subject to exceptional performance and affordability.

The Pay Policy framework also sets out how salaries will be determined on promotion, regrading of current post to a higher grade, transfer or acting up.

## **Pension and pension entitlements**

The employees within the scope of this Statement are entitled to join the Local Government Pension Scheme (LGPS). Employees contribute between 5.5% and 12.5% of their salary while the Council currently contributes 17.3% in respect of ongoing service.

## **Relationship to lowest paid employees**

This Statement defines other employees, including "lowest-paid employees", as all other contracted employees of the Council, with the lowest-paid employees as those on Grade A (spinal point 4).

The current highest total salary paid by the Council including allowances is £132,651 to the Managing Director. The maximum basic salary that could be paid is £136,515 at spinal column point 56 on the MD grade.

The Hutton Review of Fair Pay in the Public Sector recommends that public sector organisations should publish pay multiples which should be calculated on the basis of all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits in kind. Pay multiples comparing the current highest total salary and the maximum total salary against mean, median and lowest salaries are listed on the next page.

The mean basic FTE salary paid by the Council for posts filled by contracted employees at 1st April 2018 is £26283.82.

The ratio between the mean FTE salary and the current highest total salary is 1:5.0. The ratio between the mean FTE salary and the maximum possible basic salary is 1:5.2.

The median basic FTE salary is £22,132.

The ratio between the median basic FTE salary and the current highest total salary is 1:6.0. The ratio between the median basic FTE salary and the maximum possible basic salary is 1:6.2.

The lowest pay point on our salary scales is currently £15,257, which is the FTE salary for employees on Grade A. This is due to rise to a minimum of £15,839.00 from 1 April 2019 to ensure compliance with the National Living Wage.

The ratio between the lowest salary and the current highest salary is 1:8.7. The ratio between the lowest salary and the maximum possible salary is 1:8.9.

The Hutton Review of Fair Pay in the public sector analysed whether a 1 to 20 pay multiple might be justified as promoting fairness in public sector pay. Hutton's Final Report concluded that this was not justified but that all public service organisations should publish their top to median pay multiples each year to allow the public to hold them to account. The Government has agreed with this type of approach.

In line with Hutton's recommendations, the Council does not have a policy to maintain or achieve a specific pay ratio between the highest and lowest paid employees but it will publish its pay multiples each year.

### **Re-engagement of ex Huntingdonshire District Council staff**

All permanent or fixed term posts are advertised in accordance with the Council's recruitment policies and appointment is made on merit.

Interim management appointments are made in accordance with the Council's procurement policies and the provisions for services.



The Council will not engage an ex chief officer of Huntingdonshire District Council (as defined in this Statement) outside of these arrangements and the Council will not usually re-employ or re-engage a person who has been made voluntarily or compulsorily redundant into a similar role any time in the future. In exceptional circumstances re-engagement to a significantly different role with different responsibilities may be possible.

### **Employment of those in receipt of an LGPS pension**

When a Local Government Pension Scheme pensioner is re-employed within the local government sector and combined earnings and pension exceeds final salary in the original employment when adjusted for inflation, the pension will be abated.

### **Receipt of Local Government Pension Scheme pension while employed**

Employees aged 55 or over who are members of the Local Government Pension Scheme may apply to take flexible retirement where working hours or pay grade are reduced and pension benefits accrued prior to this point may be drawn down. Applications from all officers, including chief officers, will be considered on merit and only agreed where there is no detrimental effect on the service. It is the Council's policy not to accept any such applications if there is a cost to the Council unless a business case can be made on economic grounds.

### **Severance payments**

Severance payments are made in accordance with the Council's Redundancy Policy as approved by Employment Panel in August 2014 and are the same for all staff unless they are protected by TUPE.

Employees with more than two years' service will be entitled to redundancy pay in line with local government guidelines and statutory calculations. Where the employee is entitled to a redundancy payment, the calculation is based on the employee's actual weekly pay.

Settlement agreements will only be used in exceptional circumstances where they represent best value for the Council.

### **Review**

The Localism Act 2011 requires relevant authorities to prepare a Pay Policy Statement for each financial year. If it should be necessary to amend this 2019/20 Statement during the year that it applies, an appropriate resolution will be made by Full Council. This statement will be submitted to Full Council for approval by 31st March 2019.

