

REPORT TO: EXTRAORDINARY COUNCIL 22 FEBRUARY 2022**PORTFOLIO: FINANCIAL SERVICES****REPORT FROM: ASSISTANT DIRECTOR, RESOURCES****SUBJECT: MEDIUM TERM FINANCIAL STRATEGY 2022/23 -2026/27****1 PURPOSE OF THE REPORT**

- 1.1 This report sets out the proposed Medium Term Financial Strategy (MTFS) for the period 2022/23 to 2026/27, including the 2022/23 Budget and Council Tax level. The MTFS outlines the anticipated budget changes over the next five years, including assumptions around changes to funding levels, inflation, pressures, and savings.

2 INTRODUCTION

- 2.1 The Council is legally obliged to set a budget each year which must balance service expenditure against available resources. It is a key element of effective financial management for the Council to put together a financial strategy that ensures it is well placed to meet future challenges, such as changes to funding levels, demographic and legislation changes, and other external risk factors outside the Council's direct control.

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4. EXECUTIVE SUMMARY

- 4.1 This report sets out Rochford District Council's Medium Term Financial Strategy (MTFS) which provides a financial forecast of revenue budgets and capital programme over a rolling five-year timeframe from 2022/23 to 2026/27.
- 4.2 The 2022/23 budget has been prepared during a period of continuing uncertainty due to the ongoing impacts of COVID-19 on the Council's finances, staff, residents, and the local economy. The financial impact of COVID-19 has been an evolving picture throughout 2021/22 and this uncertainty will continue into 2022/23.
- 4.3 Government has rolled forward the core funding settlement for another year, with no significant changes to the underlying distribution methodology across local government. Government proposes to maintain its commitment to remove any negative Revenue Support Grant adjustments in 2022/23.
- 4.4 The Council's strategic context is set out in Section 5. The strategic objectives form the basis of the Business Plan and drive the allocation of resources.
- 4.5 This report provides feedback on the public budget survey which ran from 13th September to 24th October 2021 and is outlined in Section 7.
- 4.6 Budget pressures of £0.882m have been identified for 2022/23; these are partly offset by new savings / efficiencies (including income generation) of £0.646m leaving a budget gap before funding changes of £0.236m. After funding changes and proposed transfers to/from reserves for 2022/23 a residual gap of £0.162m remains.
- 4.7 It is recommended that the residual 2022/23 gap is bridged through an increase in Council Tax of 2.06%; this equates to £4.95 per year or an extra 10 pence per week on a Band D property in 2022/23.
- 4.8 The Council's Business Rates income remains subject to change, this will be managed through the Council's Business Rates Smoothing Reserve to mitigate this risk. There remains significant uncertainty about the level of Business Rates income the Council will be able to retain in future years pending the Governments Fair Funding Review.
- 4.9 The Medium Term gap to 2026/2027 is forecast to be £0.5m, based on current financial forecasting; however, this will be subject to change as assumptions are updated, additional information becomes available about Business Rates Retention and Fair Funding Review and as further savings proposals are developed.
- 4.10 The Council aims to retain a minimum General Fund balance (which acts as a contingency for unexpected or emergency costs) of 10% (£1.0m) in 2022/23.
- 4.11 The New Homes Bonus scheme has been extended for one further year in 2022/23; with an allocation for the Council of £660,000, but no further legacy payments expected. There is also a one-off Services Grant of £120,000 for 2022/23 and a further year of Lower Tier Services Grant of £80,000. It is proposed that these one-off grants are transferred to the Investment Reserve to help finance future capital expenditure, as they are not guaranteed in future and therefore can't be built into base revenue budgets.

5 STRATEGIC CONTEXT

COVID-19

- 5.1 The 2022/23 budget has been prepared during a period of continuing uncertainty due to the ongoing impacts of COVID-19 on the Council's finances, staff, residents, and the local economy. The Council has played a significant role in responding to COVID-19, supporting businesses and the most vulnerable in our communities as well as continuing to provide essential services to all residents.
- 5.2 Government spending to combat COVID-19 and mitigate its impact on businesses and individuals has led to record levels of public sector borrowing, and there is continuing uncertainty over the core funding that will be available to local authorities over the medium term.
- 5.3 The Council is forecasting COVID-19 related costs in 2021/22 of c.£600,000 and income streams have also been affected, with projected sales, fees, and charges losses, including car parking, totalling c.£300,000. The Government has provided some continued support to local authorities in the first part of the year; however, the Council's 2021/22 COVID-19 general grant allocation of £341,000, along with other specifically targeted grants, will not be sufficient to fully meet these pressures.
- 5.4 The financial impact of COVID 19 for 2022/23 and beyond is difficult to predict, therefore in most cases COVID-19 related losses have not been assumed within base service budgets but will instead be managed via a COVID-19 Smoothing Reserve if required. However, the 2022/23 car parking income budget has been reduced by £300,000 to reflect the expected ongoing reduction in demand for car parking across the district.
- 5.5 The impact of business rates and council tax losses on the collection fund, as well as cashflow impacts of additional Business Rate Reliefs paid in 2021/22, is expected to create a requirement to draw down £1.566m from the Business Rates Equalisation Reserve in 2022/23. Collection fund losses will be spread over three years from 2022/23 to 2023/24 in line with government requirements.

Local Government Finance Outlook

- 5.6 There remains significant uncertainty about the future of local government finance. Although a multi-year Spending Round was agreed by central government in 2021, only a one-year local government settlement was provided to local authorities for 2022/23.
- 5.7 Potential changes to the Business Rates Retention Scheme and a Fair Funding Review have been delayed again, meaning that the future allocation of funding *within* local government also remains unclear pending consultation with sector and further detail on the government's 'Levelling Up' agenda. This uncertain funding position makes it difficult to plan for the long term.

- 5.8 A summary of the main announcements within the Local Government Settlement is set out below.

Headlines from the Local Government Settlement 2022/23

- The government published the draft settlement on 16 December 2021 and the final settlement on 7 February 2022.
- Core spending power (CSP) for local authorities in 2022/23 is estimated to increase nationally by just over 4% in cash terms. In calculating CSP, it has been assumed that authorities will increase Band D Council Tax levels by the maximum amount, and that each authority's tax-base has increased in line with their average tax-base growth since 2017/18.
- The core council tax referendum principle for shire districts remains at 2% with additional flexibility to increase council tax by up to £5 on a Band D equivalent property (if this is higher than 2%).
- The 2021/22 settlement is proposed to be 'rolled on' for a further year, meaning no significant changes to baseline funding levels. The Government proposes to maintain its commitment to remove any negative Revenue Support Grant adjustments in 2022/23.
- A 'Lower Tier Services' grant will continue to be paid to ensure no council will have less funding available in 2022/23 than 2021/22. RDCs allocation is £80,000.
- One off 'Services Grant' of £120,000 to provide funding to all tiers of local government in recognition of the vital services delivered
- To support businesses at the Spending Review 2021 the government announced that it would freeze the business rates multiplier, saving businesses in England an estimated £4.6 billion over the next five years. Local authorities will be fully compensated for the loss of income.
- Continuation of Business Rates Pooling arrangements for a further year. Rochford will continue to be part of an Essex Business Rates Pool in 2022/23.
- New Homes Bonus will continue to be paid on housing growth above 0.4% in 2022/23, although no legacy payments will be received in future. It is anticipated that this will be the last year of the current scheme.
- £315.8m nationally to tackle homelessness and rough sleeping in 2022/23. Rochford's total grant allocation for 2022/23 is £284,741.

Other Pressures

- 5.9 As well as COVID-19 pressures the Council also faces increases due to:

- **Inflationary Pressures** on staff “cost of living” increases, utilities and major contract such as waste.
- **Demographic Pressures on services:** 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 age cohorts. A national census was carried out in 2021 which will provide further insight into population changes over the last decade. More detail of the outcome of the census is expected during 2022/23.
- **Increasing public expectations:** with residents expecting improved services, digital first, prompter responses and right first time.

6 COUNCIL PRIORITIES AND THE BUSINESS PLAN

Business Plan

- 6.1 The Business Plan vision and priorities are key to articulating the strategic direction for the Council and the services it delivers for the district. A refresh of the Council’s Business Plan was undertaken in 2020.
- 6.2 To ensure continuing alignment with the Council’s financial planning process and key projects, Business Planning has been undertaken in parallel with the preparation of the Medium-Term Financial Strategy so that the two align.
- 6.3 The Business Plan sets out the overarching priorities for the Council, the outcomes it is working to achieve and the actions that are currently planned to until 2024. It is used to ensure officer and financial resources are allocated appropriately to achieve the actions and objectives detailed within it.
- 6.4 The Business Plan informs the subsequent agreement of annual service plans, prepared by the Council’s directorates, setting out service, team and individual objectives, aligned to the vision and aims that have been set.
- 6.5 The corporate priorities underpinning the Business Plan are:
 - **Being Financially Sustainable**
 - **Maximise Our Assets**
 - **Early Intervention**
 - **Enable Communities**

Partnership Working with Brentwood Borough Council

- 6.6 At an Extraordinary Council meeting held on 25th January 2022 it was agreed to approve the creation of a formal strategic partnership between the Council and Brentwood Borough Council (BBC), including the permanent appointment of a joint Chief Executive. A joint savings ambition for the Partnership has been estimated at £595,000- £853,000 by 2025/26, however the apportionment of these savings between the councils will need to be agreed following further review of the respective current structures and so have not yet been included within the Council's Medium-Term Financial Strategy. Provision has been made within earmarked reserves to fund the Council's £300,000 share of one-off costs associated with the Transformation Programme required to deliver these ongoing savings.

Asset Delivery Programme

- 6.7 On 8 September 2020 Full Council agreed to proceed with its Asset Delivery Programme and award a contract to GB Partnerships to deliver the proposed schemes for the Council's key strategic sites set out in the Council's Asset Strategy. The agreed option was to consolidate the Council's operations at the Freight House site, develop a new Community Centre at the Mill Arts & Events Centre site and redevelop and dispose of the remaining sites which are surplus to Council requirements.
- 6.8 Further to this on 2nd November 2021 Full Council agreed to revisit the Council's requirements for the Mill Arts & Events Centre site and that a separate Outline Business Case (to include a full options analysis) be undertaken and presented to Council for approval at a later date.
- 6.9 It was estimated at Final Business Case (FBC) stage that the agreed option would have a net capital funding requirement of £1.5m (representing a capital cost of £6.0m partially offset by capital receipts of £4.5m). These figures are included in the medium-term capital expenditure forecasts; however the costs will continue to be refined as designs are finalised and will be subject to agreement by Full Council at two further key decision points, for different sites within the programme, before substantive works commence.

Association of South Essex Local Authorities

- 6.10 The Association of South Essex Local Authorities is a partnership of neighbouring councils that have come together to deliver growth and prosperity in the region. The local authority partners are Basildon, Brentwood, Castle Point, Rochford, Southend-on-Sea, Thurrock and Essex County Council. In January 2018, the partnership agreed to work together and signed a Memorandum of Understanding. Since then, the activities of ASELA have moved forward significantly and the first meeting of the Joint Committee of the Association of South Essex Local Authorities (ASELA) was held on 28 October 2021.

6.11 There are now five programmes that have emerged as “anchor programmes” for ASELA with the ambition of:

1. **Infrastructure and Housing** – unlocking 6,500 homes by 2025 and three major new settlements
2. **South Essex Estuary Park** – a single regional park - 23,000 ha of protected landscapes, 450km green walking/cycle pathways
3. **Full Fibre Digital Connectivity** – Public and private investment up to £100m and new Data Centres to support business growth
4. **The Technical University** – Graduate apprenticeships starting in 2023, in partnership with Ford, Leonardo, Nat West
5. **Thames Freeport** – (private sector led), 25,000 new jobs and £4.5bn of inward investment.

6.12 Further detail can be found on the website: <https://www.southessex.org.uk/>

7 MEDIUM TERM FINANCIAL STRATEGY TO 2026/27 (MTFS)

MTFS Key Principles and Assumptions

7.1 The indicative MTFS for the period 2022/23 to 2026/27 is based 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.
- Members will set the maximum level of capital expenditure that can be incurred each year, recognising that any expenditure over and above that which can be funded from revenue contribution to capital, specific capital grants, designated reserves or capital receipts, would need to be financed through borrowing.

7.2 Assumptions on Government funding, demographics, 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:

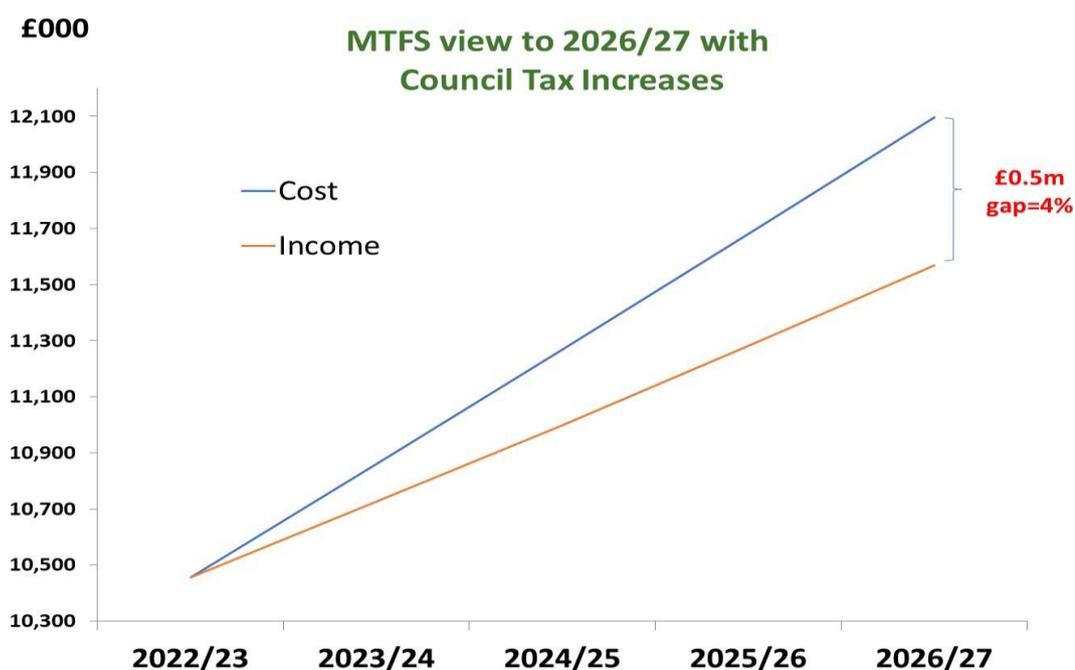
- **Demographic pressures:** These are built into individual budget lines. Demand for key services such as Housing Options, and Waste services, alongside a more general increase in demand for services are monitored as a result of the number of households in the district continuing to rise.
- **Inflation (pay):** a 2% increase in staff pay is assumed for each year from 2022/23 to 2026/27

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- **Inflation (non-pay):** inflation has been added in line with the individual contract agreements, which are usually linked to national inflation measures.
 - **Revenue contribution to capital** is estimated at £270,600 p.a.
 - **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:** A Council Tax increase of 2.06% in 2022/23 is assumed; this equates to an extra 10 pence per week on a Band D property. 2% annual Council Tax increases are assumed in future years.
 - **Council Tax Support:** a discretionary hardship provision has been set aside to provide benefit support and funds to those in severe hardship. This has been doubled to £15,000 in 2022/23 to provide additional support to residents.
 - **The Council Tax baseline:** assumes a return to the previous growth trajectory from 2022/23 onwards (1% annual increase).
 - **New Homes Bonus (NHB):** 2022/23 is assumed to be the final year of this grant.
 - **Business rates:** The Business Rates Retention Scheme which determines the baseline level of rates the Council is expected to collect each year and the level of tariff/top ups for each authority, has been rolled on for a further year.
 - **Revenue Support Grant:** the previously proposed negative RSG adjustment of £0.630m will be funded through the central government share of business rates in 2022/23 and therefore has been removed from the Council's funding settlement. From 2023/24 onwards it is assumed that nationally RSG will be retained within the overall Business Rates Retention system; however the distribution could alter and hence the overall level of funding the Council will retain may reduce; this is noted as a risk but not quantified within the MTFS.

Balancing the Budget over the Medium Term

- 7.3 Based on the assumptions outlined above the Medium Term Financial Strategy reflects a budget gap of £0.5m by 2026/27; this means that the Council will need to find recurrent baseline savings to this value by that time. There are however several unknowns which could change the budget gap, most notably the Fair Funding Review, and the Business Rates Retention Review which will be consulted on over the coming months. As noted above any reduction in funding has not been assumed within the MTFS gap projections, pending further information on Government proposals. In addition, there remain significant risks that cost inflation could continue to rise and demand pressures could be higher than estimated based on current intelligence.

- 7.4 Plans to balance the budget for 2022/23 are set out in this report. Delivery of further measures to balance the budget from 2022/23 and beyond are being explored and will, to a certain extent, be dependent on the longer term impact of COVID-19 on the wider economy and the successful implementation of the plans set out for 2022/23, including Partnership Working arrangements with BBC. The Council will therefore need to continue with its transformation ambition to identify further savings in future years.



Revenue Budget Overview 2022/23

	2021/22	2022/23	Change
	£m	£m	£m
IT, Tourism, Housing & Parking	1.120	1.452	0.332
Community	0.552	0.551	(0.001)
Commercial, Business, Local Economy & Leisure	0.758	0.808	0.050
Environment & Place	3.250	3.131	(0.119)
Financial Services	1.352	1.327	(0.025)
Leader/Deputy Leader	2.981	2.954	(0.027)
Strategic Planning	0.436	0.412	(0.024)
Staffing Vacancy Factor	(0.250)	(0.200)	0.050
Total Service Expenditure	10.199	10.435	0.236
Funding Sources:			
Revenue Support Grant	-	-	-
Retained Business Rates	(2.232)	(2.442)	(0.209)
Business Rates Collection Fund (Surplus)/Deficit	3.411	1.566	(1.845)
New Homes Bonus	(0.584)	(0.660)	(0.076)
Council Tax (Proposed)	(7.699)	(8.019)	(0.319)
Council Tax Collection Fund Surplus)/Deficit	(0.110)	0.043	0.153
Investment Fund Contribution / (Withdrawal)	0.584	0.859	0.275
Business Rates Smoothing Reserve Contribution / (Withdrawal)	(3.411)	(1.566)	1.845
LCTS Grant	(0.093)	-	0.093
Lower Tier Services Grant	(0.074)	(0.080)	(0.006)
Services Grant		(0.120)	(0.120)
COVID-19 Grant	(0.341)	-	0.341
Contribution to COVID-19 Smoothing Reserve	0.341	-	(0.341)
General Fund Contribution / (Withdrawal)	0.009	(0.019)	(0.027)
Total Funding	(10.199)	(10.435)	(0.236)
(Surplus) / Deficit / Balanced budget	-	-	-

- 7.5 After taking income and specific grants into account, the net costs of 2022/23 services amount to £10.435m, compared to £10.199m in 2021/22. The detailed budget is shown in Appendix 1.

Key 2022/23 Key Pressures & Growth Items

- Contract inflation/specification changes (£0.370m): price increases in relation to major contracts including waste and utilities, offset by IT savings
- Reduced parking income (£0.300m) due to the ongoing impact of COVID-19
- Staffing costs (£0.152m): this includes the 2% “cost of living” inflationary pressure detailed in the assumptions section plus incremental uplifts and the ongoing impact of other establishment changes agreed during 2021/22.
- Increase in the communications budget (£0.050m)
- Net smaller pressures (£0.010m)

2022/23 Key Savings, Efficiencies and Income

- Materials Recycling Facility (MRF) budget reduction (£0.300m): due to an increase in the value of the recycling rebate
- Savings from bringing the grounds maintenance contract in-house (£0.116m)
- Saving due to agreement to share a Chief Executive post with BBC (£0.078m), partly offset by a reduced vacancy factor (£0.050m) to reflect this appointment
- Insurance savings (£0.065m) due to contracts being retendered in 2021/22
- Decrease in net Housing Benefit costs (£0.059m)
- Increase in income (£0.078m): due to inflationary uplift and higher interest rates

2022/23 Core Sources of Funding

Revenue Support Grant (RSG):

- 7.6 The Council is no longer in receipt of any RSG; this funding stream has been gradually reduced since 2015/16 at which time the Council received £1.241m. The Government’s original intention to implement negative RSG for some authorities in 2018/19 has been delayed, resulting in the Council’s RSG funding being set at zero. The settlement for 2022/23 has again removed negative RSG for the Council (i.e., a payment back to Government) of £0.630m, which improves the funding position for the Council for the next financial year; however, as previously indicated, the impact of the new Fair Funding and Business Rates Retention proposals in future years is not yet known and represents a risk in future years.

Business Rates

- 7.7 Local authorities currently retain 50% of Business Rates across the local government sector (with the other 50% returned to central Government). Within the local government share there is a system of redistribution, based on relative need, which means that each individual authority is subject to a top up or tariff payment to bring their nominal share of rates in line with their assessed need. Each authority can individually retain up to 50% of any growth in business rates revenue over an agreed baseline. Rochford remains part of the Essex Business Rates Pool in 2022/23 which means that collectively the Pool can retain the remaining 50% of any growth over a shared baseline position.
- 7.8 A Fair Funding Review consultation document was published alongside the Local Government Settlement in 2019/20 with the intent to implement from 2022/23 but is now unlikely now be implemented until at least 2023/24. This will impact on the baseline of assessed funding need for each authority and hence the top-up/tariff payments applied to the share of rates each authority nominally receives; this is therefore likely to affect the total Business Rates income the Council can retain from that date.
- 7.9 The business rate multiplier will be frozen in 2022/23; meaning the rates business pay will not increase; however the Council will be fully compensated for this loss of income.
- 7.10 In response to COVID-19, the existing scheme of retail discounts was expanded, removing rate liability altogether for most retail, hospitality, and leisure businesses and for nursery schools in 2020/21. In 2021/22 the 100% relief continued for three months reducing to 66% for the remainder of the financial year. For 2022/23 there will be a 50% relief for retail, hospitality and leisure businesses only, and forecasts have been based on this.

Business Rates Collection Fund

- 7.11 As a Billing Authority, the Council collects Business Rates on behalf of central government, Essex County Council and the Essex Fire and Rescue Authority via the Essex Business Rates Pool. The amount of Business Rates to be collected includes an assumption about collection rates. If the amount actually collected during the year varies compared to this assumption, then the balance is held in the Collection Fund.
- 7.12 A forecast is made of the likely outturn surplus or deficit each year. For 2022/23 there is a projected overall deficit on the current years Business Rates collection fund of £4.527m; however, £3.755m of this relates to Business Rates Reliefs for which precepting and billing authorities directly receive Section 31 grants in advance in 2021/22 and the Council's share will therefore be funded via its Business Rates Smoothing Reserve. £0.935m of the overall deficit relates to the residual balance from 2020/21. The remaining deficit of £0.613 is due to the COVID-19 impact on collection, which is being spread over the three financial years 2021-2024 as mandated by government,

this is the final amount that will be distributed in 2023/24. The Council's share of this exceptional balance in 2022/23 is £0.245m and will also be funded via the Business Rates Smoothing Reserve.

