

REPORT TO: EXTRAORDINARY COUNCIL - 14 FEBRUARY 2017**PORTFOLIO: FINANCE****REPORT FROM: SECTION 151 OFFICER****SUBJECT: MEDIUM TERM FINANCIAL STRATEGY 2017/18
– 2021/22****1 PURPOSE OF THE REPORT**

- 1.1 This report sets out the Budget, Council Tax and Medium Term Financial Strategy (MTFS) for the period 2017/18 to 2021/22. The MTFS outlines the budget changes over the period, including assumptions around inflation, changes to grant funding, pressures and savings.

2 RECOMMENDATION

That, taking account of Council priorities, the MTFS, the Local Government Finance Settlement and the results of internal and external consultation:-

- 2.1 The net revenue budget requirement be set at £9.859 million (m) for 2017/18.
- 2.2 The Capital Programme 2017/18 and the proposed methods of financing the capital expenditure be approved.
- 2.3 The Section 151 Officer be authorised to adjust capital project budgets in 2017/18 throughout the Capital Programme after the 2016/17 accounts are closed and the amounts of slippage and budget carry forward required are known.
- 2.4 It be noted that the proposed Council Tax requirement for the Council's own purposes (excluding Parish & Town Councils and Precepts) for 2017/18 is £6.702m.
- 2.5 The draft equivalent Band D tax base for the purpose of determining the Council Tax charge is 30,855 properties.
- 2.6 The increase in Rochford District Council Tax of 1.95% for 2017/18 is approved by recorded vote.
- 2.7 The schedule of fees and charges for 2017/18 be approved.

- 2.8 The General Balance be set at £1.184m as at 1 April 2017 after the proposed drawdown of £0.032m.
- 2.9 The Earmarked reserves be set as per the table in section 13.17.
- 2.10 The 2016/17 - 2017/18 Prudential Indicators and limits, together with updated limits for 2017/18 be noted.
- 2.11 The statement on the robustness of the estimates and reserves be noted.
- 2.12 The summary of the Equality Impact Assessment as set out in section 11 of this report be noted.
- 2.13 The final Local Government finance settlement (“the settlement”) is not expected until 20 February 2017, after the budget report has been prepared and the formal report despatched to the County Council. Any changes resulting from information coming to light after the budget report has been issued will therefore be tabled at the budget meeting. While such changes are unusual, the late, unexpected and curious amendments to the settlement methodology may give rise to alterations between provisional and final settlements.

3 REASON FOR RECOMMENDATION

- 3.1 The Council is legally obliged to set a budget each year which must balance service expenditure against available resources. It is also a key element of effective financial management for the Council to put together a financial forward plan to ensure that it is well placed to meet future challenges, particularly in the context of changes to local authority funding, demographic increases and legislation changes.

4 QUESTIONS

- 4.1 Members are reminded that the normal practice of the Council is that questions of detail relating to the enclosed information, including the appendices, should be raised in advance of the meeting. Questions should be addressed to Rob Manning, Section 151 Officer, email: rob.manning@rochford.gov.uk and Matthew Petley, Principal Finance Officer, email: matthew.petley@rochford.gov.uk by Friday, 10 February 2017.

5 CONTENTS

- 5.1 This report considers in detail the issues, assumptions and considerations made in preparing the MTFs, under the following headings:-

5.2 Report Pack:

- Section 6 - Executive Summary
- Section 7 - Strategic Context
- Section 8 - Council Priorities and the Medium Term Financial Strategy
- Section 9 - Fees & Charges
- Section 10 - Pension
- Section 11 - Equalities and Diversity
- Section 12 - Risks and Opportunities
- Section 13 - Robustness of the Budget Assumptions
- Section 14 - Treasury Management
- Section 17 - Conclusion

5.3 Appendices Pack:

- *Appendix 1 - Business Plan*
- *Appendix 2 - Detailed revenue budgets, 2017/18*
- *Appendix 3 - Savings / Efficiency for 2017/18*
- *Appendix 4 - Fees & Charges*
- *Appendix 5 – Treasury Management Strategy*

6. EXECUTIVE SUMMARY

- 6.1 This is Rochford District Council's Medium Term Financial Strategy (MTFS) which provides a financial forecast over a rolling five-year timeframe from 2017/18 to 2021/22. The Chancellor's Autumn Statement on 23 November 2016 made clear that reform of public finances will continue and it is against this background that the Financial Strategy has been prepared.
- 6.2 The settlement was in line with the approved position that Rochford District Council signed up to in October 2016 for ongoing funding, but the New Homes Bonus changes reduced the expected amount by £186,000. However, this only impacts the level of funding to the transformation reserves and not the service budgets.
- 6.3 The Council's strategic context is set out in section 7. The strategic objectives form the basis of the Business Plan and drive the allocation of resources.
- 6.4 This report provides feedback on the public Budget survey which closed on **8 January 2017** after a period of 12 weeks and is outlined in section 8
- 6.5 The total budget gap before savings / efficiencies has been updated to reflect recent announcements and is £0.849m for 2016/17.
- 6.6 Savings / efficiencies of 0.689m have been identified to enable a balanced budget to be set in 2016/17.
- 6.7 The total proposed savings for 2018-2022 are £1.41m to close the remaining gap. It is emphasised that this is an estimate, based on financial forecasting, and could clearly change over time. A range of further Business Plan proposals are being explored and it is anticipated that any remaining gap will be mitigated over the medium term subject to further consultation.
- 6.8 The Council aims to retain a General Fund balance (contingency for unexpected or emergency costs) of 10% (£1.0m) in 2016/17; increasing to 15% (£1.5m) by 2021.
- 6.9 Following the rationale / principles of the temporary incentive funding received from central government; we will invest to unlock growth potential, invest to save and generate on-going revenue streams through the transformation reserves
- 6.10 The budget proposals within this report are predicted on an Indicative Council Tax increase for 2017/18 only.

7 STRATEGIC CONTEXT

- 7.1 The Council and the wider public sector continue to face significant financial challenges. The position can be summarised as follows:-
- **The Office of Budget Responsibility forecasts:** The Spending Review made the decision to significantly reduce the central government grant to local authorities, while introducing a new council tax precept for social care, undertaking the full devolution of business rates with new responsibilities and enable local areas have the tools to drive local growth.
 - **The Chancellor's statement:** made it clear that Local Government is expected to become financially self-sufficient by 2020.
 - **The Grant loss and future negative Revenue Support Grant:** with the loss of the Revenue Support Grant by next year and then the introduction of a negative Revenue Support Grant (in effect an additional cost to RDC from Central Government) the need for continuing transformation as well as innovative sources of income have become a cornerstone of becoming financially self-sufficient.
 - **Pressure on services:** Increasing pressures relating to inflation and alongside this demand on services is driven by a growing and changing population. Rochford District population increased by 6% from 2001 to 2011 and is expected to have increased by a further 7% to 2021, with rapid growth in older cohorts.
 - **Wider financial pressure on households:** from energy bills, housing costs, general increase in the cost of living, wage restraint, and welfare reforms.
 - **Increasing public expectations:** with residents expecting better services, more prompt responses and right first time.
- 7.2 In view of the financial constraints in the years ahead, the Council has a responsibility to develop and agree a plan for meeting the challenge. The proposed MTFs is the equivalent financial plan.
- 7.3 The MTFs will ensure support is maintained for priority front-line services, and seeks to prioritise those services that are most needed. It is evident, however, that the continuing reductions in funding and increases in demand will have an inevitable impact on both the nature and scope of services that the Council is able to deliver.

- 7.4 This provides an opportunity through innovation to re-imagine public service delivery and, through co-design, come up with radically different solutions to the challenges faced so the Council can continue to provide excellent services to its communities.
- 7.5 It can be recognised that economic growth benefits residents, businesses and the finances of the Council. The MTFs is about building resilience in the Council's finances; laying the foundation for future fiscal independence; modernising ways of working and investing in growth and income generation.

8 COUNCIL PRIORITIES

- 8.1 The Council's Business Plan places residents at its heart; providing a strong focus on the following four key themes, which the Council has deemed to be priorities to support Rochford and its residents up to 2021:-
- Becoming Financially Self-Sufficient;
 - Maximising Our Assets;
 - Early Intervention; and
 - Enabling Communities.
- 8.2 The MTFs seeks to complement the Business Plan; setting out a framework to ensure the Council not only lives within its means, but becomes financially self-sufficient and targets available resources to the priority areas outlined above.

MTFS Key Principles and Assumptions

- 8.3 The indicative MTFs for the Council through to 2022 and the rolling strategy, is founded on the following principles:-
- The Council has determined the minimum level of General Fund balance to be held at 10% of the net budget requirement but will aspire over the next five financial years to achieve a balance held of circa. 15%.
 - Members will set the maximum level of routine capital expenditure that can be incurred each year, recognising that any expenditure over and above what can be funded from revenue contribution to capital outturn, specific Capital Grant, designated reserves or capital receipts will need to be financed through borrowing.
 - External borrowing (if endorsed) would create an ongoing revenue cost pressure as a result of the capital financing charges arising (interest payments and principal repayment of debt), which would consequently reduce the revenue resources available for service delivery.

- Determining the level of targeted investment available to invest on Council priorities which generate savings, reasonable financial return, wider social and economic growth or maintain key assets for each of the next five years.

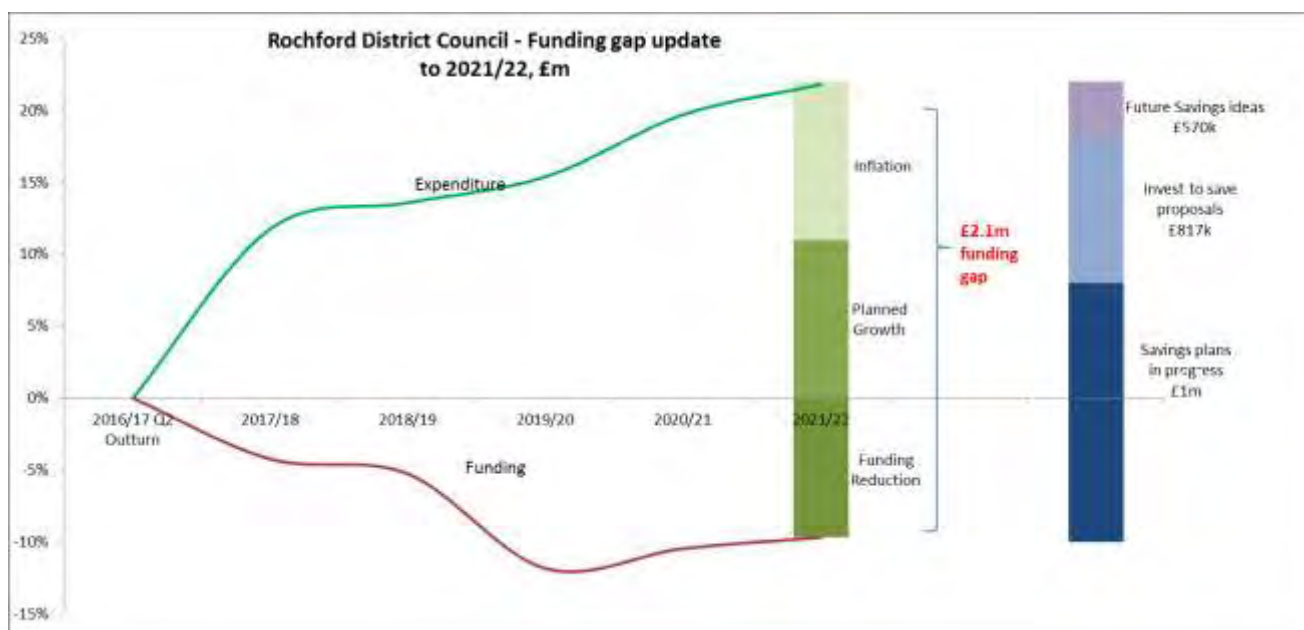
8.4 Assumptions on Government grant, growth in population, inflation and a range of other factors are used to inform the MTFs and budget gap and will be kept under review over the period to ensure changes in the macro-economic picture are reflected in the strategy. These assumptions are as follows:-

- **Demographic pressures:** – an assumption has been made in the budget for future home building and thus associated costs of around 350 new homes per annum.
- **Inflation (pay):** a 1% increase in pay is assumed for each year from 2017 to 2022.
- **Inflation (non-pay):** the Consumer Price Index (CPI), Retail Price Index (RPI) and energy inflation forecast has been used for the 2017/18 figures (1.4%, 2.2% and 9.0% respectively) and the annual forecast for the period 2018 – 2022 has been based on HM Treasury's independent average of inflation forecast for the UK economy circa 2.1% - 2.4%.
- **Revenue contribution to capital outturn:** is estimated at £300,000 for each of the five financial years.
- **Capital financing costs:** no external borrowing has been factored into the budget and as such no provision incorporated for interest or principal debt repayment.
- **Council Tax:** the proposal incorporates an indicative Council Tax increase of 1.95% in 2017/18 to bridge the budget gap.
- **Council Tax Support:** a discretionary hardship provision has been set aside to provide benefit support and funds to those in severe hardship.
- **The Council Tax baseline:** assumes a continuation of current household trajectory (1.1% annual increase as at Dec 2016) taking into account developments and schemes where developers are in place.
- **New Homes Bonus (NHB):** future allocations of NHB are projected in line with known developments in the district and incentive funding is reserved for investment that supports sustainability and growth.

- **Business rates:** there has been no growth assumed in business rates. An increase in yield has been estimated from the RPI inflation uplift applied to the Small business rate multiplier.
- **Revenue Support Grant:** the assumption for the reduction in RSG is based on the provisional settlement figures; 4% remains in 2017/18, decreasing to 0% in 2018/19, becoming negative by 2019/20 by £0.630m, thus a total reduction of £1.87m per annum.

Balancing the Budget

- 8.5 The MTF5 reflects a budget gap of £2.1m, which means that the Council will need to find recurrent baseline savings to this value each year by 2021/22.
- 8.6 Plans to balance the portfolio budgets for 2017/18 have been developed and these total £689,000. Delivery of further measures to balance the budget from 2017/18 and beyond are being explored and will, to a certain extent, be enabled by the successful implementation of the plans set out for 2017/18.
- 8.7 The total concepts identified equate to £2.387m which means that, if everything is delivered 100% on time, the gap would be closed based on current economic/funding estimates. However, this is highly unlikely due to the highly volatile nature of certain types of spend, such as homelessness, as well as the incentivised funding of £1.2m that is provided but not guaranteed each year. The Council, therefore, needs to continue with its transformation ambition within the Business Plan.



Revenue Budget Overview 2017/18

	2016/17	2017/18	Variance
	£m	£m	£m
Community	1.205	1.540	0.335
Enterprise	0.440	0.146	(0.294)
Environment	2.856	2.624	(0.231)
Finance	1.476	1.550	0.074
Governance	1.032	1.094	0.063
Leader	1.445	1.403	(0.042)
Planning	0.331	0.433	0.102
<i>Staffing Vacancy Factor</i>	-	(0.080)	(0.080)
Total Service Expenditure	8.784	8.710	(0.074)
Funding Sources:			
Revenue Support Grant	(0.583)	(0.043)	0.540
Retained Business Rates	(1.590)	(1.771)	(0.181)
Incentivised Funding (New Homes Bonus)	(1.368)	(1.181)	0.187
Council Tax (Proposed)	(6.512)	(6.702)	(0.190)
Collection Fund adjustments	(0.049)	(0.067)	(0.018)
New Transition Grant	(0.095)	(0.095)	-
Investment Fund Contribution / (Withdrawal)	1.368	1.181	(0.187)
General Fund Contribution / (Withdrawal)	0.045	(0.032)	(0.077)
Total Funding	(8.784)	(8.710)	0.074
(Surplus) / Deficit / Balanced budget	-	-	-

8.8 The 2017/18 budget is underpinned by solid financial management and a Business Plan which lays the foundation that will enable the Council to become self-sufficient financially. After taking income and specific grants into account, the net costs of 2017/18 services amounts to £8.710m, compared to £8.784m in 2016/17. The detailed budget is shown in Appendix 2.

Key 2017/18 Pressures & Growth

8.9 **Homelessness (£300,000):** The trend in the overall homelessness costs have shown a significant increase in 2016/17 over prior years due to the number of residents now presenting as homeless where the team can no longer find other options for.

8.10 The fact that the weekly cost of temporary accommodation itself has increased year on year yet the subsidy received from central government has remained static at 2011 prices means that any new presentations incur a significantly higher proportion of costs than in prior years.

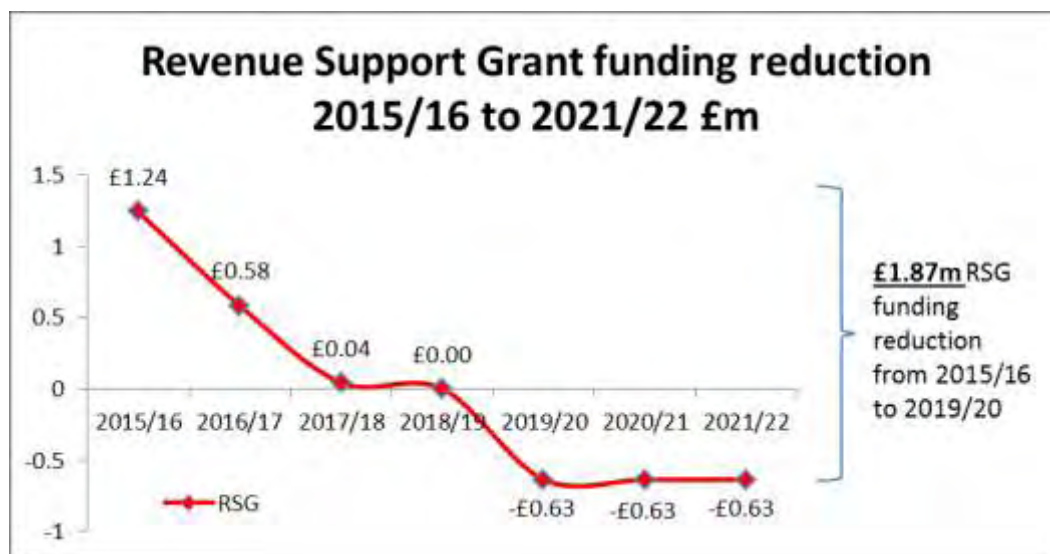
- 8.11 As of April 2017 the subsidy received from government will reduce by £11 per week (to £104 per week) adding to the pressure seen by Rochford District Council. Therefore, unless something is done to curtail this cost increase, the costs will spiral year after year even before any additional residents present themselves as homeless.
- 8.12 The Central Government additional unfunded burden of extending the duty on local authorities to help people at risk of homelessness to secure accommodation 56 days before they are threatened with homelessness, and to provide for those who do find themselves homeless with support for a further period of 56 days to help secure accommodation, doubles the length of time that Rochford District Council has a duty of care.
- 8.13 **Demographic Growth (£10,000):** with the number of households increasing in the District at an average rate of 1.1% each year, the additional cost of services needs to be included as a budget pressure. Using a detailed analysis tool, an estimated cost has been included for the major services of £10,000 for 2017/18. This will subsequently change as more homes are built. The nature of the services provided often means that there are small changes in some years, followed by large step changes in demand for services as the number of new homes build accumulates. For example, one new home does not require a new household waste collection run, but an increase of 1,000 over time would.
- 8.14 **Additional Revenue Contribution to Capital Outlay (£150,000):** this has been allocated to fund core capital maintenance projects and assumed to be an annual ongoing requirement to reduce the necessity for external borrowing for minor projects of a routine nature as the Capital receipts reserve used in prior years has been virtually depleted.
- 8.15 **New Staffing (£238,000):** this has been allocated to fund the new staff posts which are needed to keep the Council running. The funding is for posts that bolster existing front line services and/or create capacity to generate new income streams, thus the target is for many to become self-financing within 3 years.

Core Sources of Funding

- 8.16 **Revenue Support Grant (RSG):** total RSG funding for 2015/16 (excluding Homelessness prevention grant) was £1.241m. In 2016/17 it reduced by 54% to £0.583m and will be 100% removed from 2018/19. Worst still there will be a £0.630m payment requirement by 2019/20, meaning a £1.87m funding reduction in 5 years, or 17% of total funding removed.
- 8.17 The Government has fundamentally amended how it allocates funding to local authorities – to the significant detriment of Rochford District Council. During

prior years a flat rate reduction to RSG has been applied, but the new approach has taken into account each authority's ability to raise council tax when assessing grant allocations. This means, in practice, that authorities with better than average tax bases suffer a higher funding reduction than those with a comparatively low tax base.

8.18 The graph below shows the impact on Rochford specifically.



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- 8.19 **Retained Rates Scheme (RRS):** local authorities have the potential to retain 50% of business rate income and up to half of any growth in business rates revenue from new assessments added to the rating list with the remainder returned to central government and redistributed in England.
- 8.20 The Chancellor's recent announcement has extended the 50% retention principle to 100% from 2020. Local authorities will be able to retain 100% of local business rates income and have the power to lower business rates in order to attract new businesses, more effectively support small businesses and boost high streets. However, this will also bring additional responsibilities that have yet to be fully outlined by Central Government.
- 8.21 The fact remains that the Council can only plan spending in the medium to long term if there is a degree of certainty in relation to future income. There is still a great deal of uncertainty in relation to the 2020 business rate changes in terms of the practical impact on local areas. The devil will be in the detail but what seems certain is that change is around the corner. Local authorities have been pro-active in developing models and systems of intelligence that can monitor and help manage and plan these new systems and, in addition, maintaining resilience of service provision.
- 8.22 **The New Homes Bonus** was introduced 2011 in order to provide a clear incentive to local authorities to encourage housing growth in their areas. It is based on the increase in new houses and bringing empty homes back into use. The grant currently matches Council Tax for 6 years, with 80% being received by the District Council, as the planning authority, and 20% going to Essex County Council. In the Autumn statement, this was reduced to 5 years by 2017/18 and then 4 years by 2018/19, along with a minimum baseline of 0.4% growth, which has significantly reduced the expected level of funding in 2017/18 and beyond. The amount for 2017/18 is now £1.181m, which is a £186,000 reduction from 2016/17.
- 8.23 **Council Tax** - no freeze grant has been awarded for Council Tax in 2017/18. Most fundamentally, the 2016/17 settlement signalled a shift away from offering a council tax freeze grant to encourage no increase in council tax, to encouraging the use of council tax rises to generate additional funding by local authorities. This has been done by taking each authority's respective ability to generate its own revenue into account when allocating core Government funding.
- 8.24 Confirmation was provided of the ongoing 2% referendum limit on council tax increase i.e. increases at 2% or more requiring a local referendum. However, there is extra flexibility for social care authorities to levy a 2% premium on the council tax to finance additional spending on adult social care provision.

- 8.25 When considering the Council Tax level for 2017/18, it should be noted that the current level is:-

	2016/17 Band D Average £
Essex County Council	1,108.35
Essex County Council - Social Care Precept	21.78
Essex Fire Authority	152.10
Police and Crime Commissioner	67.68
Parish Councils	41.07
Rochford District Council	213.06
Total	1,604.04

- 8.26 The fiscal challenge is being felt nationally by every local authority. However, significant reduction in Rochford District Council's grant takes into account the ability to partially mitigate the loss by raising Council Tax.
- 8.27 The Council has managed to freeze Council Tax in 3 of the last 6 years (2011/12, 2012/13 and 2015/16), by restructuring itself and achieving savings and efficiencies in all of its front and back office services. This work will continue into 2017/18 with a range of further proposals. However, the increasing pressures and reductions in Government funding means the Council has to make the tough decision to increase council tax by 1.95%.