**January 2019**

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## Cambridgeshire & Peterborough Combined Authority

### Reports from Constituent Council Representatives on the Combined Authority

#### Member representatives

Meeting	Dates of Meeting	Representative
Overview and Scrutiny	28 January 2019	Councillors D B Dew and T D Sanderson (Substitutes Councillor J Neish and B S Chapman)
Combined Authority Board	30 January 2019	Councillors G J Bull (Substitute Councillor R Fuller)

The above meetings have taken place in January 2019

#### Overview and Scrutiny Committee- Monday 28 January 2019

The Overview and Scrutiny Committee met on 28 January 2019 and the decision summary is attached at **Appendix 1**

#### Combined Authority Board meeting – Wednesday 30 January 2019

The Combined Authority Board met on 30 January 2019 and the decision summary is attached at **Appendix 2**.

The agendas and minutes of the meetings are on the Combined Authority's website – Links in the appendices:



## Appendix 1

# OVERVIEW AND SCRUTINY COMMITTEE-Decision Statement

**Meeting:** 28th January 2019

**Minutes:** [Overview and Scrutiny Decision Statement](#)

Chair: Councillor Lucy Nethsingha

Summary of decisions taken at this meeting.

Item	Topic	Decision <i>[None of the decisions below are key decisions]</i>
1.	Apologies	Apologies received from: Cllr Mike Bradley and Cllr Grenville Chamberlain, substituted by Cllr Peter Topping.
2.	Declaration of Interests	There were no declarations of interest.
3.	Minutes	The minutes of the meeting held on the 26th November 2018 were agreed as a correct record subject to the following addition:-  Under item 6 the Affordable Housing Update, Cllr Murphy requested that his point about the issue that only London Authorities and Homes England could finance affordable housing under current legislation be added.

		<p>Under paragraph 5.2, 4th bullet point Cllr Allen raised an issue around some information that had been released under a Freedom of Information Act about the work carried out by consultants Arup in regard to the location of the route for the CAM. The information released under the FOI request suggested that there was little evidence provided for a route change and that officers had been advised to 'pad out' the report.</p> <p>The Committee agreed to express their concern at the Board meeting regarding this report done by Arup and whether there had been sufficient work carried out to warrant the Mayor's decision taken regarding the route options for the CAM.</p>
4.	Public Questions	There were no public questions received.
5.	Budget Report 2019/20 to 2022/23	<p>The Committee received the report from the Portfolio Holder for Finance, Cllr Count and from the Interim Chief Finance Officer.</p> <p>The following points were raised during the discussion:-</p> <ul style="list-style-type: none"> <li>•Members were advised that only the salaries within the budget were subject to inflation pressure.</li> <li>•The new staffing structure would be taken to an Employment Committee soon; the figures in the budget are the most accurate figures that can be provided at this time.</li> <li>•There was a recruitment process being carried out currently to get in more permanent staff.</li> <li>•The Mayoral Capacity Fund was given to the Combined Authority to help with set up costs during the first two years of operation; there was no requirement to specify to government what the money was spent on and the plan was to spend the money in the third year of operation.</li> </ul>

- In response to a question regarding the use of the Transforming Cities Fund being used for Soham Station the Committee were advised that the Transforming Cities Fund had as its overarching concept the provision of infrastructure and services to help alleviate congestion in cities. Central government recognises that the Combined Authority is best placed to make a judgement on how best to spend this funding in its own area and has provided a letter confirming this.
- In response to a question on borrowing; the members were advised that decisions around borrowing would depend on each individual scheme as each scheme would have different funding streams available to it. Best use of borrowing would be determined within each project brought forward.
- There would be monthly monitoring reports against this budget that would be brought to each Board meeting in the future.
- Members advised that it would be helpful if the LEP costs were shown separately to enable a comparison of the costs for the Combined Authority now as opposed to what it was before. However, the Interim Chief Finance Officer advised that one of the advantages of joining with the LEP had been that staffing and administrative costs could be shared and therefore it was difficult to now separate these out.
- Members requested some clarity around the housing loan that was identified within the report as it appeared to compare expenditure with cash flow, officers agreed to look at this.
- The Committee were advised that the CPIER report was being heavily relied upon to inform the decision making at the Combined Authority as it had helped to identify measures for refocusing the ideas on economic growth.
- In regard to CAM the officers and Portfolio Holder advised that the whole plan needed to be considered in stages and that while tunneling through the city would be

an integral part of the project there would be a huge amount of work done outside of Cambridge City as well. As the project was progressed each part would be considered and signed off by the Board.