New Homes Bonus

- 7.13 New Homes Bonus was introduced in 2011 to provide a clear incentive to local authorities to encourage housing growth in their areas. The scheme has been extended for a further year in 2022/23; however, payments for growth will be for one year only. The housing growth baseline above which grant is paid will also remain at 0.4%.
- 7.14 DULHC has published the indicative allocations for 2022/23, the twelfth year of the scheme, which for Rochford is £659,771 comprised of £441,923 relating to 2022/23 and £217,848 of legacy payments for previous years. It is proposed that these grant monies be transferred to the Investment Fund reserve to fund future capital programme requirements. The Council is not expecting any allocations in future years.

Council Tax

- 7.15 The settlement sets out a 2% (or up to £5 if higher) referendum limit on council tax increases for shire districts in 2022/23. Government illustrations of local authorities' core spending power assume that councils will increase their council tax when calculating the total funding available to each authority.
- 7.16 When considering the Council Tax level for 2022/23, it should be noted that the current level of Council Tax is: -

	2021/22 Band D Average
	£
Essex County Council	1,204.92
Essex County Council Social Care Levy	135.99
Essex Fire Authority	73.89
Police & Crime Commissioner	208.53
Town/Parish Councils (average)	52.25
Rochford District Council	240.21
Total	1,915.79

- 7.17 The Council is proposing an increase its share of council tax by 2.06% in 2022/23; this equates to £4.95 per year or an extra 10 pence per week on a Band D property.

2022/23 Council Tax Base

- 7.18 The Section 151 Officer has delegated powers to set the tax base, which is based on the current council tax valuation list plus an estimate of changes anticipated to occur in 2022/23.
- 7.19 The introduction of the Local Council Tax Support Scheme (LCTS) in 2013/14 resulted in 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. For 2022/23, the tax base is calculated as follows: -

		Band D Equivalents	
		2021/22	2022/23
	Tax Base	34,105.1	34,936.5
Less	LCTS Adjustment	(2,053.2)	(2,228.9)
Equals	Tax Base for Council Tax Collection	32,051.9	32,707.6

- 7.20 The change in the tax base is due to-

- Additional housing units in the districts.
- Changes in discounts and exemptions; and
- Additional fraud and compliance work being undertaken in partnership with the Essex authorities.

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

	2021/22 Original	2021/22 Current	2022/23 Original
	£m	£m	£m
Gross Expenditure	11.874	13.407	12.196
Reversal of Parish Precept	(1.675)	(1.675)	(1.761)
Total Service Expenditure	10.199	11.732	10.435
Contribution to /(from) Reserves	(2.477)	(4.010)	(0.725)
Net Expenditure for Budget Purposes	7.722	7.722	9.710
Revenue Support Grant	-	-	-
Retained Business Rates	(2.232)	(2.232)	(2.442)
New Homes Bonus	(0.584)	(0.584)	(0.660)
Collection Fund Adjustments	3.301	3.301	1.609
LCTS Grant	(0.093)	(0.093)	-
Lower Tier Services Grant	(0.074)	(0.074)	(0.080)
Services Grant	-	-	(0.120)
COVID-19 Grant	(0.341)	(0.341)	-
Rochford's Element of Council Tax Requirement	(7.699)	(7.699)	(8.019)
Council Tax Base	32,052	32,052	32,708
TOTAL COUNCIL TAX (BAND D EQUIVALENT)	240.21	240.21	245.16

- 7.21 The proposed increase in council tax combined with growth in the tax base, would result in income from Council Tax being £8.019m in 2022/23. The indicative Council Tax for a band D property will be £245.16, representing an increase of £4.95 per annum or just under 10p per household per week.
- 7.22 The total Council Tax, including the amounts for Essex County Council, Essex Police and Crime Commission, Essex Fire Authority and the Town and Parish Councils are set out in the separate report being considered at Council on 22 February 2022.

Council Tax Collection Fund

- 7.23 As a Billing Authority, the Council collects Council Tax on behalf of Essex County Council, Essex Fire and Rescue Authority and Police and Crime Commissioner (known as main precepting bodies). The amount of Council Tax to be collected includes an assumption about collection rates. If the amount actually collected during the year varies compared to this assumption, then the balance is held in the Collection Fund. This reserve is ring fenced and is distributed between the billing authority and the main precepting bodies on a proportionate basis, based on the Band D Council Tax amount for each body.
- 7.24 A forecast is made of the likely outturn surplus or deficit and this amount is then split across the main precepting bodies and the Council. For 2022/23 there is a projected overall surplus on the council tax collection fund, this is mainly due to better than forecast performance in 2021/22 but is partly offset by COVID-19 impacts which will be spread over the next three financial years as mandated by government.
- 7.25 The surplus is split between the billing authority and main preceptors as follows:

Recipient	Distribution Amount – Deficit/(Surplus)	
	2021/22 Actual £000	2022/23 Proposed £000
Rochford District Council	(110)	43
Essex County Council	(506)	199
Essex Police and Crime Commission	(76)	31
Essex Fire & Rescue Authority	(28)	11

GREEN GATEWAY TRADING (GROUNDS MAINTENANCE) LTD.

- 7.26 In December 2016, Green Gateway Trading (Grounds Maintenance) Ltd. (GGT) commenced trading as the Council's first Local Authority Trading Company (LATCo), providing a grounds maintenance service. The company successfully generated a small profit each year, as well as realising a significant cost saving for the Council over the duration of the contract and improvements in service delivery; however, the contract has now ended with the decision to

bring grounds maintenance services back in-house, and the company is therefore no longer trading. A formal decision on the future of GGT (GM) will be brought to Council, as shareholders of the company, during 2022/23.

RESIDENT ENGAGEMENT

- 7.27 The Rochford District Council Budget Consultation ran between 13th September to 24th October 2021 and was publicised across a variety of channels including an article in the Echo newspaper, business bulletins, emails to various local community-based groups and social media posts with a combined reach of 101,044. There was a total of 506 responses from residents across all wards within the district.
- 7.28 Residents were provided with some information on the councils current spending levels per average household across a number of key services and were asked if they would prefer to spend less, the same, or more in each key area. Most residents wanted to spend the same on all services. Maintaining Parks and Open Spaces received the highest number of 'spend more' responses, whilst Planning Services received the highest number of 'spend less' responses.
- 7.29 In the consultation residents were asked for their views on the Business Plan priorities. The combined responses of 'Very Important' and 'Important' show that most residents felt that '...maintain, protect, and enhance our many green parks, playgrounds and open spaces, creating greater opportunities for leisure and cultural enjoyment' was most important followed by '...support local businesses and organisations'. When combining 'Not Important' and 'No Opinion', '...work with partner organisations to tackle inequalities and enable more improvements in well-being to be delivered by communities' was felt to be the least important of the business plan priorities.
- 7.30 The consultation included some suggestions on ways Rochford District Council could raise money. Increasing the use of modern technology and increasing commercial activity for revenue were the most supported options. Most residents disagreed with introducing new charges and increasing parking charges.
- 7.31 More detail on the consultation responses is provided at Appendix 5.
- 7.32 The Council would like to take the opportunity to thank those who took the time to feed in their views and provide some insight into how the public considers the Council should use its resources in a time of financial constraint.
- 7.33 The Council is committed to involving residents, businesses and service users in shaping the district and the services they receive. Whilst not all ideas can be pursued, they allow the Council to focus on how best to use its resources to achieve its Business Plan priorities and make a difference to the people we serve.

Financial Priorities

- 7.34 Over the period of the MTFS the Council's financial priorities will be:
- To deliver a balanced budget and long-term financial sustainability, while maintaining appropriate levels of reserves, balances and contingencies to protect council services and assist in mitigating future risks
 - To maintain unqualified accounts each year
 - To maximise recovery of income due to the council and minimise the impact of fraud on council business.
 - To support sustainable economic growth and strong communities, ensuring the district is a great place in which to invest, live, work and visit.
 - To create an agile and flexible workforce, including maximising ICT efficiencies, through its Transformation Programme, in partnership with BBC.
 - To deliver the objectives of the Council's Asset Strategy through its Asset Delivery Programme.

8 2022/23 Grants for specific services:

- 8.1 In 2022/23 the specific grant funding expected to be received by the Council is:

Grants for specific services:	2022/23
	£
Local Council Tax Support Scheme	tbc
Homelessness Prevention Fund	(284,741)
Housing Benefit Admin	(127,979)
Business Rates collection	(107,008)
New Burdens - Universal Credits	(1,632)
New Burdens - Housing Benefits	(608)
Disabled Facilities Grant	(540,059)
Total Specific Grants	(1,062,027)

9 Capital Programme

- 9.1 A proposed capital programme covering the period 2022/23 to 2026/27 has been developed to provide the Council with transparency over its future spending plans and to enable effective planning, prioritisation and financial management. This is detailed at Appendix 2.
- 9.2 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.

- 9.3 The major item in the five-year Capital Programme is the purchase of new waste vehicles, estimated to cost £3.841m, to support new waste services arrangements (subject to agreement at Council on 15 February 2022), following the expiry of the current waste contract in July 2022. The vehicles are planned to be funded from earmarked reserves, including the Capital Receipts reserve and Investment Reserve.
- 9.4 The programme also reflects the estimated costs for the Asset Delivery Programme, as set out in the Final Business Case (FBC). These costs will be subject to review and potential change at further decision points to be presented to Full Council during 2022/23. The estimated net capital funding requirement at FBC stage of £1.5m is assumed to be funded from the Council's Hard/Soft Infrastructure Fund Reserve (which has been earmarked for this purpose). At this time, it is therefore not assumed that any long-term borrowing would be required; however, this assumption may be revisited if the funding requirement changes. Council approval would be sought before any borrowing was undertaken as this would represent a change to the Council's current Capital and Treasury Management Strategy.
- 9.5 External borrowing (if required and endorsed) would create an ongoing revenue cost pressure as a result of the capital financing charges arising (interest payments and principal repayment of debt), so any business case for borrowing would need to be supported with an appropriate mitigation strategy.
- 9.6 The programme includes provision for routine capital expenditure on the Council's core maintenance programmes in 2022/23 including continued investment in providing new and enhanced play facilities across the district. No external borrowing is anticipated for the core maintenance programme which will be financed from revenue contributions, reserves and specific grant funding.
- 9.7 The 2021/22 Capital Programme included an allocation of £100,000 for investment in Community Safety works across the district, to fund up to 75% of the cost of any proposals put forward by parish and town councils for eligible capital works. Any amounts not spent in 2021/22 will be carried forward and the fund topped up to £100,000 for the 2022/23 financial year from reserves. This will be included in the 2021/22 outturn report, hence is not shown in the original 2022/23 capital programme.
- 9.8 The 2021/22 Capital Programme also included an allocation of £50,000 for a Town Centre Regeneration Fund to support post COVID-19 economic recovery. Any amounts not spent in 2021/22 will be carried forward into the 2022/23 financial year. This will be included in the 2021/22 outturn report, hence is not shown in the original 2022/23 capital programme.

- 9.9 It is recognised that the programme cannot accurately predict all demands for the future and that will require periodic review and revision at least annually to enable the Council to allow adjustments in the light of changing circumstances.

10 FEES AND CHARGES

- 10.1 The Council reviews discretionary fees annually as part of the Budget Process; however, circumstances may change during the year necessitating in-year changes and the Council has delegated in-year approval of discretionary fees to the Executive.
- 10.2 The proposals in respect of the charges for 2022/23 are shown in Appendix 3 to this report. Any changes shown in the Appendix come into effect from 1 April each year, unless indicated otherwise.
- 10.3 The Council also 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 taxpayers for a particular service.
- 10.4 Fees for Planning and certain other services are not included within the schedule for fees and charges, as these are prescribed by legislation and the Council has no discretion. These are available on request from the relevant department and will be published on the Council's website.

Car Park Charges

- 10.5 When reviewing its charges, the Council's aim is to recover the costs of managing and maintaining the car parks to the high standard expected by users whilst maximising the trading opportunities in town centres. Car park charges are not planned to be increased this financial year.
- 10.6 The Council continues to invest in the maintenance and repair of its car parks, including priority resurfacing and updating signage, which are included in the capital programme for 2022/23.

11 PENSION AND PENSION REVALUATION

- 11.1 The Council belongs to the Local Government Pension Scheme which is administered by Essex County Council through the Essex Pension Fund. The triennial valuation is a requirement under regulation 36 of The Local Government Pension Scheme.
- 11.2 The purpose of the triennial valuation is to value the assets and liabilities of each individual employer, and the entire pension fund, every three years, with a view to setting employer contribution rates which ensure the sustainability of the Essex Pension Fund over the longer term. A full actuarial revaluation was completed in December 2019, with the next one due in 2022. Rochford Council's three year deficit payment of £1,239,731 was paid as a lump sum amount in September 2020 from the pension reserve. Annual revenue

contributions of £414,000 are budgeted to maintain the reserve at adequate levels to meet the next deficit payment.

12 EQUALITY AND DIVERSITY IMPLICATIONS

- 12.1 The Council has formulated its budget proposals having regard to the duties under the Equality Act 2010. At the time of developing specific service plans and policies the Council will consider in greater detail the specific impact of the proposals that might be implemented within the budgetary framework. Proposals shall only be implemented after due regard has been paid to the need to achieve the three aims set out in Section 149 of the Equality Act.

13 RISKS AND OPPORTUNITIES

- 13.1 COVID-19 presents a continued risk to the Council's ongoing income e.g., from lower collection rates for Council Tax/Business Rates and reduced revenue from fee charging services such as car parks. It is recognised that there remains uncertainty over the longevity of the impacts, as the pandemic may result in longer term shifts in residents/businesses behaviours and that this may affect the current financial assumptions, which will be kept under regular review.
- 13.2 In addition to COVID-19 there are a number of risks and opportunities 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 if and when they materialise.
- **Inflation-** there is risk posed by rising inflation in that amounts budgeted for significant cost headings such as staffing, major contracts and utilities could be insufficient. It is difficult to predict this accurately, as it will depend on wider market factors and mitigating actions taken by the Bank of England and Government to manage the economy. The Council will continue to monitor this risk and any cost pressures can be managed through general reserves if needed over the short-term, with appropriate adjustments being made to the MTFs if required in future years.
 - **BBC Partnership Arrangements** – the partnership presents an opportunity to reduce costs over the medium term, with an initial joint savings ambition for the Partnership estimated at £595,000- £853,000 by 2025/26, however the apportionment of these savings between the councils will need to be agreed following further review of the respective current structures and so have not yet been included within the Council's Medium-Term Financial Strategy. Provision has been made within earmarked reserves to fund the Council's £300,000 share of one-off costs associated with the Transformation Programme required to deliver these ongoing savings.
 - **Homelessness:** Ongoing prevention and partnership work continues to help with the supply of temporary and settled accommodation, which has significantly reduced the number of residents in emergency

accommodation and directly helped to reduce budget pressures. The number of households requiring temporary accommodation has been put under increased pressure as a result of COVID-19 and demand will continue to be closely monitored.

- **Housing Benefit Net Costs:** This is a demand driven budget linked to housing need across the district and is therefore subject to fluctuation.
- **Council Tax Sharing Scheme:** An extension of this scheme has been agreed in 2022/23; the % share-back of preceptor's additional council tax remains at 12% if additional income targets are not met, or 14% if they are met. If the scheme did not continue the total loss of income for the Council would be c.£273,000 compared to 2022/23 levels.
- **Recycling Costs:** The budget has been set based on the revised unit prices and best intelligence of probable volumes; however, if either of these assumptions are higher than anticipated a further cost pressure could arise.
- **EU Exit:** The Council will continue to monitor the impact of the EU Exit and the resultant changes in domestic legislation as the year progresses. It is not possible to quantify the impact of any cost pressures arising at this time; however there remains a risk that prices could increase if supply chains are put under pressure.

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

- 14.1 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 their budget and level of council tax.

ROBUSTNESS OF ESTIMATES

- 14.2 The financial planning process for 2022/23 has taken place in an environment of significant uncertainty. COVID-19 has created substantial challenges for many businesses and residents and the Council's income has been affected detrimentally as a result e.g., from lower collection rates for Council Tax/Business Rates and reduced revenue from fee charging services such as car parks. We recognise that there remains uncertainty over the longevity of the impacts and that this may affect our current financial assumptions, which will be kept under regular review. Despite these challenges the Council has been able to set a balanced budget in 2022/23.
- 14.3 The financial planning process takes into account the strategic context for the district, medium-term resource projections, and the quantification of new pressures on resources, and the identification of potential budget savings and efficiencies, including income generation.
- 14.4 The feedback from the budget survey will be taken into consideration as the Council further develops its Medium Term Financial Strategy.

- 14.5 At Member level, budget discussion has taken place to share information and provide national and local context. Portfolio holders have been engaged and provided with the evidence required to enable the MTFS recommendations outlined to be referred to Council for approval.

ROBUSTNESS OF THE BUDGETING PROCESS

- 14.6 The Council will continue to face challenging financial times for the foreseeable future, with the impact of COVID-19 being compounded by ongoing pressures on local government funding, inflationary pressures and increasing demand. The process that has been undertaken to set the budget has included engagement of officers throughout the year who have provided regular feedback of ideas into the process, engagement with the public and members and benchmarking exercises, along with due consideration of statutory duties, particularly in respect of equalities.
- 14.7 The Council has a credible track record of delivery of savings and holds reserves and contingencies to help mitigate against risks and uncertainties such as COVID 19, as well as to support specific projects and grant funded work. Any pressures that cannot be met through grant funding or in-year cost reductions will need to be met from reserves; however, I am satisfied that the Council has sufficient reserves and balances to operate over the medium-term.
- 14.8 The financial climate reinforces the need for on-going robust financial management, strict budgetary control and the on-going monitoring of both savings and investment delivery plans, and I am confident that there are adequate processes in place to promote these.
- 14.9 Risks have been taken into account when setting the budget and in considering the adequacy of reserves. For these reasons, it can be confirmed that the 2022/23 budget setting process has been robust.

RESERVES & BALANCES

- 14.10 The continued provision of adequate reserves is essential. Without these, it may be necessary to take remedial urgent action in-year to mitigate challenges that arise, which could lead to longer term consequences.
- 14.11 The Section 151 Officer recommends the 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 fits in line with the organisational strategy.
- 14.12 There is no statutory minimum level of reserves, but it is important to manage the level of reserves in order to:
- Maintain adequate balances to provide contingency funds for unforeseen events such as COVID-19.
 - 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.

General Fund Balance:

- 14.13 This is a contingency fund i.e., money set aside for emergencies or to cover any unexpected costs that may occur during the year, such as flooding or unexpected repairs.
- 14.14 The current strategy is to maintain General Fund balance at a minimum of 10% of the annual net budget requirement. This will provide a short-term contingency to manage the risks identified in this report.
- 14.15 The level of the General Fund reserve is reviewed annually as part of the budget process and the current 2022/23 target for General Fund balances is £1m.

Earmarked Reserves:

- 14.16 These comprises monies that are set aside for a particular purpose, such as Infrastructure / Investment funds or funds held on behalf of partnerships arrangements, which cannot therefore be used to support general Council expenditure.
- 14.17 The total forecast movement in earmarked reserves and balances during 2022/23 is a net decrease of £3.429m to a projected total of £8.662m. The main movements are a planned drawdown of £1.748m on the Business Rates Smoothing Reserve, mainly in relation to business rates relief grants paid by the government in advance during 2021/22 to aid cashflow during COVID-19, and £2.851m to fund the new waste vehicles in the capital programme. This is partly offset by contributions to reserves of just over £1m from one-off grants in 2022/23 which will help fund the capital expenditure. These are estimates at the time of writing the budget and a further update on reserves and balances will be made to Council as part of the closure of the accounts for 2022/23.

Earmarked Reserves	Estimated Opening Balance 2021/22	2021/22 Forecast Mov't In Year	Estimated Closing Balance 2021/22	Transfer between reserves	2022/23 Forecast Transfer in	2022/23 Forecast Transfer out	Estimated Closing Balance 2022/23
Transformation Reserve	(265,594)	107,617	(157,976)	50,000	-	50,000	(57,976)
Pension Reserve	(1,474,416)	(414,000)	(1,888,416)	1,000,000	(414,000)	-	(1,302,416)
Contractor Provision Reserve	(26,706)	13,197	(13,509)	-	-	-	(13,509)
Legal/Insurance Reserve	(315,092)	34,334	(280,758)	-	-	-	(280,758)
Elections Reserve	(57,015)	15,000	(42,015)	-	-	-	(42,015)
Housing Reserve	(239,068)	-	(239,068)	100,000	-	-	(139,068)
Hard / Soft Infrastructure Reserve	(2,317,229)	565,639	(1,751,590)	-	-	-	(1,751,590)
Business Rates Smoothing Reserve	(4,038,649)	1,914,951	(2,123,698)	-	-	1,747,562	(376,136)
Leisure Smoothing Reserve	(420,481)	159,833	(260,648)	147,000	-	103,542	(10,106)
Investment Fund	(1,176,533)	(769,789)	(1,946,321)	(2,422,078)	(1,114,071)	2,850,640	(2,631,830)
Connect Reserve	(221,130)	221,130	(0)	-	-	-	(0)
Covid 19 Smoothing Reserve	(673,347)	(39,753)	(713,100)	600,000	-	-	(113,100)
Connect Invest to Save	(497,847)	362,728	(135,119)	-	-	135,119	-
Total Earmarked Reserve	(11,723,106)	2,170,888	(9,552,218)	(525,078)	(1,528,071)	4,886,863	(6,718,504)
Total Carry forward	(1,259,800)	315,585	(944,215)	170,000	-	230,000	(544,215)
Total Grant Funded Reserve	(1,472,788)	(121,891)	(1,594,679)	355,078	(284,741)	125,300	(1,399,043)
General Fund Balance	(1,463,789)	(7,850)	(1,471,639)	-	-	-	(1,471,639)

- 14.18 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.
- 14.19 If necessary, the Section 151 Officer may approve the use of Earmarked Reserves to cover unforeseen expenditure, in line with Council's financial regulations.