Council Tax base

- 8.28 The Section 151 Officer is authorised to set the tax base, which is based on the current council tax valuation list plus an estimate of changes anticipated to occur in 2016/17.
- 8.29 The introduction of the Local Council Tax Support Scheme (LCTS) has meant a change in the way that the Council Tax Base is calculated. The LCTS is based on a discount rather than a benefit, so results in a reduction in the tax base. The reduction in the tax base caused by the discounts is offset by Government grant. For 2017/18, the tax base is calculated as follows:-

		Band D Equivalents	
		2016/17	2017/18
	Tax Base	34,038.3	34,068.5
Less	LCTS Adjustment	(2,911.6)	(2,647.7)
Less	Collection Rate Adjustment	(560.3)	(565.6)
Equals	Tax Base for Council Tax Collection	30,566.4	30,855.2

8.30 The increase in the tax base is due to:-

- The additional housing units in the District.
- Changes in discounts and exemptions to commence.
- Additional fraud and compliance being undertaken in partnership with the Essex authorities.

8.31 The calculation of the indicative Council Tax for Rochford District is set out below

	2016/17 Original	2016/17 Current	2017/18 Original
	£m	£m	£m
Gross Expenditure (inc incentivised funding)	10.122	10.039	10.080
Reversal of Parish Precept	-1.255	-1.255	-1.370
Total Service Expenditure	8.867	8.784	8.710
Contribution to /(from) Reserves	1.330	1.413	1.149
Net Expenditure for Budget Purposes	10.197	10.197	9.859
Revenue Support Grant	(0.583)	(0.583)	(0.043)
Retained Business Rates	(1.590)	(1.590)	(1.771)
Incentivised Funding (New Homes Bonus)	(1.368)	(1.368)	(1.181)
Collection Fund Adjustments	(0.049)	(0.049)	(0.067)
New Transition Grant	(0.095)	(0.095)	(0.095)
Rochford's Element of Council Tax Requirement	(6.512)	(6.512)	(6.702)
Council Tax Base	30,566	30,566	30,855
TOTAL COUNCIL TAX (BAND D EQUIVALENT)	213.06	213.06	217.21

8.32 The 1.95% increase, combined with growth in the council tax base, means that for 2017/18 income from Council Tax will be approximately £6.702m. Within that figure growth in the tax base equates to £61,552, resulting in the potential for an additional £128,318 of funding to sustain Council services. The indicative Council Tax for a band D property would be £217.21; representing an increase of 8p per household per week.

8.33 The total Council Tax, including the amounts for Essex County Council, Essex Police and Crime Commissioner, Essex Fire Authority and the Town and Parish Councils will be set at the Council meeting on 21 February 2017.

8.34 Rochford District Council has a remarkable history of delivery high quality services at value for money for its residents. It has financial prudence and stewardship as a focus in these times of unrelenting pressure on the public purse.

8.35 To meet its ongoing challenges the Council continues on its journey of reducing costs and increasing income through efficiencies, better contract management and innovative trading solutions, as part of the Business Plan, shown in Appendix A.

Collection Fund Reserve

- 8.36 As the Billing Authority, this Council collects Council Tax on behalf of Essex County Council, the Essex Fire and Rescue Authority and the Police and Crime Commissioner (all known as main precepting bodies). The amount of Council Tax to be collected includes an allowance for non-collection of Council Tax. When we collect more than the amount due, this surplus is held in the Collection Fund as a ring fenced amount and can be distributed to the main precepting bodies and ourselves on a proportionate basis, based on the Band D Council Tax amount for each body.
- 8.37 A forecast is made of the likely outturn surplus or deficit for the current financial year which is then split across the main precepting bodies and this Council. For 2017/18 there will be a surplus on the collection fund, attributable to the billing authority and main preceptors as follows:-

Recipient	Distribution Amount – Deficit/(Surplus)	
	2016/17 actual £000s	2017/18 proposed £000s
Rochford District Council	(49)	(67)
Essex County Council	(215)	(302)
Essex Police and Crime Commission	(29)	(41)
Essex Fire & Rescue Authority	(13)	(18)

GREEN GATEWAY TRADING LTD.

- 8.38 In December 2016, Green Gateway Trading Ltd (GGT) commenced trading as the Council's first Local Authority Trading Company, providing the grounds maintenance service. This was a significant move for the Council on its journey towards financial self-sustainability. With the Council as the only shareholder, all profit after tax will be retained as well as the significant cost saving that GGT could offer over external contract suppliers.
- 8.39 For 2017/18 the targeted additional profit after tax is £25,000, and is included within the Council's budget.

RESIDENT ENGAGEMENT

- 8.40 These budget plans have been based on consultation which, to date, has included recent resident budget perception surveys in relation to the Council's spending priorities. The survey asked residents what they care about as the Council approaches the challenge and ideas about how savings could be made or services reformed.
- 8.41 The survey was available for approximately 12 weeks on-line and publicised through social media. Hard copies were sent to residents registered with the Council and distributed at various public locations. It formally closed on 8 January 2017. Disappointingly, only 210 residents responded (c.1% of households); 180 online and 30 by hard copy.
- 8.42 The services have been ranked in order of those considered most important by respondents and are outlined in the table below, including a satisfaction rating:-

Rank order of services 1 = very important to 9 = not important	Satisfied %	Dissatisfied %
1. Recycling and waste collection	78%	8%
2. Safeguarding and community safety	19%	22%
3. Street cleansing	50%	17%
4. Parks and open spaces	49%	11%
5. Public toilets	22%	19%
6. Accommodation for homeless	11%	13%
7. Building Control Services	15%	13%
8. Planning Services	18%	17%
9. Leisure services	26%	9%

The headline findings are summarised into the following four main themes extracted from the narrative:

Income Generation

- 8.43 There was a general feeling that the Council should look to become more “business like” and “generate a profit where possible”.
- 8.44 Any Local Authority must ally the needs of residents with safe financial stewardship and, as such, profit should not be a driver. However, the Council has a plan to become financially self-sufficient and is looking for innovative ways to generate income, such as through Green Gateway Trading Ltd.

Reduce Costs

- 8.45 Many of the comments related to the Council being more efficient in its working practices, more streamlined and as energy efficient as possible. There were several comments calling for a reduction in top level salaries along with a reduction in Councillor Allowances.

Service Growth

- 8.46 Most of the answers fell into this category. There were calls for greater enforcement control of anti-social behaviour, investment in appropriate infrastructure prior to new housing, increased parking enforcement, encouragement of local businesses and services for the disabled.
- 8.47 Some suggestions in areas on which the District Council has minimal control included street lighting investment, public footways and highways, more policing and safeguarding as well as improved bus services and the rolling back of recent changes to the recycling centres.

Different ways of working

- 8.48 There were several comments suggesting that the Council should consider different ways of communicating what it does, including the efficiencies that are being made and the whether the Council can provide details of its budget is spent.

- 8.49 The Council is always appreciative of those who take the time to feed in their views and provide insight into how they consider the Council should use its resources in a time of financial constraints.
- 8.50 Whilst not all ideas can be pursued, the views of residents help the Council to focus on how best to use its resources to achieve its Business Plan priorities and make a difference to those it serves.

For 2017/18 plans have been prepared to deliver savings of £0.689m. These are shown in appendix 3.

GRANTS FOR SPECIFIC SERVICES:

- 8.51 In 2017/18, the grant funding received by the Council is budgeted to be:-

Grants for specific services:	2017/18
Local Council Tax Support Scheme	(69,500)
Preventing Homelessness`	(50,000)
Housing Benefit Admin	(179,900)
Business Rates collection	(85,500)
Disabled Facilities Grant	(375,000)
Total Specific Grants	(759,900)

CAPITAL PROGRAMME

- 8.52 A Core Capital programme covering the period 2017/18 has been developed to provide the Council with transparency its plans. Both revenue and capital funding must work to complement each other in support of the delivery of the Business Plan, which is dependent upon both investment in capital infrastructure and transformation and modernisation in operational service delivery.
- 8.53 The budget includes provision for routine capital expenditure on Council core maintenance programmes through 2017/18. The programme is detailed in the table below:-

Details	17/18 Capital Budget £	Commentary
INFORMATION & COMMUNICATION		
Health & Safety Management Software	6,500	To assist with compliance monitoring, KPI reporting, records etc inline with HSG65
IT Migration Project	264,000	Move to the cloud
ICT STRATEGY TOTAL	270,500	
VEHICLES & EQUIPMENT		
Wheelie Bins	45,000	RDC is responsible for providing replacement bins
VEHICLES & EQUIPMENT TOTAL	45,000	
PARKS & PLAY FACILITIES		
Condition survey (all pavilions)	10,000	To establish condition and inform future options
Pavilions: redeck Internal / external / fixtures / fittings	7,500	Subject to condition survey
Play Spaces	25,000	Provision for replacement play equipment
Parks & Open Spaces programme	10,000	General work provision
PARKS & PLAY FACILITIES TOTAL	52,500	
OFFICE ACCOMMODATION		
Rochford	22,000	Rolling programme
Rayleigh	21,000	Rolling Programme
Windmill	8,500	Rolling Programme
Health and safety adaptations		
Fall Arrest/Restraint Systems on RDC roofs	8,000	Compliance with WAH2005 Regs
DDA Access Audit of all RDC buildings	10,000	Adjustments inline with DDA Legislation
Evac Chairs (South Street and Civic)	6,000	RRO2005 (Fire Safety Regs)
OFFICE ACCOMMODATION TOTAL	75,500	
HOUSING		
Disabled Facilities Grant	525,000	£375k to be funded through Better Care Fund via ECC
Homeless solution - temporary accommodation	15,000	Yr 1 Estimated cost of wardrobes and beds for x12 units at new development (1 estimate to date). Yr 2 Estimated cost of replacement furniture. Yr 3 onwards unknown.
Housing renewal grant	40,000	Housing renewal budget for new Multi Agency Private Housing Well Homes programme. Programme aim: 'To ensure a safe, secure healthy home'. 2016 BRE findings estimate over 5,000 severe housing hazards in the District, falls and excess cold being the highest.
HOUSING (internally funded) TOTAL	580,000	
Capital Programme Total	1,023,500	
FINANCED BY:		
Capital Receipts Reserve	(84,500)	
Provision from 2017/18 Revenue budget	(300,000)	
Contribution from Hard/Soft Infrastructure reserve for IT Migration Project	(264,000)	
External Funding via Better Care Fund for Disabled Adaptations	(375,000)	
Total Financing	(1,023,500)	

8.54 Capital expenditure may be financed from a range of internal and external sources. Internal sources include capital receipts, revenue contributions, reserves and borrowing. External sources include borrowing as well as private sector contributions such as S106 developer contributions and government grants (which may be ring-fenced for specific purposes or non-ring-fenced and available for general application by the Council).

8.55 When the Council borrows to finance capital expenditure this has a direct impact upon the revenue budget in the form of 'capital financing costs'. Capital financing costs incorporate the annual Minimum Revenue Provision (MRP) plus the actual interest paid on the debt outstanding. The actual cost of borrowing is determined by the market interest rates at the point of taking a loan and the period over which the loan is taken.

8.56 No external borrowing is anticipated for the core maintenance programme. The programme is financed by an annual revenue contribution to capital outlay of £300,000 per annum, Capital receipts totalling £84,500 are earmarked for the programme, £264,000 from the Infrastructure reserve and specific grant funding (from the Better Care fund) attributed to the Disabled Facilities Grant.

- 8.57 Draft budget proposals do not include capital investment plans through to 2022, decisions on which will be made on a case by case basis via the Investment Board to ensure that the Council continues to have the cost effective infrastructure it needs to be successful.
- 8.58 It is recognised that the programme over this period cannot accurately predict all demands for the future and that it will require periodic review and revision, at least annually, to enable the Council to allow adjustments in the light of changing circumstances.

MEMBER ALLOWANCES

- 8.59 The Council has moved away from annual reviews of the Allowance Scheme with the Independent Remuneration Panel undertaking a formal review of the scheme every four years. The next review by the Panel will fall in 2018/19 relating to the scheme for 2019/20. Council has kept Allowances at the same level since 2009/10 Municipal Year. There is no planned increase to Member Allowances in 2017/18.

9 FEES AND CHARGES

- 9.1 Although the Council reviews discretionary fees annually as part of the budget process, circumstances may change during the year necessitating in-year changes and the Council has delegated in-year approval of discretionary fees to the Executive.
- 9.2 The proposals in respect of the charges for 2017/18 are shown in Appendix 4 to this report. Changes shown in the Appendix come into effect from 1 April each year, unless indicated otherwise.
- 9.3 The Council undertakes to review existing services to identify opportunities for introducing or increasing charges, if appropriate. Charging users for services reduces the level of overall subsidy by Council Tax payers to a particular service.
- 9.4 Fees for Licensing, Planning and certain other services are not included within the schedule for fees and charges, as these are prescribed and the Council has no discretion. These are available on request from the relevant department and published on the Council's website

10 PENSION AND PENSION REVALUATION

- 10.1 The Council belongs to the Local Government Pension Scheme which is administered by Essex County Council. Triennial valuation is a requirement under regulation 36 of The Local Government Pension Scheme. Its purpose is to value the assets and liabilities of each individual employer and the pension

fund as a whole every three years with a view to setting employer contribution rates. The latest actuarial revaluation was completed in December 2016 and the impact is an increase in the contribution paid by the Council for each staff member, offset against a reduction in the annual deficit payment that has to be made. From the actuarial valuation the impact on the 2017/18 budget is a net nil change from 2016/17.

11 EQUALITY AND DIVERSITY IMPLICATIONS

- 11.1 The Council has formulated its budget proposals having regard to the duties under the Equality Act 2010. The Leadership Team has undertaken preliminary assessments to determine if there will be any adverse impact on those with protected characteristics, as set out in the Corporate Equality Policy. The Leadership Team is satisfied that, based on the stage of the respective proposals, these requirements have been adhered to in formulating the proposals referred to in this report.
- 11.2 At the time of developing specific service plans and policies the Council will consider in greater detail the specific impact of proposals within the budgetary framework. Proposals would only be implemented after due regard had been paid to the need to achieve the three aims set out in Section 149 of the Equality Act.

12 RISKS AND OPPORTUNITIES

- 12.1 There are a number of risks to the Council's financial position as a result of changes in demographics, changes to legislation and other factors. The Council holds reserves and contingency balances to address future risks and concerns. These risks will be kept under review as they materialise.

13 ROBUSTNESS OF THE BUDGET ASSUMPTIONS; ASSURANCE FROM THE S151 OFFICER

- 13.1 The Section 151 Officer is required under section 25 of the Local Government Act 2003 to report to the Council on the robustness of the estimates and adequacy of reserves when determining its budget and the level of Council Tax.

ROBUSTNESS OF ESTIMATES

- 13.2 The financial planning process for 2017/18 has adhered to the continued funding reductions from central Government. The scale and timing of notification has posed a significant challenge for all authorities to balance budgets. The Council has met this challenge through its Business Plan priorities and internal spending review in considering plans up to 2022 in order to develop a balanced budget.

- 13.3 The financial planning process has been managed at officer level through the Business Planning Group, which has fed directly into the process for financial planning, including the strategic context for the District, medium-term resource projections, the quantification of new pressures on resources and the identification of potential budget savings / efficiencies.
- 13.4 A budget survey has taken place to seek the views of residents in respect of high level general budget principles and specifics in terms of Council Tax themes. The survey feedback has been taken into consideration as final proposals to the Council have been formulated.
- 13.5 At Member level, budget discussion has taken place to share information and provide the national and local context as the spending review decisions emerged. Portfolio Holders have been extensively engaged and provide with the evidence required to enable the MTFs recommendations outlined to be referred to Council for approval.

ROBUSTNESS OF THE BUDGETING PROCESS

- 13.6 During the preparation of the budget for 2017/18 and the MTFs, the challenge has been to find efficiencies and savings that do not stop the Council from delivering against its Business Plan priorities but dovetails with the key themes. The process that has been undertaken to set the budget has included engagement of officers from service departments throughout the year, regular feedback of resulting themes into the process, engagement with residents, engagement with Members, benchmarking with others, along with due consideration of statutory duties, particularly in respect of equalities.
- 13.7 The financial climate re-enforces the need for on-going robust financial management, strict budgetary control and the on-going monitoring of both savings and investment delivery plans, and the Section 151 Officer confident that there are adequate processes in place to promote these.
- 13.8 Risks have been taken into account in budget-setting and in considering the adequacy of reserves. For these reasons, it can be confirmed that the 2017/18 budget setting process has been robust.

RESERVES AND BALANCES

- 13.9 Ultimately, it is the role of the Section 151 Officer to recommend a level of reserves within the Council's budget. However, it is important that Members understand the level of reserves that the Council holds, and ensure that the reserves policy is in line with organisational strategy.
- 13.10 There is no statutory minimum level of reserves but it is important to manage the level in order to:-

- Maintain adequate balances to provide contingency funds for unforeseen events.
 - Provide resources to support the Council's long term spending plans.
 - Avoid holding excessive amounts because of the opportunity costs in not utilising these resources.
- 13.11 The Council's policy on Reserves is that, as part of the budget preparation process, it will carry out a risk assessment of any material items included in the budget that are based on forecasts or assumptions and that an appropriate level of reserve will be maintained based on the assessment of the probability of events occurring that would require some or all of those reserves to be drawn upon. The approved level of reserves is to be adhered to in order to support the Council in the achievement of its long term objectives.
- 13.12 **General Fund Balance:** This is a contingency fund - money set aside for emergencies or to cover any unexpected costs that may occur during the year, such as flooding or unexpected repairs.
- 13.13 The current strategy is to build up General Fund balances and maintain them at a minimum of 10% of the annual net budget requirement - up to 15% by 2020. This provides a short term contingency to manage the risks identified in this report, significant of which could be loss of incentivisation funding; the triennial revaluation of the pension scheme and the impact of equalisation and new responsibilities that will be associated to the 100% Business rates retention.
- 13.14 The level of the General Fund reserve is reviewed annually as part of the budget process and the current 2017/18 target for General Fund balances is £1.183m.
- 13.15 **Earmarked Reserves:** This is money that has been set aside for a particular purpose, such as Self-Insurance, Infrastructure / Investment funds and funds held on behalf of partnerships. For example, the Local Strategic Partnership.
- 13.16 For each earmarked reserve there will be a clear protocol setting out:-
- The reason for/purpose of the reserve.
 - How and when the reserve can be used

13.17 Forecast movement in the current and future reserves and balances is net £884,537 and summarised below. These are estimates based on expenditure and plans at the time of producing the budget. A further report on Reserves and Balances will be made to the Council as part of the closure of the accounts for 2016/17.

	2017/18 Opening Balance	Transfer In	Transfer Out	Estimated Closing Balance
Devolution	31,309	-	-	31,309
Thames Gateway Growth Contribution	17,500	-	-	17,500
Internal Audit	8,000	-	-	8,000
Contractor Provision	63,431	-	-	63,431
IT Emergency Recovery / Investment	264,609	-	(264,609)	-
CT Hardship Fund	50,000	20,000	-	70,000
Transformation / Innovation	466,486	-	-	466,486
Insurance	36,064	-	-	36,064
Legal Services	208,938	-	-	208,938
Contamination	10,000	-	-	10,000
Elections	20,000	-	-	20,000
Housing	1,241	-	-	1,241
Hard / Soft Infrastructure	1,331,537	1,181,145	-	2,512,682
General Balance	1,235,799	(20,000)	(32,000)	1,183,799

13.18 The Council regularly reviews the reserves as part of the budget setting and closure of accounts processes to make sure that they are appropriate. Reserves should be used in accordance with the reasons they were set up and their use is authorised by the Section 151 Officer.

If necessary the Section 151 Officer may approve the use of Earmarked Reserves to cover unexpected emergency expenditure.

14 TREASURY MANAGEMENT STRATEGY

14.1 The Treasury Management Strategy is included at Appendix 5. The main recommended revisions to the Treasury Management Strategy are as follows:-

- No further diversification of financial instruments into more secure /higher yield asset classes, within the principles of "security, liquidity then yield" in consultation with the Council's investment advisor due to the risk appetite of the Council.

- A reduction in the assumptions in the budget strategy for interest receipts in line with the historically low interest rates.
- To use prudential borrowing only where business cases are agreed in accordance with the principles of the overall Treasury Strategy.
- Update to reflect the latest forecast for interest rates. Base rate is expected to remain at 0.25% until at least the end of 2019 and 0.75% by 2020/21.

15 CONCLUSION

- 15.1 The MTFS has been prepared against a background of significant reductions and changes in grant funding and increasing costs associated with service pressures. These factors could jeopardise the Council's sustainable financial position unless budget savings continue to be delivered alongside the delivery of the Council's Business Plan priorities.
- 15.2 The MTFS covers a five year period for which outline Government spending plans have been received with a clear indication that austerity measures are likely to continue throughout the period of the Strategy.
- 15.3 Although the financial context is increasingly challenging, the Council has a track record of identifying and delivering significant savings and achieving budget out-turn within the approved budget supported by a framework of effective financial planning. This approach will need to continue to ensure that a sustainable medium-term financial position can be maintained.
- 15.4 The Leadership Team will review the Strategy annually to ensure that it continues to be aligned to overall Council objectives and priorities and that the Council continues to be able to set a balanced budget year on year.

I confirm that the above recommendation does not depart from Council policy and that appropriate consideration has been given to any budgetary and legal implications.



LT Lead Officer Signature: _____

Section 151 Officer

Background Papers:-

None.

For further information please contact Rob Manning or Matt Petley on:-

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If you would like this report in large print, Braille or another language please contact 01702 318111.



OUR PRIORITIES

“Our residents will be at the heart of everything we do”

We will enable our staff to meet future challenges by working in a business-like way;

We will enable our communities to help deliver services which they consider to be specifically important to them;

We will create opportunities to maximise income to continue delivering services;

We will help this District become renowned as a leading regional centre in the science, medical and technology sectors within the next 10-20 years;

We will support new and existing businesses;

We will make the most of our coastal areas.

BECOME FINANCIALLY SELF-SUFFICIENT

- We will set up a trading arm and increase our traded services to generate investment income and make us more ‘self sufficient’;
- We will pursue large scale commercial projects to generate income;
- We will ensure our commercial activity will, where possible, have social benefits;
- We will use local businesses and resources whenever possible whilst ensuring Best Value;
- We will review our services so that we provide more of what is important to our residents.

EARLY INTERVENTION

- We will use early intervention to manage demand on our services;
- We will endeavour to help to provide good quality homes for all of our residents by bringing, for example, more empty properties back into use;
- We will promote the safeguarding of our young and vulnerable residents;
- We will work closely with those partners who will help us achieve our aims, especially those whose focus is on early intervention and prevention.

MAXIMISE OUR ASSETS

- We will ensure that all of our assets are fully utilised to maximise income whilst ensuring social purpose.

ENABLE COMMUNITIES

- We will engage with all parts of our communities, including Parish Councils, businesses and our residents, to encourage the most efficient way to provide services and to help create full employment, including more apprenticeships.

To achieve these priorities we will create a culture in the Council that is: focussed on real outcomes, not process; proactive; flexible; able to make decisions promptly; business-like; empathetic; willing to take risks whilst maintaining appropriate safeguards.

How we will achieve our priorities: a number of detailed delivery plans will emerge from this business plan; these will set out how we will achieve the objectives set out in this plan.