- The funding amount for the CAM project was subject to what each stage of the project required; currently the money outlined was for the stages that were in place.

- In response to a question on the transport levy the committee were informed that the levy had been determined after consultation and in agreement with Cambridgeshire County Council and Peterborough City Council; the figures were based upon the two budgets of these councils.

The Committee agreed to ask the following questions to the Board in reference to the budget items being discussed:-

#### Item 2.1 Budget Monitor Update

1) The Committee wanted to raise their concerns around the monitoring report as they did not feel that it was a helpful document; the committee would be considering the monitoring report at their April meeting.

2) The Committee wanted to express their concern around the Arup report regarding the CAM and ask for more detail on the brief that was given to Arup to discern whether there had been sufficient work done on that report to justify the change in decision from the Mayor regarding the route options?

#### Item 2.2 19/20 Budget and Medium Term Financial Plan 2019-2023

1) The Committee were pleased with the positive nature of the budget but felt that there was still some way to go and raised some concerns around the way cash flow and spending was outlined in the report.

		<p>2) The Committee expressed some concern around the passporting of funds and asked for there to be greater clarity around this.</p> <p>3) The Committee expressed concern around the lack of prioritisation of the schemes.</p> <p><u>Item 2.4 Budget 2019/20 (Mayors Budget)</u></p> <p>1) The Committee wanted to understand the reasons for retaining the Mayor's office in Ely? Why wasn't the office based in Alconbury where the Combined Authority operates from?</p>
6.	Strategic Bus Review	<p>The Committee received the report from the Interim Transport Director which outlined the updated bus review which would be considered by the Combined Authority Board at the meeting due to be held on Wednesday 30th January 2019.</p> <p>The following points were discussed:-</p> <ul style="list-style-type: none"> <li>•This report was a technical review which would build into the bus strategy; the recommendations ask for the Board to instruct that a bus reform task force be set up to consider the issues raised within the report and come up with a bus strategy. The task force would be made up of officers from Cambridgeshire County Council and Peterborough City Council.</li> <li>•The report was a summary of a much larger, more extensive document that was the first step for determining the future strategy, the new task force would consider all the recommendations and would determine the best way forward.</li> <li>•In terms of timings, some smaller projects that could make improvements could start immediately and work alongside the work being done by the task force.</li> </ul>



•Developing a business case would take until 2021; two years to develop a brief and a business case was an ambitious timeline. While there was a wish for this to be done quickly it also needed to be robust as this would put the authority in a good position with their partners.

•Members raised concerns around some of the recommendations as they didn't take into account people travelling to work at different times of day; workplace parking levies would act as a tax on those who could not use public transport and that there was no linkage between housing growth areas. Officers responded to say that these were all issues that would make up the remit of the task force.

•Transportation links for new housing projects would need to be discussed with the relevant planning departments at the local authorities.

•As the task force moved forward with proposals, factors such as reliability, attractiveness of the service to the public and the need to concentrate on rural areas would be work that would be undertaken.

•Of the £150k that had been allocated for the bus review there was approximately £30k left.

•In response to a question regarding concessionary fares the officer advised that part of the work being undertaken was gaining a greater understanding around costs and this would include having conversations with central government on concessionary fares and their implications.

The Committee requested that there be member involvement on the task force for the bus strategy and officers advised this would be considered.

The Committee agreed to ask the following questions to the Board in reference to the Strategic Bus Review items being discussed:-

		<p>1) The Committee welcomed the report and were pleased that the Combined Authority were taking bus services seriously; the members hoped that the report would be approved by the Board to show a commitment to provide a better bus services for the area.</p> <p>2) The Committee had serious concerns around the lack of detail around the availability of bus services for people getting to and from work; and also, around the cost of high bus fares in the area.</p> <p>3) To ensure a decent rural bus service there would be a need for the service to operate with a subsidy and the committee would want further clarity on where this would come from.</p> <p>4) The Committee expressed their concern at the proposed pace for the bus strategy and wanted to highlight to the Board that although it may take a while to get a full business case developed some discussions and work especially with bus operators could start sooner to ensure the services were improved.</p> <p>5) The Committee requested that the task force being set up to develop the bus strategy had member involvement.</p>
7.	Review of the Combined Authority Board Agenda	<p>The Committee reviewed the agenda due to come to the Board on Wednesday 30th January 2019.</p> <p>The following points were discussed:-</p> <p><u>Audit and Governance Committee Recommendations</u></p> <p>The Committee raised some concerns around whether the HR processes had been dealt with since original concerns had been raised around this issue earlier in the year.</p>

The Chair advised that this was an issue that the Audit and Governance Committee were considering and that she would discuss with the Audit and Governance Chairman any feedback they received.