15 CAPITAL AND TREASURY MANAGEMENT STRATEGY

- 15.1 The Prudential Code for Capital Finance in Local Authorities (the Prudential Code) plays a key role in capital finance in local authorities, and it requires the Section 151 Officer to comment specifically on the Capital Strategy adopted by the Council. The full strategy is set out in Appendix 4 to this report.
- 15.2 Local authorities determine their own programmes for investment. In order to demonstrate that capital expenditure and investment decisions are taken in line with service objectives and properly take account of stewardship, value for money, prudence, sustainability and affordability, the Prudential Code requires authorities to have in place a Capital Strategy that sets out the long term context in which capital expenditure and investment decisions are made, and gives due consideration to both risk and reward and impact on the achievement of priority outcomes.
- 15.3 The Council's approach to treasury management investment activities is set within the Treasury Management Strategy and includes the criteria for determining how and where funds will be invested to ensure that the principal sums are safeguarded from loss and that sufficient liquidity is maintained to ensure that funds are available when needed. The treasury management investment strategy proposed for 2022/23 is consistent with that applied in previous years.
- 15.4 It should be noted that the Capital and Treasury Management Strategy presented for approval at Appendix 4 has been updated to reflect the final capital programme proposals, and therefore the tables within the Strategy will differ slightly from those presented to Review Committee for consideration on 8 February 2022; however the underlying strategy is unchanged.

16 CONCLUSION

- 16.1 The MTFs has been prepared against a background significant uncertainty as a result of COVID-19, compounded by a real terms reduction in funding and increasing cost 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.
- 16.2 The MTFs covers a five-year period over which time significant savings will need to be delivered. Although the financial context is increasingly challenging, the Council has a track record of identifying and delivering significant savings 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, in particular through the Transformation Programme planned as part of the strategic partnership working arrangements with BBC.

- 16.3 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.

17 RECOMMENDATIONS

- 17.1 It is proposed that, taking account of Council priorities as set out in its Business Plan, the Medium Term Financial Strategy, the Local Government Finance Settlement and the results of internal and external consultation, Council

RESOLVES

- (1) That the net revenue budget requirement for 2022/23 is set at £9.710m as per paragraph 7.20.
- (2) That the Capital Programme for 2022/23 set out at Appendix 2 be approved, and the forecasts for the years 2023/24 to 2026/27 be noted.
- (3) That the Section 151 Officer be authorised to adjust capital project budgets in 2022/23 after the 2021/22 accounts are closed and the amounts of slippage and budget carry forward required are confirmed.
- (4) That it be noted that the proposed Council Tax requirement for the Council's own purposes (excluding Parish and Town Councils and Precepts) for 2022/23 is £8.019m as per paragraph 7.20.
- (5) That the 2022/23 Band D equivalent tax base for the purpose of determining the council tax charge is agreed as 32,707.6 properties.
- (6) That the increase in Rochford District Council Tax of £4.95 (2.06%) for 2022/23 is approved by recorded vote.
- (7) That the schedule of fees and charges for 2022/23 set out in Appendix 3 is approved.
- (8) That the target minimum General Balance as at 1 April 2023 is set at £1.0m.
- (9) That the expected Earmarked reserves position set out in Section 14 is noted.
- (10) That the statement on the robustness of the estimates and reserves at Section 14 is noted.
- (11) That the Equality Impact Assessment as set out in section 12 of this report is noted.
- (12) That the Capital and Treasury Management Strategy for 2022/23, as set out in Appendix 4, including the 2022/23 Prudential Indicators, is approved.

(13) That the Budget Consultation Report at Appendix 5 be noted.



Assistant Director, Resources

Background Papers: -

None.

For further information please contact Naomi Lucas on: -

Phone: 01702 318102

Email: naomi.lucas@rochford.gov.uk

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

BUDGET BOOK PORTFOLIO STRUCTURE 2022~23					
PORTFOLIO HOLDER NAME	ASSISTANT DIRECTOR	ALL SERVICES	2021/22	2021/22	2022/23
			ORIGINAL	LATEST	ESTIMATE
Leader/Deputy Leader					
Cllr S E Wootton & Cllr C E Roe	Dawn Tribe	Reception	-	-	-
Cllr S E Wootton & Cllr C E Roe	Dawn Tribe	Support Services	125,450	124,250	128,350
Cllr S E Wootton & Cllr C E Roe	Angela Law	Legal Services	112,200	115,475	111,200
Cllr S E Wootton & Cllr C E Roe	Jonathan Stephenson	Human Resources	195,700	195,650	197,450
Cllr S E Wootton & Cllr C E Roe	Dawn Tribe	Communications	79,450	78,850	145,150
Cllr S E Wootton & Cllr C E Roe	Louisa Moss	Licensing	56,550	72,650	45,500
Cllr S E Wootton & Cllr C E Roe	Dawn Tribe	Customer Services	447,900	439,000	436,000
Cllr S E Wootton & Cllr C E Roe	Louisa Moss	Hackney Carriage	(87,900)	(87,900)	(89,900)
Cllr S E Wootton & Cllr C E Roe	Jonathan Stephenson	Corporate Management	220,350	224,045	209,743
Cllr S E Wootton & Cllr C E Roe	Angela Law	Members and Committee Services	444,500	449,500	457,300
Cllr S E Wootton & Cllr C E Roe	Jonathan Stephenson	Assistant Directors	651,250	643,650	668,188
Cllr S E Wootton & Cllr C E Roe	Jonathan Stephenson	Strategic Directors	136,700	134,100	139,150
Cllr S E Wootton & Cllr C E Roe	Jonathan Stephenson	Chief Executive	174,700	171,300	105,850
Cllr S E Wootton & Cllr C E Roe	Angela Law	Civics	72,500	75,357	70,400
Cllr S E Wootton & Cllr C E Roe	Angela Law	Conducting Elections	163,150	176,800	149,700
Cllr S E Wootton & Cllr C E Roe	Angela Law	Registration of Electors	97,850	96,500	88,800
Cllr S E Wootton & Cllr C E Roe	Angela Law	Overview	1,100	1,100	-
Cllr S E Wootton & Cllr C E Roe	Angela Law	Leadership Support Team	89,400	87,500	90,800
			2,980,850	2,997,827	2,953,681
Financial Services					
Cllr S P Smith	Naomi Lucas	Housing Benefit Administration	274,523	304,821	279,723
Cllr S P Smith	Naomi Lucas	Housing Benefit Payments	(171,190)	(171,190)	(230,222)
Cllr S P Smith	Naomi Lucas	Audit	126,600	124,600	128,900
Cllr S P Smith	Naomi Lucas	Financial Services	396,150	389,750	403,050
Cllr S P Smith	Naomi Lucas	Net External Finance	-	-	(25,000)
Cllr S P Smith	Naomi Lucas	Other Operating Income & Expenditure	789,000	789,000	804,600
Cllr S P Smith	Naomi Lucas	Council Tax	(55,950)	(47,032)	(35,416)
Cllr S P Smith	Naomi Lucas	Business Rates	(65,900)	(65,088)	(71,808)
Cllr S P Smith	Angela Law	Procurement	58,550	57,450	73,400
			1,351,783	1,382,311	1,327,227
Commercial, Business, Local Economy & Leisure					
Cllr M J Webb	Matt Harwood White	Office Accommodation Rayleigh	62,750	68,450	75,600
Cllr M J Webb	Matt Harwood White	Office Accommodation Rochford	227,400	225,700	268,750
Cllr M J Webb	Matt Harwood White	Estates Management	209,800	206,000	220,400
Cllr M J Webb	Matt Harwood White	Sports Development & Promotion	54,600	61,200	53,500
Cllr M J Webb	Matt Harwood White	Leisure Premises	186,450	346,283	160,800
Cllr M J Webb	Matt Harwood White	Leisure Client Account	45,700	44,900	64,000
Cllr M J Webb	Matt Harwood White	Emergency Planning	53,000	52,600	50,250
Cllr M J Webb	Dawn Tribe	Local Land Charges	(140,000)	(140,000)	(140,000)
Cllr M J Webb	Matt Harwood White	Health & Safety	58,400	57,800	54,900
			758,100	922,933	808,200
Strategic Planning					
Cllr I H Ward	Marcus Hotten	Highways/ Roads	(18,000)	(19,200)	(14,400)
Cllr I H Ward	Marcus Hotten	Development Management	179,200	223,050	158,300
Cllr I H Ward	Marcus Hotten	Building Control - Client Account	245,100	241,100	238,650
Cllr I H Ward	Marcus Hotten	Building Control - Fee Account	(220,000)	(220,000)	(225,000)
Cllr I H Ward	Marcus Hotten	Planning Policy & Economic Development	250,100	333,206	254,600
			436,400	558,156	412,150
Environment & Place					
Cllr D J Sperring	Marcus Hotten	Cemeteries & Churchyards	(120,250)	(120,250)	(142,200)
Cllr D J Sperring	Marcus Hotten	Street Cleansing	739,700	739,700	738,600
Cllr D J Sperring	Marcus Hotten	Public Conveniences	43,400	29,900	34,000
Cllr D J Sperring	Marcus Hotten	Coast Protection	2,300	2,300	2,300
Cllr D J Sperring	Marcus Hotten	Depot	35,700	71,442	35,150
Cllr D J Sperring	Marcus Hotten	Recycling Collection	2,189,400	2,187,142	2,532,640
Cllr D J Sperring	Marcus Hotten	Recycling Disposal	(437,500)	(437,500)	(731,500)
Cllr D J Sperring	Marcus Hotten	Parks & Open Spaces	797,450	806,961	661,750
			3,250,200	3,279,694	3,130,740
IT, Tourism, Housing & Parking					
Cllr D S Efde	Matt Harwood White	Off Street Parking	(1,123,600)	(1,120,200)	(771,750)
Cllr D S Efde	Louisa Moss	Housing Strategy	10,000	10,000	10,000
Cllr D S Efde	Louisa Moss	Private Sector Housing Renewal	67,400	65,500	69,470
Cllr D S Efde	Louisa Moss	Homelessness	824,324	927,710	855,844
Cllr D S Efde	Dawn Tribe	Digital Services	153,900	150,700	163,400
Cllr D S Efde	Dawn Tribe	Computer Services	1,173,650	1,342,350	1,112,150
Cllr D S Efde	Matt Harwood White	Culture & Heritage - Windmill	(12,700)	(12,700)	(13,950)
Cllr D S Efde	Angela Law	Information	27,000	26,400	27,200
			1,119,974	1,389,760	1,452,364
Community					
Cllr A L Williams	Louisa Moss	Corporate Policy & Partnership	157,600	156,400	157,800
Cllr A L Williams	Louisa Moss	Community Safety	37,550	43,750	28,200
Cllr A L Williams	Marcus Hotten	Public Health	20,100	20,100	20,100
Cllr A L Williams	Louisa Moss	Environmental Health	322,300	348,039	330,800
Cllr A L Williams	Louisa Moss	Safeguarding	14,200	14,000	14,100
			551,750	582,289	551,000
		Staff Vacancy Factor	(250,000)	(250,000)	(200,000)
		Service Related Costs	10,199,057	10,862,970	10,435,362

LEADER/DEPUTY LEADER PORTFOLIO			
CLLR S E WOOTTON / CLLR CE ROE	2021/22	2021/22	2022/23
	ORIGINAL	LATEST	ESTIMATE
<u>Support Services</u>	125,450	124,250	128,350
<u>Legal Services</u>	112,200	115,475	111,200
<u>Human Resources</u>	195,700	195,650	197,450
<u>Communications</u>	79,450	78,850	145,150
<u>Licensing</u>	56,550	72,650	45,500
<u>Customer Services</u>	447,900	439,000	436,000
<u>Hackney Carriage</u>	(87,900)	(87,900)	(89,900)
<u>Corporate Management</u>	220,350	224,045	209,743
<u>Members and Committee services</u>	444,500	449,500	457,300
<u>Assistant Directors</u>	651,250	643,650	668,188
<u>Strategic Directors</u>	136,700	134,100	139,150
<u>Chief Executive</u>	174,700	171,300	105,850
<u>Civics</u>	72,500	75,357	70,400
<u>Conducting Elections</u>	163,150	176,800	149,700
<u>Registration of Electors</u>	97,850	96,500	88,800
<u>Overview</u>	1,100	1,100	-
<u>Leadership Support Team</u>	89,400	87,500	90,800
Total Net Expenditure	2,980,850	2,997,827	2,953,681

SUPPORT SERVICES			
PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	58,800	57,600	65,700
Insurance	2,600	2,600	1,300
	<u>61,400</u>	<u>60,200</u>	<u>67,000</u>
Supplies & Services			
Equipment, Furniture & Materials	750	750	750
ETM - Franking Machine Maintenance	1,700	1,700	1,200
Central Stationery Provision	2,000	2,000	1,500
Postal Charges - Franking	40,000	40,000	40,000
Copyright Licence	1,200	1,200	1,200
Photocopying Paper	4,000	4,000	3,000
Photocopying Charge	5,700	5,700	5,700
Central Printing _ Equipment	8,700	8,700	8,000
	<u>64,050</u>	<u>64,050</u>	<u>61,350</u>
TOTAL EXPENDITURE	<u>125,450</u>	<u>124,250</u>	<u>128,350</u>

LEGAL SERVICES			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	47,400	46,500	48,500
Professional Fees	1,000	1,000	-
Insurance	1,800	1,800	600
	<u>50,200</u>	<u>49,300</u>	<u>49,100</u>
Transport Costs			
Car Allowances	100	100	-
	<u>100</u>	<u>100</u>	<u>-</u>
Supplies & Services			
Equipment, Furniture & Materials	500	500	500
Travel and Subsistence	400	400	600
Legal Fee's Exp	55,000	55,000	55,000
Library	10,000	10,000	10,000
Consultancy Advice	3,000	3,000	3,000
	<u>68,900</u>	<u>68,900</u>	<u>69,100</u>
TOTAL EXPENDITURE	<u>119,200</u>	<u>118,300</u>	<u>118,200</u>
INCOME			
Fees & Charges			
Rents - Wayleaves	(500)	(500)	(500)
Priory Chase Scout Hut Rent	(1,500)	(1,500)	(1,500)
Legal Fees Reserve Draw Down	-	4,175	-
Legal Fee's Income	(5,000)	(5,000)	(5,000)
	<u>(7,000)</u>	<u>(2,826)</u>	<u>(7,000)</u>
TOTAL INCOME	<u>(7,000)</u>	<u>(2,826)</u>	<u>(7,000)</u>
TOTAL NET	<u>112,200</u>	<u>115,475</u>	<u>111,200</u>

HUMAN RESOURCES			
PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	138,100	135,300	138,000
Insurance	2,600	2,600	1,900
Central Training Provision	18,900	18,900	18,900
	<u>159,600</u>	<u>156,800</u>	<u>158,800</u>
Supplies & Services			
Equipment, Furniture & Materials	300	300	300
Travel and Subsistence	100	100	100
Consultancy	1,200	1,200	1,400
Staff Advertising	6,000	8,750	6,200
Occupational Health	7,000	7,000	6,000
Job Evaluation	3,000	3,000	2,000
Staff Reward	4,000	4,000	4,000
Golden Ticket	1,000	1,000	1,000
DBS Checks	500	500	750
Attendance Bonus	13,000	13,000	16,900
	<u>36,100</u>	<u>38,850</u>	<u>38,650</u>
TOTAL EXPENDITURE	<u>195,700</u>	<u>195,650</u>	<u>197,450</u>
TOTAL NET	<u>195,700</u>	<u>195,650</u>	<u>197,450</u>

COMMUNICATIONS			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	77,500	68,900	88,700
Agency	-	7,000	-
Insurance	1,800	1,800	1,300
	<u>79,300</u>	<u>77,700</u>	<u>90,000</u>
Supplies & Services			
Equipment, Supplies and Materials	150	1,150	50,150
Consultancy	-	-	5,000
	<u>150</u>	<u>1,150</u>	<u>55,150</u>
TOTAL EXPENDITURE	<u>79,450</u>	<u>78,850</u>	<u>145,150</u>

LICENSING			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	97,000	95,100	100,600
Agency	-	18,000	-
Insurance	1,800	1,800	1,300
	<u>98,800</u>	<u>114,900</u>	<u>101,900</u>
Transport Related			
Car Allowances	1,250	1,250	-
	<u>1,250</u>	<u>1,250</u>	<u>-</u>
	<u>1,250</u>	<u>1,250</u>	<u>-</u>
Supplies & Services			
Subscription	300	300	300
Equipment, Furniture & Materials	1,500	1,500	1,500
Travel & Subsistence	100	100	500
Veterinary License Fee	2,000	2,000	2,000
	<u>3,900</u>	<u>3,900</u>	<u>4,300</u>
TOTAL EXPENDITURE	<u>103,950</u>	<u>120,050</u>	<u>106,200</u>
INCOME			
Fees & Charges			
Collector's License	-	-	(200)
Site Licensing	-	-	(1,100)
Gaming Licence	(3,200)	(3,200)	(2,900)
Other Licensing	-	-	(4,000)
Animal Welfare Licensing	(4,200)	(4,200)	(3,300)
Liquor Licensing	(40,000)	(40,000)	(49,200)
	<u>(47,400)</u>	<u>(47,400)</u>	<u>(60,700)</u>
TOTAL INCOME	<u>(47,400)</u>	<u>(47,400)</u>	<u>(60,700)</u>
TOTAL NET	<u>56,550</u>	<u>72,650</u>	<u>45,500</u>

CUSTOMER SERVICES			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	433,200	424,300	425,700
Insurance	14,000	14,000	9,600
	<u>447,200</u>	<u>438,300</u>	<u>435,300</u>
Supplies & Services			
Equipment, Furniture & Materials	700	700	700
	<u>700</u>	<u>700</u>	<u>700</u>
TOTAL EXPENDITURE	<u>447,900</u>	<u>439,000</u>	<u>436,000</u>

HACKNEY CARRIAGE			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Supplies & Services			
Hackney Carriage - Publicity	600	600	600
Security Checks	11,000	11,000	11,000
Hackney Carriage Exp	6,500	6,500	8,600
	<u>18,100</u>	<u>18,100</u>	<u>20,200</u>
TOTAL EXPENDITURE	<u>18,100</u>	<u>18,100</u>	<u>20,200</u>
INCOME			
Fees & Charges			
Taxi Licensing Income	(95,000)	(95,000)	(99,100)
Security Checks Income	(11,000)	(11,000)	(11,000)
	<u>(106,000)</u>	<u>(106,000)</u>	<u>(110,100)</u>
TOTAL INCOME	<u>(106,000)</u>	<u>(106,000)</u>	<u>(110,100)</u>
TOTAL NET	<u>(87,900)</u>	<u>(87,900)</u>	<u>(89,900)</u>

CORPORATE MANAGEMENT			
PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Supplies & Services			
Subscriptions	2,750	2,750	2,750
Member's Away Day	1,000	900	500
National Apprenticeship Levy	18,100	18,100	20,793
Devolution Project	-	4,337	-
South Essex 2050	60,000	60,000	60,000
COVID Expenditure	2,000	15,862	-
	<u>83,850</u>	<u>101,949</u>	<u>84,043</u>
Contracted Services			
Contracted Services	75,000	75,000	61,700
External Audit Fees - Main Audit	17,500	17,500	18,000
External Audit Fees - Grant Claims	12,000	12,000	12,000
Bank Charges	34,000	34,000	34,000
	<u>138,500</u>	<u>138,500</u>	<u>125,700</u>
TOTAL EXPENDITURE	<u>222,350</u>	<u>240,449</u>	<u>209,743</u>
INCOME			
Other Income			
COVID Income	(2,000)	(16,403)	-
	<u>(2,000)</u>	<u>(16,403)</u>	<u>-</u>
TOTAL INCOME	<u>(2,000)</u>	<u>(16,403)</u>	<u>-</u>
TOTAL NET	<u>220,350</u>	<u>224,045</u>	<u>209,743</u>

ASSISTANT DIRECTORS			
PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	590,100	578,500	604,000
Training	36,700	38,950	36,700
Professional Fees -(Professional Qualifications)	9,000	10,750	13,970
Insurance	5,300	5,300	3,800
	<u>641,100</u>	<u>633,500</u>	<u>658,470</u>
Transport Related			
Car Allowances	700	700	700
	<u>700</u>	<u>700</u>	<u>700</u>
Supplies & Services			
Subscriptions - (Professional Membership)	8,700	8,700	8,218
Equipment, Furniture & Materials	200	200	200
Travel and Subsistence	550	550	600
	<u>9,450</u>	<u>9,450</u>	<u>9,018</u>
TOTAL EXPENDITURE	<u>651,250</u>	<u>643,650</u>	<u>668,188</u>

STRATEGIC DIRECTOR			
PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	129,500	126,900	132,600
Events	2,500	2,500	2,500
Insurance	900	900	600
	<u>132,900</u>	<u>130,300</u>	<u>135,700</u>
Transport Related			
Car Allowances	450	450	-
	<u>450</u>	<u>450</u>	<u>-</u>
Supplies & Services			
Subscriptions	3,000	3,000	3,000
Personal Expenses	50	50	50
Equipment, Furniture & Materials	50	50	50
Travel and Subsistence	100	100	200
Conference Expenses	150	150	150
	<u>3,350</u>	<u>3,350</u>	<u>3,450</u>
TOTAL EXPENDITURE	<u><u>136,700</u></u>	<u><u>134,100</u></u>	<u><u>139,150</u></u>

CHIEF EXECUTIVE			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	168,800	165,400	100,250
Insurance	900	900	600
	<u>169,700</u>	<u>166,300</u>	<u>100,850</u>
Supplies & Services			
Subscriptions	350	350	350
Personal Expenses	50	50	50
Equipment, Furniture & Materials	50	50	50
Travel and Subsistence	1,200	1,200	1,200
Officers Meetings	2,000	2,000	2,000
Conferences Expenses	1,350	1,350	1,350
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL EXPENDITURE	<u>174,700</u>	<u>171,300</u>	<u>105,850</u>

CIVICS			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	53,600	52,400	50,300
Insurance	2,600	2,600	1,900
	<u>56,200</u>	<u>55,000</u>	<u>52,200</u>
Transport Related			
Chairman's Transport Allowance	5,100	5,100	7,000
	<u>5,100</u>	<u>5,100</u>	<u>7,000</u>
Supplies & Services			
Civic Drivers Uniform	200	200	200
Regalia Expenses	1,200	5,257	1,200
Memorials	300	300	300
Citizens Award	700	700	700
Chairman's A/C 20/21 Exp	8,800	8,800	8,800
	<u>11,200</u>	<u>15,257</u>	<u>11,200</u>
TOTAL EXPENDITURE	<u>72,500</u>	<u>75,357</u>	<u>70,400</u>

CONDUCTING ELECTIONS			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	65,250	63,900	66,700
Insurance	1,800	1,800	1,900
	<u>67,050</u>	<u>65,700</u>	<u>68,600</u>
Supplies & Services			
Equipment, Furniture and Materials	1,000	1,000	1,000
Travel and Subsistence	100	100	100
Cost of Parish Elections	10,000	18,256	-
Cost of Elections District	80,000	51,803	85,000
Cost of Elections County	7,500	24,348	-
Cost of Elections PFCC	7,500	25,593	-
	<u>106,100</u>	<u>121,100</u>	<u>86,100</u>
TOTAL EXPENDITURE	<u>173,150</u>	<u>186,800</u>	<u>154,700</u>
INCOME			
Fees & Charges			
Parish Re-charges	(10,000)	(10,000)	(5,000)
	<u>(10,000)</u>	<u>(10,000)</u>	<u>(5,000)</u>
TOTAL INCOME	<u>(10,000)</u>	<u>(10,000)</u>	<u>(5,000)</u>
TOTAL NET	<u>163,150</u>	<u>176,800</u>	<u>149,700</u>