BUDGET BOOK PORTFOLIO HOLDERS STRUCTURE 2017~18					
PORTFOLIO HOLDER NAME	ASSISTANT DIRECTOR	ALL SERVICES	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
		LEADER			
Cllr Terry Cutmore	Shaun Scrutton	Corporate Management	99,400	158,100	93,200
Cllr Terry Cutmore	Shaun Scrutton	Assistant Directors	700,800	645,000	696,300
Cllr Terry Cutmore	Shaun Scrutton	Executive Director	183,800	103,700	111,000
Cllr Terry Cutmore	Shaun Scrutton	Managing Director	142,900	171,100	144,900
Cllr Terry Cutmore	Angela Law	Conducting Elections	143,750	140,700	101,450
Cllr Terry Cutmore	Angela Law	Registration of Electors	80,250	83,100	106,350
Cllr Terry Cutmore	Matt Harwood White	Health and Safety	31,500	33,000	41,000
Cllr Terry Cutmore	Nick Khan	Leadership Support Team	121,900	143,100	149,800
			1,504,300	1,477,800	1,444,000
		FINANCE			
Cllr Simon Smith	John Bostock	Audit	67,600	89,000	118,300
Cllr Simon Smith	S151	Financial Services	341,500	333,500	296,000
Cllr Simon Smith	Matt Harwood White	Procurement	37,500	42,800	45,800
Cllr Simon Smith	S151	Risk and Performance Management	64,500	68,500	70,800
Cllr Simon Smith	S151	Other Operating Income & Expenditure	(21,200)	(21,200)	18,900
Cllr Simon Smith	S151	Non Distributed Costs	963,300	963,300	1,000,000
			1,453,200	1,475,900	1,549,800
		ENTERPRISE			
Cllr George Ioannou	Marcus Hotten	Off Street Parking	(1,017,600)	(1,012,600)	(1,118,600)
Cllr George Ioannou	Matt Harwood White	Office Accommodation - Rayleigh	94,600	93,000	70,500
Cllr George Ioannou	Matt Harwood White	Office Accommodation - Rochford	196,900	197,800	199,500
Cllr George Ioannou	Shaun Scrutton	Computer Services	962,200	1,011,000	810,100
Cllr George Ioannou	Matt Harwood White	Estates Management	67,900	72,100	113,400
Cllr George Ioannou	Nick Khan	Communication	76,100	78,600	71,000
			380,100	439,900	145,900
		PLANNING			
Cllr Ian Ward	Matthew Thomas	Development Management	(7,300)	76,700	91,800
Cllr Ian Ward	Matthew Thomas	Building Control Client Account	132,500	155,600	195,000
Cllr Ian Ward	Matthew Thomas	Building Control Fee Account	(246,700)	(246,700)	(246,700)
Cllr Ian Ward	Matthew Thomas	Planning Policy & Economic Development	384,400	345,600	392,600
			262,900	331,200	432,700
		ENVIRONMENT			
Cllr Dave Sperring	Marcus Hotten	Highways/Roads	(700)	(700)	(500)
Cllr Dave Sperring	Marcus Hotten	Cemeteries & Churchyards	(103,600)	(99,500)	(76,500)
Cllr Dave Sperring	Marcus Hotten	Street Cleansing	718,900	716,600	675,800
Cllr Dave Sperring	Marcus Hotten	Public Conveniences	89,000	91,300	68,100
Cllr Dave Sperring	Marcus Hotten	Coast Protection	2,100	2,100	2,100
Cllr Dave Sperring	Marcus Hotten	Depot	32,200	32,200	32,500
Cllr Dave Sperring	Marcus Hotten	Recycling Collection	2,054,800	2,031,700	1,929,800
Cllr Dave Sperring	Marcus Hotten	Recycling Disposal	(626,900)	(624,900)	(664,900)
Cllr Dave Sperring	Marcus Hotten	Parks & Open Spaces	705,500	660,300	607,500
Cllr Dave Sperring	Matt Harwood White	Emergency Planning	45,900	46,600	50,400
			2,917,200	2,855,700	2,624,300
		GOVERNANCE			
Cllr Cheryl Roe	Dawn Tribe	Revenues Investigation Section	-	-	-
Cllr Cheryl Roe	Dawn Tribe	Housing Benefit Administration	113,800	136,700	146,300
Cllr Cheryl Roe	Dawn Tribe	Housing Benefit Payments	(197,300)	(197,300)	(272,000)
Cllr Cheryl Roe	Dawn Tribe	Reception Team	126,500	128,700	137,000
Cllr Cheryl Roe	Dawn Tribe	Support Services	281,400	250,500	241,900
Cllr Cheryl Roe	Angela Law	Legal Services	125,000	183,400	136,800
Cllr Cheryl Roe	Shaun Scrutton	Human Resources	124,000	130,700	184,600
Cllr Cheryl Roe	Angela Law	Licensing	11,600	39,100	50,300
Cllr Cheryl Roe	Dawn Tribe	Customer Services	277,700	257,600	264,000
Cllr Cheryl Roe	Angela Law	Hackney Carriage	(95,800)	(95,800)	(95,000)
Cllr Cheryl Roe	John Bostock	Members & Committee Services	414,400	420,200	422,800
Cllr Cheryl Roe	John Bostock	Civics	47,900	45,100	54,800
Cllr Cheryl Roe	Angela Law	Local Land Charges	(194,000)	(194,000)	(194,000)
Cllr Cheryl Roe	Dawn Tribe	Council Tax	59,600	(16,100)	3,600
Cllr Cheryl Roe	Dawn Tribe	Business Rate Account	(111,500)	(153,600)	(94,800)
Cllr Cheryl Roe	Angela Law	Information	20,800	21,500	23,400
Cllr Cheryl Roe	John Bostock	Overview & Scrutiny	40,400	41,800	43,300
			1,044,500	998,500	1,053,000
		COMMUNITY			
Cllr J Lumley	Louisa Moss	Housing Strategy	15,000	15,000	13,900
Cllr J Lumley	Louisa Moss	Private Sector Housing Renewal	90,300	56,900	63,200
Cllr J Lumley	Louisa Moss	Homelessness	368,200	364,000	674,900
Cllr J Lumley	Louisa Moss	Corporate Policy & Partnerships	167,900	159,100	173,300
Cllr J Lumley	Louisa Moss	Community Safety	34,100	38,100	32,800
Cllr J Lumley	Marcus Hotten	Public Health	29,100	29,100	29,300
Cllr J Lumley	Louisa Moss	Environmental Health	268,300	266,400	277,000
Cllr J Lumley	Matt Harwood White	Culture & Heritage	(4,300)	(4,300)	(1,300)
Cllr J Lumley	Matt Harwood White	Sports Development & Promotion	5,300	17,500	4,100
Cllr J Lumley	Matt Harwood White	Leisure Premises	285,900	274,600	235,600
Cllr J Lumley	Matt Harwood White	Leisure Client Account	9,500	(28,000)	6,000
Cllr J Lumley	Louisa Moss	Safeguarding	35,900	16,700	31,100
			1,305,200	1,205,100	1,539,900
		Staff Vacancy Factor			(80,000)
		Service Related Costs	8,867,400	8,784,100	8,709,600

LEADER PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
Corporate Management	99,400	158,100	93,200
Assistant Directors	700,800	645,000	696,300
Executive Director	183,800	103,700	111,000
Managing Director	142,900	171,100	144,900
Conducting Elections	143,750	140,700	101,450
Registration of Electors	80,250	83,100	106,350
Health and Safety	31,500	33,000	41,000
Leadership Support Team	121,900	143,100	149,800
Total Net Expenditure	1,504,300	1,477,800	1,444,000

CORPORATE MANAGEMENT			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Supplies & Services			
Subscriptions	200	200	200
Corporate Management	-	58,700	-
Reward and Motivation	-	-	300
National Fraud Incentive	1,400	1,400	2,100
Members Awayday	-	-	2,000
National Apprenticeship Levy	-	-	14,500
	<u>1,600</u>	<u>60,300</u>	<u>19,100</u>
Contracted Services			
External Audit Fees - Main Audit & Outside Inspectors	49,000	48,800	49,900
External Audit Fees - Grant Claims	8,400	8,600	8,800
Bank Charges	40,400	40,400	40,400
	<u>97,800</u>	<u>97,800</u>	<u>99,100</u>
TOTAL EXPENDITURE	<u>99,400</u>	<u>158,100</u>	<u>118,200</u>
INCOME			
Other Income			
Trading Arm Income	-	-	(25,000)
FOI Fees & Charges	-	-	-
	<u>-</u>	<u>-</u>	<u>(25,000)</u>
TOTAL INCOME	<u>-</u>	<u>-</u>	<u>(25,000)</u>
TOTAL NET	<u>99,400</u>	<u>158,100</u>	<u>93,200</u>

ASSISTANT DIRECTORS			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	613,700	563,900	594,100
Training	55,000	55,000	55,000
Professional Fees	-	-	-
Insurance	4,800	4,800	4,500
Work Placements	16,000	16,000	39,700
	<u>689,500</u>	<u>639,700</u>	<u>693,300</u>
Transport Related			
Car Allowances	2,600	2,600	1,700
	<u>2,600</u>	<u>2,600</u>	<u>1,700</u>
Supplies & Services			
Subscriptions	8,000	-	-
Equipment, Tools and Materials	300	700	700
Expenses	400	2,000	600
	<u>8,700</u>	<u>2,700</u>	<u>1,300</u>
TOTAL EXPENDITURE	<u>700,800</u>	<u>645,000</u>	<u>696,300</u>

EXECUTIVE DIRECTOR			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE			
ACCOUNTANCY OFFICER:			
	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	176,200	95,900	104,000
Training	1,000	3,000	3,000
Insurance	1,100	1,100	700
	<u>178,300</u>	<u>100,000</u>	<u>107,700</u>
Transport Related			
Car Allowances	2,000	1,200	900
	<u>2,000</u>	<u>1,200</u>	<u>900</u>
Supplies & Services			
Subscriptions	2,500	500	500
Personal Expenses	-	300	300
Equipment, Tools and Materials	100	300	300
Expenses	900	900	800
Conference Expenses	-	500	500
	<u>3,500</u>	<u>2,500</u>	<u>2,400</u>
TOTAL EXPENDITURE	<u>183,800</u>	<u>103,700</u>	<u>111,000</u>

MANAGING DIRECTOR			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	138,300	165,700	140,100
Training	400	400	400
Professional Fees	400	-	-
Insurance	500	500	700
Telephone Allowances	-	-	-
	<u>139,600</u>	<u>166,600</u>	<u>141,200</u>
Transport Related			
Car Allowances	400	1,200	900
	<u>400</u>	<u>1,200</u>	<u>900</u>
Supplies & Services			
Personal Expenses	-	400	400
Equipment, Tools and Materials	300	300	300
Expenses	1,100	1,100	600
Conferences	1,500	1,500	1,500
	<u>2,900</u>	<u>3,300</u>	<u>2,800</u>
TOTAL EXPENDITURE	<u>142,900</u>	<u>171,100</u>	<u>144,900</u>

CONDUCTING ELECTIONS			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	50,050	47,000	68,350
Insurance	1,400	1,400	1,100
	<u>51,450</u>	<u>48,400</u>	<u>69,450</u>
Transport Related			
Car Allowances	100	100	-
	<u>100</u>	<u>100</u>	<u>-</u>
Supplies & Services			
Equipment, Tools and Materials & NNDR	1,900	1,900	1,900
Expenses	300	300	100
Cost of Elections	90,000	90,000	30,000
Individual Training J Smith	-	-	-
Individual Training S Baker	-	-	-
Individual Training K Bridge	-	-	-
	<u>92,200</u>	<u>92,200</u>	<u>32,000</u>
TOTAL EXPENDITURE	<u>143,750</u>	<u>140,700</u>	<u>101,450</u>
INCOME			
Fees & Charges			
Parish Recharges	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET	<u>143,750</u>	<u>140,700</u>	<u>101,450</u>

REGISTRATION OF ELECTIONS			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	50,050	47,000	68,350
Insurance	1,300	1,300	1,200
	<u>51,350</u>	<u>48,300</u>	<u>69,550</u>
Transport Related			
Car Allowances	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Supplies & Services			
Advertising	-	-	-
Bulk Postage	4,000	7,400	10,000
Expenses	100	100	-
Printing	4,500	7,000	4,500
Individual Electoral Registration	-	-	-
Payments to Canvassers	22,000	22,000	24,000
	<u>30,600</u>	<u>36,500</u>	<u>38,500</u>
TOTAL EXPENDITURE	<u>81,950</u>	<u>84,800</u>	<u>108,050</u>
INCOME			
Fees & Charges			
Sales	(1,700)	(1,700)	(1,700)
	<u>(1,700)</u>	<u>(1,700)</u>	<u>(1,700)</u>
Grants			
IER Funding	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>(1,700)</u>	<u>(1,700)</u>	<u>(1,700)</u>
TOTAL NET	<u>80,250</u>	<u>83,100</u>	<u>106,350</u>

HEALTH & SAFETY			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE			
ACCOUNTANCY OFFICER:			
	2016/17	2016/17	2017/18
	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	18,500	17,000	24,400
Insurance	500	500	700
First Aid Officers Allowance	3,200	3,200	3,200
Health & Safety Officers Allowance	2,900	2,900	2,900
Fire Marshall Allowance	2,300	2,300	2,300
First Aid Courses	900	900	900
	<u>28,300</u>	<u>26,800</u>	<u>34,400</u>
Transport Related			
Car Allowances	-	-	300
Transport & Plant	-	-	-
	<u>-</u>	<u>-</u>	<u>300</u>
Supplies & Services			
Equipment, Tools & Materials	200	180	200
Health & Safety	3,000	6,020	6,000
Expenses	-	-	100
	<u>3,200</u>	<u>6,200</u>	<u>6,300</u>
TOTAL EXPENDITURE	<u>31,500</u>	<u>33,000</u>	<u>41,000</u>

LEADERSHIP SUPPORT TEAM			
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE			
ACCOUNTANCY OFFICER:			
	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	119,000	140,200	146,700
Insurance	2,700	2,700	2,800
	<u>121,700</u>	<u>142,900</u>	<u>149,500</u>
Transport Related			
Car Allowances	100	100	200
	<u>100</u>	<u>100</u>	<u>200</u>
Supplies and Services			
Equipment, Tools and Materials	100	100	100
Expenses	-	-	-
	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL EXPENDITURE	<u>121,900</u>	<u>143,100</u>	<u>149,800</u>

Appendix 2

FINANCE			
<i>PORTFOLIO HOLDER NAME: CLLR SIMON SMITH</i>			
	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
<u>Audit</u>	67,600	89,000	118,300
<u>Financial Services</u>	341,500	333,500	296,000
<u>Procurement</u>	37,500	42,800	45,800
<u>Risk & Performance Management</u>	64,500	68,500	70,800
<u>Other Operating Income & Expenditure</u>	(21,200)	(21,200)	18,900
<u>Net External Finance</u>	963,300	963,300	1,000,000
Total Net Expenditure	1,453,200	1,475,900	1,549,800

AUDIT			
PORTFOLIO HOLDER NAME: CLLR SIMON SMITH	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	65,700	68,600	115,600
Insurance	1,600	1,600	2,300
	<u>67,300</u>	<u>70,200</u>	<u>117,900</u>
Transport Costs			
Car Allowances	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>
Supplies & Services			
Subscriptions	100	100	100
Equipment, Tools & Materials	100	100	100
Expenses	-	-	100
Internal Audit Services	-	18,500	-
	<u>200</u>	<u>18,700</u>	<u>300</u>
TOTAL EXPENDITURE	<u>67,600</u>	<u>89,000</u>	<u>118,300</u>

Appendix 2

FINANCIAL SERVICES			
PORTFOLIO HOLDER NAME: CLLR SIMON SMITH	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	344,600	336,600	334,400
Training	-	-	-
Professional Fees	-	-	-
Insurance	10,800	10,800	6,100
	355,400	347,400	340,500
Transport Costs			
Car Allowances	1,400	1,400	2,000
	1,400	1,400	2,000
Supplies & Services			
Subscriptions	1,800	1,800	1,800
Equipment, Tools & Materials	4,200	4,200	6,000
Expenses	900	900	1,100
ATM	2,800	2,800	2,800
	9,700	9,700	11,700
Contracted Services			
Security Services - Cash Collection	4,700	4,700	5,200
Procurement Support	-	-	-
Asset Valuation	3,100	3,100	3,100
Treasury Management	6,300	6,300	6,100
Tax Consultants	1,700	1,700	1,800
Baliff Charges	500	500	300
Risk Management	-	-	-
	16,300	16,300	16,500
TOTAL EXPENDITURE	382,800	374,800	370,700
INCOME			
Fees & Charges			
Other Payroll Services	(16,700)	(16,700)	(49,200)
Trust Property Administration recharge	(700)	(700)	(700)
Castle Point Borough Council Payroll Income	(22,900)	(22,900)	(23,400)
Income from VAT on Car Allowances	(1,000)	(1,000)	(400)
Section 106 Administration fee	-	-	(1,000)
	(41,300)	(41,300)	(74,700)
TOTAL INCOME	(41,300)	(41,300)	(74,700)
TOTAL NET	341,500	333,500	296,000

PROCUREMENT			
PORTFOLIO HOLDER NAME: CLLR SIMON SMITH	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	36,300	41,600	44,400
Insurance	1,100	1,100	1,200
	<u>37,400</u>	<u>42,700</u>	<u>45,600</u>
Transport Related			
Car Allowances	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Supplies & Services			
Equipment, Tools and Materials	100	100	100
Expenses	-	-	100
	<u>100</u>	<u>100</u>	<u>200</u>
TOTAL EXPENDITURE	<u>37,500</u>	<u>42,800</u>	<u>45,800</u>

RISK & PERFORMANCE MANAGEMENT			
PORTFOLIO HOLDER NAME: CLLR SIMON SMITH	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	63,300	67,300	69,400
Insurance	1,100	1,100	1,200
	<u>64,400</u>	<u>68,400</u>	<u>70,600</u>
Transport Related			
Car Allowances	-	-	100
	<u>-</u>	<u>-</u>	<u>100</u>
Supplies & Services			
Equipment, Tools and Materials	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL EXPENDITURE	<u>64,500</u>	<u>68,500</u>	<u>70,800</u>

OTHER OPERATING INCOME & EXPENDITURE			
<i>PORTFOLIO HOLDER NAME: CLLR SIMON SMITH</i>			
<i>ACCOUNTANCY OFFICER:</i>			
	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
EXPENDITURE			
Parish Precepts			
Local Council Tax Support Grants	63,800	63,800	48,900
	<u>63,800</u>	<u>63,800</u>	<u>48,900</u>
INCOME			
Other Income			
Net External Finance	(85,000)	(85,000)	(30,000)
	<u>(85,000)</u>	<u>(85,000)</u>	<u>(30,000)</u>
TOTAL INCOME/EXPENDITURE	<u>(21,200)</u>	<u>(21,200)</u>	<u>18,900</u>

NON DISTRIBUTED COSTS			
<i>PORTFOLIO HOLDER NAME: CLLR SIMON SMITH</i>			
<i>ACCOUNTANCY OFFICER:</i>			
	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
EXPENDITURE			
Employee Costs			
Pension	813,300	813,300	700,000
	<u>813,300</u>	<u>813,300</u>	<u>700,000</u>
Supplies & Services			
Contribution to Capital Expenditure	150,000	150,000	300,000
	<u>150,000</u>	<u>150,000</u>	<u>300,000</u>
TOTAL EXPENDITURE	<u>963,300</u>	<u>963,300</u>	<u>1,000,000</u>

Appendix 2

ENTERPRISE PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
<u>Off Street Parking</u>	(1,017,600)	(1,012,600)	(1,118,600)
<u>Office Accommodation Rayleigh</u>	94,600	93,000	70,500
<u>Office Accommodation Rochford</u>	196,900	197,800	199,500
<u>Computer Services</u>	962,200	1,011,000	810,100
<u>Estates Management</u>	67,900	72,100	113,400
<u>Communications</u>	76,100	78,600	71,000
Total Net Expenditure	380,100	439,900	145,900

Appendix 2

OFF STREET PARKING			
<i>PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU</i>	2016/17	2016/17	2017/18
<i>ACCOUNTANCY OFFICER:</i>	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	143,000	148,000	123,300
Insurance	4,300	4,300	9,900
	147,300	152,300	133,200
Premises Related			
Electricity	3,800	-	-
Water & Sewerage	2,800	-	-
National Non-Domestic Rates	144,500	144,500	144,500
Special Items	6,300	-	-
Repairs, Maintenance and Utilities	28,500	41,400	34,800
Repairs, Alterations & Maintenance	-	-	-
	185,900	185,900	179,300
Transport Related			
Car Allowances	1,800	1,800	1,800
Transport & Plant	3,300	3,300	3,300
	5,100	5,100	5,100
Supplies & Services			
Publicity	500	500	500
Subscriptions	2,600	2,600	2,600
Equipment Furniture & Materials	1,500	900	1,500
Expenses	-	-	100
Printing	3,600	4,200	3,600
Traffic Penalty Tribunal	1,000	1,000	1,000
PCN Stationery & Bags	-	-	-
Traffic Enforcement Officer	1,100	1,100	1,100
Pay by Phone Administration Charge	4,000	4,000	4,000
Environmental Enhancements	-	-	-
Float Reimbursement	-	-	-
Uniforms	700	700	700
Machine Maintenance	16,000	16,000	16,000
Machine Telecoms	2,200	2,200	2,200
	33,200	33,200	33,300
TOTAL EXPENDITURE	371,500	376,500	350,900
INCOME			
Fees & Charges			
Other Rents	(7,600)	(7,600)	(5,000)
Car Park Pay & Display	(1,285,000)	(1,285,000)	(1,360,000)
Permits/Season Tickets	(55,000)	(55,000)	(63,000)
Penalty Charge Notice Payments	(40,000)	(40,000)	(40,000)
Cost Awarded	-	-	-
Commercial Use Of Space	(1,500)	(1,500)	(1,500)
	(1,389,100)	(1,389,100)	(1,469,500)
TOTAL INCOME	(1,389,100)	(1,389,100)	(1,469,500)
TOTAL NET	(1,017,600)	(1,012,600)	(1,118,600)

Appendix 2

OFFICE ACCOMMODATION RAYLEIGH PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU ACCOUNTANCY OFFICER:	2016/17	2016/17	2017/18
	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	13,100	13,700	14,500
Insurance	2,500	2,500	2,600
	15,600	16,200	17,100
Transport Costs			
Car Allowances	200	200	400
	200	200	400
Premises, Related Costs			
Electricity	5,800	-	-
Water	200	-	-
National Non Domestic Rates	23,700	23,700	24,200
Special Items	-	-	-
Sewerage	200	-	-
Repairs, Maintenance and Utilities	-	47,250	26,000
Repairs, Alterations and Maintenance	35,000	-	-
Oil	6,100	-	-
Refuse Removal	600	600	600
Cleaning of Civic Suite	10,500	10,300	7,100
	82,100	81,850	57,900
Supplies & Services			
Cleaning Materials	300	300	400
Expenses	-	-	-
Fixtures & Fittings	200	200	200
Audio-Visual Equipment Maintenance	2,000	-	-
Rayleigh Water Cooler Maintenance	300	350	400
	2,800	850	1,000
TOTAL EXPENDITURE	100,700	99,100	76,400
INCOME			
Fees & Charges			
Rent	-	-	-
Robing Room Rent	(6,100)	(6,100)	(5,900)
Voluntary Organisations	-	-	-
	(6,100)	(6,100)	(5,900)
TOTAL INCOME	(6,100)	(6,100)	(5,900)
TOTAL NET	94,600	93,000	70,500