#### Budget Monitor Update

Cllr Allen raised the issue of the Mayor's Ball which had recently been in the local media and the Monitoring Officer advised that he was not aware of any propriety issues around this but would check and provide a written response to members on this.

The Committee raised a concern around the standard of the monitoring report and agreed they would review this as part of their future work programme.

#### Transport Delivery – Appointment of Inner Circle

Concerns were raised by the members around the cost and use of interim consultants.

The Committee agreed to raise the following questions to the Board on Wednesday:

#### Item 2.1 Budget Monitor Update

- 1) The Committee wanted to raise their concerns around the monitoring report as they did not feel that it was a helpful document; the committee would be considering the monitoring report at their April meeting.
- 2) The Committee wanted to express their concern around the Arup report regarding the CAM and ask for more detail on the brief that was given to Arup to discern whether there had been sufficient work done on that report to justify the change in decision from the Mayor regarding the route options?

Item 2.2 19/20 Budget and Medium Term Financial Plan 2019-2023

- 1) The Committee were pleased with the positive nature of the budget but felt that there was still some way to go and raised some concerns around the way cash flow and spending was outlined in the report.
- 2) The Committee expressed some concern around the passporting of funds and asked for there to be greater clarity around this.
- 3) The Committee expressed concern around the lack of prioritisation of the schemes.

Item 2.4 Budget 2019/20 (Mayors Budget)

- 1) The Committee wanted to understand the reasons for retaining the Mayor's office in Ely? Why wasn't the office based in Alconbury where the Combined Authority operates from?

Item 3.1 Strategic Bus Review

- 1) The Committee welcomed the report and were pleased that the Combined Authority were taking bus services seriously; the members hoped that the report would be approved by the Board to show a commitment to provide a better bus services for the area.
- 2) The Committee had serious concerns around the lack of detail around the availability of bus services for people getting to and from work; and also around the cost of high bus fares in the area.
- 3) To ensure a decent rural bus service there would be a need for the service to operate with a subsidy and the committee would want further clarity on where this would come from.

		<p>4) The Committee expressed their concern at the proposed pace for the bus strategy and wanted to highlight to the Board that although it may take a while to get a full business case developed some discussions and work especially with bus operators could start sooner to ensure the services were improved.</p> <p>5) The Committee requested that the task force being set up to develop the bus strategy had member involvement.</p> <p><u>Item 3.2 Transport Delivery – Appointment of Inner Circle</u></p> <p>1) The Committee wanted to express their concern around the use and subsequent costs of consultants being used by the Combined Authority and suggested that this should be managed differently in future.</p>
8.	Member Update on Activity of Combined Authority	<p>Cllr Sargeant the Chair for the Task and Finish Group on the CAM Project advised that the report from CFPS was completed and that they had suggested a range of questions and early engagement with the Director for Transport. The report would come to the O&amp;S meeting in February.</p>
9.	Combined Authority Forward Plan	<p>The Committee received and considered the Combined Authority Forward Plan and had no comments or suggestions at this time.</p>
10.	Overview and Scrutiny Work Programme Report	<p>The Committee received the report which outlined the work programme for the committee for the municipal year 2018/19.</p> <p>The Committee requested that a briefing on transport arrangements between local authorities and the combined authority be provided at their next meeting. The Committee requested that the Monitoring budget report be considered at their April meeting.</p> <p>The Committee requested that the Chair for the Business Board be invited to attend</p>

		the O&S March meeting to provide an update on how the Business Board was operating.
11.	Date of Next Meeting	The Committee agreed that the next meeting would be held at South Cambs District Council with a start time of 11am and a pre-meeting starting at 10:15am on the 25th February 2019.



# CAMBRIDGESHIRE & PETERBOROUGH COMBINED AUTHORITY

## Decision Statement

**Meeting:** 30<sup>th</sup> January 2019

**Minutes:** [Cambridgeshire & Peterborough Combined Authority Decision Statement](#)

Summary of decisions taken at this meeting.