REGISTRATION OF ELECTORS			
PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	65,250	63,900	66,700
Insurance	900	900	-
	<u>66,150</u>	<u>64,800</u>	<u>66,700</u>
Transport Related			
Car Allowances	600	600	-
	<u>600</u>	<u>600</u>	<u>-</u>
Supplies & Services			
Bulk Postage	10,000	10,000	5,000
Travel and Subsistence	100	100	100
Printing	10,000	10,000	9,000
IER Exp	-	-	-
Payments to Canvassers	13,000	13,000	10,000
	<u>33,100</u>	<u>33,100</u>	<u>24,100</u>
TOTAL EXPENDITURE	<u>99,850</u>	<u>98,500</u>	<u>90,800</u>
INCOME			
Fees & Charges			
Sales	(2,000)	(2,000)	(2,000)
	<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>97,850</u>	<u>96,500</u>	<u>88,800</u>

OVERVIEW AND SCRUTINY			
PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Insurance	900	900	-
	900	900	-
Transport Related			
Car Allowances	100	100	-
	100	100	-
Supplies and Services			
Equipment, Furniture and Materials	100	100	-
	100	100	-
TOTAL EXPENDITURE	1,100	1,100	-

LEADERSHIP SUPPORT TEAM			
<i>PORTFOLIO HOLDER NAME: CLLR S E WOOTTON / CLLR CE ROE</i>	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	86,700	84,800	88,100
Insurance	2,600	2,600	2,600
	<u>89,300</u>	<u>87,400</u>	<u>90,700</u>
Supplies and Services			
Equipment, Furniture and Materials	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL EXPENDITURE	<u>89,400</u>	<u>87,500</u>	<u>90,800</u>

FINANCIAL SERVICES PORTFOLIO			
CLLR SP SMITH	2021/22	2021/22	2022/23
	ORIGINAL	LATEST	ESTIMATE
<u>Housing Benefit Administration</u>	274,523	304,821	279,723
<u>Housing Benefit Payments</u>	(171,190)	(171,190)	(230,222)
<u>Audit</u>	126,600	124,600	128,900
<u>Financial Services</u>	396,150	389,750	403,050
<u>Net External Finance</u>	-	-	(25,000)
<u>Other Operating Income & Expenditure</u>	789,000	789,000	804,600
<u>Council Tax</u>	(55,950)	(47,032)	(35,416)
<u>Business Rates</u>	(65,900)	(65,088)	(71,808)
<u>Procurement</u>	58,550	57,450	73,400
Total Net Expenditure	1,351,783	1,382,311	1,327,227

HOUSING BENEFIT ADMINISTRATION				
<i>PORTFOLIO HOLDER NAME: CLLR SP SMITH</i>				
		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		385,800	406,600	395,000
Insurance		9,700	9,700	8,300
		<u>395,500</u>	<u>416,300</u>	<u>403,300</u>
Transport Related				
Car Allowances		2,100	2,100	-
		<u>2,100</u>	<u>2,100</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials		1,000	1,000	500
Travel and Subsistence		100	100	100
Printing		500	500	500
Court Cost - Expenditure		500	500	500
HB Welfare Reforms		-	6,587	-
Local Authority Data Sharing		-	2,911	-
DHP Overpayments		145,000	145,000	123,500
CIPFA Services		750	750	750
On Line Training Manual Subs(VF)		1,100	1,100	1,100
Benefits Development Fund		4,500	4,500	4,500
		<u>153,450</u>	<u>162,948</u>	<u>131,450</u>
	TOTAL EXPENDITURE	<u>551,050</u>	<u>581,348</u>	<u>534,750</u>
INCOME				
Fees & Charges				
Court Costs - Income		(500)	(500)	(500)
Discretionary Housing Payments Inc		(145,000)	(145,000)	(123,500)
		<u>(145,500)</u>	<u>(145,500)</u>	<u>(124,000)</u>
Grants				
Subsidy		(131,027)	(131,027)	(131,027)
		<u>(131,027)</u>	<u>(131,027)</u>	<u>(131,027)</u>
	TOTAL INCOME	<u>(276,527)</u>	<u>(276,527)</u>	<u>(255,027)</u>
	TOTAL NET	<u>274,523</u>	<u>304,821</u>	<u>279,723</u>

HOUSING BENEFIT PAYMENTS				
<i>PORTFOLIO HOLDER NAME: CLLR SP SMITH</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Transfer Payments				
Rent Rebates		483,631	483,631	318,634
Rent Allowances		10,298,039	10,298,039	9,697,802
		<u>10,781,670</u>	<u>10,781,670</u>	<u>10,016,436</u>
	TOTAL EXPENDITURE	<u>10,781,670</u>	<u>10,781,670</u>	<u>10,016,436</u>
INCOME				
Grants				
Rent Rebates		(256,000)	(256,000)	(220,720)
Housing Benefit Subsidy		(10,174,907)	(10,174,907)	(9,571,064)
DWP Rebates		(317,079)	(317,079)	(250,000)
B&B Subsidy		(204,874)	(204,874)	(204,874)
		<u>(10,952,860)</u>	<u>(10,952,860)</u>	<u>(10,246,658)</u>
	TOTAL INCOME	<u>(10,952,860)</u>	<u>(10,952,860)</u>	<u>(10,246,658)</u>
	TOTAL NET	<u>(171,190)</u>	<u>(171,190)</u>	<u>(230,222)</u>

AUDIT				
<i>PORTFOLIO HOLDER NAME: CLLR SP SMITH</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		124,800	122,800	126,900
Insurance		1,800	1,800	1,900
		<u>126,600</u>	<u>124,600</u>	<u>128,800</u>
Supplies & Services				
Officer Meetings		-	-	100
		<u>-</u>	<u>-</u>	<u>100</u>
	TOTAL EXPENDITURE	<u>126,600</u>	<u>124,600</u>	<u>128,900</u>

FINANCIAL SERVICES				
<i>PORTFOLIO HOLDER NAME: CLLR SP SMITH</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		332,500	326,100	343,800
Insurance		15,700	15,700	8,800
		<u>348,200</u>	<u>341,800</u>	<u>352,600</u>
Supplies & Services				
Subscriptions		4,900	4,900	4,710
Equipment, Furniture & Materials		6,350	6,350	6,350
Travel and Subsistence		-	-	500
		<u>11,250</u>	<u>11,250</u>	<u>11,560</u>
Contracted Services				
Loomis		2,500	2,500	2,800
Asset Valuation		3,500	3,500	4,300
Treasury Management		8,250	8,250	8,500
Consultancy		2,950	2,950	2,571
Payroll Contract		21,000	21,000	21,420
		<u>38,200</u>	<u>38,200</u>	<u>39,591</u>
	TOTAL EXPENDITURE	<u>397,650</u>	<u>391,250</u>	<u>403,750</u>
INCOME				
Fees & Charges				
Trust Property Administration recharge		(700)	(700)	(700)
VAT - Car Allowances		(800)	(800)	-
		<u>(1,500)</u>	<u>(1,500)</u>	<u>(700)</u>
	TOTAL INCOME	<u>(1,500)</u>	<u>(1,500)</u>	<u>(700)</u>
	TOTAL NET	<u>396,150</u>	<u>389,750</u>	<u>403,050</u>

OTHER OPERATING INCOME & EXPENDITURE			
<i>PORTFOLIO HOLDER NAME: CLLR SP SMITH</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
INCOME			
Other Income			
Net External Finance	-	-	(25,000)
	-	-	(25,000)
TOTAL INCOME/EXPENDITURE	-	-	(25,000)

NON DISTRIBUTED COSTS			
<i>PORTFOLIO HOLDER NAME: CLLR SP SMITH</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Pension	534,000	534,000	534,000
	534,000	534,000	534,000
Supplies & Services			
Contribution to Capital Expenditure	255,000	255,000	270,600
	255,000	255,000	270,600
TOTAL EXPENDITURE	789,000	789,000	804,600

COUNCIL TAX				
PORTFOLIO HOLDER NAME: CLLR SP SMITH		2021/22	2021/22	2022/23
		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		327,600	321,200	335,000
Insurance		8,800	8,800	5,800
		<u>336,400</u>	<u>330,000</u>	<u>340,800</u>
Transport Related				
Car Allowances		2,700	2,700	-
		<u>2,700</u>	<u>2,700</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials and Subscriptions		500	500	500
Credit Checks		2,000	2,000	3,100
Travel and Subsistence		600	600	600
Printing		1,000	1,000	1,000
CIPFA Services		750	750	750
Council Tax Support - New Burdens		1,400	16,718	1,500
Council Tax Development		1,800	1,800	1,800
Court Costs		15,000	15,000	750
		<u>23,050</u>	<u>38,368</u>	<u>10,000</u>
Contracted Services				
Annual Billing		18,100	18,100	18,100
Enforcement Agents		2,000	2,000	2,000
Tracing Agents		300	300	300
		<u>20,400</u>	<u>20,400</u>	<u>20,400</u>
	TOTAL EXPENDITURE	<u>382,550</u>	<u>391,468</u>	<u>371,200</u>
INCOME				
Fees & Charges				
Penalties Income (£70)		(1,000)	(1,000)	(1,000)
Council Tax Sharing Agreement		(273,000)	(273,000)	(273,000)
Court Costs		(95,000)	(95,000)	(68,850)
		<u>(369,000)</u>	<u>(369,000)</u>	<u>(342,850)</u>
Grants				
Local Council Tax Support Admin Subsidy		(69,500)	(69,500)	(63,766)
		<u>(69,500)</u>	<u>(69,500)</u>	<u>(63,766)</u>
	TOTAL INCOME	<u>(438,500)</u>	<u>(438,500)</u>	<u>(406,616)</u>
	TOTAL NET	<u>(55,950)</u>	<u>(47,032)</u>	<u>(35,416)</u>

BUSINESS RATES				
PORTFOLIO HOLDER NAME: CLLR SP SMITH		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		81,900	80,300	83,800
Insurance		1,800	1,800	1,300
		<u>83,700</u>	<u>82,100</u>	<u>85,100</u>
Transport Related				
Car Allowances		950	950	1,300
		<u>950</u>	<u>950</u>	<u>1,300</u>
Supplies & Services				
Equipment, Furniture & Materials		100	100	100
Travel and Subsistence		50	50	2,000
New Burdon Exp - NNDR		-	2,412	-
Court Costs		500	500	100
		<u>650</u>	<u>3,062</u>	<u>2,200</u>
Contracted Services				
NNDR Development Fund		900	900	900
		<u>900</u>	<u>900</u>	<u>900</u>
	TOTAL EXPENDITURE	<u>86,200</u>	<u>87,012</u>	<u>89,500</u>
INCOME				
Fees & Charges				
Court Costs		(8,500)	(8,500)	(5,400)
		<u>(8,500)</u>	<u>(8,500)</u>	<u>(5,400)</u>
Grants				
NNDR Pool Admin Grant		(95,600)	(95,600)	(107,008)
Renewable Energy		(48,000)	(48,000)	(48,900)
		<u>(143,600)</u>	<u>(143,600)</u>	<u>(155,908)</u>
	TOTAL INCOME	<u>(152,100)</u>	<u>(152,100)</u>	<u>(161,308)</u>
	TOTAL NET	<u>(65,900)</u>	<u>(65,088)</u>	<u>(71,808)</u>

PROCUREMENT				
<i>PORTFOLIO HOLDER NAME: CLLR SP SMITH</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		54,500	53,400	70,000
Insurance		1,800	1,800	1,300
		<u>56,300</u>	<u>55,200</u>	<u>71,300</u>
Transport Related				
Car Allowances		150	150	-
		<u>150</u>	<u>150</u>	<u>-</u>
Supplies & Services				
Travel and Subsistence		100	100	100
Consultancy		2,000	2,000	2,000
		<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
	TOTAL EXPENDITURE	<u>58,550</u>	<u>57,450</u>	<u>73,400</u>

COMMERCIAL, BUSINESS, LOCAL ECONOMY & LEISURE PORTFOLIO			
CLLR M J WEBB	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
<u>Office Accommodation Rayleigh</u>	62,750	68,450	75,600
<u>Office Accommodation Rochford</u>	227,400	225,700	268,750
<u>Estates Management</u>	209,800	206,000	220,400
<u>Sports Development</u>	54,600	61,200	53,500
<u>Leisure Premises</u>	186,450	346,283	160,800
<u>Leisure Client Account</u>	45,700	44,900	64,000
<u>Emergency Planning</u>	53,000	52,600	50,250
<u>Local Land Charges</u>	(140,000)	(140,000)	(140,000)
<u>Health and Safety</u>	58,400	57,800	54,900
Total Net Expenditure	758,100	922,933	808,200

OFFICE ACCOMMODATION RAYLEIGH				
PORTFOLIO HOLDER NAME: CLLR M J WEBB		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		17,200	16,900	17,600
Insurance		5,100	5,100	2,500
		<u>22,300</u>	<u>22,000</u>	<u>20,100</u>
Transport Costs				
Car Allowances		900	900	-
		<u>900</u>	<u>900</u>	<u>-</u>
Premises, Related Costs				
National Non Domestic Rates		27,150	27,150	31,750
Repairs, Maintenance and Utilities		10,000	14,200	19,450
Window Cleaning		400	400	400
Refuse Removal		1,000	2,000	1,000
Cleaning of Civic Suite		1,000	1,800	1,900
		<u>39,550</u>	<u>45,550</u>	<u>54,500</u>
Supplies & Services				
Travel and Subsistence		-	-	1,000
		<u>-</u>	<u>-</u>	<u>1,000</u>
	TOTAL EXPENDITURE	<u>62,750</u>	<u>68,450</u>	<u>75,600</u>
	TOTAL NET	<u>62,750</u>	<u>68,450</u>	<u>75,600</u>

OFFICE ACCOMMODATION ROCHFORD			
<i>PORTFOLIO HOLDER NAME: CLLR M J WEBB</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	31,400	30,700	32,000
Insurance	7,700	7,700	5,500
	<u>39,100</u>	<u>38,400</u>	<u>37,500</u>
Transport Related			
Car Allowances	600	600	600
	<u>600</u>	<u>600</u>	<u>600</u>
Premises Related			
Cleaning	34,000	34,000	42,500
National Non-Domestic Rates	63,700	63,700	63,700
Repairs, Maintenance and Utilities	75,100	75,100	109,900
Window Cleaning	1,300	1,300	950
Refuse Removal	10,000	9,000	10,000
	<u>184,100</u>	<u>183,100</u>	<u>227,050</u>
Supplies & Services			
Cleaning Materials	4,000	4,000	4,000
Travel and Subsistence	100	100	100
Rochford Water Cooler Maintenance	1,500	1,500	1,500
	<u>5,600</u>	<u>5,600</u>	<u>5,600</u>
TOTAL EXPENDITURE	<u>229,400</u>	<u>227,700</u>	<u>270,750</u>
INCOME			
Fees & Charges			
Rent	(2,000)	(2,000)	(2,000)
	<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>227,400</u>	<u>225,700</u>	<u>268,750</u>

ESTATES MANAGEMENT				
PORTFOLIO HOLDER NAME: CLLR M J WEBB		2021/22	2021/22	2022/23
		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		206,400	202,600	216,100
Insurance		4,400	4,400	3,200
		<u>210,800</u>	<u>207,000</u>	<u>219,300</u>
Transport Costs				
Car Allowances		1,500	1,500	1,500
Transport & Plant		-	-	1,900
		<u>1,500</u>	<u>1,500</u>	<u>3,400</u>
Supplies & Services				
Equipment, Tools And Materials		2,500	2,500	2,500
Travel and Subsistence		100	100	300
Meetings Refreshments		1,000	1,000	1,000
Valuation of Land		5,000	5,000	5,000
		<u>8,600</u>	<u>8,600</u>	<u>8,800</u>
	TOTAL EXPENDITURE	<u>220,900</u>	<u>217,100</u>	<u>231,500</u>
INCOME				
Fees & Charges				
Admin Charge		(11,100)	(11,100)	(11,100)
		<u>(11,100)</u>	<u>(11,100)</u>	<u>(11,100)</u>
	TOTAL INCOME	<u>(11,100)</u>	<u>(11,100)</u>	<u>(11,100)</u>
	TOTAL NET	<u>209,800</u>	<u>206,000</u>	<u>220,400</u>

SPORTS DEVELOPMENT & PROMOTION				
<i>PORTFOLIO HOLDER NAME: CLLR M J WEBB</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Related				
Salaries		51,700	50,600	52,900
Insurance		900	900	600
Contractors and Suppliers		2,000	2,000	-
		<u>54,600</u>	<u>53,500</u>	<u>53,500</u>
Supplies & Services				
Active Rochford -Exp		-	7,700	-
		<u>-</u>	<u>7,700</u>	<u>-</u>
	TOTAL EXPENDITURE	<u>54,600</u>	<u>61,200</u>	<u>53,500</u>
	TOTAL NET	<u>54,600</u>	<u>61,200</u>	<u>53,500</u>

LEISURE PREMISES				
<i>PORTFOLIO HOLDER NAME: CLLR M J WEBB</i>		2021/22	2021/22	2022/23
		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Premises Related				
Repairs, Maintenance and Utilities		16,800	16,800	23,850
		<u>16,800</u>	<u>16,800</u>	<u>23,850</u>
Special Items:				
Leisure Premises - NNDR		60,000	60,000	57,000
Insurance		42,500	42,500	27,300
		<u>102,500</u>	<u>102,500</u>	<u>84,300</u>
Contracted Services				
Leisure Prem - Contract Payments		79,650	239,483	65,150
		<u>79,650</u>	<u>239,483</u>	<u>65,150</u>
	TOTAL EXPENDITURE	<u>198,950</u>	<u>358,783</u>	<u>173,300</u>
INCOME				
Fees & Charges				
Great Wakering Sports Centre Rent		(12,500)	(12,500)	(12,500)
		<u>(12,500)</u>	<u>(12,500)</u>	<u>(12,500)</u>
	TOTAL INCOME	<u>(12,500)</u>	<u>(12,500)</u>	<u>(12,500)</u>
	TOTAL NET	<u>186,450</u>	<u>346,283</u>	<u>160,800</u>

LEISURE CLIENT ACCOUNT				
PORTFOLIO HOLDER NAME: CLLR M J WEBB		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		39,000	38,200	39,900
Insurance		1,800	1,800	1,900
		<u>40,800</u>	<u>40,000</u>	<u>41,800</u>
Supplies & Services				
Equipment, Furniture & Materials		500	500	500
Travel and Subsistence		-	-	800
Leisure Projects		-	-	14,500
Art Contractors and Suppliers		4,400	4,400	6,400
		<u>4,900</u>	<u>4,900</u>	<u>22,200</u>
	TOTAL EXPENDITURE	<u>45,700</u>	<u>44,900</u>	<u>64,000</u>
	TOTAL NET	<u>45,700</u>	<u>44,900</u>	<u>64,000</u>

EMERGENCY PLANNING			
<i>PORTFOLIO HOLDER NAME: CLLR M J WEBB</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	22,700	22,300	23,200
On Call Costs	21,500	21,500	21,150
Insurance	900	900	600
	<u>45,100</u>	<u>44,700</u>	<u>44,950</u>
Supplies & Services			
Equipment, Furniture & Materials	1,000	1,000	1,000
Call-Out Service	5,600	5,600	3,000
Communication	1,300	1,300	1,300
	<u>7,900</u>	<u>7,900</u>	<u>5,300</u>
TOTAL EXPENDITURE	<u>53,000</u>	<u>52,600</u>	<u>50,250</u>

LOCAL LAND CHARGES				
PORTFOLIO HOLDER NAME: CLLR M J WEBB		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Supplies & Services				
Local Land Charges Searches		20,000	20,000	20,000
		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
	TOTAL EXPENDITURE	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
INCOME				
Fees & Charges				
Fees & Charges		(160,000)	(160,000)	(160,000)
		<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>
	TOTAL INCOME	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>
	TOTAL NET	<u>(140,000)</u>	<u>(140,000)</u>	<u>(140,000)</u>

HEALTH & SAFETY			
<i>PORTFOLIO HOLDER NAME: CLLR M J WEBB</i>			
	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	27,400	26,800	28,000
Insurance	900	900	600
First Aiders Allowance	2,000	2,000	2,000
Health & Safety Reqs Allowance	1,500	1,500	1,500
Fire Marshall Allowance	1,200	1,200	1,200
Health & Safety Training	7,500	7,500	7,500
	<u>40,500</u>	<u>39,900</u>	<u>40,800</u>
Supplies & Services			
Equipment, Furniture & Materials	3,400	3,400	2,400
Personal Protective Equipment	8,500	8,500	8,500
Health & Safety	6,000	6,000	3,200
	<u>17,900</u>	<u>17,900</u>	<u>14,100</u>
	<u>58,400</u>	<u>57,800</u>	<u>54,900</u>
TOTAL EXPENDITURE	58,400	57,800	54,900

STRATEGIC PLANNING PORTFOLIO			
CLLR IH WARD	2021/22	2021/22	2022/23
	ORIGINAL	LATEST	ESTIMATE
<u>Highways/ Roads</u>	(18,000)	(19,200)	(14,400)
<u>Development Management</u>	179,200	223,050	158,300
<u>Building Control - Client Account</u>	245,100	241,100	238,650
<u>Building Account - Fee Account</u>	(220,000)	(220,000)	(225,000)
<u>Planning Policy & Economic Development</u>	250,100	333,206	254,600
Total Net Expenditure	436,400	558,156	412,150

HIGHWAYS/ ROADS				
PORTFOLIO HOLDER NAME: CLLR IH WARD		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		62,300	61,100	64,300
		<u>62,300</u>	<u>61,100</u>	<u>64,300</u>
Supplies & Services				
Street/Footpath Lighting		7,000	7,000	7,000
Highway Verge Improvements		2,500	2,500	2,500
Street Nameplates		2,000	2,000	2,000
Salting		1,000	1,000	1,000
Flood Prevention		-	-	-
Personal Protective Equipment		15,500	15,500	15,500
Insurance		-	-	1,300
		<u>28,000</u>	<u>28,000</u>	<u>29,300</u>
	TOTAL EXPENDITURE	<u>90,300</u>	<u>89,100</u>	<u>93,600</u>
INCOME				
Fees & Charges				
Verge Maintenance		(33,300)	(33,300)	(33,000)
		<u>(33,300)</u>	<u>(33,300)</u>	<u>(33,000)</u>
Grant				
ECC Highway Ranger Grant		(75,000)	(75,000)	(75,000)
		<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>
	TOTAL INCOME	<u>(108,300)</u>	<u>(108,300)</u>	<u>(108,000)</u>
	TOTAL NET	<u>(18,000)</u>	<u>(19,200)</u>	<u>(14,400)</u>