Appendix 2

OFFICE ACCOMMODATION ROCHFORD			
PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	24,500	25,400	26,800
Insurance	7,200	7,200	4,100
	31,700	32,600	30,900
Transport Related			
Car Allowances	1,500	1,500	1,800
	1,500	1,500	1,800
Premises Related			
Cleaning	25,500	25,500	24,800
Electricity	29,800	-	-
Gas	12,400	-	-
Water	2,000	-	-
National Non-Domestic Rates	61,300	61,300	62,500
Special Items	-	-	-
Sewerage	2,400	-	-
Repairs, Maintenance and Utilities	-	74,550	71,200
Repairs, Alterations & Maintenance	28,100	-	-
Paper Recycling	-	-	-
Refuse Removal	2,900	2,900	3,000
	164,400	164,250	161,500
Supplies & Services			
Cleaning Materials	200	200	6,000
Equipment, Tools & Materials	-	-	-
Expenses	-	-	-
Water Cooler Maintenance	1,200	1,350	1,400
PHS Equipment	-	-	-
	1,400	1,550	7,400
TOTAL EXPENDITURE	199,000	199,900	201,600
INCOME			
Fees & Charges			
Rent	(2,100)	(2,100)	(2,100)
	(2,100)	(2,100)	(2,100)
TOTAL INCOME	(2,100)	(2,100)	(2,100)
TOTAL NET	196,900	197,800	199,500

Appendix 2

COMPUTER SERVICES			
<i>PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU</i>	2016/17	2016/17	2017/18
<i>ACCOUNTANCY OFFICER:</i>	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	135,100	140,700	144,700
Insurance	5,700	5,700	3,500
	140,800	146,400	148,200
Transport Costs			
Car Allowances	1,000	1,000	1,300
	1,000	1,000	1,300
Supplies & Services			
Equipment, Tools & Materials and Subscriptions	1,200	3,800	3,800
Expenses	400	400	200
IT Cloud Costs	-	30,500	-
IT Upgrades/Developments	52,500	63,200	52,500
Essex On-Line Partnership	2,200	2,200	2,200
Consultancy	7,500	7,500	7,500
	63,800	107,600	66,200
Premises Related			
Electricity	4,100	4,100	4,200
	4,100	4,100	4,200
Contracted Services			
Contract Payment	370,100	370,100	268,200
Computer Consumables	2,100	2,100	2,100
License and Support Payments	380,400	379,800	320,000
Data Protection Fees	100	100	100
IT System Failure Recovery Costs	-	-	-
	752,700	752,100	590,400
TOTAL EXPENDITURE	962,400	1,011,200	810,300
INCOME			
Fees & Charges			
IT System Failure Recovery from Contractor	-	-	-
Street Naming & Numbering	(200)	(200)	(200)
Miscellaneous Income	-	-	-
	(200)	(200)	(200)
TOTAL INCOME	(200)	(200)	(200)
TOTAL NET	962,200	1,011,000	810,100

Appendix 2

ESTATES MANAGEMENT			
<i>PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU</i>	2016/17	2016/17	2017/18
<i>ACCOUNTANCY OFFICER:</i>	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	104,300	93,800	118,800
Insurance	1,600	1,600	2,600
	105,900	95,400	121,400
Transport Costs			
Car Allowances	3,400	3,400	3,400
Transport & Plant	2,200	2,200	3,000
	5,600	5,600	6,400
Supplies & Services			
Equipment, Tools And Materials	2,500	2,500	2,500
Expenses	-	-	2,000
Coffee Machine Maintenece	-	2,200	2,200
	2,500	4,700	6,700
TOTAL EXPENDITURE	114,000	105,700	134,500
INCOME			
Fees & Charges			
Capital Works	(10,000)	(10,000)	(10,000)
Utilisation of assets (Including former Gt Wakering Sports Centre)	(25,000)	(12,500)	-
Admin Charge/Rechargeable Income	(11,100)	(11,100)	(11,100)
	(46,100)	(33,600)	(21,100)
TOTAL INCOME	(46,100)	(33,600)	(21,100)
TOTAL NET	67,900	72,100	113,400

COMMUNICATIONS			
PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	72,700	75,200	69,300
Insurance	2,700	2,700	1,200
	<u>75,400</u>	<u>77,900</u>	<u>70,500</u>
Transport Costs			
Car Allowances	100	100	200
	<u>100</u>	<u>100</u>	<u>200</u>
Supplies & Services			
Equipment, Supplies and Materials	100	100	100
Expenses	500	500	200
Newspaper (Rochford District Matters)	20,000	-	-
	<u>20,600</u>	<u>600</u>	<u>300</u>
TOTAL EXPENDITURE	<u>96,100</u>	<u>78,600</u>	<u>71,000</u>
INCOME			
Fees & Charges			
Rochford District Matters	(20,000)	-	-
	<u>(20,000)</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>(20,000)</u>	<u>-</u>	<u>-</u>
TOTAL NET	<u>76,100</u>	<u>78,600</u>	<u>71,000</u>

Appendix 2

PLANNING			
<i>PORTFOLIO HOLDER NAME: CLLR IAN WARD</i>	2016/17	2016/17	2017/18
	ORIGINAL	LATEST	ESTIMATE
<u>Development Management</u>	(7,300)	76,700	91,800
<u>Building Control Client Account</u>	132,500	155,600	195,000
<u>Building Control Fee Account</u>	(246,700)	(246,700)	(246,700)
<u>Planning Policy & Economic Development</u>	384,400	345,600	392,600
Total Net Expenditure	262,900	331,200	432,700

Appendix 2

DEVELOPMENT MANAGEMENT			
PORTFOLIO HOLDER NAME: CLLR IAN WARD	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	318,500	387,500	407,200
Insurance	4,900	4,900	6,200
Telephone Allowances	-	-	-
	323,400	392,400	413,400
Transport Related			
Car Allowances	8,000	8,000	5,500
	8,000	8,000	5,500
Supplies & Services			
Advertising	12,000	12,000	12,000
Subscriptions	7,400	7,400	7,400
Equipment, Tools, Materials	2,100	2,100	2,100
Expenses	600	5,600	1,200
Planning Appeals	20,000	12,500	15,000
Planning Portal	300	300	300
Holding Account for Development	-	-	-
Planning Delivery	-	-	-
Direct Action Enforcement	-	-	-
Pre App Advice - Expenditure	-	5,000	5,000
Planning Performance	-	5,000	5,000
	42,400	49,900	48,000
Contracted Services			
Consultancy Advice	2,100	9,300	6,800
Specialist Planning Advice (ECC)	22,800	23,100	23,600
	24,900	32,400	30,400
TOTAL EXPENDITURE	398,700	482,700	497,300
INCOME			
Fees & Charges			
Planning Fees	(328,100)	(328,100)	(328,100)
Pre Application Advice	(44,000)	(44,000)	(44,000)
High Hedges	(500)	(500)	(500)
Planning Performance Agreements	(26,200)	(26,200)	(26,200)
Holding Account for Development	-	-	-
Discharge Condition Fee	(4,100)	(4,100)	(4,100)
ECC Urban Design Pre Application	(2,100)	(2,100)	(2,100)
Essex Planning Partnership Platform	-	-	-
Research Charge	(500)	(500)	(500)
External Training	(500)	(500)	-
	(406,000)	(406,000)	(405,500)
TOTAL INCOME	(406,000)	(406,000)	(405,500)
TOTAL NET	(7,300)	76,700	91,800

BUILDING CONTROL - CLIENT ACCOUNT			
PORTFOLIO HOLDER NAME: CLLR IAN WARD			
ACCOUNTANCY OFFICER:			
	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	114,900	135,200	182,900
Insurance	2,700	2,700	2,300
	<u>117,600</u>	<u>137,900</u>	<u>185,200</u>
Transport Related			
Car Allowances	10,000	10,000	5,900
	<u>10,000</u>	<u>10,000</u>	<u>5,900</u>
Supplies & Services			
Expenses	-	-	-
National Publicity Campaign	2,500	2,500	1,900
Subscriptions	100	100	200
Equipment, Tools & Materials	1,500	1,500	1,500
Dangerous Structures	500	500	-
	<u>4,600</u>	<u>4,600</u>	<u>3,600</u>
Contracted Services			
Consultants	300	3,100	300
	<u>300</u>	<u>3,100</u>	<u>300</u>
TOTAL EXPENDITURE	<u>132,500</u>	<u>155,600</u>	<u>195,000</u>

BUILDING CONTROL - FEE ACCOUNT			
<i>PORTFOLIO HOLDER NAME: CLLR IAN WARD</i>	2016/17	2016/17	2017/18
<i>ACCOUNTANCY OFFICER:</i>	ORIGINAL	LATEST	ESTIMATE
INCOME			
Fees & Charges			
Building Control Fees	(246,700)	(246,700)	(246,700)
	(246,700)	(246,700)	(246,700)
TOTAL INCOME	(246,700)	(246,700)	(246,700)

PLANNING POLICY & ECONOMIC DEVELOPMENT			
PORTFOLIO HOLDER NAME: CLLR IAN WARD	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	123,800	90,600	149,900
Training	-	-	-
Professional Fees	-	-	-
Insurance	3,800	3,800	2,800
Telephone Allowances	-	-	-
	<u>127,600</u>	<u>94,400</u>	<u>152,700</u>
Transport Related			
Car Allowance	3,800	3,800	2,200
	<u>3,800</u>	<u>3,800</u>	<u>2,200</u>
Supplies & Services			
Research & Publicity	-	-	-
Equipment, Tools & Materials	200	200	200
Expenses	600	600	300
Economic Development	4,500	4,500	4,500
Area Action Plan	-	-	-
Southend Business Awards	-	-	-
Events	6,000	6,000	6,000
Coastal Community Project Group	-	500	-
Growth Partnership Director	-	12,500	-
Economic Growth Strategy	12,000	12,000	12,000
Chambers of Trade	-	-	-
Shop at My Local Campaign	200	200	200
Local Development Framework/Core Strategy	231,500	212,900	216,500
	<u>255,000</u>	<u>249,400</u>	<u>239,700</u>
TOTAL EXPENDITURE	<u>386,400</u>	<u>347,600</u>	<u>394,600</u>
INCOME			
Fees & Charges			
Local Development Framework	(2,000)	(2,000)	(2,000)
External Service Provision	-	-	-
	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>
TOTAL INCOME	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>
TOTAL NET	<u>384,400</u>	<u>345,600</u>	<u>392,600</u>

Appendix 2

ENVIRONMENT PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
Highways/ Roads	(700)	(700)	(500)
Cemeteries & Churchyards	(103,600)	(99,500)	(76,500)
Street Cleansing	718,900	716,600	675,800
Public Conveniences	89,000	91,300	68,100
Coast Protection	2,100	2,100	2,100
Depot	32,200	32,200	32,500
Recycling Collection	2,054,800	2,031,700	1,929,800
Recycling Disposal	(626,900)	(624,900)	(664,900)
Parks & Open Spaces	705,500	660,300	607,500
Emergency Planning	45,900	46,600	50,400
Total Net Expenditure	2,917,200	2,855,700	2,624,300

HIGHWAYS/ ROADS			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Supplies & Services			
Flood Prevention	25,000	20,000	20,000
Street/Footpath Lighting	5,000	5,000	5,000
Street Nameplates	-	5,000	5,000
Highway Verge Improvements	2,500	2,500	2,500
Salting	1,000	1,000	1,000
	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>
TOTAL EXPENDITURE	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>
INCOME			
Fees & Charges			
E.C.C. Contribution - Verge Maintenance	(34,200)	(34,200)	(34,000)
	<u>(34,200)</u>	<u>(34,200)</u>	<u>(34,000)</u>
Grant			
DCLG Flooding Grant	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>(34,200)</u>	<u>(34,200)</u>	<u>(34,000)</u>
TOTAL NET	<u>(700)</u>	<u>(700)</u>	<u>(500)</u>

CEMETERIES & CHURCHYARDS			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	50,000	53,800	57,300
Insurance	100	100	-
	<u>50,100</u>	<u>53,900</u>	<u>57,300</u>
Premises, Related Expenditure			
National Non Domestic Rates	1,600	1,600	1,600
Special Items	-	-	-
Insurance	-	-	-
Repairs, Alterations & Maintenance	4,700	4,700	24,300
Columbarium Exp	-	1,500	1,500
	<u>6,300</u>	<u>7,800</u>	<u>27,400</u>
Supplies & Services			
Transport & Plant	-	300	300
Equipment, Tools & Materials	3,000	3,000	3,000
	<u>3,000</u>	<u>3,300</u>	<u>3,300</u>
TOTAL EXPENDITURE	<u>59,400</u>	<u>65,000</u>	<u>88,000</u>
INCOME			
Fees & Charges			
Columbarium Inc	(8,600)	(10,100)	(10,100)
Interments	(76,100)	(76,100)	(76,100)
Monuments	(20,400)	(20,400)	(20,400)
Grave Purchases	(57,900)	(57,900)	(57,900)
	<u>(163,000)</u>	<u>(164,500)</u>	<u>(164,500)</u>
TOTAL INCOME	<u>(163,000)</u>	<u>(164,500)</u>	<u>(164,500)</u>
TOTAL NET	<u>(103,600)</u>	<u>(99,500)</u>	<u>(76,500)</u>

Appendix 2

STREET CLEANSING			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	-	-	-
Insurance	-	-	-
	-	-	-
Transport Related			
Transport & Plant	13,500	13,500	13,500
	13,500	13,500	13,500
Supplies & Services			
Equipment, Tools & Materials	2,100	2,100	2,100
Mobile Radio Maintenance	200	200	200
	2,300	2,300	2,300
Contracted Services			
Minor Groundworks	5,100	5,100	5,100
Graffiti Removal	5,700	5,700	5,700
Footpath Fouling - Notices	500	500	500
Tip Clearance	5,100	5,100	5,100
Contract Payments - Street Cleansing	691,900	689,600	645,700
Continuous Improvement Fund	-	-	-
	708,300	706,000	662,100
TOTAL EXPENDITURE	724,100	721,800	677,900
INCOME			
Fees & Charges			
Dog / Litter bin Income	(5,100)	(5,100)	(2,000)
Continuous Improvement Fund	-	-	-
Graffiti Parish Recharge	(100)	(100)	(100)
	(5,200)	(5,200)	(2,100)
TOTAL INCOME	(5,200)	(5,200)	(2,100)
TOTAL NET	718,900	716,600	675,800

PUBLIC CONVENIENCES			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Premises Related Costs			
Electricity	10,300	10,300	10,300
Water	-	-	-
National Non Domestic Rates	5,800	5,800	5,900
Sewerage	-	-	-
Insurance	500	500	600
Repairs, Alterations & Maintenance	400	400	400
	<u>17,000</u>	<u>17,000</u>	<u>17,200</u>
Contracted Services			
Contract Cleaning	72,000	74,300	50,900
	<u>72,000</u>	<u>74,300</u>	<u>50,900</u>
TOTAL EXPENDITURE	<u>89,000</u>	<u>91,300</u>	<u>68,100</u>
INCOME			
Fees & Charges			
Cleaning Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET	<u>89,000</u>	<u>91,300</u>	<u>68,100</u>

COAST PROTECTION			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Supplies & Services			
Contribution - Crouch Harbour	2,100	2,100	2,100
	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
TOTAL EXPENDITURE	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>

DEPOT				
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING		2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Premises Related				
National Non-Domestic Rates		27,300	27,300	27,800
Repairs, Alterations, Maintenance & Insurance		2,900	2,900	2,700
		<u>30,200</u>	<u>30,200</u>	<u>30,500</u>
Supplies & Services				
Expenses		-	-	-
Depot Works		-	-	-
Depot Recovery Costs		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
Contracted Services				
Depot Security Contractor		2,000	2,000	2,000
		<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	TOTAL EXPENDITURE	<u>32,200</u>	<u>32,200</u>	<u>32,500</u>
INCOME				
Other Income				
Depot Insurance Recovery		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL INCOME	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL NET	<u>32,200</u>	<u>32,200</u>	<u>32,500</u>

Appendix 2

RECYCLING COLLECTION			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	132,800	111,300	106,600
Insurance	1,600	1,600	1,800
	134,400	112,900	108,400
Transport Related			
Car Allowances	3,200	3,200	300
	3,200	3,200	300
Supplies & Services			
Equipment, Tools & Materials	1,100	1,100	1,100
Expenses	500	500	200
Great Waking Freighters	-	4,700	4,700
Recycling Sacks	2,000	2,000	1,000
Recycling Events & Promotions	8,000	6,000	8,000
	11,600	14,300	15,000
Contracted Services			
Contract Payments - Refuse Collection	1,952,700	1,948,400	1,861,100
Continuous Improvement Fund	-	-	-
	1,952,700	1,948,400	1,861,100
TOTAL EXPENDITURE	2,101,900	2,078,800	1,984,800
INCOME			
Grants			
Great Waking Freighters	-	-	-
Fuel Discounts regarding contract	-	-	-
	-	-	-
Fees & Charges			
Tipping Away Fee	-	-	-
Bulk Recycling	(47,100)	(47,100)	(55,000)
Charge for Green Waste Collection	-	-	-
Charge for Provision of Waste Bins	-	-	-
	(47,100)	(47,100)	(55,000)
TOTAL INCOME	(47,100)	(47,100)	(55,000)
TOTAL NET	2,054,800	2,031,700	1,929,800

Appendix 2

RECYCLING DISPOSAL			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Supplies & Services			
Subscriptions	400	400	400
	400	400	400
Contracted Services			
Recycling Banks - Payments to Contractors	6,700	8,700	6,700
MRF Contract Renewal Fees	450,000	450,000	450,000
	456,700	458,700	456,700
TOTAL EXPENDITURE	457,100	459,100	457,100
INCOME			
Fees & Charges			
Recycling Credits & Sales (Contractors)	(970,000)	(970,000)	(1,030,000)
Bring Bank Credit	-	-	-
MRF Gate Fee Income	-	-	-
Avoided Disposal Credit	(100,000)	(100,000)	(85,000)
Textile Credits	(14,000)	(14,000)	(7,000)
	(1,084,000)	(1,084,000)	(1,122,000)
Grants			
Flats Recycling Rollout Grant	-	-	-
	-	-	-
TOTAL INCOME	(1,084,000)	(1,084,000)	(1,122,000)
TOTAL NET	(626,900)	(624,900)	(664,900)

PARKS & OPEN SPACES			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	236,500	191,600	233,100
Insurance	9,000	9,000	15,700
	<u>245,500</u>	<u>200,600</u>	<u>248,800</u>
Transport Related			
Car Allowances	2,100	2,100	2,200
Transport & Plant	13,500	13,200	13,200
	<u>15,600</u>	<u>15,300</u>	<u>15,400</u>
Premises Related			
Electricity	25,200	-	-
Water	-	-	-
Special Items	-	-	-
Sewerage	-	-	-
Repairs, Maintenance and Utilities	-	41,900	44,200
Repairs & Maintenance	16,700	-	-
RAM Planned	-	-	-
	<u>41,900</u>	<u>41,900</u>	<u>44,200</u>
Supplies & Services			
Ecological Consultants	-	-	-
Subscriptions	-	-	-
Equipment, Tools & Materials	11,900	11,900	11,900
Expenses	100	100	-
Horse Riding Trails - Maintenance	5,000	5,000	5,000
Trees, Shrubs & Grounds	3,300	3,300	3,300
Memorial Trees and Benches	-	-	2,000
Cherry Orchard Country Park	8,500	3,500	8,500
	<u>28,800</u>	<u>23,800</u>	<u>30,700</u>
Contracted Services			
Annual Safety Audit	1,600	1,600	1,600
Play Equipment Repairs (Engineers)	10,300	10,300	10,300
Weed & Pest Control	2,400	2,400	2,400
Works Outside of Main Contract	39,000	39,000	24,000
Contract Contingency	-	-	-
Contract Payments	446,600	446,600	421,000
Utility Cost	-	-	-
Tree Survey Works	2,400	2,400	2,400
Woodlands Contractors	18,500	23,500	18,500
Cherry Orchards Works	-	-	-
	<u>520,800</u>	<u>525,800</u>	<u>480,200</u>
TOTAL EXPENDITURE	<u>852,600</u>	<u>807,400</u>	<u>819,300</u>

Appendix 2

INCOME			
Fees & Charges			
Reservoir Rents	(1,100)	(1,100)	(1,100)
Land & Access Charges	(15,000)	(15,000)	(15,000)
Pavilions	(16,400)	(16,400)	(16,400)
Hire of Pitches	(34,300)	(34,300)	(20,000)
Site Fee	(3,100)	(3,100)	(3,200)
Sales	(18,500)	(18,500)	(18,900)
Service Level Agreement - Rochford Housing Association	(30,700)	(30,700)	(30,700)
Recharge to Parishes	(21,000)	(21,000)	(21,000)
Woodlands Misc Income	(3,400)	(3,400)	(3,500)
Ashingdon Tree Recharges	-	-	-
Memorial Trees & Benches	(3,600)	(3,600)	(3,500)
	(147,100)	(147,100)	(133,300)
Other Income			
Contract with Green Gateway Trading (GM) Ltd	-	-	(78,500)
	-	-	(78,500)
Grants			
Cherry Orchard Grant	-	-	-
	-	-	-
TOTAL INCOME	(147,100)	(147,100)	(211,800)
TOTAL NET	705,500	660,300	607,500

EMERGENCY PLANNING			
PORTFOLIO HOLDER NAME: CLLR DAVE SPERRING	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	19,000	19,700	20,300
Insurance	500	500	700
On Call Officers	23,200	23,200	23,400
	<u>42,700</u>	<u>43,400</u>	<u>44,400</u>
Transport Related			
Car Allowances	100	100	200
Transport & Plant	-	-	-
	<u>100</u>	<u>100</u>	<u>200</u>
Supplies & Services			
Telephone	-	-	-
Subscriptions	-	-	-
Equipment, Tools & Materials	300	300	300
Expenses	300	300	100
Health & Safety	-	-	-
Emergency Exercise	-	-	-
Sand Bags	-	-	-
Call-Out Service	2,100	2,100	5,000
Communication	400	400	400
	<u>3,100</u>	<u>3,100</u>	<u>5,800</u>
TOTAL EXPENDITURE	<u><u>45,900</u></u>	<u><u>46,600</u></u>	<u><u>50,400</u></u>

GOVERNANCE PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17 ORIGINAL	2016/17 LATEST	2017/18 ESTIMATE
Revenues Investigation Section	-	-	-
Housing Benefits Administration	113,800	136,700	146,300
Housing Benefits Payments	(197,300)	(197,300)	(272,000)
Reception Team	126,500	128,700	137,000
Support Services	281,400	250,500	241,900
Legal Services	125,000	183,400	136,800
Human Resources	124,000	130,700	184,600
Licensing	11,600	39,100	50,300
Customer Services	277,700	257,600	264,000
Hackney Carriage	(95,800)	(95,800)	(95,000)
Members & Committee Services	414,400	420,200	422,800
Civics	47,900	45,100	54,800
Local Land Charges	(194,000)	(194,000)	(194,000)
Council Tax	59,600	(16,100)	3,600
Business Rate Account	(111,500)	(153,600)	(94,800)
Information	20,800	21,500	23,400
Overview & Scrutiny	40,400	41,800	43,300
Total Net Expenditure	1,044,500	998,500	1,053,000