Item	Topic	Decision
	<b>Part 1 – Governance Items</b>	
1.1	Announcements, Apologies and Declarations of Interest	Apologies were received from Councillor S Count (Substituted by Councillor I Bates), Councillor C Roberts, Jason Ablewhite and Jess Bawden.
1.2	Minutes- 28 November 2018	It was resolved to:  Approve the minutes of the meeting of 28th November 2018 as a correct record.
1.3	Petitions	None received.
1.4	Public Questions	Three questions were received. A summary of the questions and responses is published at the following link - <a href="#">Combined Authority: Public Questions</a>

1.5	Forward Plan	<p>It was resolved to:</p> <p>Note the Forward Plan.</p>
1.6	Housing and Communities Committee: Change of Membership	<p>The Combined Authority Board was asked to approve a change in membership of the Housing and Communities Committee.</p> <p>It was resolved to:</p> <p>Approve the change of Member on the Housing and Communities Committee for Fenland District Council from Councillor Seaton to Councillor Denise Laws.</p>
1.7	Appointment of Interim Chief Finance Officer (s73 Officer)	<p>The Combined Authority Board was asked to appoint Noel O'Neill as interim s73 Chief Finance Officer.</p> <p>It was resolved to:</p> <p>Appoint Noel O'Neill as interim s73 Chief Finance Officer to the Combined Authority</p>



1.8	Audit and Governance Committee - Recommendations	<p>Following the Audit and Governance Committee meeting on the 30th November. The Committee members agreed that they would like to recommend to the Combined Authority that a review be undertaken on the procedures in place for the termination of the employment of senior officers.</p> <p>It was resolved to:</p> <p style="padding-left: 40px;">Instruct the Chief Executive to carry out a review of procedures for termination of the employment of senior officers and report the outcome of that review to the Audit and Governance Committee</p>
<b>PART 2- Finance</b>		
2.1	Budget Monitor Update	<p>The Combined Authority Board considered a report providing an update of income and expenditure for the year to the end of November 2018 against the forecast for the year as approved by the Board on 28 November 2018.</p> <p>It was resolved to:</p> <p style="padding-left: 40px;">Note the financial position of the Combined Authority for the year to date</p>
2.2	2019/20 Budget and Medium Term Financial Plan 2019-2023	<p>The Combined Authority Board considered a report outlining the 2019/20 Budget and Medium Term Financial Plan 2019 to 2023. The Board were asked to approve the revenue and capital budgets.</p> <p>It was resolved to:</p> <ul style="list-style-type: none"> <li>a) Approve the revenue budget for 2019/20 and Medium Term Financial Plan 2019 to 2023</li> <li>b) Approve the capital programme 2019 to 2022</li> </ul>
2.3	Combined Authority Business Plan	The Combined Authority Board was asked to adopt a recommended 2019-20

	2019/20	<p>Business Plan.</p> <p>It was resolved to:</p> <p style="text-align: center;">Adopt the 2019-20 Business Plan</p>
2.4	Budget 2019/20 (Mayor's Budget)	<p>The Combined Authority Board was asked to approve the Mayor's draft budget for 2019/20.</p> <p>It was resolved to:</p> <p style="text-align: center;">Approve the Mayor's draft budget for 2019/20</p>
2.5	11&12 Wisbech High Street	<p>At the last meeting, the Combined Authority delegated authority to the interim Section 73 Officer and the interim Chief Executive to formalise the potential arrangements to support Fenland District Council in the event that step in is required. The Combined Authority Board was asked to approve this potential support to Fenland District Council.</p> <p>It was resolved to:</p> <p style="text-align: center;">Approve the arrangements to support Fenland District Council if required to see successful conclusion of the project.</p>

	<b>PART 3- Combined Authority Matters</b>	
3.1	Strategic Bus Review	<p>In November 2017 the Combined Authority commissioned a strategic review of the regional bus network. This report presents the outcomes of that review and proposes recommendations for consideration.</p> <p>It was resolved to:</p> <ul style="list-style-type: none"> <li>a) Note the recommendations of the Strategic Bus Review</li> <li>b) Approve to develop and deliver a Business case assessment of the benefits of operational models open to the Combined Authority including Enhanced Partnerships and franchising opportunities in line with DfT Guidelines and as set out in the Bus Service Act. The business case will be completed in Q1 2021</li> <li>c) Approve the establishment of a cross-organisational group “Bus Reform Group” to build up the implementation strategy based on the recommendations of the Strategic Bus Review for short and medium term improvements.</li> </ul>