DEVELOPMENT MANAGEMENT				
<i>PORTFOLIO HOLDER NAME: CLLR IH WARD</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		588,900	577,800	600,400
Insurance		10,500	10,500	9,000
Agency		-	-	-
		<u>599,400</u>	<u>588,300</u>	<u>609,400</u>
Transport Related				
Car Allowances		2,200	2,200	2,200
		<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
Supplies & Services				
Advertising		14,000	17,050	15,000
Subscriptions		10,200	10,200	15,300
Equipment, Furniture & Materials		3,500	3,500	2,000
Travel and Subsistence		500	500	500
Officer Meetings		-	-	-
Planning Appeals		15,000	24,900	15,000
Holding A/c Dev Funded Indep via Test		-	4,740	-
Pre App Advice - Expenditure		-	3,600	-
		<u>43,200</u>	<u>64,490</u>	<u>47,800</u>
Contracted Services				
Consultancy Advice		4,500	101,500	3,500
Specialist Planning Advice		33,000	33,000	33,000
		<u>37,500</u>	<u>134,500</u>	<u>36,500</u>
	TOTAL EXPENDITURE	<u>682,300</u>	<u>789,490</u>	<u>695,900</u>
INCOME				
Fees & Charges				
Planning Fees		(450,000)	(508,600)	(485,000)
Pre Application Advice - Income		(45,000)	(45,000)	(45,000)
High Hedges		(500)	(500)	(500)
Planning Performance Agreements - Income		-	-	-
Holding A/c Dev Funded Indep via Test		-	(4,740)	-
Discharge Condition Fee		(5,000)	(5,000)	(5,000)
ECC Urban Design Free for Pre App Advice		-	-	-
Fast Track Validation Charge		-	-	-
Research Charge		(2,100)	(2,100)	(2,100)
External Training		(500)	(500)	-
		<u>(503,100)</u>	<u>(566,440)</u>	<u>(537,600)</u>
	TOTAL INCOME	<u>(503,100)</u>	<u>(566,440)</u>	<u>(537,600)</u>
	TOTAL NET	<u>179,200</u>	<u>223,050</u>	<u>158,300</u>

PLANNING POLICY & ECONOMIC DEVELOPMENT				
PORTFOLIO HOLDER NAME: CLLR IH WARD		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		213,900	209,900	221,300
Insurance		4,400	4,400	3,200
		<u>218,300</u>	<u>214,300</u>	<u>224,500</u>
Transport Related				
Car Allowance		2,300	2,300	600
		<u>2,300</u>	<u>2,300</u>	<u>600</u>
Supplies & Services				
Equipment, Furniture & Materials		100	100	100
Travel and Subsistence		300	300	300
Economic Development		4,200	4,200	4,200
Events		400	400	400
Growth Partnership Director		12,500	12,500	12,500
Local Development Framework/Core Strategy		-	87,106	-
Economic Growth Strategy		12,000	12,000	12,000
		<u>29,500</u>	<u>116,606</u>	<u>29,500</u>
	TOTAL EXPENDITURE	<u>250,100</u>	<u>333,206</u>	<u>254,600</u>
	TOTAL NET	<u>250,100</u>	<u>333,206</u>	<u>254,600</u>

ENVIRONMENT & PLACE PORTFOLIO			
CLLR D J SPERRING	2021/22	2021/22	2022/23
	ORIGINAL	LATEST	ESTIMATE
<u>Cemeteries & Churchyards</u>	(120,250)	(120,250)	(142,200)
<u>Street Cleansing</u>	739,700	739,700	738,600
<u>Public Conveniences</u>	43,400	29,900	34,000
<u>Coast Protection</u>	2,300	2,300	2,300
<u>Depot</u>	35,700	71,442	35,150
<u>Recycling Collection</u>	2,189,400	2,187,142	2,532,640
<u>Recycling Disposal</u>	(437,500)	(437,500)	(731,500)
<u>Parks & Open Spaces</u>	797,450	806,961	661,750
Total Net Expenditure	3,250,200	3,279,694	3,130,740

CEMETERIES & CHURCHYARDS				
PORTFOLIO HOLDER NAME: CLLR D J SPERRING		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Insurance		100	100	50
		100	100	50
Premises, Related Expenditure				
National Non Domestic Rates		2,500	2,500	2,600
Repairs, Alterations & Maintenance		19,650	19,650	13,800
Columbarium Exp		1,000	1,000	750
		23,150	23,150	17,150
Supplies & Services				
Equipment, Furniture & Materials		3,000	3,000	3,000
		3,000	3,000	3,000
	TOTAL EXPENDITURE	26,250	26,250	20,200
INCOME				
Fees & Charges				
Columbarium Inc		(10,100)	(10,100)	(5,000)
Interments		(72,000)	(72,000)	(77,000)
Monuments		(20,400)	(20,400)	(20,400)
Grave Purchases		(44,000)	(44,000)	(60,000)
		(146,500)	(146,500)	(162,400)
	TOTAL INCOME	(146,500)	(146,500)	(162,400)
	TOTAL NET	(120,250)	(120,250)	(142,200)

STREET CLEANSING				
PORTFOLIO HOLDER NAME: CLLR D J SPERRING		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Supplies & Services				
Equipment, Furniture & Materials		900	900	900
		<u>900</u>	<u>900</u>	<u>900</u>
Contracted Services				
Environmental Enforcement Exp		500	500	500
Minor Groundworks		4,000	4,000	4,000
Tip Clearance Only		12,000	12,000	12,000
Contract Payments		723,200	723,200	723,200
		<u>739,700</u>	<u>739,700</u>	<u>739,700</u>
	TOTAL EXPENDITURE	<u>740,600</u>	<u>740,600</u>	<u>740,600</u>
INCOME				
Fees & Charges				
Littering Fixed Penalty Notices		(900)	(900)	(2,000)
		<u>(900)</u>	<u>(900)</u>	<u>(2,000)</u>
	TOTAL INCOME	<u>(900)</u>	<u>(900)</u>	<u>(2,000)</u>
	TOTAL NET	<u>739,700</u>	<u>739,700</u>	<u>738,600</u>

PUBLIC CONVENIENCES				
PORTFOLIO HOLDER NAME: CLLR D J SPERRING		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Premises Related Costs				
National Non-Domestic Rates		6,800	(6,700)	-
Insurance		1,300	1,300	500
Repairs, Alterations & Maintenance		11,900	11,900	10,100
		<u>20,000</u>	<u>6,500</u>	<u>10,600</u>
Contracted Services				
Cleaning		23,400	23,400	23,400
		<u>23,400</u>	<u>23,400</u>	<u>23,400</u>
	TOTAL EXPENDITURE	<u>43,400</u>	<u>29,900</u>	<u>34,000</u>

COAST PROTECTION				
<i>PORTFOLIO HOLDER NAME: CLLR D J SPERRING</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Supplies & Services				
Coast Protection Contribution - Crouch Harbour		2,300	2,300	2,300
		<u>2,300</u>	<u>2,300</u>	<u>2,300</u>
	TOTAL EXPENDITURE	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>

DEPOT				
<i>PORTFOLIO HOLDER NAME: CLLR D J SPERRING</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Premises Related				
National Non-Domestic Rates		29,600	29,600	29,550
Repairs, Alterations, Maintenance & Insurance		4,100	39,842	3,600
		<u>33,700</u>	<u>69,442</u>	<u>33,150</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>35,700</u>	<u>71,442</u>	<u>35,150</u>

RECYCLING COLLECTION				
PORTFOLIO HOLDER NAME: CLLR D J SPERRING		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		136,300	133,500	131,800
Insurance		3,600	3,600	2,600
		<u>139,900</u>	<u>137,100</u>	<u>134,400</u>
Transport Related				
Car Allowances		400	400	-
		<u>400</u>	<u>400</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials		900	900	900
Travel and Subsistence		100	100	100
Gt Wakering Freighters Expenditure		5,100	5,100	5,500
Recycling Sacks		3,500	3,500	3,500
Residual Waste Transfer Contract		-	103,250	247,800
Events & Promotions		7,000	7,000	7,000
		<u>16,600</u>	<u>119,850</u>	<u>264,800</u>
Contracted Services				
Contract Payments - Refuse Collection		2,107,500	2,108,042	2,499,800
		<u>2,107,500</u>	<u>2,108,042</u>	<u>2,499,800</u>
	TOTAL EXPENDITURE	<u>2,264,400</u>	<u>2,365,392</u>	<u>2,899,000</u>
INCOME				
Fees & Charges				
Tipping Away - inc		-	(103,250)	(276,360)
Bulk Waste Collection		(75,000)	(75,000)	(90,000)
		<u>(75,000)</u>	<u>(178,250)</u>	<u>(366,360)</u>
	TOTAL INCOME	<u>(75,000)</u>	<u>(178,250)</u>	<u>(366,360)</u>
	TOTAL NET	<u>2,189,400</u>	<u>2,187,142</u>	<u>2,532,640</u>

RECYCLING DISPOSAL				
PORTFOLIO HOLDER NAME: CLLR D J SPERRING		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Contracted Services				
Payments to Contractors		12,000	12,000	12,000
MRF Gate Fees		640,000	640,000	340,000
Street Sweeping Recycling Exp		10,000	10,000	10,000
		<u>662,000</u>	<u>662,000</u>	<u>362,000</u>
	TOTAL EXPENDITURE	<u>662,000</u>	<u>662,000</u>	<u>362,000</u>
INCOME				
Fees & Charges				
Street Sweeping Recycling Inc		(10,000)	(10,000)	(10,000)
E.C.C		(1,047,000)	(1,047,000)	(1,047,000)
Avoided Disposal Income		(30,000)	(30,000)	(30,000)
Textile Credits		(12,500)	(12,500)	(6,500)
		<u>(1,099,500)</u>	<u>(1,099,500)</u>	<u>(1,093,500)</u>
	TOTAL INCOME	<u>(1,099,500)</u>	<u>(1,099,500)</u>	<u>(1,093,500)</u>
	TOTAL NET	<u>(437,500)</u>	<u>(437,500)</u>	<u>(731,500)</u>

PARKS & OPEN SPACES <i>PORTFOLIO HOLDER NAME: CLLR D J SPERRING</i>	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	337,700	355,900	482,700
Agency	-	25,000	-
Insurance	15,400	15,400	11,300
	<u>353,100</u>	<u>396,300</u>	<u>494,000</u>
Transport Related			
Car Allowances	2,000	2,000	1,300
Transport & Plant	33,100	40,933	56,600
Leasing Costs	-	-	31,000
	<u>35,100</u>	<u>42,933</u>	<u>88,900</u>
Premises Related			
National Non Domestic Rates	-	20,211	4,150
Repairs, Maintenance and Utilities	57,600	57,600	60,250
	<u>57,600</u>	<u>77,811</u>	<u>64,400</u>
Supplies & Services			
Ecological Consultants	-	-	4,150
Equipment, Furniture & Materials	11,800	16,800	26,800
Parks and Open spaces PPE	-	3,000	3,000
Travel and Subsistence	400	400	1,100
Memorial Trees and Benches Exp	1,500	1,500	1,500
Maintenance of Bridleways	5,000	5,000	5,000
Trees & Shrubs	1,500	1,500	1,500
	<u>20,200</u>	<u>28,200</u>	<u>43,050</u>
Contracted Services			
Annual Safety Audit	4,000	4,000	4,000
Play Equipment Repairs Engineers	17,000	17,740	17,000
Weed & Pest Control	1,000	1,000	500
Works Outside of Main Contract	24,000	27,500	-
Main Contract	430,850	361,117	-
Tree Survey	2,600	2,600	2,600
Contractors and Suppliers	18,300	18,300	38,300
Cherry Orchard Grant Works Exp	8,500	8,500	8,500
	<u>506,250</u>	<u>440,757</u>	<u>70,900</u>
TOTAL EXPENDITURE	<u>972,250</u>	<u>986,001</u>	<u>761,250</u>

INCOME			
Fees & Charges			
Reservoir Rents	(1,100)	(1,100)	(1,100)
Land & Access Charges	(21,000)	(21,000)	(17,000)
Pavilions	(20,000)	(20,000)	(18,500)
Hire of Football Pitches	(15,000)	(15,000)	(15,500)
Hire of Cricket Pitches	(1,200)	(1,200)	(1,400)
Woodland Trading Pitches Income	(3,000)	(3,000)	(2,000)
Service Level Agreement - Rochford Housing Association	(30,000)	(30,000)	(31,000)
Woodlands Misc Income	(500)	(4,000)	(2,000)
External arboricultural Works	(20,000)	(20,000)	(10,000)
Memorial Trees & Benches Income	(1,500)	(1,500)	(1,000)
	<u>(113,300)</u>	<u>(116,800)</u>	<u>(99,500)</u>
Other Income			
Other Income	-	(740)	-
Contract Recharges	(61,500)	(61,500)	-
	<u>(61,500)</u>	<u>(62,240)</u>	<u>-</u>
TOTAL INCOME	<u>(174,800)</u>	<u>(179,040)</u>	<u>(99,500)</u>
TOTAL NET	<u>797,450</u>	<u>806,961</u>	<u>661,750</u>

IT, TOURISM, HOUSING & PARKING PORTFOLIO			
CLLR D EFDE	2021/22	2021/22	2022/23
	ORIGINAL	LATEST	ESTIMATE
<u>Off Street Parking</u>	(1,123,600)	(1,120,200)	(771,750)
<u>Housing Strategy</u>	10,000	10,000	10,000
<u>Private Sector Housing Renewal</u>	67,400	65,500	69,470
<u>Homelessness</u>	824,324	927,710	855,844
<u>Digital Services</u>	153,900	150,700	163,400
<u>Computer Services</u>	1,173,650	1,342,350	1,112,150
<u>Culture & Heritage - Windmill</u>	(12,700)	(12,700)	(13,950)
<u>Information</u>	27,000	26,400	27,200
Total Net Expenditure	1,119,974	1,389,760	1,452,364

OFF STREET PARKING			
<i>PORTFOLIO HOLDER NAME: CLLR D EFDE</i>	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	108,300	106,200	113,900
Insurance	4,200	4,200	2,800
	<u>112,500</u>	<u>110,400</u>	<u>116,700</u>
Premises Related			
Electricity	5,500	11,000	16,500
National Non-Domestic Rates	217,000	217,000	236,750
Repairs, Maintenance and Utilities	62,700	61,100	76,700
	<u>285,200</u>	<u>289,100</u>	<u>329,950</u>
Transport Related			
Car Allowances	1,100	1,100	1,100
Transport & Plant	3,700	3,700	3,700
	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>
Supplies & Services			
Publicity	500	1,800	500
Subscriptions	800	800	800
Equipment Furniture & Materials	1,000	600	600
Printing	3,000	3,700	3,000
Traffic Penalty Tribunal	700	700	700
Traffic Enforce Centre	1,100	1,100	1,100
Mobile Phone Admin	18,000	18,000	21,600
Uniforms	700	700	700
Machine Maintenance	17,000	17,000	17,000
P & D Machine Telecoms	2,000	2,000	1,700
	<u>44,800</u>	<u>46,400</u>	<u>47,700</u>
Contracted Services			
Consultants	18,000	18,000	18,000
	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
TOTAL EXPENDITURE	<u>465,300</u>	<u>468,700</u>	<u>517,150</u>

INCOME**Fees & Charges**

Other Rents	(8,800)	(8,800)	(8,800)
Pay & Display	(1,438,100)	(1,438,100)	(1,138,100)
Permits/Season Tickets	(100,000)	(100,000)	(100,000)
PCN Payments	(40,000)	(40,000)	(40,000)
Commercial Use Of Space	(2,000)	(2,000)	(2,000)
	<u>(1,588,900)</u>	<u>(1,588,900)</u>	<u>(1,288,900)</u>
TOTAL INCOME	<u>(1,588,900)</u>	<u>(1,588,900)</u>	<u>(1,288,900)</u>
TOTAL NET	<u>(1,123,600)</u>	<u>(1,120,200)</u>	<u>(771,750)</u>

HOUSING STRATEGY			
<i>PORTFOLIO HOLDER NAME: CLLR D EFDE</i>	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Supplies & Services			
Housing Coordinator - Thames Gateway	10,000	10,000	10,000
	10,000	10,000	10,000
TOTAL EXPENDITURE	10,000	10,000	10,000

PRIVATE SECTOR HOUSING RENEWAL <i>PORTFOLIO HOLDER NAME: CLLR D EFDE</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		51,700	50,600	52,900
Insurance		900	900	1,900
		<u>52,600</u>	<u>51,500</u>	<u>54,800</u>
Transport Related				
Car Allowances		200	200	200
		<u>200</u>	<u>200</u>	<u>200</u>
Supplies & Services				
Equipment, Furniture & Materials		500	500	500
Travel and Subsistence		-	-	200
Home Improvement Agencies		18,000	17,200	17,000
		<u>18,500</u>	<u>17,700</u>	<u>17,700</u>
	TOTAL EXPENDITURE	<u>71,300</u>	<u>69,400</u>	<u>72,700</u>
INCOME				
Fees & Charges				
Inspection and Enforcement		(3,900)	(3,900)	(3,230)
		<u>(3,900)</u>	<u>(3,900)</u>	<u>(3,230)</u>
	TOTAL INCOME	<u>(3,900)</u>	<u>(3,900)</u>	<u>(3,230)</u>
	TOTAL NET	<u>67,400</u>	<u>65,500</u>	<u>69,470</u>

HOMELESSNESS				
PORTFOLIO HOLDER NAME: CLLR D EFDE		2021/22	2021/22	2022/23
		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		300,300	294,500	307,300
Insurance		7,900	7,900	6,000
		<u>308,200</u>	<u>302,400</u>	<u>313,300</u>
Transport Related				
Car Allowances		1,800	1,800	1,000
		<u>1,800</u>	<u>1,800</u>	<u>1,000</u>
Supplies & Services				
Equipment, Furniture & Materials		600	600	300
Travel and Subsistence		250	250	200
Homelessness Grant		-	279,925	279,925
Medical Expenses		1,200	1,200	1,200
Incentive and Prevention Schemes		87,000	87,000	87,000
Removals & Storage		2,000	2,000	1,000
Temporary Accommodation		357,000	357,000	357,000
Housing Benefit Subsidy Adj		204,874	204,874	204,874
Rent & Management Fee 22 South Street		137,000	137,000	155,380
Rent & Management Fee Kings Head		108,000	108,000	109,630
Homelessness Prevention Grant (was FHSG)		279,925	109,186	-
		<u>1,177,849</u>	<u>1,287,035</u>	<u>1,196,509</u>
	TOTAL EXPENDITURE	<u>1,487,849</u>	<u>1,591,235</u>	<u>1,510,809</u>
INCOME				
Fees & Charges				
Temporary Accommodation		(273,000)	(273,000)	(263,761)
Homelessness Grant		-	(279,925)	(279,925)
Rent Deposit Scheme		(5,000)	(5,000)	-
22 South St Income		(55,100)	(55,100)	(61,232)
22 South Street Service Charge Income		-	-	(1,769)
Kings Head Income		(50,500)	(50,500)	(46,923)
Kings Head Service Charge Income		-	-	(1,355)
Homelessness Prevention Grant		(279,925)	-	-
		<u>(663,525)</u>	<u>(663,525)</u>	<u>(654,965)</u>
	TOTAL INCOME	<u>(663,525)</u>	<u>(663,525)</u>	<u>(654,965)</u>
	TOTAL NET	<u>824,324</u>	<u>927,710</u>	<u>855,844</u>

DIGITAL SERVICES				
<i>PORTFOLIO HOLDER NAME: CLLR D EFDE</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		153,500	150,300	160,500
Insurance		-	-	2,600
		<u>153,500</u>	<u>150,300</u>	<u>163,100</u>
Transport Related				
Car Allowances		100	100	-
		<u>100</u>	<u>100</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials		300	300	300
		<u>300</u>	<u>300</u>	<u>300</u>
	TOTAL EXPENDITURE	<u>153,900</u>	<u>150,700</u>	<u>163,400</u>

COMPUTER SERVICES				
PORTFOLIO HOLDER NAME: CLLR D EFDE		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		176,600	173,000	181,800
Insurance		8,600	8,600	3,500
		<u>185,200</u>	<u>181,600</u>	<u>185,300</u>
Transport Costs				
Car Allowances		1,200	1,200	1,200
		<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Supplies & Services				
Equipment, Furniture & Materials		500	500	500
Travel and Subsistence		400	400	400
IT Upgrades/Developments		79,200	83,000	49,000
Mobile Phones		20,000	25,000	18,500
Essex On-Line Partnership		2,650	2,650	2,650
Consultancy		7,500	7,500	7,500
		<u>110,250</u>	<u>119,050</u>	<u>78,550</u>
Contracted Services				
Contract Payment		274,600	339,100	234,200
Consumables		3,500	2,500	2,500
License and Support Payments		598,900	698,900	610,400
		<u>877,000</u>	<u>1,040,500</u>	<u>847,100</u>
	TOTAL EXPENDITURE	<u>1,173,650</u>	<u>1,342,350</u>	<u>1,112,150</u>
	TOTAL NET	<u>1,173,650</u>	<u>1,342,350</u>	<u>1,112,150</u>

CULTURE & HERITAGE - WINDMILL				
<i>PORTFOLIO HOLDER NAME: CLLR D EFDE</i>				
		2021/22	2021/22	2022/23
		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Premises Related				
National Non-Domestic Rates		500	500	500
Repairs, Maintenance and Utilities		7,900	7,900	11,650
		<u>8,400</u>	<u>8,400</u>	<u>12,150</u>
Supplies & Services				
Windmill - Running Costs		2,500	2,500	2,500
Windmill - Licensing		1,900	1,900	1,900
Windmill - Wedding Expenditure		2,000	2,700	2,000
Old House - Wedding Expenditure		1,500	800	1,500
		<u>7,900</u>	<u>7,900</u>	<u>7,900</u>
	TOTAL EXPENDITURE	<u>16,300</u>	<u>16,300</u>	<u>20,050</u>
INCOME				
Fees & Charges				
Windmill - Wedding Income		(24,000)	(24,000)	(27,000)
Old House - Wedding Income		(5,000)	(5,000)	(7,000)
		<u>(29,000)</u>	<u>(29,000)</u>	<u>(34,000)</u>
	TOTAL INCOME	<u>(29,000)</u>	<u>(29,000)</u>	<u>(34,000)</u>
	TOTAL NET	<u>(12,700)</u>	<u>(12,700)</u>	<u>(13,950)</u>

INFORMATION		2021/22	2021/22	2022/23
PORTFOLIO HOLDER NAME: CLLR D EFDE		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		26,000	25,400	26,500
Insurance		900	900	600
		<u>26,900</u>	<u>26,300</u>	<u>27,100</u>
Supplies & Services				
Equipment, Furniture and Materials		100	100	100
		<u>100</u>	<u>100</u>	<u>100</u>
	TOTAL EXPENDITURE	<u>27,000</u>	<u>26,400</u>	<u>27,200</u>