Appendix 2

HOUSING BENEFIT ADMINISTRATION			
<i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>	2016/17	2016/17	2017/18
<i>ACCOUNTANCY OFFICER:</i>	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	353,100	362,500	388,500
Insurance	7,500	7,500	7,200
	360,600	370,000	395,700
Transport Related			
Car Allowances	2,800	2,800	2,400
	2,800	2,800	2,400
Supplies & Services			
Equipment, Tools & Materials	1,300	1,300	1,300
Expenses	-	-	200
Printing & Publicity	6,000	6,000	4,000
Court Cost Expenditure	2,000	2,000	2,000
Housing Benefit Reforms	-	7,200	-
Local Authority Data Sharing	-	6,300	-
Benefit Changes Guidance	-	-	-
DHP Overpayments	-	-	-
Call Handling	500	500	-
IRRV Forum	1,200	1,200	700
Tracing Agents	-	-	-
On Line Training Manual	1,100	1,100	1,100
Benefits Development Fund	4,500	4,500	4,500
Employment Support Allowance	-	-	-
SHBE Charges	-	-	-
Temporary Set Up Costs	-	-	-
HB Reforms Transitional Funding	-	-	-
ATLAS Expenditure	-	-	-
	16,600	30,100	13,800
TOTAL EXPENDITURE	380,000	402,900	411,900
INCOME			
Fees & Charges			
Ministry of Defence Income	(400)	(400)	(400)
DHP Overpayments Income	-	-	-
Court Costs	(200)	(200)	(300)
Local Authority Data Sharing	-	-	-
Benefit Changes Guidance	-	-	-
Discretionary Housing Income	(85,000)	(85,000)	(85,000)
Other Local Authority Recovery	-	-	-
SHBE Changes	-	-	-
DWP Welfare Reforms Grant	-	-	-
HB Reforms Transitional Funding	-	-	-
	(85,600)	(85,600)	(85,700)
Grants			
Administration Subsidy	(180,600)	(180,600)	(179,900)
	(180,600)	(180,600)	(179,900)
Other Income			
HB Welfare Forms	-	-	-
	-	-	-
TOTAL INCOME	(266,200)	(266,200)	(265,600)
TOTAL NET	113,800	136,700	146,300

HOUSING BENEFIT PAYMENTS			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Transfer Payments			
Rent Rebates	286,100	286,100	432,900
Rent Allowances	18,303,700	18,303,700	17,198,400
	<u>18,589,800</u>	<u>18,589,800</u>	<u>17,631,300</u>
TOTAL EXPENDITURE	<u>18,589,800</u>	<u>18,589,800</u>	<u>17,631,300</u>
INCOME			
Grants			
Rent Rebates Subsidies	(158,800)	(158,800)	(204,900)
Rent Allowance Subsidy	(18,069,600)	(18,069,600)	(16,800,600)
Recoveries	(436,100)	(436,100)	(674,000)
Homelessness Accommodation Recharge	(122,600)	(122,600)	(223,800)
	<u>(18,787,100)</u>	<u>(18,787,100)</u>	<u>(17,903,300)</u>
TOTAL INCOME	<u>(18,787,100)</u>	<u>(18,787,100)</u>	<u>(17,903,300)</u>
TOTAL NET	<u>(197,300)</u>	<u>(197,300)</u>	<u>(272,000)</u>

RECEPTION			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	87,600	89,800	93,100
Insurance	2,200	2,200	2,800
	<u>89,800</u>	<u>92,000</u>	<u>95,900</u>
Transport Related			
Car Allowances	400	400	100
	<u>400</u>	<u>400</u>	<u>100</u>
Supplies & Services			
Office Telephone	22,200	22,200	22,200
Equipment, Tools & Materials	2,500	2,500	2,500
Expenses	-	-	-
Mobile Phones	3,700	3,700	8,400
Telephone Maintenance	5,600	5,600	5,600
EFM Call Logger	-	-	-
Access to Services	2,400	2,400	2,400
	<u>36,400</u>	<u>36,400</u>	<u>41,100</u>
TOTAL EXPENDITURE	<u>126,600</u>	<u>128,800</u>	<u>137,100</u>
INCOME			
Fees & Charges			
Postages and Telephones	-	-	-
Mobile Phone - Private Usage	(100)	(100)	(100)
	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>
TOTAL INCOME	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>
TOTAL NET	<u>126,500</u>	<u>128,700</u>	<u>137,000</u>

Appendix 2

SUPPORT SERVICES			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	182,100	151,200	146,200
Insurance	7,500	7,500	3,900
	189,600	158,700	150,100
Transport Related			
Car Allowances	-	-	-
	-	-	-
Supplies & Services			
Postal Charges - Bulk Postage	12,700	12,700	-
Subscriptions	4,000	4,000	4,000
Equipment, Tools & Materials	3,600	3,600	3,600
Expenses	-	-	-
Central Stationery Provision	4,100	4,100	4,100
Postal Charges - Franking	42,000	42,000	54,700
Photocopying/Printing supplies	7,200	7,200	7,200
Photocopier Maintenance	7,300	7,300	7,300
Central Printing _ Equipment	10,300	10,300	10,300
Central Printing - Supplies	-	-	-
Central Printing _ External	1,300	1,300	1,300
	92,500	92,500	92,500
TOTAL EXPENDITURE	282,100	251,200	242,600
INCOME			
Fees & Charges			
Printing and Copying	(700)	(700)	(700)
	(700)	(700)	(700)
TOTAL INCOME	(700)	(700)	(700)
TOTAL NET	281,400	250,500	241,900

Appendix 2

LEGAL SERVICES			
<i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>	2016/17	2016/17	2017/18
<i>ACCOUNTANCY OFFICER:</i>	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	111,100	124,600	112,100
Training	-	-	-
Professional Fees	700	700	700
Insurance	2,200	2,200	2,300
Telephone Allowances	-	-	-
	114,000	127,500	115,100
Transport Costs			
Car Allowances	200	200	200
	200	200	200
Supplies & Services			
Subscriptions	-	-	-
Equipment, Tools & Materials and Subscriptions	1,000	1,000	800
Expenses	900	900	300
Legal Fees	12,000	56,900	12,000
Library	9,900	9,900	9,900
Consultancy Advice	3,000	3,000	3,000
	26,800	71,700	26,000
TOTAL EXPENDITURE	141,000	199,400	141,300
INCOME			
Fees & Charges			
Parish Income	(2,000)	(2,000)	(2,000)
Rents	(500)	(500)	(500)
Southend Council Backup Storage	(1,200)	(1,200)	-
Legal Fees Income	(12,300)	(12,300)	(2,000)
	(16,000)	(16,000)	(4,500)
TOTAL INCOME	(16,000)	(16,000)	(4,500)
TOTAL NET	125,000	183,400	136,800

Appendix 2

HUMAN RESOURCES			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	77,900	84,600	131,800
Work Placements	-	-	-
Insurance	2,200	2,200	1,800
Central Training Provision	19,000	19,000	19,000
	99,100	105,800	152,600
Transport Costs			
Car Allowances	100	100	300
	100	100	300
Supplies & Services			
Equipment, Tools And Materials	300	300	300
Expenses	200	200	200
Consultancy	6,800	6,800	1,200
Staff Advertising	10,000	12,000	15,000
Investors in People	-	-	-
Occupational Health	7,000	5,000	5,000
Job Evaluation Appeals	1,000	1,000	2,000
Staff Reward Scheme	4,000	4,000	4,000
Staff Parking	-	-	6,000
Nalgo Room Hire	-	-	-
Childcare Vouchers Management Fee	1,200	1,200	1,200
Criminal Record Bureau	800	800	800
Attendance Bonus	12,000	12,000	12,000
	43,300	43,300	47,700
TOTAL EXPENDITURE	142,500	149,200	200,600
INCOME			
Fees & Charges			
Staff Parking Charge	(18,500)	(18,500)	(16,000)
	(18,500)	(18,500)	(16,000)
TOTAL INCOME	(18,500)	(18,500)	(16,000)
TOTAL NET	124,000	130,700	184,600

Appendix 2

LICENSING			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	76,000	103,500	109,200
Insurance	1,100	1,100	1,800
	77,100	104,600	111,000
Transport Related			
Car Allowances	1,200	1,200	1,300
	1,200	1,200	1,300
Supplies & Services			
Subscription	300	300	300
Equipment, Tools & Materials	400	400	400
Expenses	-	-	-
Veterinary License Fee	1,900	1,900	1,900
	2,600	2,600	2,600
TOTAL EXPENDITURE	80,900	108,400	114,900
INCOME			
Fees & Charges			
Collector's License	(2,500)	(2,500)	-
Site Licensing	(2,200)	(2,200)	-
Gaming Licence	(2,800)	(2,800)	(2,800)
Other Licensing	(3,400)	(3,400)	(3,400)
Animal Welfare Licensing	(5,100)	(5,100)	(5,100)
Liquor Licensing	(51,400)	(51,400)	(51,400)
Veterinary License Fee	(1,900)	(1,900)	(1,900)
	(69,300)	(69,300)	(64,600)
TOTAL INCOME	(69,300)	(69,300)	(64,600)
TOTAL NET	11,600	39,100	50,300

CUSTOMER SERVICES			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	268,400	248,300	256,100
Training	-	-	-
Professional Fees	-	-	-
Insurance	8,600	8,600	7,200
	<u>277,000</u>	<u>256,900</u>	<u>263,300</u>
Transport Costs			
Car Allowances	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Supplies & Services			
Expenses	-	-	-
Equipment, Tools & Materials	700	700	700
	<u>700</u>	<u>700</u>	<u>700</u>
TOTAL EXPENDITURE	<u>277,700</u>	<u>257,600</u>	<u>264,000</u>
INCOME			
Fees & Charges			
Customer Service provision to external bodies	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET	<u>277,700</u>	<u>257,600</u>	<u>264,000</u>

HACKNEY CARRIAGE			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	-	-	-
Insurance	500	500	500
	<u>500</u>	<u>500</u>	<u>500</u>
Transport Related			
Car Allowances	600	600	-
	<u>600</u>	<u>600</u>	<u>-</u>
Supplies & Services			
Publicity	1,000	1,000	1,000
Subscription	-	-	-
Equipment, Tools & Materials	2,000	2,000	2,000
Expenses	-	-	-
Hackney Carriage Exp	-	19,400	2,400
	<u>3,000</u>	<u>22,400</u>	<u>5,400</u>
TOTAL EXPENDITURE	<u>4,100</u>	<u>23,500</u>	<u>5,900</u>
INCOME			
Fees & Charges			
Operators Licensing	(3,100)	(3,100)	(3,500)
Vehicle Licensing	(74,000)	(74,000)	(79,000)
Driver Licensing	(22,600)	(42,000)	(18,200)
Other Miscellaneous Income	(200)	(200)	(200)
	<u>(99,900)</u>	<u>(119,300)</u>	<u>(100,900)</u>
TOTAL INCOME	<u>(99,900)</u>	<u>(119,300)</u>	<u>(100,900)</u>
TOTAL NET	<u>(95,800)</u>	<u>(95,800)</u>	<u>(95,000)</u>

Appendix 2

MEMBER & COMMITTEE SERVICES			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	81,700	87,400	91,200
Insurance	4,600	4,600	3,500
	86,300	92,000	94,700
Transport Related			
Car Allowances	100	100	100
Transport & Plant (Including Chairman's Car)	-	-	-
	100	100	100
Supplies & Services			
Publicity/Public Notice Adverts	1,100	1,100	1,100
Subscriptions	17,700	17,700	17,700
Equipment, Tools & Materials	300	200	200
Expenses	200	200	200
Civic Drivers Uniform	-	-	-
Heritage Celebrations	-	-	-
Regalia Expenses	-	-	-
Meeting Subsistence	200	300	300
Holocaust Memorial	-	-	-
Overview & Scrutiny Provision	3,500	3,500	3,500
Members Support & Training	6,500	6,500	6,500
Members Legal Protection Policy	-	-	-
Chairman's Charity	-	-	-
Members Allowances (inc Chairman's and Vice-Chairmans)	297,600	297,600	297,600
Citizens Award	-	-	-
Area Committees Venue Costs	-	-	-
Chairmans Account	-	-	-
	327,100	327,100	327,100
Contracted Services			
Members Delivery	1,000	1,000	1,000
	1,000	1,000	1,000
TOTAL EXPENDITURE	414,500	420,200	422,900
INCOME			
Fees & Charges			
Civic Banquet	-	-	-
Chairman's Charity	-	-	-
Member Training	(100)	-	(100)
	(100)	-	(100)
TOTAL INCOME	(100)	-	(100)
TOTAL NET	414,400	420,200	422,800

CIVICS			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	31,500	28,700	34,200
Insurance	-	-	1,800
	<u>31,500</u>	<u>28,700</u>	<u>36,000</u>
Transport Related			
Chairman's Transport Allowance	3,200	3,200	3,200
	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
Supplies & Services			
Civic Drivers Uniform	200	200	200
Regalia Expenses	700	700	3,100
Holocaust Memorial	300	300	300
Chairman's Allowance	-	-	-
Vice Chairman's Allowance	-	-	-
Citizens Award	1,000	1,000	1,000
Chairmans Fundraising 16~17 Exp	-	-	-
Chairmans A/C 16~17 Exp	11,000	11,000	11,000
	<u>13,200</u>	<u>13,200</u>	<u>15,600</u>
TOTAL EXPENDITURE	<u>47,900</u>	<u>45,100</u>	<u>54,800</u>
INCOME			
Fees & Charges			
Civic Banquet 16~17 Inc	-	-	-
Chairman's Fundraising 16~17 Inc	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET	<u>47,900</u>	<u>45,100</u>	<u>54,800</u>

LOCAL LAND CHARGES			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	-	-	-
Insurance	-	-	-
	-	-	-
Supplies & Services			
Equipment, Tools, & Materials	-	-	-
Expenses	-	-	-
Local Land Charges Searches	-	20,000	20,000
	-	20,000	20,000
TOTAL EXPENDITURE	-	20,000	20,000
INCOME			
Fees & Charges			
Land Searches	(194,000)	(214,000)	(214,000)
	(194,000)	(214,000)	(214,000)
TOTAL INCOME	(194,000)	(214,000)	(214,000)
TOTAL NET	(194,000)	(194,000)	(194,000)

Appendix 2

COUNCIL TAX			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	369,100	290,900	330,300
Insurance	7,000	7,000	6,700
	376,100	297,900	337,000
Transport Related			
Car Allowances	6,600	6,600	4,500
	6,600	6,600	4,500
Supplies & Services			
Equipment, Tools & Materials & Subscriptions	2,700	2,700	2,000
Land Registry Charges	600	600	600
Experian Checks	1,800	1,800	3,000
Expenses	300	300	200
Printing	1,000	1,000	1,000
Call Handling	10,000	10,000	-
IRRV Forum Sessions	1,200	1,200	700
Council Tax Support - New Burdens	-	2,500	-
Council Tax Development Fund	1,800	1,800	1,800
Court Costs	7,500	7,500	10,000
Direct Debit Guarantee	100	100	100
Local Council Tax Support	-	-	-
	27,000	29,500	19,400
Contracted Services			
Annual Billing	21,000	21,000	21,000
Baliff	3,600	3,600	3,600
Tracing Agents	2,200	2,200	1,000
	26,800	26,800	25,600
TOTAL EXPENDITURE	436,500	360,800	386,500
INCOME			
Fees & Charges			
Penalties Income	(3,500)	(3,500)	(3,500)
Council Tax Discounts & Exemptions	(152,000)	(152,000)	(152,000)
Court Costs	(115,000)	(115,000)	(115,000)
Local Council Tax Support Set Up Costs	(42,900)	(42,900)	(42,900)
	(313,400)	(313,400)	(313,400)
Grants			
Local Council Tax Support Administration Subsidy	(63,500)	(63,500)	(69,500)
New Burdens Income	-	-	-
	(63,500)	(63,500)	(69,500)
TOTAL INCOME	(376,900)	(376,900)	(382,900)
TOTAL NET	59,600	(16,100)	3,600

BUSINESS RATES			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	80,000	37,900	95,300
Insurance	500	500	1,800
	<u>80,500</u>	<u>38,400</u>	<u>97,100</u>
Transport Related			
Car Allowances	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Supplies & Services			
Equipment, Tools and Materials	100	100	100
Expenses	-	-	100
Court Costs	1,000	1,000	1,000
	<u>1,100</u>	<u>1,100</u>	<u>1,200</u>
Contracted Services			
NNDR Development Fund	900	900	900
NNDR Partnership	-	-	-
Baliff/Tracing Agents	-	-	-
	<u>900</u>	<u>900</u>	<u>900</u>
TOTAL EXPENDITURE	<u>82,500</u>	<u>40,400</u>	<u>99,200</u>
INCOME			
Fees & Charges			
Court Costs	(8,500)	(8,500)	(8,500)
	<u>(8,500)</u>	<u>(8,500)</u>	<u>(8,500)</u>
Grants			
Business Rates Growth	(100,000)	(100,000)	(100,000)
NNDR Pool Administration Grant	(85,500)	(85,500)	(85,500)
	<u>(185,500)</u>	<u>(185,500)</u>	<u>(185,500)</u>
TOTAL INCOME	<u>(194,000)</u>	<u>(194,000)</u>	<u>(194,000)</u>
TOTAL NET	<u>(111,500)</u>	<u>(153,600)</u>	<u>(94,800)</u>

INFORMATION			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	20,300	21,000	22,500
Insurance	500	500	700
	<u>20,800</u>	<u>21,500</u>	<u>23,200</u>
Supplies & Services			
Equipment, Tools and Materials	-	-	200
	<u>-</u>	<u>-</u>	<u>200</u>
TOTAL EXPENDITURE	<u>20,800</u>	<u>21,500</u>	<u>23,400</u>

OVERVIEW AND SCRUTINY			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	39,700	41,100	42,400
Insurance	500	500	700
	<u>40,200</u>	<u>41,600</u>	<u>43,100</u>
Transport Related			
Car Allowances	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>
Supplies and Services			
Equipment, Tools and Materials	100	100	100
Expenses	-	-	-
	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL EXPENDITURE	<u><u>40,400</u></u>	<u><u>41,800</u></u>	<u><u>43,300</u></u>

Appendix 2

COMMUNITY			
<i>PORTFOLIO HOLDER NAME: CLLR J R LUMLEY</i>	2016/17	2016/17	2017/18
	ORIGINAL	LATEST	ESTIMATE
<u>Housing Strategy</u>	15,000	15,000	13,900
<u>Private Sector Housing Renewal</u>	90,300	56,900	63,200
<u>Homelessness</u>	368,200	364,000	674,900
<u>Corporate Policy & Partnerships</u>	167,900	159,100	173,300
<u>Community Safety</u>	34,100	38,100	32,800
<u>Public Health</u>	29,100	29,100	29,300
<u>Environmental Health</u>	268,300	266,400	277,000
<u>Culture & Heritage - Windmill</u>	(4,300)	(4,300)	(1,300)
<u>Sports Development & Promotion</u>	5,300	17,500	4,100
<u>Leisure Premises</u>	285,900	274,600	235,600
<u>Leisure Client Account</u>	9,500	(28,000)	6,000
<u>Safeguarding</u>	35,900	16,700	31,100
Total Net Expenditure	1,305,200	1,205,100	1,539,900

HOUSING STRATEGY			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	-	-	-
Insurance	500	500	-
Telephone Allowance	-	-	-
	<u>500</u>	<u>500</u>	<u>-</u>
Transport Related			
Car Allowances	100	100	-
	<u>100</u>	<u>100</u>	<u>-</u>
Supplies & Services			
Subscriptions	2,900	2,900	2,400
Equipment, Tools, Materials	100	100	100
Expenses	-	-	-
Housing Coordinator - Thames Gateway	10,000	10,000	10,000
Transfer Incentive Scheme	1,500	1,500	1,500
	<u>14,500</u>	<u>14,500</u>	<u>14,000</u>
TOTAL EXPENDITURE	<u>15,100</u>	<u>15,100</u>	<u>14,000</u>
INCOME			
Fees & Charges			
Affordable Housing Sales Certificates	(100)	(100)	(100)
	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>
TOTAL INCOME	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>
TOTAL NET	<u>15,000</u>	<u>15,000</u>	<u>13,900</u>

Appendix 2

HOMELESSNESS			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	195,700	191,500	248,300
Insurance	4,300	4,300	4,500
	200,000	195,800	252,800
Transport Related			
Car Allowances	3,500	3,500	3,600
	3,500	3,500	3,600
Supplies & Services			
Equipment, Tools & Materials	900	900	900
Expenses	100	100	100
Homelessness Grant	-	-	-
Medical Assessments	1,200	1,200	1,200
Homelessness Improvements	2,500	2,500	2,500
HM Land Registry	-	-	-
Rent Guarantee Scheme	15,000	15,000	50,000
Removals & Storage	9,000	9,000	15,000
Contracted Accommodation	291,000	291,000	530,000
Housing Benefit Subsidy Adj	122,600	122,600	223,800
Essex Wide Loan Rental Scheme	-	-	-
Homelessness Prevention Initiatives	-	-	-
	442,300	442,300	823,500
TOTAL EXPENDITURE	645,800	641,600	1,079,900
INCOME			
Fees & Charges			
Contracted Accommodation Recharge	(277,600)	(277,600)	(400,000)
Homelessness Grant	-	-	-
Rent Guarantee Scheme	-	-	(5,000)
Essex Wide Rental Loan Scheme	-	-	-
Removals and Storage Income	-	-	-
Homelessness Preventions Initiatives	-	-	-
	(277,600)	(277,600)	(405,000)
Other Income			
Contribution from Reserve	-	-	-
	-	-	-
TOTAL INCOME	(277,600)	(277,600)	(405,000)
TOTAL NET	368,200	364,000	674,900

CORPORATE POLICY & PARTNERSHIP			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	57,200	48,400	49,900
Insurance	1,100	1,100	700
	<u>58,300</u>	<u>49,500</u>	<u>50,600</u>
Transport Related			
Car Allowances	200	200	300
	<u>200</u>	<u>200</u>	<u>300</u>
Supplies & Services			
Voluntary Grants	105,000	105,000	120,000
Equipment, Tools & Materials	200	200	200
Expenses	100	100	100
Summits	2,100	2,100	2,100
Public Health Improvement Officer	2,000	28,500	28,500
	<u>109,400</u>	<u>135,900</u>	<u>150,900</u>
TOTAL EXPENDITURE	<u>167,900</u>	<u>185,600</u>	<u>201,800</u>
INCOME			
Other Income			
Public Health Improvement Officer	-	(26,500)	(28,500)
	-	(26,500)	(28,500)
TOTAL INCOME	<u>-</u>	<u>(26,500)</u>	<u>(28,500)</u>
TOTAL NET	<u>167,900</u>	<u>159,100</u>	<u>173,300</u>

COMMUNITY SAFETY			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	25,500	27,500	30,700
Insurance	1,600	1,600	700
	<u>27,100</u>	<u>29,100</u>	<u>31,400</u>
Transport Related			
Car Allowances	700	700	200
	<u>700</u>	<u>700</u>	<u>200</u>
Supplies & Services			
Expenses	200	200	100
Equipment, Tools, & Materials & Subscriptions	100	100	100
Crime & Disorder	-	-	-
Police Crime Commissioner Funding	-	-	-
Domestic Abuse Panel	-	-	-
Police Crime Commissioner Funding 16~17	-	16,000	-
Community Safety Accreditation Scheme	6,000	6,000	1,000
	<u>6,300</u>	<u>22,300</u>	<u>1,200</u>
TOTAL EXPENDITURE	<u>34,100</u>	<u>52,100</u>	<u>32,800</u>
INCOME			
Grants			
Safer & Stronger Communities	-	-	-
Police Crime Commissioner Funding	-	(14,000)	-
Partnership Income	-	-	-
Domestic Abuse Awareness Officer (Funded from Reserve)	-	-	-
	<u>-</u>	<u>(14,000)</u>	<u>-</u>
TOTAL INCOME	<u>-</u>	<u>(14,000)</u>	<u>-</u>
TOTAL NET	<u>34,100</u>	<u>38,100</u>	<u>32,800</u>