3.2	Transport Delivery- Appointment of Inner Circle	<p>The Combined Authority Board considered a report providing a briefing relating to the appointment of Inner Circle LTD as transport consultants to the Authority under delegated powers.</p> <p>It was resolved to:</p> <ul style="list-style-type: none"> <li>a) Note the arrangement with Inner Circle to date</li> <li>b) Authorise the Chief Executive, in consultation with the Chair of the Transport Committee, to take whatever steps are necessary to secure appropriate consultancy arrangements after the end of March 2019 and until the appointment of the permanent transport team.</li> </ul>
<b>PART 4- Business Board Recommendations to Combined Authority</b>		
<p>All of the following Business Board recommendations are conditional pending confirmation from Government that local growth funds have been released for allocation by the Business Board.</p>		
4.1	Growth Deal Projects Proposals January 2019	<p>The Business Board was responsible for allocating the Growth Fund subject to ratification by the Combined Authority (CA) Board with the objective of creating new jobs and boosting productivity. The Combined Authority Board was asked to approve the recommendations set out in the report.</p> <p>It was resolved to approve upon the recommendation of the Business Board:</p> <ul style="list-style-type: none"> <li>a) <del>Consider the reports by external assessors of projects submitted for Growth Deal Funds</del></li> <li>b) <del>Recommend those schemes which are suitable to the Combined Authority Board for approval</del></li> </ul>

		<p>e) <del>Note the summary of Small Grants approved under delegated powers.</del></p> <p><b>a) Bid A</b></p> <p><b>b) Bid B subject to there being recognition of the source of the funds from the Business Board by the recipient and that the following conditions precedent are satisfied before any funds are released.</b></p> <p style="padding-left: 40px;"><b>i) Confirmation that 50% of the £30m follow up funding had been secured</b></p> <p style="padding-left: 40px;"><b>ii) There be a professional assessment of the 3.5% equity figure in terms of risk</b></p>
4.2	Draft Annual Delivery Plan for Business and Skills	<p>On the 28th January 2019, the Business Board considered a report bringing forward the first draft of the Business and Skills Annual Delivery Plan. The Combined Authority Board was asked to approve the recommendations set out in the report.</p> <p>It was resolved to:</p> <p>a) Consider the content of the draft Annual Delivery Plan</p> <p>b) Identify any areas for further development by officers</p> <p>c) Note the draft Annual Delivery Plan for Business and Skills</p>

4.3	Rural Community Energy Fund- Management and Administration	<p>The Cambridgeshire and Peterborough Combined Authority (CPCA) was the Accountable Body for the Greater South East Energy Hub that covers fifteen counties and Greater London. The Energy Hub had been set up to unlock current restrictions and blockages relating to local energy infrastructure. By aligning the Rural Community Energy Fund (RCEF) with the Energy Hub it enabled greater connectivity and maximises the resultant opportunities to create, initiate and deliver projects locally. The Combined Authority Board was asked to approve the recommendations set out in the report.</p> <p>It was resolved to:</p> <p>Agree that the Greater South East Energy Hub assumes the RCEF management role, administers the fund and employs the Community Energy Advisor.</p>
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4.4	Growth Programme Update (from November 2018 Business Board)	<p>The Greater Cambridge and Greater Peterborough Local Enterprise Partnership (GCGP LEP) negotiated three successive Growth Deals with Government between 2014 and 2017, securing £146.7m to deliver new homes, jobs and skills across the LEP area. In addition to the Growth Deal, GCGP secured £16.1m from the Growing Places Fund to establish a recyclable pot of grants and loans for projects delivering economic benefit across the region. The Combined Authority Board was asked to approve the recommendation set out in the report.</p> <p>It was resolved to:</p> <ul style="list-style-type: none"> <li>a) Note the accumulative and in-year programme position to 31 October 2019 for Growth Deal and Growing Places Fund</li> <li>b) Note and agree the submission of the Growth Deal monitoring report to Government to end Q2 2018/19; and</li> <li>c) Approve an extension to the funding period for the Lancaster Way Phase 2 (grant). See section 3.8 to 3.11)</li> </ul>
	<b>Part 5- Date of next meeting</b>	
5.1	10.30am Wednesday 27 February 2019, Council Chamber, South Cambridgeshire District Council, South Cambridgeshire Hall, Cambourne Business Park, Cambourne, Cambridge CB23 6EA	