COMMUNITY PORTFOLIO			
CLLR A L WILLIAMS	2021/22	2021/22	2022/23
	ORIGINAL	LATEST	ESTIMATE
<u>Corporate Policy & Partnership</u>	157,600	156,400	157,800
<u>Community Safety</u>	37,550	43,750	28,200
<u>Public Health</u>	20,100	20,100	20,100
<u>Environmental Health</u>	322,300	348,039	330,800
<u>Safeguarding</u>	14,200	14,000	14,100
Total Net Expenditure	551,750	582,289	551,000

CORPORATE POLICY & PARTNERSHIP				
PORTFOLIO HOLDER NAME: CLLR A L WILLIAMS		2021/22	2021/22	2022/23
		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		55,800	54,600	57,000
Insurance		1,800	1,800	600
		<u>57,600</u>	<u>56,400</u>	<u>57,600</u>
Transport Related				
Car Allowances		600	600	800
		<u>600</u>	<u>600</u>	<u>800</u>
Supplies & Services				
Voluntary Grants		25,000	25,000	25,000
Equipment, Furniture & Materials		200	200	200
Advice Services		70,000	70,000	70,000
Travel and Subsistence		100	100	100
Summits		2,100	2,100	2,100
Public Health Improvement Officer		24,000	24,000	24,000
Youth Council		2,000	2,000	2,000
		<u>123,400</u>	<u>123,400</u>	<u>123,400</u>
	TOTAL EXPENDITURE	<u>181,600</u>	<u>180,400</u>	<u>181,800</u>
INCOME				
Other Income				
Public Health Improvement Officer		(24,000)	(24,000)	(24,000)
		<u>(24,000)</u>	<u>(24,000)</u>	<u>(24,000)</u>
	TOTAL INCOME	<u>(24,000)</u>	<u>(24,000)</u>	<u>(24,000)</u>
	TOTAL NET	<u>157,600</u>	<u>156,400</u>	<u>157,800</u>

COMMUNITY SAFETY <i>PORTFOLIO HOLDER NAME: CLLR A L WILLIAMS</i>		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		36,100	35,300	27,300
Insurance		1,000	1,000	600
		<u>37,100</u>	<u>36,300</u>	<u>27,900</u>
Transport Related				
Car Allowances		300	300	100
		<u>300</u>	<u>300</u>	<u>100</u>
Supplies & Services				
Travel and Subsistence		50	50	100
Equipment, Tools, & Materials & Subscriptions		100	100	100
Previous years PCC Funding		-	2,000	-
Police Crime Commissioner Funding		12,400	17,400	12,400
		<u>12,550</u>	<u>19,550</u>	<u>12,600</u>
	TOTAL EXPENDITURE	<u>49,950</u>	<u>56,150</u>	<u>40,600</u>
INCOME				
Grants				
Police Crime Commissioner Funding 21~22		(12,400)	(12,400)	(12,400)
		<u>(12,400)</u>	<u>(12,400)</u>	<u>(12,400)</u>
	TOTAL INCOME	<u>(12,400)</u>	<u>(12,400)</u>	<u>(12,400)</u>
	TOTAL NET	<u>37,550</u>	<u>43,750</u>	<u>28,200</u>

PUBLIC HEALTH PORTFOLIO HOLDER NAME: CLLR A L WILLIAMS	2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE			
Contracted Services			
Collection/Kennelling - Stray Dogs	20,100	20,100	20,100
	20,100	20,100	20,100
TOTAL EXPENDITURE	20,100	20,100	20,100

ENVIRONMENTAL HEALTH				
PORTFOLIO HOLDER NAME: CLLR A L WILLIAMS		2021/22 ORIGINAL	2021/22 LATEST	2022/23 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		297,000	271,120	306,800
Agency		-	19,980	-
Insurance		6,200	6,200	3,900
		<u>303,200</u>	<u>297,300</u>	<u>310,700</u>
Transport Related				
Car Allowances		4,900	4,900	1,700
		<u>4,900</u>	<u>4,900</u>	<u>1,700</u>
Supplies & Services				
Subscriptions		1,000	1,000	1,000
Consultants		-	3,392	1,000
Equipment, Furniture & Materials		1,500	1,500	1,500
Travel and Subsistence		100	100	3,300
Fees & Samples		800	800	800
Environmental Permitting Expenditure		5,600	5,600	5,600
Veterinary Licensing Fees		-	-	2,000
COVID funded by grant		-	116,257	-
		<u>9,000</u>	<u>128,649</u>	<u>15,200</u>
Contracted Services				
Air Quality Review		5,000	5,000	5,000
Public Health (Control of Disease Act)		5,200	5,200	5,200
Pest Control Treatments		1,400	1,400	1,400
Equipment Calibration		1,200	1,200	1,200
		<u>12,800</u>	<u>12,800</u>	<u>12,800</u>
	TOTAL EXPENDITURE	<u>329,900</u>	<u>443,649</u>	<u>340,400</u>
INCOME				
Fees & Charges				
Veterinary Recharge		-	-	(2,000)
Misc Env Health Fee's		(400)	(400)	(400)
Environmental Permitting Income		(6,400)	(6,400)	(6,400)
Access to Environmental Info		(800)	(800)	(800)
		<u>(7,600)</u>	<u>(7,600)</u>	<u>(9,600)</u>
Other Income				
COVID income		-	(88,010)	-
		<u>-</u>	<u>(88,010)</u>	<u>-</u>
	TOTAL INCOME	<u>(7,600)</u>	<u>(95,610)</u>	<u>(9,600)</u>
	TOTAL NET	<u>322,300</u>	<u>348,039</u>	<u>330,800</u>

Capital Programme 2022/23 to 2026/27

Appendix 2

Item	Commentary	2022/23 £	2023/24 FORECAST £	2024/25 FORECAST £	2025/26 FORECAST £	2026/27 FORECAST £
Commercial, Business, Local Economy & Leisure						
Asset Strategy	Works as per Asset Strategy FBC financials	1,774,631	3,616,431	317,442	0	0
Windmill works	Works identified from surveys and inspections	20,000	10,000	10,000	10,000	10,000
Street Lighting	Energy Efficient Lighting	20,000	20,000	20,000	20,000	20,000
Responsive Capital works	Capital works to ensure Health and Safety and Security.	20,000	20,000	20,000	20,000	20,000
Environment & Place						
Play Spaces	Agreed Programme of Play Equipment	300,000	50,000	50,000	50,000	50,000
Open Spaces	Replacement of fences/Gates/litter bins/other furniture	40,000	25,000	25,000	25,000	25,000
Grounds Maintenance	Work Yard fencing, services, portacabin	54,000	0	0	0	0
Parks & Open Spaces - Resurfacing works	Resurfacing & replacement of tarmac, concrete & paved foot paths & additional high risk areas within parks and open spaces	40,000	15,000	15,000	15,000	15,000
Pavilions	Essential works following condition survey	80,000	80,000	0	0	0
Waste Bins	Replacement of household bins	70,000	70,000	70,000	70,000	70,000
Waste Vehicle Fleet	New waste vehicles - 10 x 26t and 1 x 18t	2,250,640	1,590,000			
Plant Fleet	Plant Fleet	134,000	0	0	0	0
Vehicle Fleet	Replacement of vehicles	80,000	35,000	35,000	25,000	35,000
Cemeteries Groundworks	Installation of Headstone Beams	15,000	15,000	15,000	15,000	15,000
Cemeteries	Essential refurbishments	25,000	20,000	20,000	20,000	20,000
IT, Tourism, Housing & Parking						
Car Parks	Car Park priority resurfacing programme and signage	115,000	100,000	100,000	100,000	100,000
Mobile Working	New Devices Refresh	50,000	50,000	50,000	50,000	50,000
Hybrid Working	Upgrades to meeting rooms	11,000	0	0	0	0
Community						
Disabled Facilities Grant	To fund aids and adaptations	540,059	540,059	540,059	540,059	540,059
Private Housing Renewal Programme	To improve private dwellings (occupied by vulnerable households - housing hazards reduced)	20,000	20,000	20,000	20,000	20,000
Total Cost		5,659,330	6,276,490	1,307,501	980,059	990,059
Capital Receipts Reserve		(2,393,631)	(2,923,910)	-	-	0
Hard/Soft Infrastructure Reserve			(874,237)	(317,442)		
Prior year Homes Bonus grant agreed earmarked for play spaces		(300,000)	(50,000)	(47,190)		
Revenue Funding						
Transformation Reserve		(50,000)	(50,000)	-	-	-
Capital Grants	Disabled Facilities Grant	(540,059)	(540,059)	(540,059)	(540,059)	(540,059)
S106 Income	Income from developments under S106 Agreements.	(15,000)	-	-	-	-
Finance Lease		(110,000)				
Investment Reserve / Revenue Contribution		(2,250,640)	(1,838,284)	(402,810)	(440,000)	(450,000)
Total Funding		(5,659,330)	(6,276,490)	(1,307,501)	(980,059)	(990,059)

COMMERCIAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Hire of Windmill					
	For commercial use - 1 hour session on one floor	Standard	35.32	36.42	3.1%
	For commercial use - all day (7.5hr)	Standard	90.34	93.14	3.1%
	For non - commercial use - 1 hour session on one floor	Standard	17.66	18.21	3.1%
	For non - commercial use - all day (7.5hr)	Standard	44.15	45.52	3.1%
Wedding Hire - Windmill					
	Mondays - Fridays Inclusive (am)	Standard	220.00	227.00	3.2%
	Mondays - Fridays Inclusive (pm)	Standard	330.00	340.00	3.0%
	Saturday, Sunday and Bank Holidays	Standard	440.00	454.00	3.2%
	Chair Cover Hire including sashes	Standard	66.00	68.00	3.0%
Wedding Hire - Old House					
	Mondays - Fridays Inclusive (am)	Standard	315.00	325.00	3.2%
	Mondays - Fridays Inclusive (pm)	Standard	420.00	433.00	3.1%
	Saturday, Sunday and Bank Holidays	Standard	525.00	541.00	3.0%
	Hire of Chair Sashes	Standard	52.50	54.00	2.9%
	Hire of Bridal Suite (2 hours)	Standard	105.00	108.00	2.9%
	Hire of ground floor reception room (2 hours)	Standard	105.00	108.00	2.9%
	Corkage fee (per bottle)	Standard	9.00	9.00	0.0%
Wedding Decoration Packages - Rayleigh Windmill & Old House					
	Item				
	Floral Centrepiece	Standard	-	50.00	0.0%
	Wreaths	Standard	-	25.00	0.0%
	Candles and table confetti	Standard	-	15.00	0.0%
	Package Options				
	Floral Package - centrepiece and wreaths	Standard	-	67.50	0.0%
	All items package (all items listed)	Standard	-	80.00	0.0%
Sewer Clearances					
	Cost of works apportioned to number of properties affected, with minimum charge of:	Non-Vatable	37.60	38.77	3.1%

COMMERCIAL SERVICES				
Fees & Charges	VAT	2021/22 £	2022/23 £	% Increase
Transportation				
Car Parks				
Websters Way/Mill Hall/Old Ship Lane				
Up to 1/2 hour	Inclusive	0.70	0.70	0.0%
Up to 1 Hour	Inclusive	1.20	1.20	0.0%
Up to 2 Hours	Inclusive	2.00	2.00	0.0%
Up to 3 Hours	Inclusive	2.90	2.90	0.0%
Up to 4 Hours	Inclusive	3.70	3.70	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%
Admin Fee for Refund of Season Ticket	Inclusive	30.00	30.00	0.0%
Cherry Orchard Country Park				
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	50.00	50.00	0.0%
Admin Fee for Refund of Season Ticket	Inclusive	30.00	30.00	0.0%
The Market/Castle Road/Bellingham Lane/Southend Road/Freight House/Back Lane				
Up to 1/2 hour	Inclusive	0.70	0.70	0.0%
Up to 1 Hour	Inclusive	1.20	1.20	0.0%
Up to 2 Hours	Inclusive	2.00	2.00	0.0%
Up to 3 Hours	Inclusive	2.90	2.90	0.0%
Up to 4 Hours	Inclusive	3.70	3.70	0.0%
Up to 5 Hours	Inclusive	4.00	4.00	0.0%
All Day	Inclusive	5.50	5.50	0.0%
The Approach				
Day Ticket	Inclusive	5.50	5.50	0.0%

COMMERCIAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Season Tickets					
The Approach, Rayleigh					
Quarterly	Inclusive	204.00	204.00	0.0%	
Annual	Inclusive	714.00	714.00	0.0%	
Admin Fee for Refund of Season Ticket	Inclusive	30.00	30.00	0.0%	
All RDC Car Parks Excluding The Approach, Rayleigh, Freight House and Old Ship Lane, Rochford					
Quarterly	Inclusive	245.00	245.00	0.0%	
Annual	Inclusive	816.00	816.00	0.0%	
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%	
Penalty Charge Notices					
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	114.00	114.00	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	84.00	84.00	0.0%	
Commercial Parking					
Commercial use of an off-street parking space (per bay)					
Day 1: £20.00 for the first bay, £7.50 for any further bays	Inclusive	20.00	20.00	0.0%	
Day 2 onwards: £7.50 per bay, per day	Inclusive	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 2022, the standard rate is 20%.

COMMUNITY / HOUSING SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Factual Statements					
	Research or completion of works in default of a notice period per hour (min charge - 1hr)	Non-Vatable	50.70	52.27	3.1%
	Section 28(9) of Health and Safety at Work etc Act 1974 - per hour	Non-Vatable	50.70	52.27	3.1%
Requests for Environmental Information					
	Up to 4 hours	Standard	202.90	209.19	3.1%
	Per hour thereafter	Standard	50.70	52.27	3.1%
Housing					
	Improvement and Prohibition Notices	Non-Vatable	475.80	490.55	3.1%
	Key-worker Sales Certificate	Inclusive	73.20	75.47	3.1%
	Property Inspection report to support Visa applications.	Non-Vatable	190.30	196.20	3.1%
	Ready to Rent	Non-Vatable	151.10	155.78	3.1%
	Charge for Service of Enforcement Notice		475.80	490.55	3.1%
Park Home Site licencing					
Annual Fee					
	1-25 pitches	Non-Vatable	339.52	350.04	3.1%
	26-99 pitches	Non-Vatable	466.19	480.64	3.1%
	100-199 pitches	Non-Vatable	603.32	622.02	3.1%
	200+ pitches	Non-Vatable	739.33	762.25	3.1%
Fee for New Licence					
	1-25 pitches	Non-Vatable	531.66	548.14	3.1%
	26-99 pitches	Non-Vatable	658.33	678.74	3.1%
	100-199 pitches	Non-Vatable	874.32	901.42	3.1%
	200+ pitches	Non-Vatable	1,072.65	1,105.90	3.1%
Fee for Transfer of Licence					
		Non-Vatable	143.32	147.76	3.1%
Fee for Deposit of Site Rules					
	1-25 pitches	Non-Vatable	151.64	156.34	3.1%
	26-99 pitches	Non-Vatable	169.20	174.45	3.1%
	100-199 pitches	Non-Vatable	177.52	183.03	3.1%
	200+ pitches	Non-Vatable	185.85	191.61	3.1%
Enforcement Notice (per notice)					
		Non-Vatable	472.48	487.13	3.1%
Houses in Multiple Occupation					
	Fee for Mandatory Licencing of Houses in Multiple Occupation (N.B. HMOs owned by a Registered Charity are exempt):				
	Up to 5 bedrooms	Non-Vatable	370.10	381.57	3.1%
	For each additional bedroom	Non-Vatable	58.10	59.90	3.1%
	Renewal of License	Non-Vatable	50% of Fee	50% of Fee	
Other Charges					
	Insect identification	Standard	10.40	10.72	3.1%
Food					
	FHRS re-rating inspection	Non-Vatable	126.50	130.42	3.1%
Funerals Administration					
	Public Health Act Funerals administration Fee	Standard	565.86	583.40	3.1%
Other Establishments					
	Acupuncture, tattooing, semi-permanent skin colouring, cosmetic piercing & electrolysis	Non-Vatable	220.70	227.54	3.1%

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 2022, the standard rate is 20%.

DEMOCRATIC SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Council Minutes Etc.					
	Parish List - Yearly Charge	Non-Vatable	184.00	189.70	3.1%
	Council - Yearly Charge	Non-Vatable	121.30	125.06	3.1%
	Council - Per Meeting	Non-Vatable	22.00	22.68	3.1%
	Committee - Yearly Charge	Non-Vatable	238.40	245.79	3.1%
	Committee - Per meeting	Non-Vatable	37.60	38.77	3.1%
	Sub Committee - Yearly Charge	Non-Vatable	135.90	140.11	3.1%
	Sub Committee - Per meeting	Non-Vatable	22.00	22.68	3.1%
	Committee report background papers				
	Inspection fee (per item)	Non-Vatable	2.00	2.06	3.1%
Member Training					
	Charge for Parish Officers to attend RDC training courses (per person per session)	Standard unless Statutory when exempt	40.90	40.90	0.0%
	Charge for local authority Officers to attend RDC led training courses (per person per session)	Standard unless Statutory when exempt	46.00	46.00	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	3.1%
	A3 Copy per Sheet	Standard	0.30	0.31	3.1%
	A2 Copy per Sheet	Standard	0.50	0.52	3.1%
	A1 Copy per Sheet	Standard	1.60	1.65	3.1%
	A0 Copy per Sheet	Standard	2.90	2.99	3.1%
	Photocopying for voluntary groups	Standard			
				Actual cost + 20% for basic items. Bespoke work costed per job.	
	Letter of confirmation of registration on electoral register	Inclusive	16.80	17.32	3.1%

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 2022, the standard rate is 20%.

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Football					
	Alternative use of pitch - Sat	Non-Vatable	812.60	837.79	3.1%
	Alternative use of pitch - Sun	Non-Vatable	874.10	901.20	3.1%
Casual					
	Adults Sat	Standard	118.20	121.86	3.1%
	Adults Sun	Standard	132.80	136.92	3.1%
	Juniors Sat	Standard	79.40	81.86	3.1%
	Juniors Sun	Standard	87.80	90.52	3.1%
Established Junior Pitches					
	Alternative use of pitch - Sat	Non-Vatable	380.60	392.40	3.1%
	Alternative use of pitch - Sun	Non-Vatable	407.80	420.44	3.1%
Mini Football					
	Alternative use of pitch - Sat	Non-Vatable	321.00	330.95	3.1%
	Alternative use of pitch - Sun	Non-Vatable	379.50	391.26	3.1%
	<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	83.60	86.19	3.1%
	<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	15.60	16.08	3.1%
	Pre-School and mother and child - Afternoon Session	Non-Vatable	15.60	16.08	3.1%
	<i>NOTE: Fees do not include service charges. Reduction of 25% for registered charities</i>				
Cricket					
	Cricket	Non-Vatable	564.60	582.10	3.1%
	Pavilion Hire (50% of pitch hire)				
Open Spaces					
Memorials					
	Formal bench including five year maintenance agreement	Non-Vatable	653.50	673.76	3.1%
	Backed bench including five year maintenance agreement	Non-Vatable	449.60	463.54	3.1%
	Unbacked bench including five year maintenance agreement	Non-Vatable	345.10	355.80	3.1%
	Tree planting includes cost of tree.	Non-Vatable	156.90	161.76	3.1%
	Burial of pet ashes does not include memorial cost	Standard	62.80	64.75	3.1%
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	313.70	323.42	3.1%
	- General community events which are free at the point of entry (e.g. Sponsored Walks, Race for Life, Schools Orienteering).		-	-	0.0%
	- Not for profit and community interest companies, special interest events, for which an entrance charge is made to help cover the organiser's costs. (per day)	Non-Vatable	209.10	215.58	3.1%
	- Fully commercial, profit making events – e.g. Music concerts markets etc. (per event). Price on Application	Non-Vatable			

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Access Licences					
	General Access Licences on to open spaces	Non-Vatable	31.40	32.37	3.1%
Tree Works					
	Work on Council trees for which there is no safety case. Hourly rate	Standard	59.60	61.45	3.1%
	Trading Pitch in Open Spaces (Renewable every three years) subject to a tendering process				
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 Council's website.					
Lost, Found or Stray Dogs					
	Statutory fee + administration charge	Non-Vatable	30.20	31.14	3.1%
	Daily kennelling fee - plus vet fees if necessary	Non-Vatable	14.60	15.05	3.1%
	Microchip at the Kennels	Non-Vatable	19.80	20.41	3.1%
Wheeled Bins					
	Set of 3 wheeled bins for new housing developments - charge levied on developer - bins provided for recycling service	Non-vatable	175.20	180.63	3.1%
Bulky Waste Collection					
Collection of bulky waste (household furniture) and electrical household items					
	- For one item	Non-Vatable	18.00	18.56	3.1%
	- Each additional item booked at same time	Non-Vatable	8.50	8.76	3.1%

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Cemeteries					
Interments In Graves or Vaults					
	Interment Fee (New grave or re-open) :				
	- Still Born - Under 1 Month	Non-Vatable	No Charge		
	- Under 12 Years	Non-Vatable	No Charge		
	- Over 12 Years	Non-Vatable	712.33	735.00	3.2%
	Exclusive Right of Burial (<i>50% reduction for child under 12 buried in children's area</i>)	Non-Vatable	796.37	822.00	3.2%
	For the Interment of a Cremation Casket in a purchased grave	Non-Vatable	267.86	277.00	3.4%
Interments in Cremation Plots					
	Interment Fee (New Grave or reopen)	Non-Vatable	267.86	277.00	3.4%
	Exclusive Right of Burial	Non-Vatable	406.00	419.00	3.2%
Columbarium at Rayleigh cemetery					
	Cost to scatter ashes including an engraved plaque on the memorial wall	Non-Vatable	434.01	448.00	3.2%
	Cost for engraved plaque on memorial wall without scattering ashes	Non-Vatable	381.03	393.00	3.1%
	Cost to reserve niche for 15 years, including supply and engraving of memorial plaque, with a renewal fee of £113.00 for a further period of 15 years	Non-Vatable	977.04	1,008.00	3.2%
	Placement of first casket in a reserved niche, Supply and engrave memorial plaque. This will include a reissue of the licence for 30 years.	Non-Vatable	381.03	393.00	3.1%
	Cost to inter ashes in Columbarium, including supply and engraving of memorial plaque for a period of 30 years	Non-Vatable	977.04	1,008.00	3.2%
	Cost of second set of ashes in Columbarium, including engraving memorial plaque	Non-Vatable	381.03	393.00	3.1%
	Coloured, enamelled picture of the deceased to the plaque on the Memorial Wall or Columbarium	Non-Vatable	129.82	134.00	3.2%
	15 year renewal fee	Non-Vatable	109.01	113.00	3.7%
Rayleigh Cemetery Monuments, Headstones and Inscriptions					
<i>Earthen Graves</i>					
	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	186.86	193.00	3.2%
	Kerbstone or border stone (height not exceeding 30.5cm)	Non-Vatable	186.86	193.00	3.3%
<i>Cremation plots</i>					
	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	186.86	193.00	3.3%
	Kerbstone around a cremation plot (76cm x 76cm)	Non-Vatable	186.86	193.00	3.3%
	Side panel for additional inscription. Size not to exceed 23 cm x 23 cm to match existing memorial	Non-Vatable	186.86	193.00	3.3%
	Any additional inscription on a memorial	Non-Vatable	81.00	84.00	3.7%

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
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	186.86	193.00	3.3%
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	186.86	193.00	3.3%
Side panel for additional inscription. Size not to exceed 23 cm x 23 cm to match existing memorial		Non-Vatable	186.86	193.00	3.3%
Any additional inscription on a memorial		Non-Vatable	81.00	84.00	3.7%
<p>NOTE: Flagstone and kerbstones are not applicable to Hall Road</p> <p>NOTE: If the deceased had not been a Council Taxpayer, inhabitant or parishioner within the Rochford District within a period of three years prior to his or her death, then all the foregoing fees, payments and sums will be doubled.</p>					
Exhumation Charge					
Each exhumation will be recharged on an actual costs basis plus VAT		Standard			
Additional Fees					
Registering Transfer of grant		Non-Vatable	85.80	89.00	3.7%

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 2022, the standard rate is 20%.