PUBLIC HEALTH			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Contracted Services			
Sewers & Ditch Clearance	10,000	10,000	10,000
Collection/Kennelling - Stray Dogs	19,700	19,700	19,700
	<u>29,700</u>	<u>29,700</u>	<u>29,700</u>
TOTAL EXPENDITURE	<u>29,700</u>	<u>29,700</u>	<u>29,700</u>
INCOME			
Fees & Charges			
Kennelling Collection Fee	(600)	(600)	(400)
	<u>(600)</u>	<u>(600)</u>	<u>(400)</u>
TOTAL INCOME	<u>(600)</u>	<u>(600)</u>	<u>(400)</u>
TOTAL NET	<u>29,100</u>	<u>29,100</u>	<u>29,300</u>

Appendix 2

ENVIRONMENTAL HEALTH			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	238,600	221,400	253,500
Training	-	-	-
Consultants	-	-	-
Insurance	3,400	3,400	3,500
Telephone Allowance	-	-	-
	242,000	224,800	257,000
Transport Related			
Car Allowances	6,400	6,400	5,200
	6,400	6,400	5,200
Supplies & Services			
Subscriptions	3,200	3,200	3,200
Equipment, Tools & Materials	2,000	2,000	2,000
Expenses	500	500	600
Prosecution Proceedings	6,100	6,100	-
Fees & Samples	800	800	800
Environmental Permitting	500	500	-
Veterinary Licensing Fees	-	-	-
Scores on the Doors	1,000	1,000	-
	14,100	14,100	6,600
Contracted Services			
Air Quality Review	12,300	23,500	12,000
Consultants - Contaminated Land Invest.	-	-	-
Public Health (Control of Disease Act)	1,500	3,100	1,500
Pest Control Treatments	-	2,500	-
Contract Payments - Pest Control	-	-	-
Noise Monitoring	800	800	800
Climate CO2de	-	-	-
	14,600	29,900	14,300
TOTAL EXPENDITURE	277,100	275,200	283,100
INCOME			
Fees & Charges			
Veterinary Recharge	-	-	-
Other Income	(1,200)	(1,200)	(500)
Environmental Permitting	(6,500)	(6,500)	(4,800)
Access to Environmental Info	(1,100)	(1,100)	(800)
	(8,800)	(8,800)	(6,100)
Other Income			
Income from Prosecutions	-	-	-
	-	-	-
TOTAL INCOME	(8,800)	(8,800)	(6,100)
TOTAL NET	268,300	266,400	277,000

CULTURE & HERTIAGE - WINDMILL			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Premises Related			
Mill Tower National Non-Domestic Rates	1,400	1,400	1,400
Mill Tower Special Items	-	-	-
Mill Tower Insurance	400	400	400
Repairs, Maintenance and Utilities	-	7,200	7,900
Mill Tower Repairs & Maintenance	7,200	-	-
	<u>9,000</u>	<u>9,000</u>	<u>9,700</u>
Supplies & Services			
Subscriptions	-	-	-
Windmill - Running Costs	3,500	3,500	3,500
Windmill - Licensing	-	-	-
Windmill - Wedding Expenditure	500	500	500
	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
TOTAL EXPENDITURE	<u>13,000</u>	<u>13,000</u>	<u>13,700</u>
INCOME			
Fees & Charges			
Miscellaneous Income	(17,300)	(17,300)	(15,000)
	<u>(17,300)</u>	<u>(17,300)</u>	<u>(15,000)</u>
TOTAL INCOME	<u>(17,300)</u>	<u>(17,300)</u>	<u>(15,000)</u>
TOTAL NET	<u>(4,300)</u>	<u>(4,300)</u>	<u>(1,300)</u>

SPORTS DEVELOPMENT & PROMOTION			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Related			
Salaries	62,100	64,300	42,400
Insurance	500	500	700
Contractors and Suppliers	2,000	2,000	2,000
	<u>64,600</u>	<u>66,800</u>	<u>45,100</u>
Transport Related			
Car Allowance	600	600	600
	<u>600</u>	<u>600</u>	<u>600</u>
Supplies & Services			
Expenses	-	-	-
Active Colleagues	26,900	26,900	-
Activities	6,800	6,800	-
Active Rochford	2,000	16,200	-
Public Health Improvement Officer	2,000	2,000	-
	<u>37,700</u>	<u>51,900</u>	<u>-</u>
TOTAL EXPENDITURE	<u>102,900</u>	<u>119,300</u>	<u>45,700</u>
INCOME			
Fees & Charges			
Activities (net)	(6,800)	(6,800)	-
	<u>(6,800)</u>	<u>(6,800)</u>	<u>-</u>
Other Income			
Active Colleagues	(26,900)	(26,900)	-
Staffing Funding	(61,900)	(61,900)	(41,600)
Active Rochford	(2,000)	(6,200)	-
	<u>(90,800)</u>	<u>(95,000)</u>	<u>(41,600)</u>
TOTAL INCOME	<u>(97,600)</u>	<u>(101,800)</u>	<u>(41,600)</u>
TOTAL NET	<u>5,300</u>	<u>17,500</u>	<u>4,100</u>

LEISURE PREMISES			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Premises Related			
Repairs & Maintenance:			
Castle Hall	500	-	-
	-	-	-
Freight House	600	-	-
	-	-	-
Great Woking Sports Centre	700	-	-
	-	-	-
Clements Hall Leisure Centre	2,600	-	-
	-	-	-
Day Centres	3,900	-	-
	-	-	-
Rayleigh Leisure Centre	1,600	-	-
	-	-	-
Repairs, Maintenance and Utilities	-	12,200	20,400
	<u>9,900</u>	<u>12,200</u>	<u>20,400</u>
Special Items:			
National Non-Domestic Rates	-	-	-
S.I Building Works	2,300	-	-
Insurance	28,600	28,600	31,000
Great Woking Sports Centre Alarm	800	800	-
	<u>31,700</u>	<u>29,400</u>	<u>31,000</u>
Contracted Services			
Leisure Contract	244,300	245,500	205,000
	<u>244,300</u>	<u>245,500</u>	<u>205,000</u>
TOTAL EXPENDITURE	<u>285,900</u>	<u>287,100</u>	<u>256,400</u>
INCOME			
Fees & Charges			
Great Woking Sports Centre Rent	-	(12,500)	(20,800)
Grant to Voluntary Bodies - Day Centre	-	-	-
	-	<u>(12,500)</u>	<u>(20,800)</u>
TOTAL INCOME	<u>-</u>	<u>(12,500)</u>	<u>(20,800)</u>
TOTAL NET	<u>285,900</u>	<u>274,600</u>	<u>235,600</u>

Appendix 2

LEISURE CLIENT ACCOUNT			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	37,500	-	24,700
Insurance	500	500	2,200
	38,000	500	26,900
Transport Related			
Car Allowances	2,300	2,300	1,500
	2,300	2,300	1,500
Supplies & Services			
Subscription	-	-	-
Equipment, Tools & Materials	300	300	200
Expenses	400	400	200
Youth Arts Projects	-	-	-
Arts Activities	2,000	2,000	-
Holiday Initiatives (Wild Woods)	-	-	-
Arts Council Funding	-	-	-
Essex Music Svcs & Royal Opera House	-	-	-
Arts Development Equipment	4,400	4,400	4,400
Music Month	2,500	2,500	-
Essex on Tour	2,500	2,500	2,500
Essex Book Festival	-	-	-
Heritage Lottery Fund	-	-	-
River Crouch Festival	-	-	-
	12,100	12,100	7,300
TOTAL EXPENDITURE	52,400	14,900	35,700
INCOME			
Fees & Charges			
Staff Funding	(35,900)	(35,900)	(24,700)
Arts Activities	(2,000)	(2,000)	-
Essex Music Svcs & Royal Opera House	-	-	-
Cherry Orchard Leisure Event	-	-	-
Essex on Tour	(2,500)	(2,500)	(2,500)
River Crouch Festival	-	-	-
	(40,400)	(40,400)	(27,200)
Grants			
Music Month	(2,500)	(2,500)	(2,500)
	(2,500)	(2,500)	(2,500)
TOTAL INCOME	(42,900)	(42,900)	(29,700)
TOTAL NET	9,500	(28,000)	6,000

SAFEGUARDING			
PORTFOLIO HOLDER NAME: CLLR J R LUMLEY	2016/17	2016/17	2017/18
ACCOUNTANCY OFFICER:	ORIGINAL	LATEST	ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	35,800	16,600	30,200
Insurance	-	-	700
	<u>35,800</u>	<u>16,600</u>	<u>30,900</u>
Transport Related			
Car Allowances	-	-	100
	<u>-</u>	<u>-</u>	<u>100</u>
Supplies and Services			
Expenses	-	-	-
Equipment, Tools and Materials	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL EXPENDITURE	<u><u>35,900</u></u>	<u><u>16,700</u></u>	<u><u>31,100</u></u>

£000's	2017/18 Savings £ 000's
<u>Finance</u>	
Team Restructure	(20.0)
Additional Payroll income	(32.5)
<u>Environment</u>	
Public Toilet options	(25.0)
Reduce Football services	(15.0)
Car park charging at Cherry Orchard	(10.0)
Woodland restructure with modern apprentices	(5.0)
Transportation review	(30.0)
Grounds Maintenance Contract - LATCO	(78.5)
<u>Leader</u>	
Trading arm annual growth	(25.0)
<u>Community</u>	
Alternative use of Gt wakering Leisure Centre	(20.8)
Alternative use of Bowls room at Rayleigh Leisure Centre	(10.0)
Removal of booking protection for swimming clubs	(10.0)
Reduction in Homelessness costs (inc Francis Cottee)	(145.0)
<u>Enterprise</u>	
Review of license requirements as part of contract changes	(30.0)
IT Contract changes	(110.0)
<u>Governance</u>	
Return Council Tax call centre in house	(10.0)
Do not renew Investors in people status	(6.0)
Savings on Corporate Solicitor post	(26.0)
<u>Council wide</u>	
Vacancy Factor	(80.0)
Total Savings & Efficiency Plans 2017/18	
(688.8)	

COMMERCIAL SERVICES					
Fees & Charges		VAT	2016/17 £	2017/18 Fee £	% Increase
Hire of Windmill					
	For commercial use - 1 hour session on one floor	Standard	34.00	34.00	0.0%
	For commercial use - all day (7.5hr)	Standard	86.00	87.00	1.2%
	For non - commercial use - 1 hour session on one floor	Standard	17.00	17.00	0.0%
	For non - commercial use - all day (7.5hr)	Standard	42.50	42.50	0.0%
Wedding Hire					
	Mondays - Fridays Inclusive (am)	Standard	200.00	200.00	0.0%
	Mondays - Fridays Inclusive (pm)	Standard	300.00	300.00	0.0%
	Saturday, Sunday and Bank Holidays	Standard	400.00	400.00	0.0%
	Wedding invitations (each)	Standard	1.50	1.50	0.0%
	Chair Cover Hire including sashes	Standard	60.00	60.00	0.0%
Sewer Clearances					
	Cost of works apportioned to number of properties affected, with minimum charge of:	Non-Vatable	36.00	36.00	0.0%
Hire of Civic Suite					
	Council Chamber - Up to 3 hour session	Non-Vatable	95.00	96.00	1.1%
	Council Chamber - sessions over 3 hours / full day	Non-Vatable	159.00	161.00	1.3%
	Additional Charge for use of video projection equipment (per 3 hour session)	Non-Vatable	13.00	13.00	0.0%
	Room 5 - Capacity for 12 people - Commercial Use per Hour	Non-Vatable	0.00	10.00	
	Room 5 - Capacity for 12 people - Non Commercial Use per Hour	Non-Vatable	0.00	8.00	
	Room 4 - Capacity for 20 people - Commercial Use per Hour	Non-Vatable	0.00	20.00	
	Room 4 - Capacity for 20 people - Non Commercial Use Per Hour	Non-Vatable	0.00	16.00	
	Room 5 & Room 4 - Break out Room Hire - Commercial Per Hour	Non-Vatable	0.00	25.00	
	Room 5 & Room 4 - Break out Room Hire - Non Commercial Per Hour	Non-Vatable	0.00	20.00	
	Tea, Coffee, Biscuits Per Head	Non-Vatable	0.00	0.40	
	IT Equipment Hire Per 3 Hour Session	Non-Vatable	0.00	13.00	
	<i>All charges for commercial use will be increased by 100%</i>				

Key to VAT:	
Non-Vatable	No VAT to be added to the published fee.
Inclusive	The VAT charge is included in the published fee
X%	VAT needs to be added to the published fee at the rate stated.
Standard	VAT needs to be added to the published fee at the current standard rate. As at April 2012, the standard rate is 20%.

Appendix 4

COMMUNITY / HOUSING SERVICES					
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	%	Increase
Factual Statements					
Research or completion of works in default of a notice period per hour (min charge - 1hr)	Non-Vatable	48.00	48.50		1.0%
Section 28(9) of Health and Safety at Work etc Act 1974 - per hour	Non-Vatable	48.00	48.50		1.0%
Requests for Environmental Information					
Up to 4 hours	Standard	192.00	194.00		1.0%
Per hour thereafter	Standard	48.00	48.50		1.0%
Housing					
Improvement and Prohibition Notices	Non-Vatable	450.00	455.00		1.1%
Key-worker Sales Certificate	Inclusive	70.00	70.00		0.0%
Property Inspection report to support Visa applications.	Non-Vatable	180.00	182.00		1.1%
Charge for Service of Enforcement Notice		450.00	455.00		1.1%
Park Home Site licencing					
Annual Fee					
1-5 pitches	Non-Vatable	417.00	318.00		-23.7%
6-24 pitches	Non-Vatable	484.00	368.00		-24.0%
25-99 pitches	Non-Vatable	652.00	469.00		-28.1%
100-199 pitches	Non-Vatable	752.00	519.00		-31.0%
200+ pitches	Non-Vatable	953.00	620.00		-34.9%
Fee for New Licence					
1-5 pitches	Non-Vatable	618.00	318.00		-48.5%
6-24 pitches	Non-Vatable	685.00	368.00		-46.3%
25-99 pitches	Non-Vatable	801.00	469.00		-41.4%
100-199 pitches	Non-Vatable	901.00	519.00		-42.4%
200+ pitches	Non-Vatable	1,154.00	620.00		-46.3%
Fee for Transfer of Licence	Non-Vatable	201.00	101.00		-49.8%
Fee for Deposit of Site Rules	Non-Vatable	335.00	101.00		-69.9%
Houses in Multiple Occupation					
Fee for Mandatory Licensing of Houses in Multiple Occupation (N.B. HMOs owned by a Registered Charity are exempt):					
Up to 5 bedrooms	Non-Vatable	350.00	354.00		1.1%
For each additional bedroom	Non-Vatable	55.00	55.50		0.9%
Variation of Licence	Non-Vatable	50% of fee	50% of fee		
Other Charges					
Insect identification	Standard	10.00	10.00		0.0%
Funerals Administration					
Public Health Act Funerals administration Fee	Standard	540.00	545.00		0.9%
Other Establishments					
Acupuncture, tattooing, semi-permanent skin colouring, cosmetic piercing & electrolysis	Non-Vatable	209.00	211.00		1.0%

Key to VAT:	
Non-Vatable	No VAT to be added to the published fee.
Inclusive	The VAT charge is included in the published fee
X%	VAT needs to be added to the published fee at the rate stated.
Standard	VAT needs to be added to the published fee at the current standard rate. As at April 2012, the standard rate is 20%.

Appendix 4

DEMOCRATIC SERVICES					
Fees & Charges		VAT	2016/17 £	2017/18 Fee £	% Increase
Council Minutes Etc.					
	Parish List - Yearly Charge	Non-Vatable	174.00	176.00	1.1%
	Council - Yearly Charge	Non-Vatable	115.00	116.00	0.9%
	Council - Per Meeting	Non-Vatable	21.00	21.00	0.0%
	Committee - Yearly Charge	Non-Vatable	226.00	228.00	0.9%
	Committee - Per meeting	Non-Vatable	36.00	36.00	0.0%
	Sub Committee - Yearly Charge	Non-Vatable	129.00	130.00	0.8%
	Sub Committee - Per meeting	Non-Vatable	21.00	21.00	0.0%
	Committee report background papers				
	Inspection fee (per item)	Non-Vatable	2.00	2.00	0.0%
Member Training					
	Charge for Parish Officers to attend RDC training courses (per person per session)	Standard unless Statutory when exempt	40.00	40.00	0.0%
	Charge for local authority Officers to attend RDC led training courses (per person per session)	Standard unless Statutory when exempt	45.00	45.00	0.0%
Copy Documents					
	(VAT absorbed on items under £1.00 - VAT to be added in other cases)				
	A4 Copy per Sheet	Standard	0.10	0.10	0.0%
	A3 Copy per Sheet	Standard	0.30	0.30	0.0%
	A2 Copy per Sheet	Standard	0.50	0.50	0.0%
	A1 Copy per Sheet	Standard	1.60	1.60	0.0%
	A0 Copy per Sheet	Standard	2.70	2.70	0.0%
	Photocopying for voluntary groups	Standard	Actual cost + 20% for basic items. Bespoke work costed per job.	Actual cost + 20% for basic items. Bespoke work costed per job.	
	Letter of confirmation of registration on electoral register	Inclusive	16.00	16.00	0.0%

Key to VAT:	
Non-Vatable	No VAT to be added to the published fee.
Inclusive	The VAT charge is included in the published fee
X%	VAT needs to be added to the published fee at the rate stated.
Standard	VAT needs to be added to the published fee at the current standard rate. As at April 2012, the standard rate is 20%.

Appendix 4

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2016/17 £	2017/18 Fee £	% Increase
Football					
	Alternative use of pitch - Sat	Non-Vatable	774.00	774.00	0.0%
	Alternative use of pitch - Sun	Non-Vatable	833.00	833.00	0.0%
Casual Lettings Including Pavilion					
	Adults Sat	Standard	113.00	113.00	0.0%
	Adults Sun	Standard	127.00	127.00	0.0%
	Juniors Sat	Standard	76.00	76.00	0.0%
	Juniors Sun	Standard	84.00	84.00	0.0%
Established Junior Pitches					
	Alternative use of pitch - Sat	Non-Vatable	364.00	364.00	0.0%
	Alternative use of pitch - Sun	Non-Vatable	390.00	390.00	0.0%
Mini Football					
	Alternative use of pitch - Sat	Non-Vatable	307.00	307.00	0.0%
	Alternative use of pitch - Sun	Non-Vatable	363.00	363.00	0.0%
	<i>NOTE: Fees may be reduced where clubs undertake some of the required tasks.</i>				
Pavilion Hire					
	Including changing rooms per 3 hour session.	Non-Vatable	80.00	80.00	0.0%
	<i>NOTE: Hire in respect of Youth Clubs will be reduced by 50%</i>				
Playgroups					
	Pre-School and mother and child - Morning Session	Non-Vatable	15.00	15.20	1.3%
	Pre-School and mother and child - Afternoon Session	Non-Vatable	15.00	15.20	1.3%
	<i>NOTE: Fees do not include service charges. Reduction of 25% for registered charities</i>				
Cricket					
	Cricket	Non-Vatable	540.00	545.00	0.9%
	Pavilion Hire (50% of pitch hire)				
Rustic Products					
Woodchips					
	Delivered within 5 miles	Standard	30.00	30.00	0.0%
Firewood					
	Firewood (logs) per transit load delivered - Within District	5%	150.00	150.00	0.0%
	Firewood (logs) per half transit load delivered - Within District	5%	95.00	95.00	0.0%
	Delivery within 5 miles of district boundary		5.00	5.00	0.0%
Logs					
	1 Bag	5%	4.00	4.00	0.0%
	1 Bag for wholesale		2.00	2.50	
Stakes					
	6ft Chestnut rustic fencing stakes (pointed end) each	Standard	2.75	2.75	0.0%
	6ft Chestnut rustic fencing stakes (pointed end) (more than 50)	Standard	2.50	2.50	0.0%
Rustic Bench					
	Rustic bench wth back		345.00	345.00	0.0%
	Made from local claimed materials	Standard	245.00	245.00	0.0%
Open Spaces					
Memorials					
	Formal bench including five year maintenance agreement	Non-Vatable	625.00	625.00	0.0%
	Backed bench including five year maintenance agreement	Non-Vatable	430.00	430.00	0.0%
	Unbacked bench including five year maintenance agreement	Non-Vatable	330.00	330.00	0.0%
	Tree planting includes cost of tree.	Non-Vatable	150.00	150.00	0.0%
	Burial of pet ashes does not include memorial cost	Standard	60.00	60.00	0.0%

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2016/17 £	2017/18 Fee £	% Increase
Commercial use of open spaces					
Costs for licensed organisations to use open spaces for events.					
	- 'Low key' commercial use – e.g. Dog Walking Companies, 'Boot Camp' style fitness sessions where operators charge participants. (per annum)	Standard	300.00	300.00	0.0%
	- General community events which are free at the point of entry (e.g. Sponsored Walks, Race for Life, Schools Orienteering).	Non-Vatable			
	- Not for profit and commercial interest companies, special interest events, for which an entrance charge is made to help cover the organiser's costs. (per day)	Non-Vatable	200.00	200.00	0.0%
	- Fully commercial, profit making events – e.g. Music concerts markets etc. (per event).	Non-Vatable	1,000.00	1,000.00	0.0%
Access Licences					
	General Access Licences on to open spaces	Non-Vatable	£30	£30	0.0%
Tree Works					
	Work on Council trees for which there is no safety case. Hourly rate	Standard	£57	£57	0.0%
	Trading Pitch in Open Spaces (Renewable every three years) subject to a tendering process		Competitive tender		
Fixed Penalty Notices					
Fixed Penalty notices can be awarded for a number of offences and range in value, a detailed listing can be found on the					
Lost, Found or Stray Dogs					
	Statutory fee	Non-Vatable	80.00	80.00	0.0%
	Daily kennelling fee - plus vet fees if necessary	Non-Vatable	14.00	14.00	0.0%
	Microchip at the Kennels	Non-Vatable	19.00	19.00	0.0%
Wheeled Bins					
	Set of 3 wheeled bins for new housing developments - charge levied on developer - bins provided for recycling service	Non-vatable	168.00	168.00	0.0%
Bulky Waste Collection					
Collection of bulky waste (household furniture) and electrical household items					
	- For one item	Non-Vatable	15.00	15.00	0.0%
	- Each additional item booked at same time	Non-Vatable	7.00	7.00	
Cemeteries					
Interments In Graves or Vaults					
	Interment Fee (New grave or re-open) :				
	- Still Born - Under 1 Month	Non-Vatable	No Charge	No Charge	
	- Under 12 Years	Non-Vatable	No charge	No charge	
	- Over 12 Years	Non-Vatable	679.00	686.00	1.0%
	Exclusive Right of Burial (50% reduction for child under 12 buried in children's area)	Non-Vatable	759.00	767.00	1.1%
	For the Interment of a Cremation Casket in a purchased grave	Non-Vatable	255.00	258.00	1.2%
Interments in Cremation Plots					
	Interment Fee (New Grave or reopen)	Non-Vatable	255.00	258.00	1.2%
	Exclusive Right of Burial	Non-Vatable	387.00	391.00	1.0%