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## MEETINGS OF THE COUNCIL'S COMMITTEES AND PANELS SINCE THE LAST ORDINARY MEETING

JANUARY 2019

### 8. OVERVIEW AND SCRUTINY (PERFORMANCE AND GROWTH)

- ❖ Draft Revenue Budget 2019/20 and Medium Term Financial Strategy 20/21 to 23/24
- ❖ Alternative Proposals For The Council Budget 2019/20

### 10. OVERVIEW AND SCRUTINY (CUSTOMERS AND PARTNERSHIPS)

- ❖ Hinchingsbrooke Country Park Long Term Business Plan (Exempt – Paragraph 3)
- ❖ Paxton Pitts Outline Case Presentation

### 18. DEVELOPMENT MANAGEMENT COMMITTEE

- ❖ 1 Deferred Item
- ❖ 8 Other Applications
- ❖ 6 Applications requiring reference to the Development Management Committee
- ❖ Proposed changes to the Council's Scheme of Delegation
- ❖ Appointment of Development Management Committee Review Group
- ❖ Appeal Decisions

### 17. CABINET

*(Questions to Cabinet Members should be raised under item Questions to Members of the Cabinet)*

- ❖ Draft 2019/20 Revenue Budget & Medium Term Financial Strategy (2020/21 to 2023/24); including the Capital Programme
- ❖ Alternative Proposals For The Council Budget 2019/20
- ❖ Hinchingsbrooke Country Park Detailed Business Case (Exempt – Paragraph 3)

### 23. CORPORATE GOVERNANCE COMMITTEE

- ❖ Code of Conduct Complaints - Update
- ❖ Update on Code of Conduct and Register of Disclosable Pecuniary Interests
- ❖ External Audit Plan 2018/19
- ❖ Progress on issues arising from the 2017/18 Annual Governance Statement
- ❖ Internal Audit Plan Quarter 4 - 2018/19
- ❖ Annual report on HDC compliance with the Freedom of Information (FOIA) & Environmental Information Regulations (EIR) Acts

## **FEBRUARY 2019**

### **5. OVERVIEW AND SCRUTINY (PERFORMANCE AND GROWTH)**

- ❖ Integrated Performance Report, 2018/19 Quarter 3
- ❖ Final 2019/20 Revenue Budget & Medium Term Financial Strategy (2020/21 to 2023/24); including the Capital Programme.
- ❖ 2019/20 Treasury Management, Capital and Investment Strategies
- ❖ Council Tax - Review of Discounts
- ❖ Off-Street Car Parking Investment and Affordability
- ❖ HDCV Security Services Limited Business Plan (Exempt – Paragraph 3)

### **7. OVERVIEW AND SCRUTINY (CUSTOMERS AND PARTNERSHIPS)**

- ❖ Godmanchester Nursery Update
- ❖ Increasing Social Value in Contracts
- ❖ Luminus Group – Development Plans

### **13. EMPLOYMENT COMMITTEE**

- ❖ ICARE Values – Accountable / Respectful
- ❖ Workforce Information Report (Quarter 3)
- ❖ Pay Policy Statement 2019/20
- ❖ Pay Negotiation Process
- ❖ Drug and Alcohol Policy
- ❖ Staff Council Issues

### **14. CABINET**

***(Questions to Cabinet Members should be raised under item Questions to Members of the Cabinet)***

- ❖ Integrated Performance Report, 2018/19 Quarter 3
- ❖ Final 2019/20 Revenue Budget & Medium Term Financial Strategy (2020/21 to 2023/24); including the Capital Programme.
- ❖ 2019/20 Treasury Management, Capital and Investment Strategies
- ❖ Off-Street Car Parking Investment and Affordability
- ❖ Council Tax - Review of Discounts
- ❖ Increasing Social Value in Contracts
- ❖ HDCV Security Services Limited Business Plan (Exempt – Paragraph 3)

### **18.. DEVELOPMENT MANAGEMENT COMMITTEE**

- ❖ 1 Deferred Item
- ❖ 6 Other Applications
- ❖ 9 Applications Requiring Reference to Development Management Committee
- ❖ Change to Scheme of Delegation
- ❖ Appeal Decisions