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. Fly tipping unauthorised depositing of waste	S33 EPA1990	£200	£2,500
20. Offences under Public Space Protection Orders	S59 ABC&P Act 2014	£100	£1,000

LEGAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Licenses					
	Dangerous Wild Animals Act 1976	Non-Vatable	161.70	166.71	3.1%
	<i>All other licenses below are included in the Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018 and are subject to additional charges for consultants or inspection fees</i>				
	Animal Boarding Establishment	Non-Vatable	226.70	233.73	3.1%
	Riding Establishments				
	- Non Charitable	Non-Vatable	313.20	322.91	3.1%
	- Charitable	Non-Vatable	97.90	100.93	3.1%
	Selling Animals as Pets	Non-Vatable	239.00	246.41	3.1%
	Breeding of Dogs	Non-Vatable	220.40	227.23	3.1%
	Home Boarding of Dogs	Non-Vatable	195.80	201.87	3.1%
	Dog Day Care	Non-Vatable	195.80	201.87	3.1%
	Keeping Animals for Exhibition	Non-Vatable	232.80	240.02	3.1%
	Variation to Licence/ revaluation or rating for horses and dog breeding	Non-Vatable	59.70	61.55	3.1%
	Variation to Licence/ revaluation or rating - other	Non-Vatable	78.20	80.62	3.1%
	Transfer of licence inclusive of inspection fee	Non-Vatable	78.20	80.62	3.1%
	Appeals - all licences.	Non-Vatable	59.70	61.55	3.1%
	Combination of activities - charge is equal to highest activity fee + vet fee where required	Non-Vatable			
Hackney Carriage					
Vehicle Licence					
	Hackney Carriage Vehicle Licence	Non-Vatable	280.00	280.00	0.0%
	Wheelchair Accessible Hackney Carriage Vehicle Licence	Non-Vatable	230.00	230.00	0.0%
	Private Hire Vehicle Licence	Non-Vatable	225.00	225.00	0.0%
	Wheelchair Accessible Private Hire Vehicle Licence	Non-Vatable	175.00	175.00	0.0%
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	14.00	14.00	0.0%
	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	160.00	160.00	0.0%
	- Additional knowledge tests	Non-Vatable	20.00	20.00	0.0%
	- Renewal 3 Year Badge	Non-Vatable	140.00	140.00	0.0%
	Private Hire Drivers Licence (Restricted)				
	- First Application	Non-Vatable	140.00	140.00	0.0%
	- Additional knowledge tests	Non-Vatable	20.00	20.00	0.0%
	- Renewal	Non-Vatable	120.00	120.00	0.0%
	DVLA Check	Non-Vatable	8.00	8.00	0.0%
	Data and Barring Service Disclosure	Non-Vatable	56.00	56.00	0.0%
Private Hire Operators Licences					
	Annual Licence - 1 Vehicle	Non-Vatable	80.00	80.00	0.0%
	Annual Licence - 2-4 Vehicles	Non-Vatable	120.00	120.00	0.0%

LEGAL SERVICES

Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
	Annual Licence - 5 Vehicles	Non-Vatable	200.00	200.00	0.0%

LEGAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
Zoo Licensing					
	Application for grant of first licence	Non-Vatable	446.10	446.10	0.0%
	Application for renewal of licence	Non-Vatable	252.40	252.40	0.0%
	Alteration of licence	Non-Vatable	137.10	137.10	0.0%
	Transfer of licence	Non-Vatable	137.10	137.10	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	354.40	365.39	3.1%
	Site - Renewal	Non-Vatable	282.30	291.05	3.1%
	Site - Variation	Non-Vatable	68.00	70.11	3.1%
	Collectors Licence - Initial application	Non-Vatable	234.80	242.08	3.1%
	Collectors - Renewal	Non-Vatable	195.80	201.87	3.1%
	Collectors - Variation	Non-Vatable	68.00	70.11	3.1%
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, therefore please contact licensing department for further information or refer to the licensing area of the Council website. <i>These may become discretionary for 2015/16.</i>					
Sex Establishments					
	Grant, renewal, variation or transfer (£2,040 refunded if no hearing)	Non-Vatable	2,465.40	2,541.83	3.1%
Sexual Entertainment Venues					
	Grant, renewal, variation or transfer (£2,040 refunded if no hearing)	Non-Vatable	2,966.70	3,058.67	3.1%
Other Establishments					
	Hypnotism Consent	Non-Vatable	33.40	34.44	3.1%
Gambling Licence Fees					
	Betting Office - grant/ provisional statement - £2,040 refunded if no hearing	Non-Vatable	2,547.30	2,547.30	0.0%
	Annual Fee	Non-Vatable	203.60	203.60	0.0%
	Variation	Non-Vatable	286.40	286.40	0.0%
	Transfer/ Reinstatement	Non-Vatable	250.60	250.60	0.0%
	Adult Gaming Centre - grant/ provisional statement £1,600 refunded if no hearing	Non-Vatable	2,046.00	2,046.00	0.0%
	Annual Fee	Non-Vatable	203.60	203.60	0.0%
	Variation	Non-Vatable	286.40	286.40	0.0%
	Transfer/ Reinstatement	Non-Vatable	260.90	260.90	0.0%
	Bingo Club - grant/ provisional statement £2,040 refunded if no hearing	Non-Vatable	2,547.30	2,547.30	0.0%
	Annual Fee	Non-Vatable	203.60	203.60	0.0%
	Variation	Non-Vatable	199.50	199.50	0.0%
	Transfer/ Reinstatement	Non-Vatable	260.90	260.90	0.0%
	Family Entertainment Centre - grant/ provisional statement £1,600 refunded if no hearing	Non-Vatable	2,046.00	2,046.00	0.0%
	Annual Fee	Non-Vatable	203.60	203.60	0.0%
	Variation	Non-Vatable	286.40	286.40	0.0%
	Transfer/ Reinstatement	Non-Vatable	260.90	260.90	0.0%
Street Trading					
	Street Trading Consent - Issue (annual)	Non-Vatable	266.70	274.97	3.1%
	Street Trading Consent - Renewal (annual)	Non-Vatable	266.70	274.97	3.1%
	Pavement Permissions - Issue (annual)	Non-Vatable	266.70	274.97	3.1%
	Pavement Permissions - Renewal (annual)	Non-Vatable	266.70	274.97	3.1%
	Street Trading - community events 1 day	Non-Vatable	-	-	0.0%
Licence Pre Application Advice Service					
	Schools, Churches & Registered Charities (one off fee)	Standard	35.80	36.91	3.1%

LEGAL SERVICES

Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
	Other Applicants (per hour)	Standard	35.80	36.91	3.1%

LEGAL SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% Increase
S106 Agreements					
	S106 Agreements - Hourly Charge for Solicitor with over 8 years experience	Non-Vatable	231.40	238.57	3.1%
	S106 Agreements - Hourly Charge for Solicitor/Legal Exec with over 4 years experience	Non-Vatable	204.70	211.05	3.1%
	S106 Agreements - Hourly Charge for Other Solicitors/Legal Execs	Non-Vatable	171.70	177.02	3.1%
	S106 Agreements - Hourly Charge for Trainee Solicitors, Paralegals and Equivalents	Non-Vatable	125.80	129.70	3.1%
Public Footpaths					
	Diversion, Extinguishment or Creation	Non-Vatable	1,866.50	1,924.36	3.1%
Access to Land					
	Access to Land	Non-Vatable	26.70	27.53	3.1%
Miscellaneous					
Other Legal Advice					
	Hourly Charge for Solicitor with over 8 years experience	Non-Vatable	231.40	238.57	3.1%
	Hourly Charge for Solicitor/Legal Exec with over 4 years experience	Non-Vatable	204.70	211.05	3.1%
	Hourly Charge for Other Solicitors/Legal Execs	Non-Vatable	171.70	177.02	3.1%
	Hourly Charge for Trainee Solicitors, Paralegals and Equivalents	Non-Vatable	125.80	129.70	3.1%
Local Land Charges					
Fees for Supplementary Enquiries					
	Where relating to one parcel of land only	Standard	211.20	211.20	0.0%
	Where relating to several parts of land and delivered on a single form:- for the first parcel of land	Standard	211.20	211.20	0.0%
	For each additional parcel of land the amount is fixed by arrangements between the solicitors and the district council	Standard	38.40	38.40	0.0%
	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	25.20	25.20	0.0%
	For each further enquiry added by solicitors and which the council is willing to answer.	Non-Vatable	44.40	44.40	0.0%

Freedom of Information Requests	Standard
Based on the copy per sheet fee above, and royal mail postage Statutory Fee - Charges for officer time may also be made if the In all cases where a charge is applicable, the requestor will be Requests for Environmental Information follow a different	

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PLANNING SERVICES					
Fees & Charges		VAT	2021/22 £	2022/23 £	% 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</i>					
Generic written advice only without officer viewing the site					
	Householder (<i>Extensions, alterations, outbuildings etc</i>)	Standard	80.00	152.00	90.0%
	Small (<i>1 dwelling or up to 999 sqm commercial floor area including small changes to plant and other alterations</i>)	Standard	300.00	375.00	25.0%
	Minor (<i>2-9 dwellings or 1000-1,999 sqm</i>)	Standard	400.00	620.00	55.0%
	Major (<i>10-99 dwellings or 2,000-4,999 sqm</i>)	Standard	800.00	1,752.50	119.1%
	Strategic (<i>>100 dwellings or >5,000 sqm</i>)	Standard			
	Listed Building	Standard	210.00	216.30	3.0%
	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:				
Meeting with Written advice					
	Householder	Standard	150.00	195.00	30.0%
	Small	Standard	350.00	437.50	25.0%
	Minor (1 Meeting up to 2 hours)	Standard	450.00	697.50	55.0%
	Major (1 Meeting up to 3 hours)	Standard	1,050.00	1,944.25	85.2%
	Strategic (1 Meeting up to 3 hours)	Standard	1,550.00	2,586.50	66.9%
	Listed Building	Standard	405.00	417.15	3.00%
Follow-up					
	Householder	Standard	125.00	150.00	20.0%
	Small	Standard	188.00	225.60	20.0%
	Minor	Standard	250.00	300.00	20.0%
	Major	Standard	730.00	876.00	20.0%
	Strategic	Standard	1,150.00	1,380.00	20.0%
	Listed Building	Standard	275.00	283.25	3.00%
Retrospective Developments					
	No Fee for advice where development is undertaken before planning permission application				
Planning Performance Agreements					
These are available for Strategic, Large and Standard sites. Prices will be based on an hourly rate. Please enquire for more detail.					
Plans					
	Replacement Local Plan (2006)		100.70	103.82	3.1%
	Replacement Local Plan - Inspectors' Report)	Non-Vatable	55.40	57.12	3.1%
	Core Strategy	Non-Vatable	25.20	25.98	3.1%
	Annual Monitoring Report	Non-Vatable	10.10	10.41	3.1%
	Local Development Scheme	Non-Vatable	40.30	41.55	3.1%
	Statement of Community Involvement	Non-Vatable	5.00	5.16	3.1%
	Conservation Area Appraisal	Non-Vatable	5.00	5.16	3.1%
	Supplementary Planning Documents	Non-Vatable	10.10	10.41	3.1%
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	60.40	83.35	38.0%
Building Control					
	<i>These fees can be obtained from the building control pages on the Rochford District Council website.</i>				

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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 2022, the standard rate is 20%.

CAPITAL AND TREASURY MANAGEMENT STRATEGY 2022/23

1 INTRODUCTION

- 1.1 This report sets out the Council's Capital and Treasury Management Strategy for 2022/23 for approval by Full Council.
- 1.2 In financing capital expenditure, local authorities are governed by legislative frameworks, including the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code) and the CIPFA Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes (Treasury Management Code). An updated Prudential Code and Treasury Management Code have recently been published by CIPFA, with a requirement for local authorities to report in line with these from 2023/24 onwards. Any changes required to the information contained within this document will therefore be updated in next year's Strategy.
- 1.3 The Prudential Code was developed by CIPFA as a professional code of practice to support local authorities in taking their decisions. Local authorities are required by regulation to have regard to the Prudential Code when carrying out their duties under Part 1 of the Local Government Act 2003. Local authorities determine their own programmes for investment; however, in order to demonstrate that capital expenditure and investment decisions are taken in line with service objectives and properly take account of stewardship, value for money, prudence, sustainability and affordability, the Prudential Code requires authorities to have in place a Capital Strategy that sets out the long term context in which capital expenditure and investment decisions are made, and gives due consideration to both risk and reward and impact on the achievement of priority outcomes.
- 1.4 This Strategy provides an overview of the governance process for approval and monitoring of capital expenditure. It provides a projection of the Council's capital financing requirement and explains how the Council will make prudent revenue provision for the repayment of any debt. The Strategy also sets out the Council's policy approach to commercial investment activities, including processes, due diligence and defining the Council's risk appetite in respect of these.
- 1.5 The Strategy also sets out the Council's approach to treasury management investment activities and includes the criteria for determining how and where funds will be invested to ensure that the principal sums are safeguarded from loss and that sufficient liquidity is maintained to ensure that funds are available when needed. The Council's policies, objectives and approach to risk management of its treasury management activities, and the manner in which it seeks to achieve its policies and objectives for treasury management are set out, alongside the knowledge and skills available to the Council and provides confirmation that these are commensurate with the Council's risk appetite.

- 1.6 The treasury management investment strategy proposed for 2022/23 is consistent with that applied in previous years. The Council has a good track record with regard to its treasury investment activity, adhering to the statutory requirement to give priority to security and liquidity over yield. Internal Audit's most recent review issued a 'good' assurance opinion on the management of these activities, confirming that internal controls are consistently adhered to.
- 1.7 The distinct, but inter-related, elements of this Strategy therefore collectively demonstrate that the Council's capital expenditure and investment decisions properly take account of stewardship, value for money, prudence, sustainability and affordability, by setting out the long-term context in which capital expenditure and investment decisions are made, and by giving due consideration to both risk and reward and impact on the achievement of priority outcomes.

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 polices, estimates and actuals. These reports are:-

1. The Capital and Treasury Management 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).

2. The Mid-Year Treasury Management Report which will update Council with the progress of the capital position, update prudential indicators as necessary, and consider whether the Treasury Strategy is delivering its objectives or whether any policies require revision.

3. Annual Strategy report (reported to Council in June). This provides details of actual performance compared to the estimates.

- 2.2 The above reports are required to be adequately scrutinised before being recommended to the Council. This role is undertaken by the Review Committee. In addition, the Executive will receive quarterly updates of the capital programme position.

3 CAPITAL AND TREASURY MANAGEMENT STRATEGY

- 3.1 The Capital and Treasury Management Strategy comprises a number of distinct, but inter-related, elements including:

- **Capital expenditure (see Section 4)**; which includes an overview of the governance process for approval and monitoring of capital expenditure, including the Council's policies on capitalisation, and an overview of its capital expenditure and financing plans.
- **Capital financing and borrowing (see Section 5)**; provides a projection of the Council's capital financing requirement, how this will be funded and repaid and explains how it will discharge its duty to make prudent revenue provision for the repayment of debt.
- **Other Prudential Indicators (see Section 6)**
- **Borrowing Strategy (see Section 7)**
- **Treasury Management Investments (see Section 8)**; explains the Council's approach to treasury management investment activities, including the criteria for determining how and where funds will be invested to ensure that the principal sums are safeguarded from loss and that sufficient liquidity is maintained to ensure that funds are available when needed.
- **Annual Investment Strategy (see Section 9)**
- **Commercial Investments (see Section 10)**; provides an overview of those of the Council's policy on commercial investment activities that count as capital expenditure, including processes, due diligence and defining the Council's risk appetite in respect of these.
- **Credit Ratings (see Section 11)**
- **Liquidity Risk Management (see Section 12)**
- **Cash Flow Management (see Section 13)**
- **Scheme of Delegation (see Section 14)**
- **Treasury Management Policy and Practices (see Section 15)**
- **Knowledge and skills (see Section 16)**; summarises the knowledge and skills available to the Council and provides confirmation that these are commensurate with the Council's risk appetite.

4 CAPITAL EXPENDITURE

Capitalisation policies

- 4.1 Expenditure is classified as capital expenditure when it results in the acquisition or construction of an asset (e.g. land, buildings, roads and bridges, vehicles, plant and equipment etc.) that:

- Will be held for use in the delivery of services, for rental to others, or for administrative purposes; and
 - Are of continuing benefit to the Council for a period extending beyond one financial year.
 - Subsequent expenditure on existing assets is also classified as capital expenditure if these two criteria are met.
- 4.2 There may be instances where expenditure does not meet this definition but would nevertheless be treated as capital expenditure, including:
- Where the Council has no direct future control or benefit from the resulting assets, but would treat the expenditure as capital if it did control or benefit from the resulting assets; and
 - Where statutory regulations require the Council to capitalise expenditure that would not otherwise have expenditure implications according to accounting rules.

Governance

- 4.3 The Section 151 Officer manages the preparation of a capital programme on an annual basis which is presented to Full Council for approval as part of the Medium-Term Financial Strategy report.
- 4.4 Schemes will usually only be added to, or removed from, the capital programme as part of the annual budget setting process. Any request outside of this process to change the capital programme by adding or removing schemes, or by allocating additional scheme and payment approvals to an approved scheme, must be approved by Full Council in line with the Council's financial regulations.
- 4.5 Any project that is added to the Capital Programme will be for the purposes of delivering public services (including housing, regeneration and local infrastructure) or in support of joint working with others to deliver such services. No schemes will be added to the Capital Programme if their only purpose is to achieve a financial return.
- 4.6 The Section 151 Officer will also monitor performance against the Council's approved capital programme on an on-going basis, as part of the quarterly financial reports, which are presented to Executive by the Portfolio Holder for Finance. These financial overview reports will provide a comparison of the Council's projected expenditure with the latest approved capital programme.

Capital Expenditure Plans

- 4.7 When expenditure is classified as capital expenditure, this means that the Council is able to finance that expenditure from the following sources:

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- Capital grants and contributions - amounts awarded to the Council in return for past or future compliance with certain stipulations.
- Capital receipts – amounts generated from the sale of assets and from the repayment of capital
- Loans, grants or other financial assistance.
- Revenue contributions – amounts set aside from the revenue budget or earmarked reserves
- Borrowing/Finance Leases - amounts that the Council does not need to fund immediately from cash resources, but instead charges to the revenue budget over a number of years into the future. The implications of financing capital expenditure from borrowing are explained in Section 7.

5 CAPITAL FINANCING AND BORROWING

5.1 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.

5.2 The table below summarises the Council's proposed capital expenditure plans for the period to 2026/27 and how this would be financed. The detail of the proposed capital investment of £5.594m in 2022/23 will be presented to Full Council on 22 February 2022 as part of the Medium-Term Financial Strategy.

Capital Expenditure and the Capital Financing Requirement.

£000s	2020/21 Outturn	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast	2026/27 Forecast
Opening CFR	777	777	777	777	777	777	777
Capital Expenditure	1,169	1,282	5,659	6,276	1,308	980	990
Financed by:							
Capital Receipts Reserve	403	736	2,394	2,924	-	-	-
Capital Grants	594	365	540	540	540	540	540
Other Earmarked Reserves	172	35	50	924	317	-	-
Revenue Contribution	-	-	2,251	1,838	403	440	450
Section 106 Income	-	27	15	-	-	-	-
New Homes Bonus Income	-	94	300	50	47	-	-
Match Funding	-	25	-	-	-	-	-
Finance Lease (Revenue Cont.)	-	-	110	-	-	-	-
Closing CFR	777	777	777	777	777	777	777

5.3 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.

- 5.4 The adoption of IFRS16 in 2022/23 will have an impact on the CFR of this authority due to some leases being required to be recognised on the balance sheet. The work to identify these leases has not yet been finalised and therefore the relevant values are not yet confirmed, however there will be no new financial requirement to the authority since this will be met through voluntary Minimum Revenue Provision (see below), which would be equivalent in value to the existing budgetary provision.

Minimum Revenue Provision (MRP) Policy Statement

- 5.5 As noted above the Capital Financing Requirement (CFR) provides a measure of the amount of capital expenditure that the Council yet to fund from cash resources. Instead, the Council is required to set aside monies from the revenue budget each year to repay the borrowing. This practice is referred to as making minimum revenue provision (or MRP) for the repayment of debt. Statutory guidance requires MRP to be provided annually on a prudent basis, and interprets 'prudent' to mean that MRP charges on unsupported borrowing should be made over a period commensurate with the period the assets financed from borrowing continue to provide benefit. Where it is practical or appropriate to do so, the Council may make voluntary revenue provision, or apply capital receipts, to reduce debt over a shorter period.
- 5.6 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).
- 5.7 Where assets are funded through finance lease agreements, MRP is made over the life of the contract. This includes expenditure on some assets where lease repayments would have been treated directly as operational revenue expenditure in prior years, but are now treated as capital expenditure and included on the balance sheet, per the requirements of IFRS16.

6 OTHER INDICATORS

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

- 6.1 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.

Affordability Prudential Indicators

- 6.2 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.

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Year End Resources £000	2021/22 Estimate	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Earmarked Reserves & General Fund Balance	15,919	13,563	10,133	6,390	6,286	6,386
Capital Receipts Reserve	801	1,477	-	-	-	-
Total Core Funds	16,720	15,040	10,133	6,390	6,286	6,386
Expected Investments	18,220	16,540	11,633	7,890	7,786	7,886

- 6.3 The indicators are designed to support and record local decision making in a manner that is publicly accountable but are not designed to be comparative performance indicators to other organisations. There are no recommended limits or values for the indicators.
- 6.4 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).