Appendix 4

ENVIRONMENTAL SERVICES				
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	% Increase
Columbarium at Rayleigh cemetery		0.00	0.00	
Cost to scatter ashes including an engraved plaque on the memorial wall	Non-Vatable	414.00	418.00	1.0%
Cost for engraved plaque on memorial wall without scattering ashes	Non-Vatable	363.00	367.00	1.1%
Cost to inter ashes in Columbarium, including supply and engraving of memorial plaque for a period of 15 years with a renewal fee of £103 for a further 15 years	Non-Vatable	932.00	941.00	1.0%
Cost to inter ashes in Columbarium, including supply and engraving of memorial plaque for a period of 30 years	Non-Vatable	932.00	941.00	1.0%
Cost of second set of ashes in Columbarium, including engraving memorial plaque	Non-Vatable	363.00	367.00	1.1%
Coloured, enamelled picture of the deceased to the plaque on the Memorial Wall or Columbarium	Non-Vatable	124.00	125.00	0.8%
15 year renewal fee	Non-Vatable	104.00	105.00	1.0%
Rayleigh Cemetery Monuments, Headstones and Inscriptions				
Earthen Graves				
A headstone set on a base with or without kerbstone surround is permitted.				
Headstone maximum height 91.4 cm from ground level, a maximum of 10.2 cm thick and 76.2 cm wide at its maximum width. A base of the same material maximum size 91.4 cm long 38.1 cm wide.	Non-Vatable	178.00	180.00	1.1%
Kerbstone or border stone (height not exceeding 30.5cm)	Non-Vatable	178.00	180.00	1.1%
Cremation plots				
Memorials on cremation plots can vary in forms of memorial vase/inscription panel, open books etc, but restricted to a maximum height of 30.5 cm	Non-Vatable	178.00	180.00	1.1%
Kerbstone around a cremation plot (76cm x 76cm)	Non-Vatable	178.00	180.00	1.1%
Side panel for additional inscription. Size not to exceed 23 cm x 23 cm to match existing memorial	Non-Vatable	178.00	180.00	1.1%
Any additional inscription on a memorial	Non-Vatable	77.00	78.00	1.3%
Hall Road Cemetery Monuments, Headstones and Inscriptions				
Earthen Graves				
Since this is a Lawn Cemetery the only memorial permitted will be in the form of a headstone set on a base				
Maximum Height 91.4 cm from ground level, a maximum of 10.2 cm thick and 76.2 cm wide at its maximum width. A base of the same material maximum size 91.4 cm long 38.1 cm wide	Non-Vatable	174.00	180.00	3.4%
Cremation plots				
A memorial vase/inscription panel only is permitted. Size not to exceed 61 cm x 30.5 cm 23 cm x 23cm.	Non-Vatable	174.00	180.00	3.4%
Side panel for additional inscription. Size not to exceed 23 cm x 23 cm to match existing memorial	Non-Vatable	174.00	180.00	3.4%
Any additional inscription on a memorial	Non-Vatable	75.00	78.00	4.0%

Appendix 4

ENVIRONMENTAL SERVICES				
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	% Increase
NOTE: Flagstone and kerbstones are not applicable to Hall Road Cemetery				
NOTE: If the deceased had not been a Council Taxpayer, inhabitant or parishioner within the Rochford District				
Exhumation Charge				
	Each exhumation will be recharged on an actual costs basis plus VAT	Standard		
Additional Fees				
	Registering Transfer of grant	Non-Vatable	82.00	82.00
				0.0%
Transportation				

Appendix 4

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2016/17 £	2017/18 Fee £	% Increase
Car Parks					
Old Ship Lane					
Up to 1/2 hour	Inclusive	0.60	0.60	0.0%	
Up to 1 Hour	Inclusive	1.20	1.20	0.0%	
Up to 2 Hours	Inclusive	1.80	1.80	0.0%	
Up to 4 Hours	Inclusive	3.00	3.00	0.0%	
Websters Way/ Mill Hall					
Up to 1/2 hour	Inclusive	0.60	0.60	0.0%	
Up to 1 Hour	Inclusive	1.20	1.20	0.0%	
Up to 2 Hours	Inclusive	1.80	1.80	0.0%	
Up to 3 Hours	Inclusive	2.40	2.40	0.0%	
Up to 4 Hours	Inclusive	3.00	3.00	0.0%	
Hockley Woods					
Up to 1 Hour	Inclusive	0.30	0.30	0.0%	
Up to 2 Hours	Inclusive	0.50	0.50	0.0%	
Up to 3 Hours	Inclusive	0.70	0.70	0.0%	
Up to 4 Hours	Inclusive	1.50	1.50	0.0%	
All Day	Inclusive	3.00	3.00	0.0%	
Annual Season Ticket	Inclusive	500.00	500.00	0.0%	
Cherry Orchard Country Park					
Up to 1 Hour	Inclusive	0.30	0.30		
Up to 2 Hours	Inclusive	0.50	0.50		
Up to 3 Hours	Inclusive	0.70	0.70		
Up to 4 Hours	Inclusive	1.50	1.50		
All Day	Inclusive	3.00	3.00		
Mixed (including Freight House)					
Up to 1/2 hour	Inclusive	0.60	0.60	0.0%	
Up to 1 Hour	Inclusive	1.20	1.20	0.0%	
Up to 2 Hours	Inclusive	1.80	1.80	0.0%	
Up to 3 Hours	Inclusive	2.40	2.40	0.0%	
Up to 4 Hours	Inclusive	3.00	3.00	0.0%	
Up to 5 Hours	Inclusive	3.60	3.60	0.0%	
All Day	Inclusive	5.50	5.50	0.0%	
The Approach					
Day Ticket	Inclusive	4.50	4.50	0.0%	

Appendix 4

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2016/17 £	2017/18 Fee £	% Increase
Season Tickets					
The Approach, Rayleigh					
Quarterly	Inclusive	200.00	204.00	2.0%	
Annual	Inclusive	700.00	714.00	2.0%	
Admin Fee for Refund of Season Ticket	Inclusive	30.00	30.00	0.0%	
All RDC Car Parks Excluding The Approach, Rayleigh					
Quarterly	Inclusive	240.00	245.00	2.1%	
Annual	Inclusive	800.00	816.00	2.0%	
Admin Fee for Refund of Season Ticket	Inclusive	30.00	30.00	0.0%	
Market Traders					
Valid for 3 months Tuesdays at the Freight House car park, Rochford and Wednesdays in the Market car park, Rayleigh		104.00	104.00	0.0%	
Valid for 3 months on Tuesdays at the Freight House car park, Rochford only		52.00	52.00	0.0%	
Valid for 3 months on Wednesdays at the Market car park, Rayleigh only - £52	Inclusive	52.00	52.00	0.0%	
Mobile Phone Payment					
Transaction fee (charged by 3rd party)	Inclusive	0.20	0.20	0.0%	
Text Receipt (Can opt out online)	Inclusive	0.10	0.10	0.0%	
Text Reminder (Can opt out online)	Inclusive	0.10	0.10	0.0%	
Penalties					
Higher Penalty Charge:-					
If paid within 14 days	Non-Vatable	35.00	35.00	0.0%	
If unpaid after 14 days	Non-Vatable	70.00	70.00	0.0%	
If charge certificate issued	Non-Vatable	105.00	105.00	0.0%	
If traffic enforcement centre involved	Non-Vatable	112.00	112.00	0.0%	
Lower Penalty Charge:-					
If paid within 14 days	Non-Vatable	25.00	25.00	0.0%	
If unpaid after 14 days	Non-Vatable	50.00	50.00	0.0%	
If charge certificate issued	Non-Vatable	75.00	75.00	0.0%	
If traffic enforcement centre involved	Non-Vatable	82.00	82.00	0.0%	
Staff Parking Permits					
South Street Office Car Parks	Inclusive	400.00	400.00	0.0%	
Other Car Parks	Inclusive	200.00	200.00	0.0%	
Commercial Parking					
Commercial use of an off-street parking space (per bay)					
- First day	Non-Vatable	20.00	20.00	0.0%	
- Each day thereafter	Non-Vatable	7.50	7.50	0.0%	

Key to VAT:	
Non-Vatable	No VAT to be added to the published fee.
Inclusive	The VAT charge is included in the published fee
X%	VAT needs to be added to the published fee at the rate stated.
Standard	VAT needs to be added to the published fee at the current standard rate. As at April 2012, the standard rate is 20%.

Appendix 4

ENVIRONMENTAL SERVICES				
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	% Increase

Description of Offence - Fixed Penalty Notices	Act	Penalty if paid early	Maximum Penalty conviction
1. Dropping Litter (including gum & cigarettes)	S87/8 EPA 1990 amended by S18 CNEA	£50	£2,500
2. Abandonment of Vehicle	S2 & 2A RD (A) Act 1978	£120	£2,500
3. Failure to remove dogs mess	S3 Dogs (FL) Act 1996	N/A	£1,000
4. Sale of vehicles on road	S3 CNEA 2005	£80	£2,500
5. Repair of vehicles on a road	S4 CNEA 2005	£80	£2,500
6. Waste Bin Offences	S46 & S47(ZA) EPA 1990	£60	£1,000
7. Graffiti	S43&44 ASBA 03, S1 CDA	£50	£5,000
8. Fly Posting	S43&44 ASBA 03, S224 TCPA	£50	£2,500
9. Failure to comply with a street litter control notice	S94 & 94A EPA 1990	£60	£2,500
10. Failure to comply with a litter clearing notice	S92 & S94 EPA 1990	£60	£2,500
11. Cycling on footpath	S72 HA 1835	N/A	N/A
12. No smoke free signage	S6 & 9 Health Act 2006	£150 (15D)	£1,000
13. Smoking in a smoke free place	S7 & 9 Health Act 2006	£30 (15D)	£200
14. Failure to produce waste documents	S34 EPA 1990	£180	Unlimited
15. Failure to produce a Waste Carriers Licence	S5 & 5b COP(A) Act 1989	£180	Unlimited
16. Noise from dwelling	S8 Noise Act 1996	£60	£5,000
17. Noise from Licensed Premises	S8 Noise Act 1996	N/A	£20,000
18. Leaflet Distribution on designated land	Sch 3A EPA 1990	£50	£2,500
19. Offences under Dog Control Orders	S59 CNEA 2005	£60	£1,000

Appendix 4

LEGAL SERVICES					
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	%	Increase
Licenses					
Dangerous Wild Animals Act 1976	Non-Vatable	157.00	157.00	0.0%	
Animal Boarding Establishment Act 1963	Non-Vatable	189.00	189.00	0.0%	
Riding Establishments Act 1964					
- Non Charitable	Non-Vatable	234.00	234.00	0.0%	
- Charitable	Non-Vatable	87.00	87.00	0.0%	
Mid year Vet inspection	Non-Vatable	licence fee.	Remove. Unused as cost factored in to Licence fee.		
Pet Animals Act 1951 & Breeding of Dogs Act 1973	Non-Vatable	184.00	184.00	0.0%	
Home Boarding of Dogs	Non-Vatable	153.00	153.00	0.0%	
<i>The above fees are subject to additional charges for consultants or inspection fees</i>					
Hackney Carriage					
Vehicle Licence					
Hackney Carriage Vehicle Licence	Non-Vatable	250.00	280.00	12.0%	
Wheelchair Accessible Hackney Carriage Vehicle Licence	Non-Vatable	200.00	230.00	15.0%	
Private Hire Vehicle Licence	Non-Vatable	200.00	225.00	12.5%	
Wheelchair Accessible Private Hire Vehicle Licence	Non-Vatable	150.00	175.00	16.7%	
Other Charges					
Interim Vehicle Inspection	Non-Vatable	30.00	30.00	0.0%	
Replacement Vehicle Licence Plate	Non-Vatable	10.00	10.00	0.0%	
Replacement Drivers Badge	Non-Vatable	10.00	10.00	0.0%	
Replacement Door Stickers x 2	Non-Vatable	10.00	14.00	40.0%	
Replacement Flexiplate Platform	Non-Vatable	10.00	10.00	0.0%	
Change of Vehicle	Non-Vatable	50.00	50.00	0.0%	
Transfer of Interest	Non-Vatable	20.00	20.00	0.0%	
Temporary Magnetic Door Sticker x 2 (Refundable deposit)	Non-Vatable	20.00	20.00	0.0%	
Driver Licences					
Hackney Carriage AND Private Hire Drivers Licence combined					
- First Application	Non-Vatable	120.00	160.00	33.3%	
- Additional knowledge tests	Non-Vatable	20.00	20.00	0.0%	
- Renewal 3 Year Badge	Non-Vatable	60.00	140.00	133.3%	
Private Hire Drivers Licence (Restricted)					
- First Application	Non-Vatable	100.00	140.00	40.0%	
- Additional knowledge tests	Non-Vatable	20.00	20.00	0.0%	
- Renewal	Non-Vatable	50.00	120.00	140.0%	
DVLA Check	Non-Vatable	6.00	8.00	33.3%	
Data and Barring Service Disclosure	Non-Vatable	44.00	44.00	0.0%	
Private Hire Operators Licences					
Annual Licence - Up to 3 vehicles/ per annum	Non-Vatable	70.00	-	-100.0%	
Annual Licence - Over 3 vehicles	Non-Vatable	100.00	-	-100.0%	
Annual Licence - 1 Vehicle	Non-Vatable	-	80.00		
Annual Licence - 2-4 Vehicles	Non-Vatable	-	120.00		
Annual Licence - 5 Vehicles	Non-Vatable	-	200.00		
Zoo Licensing					
Application for grant of first licence	Non-Vatable	433.00	433.00	0.0%	
Application for renewal of licence	Non-Vatable	245.00	245.00	0.0%	
Alteration of licence	Non-Vatable	133.00	133.00	0.0%	
Transfer of licence	Non-Vatable	133.00	133.00	0.0%	
<i>The above fees are subject to additional charges for consultants or inspection fees</i>					
Scrap Metal Dealers					
Site Licence - Initial application	Non-Vatable	344.00	344.00	0.0%	
Site - Renewal	Non-Vatable	274.00	274.00	0.0%	
Site - Variation	Non-Vatable	66.00	66.00	0.0%	
Collectors Licence - Initial application	Non-Vatable	228.00	228.00	0.0%	
Collectors - Renewal	Non-Vatable	190.00	190.00	0.0%	
Collectors - Variation	Non-Vatable	66.00	66.00	0.0%	
Alcohol, Regulated Entertainment & Late Night Refreshment Licence Fees:					
These are prescribed by regulations issued under the Licensing Act 2003 and vary dependent on the application type,					
Sex Establishments					
Grant, renewal, variation or transfer (£2,040 refunded if no hearing)	Non-Vatable	2,410.00	2,410.00	0.0%	
Sexual Entertainment Venues					

Appendix 4

LEGAL SERVICES				
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	% Increase
Grant, renewal, variation or transfer (£2,040 refunded if no hearing)	Non-Vatable	2,900.00	2,900.00	0.0%
Other Establishments				
Hypnotism Consent	Non-Vatable	32.50	32.50	0.0%
Gambling Licence Fees				
Betting Office - grant/ provisional statement - £2,040 refunded if no hearing	Non-Vatable	2,490.00	2,490.00	0.0%
Annual Fee	Non-Vatable	199.00	199.00	0.0%
Variation	Non-Vatable	280.00	280.00	0.0%
Transfer/ Reinstatement	Non-Vatable	245.00	245.00	0.0%
Adult Gaming Centre - grant/ provisional statement £1,600 refunded if no hearing	Non-Vatable	2,000.00	2,000.00	0.0%
Annual Fee	Non-Vatable	199.00	199.00	0.0%
Variation	Non-Vatable	280.00	280.00	0.0%
Transfer/ Reinstatement	Non-Vatable	255.00	255.00	0.0%
Bingo Club - grant/ provisional statement £2,040 refunded if no hearing	Non-Vatable	2,490.00	2,490.00	0.0%
Annual Fee	Non-Vatable	199.00	199.00	0.0%
Variation	Non-Vatable	195.00	195.00	0.0%
Transfer/ Reinstatement	Non-Vatable	255.00	255.00	0.0%
Family Entertainment Centre - grant/ provisional statement £1,600 refunded if no hearing	Non-Vatable	2,000.00	2,000.00	0.0%
Annual Fee	Non-Vatable	199.00	199.00	0.0%
Variation	Non-Vatable	280.00	280.00	0.0%
Transfer/ Reinstatement	Non-Vatable	255.00	255.00	0.0%

Appendix 4

LEGAL SERVICES					
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	%	Increase
Street Trading					
Street Trading Consent - Issue (annual)	Non-Vatable	255.00	255.00	0.0%	
Street Trading Consent - Renewal (annual)	Non-Vatable	255.00	255.00	0.0%	
Pavement Permissions - Issue (annual)	Non-Vatable	255.00	255.00	0.0%	
Pavement Permissions - Renewal (annual)	Non-Vatable	255.00	255.00	0.0%	
Street Trading - community events 1 day	Non-Vatable	0.00	0.00		
S106 Agreements					
S106 Agreements - Single Domestic Dwellings	Non-Vatable	137.70	137.70	0.0%	
S106 Agreements - Hourly Charge for Solicitor with over 8 years experience	Non-Vatable	221.34	221.34	0.0%	
S106 Agreements - Hourly Charge for Solicitor/Legal Exec with over 4 years experience	Non-Vatable	195.84	195.84	0.0%	
S106 Agreements - Hourly Charge for Other Solicitors/Legal Execs	Non-Vatable	164.22	164.22	0.0%	
S106 Agreements - Hourly Charge for Trainee Solicitors, Paralegals and Equivalentents	Non-Vatable	120.36	120.36	0.0%	
Public Footpaths					
Diversion, Extinguishment or Creation	Non-Vatable	1,785.00	1,785.00	0.0%	
Access to Land					
Access to Land	Non-Vatable	25.50	25.50	0.0%	
Covenant Certificates					
Where covenants exist a certificate required on sale of property.	Non-Vatable	51.00	51.00	0.0%	
Local Land Charges					
Fees for Supplementary Enquiries					
Where relating to one parcel of land only	Standard	176.00	211.20	20.0%	
Where relating to several parts of land and delivered on a single form:- for the first parcel of land	Standard	176.00	211.20	20.0%	
For each additional parcel of land the amount is fixed by arrangements between the solicitors and the district council	Standard	32.00	38.40	20.0%	
Where relating to one parcel of land or to several parcels and delivered in a single form, for each printed enquiry numbered in the form.	Standard	21.00	25.20	20.0%	
For each further enquiry added by solicitors and which the council is willing to answer.	Non-Vatable	37.00	44.40	20.0%	
Data Protection Act 1998					
Subject Access Request	Non-Vatable	10.00	10.00	0.0%	

Freedom of Information Requests	Standard
<p>Based on the copy per sheet fee above, and royal mail postage costs. Charge will only be made where Statutory Fee - Charges for officer time may also be made if the time required to process a request is in In all cases where a charge is applicable, the requestor will be notified before the request is processed. Requests for Environmental Information follow a different charging regime and are detailed under the</p>	

Key to VAT:	
Non-Vatable	No VAT to be added to the published fee.
Inclusive	The VAT charge is included in the published fee
X%	VAT needs to be added to the published fee at the rate stated.
Standard	VAT needs to be added to the published fee at the current standard rate. As at April 2012, the standard rate is 20%.

Appendix 4

PLANNING SERVICES				
Fees & Charges	VAT	2016/17 £	2017/18 Fee £	% Increase
Planning				
High Hedges				
Standard Fee for processing a high hedges complaint	Non-Vatable	410.00	410.00	0.0%
Fee for processing a high hedges complaint - Concessionary (Benefits & Pensions)		120.00	120.00	0.0%
Pre-planning advice				
<i>Any proposal not meeting the categories below will be subject to a fee arranged by negotiation.</i>				
<u>Generic written advice only without officer viewing the site</u>				
Householder (<i>Extensions, alterations, outbuildings etc</i>)	Standard	55.00	55.00	0.0%
Small (<i>1 dwelling or up to 999 sqm commercial floor area including small changes to plant and other alterations</i>)	Standard	250.00	250.00	0.0%
Minor (<i>2-9 dwellings or 1000-1,999 sqm</i>)	Standard	250.00	250.00	0.0%
Major (<i>10-99 dwellings or 2,000-4,999 sqm</i>)	Standard	770.00	770.00	0.0%
Strategic (<i>>100 dwellings or >5,000 sqm</i>)	Standard	n/a	n/a	
Listed Building	Standard	200.00	200.00	0.0%
On all major and strategic pre-application submissions and certain other submissions as considered necessary, advice will be required from Urban Design at Essex County Council at the additional fee rate set out below:				
<u>Meeting with Written advice</u>				
Householder		120.00	120.00	0.0%
Small	Standard	300.00	300.00	0.0%
Minor (1 Meeting up to 2 hours)	Standard	420.00	420.00	0.0%
Major (1 Meeting up to 3 hours)	Standard	1,000.00	1,000.00	0.0%
Strategic (1 Meeting up to 3 hours)	Standard	1,500.00	1,500.00	0.0%
<i>alternatively</i> Strategic (2 Meetings)	Standard	2,250.00	2,250.00	0.0%
<i>alternatively</i> Strategic (package of up to 6 Meetings)	Standard	7,900.00	7,900.00	0.0%
Listed Building	Standard	395.00	395.00	0.0%
<u>Follow-up</u>				
Householder	Standard	120.00	120.00	0.0%
Small	Standard	180.00	180.00	0.0%
Minor	Standard	240.00	240.00	0.0%
Major	Standard	700.00	700.00	0.0%
Strategic	Standard	1,100.00	1,100.00	0.0%
Listed Building	Standard	260.00	260.00	0.0%
<u>Retrospective Developments</u>				
Fee for advice where development is undertaken before planning permission application	Standard	Pre Application Fee	20% of Pre Application Fee	
Planning Applications				
<u>Fast Track Validation Charge</u>				
Householder		35.00	35.00	0.0%
Other Applications		80.00	80.00	0.0%
Major Applications		Not applicable	Not applicable	
Planning Performance Agreements				
<u>Strategic</u>				
100+ units	Standard	3,000	3,000	0.0%
5,000 sqm+ commercial floor space	Standard			
Site is 3 ha+	Standard			
<u>Large Major</u>				
50 - 99 units	Standard	2,500	2,500	0.0%
2,000 - 4,999 sqm commercial floor space	Standard			
Site is 2 - 3 ha	Standard			
<u>Standard Major</u>				

Appendix 4

PLANNING SERVICES					
Fees & Charges		VAT	2016/17 £	2017/18 Fee £	% Increase
	10 - 49 units	Standard			
	1,000 - 1,999 sqm commercial floor space	Standard	2,000	2,000	0.0%
	Site is 1 - 2 ha	Standard			
Plans					
	Replacement Local Plan (2006)		100.00	100.00	0.0%
	Replacement Local Plan - Inspectors' Report)	Non-Vatable	55.00	55.00	0.0%
	Core Strategy	Non-Vatable	25.00	25.00	0.0%
	Annual Monitoring Report	Non-Vatable	10.00	10.00	0.0%
	Local Development Scheme	Non-Vatable	40.00	40.00	0.0%
	Statement of Community Involvement	Non-Vatable	5.00	5.00	0.0%
	Conservation Area Appraisal	Non-Vatable	5.00	5.00	0.0%
	Supplementary Planning Documents	Non-Vatable	10.00	10.00	0.0%
Research Charge					
	Undertaking history research and interpretations on status of current permissions, conditions or uses. Charge is per site for 2 hours work. If additional time is required, charge to be based on £55 per hour	Standard	55.00	55.00	0.0%
Building Control					
	<i>These fees can be obtained from the building control pages on the Rochford District Council website.</i>				

Key to VAT:	
Non-Vatable	No VAT to be added to the published fee.
Inclusive	The VAT charge is included in the published fee
X%	VAT needs to be added to the published fee at the rate stated.
Standard	VAT needs to be added to the published fee at the current standard rate. As at April 2012, the standard rate is 20%.

TREASURY MANAGEMENT STRATEGY STATEMENT

1 POLICY STATEMENT

- 1.1 This report sets out the Council's Treasury Management Strategy for borrowing and investment for 2017/18 and seeks the views of the Review Committee on the approach proposed in this Strategy, before it is presented for approval by Full Council on 14 February 2017.
- 1.2 The investment policy objective for this Council is the prudent investment of its treasury balances. The Council's investment priorities are security of capital and liquidity of its investments so that funds are available for expenditure when needed.
- 1.3 Both the CIPFA Code and the DCLG guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The generation of investment income to support the Council's spending plans is an important, but secondary objective.
- 1.4 The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation, and any financial instruments entered into to manage these risks.
- 1.5 The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.

2 REPORTING

- 2.1 The Council is required to receive and approve, as a minimum, three main reports each year, which incorporate a variety of policies, estimates and actuals. These reports are:-
 - The Prudential and Treasury Indicators and Treasury Strategy (this report), which covers:-
 - the capital plans (including prudential indicators);
 - a minimum revenue provision (MRP) policy (how residual capital expenditure is charged to revenue over time);
 - the treasury management strategy (how the investments and borrowings are to be organised) including treasury indicators; and

-
- an investment strategy (the parameters on how investments are to be managed).
 - The Mid Year Treasury Management Report which will update members with the progress of the capital position, amending prudential indicators as necessary, and whether the Treasury Strategy is delivering its objectives or whether any policies require revision. In addition, the Executive will receive quarterly updates of the capital programme position.
 - Annual Strategy report (reported to Council in June). This provides details of actual performance compared to the estimates.
 - The above reports are required to be adequately scrutinised before being recommended to the Council. This role is undertaken by the Review Committee.
- 2.2 The Strategy covers:-
- Capital**
- The capital plans and the prudential indicators;
 - The Minimum Revenue Provision (MRP) Strategy;
- Treasury Management**
- Treasury indicators which will limit the treasury risk and activities of the Council;
 - The current treasury position;
 - The borrowing strategy;
 - Prospects for interest rates;
 - Policy on borrowing in advance of need;
 - The investment strategy;
 - Creditworthiness policy;
 - Benchmarking of other Local Authority plans; and
 - Policy on use of external service providers.
- 2.3 These elements cover the requirements of the Local Government Act 2003, the CIPFA Prudential Code, the Communities and Local Government (CLG) MRP Guidance, the CIPFA Treasury Management Code and the CLG Investment Guidance.
- 2.4 The CIPFA Code requires the responsible financial officer to ensure that members with responsibility for treasury management receive adequate training in treasury management.
- 2.5 The Council uses Capita Asset Services “Capita” (formerly Sector Treasury Services) as its external treasury management advisors.

3 CAPITAL PRUDENTIAL INDICATORS FOR 2017/18 TO 2019/20

3.1 The Council's capital expenditure plans are one of the key drivers of treasury management activity. The capital expenditure plans are reflected in prudential indicators, which are designed to assist Members' overview and confirm capital expenditure plans.

3.2 Capital Expenditure and the Capital Financing Requirement.

3.3 This prudential Indicator is a summary of the Council's capital expenditure budget for 2017/18, subject to approval at Council on 14th February, both those agreed previously, and those forming part of this budget cycle. The table below also shows how these plans are being financed and any shortfall that will require borrowing. This table does not yet include Capital expenditure for Capital projects which have not yet been approved through the Investment Board. These will be considered through the year and the CFR will be updated accordingly.

£000s	2016/17 Outturn	2017/18 Forecast	2018/19 Forecast	2019/20 Forecast	2020/21 Forecast
Opening CFR	687	687	687	687	687
Capital Expenditure	927	1,024	675	675	675
Financed by:					
Capital receipts		-	-	-	-
Capital grants	250	375	375	375	375
Other Earmarked Reserves	527	264	-	-	-
General Fund	150	285	300	300	300
Capital Financing Reserve	-	100	-	-	-
External Borrowing	-	-	-	-	-
Closing CFR	687	687	687	687	687

The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's underlying borrowing need. Any capital expenditure above, which has not immediately been paid for, will increase the CFR. The CFR is reduced by the application of resources such as capital receipts, grants or charges to revenue.

4 Minimum Revenue Provision (MRP) Policy Statement

4.1 The Council is required to pay off an element of the accumulated General Fund capital spend each year (the CFR) through a revenue charge (the minimum revenue provision - MRP), although it is also allowed to undertake additional voluntary payments if required (voluntary revenue provision - VRP).

- 4.2 CLG Regulations have been issued which require the full Council to approve an MRP Statement in advance of each year. A variety of options are provided to councils, so long as there is a prudent provision.
- 4.3 There is an historic adjustment arising from the former Housing Revenue Account which results in a negative CFR for the purposes of the MRP calculation. No MRP provision is envisaged in the current capital programme.
- 4.4 However, any future borrowing by the Council will require an MRP recognition through the revenue account, which will be considered as part of any future business case and the preferred method would be the Asset Life method (by way of either Equal Instalment or Annuity)

5 OTHER INDICATORS

The Use of the Council's Resources and the Investment Position

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other budget decisions to support the revenue budget will have an on-going impact on investments unless resources are supplemented each year from new sources (asset sales etc.). Detailed below are estimates of the year end balances for each resource and anticipated day to day cash flow balances.

Year End Resources £000s	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate
Fund balances / reserves	2,500	2,500	2,500	3,000	3,500
Capital receipts	71	-	-	-	-
Total core funds	2,571	2,500	2,500	2,500	3,000
Expected investments	1,000	2,000	2,000	2,500	3,000

Affordability Prudential Indicators

- 5.1 The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans.
- 5.2 The indicators are designed to support and record local decision making in a manner that is publicly accountable and are not designed to be comparative performance indicators to other organisations. There are no recommended limits or values for the indicators.

- 5.3 These provide an indication of the impact of the capital investment plans on the Council's overall finances. Members are asked to approve the following indicators.

Ratio of financing costs to net revenue stream (revenue budget).

- 5.4 The table below shows the impact of borrowing compared to the general fund. It is negative because the Council does not currently borrow and so this represents only the interest received on investments as a comparison to the revenue budget.

%	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate
Ratio of Financing Costs to Net Revenue Stream	(1.13%)	(0.59%)	(0.85%)	(1.11%)	(1.36%)

- 5.5 **Incremental impact of capital investment decisions on the band D council tax.** If the capital programme is to be funded through revenue (council tax) this indicator identifies the revenue costs associated with proposed changes to the three year capital programme. The assumptions are based on the budget.

£000's	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate
Capital Expenditure	927	1,024	675	675	675
Incremental impact of capital investment	(2,207)	97	(349)	-	-
Council Tax Income	6,511	6,750	6,820	6,900	6,970
Council Tax – band D	(0.34)	0.01	(0.05)	-	-

6 BORROWING

- 6.1 Depending on the decisions made on some of the larger capital projects being progressed through the Investment Board, borrowing need will be considered as these materialize on a case by case basis.
- 6.2 Borrowing could be used for “invest to save” projects providing the cost of servicing the debt is contained within the revenue savings/income the project generates, the project generates a positive net present value and the payback period for invest to save projects should be shorter than the life of the asset.

-
- 6.3 The following issues will be considered prior to undertaking any external borrowing:
- Affordability
 - Maturity profile of existing debt
 - Interest rate and refinancing risk
 - Borrowing source including Internal
- 6.4 Sources of borrowing. In conjunction with advice from its treasury advisor, the council will keep under review the following external borrowing sources:
- Public Works Loan Board (PWLB) (or its replacement)
 - any institution approved for investments
 - any other bank or building society authorised to operate in the UK
 - UK public and private sector pension funds (except for Essex Pension Fund)
 - Capital market bond investors
 - Local Capital Finance Company and other special purpose companies created to enable local authority bond issues
 - Capital markets (stock issues, commercial paper and bills)
- 6.5 Borrowing would add pressure on the revenue budget as MRP and interest would become payable. The capacity to make these payments would need to be identified in advance, namely the further efficiency savings generated by the investment in the assets.
- 6.6 There are two methods for calculating MRP open to the Council, which are meant for new borrowing under the Prudential system for which no Government support is being given. Both methods make provision over the estimated life of the asset for which the borrowing is undertaken.
- 6.7 Under this, where capital expenditure on an asset is financed wholly or partly by borrowing or credit arrangements, MRP is to be determined by reference to the life of the asset. With the Equal Instalment approach, MRP is determined by reference to the life of the asset and an equal amount charged in each year. The Annuity method involves a more complex calculation. Here, MRP is the principal element for the year of the annuity required to repay over the asset life the amount of capital expenditure financed by borrowing.

TREASURY INDICATORS: LIMITS TO BORROWING ACTIVITY**The Operational Boundary.**

- 6.8 This is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR, limited to 85% of the closing CFR.
- 6.9 The Operational Boundary reflects the most likely (not worst case scenario), and should be a prudent view of the level of gross external indebtedness (borrowing + long term liabilities). It is regularly monitored and any breaches would be investigated promptly.

The Authorised Limit for external debt.

- 6.10 A further key prudential indicator represents a control on the maximum level of borrowing. This represents the upper limit beyond which external debt is prohibited, and this limit can only be revised by Full Council. It reflects the level of external debt which could be afforded in the short term, but is not sustainable in the longer term and provides headroom over and above the operational boundary which should be sufficient for unusual cash limits.
- 6.11 This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised.

The Authorised and Operational limits are based on the assumption that there will be long term borrowing to fund capital expenditure and that borrowing will be to fund long and short term cash flow requirements. The limits include balance sheet liabilities such as finance leases and creditors.

Authorised limit £000s	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate	2018/19 Estimate	2019/20 Estimate
Debt	700	500	500	500	500

Treasury Management Limits on Activity

- 6.12 There are debt related treasury activity limits. The purpose of these are to restrain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of any adverse movement in interest rates. However, if these are set to be too restrictive they will impair the opportunities to reduce costs / improve performance.

- 6.13 The limit indicators are shown separately for borrowing and investments. Fixed rates for investments or borrowing for a period of less than one year are treated as variable by the Prudential Code.

Interest rate Exposures %	2017/18	2018/19	2019/20
	Upper	Upper	Upper
Limits on fixed interest rates:			
Borrowing	75	75	75
Investments	25	25	25
Limits on variable interest rates:			
Borrowing	25	25	25
Investment	75	75	75

7 BORROWING IN ADVANCE OF NEED

- 7.1 The Council has some flexibility to borrow funds for use in future years where a future need for borrowing has been identified. Any decision to borrow in advance will be considered carefully to ensure value for money can be demonstrated and that the Council can ensure the security of such funds.
- 7.2 The Section 151 Officer may do this under delegated power where, for instance, a sharp rise in interest rates is expected, and so borrowing early at fixed interest rates will be economically beneficial or meet budgetary constraints. Whilst the Section 151 Officer will adopt a cautious approach to any such borrowing, where there is a clear business case for doing so borrowing may be undertaken to fund the approved capital programme or to fund future debt maturities.
- 7.3 In determining whether borrowing will be undertaken in advance of need the Council will:
- Revenue liabilities created, and the implications for the future plans and budgets have been considered;
 - Economic and market factors that might influence the manner and timing of any decision to borrow;
 - Consider the merits and demerits of alternative forms of funding; and
 - Consider the alternative interest rate bases available, the most appropriate periods to fund and repayment profiles to use
- 7.4 Borrowing in advance will be made within the constraints that:

- It will be limited to no more than 50% of any expected increase in borrowing need (CFR) over the three year planning period; and
- Would not look to borrow more than 2 years in advance of need.

7.5 Risks associated with any advance borrowing activity will be subject to appraisal in advance and subsequent reporting through the mid-year or annual reporting mechanism. It is unlikely that the Council will require any borrowing in advance of need.

8 ANNUAL INVESTMENT STRATEGY

8.1 The Council has no approved plans to deviate from its current investment strategy. A full list of those items already in the 2016/17 strategy are:

- Term and Call Deposits with banks and building societies
- Term deposits, call deposits and bonds with other UK Local Authorities
- Certificates of deposit with banks and building societies
- Deposit Facility
- Money Market funds (both Standard and Enhanced)
- Debt Management Agency Deposit Facility (Government Managed)
- Treasury Bills

CREDIT RATINGS

8.2 The Council uses long-term credit ratings from the three main rating agencies Fitch Ratings, Moody's Investors Service and Standard & Poor's Financial Services to assess the risk of investment default. The lowest available counterparty credit rating will be used to determine credit quality, unless an investment-specific rating is available. Credit ratings are obtained and monitored by the Council's treasury advisor, 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

8.3 In order to minimise risk and maintain diversity, the Council will have a limit on the amount which can be placed in institution. This limit will also apply to groups. Because the value of investments held at any time can vary by up to £6m, depending on cash flow requirements, it is not considered practical to have a percentage limit. The limits will be linked to duration and be as follows:-

Capita Colour Coding	Maximum Duration	Maximum Investment
No colour	Not to be used	0
Green	100 days	£6m
Red	6 months 100 days	£3m £6m
Orange	1 year 6 months 100 days	£1m £3m £6m
Blue	1 year	£4m
Purple	2 years 100 days	£3m £6m

Organisation	Maximum Duration	Maximum Investment
Debt Management Office (Government Body)	6 months	£14m
Lloyds Bank current account The Council's main banker	On call (can be withdrawn immediately)	£5m
Money Market Funds – AAA long-term credit rating	On call (can be withdrawn immediately)	£5m per fund
Certificates of Deposit and Treasury Bills.	Will follow the Capita Colour Coding limits as per the above table.	Will follow the Capita Colour Coding limits as per the above table.
Local Authorities	1 year	£3m
Local Capital Finance Company Limited	10 years	£10,000 & 0.6% of borrowing

8.4 If in the case of a decision to recall or sell an investment at a cost which is over the approved virement limits, the Council's urgent action procedure in its Constitution would be invoked by officers.

- 8.5 Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as “negative rating watch” or “negative credit watch”) so that it may fall below the approved rating criteria, then only investments that can be withdrawn in a timely manner will be made with that organisation until the outcome of the review is announced, any further investment with the counterparty would be suspended until its credit rating came back in line with Capita’s suggested colour coding. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating. Any counterparty downgrades must be included in the monitoring reports sent to the members of the Treasury Management Task & Finish Group.

9 INVESTMENT STRATEGY

Country Limits

- 9.1 The Council has determined that it will only use approved counterparties from countries with a minimum sovereign credit rating of AA+ from Fitch Ratings (or equivalent from other agencies if Fitch does not provide).
- 9.2 Following the vote to leave the European Union, the United Kingdom’s credit rating dropped to AA from AA+. Upon discussion with our Treasury Management advisers, Capita Treasury Services Ltd, the approval to remove the United Kingdom from this stipulation of credit rating criteria was granted at Full Council 19 July 2016. Capita has advised that it would be very unlikely for a UK institution to be allowed to default, given the Government’s robust financial backing and the consequences this might have on the industry as a whole.
- 9.3 Countries other than the UK will be subject to a £3m investment limit for duration of up to one year, subject to Section 151 Officer authorisation.
- 9.4 Those countries which have a sovereign rating of AA+ or higher currently are:

AAA

- Australia
- Canada
- Denmark
- Germany
- Luxembourg
- Netherlands
- Norway

- Singapore
- Sweden
- Switzerland

AA+

- Finland
- Hong Kong
- U.S.A.

AA

- United Kingdom

Investment Management

9.5 The Council does not use a fund manager and funds are managed in-house. Investments will accordingly be made with reference to the core balances and cash flow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 12 months).

9.6 **Investment returns expectations.** Bank Rate is forecast to stay flat at 0.25% until quarter 2 of 2019/20 and not rise above 0.75% by quarter 1 2020/21. Bank Rate forecasts for financial year ends (March) are:-

- 2016/ 2017 0.25%
- 2017/ 2018 0.25%
- 2018/ 2019 0.25%
- 2019/ 2020 0.50%

The suggested budgeted investment earnings rates for returns on investments placed for periods up to 100 days during each financial year are as follows:

- 2016/ 2017 0.25%
- 2017/ 2018 0.25%
- 2018/ 2019 0.25%
- 2019/ 2020 0.50%
- 2020/ 2021 0.75%
- 2021/ 2022 1.00%

9.7 There are upside risks to these forecasts (i.e. start of increases in Bank Rate occur sooner) if economic growth strengthens. However, should the pace of

growth fall back there could be downside risk, particularly given the uncertainty over the final terms of Brexit. If growth expectations disappoint and inflationary pressures are minimal, the start of increases in Bank rate could be pushed back.

- 9.8 The Council will avoid locking into longer term deals while investment rates are down at historically low levels unless attractive rates are available with counterparties of particularly high creditworthiness which make longer term deals worthwhile and within the risk parameters set by this Council. This will allow the funds to be used for invest to save projects that could generate a far greater return as well as a social benefit and also reduce the need for borrowing and thus interest costs.
- 9.9 It is expected that this authority will have sufficient funds to invest that will realise a return on investments c£30,000 - £40,000 for financial year 2017/18.
- 9.10 At the end of the financial year, the Council will report on its investment activity as part of its Annual Strategy Report.

10 LIQUIDITY RISK MANAGEMENT

- 10.1 This council will ensure it has adequate though not excessive cash resources, borrowing arrangements, overdraft or standby facilities to enable it at all times to have sufficient liquidity in its investments, taking into account known and potential cash-flow requirements and the level of funds available to it which are necessary for the achievement of its business/service objectives.
- 10.2 Giving due consideration to the Council's level of balances over the next year, the need for liquidity, its spending commitments and provisioning for contingencies, it is considered very unlikely that the Council will have cash balances to invest other than on a temporary basis. For this reason, no cash will be held on term deposit maturities in excess of 1 year.

11 BENCHMARKING OTHER AUTHORITIES

- 11.1 The review committee requested that the performance of other Local authorities be looked at to consider if there were any other opportunities open to the Council for future investment portfolios and to provide an estimate of the potential returns of such schemes.
- 11.2 The graph below shows a comparison of the Rochford District Council's budgeted investment income for 2016/17 compared to the budgeted income for a range of other local authorities



11.3 From this graph it can be seen that Lancashire, Ashford and Barking & Dagenham are in the upper quartile of budgeted investment returns at an average of 1.67% versus the Rochford target of 1%.

11.4 Those Local Authorities have considered a different risk profile to Rochford District Council and have invested in the following types of products:

- Shares in major banks
- Bonds in Multilateral banks
- Lower credit rating of A- (therefore higher counterparty risk)
- Property funds, such as the CCLA
- Much larger investment amounts (up to £577m) which opens up more products compared to Rochford's circa £8m

11.5 If Rochford were to pursue a higher risk strategy, which is not being recommended currently, then it could generate an additional £90,000 investment income on top of its £40,000 target for 2017/18.

11.6 However, currently the risk of loss in some of these investments is too great for Rochford District Council and so it is not recommended to consider at this time.

12 CASH AND CASH FLOW MANAGEMENT

12.1 The optimum amount of cash held by the council will depend on working capital needs. The overall amount of working capital needed can be estimated from forecast activity and the cash conversion cycle. Based on 2016/17 activity and 2017/18 budgets average working capital requirements are estimated to be £3.8m for the Council (including 10% variation contingency).

- 12.2 The objective should be to keep low interest cash balances at an optimum and maximise temporary investments. There is likely to be a difference between forecast activity and actual activity and therefore working capital will need to be subject to regular review and report to Treasury Committee / Full Council in the light of changing levels of activity.
- 12.3 The council will prepare reports which include cash flow forecasts and actuals on a 12 month rolling basis so as to be able to determine:
- whether minimum acceptable levels of cash balances plus short-term investments might be (or have been) breached
 - the adequacy (or otherwise) of standby/overdraft facilities or contingency arrangements
 - the optimum arrangements to be made for investing and managing surplus cash.

13 POLICY ON THE USE OF EXTERNAL SERVICE PROVIDERS

- 13.1 The Council uses Capita Asset Services as its external treasury management advisers.
- 13.2 The Council recognises that responsibility for treasury management decisions remains with the Council at all times and will ensure that undue reliance is not placed upon our external service providers.
- 13.3 It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subjected to regular review.

14 SCHEME OF DELEGATION

- 14.1 Under the Code, the Council is required to specify its Scheme of Delegation for Treasury Management and the responsibilities of the Section 151 Officer, and this is shown below:-

(i) Council

- receiving and reviewing reports on treasury management policies, practices and activities.
- approval of annual strategy (including the limits and parameters for investment and borrowing activity).
- budget consideration and approval.
- receiving the end of year report on treasury management.

(ii) Review Committee Treasury Management Task & Finish Group

- scrutiny of the three main treasury reports, before recommendation to Council or Executive.

(iii) Executive

- approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices.
- approval of the division of responsibilities.
- receiving and reviewing regular monitoring reports and acting on recommendations.

(iv) Audit committee

- reviewing the treasury management policy and procedures and making recommendations to the responsible body.

(v) Section 151 officer

- recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance.
- submitting regular treasury management policy reports.
- submitting budgets and budget variations.
- receiving and reviewing management information reports.
- reviewing the performance of the treasury management function.
- ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function.
- ensuring the adequacy of internal audit, and liaising with external audit.
- approving the selection of external service providers and agreeing terms of appointment.

15 RISK IMPLICATIONS

- 15.1 As a debt free authority with a medium term resource strategy identifying the potential for investment income the Council's highest priority in its treasury management function is the security of those investments in accordance with the priorities set out in the CIPFA Code. Where investment returns are short term in nature they should be used to fund one-off expenditure or capital investment and not to balance the base revenue budget.
- 15.2 Sums are invested with a diversified range of counter parties using a wide range of instruments consistent with avoiding the risk of the capital sum being diminished through movements in prices.

15.3 This means that the Council whilst fundamentally risk adverse, will accept some modest degree of risk. It will consider first the range of risks and secondly how prudently to manage those different risks. It will ensure that priority is given to security and liquidity when investing funds before seeking to optimise yield. The use of different investment instruments and diversification of high credit quality counter parties along with country, sector and group limits, as set out in the Strategy, enables the Council to minimise the nature and extent of the different risks.

16 RESOURCE IMPLICATIONS

16.1 All interest paid and received is accounted for within the General Fund. The amount of income generated is dependent upon interest rates and level of balances.

17 LEGAL IMPLICATIONS

17.1 This strategy complies with the statutory requirements set out in the Local Government Act 2003 and associated guidance and regulations.

18 RECOMMENDATION

18.1 It is proposed that the Committee **RESOLVES**

- (1) To note the Treasury Management Strategy Statement and Annual Investment Strategy including the investments instruments, indicators, limits and delegations contained within the report.
- (2) To note the Capital Expenditure Forecasts.
- (3) To note the MRP policy for 2017/18.
- (4) To note the Authorised Limit for external debt as laid down in the report.
- (5) To identify any issues on this topic for further consideration and discussion by the Committee.
- (6) Recommend the contents of this report to Full Council.

Robert Manning

Section 151 Officer

Background Papers:-

None

For further information please contact Matthew Petley (Principal Finance Officer) on:-

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If you would like this report in large print, Braille or another language please contact 01702 318111.