- 6.5 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.

%	2021/22 Estimate	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Ratio of Financing Costs to Net Revenue Stream	0.00%	-0.29%	-0.46%	-0.44%	-0.43%

Incremental impact of capital investment decisions on band D council tax.

- 6.6 If the capital programme was to be funded through revenue (council tax) this indicator identifies the revenue costs associated with proposed changes to the capital programme.

£000s	2021/22 Estimate	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Capital Expenditure	1,282	5,659	6,276	1,308	980
Incremental impact of capital investment	113	4,377	617	(4,969)	(327)
Council tax base	32,051.9	32,707.6	33,034.7	33,365.0	33,698.7
Council tax Band D impact	0.00	0.13	0.02	-0.15	-0.01

7 BORROWING

- 7.1 The Council does not currently have any borrowing. Dependent on the Council's approval of particular business cases put forward for consideration, it

is possible that borrowing would be considered in future for larger capital schemes. However; this would need to be agreed on a case by case basis.

- 7.2 Borrowing may be considered 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 is shorter than the life of the asset.

Asset Delivery Programme

- 7.3 On 8 September 2020 Full Council agreed to proceed with its Asset Delivery Programme and award a contract to GB Partnerships to deliver the proposed schemes for the Council’s key strategic sites set out in the Council’s Asset Strategy. The agreed option was to consolidate the Council’s operations at the Freight House site, develop a new Community Centre at the Mill Arts & Events Centre site and redevelop and dispose of the remaining sites which are surplus to Council requirements.
- 7.4 Further to this on 2nd November 2021 Full Council agreed to revisit the Council’s requirements for the Mill Arts & Events Centre site and that a separate Outline Business Case (to include a full options analysis) be undertaken and presented to Council for approval at a later date.
- 7.5 It was estimated at Final Business Case (FBC) stage that the agreed option would have a net capital funding requirement of £1.5m (representing a capital cost of £6.0m partially offset by capital receipts of £4.5m). These figures are included in the medium-term capital expenditure forecasts shown above; however the costs will continue to be refined as designs are finalised and will be subject to agreement by Full Council at two further key decision points before substantive works commence.
- 7.6 For prudence, the FBC assumes a long-term loan of £1.5m is required to fund the residual gap at a cost of £75,000 per annum, which is assumed within the FBC revenue projections. If the Council chooses instead to fund the gap from its cash reserves, it will realise a further saving on the financing element of the assumed cost. Within the Council’s capital programme the net capital funding requirement is currently assumed to be funded from the Council’s reserves since the Council has sufficient resources within its Hard/Soft Infrastructure Fund Reserve (which were set aside for this purpose). At FBC stage it was not anticipated that any long-term borrowing would therefore be required; however this assumption may be revisited. Shorter term cash requirements will depend on the delivery profile of the Programme, in particular when capital receipts are realised, and it is possible borrowing could be required to fund cash flow works during the delivery phase. Full Council approval would be sought before any borrowing was undertaken as this would represent a change to the Council’s current Capital and Treasury Management Strategy.
- 7.7 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

7.8 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
- Municipal Bonds Agency - created to enable local authority bond issues
- Capital markets (stock issues, commercial paper and bills)

7.9 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, to ensure they are affordable.

7.10 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.

8 TREASURY MANAGEMENT

8.1 The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

- 8.2 The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans, or using longer-term cash flow surpluses.
- 8.3 The core 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.
- 8.4 Both the CIPFA Code and the MHCLG guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its Treasury Management 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. Investment in commercial activities or for wider strategic objectives may be subject to different criteria than those applied to funds invested purely for Treasury Management purposes, as set out in Section 10 below.
- 8.5 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.
- 8.6 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.

TREASURY INDICATORS: LIMITS TO BORROWING ACTIVITY

- 8.7 The Council is only permitted to borrow externally (including via credit arrangements) up to the level implied by its Capital Financing Requirement (CFR).
- 8.8 To ensure that external borrowing does not exceed the CFR, other than in the short term, limits are established for external debt, as follows:
- **Authorised limit** – this defines the maximum amount of external debt permitted by the Council, and represents the statutory limit determined under section 3 (1) of the Local Government Act 2003.
 - **Operational boundary** – this is an estimate of the probable level of the Council's external debt and provides the means by which external debt is managed to ensure that the 'authorised limit' is not breached.

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- 8.9 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, with the exception of IFRS16 changes noted at paragraph 5.4 above.

£000s	2021/22 Estimate	2022/23 Estimate	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate
Operational Limit	777	777	777	777	777
Authorised Limit	977	977	977	977	977

Treasury Management Limits on Activity

- 8.10 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 too restrictive they will impair the opportunities to reduce costs / improve performance.
- 8.11 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 %	2020/21	2021/22	2022/23
	Upper	Upper	Upper
Limits on fixed interest rates:			
Borrowing	100%	100%	100%
Investments	100%	100%	100%
Limits on variable interest rates:			
Borrowing	25%	25%	25%
Investment	100%	100%	100%

9 ANNUAL INVESTMENT STRATEGY

- 9.1 The Council has no plans to deviate from its current investment strategy for Treasury Management investments. A full list of those items included in the 2022/23 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

9.2 As at the end of Quarter 3 2021/22, the Council's investment portfolio was as shown in the table below.

Investments at 31.12.21	Amount (£000)
Money Market Funds – Instant Access	9,500
Handelsbanken – Instant Access	6,000
Santander – 95 days notice	6,000
Lloyds – 95 days notice	3,000

10 COMMERCIAL INVESTMENTS

10.1 Statutory guidance on local authority investments (issued by the Secretary of State under section 15(1)(a) of the Local Government Act 2003) classifies local authority investments into the following categories:

- Investments held for treasury management purposes
- Other investments

10.2 Investments held for treasury management purposes are dealt with in the 'Treasury Management' section of this document. This section deals with 'other investments', where the intention is for investments to contribute to the Council's service delivery objectives and/or place making role.

10.3 The Council does not currently hold any investments for non-Treasury Management purposes.

10.4 Any project that is added to the Capital Programme will be for the purposes of delivering public services (including housing, regeneration and local infrastructure) or in support of joint working with others to deliver such services. No schemes will be added to the Capital Programme if their only purpose is to achieve a financial return.

Loans to Subsidiaries, Local Enterprises and Third Parties

10.5 Loans to subsidiaries, local enterprises and third parties may be considered, as part of a wider strategy for local economic growth, even though they may not all

be seen as prudent if adopting a narrow definition of prioritising security and liquidity.

10.6 Such loans will be considered when all of the following criteria are satisfied:

- The loan is given towards expenditure which would, if incurred by the Council, be capital expenditure;
- The purpose for which the loan is given is consistent with the Council's corporate / strategic objectives and priorities;
- Due diligence is carried out that confirms the Council's legal powers to make the loan, and that assesses the risk of loss over the loan term;
- A formal loan agreement is put in place which stipulates the loan period, repayment terms and loan rate (which will be set at a level that seeks to mitigate any perceived risks of a loss being charged to the General Fund, and takes appropriate account of state aid rules) and any other terms that will protect the Council from loss;

11 CREDIT RATINGS

11.1 This Council applies the creditworthiness service provided by Link Asset Services. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard & Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- credit watches and credit outlooks from credit rating agencies;
- CDS spreads to give early warning of likely changes in credit ratings;
- sovereign ratings to select counterparties from only the most creditworthy countries.

11.2 This modelling approach combines credit ratings, credit Watches and credit Outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads for which the end product is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will therefore use counterparties within the following durational bands:-

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

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Orange	1 year 6 months 100 days	£1m £3m £6m
Blue	1 year 6 months 100 days	£4m £3m £6m
Purple	2 years 1 year 6 months 100 days	£3m £4m £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

- 11.3 The Link Asset Services' creditworthiness service uses a wider array of information other than just primary ratings. Furthermore, by using a risk weighted scoring system, it does not give undue preponderance to just one agency's ratings.
- 11.4 Typically the minimum credit ratings criteria the Council use will be a Short Term rating (Fitch or equivalents) of F1 and a Long Term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances consideration will be given to the whole range of ratings available, or other topical market information, to support their use.
- 11.5 All credit ratings will be monitored weekly. The Council is alerted to changes in ratings of all three agencies through its use of Link Asset Services creditworthiness service. If a downgrade results in the counterparty / investment scheme no longer meeting the Council's minimum criteria, its further use as a new investment will be withdrawn immediately. In addition to the use of credit ratings the Council will be advised of information in movements in credit default swap spreads against the iTraxx benchmark and other market data on a daily basis via its Passport website, provided exclusively to it by Link

Asset Services. Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

- 11.6 Sole reliance will not be placed on the use of this external service. In addition this Council will also use market data and market information, information on any external support for banks to help support its decision making process.
- 11.7 Credit ratings have remained fairly stable since the start of the pandemic in March 2020 . There were a few 'Outlook' changes, some of which have subsequently been reversed as the economy has recovered.

Country Limits

- 11.8 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).
- 11.9 The approval to remove the United Kingdom from the stipulation of an AA+ credit rating criteria was granted at Full Council 19 July 2016. LINK 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.
- 11.10 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.

Investment Management

- 11.11 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).

Investment returns expectations.

With inflation expected to peak at around 6% in April, the Bank of England's Monetary Policy Committee (MPC) may want to take action to counter inflation on 5th May, when it releases its Quarterly Monetary Policy Report. The December 2021 MPC meeting was mainly concerned with combating inflation over the medium term rather than supporting economic growth in the short term. Bank Rate increases beyond May are difficult to forecast as inflation may drop in the second half of 2022. However, the MPC will want to normalise Bank Rate over the next three years in readiness for potential future economic down-turns with rates under 2% providing stimulus to economic growth. A year end increase of 0.25% has been assumed at the end of each financial year from 2022/2023 onwards to recognise this but the actual timing in each year is difficult to predict. Covid-19 remains a major potential downside threat in all three years. LINK Group forecasts are set out below:

- 2022/2023 0.75%
- 2023/2024 1.00%

- 2024/2025 1.25%

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

- 2022/2023 0.50%
- 2023/2024 0.75%
- 2024/2025 1.00%
- 2025/2026 1.25%

11.13 There are a number of significant risks to the above forecasts, however the forecasted position provided by LINK will continue to be reviewed.

11.14 For its cash flow generated balances, the Council will seek to utilise its notice accounts, money market funds and short-dated deposits, (overnight to 100 days), in order to benefit from the compounding of interest.

11.15 There are upside risks to these forecasts (i.e. increases in Bank Rate occur sooner) if economic growth strengthens. However, should the pace of growth fall back there could be downside risk. If growth expectations disappoint and inflationary pressures are minimal, any further any further increases in Bank rate could be pushed back.

11.16 It is expected that this authority will have sufficient funds to invest that will realise a return on investments c£25,000 for financial year 2022/23.

11.17 At the end of the financial year, the Council will report on its investment activity as part of its Annual Strategy Report.

12 LIQUIDITY RISK MANAGEMENT

12.1 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.

12.2 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.

13 CASH AND CASH FLOW MANAGEMENT

13.1 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 Review Committee / Full Council in the light of changing levels of activity.

- 13.2 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.

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) Full Council

- receiving and reviewing reports on treasury management policies, practices and activities.
- approval of annual strategy
- 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.
- Recommending the appointment of external service providers.

15 TREASURY MANAGEMENT POLICY STATEMENT AND TREASURY MANAGEMENT PRACTICES

15.1 A revised Treasury Management Code was published by CIPFA in December 2021; there is a requirement to report on this from 2023/24 onwards, so any changes required to this Strategy document will be reflected from next year.

15.2 The Treasury Management Code has a particular significance under the provisions of the Local Government Act 2003 which requires local authorities

‘to have regard (a) to such guidance as the Secretary of State may issue, and (b) to such other guidance as the Secretary of State may by regulations specify’.

15.3 The current Treasury Management Code contains the following definition of treasury management activities which has been adopted by CIPFA:

The management of the organisation’s borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

This definition is intended to apply to all public service organisations in their use of capital and project financings, borrowings and all investments.

15.4 It clarifies that ‘investments’ in the above definition covers all the Council’s financial assets, as well as other non-financial assets held primarily for financial returns if applicable. This means that it encompasses investments which are not managed as part of normal treasury management or under treasury management delegations.

15.5 The Treasury Management Code identifies three key principles for treasury management:

- Public service organisations should put in place formal and comprehensive objectives, policies and practices, strategies and reporting arrangements for the effective management and control of their treasury management activities.
- Their policies and practices should make clear that the effective management and control of risk are prime objectives of their treasury management activities and that responsibility for these lies clearly within their organisations. Their appetite for risk should form part of their annual strategy, including any use of financial instruments for the prudent management of those risks, and should ensure that priority is given to security and portfolio liquidity when investing treasury management funds.
- They should acknowledge that the pursuit of value for money in treasury management, and the use of suitable performance measures, are valid and important tools for responsible organisations to employ in support of their business and service objectives, and that within the context of effective risk management, their treasury management policies and practices should reflect this.

15.6 In accordance with these principles, the Council had previously adopted a Treasury Management Policy Statement, which set out the policies, objectives and approach to risk management of its treasury management activities, and a series of Treasury Management Practices (TMPs), which set out the manner in which the Council sought to achieve its policies and objectives for treasury management.

16 KNOWLEDGE AND SKILLS

16.1 The Council recognises the importance of ensuring that all officers involved in the treasury management function (including commercial investment activities) are fully equipped to undertake the duties and responsibilities allocated to them. The Section 151 Officer is responsible for recommending and implementing the necessary arrangements and does this by:

- **Ensuring officers are both capable and experienced.** All individuals involved in the delivery of the treasury management function are required to undertake continuing professional development.
- **Providing training and technical guidance**
All individuals involved in the delivery of the treasury management function are provided with access to relevant technical guidance and training necessary to enable them to acquire and maintain an appropriate level of expertise, knowledge and skills to undertake the duties and responsibilities allocated to them.
- **Appointing a treasury management and other professional advisors**
By employing external providers of treasury management services, the Section 151 Officer ensures that the individuals involved in delivery of the

Council's treasury management activities have access to specialist skills and resources.

- 16.2 The Council uses the services of Link Asset Services "Link" as its external treasury management advisors.
- 16.3 The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon our external service providers.
- 16.4 It also recognises that there is value in employing external providers of treasury management services 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.
- 16.5 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.
- 16.6 The Section 151 Officer will ensure that elected members tasked with treasury management responsibilities, including those responsible for scrutiny, have access to training relevant to their needs and those responsibilities. This is fulfilled via annual training sessions with the Council's professional advisors. Those charged with governance recognise their individual responsibility to ensure that they have the necessary skills to complete their role effectively.

17 RISK IMPLICATIONS

- 17.1 As an authority that does not currently have any debt the Council's highest priority in its treasury management function is the security of its investments in accordance with the priorities set out in the CIPFA Code. Sums are invested with a range of counter parties to minimise the risk of the capital sum being diminished through movements in prices.
- 17.2 The Council, whilst fundamentally risk adverse, will accept some modest degree of risk in its Treasury Management activities. 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 for Treasury Management purposes 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.
- 17.3 The Council does not currently hold any investments for non-Treasury Management purposes. Non-core activities and investments may be considered by the Council in future, subject to the appropriate governance, to

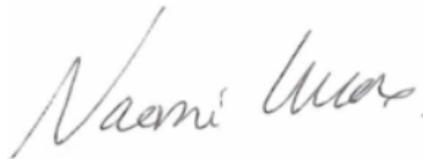
support the Council's wider strategic objectives and/or place-making role. Such investments would only be entered into following a full assessment of the risks and having secured expert external advice (where it is relevant to do so).

18 RESOURCE IMPLICATIONS

- 18.1 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.

19 LEGAL IMPLICATIONS

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



Naomi Lucas

Section 151 Officer

Background Papers:-

None

For further information please contact Naomi Lucas (Section 151 Officer) on:-

Phone: 01702318019 or 01702546366 x3102

Email: naomi.lucas@rochford.gov.uk

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

REPORT TO: EXTRAORDINARY COUNCIL 22 FEBRUARY 2022

PORTFOLIO: FINANCIAL SERVICES

REPORT FROM: SECTION 151 OFFICER

SUBJECT: BUDGET CONSULTATION RESULTS

1 PURPOSE OF THE REPORT

1.1 To set out the results of Rochford District Council's 2021 Budget Consultation.

2 INTRODUCTION

2.1 The Rochford District Council Budget Consultation 2021 ran between 13th September and 24th October 2021.

2.2 The Council used a mix of social media, information emails to partners and newspaper advertising to promote the consultation. An announcement was made in the District News bulletin. Posters were shared with doctors' surgeries and libraries.

2.3 The Council issued 14 Facebook, 14 Instagram and 14 Twitter posts with a combined reach of 101,044. The posts generated 34 messages from the public. The Council also ran an article in the Echo newspaper and promoted the consultation link via the Council's Business Bulletin and via targeted emails to various local community-based groups.

3 SUMMARY OF RESULTS

3.1 506 responses were received in 2021 compared to 334 responses in 2020 and 221 in 2019. Only one paper copy was received, however, several comments did raise concerns about those who do not use online services.

3.2 Of the total of 506 responses 99% were from residents and 1% were from businesses in the area. Responses were received from residents across all wards within the district.

Breakdown of responses by ward (rounded to nearest %)

Foulness and the Wakerings Ward	12%
Roche South Ward	11%
Downhall and Rawreth Ward	10%
Hawkwell East Ward	9%
Sweyne Park and Grange Ward	9%
Hockley and Ashingdon Ward	8%
Hullbridge Ward	8%
Hockley Ward	7%
Trinity Ward	7%
Lodge Ward	6%
Wheatley Ward	5%
Roche North and Rural Ward	5%
Hawkwell West Ward	4%

- 3.3 Residents were provided with some information on the Council's current spending levels per household across a number of key services and were asked if they would prefer to spend less, the same, or more in each key area. Most residents wanted to spend the same on all services. Maintaining Parks and Open Spaces received the highest number of 'spend more' responses, whilst Planning Services received the highest number of 'spend less' responses.
- 3.4 In the consultation residents were asked for their views on the Business Plan priorities. The combined responses of 'Very Important' and 'Important' show that most residents felt that '...maintain, protect, and enhance our many green parks, playgrounds and open spaces, creating greater opportunities for leisure and cultural enjoyment' was most important followed by '...support local businesses and organisations'. When combining 'Not Important' and 'No Opinion', '...work with partner organisations to tackle inequalities and enable more improvements in well-being to be delivered by communities' was felt to be the least important of the Business Plan priorities.
- 3.5 The consultation included some suggestions on ways the Council could raise money. Increasing the use of modern technology and increasing commercial activity for revenue were the most supported options. Most residents disagreed with increasing or introducing new charges for services or increasing Council Tax.

- 3.6 The breakdown at the end of this report sets out the responses to each question in more detail and addresses some of the comments received, with further feedback planned during the year. The responses to the questions showed that there are some common themes which will be useful to inform the Council's future strategic priorities and decisions.

4 CONCLUSION

- 4.1 The results of the 2021 Budget Consultation have been reviewed and considered as part of the budget setting process for 2022/23. The feedback received will also be used to inform future decision making across the Council.



AD RESOURCES (SECTION 151 OFFICER)

Background Papers: -

None.

For further information please contact Naomi Lucas on: -

Phone: 01702 546366 x 3517

Email: naomi.lucas@rochford.gov.uk

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

Detailed Breakdown of responses to Survey Questions**Spending on Services**

The survey listed the services that Rochford District Council provides. The cost figures show the average annual cost per household for a Band D council taxpayer.

The survey question asked: **As the council tries to balance its budget, can you tell us which services you feel the council should spend less, the same or more on?**

Service (£ average annual spend per household)	Spend Less	Spend the Same	Spend More
Planning Services (£5.59)	39%	52%	9%
Economic Development (£2.70)	28%	56%	15%
Leisure and Culture (£8.95)	26%	54%	20%
Homelessness prevention and housing support (£21.74)	25%	54%	21%
Community Health and Safety (£10.25)	16%	57%	26%
Street Cleansing (£23.08)	8%	64%	28%
Maintaining Parks and Open Spaces (£22.08)	7%	58%	35%
Household Waste Collection (£57.39)	4%	82%	14%

Spending on Services - Summary of Results

Overall, residents opted to Spend the Same across all the options provided

The services with the largest Spend More responses were Maintaining Parks and Open Spaces, Street Cleansing and Community Health and Safety, however, in all cases, the % of responses was lower than Spend the Same.

The services with a largest Spend Less responses were Planning Services and Economic Development Services, however again in both cases these were lower than Spend the Same.

Detailed Breakdown of responses to Consultation Questions (continued)

Business Plan

The council has committed to achieving a number of objectives in its Business Plan 2020-23, some it can do on its own, and others require it to work in partnership with other organisations and partners.

The survey question asked: **Can you tell us which of the statements below concerning the activities of the council are the most important to you?**

Business Plan Priority	Very Important	Important	Not Important	No Opinion
We will maintain, protect, and enhance our many green parks, playgrounds and open spaces, creating greater opportunities for leisure and cultural enjoyment.	62%	34%	4%	0%
We will improve our efficiency through modernising services and changing the way we work to meet residents' needs.	48%	41%	9%	2%
Wherever possible, we will support local businesses and organisations.	45%	48%	5%	2%
We will be more environmentally conscious and strive to eliminate our carbon footprint.	42%	40%	16%	2%
We will focus on early intervention and protection for the most vulnerable.	42%	48%	7%	3%
We will engage with communities to meet our priorities and shape the future of the district.	37%	51%	10%	1%
We will support residents, local businesses, and organisations to create a district full of great life opportunities and choices, business growth and economic security.	35%	55%	8%	2%
We will support and invest in community level work which enables everyone to lead healthy, safe, and fulfilling lives.	28%	57%	13%	2%

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We will work with partners to build community resilience and public safety.	28%	55%	14%	4%
We will work with other councils across South Essex and Central Government to promote the district and create inward investment which will shape our landscape for the future.	26%	46%	22%	6%
We will inspire our communities to make a difference.	24%	47%	24%	5%
We will work with partner organisations to tackle inequalities and enable more improvements in well-being to be delivered by communities.	22%	48%	25%	5%
We will invest in the future of the district to stimulate growth and prosperity as well as attracting investors and visitors.	16%	54%	26%	4%

Summary of Results - Business Plan

Overall, residents felt that all the Business Plan priorities were Very Important or Important.

The priorities receiving the highest % of Very Important responses were 'Maintain, Protect and Enhance our Green Spaces', 'Improve Efficiency' and 'Support Local Businesses'.

The Business Plan priority to receive the highest number of Not Important responses was 'Invest in the Future of the District' although most residents felt this was still an Important priority overall.

The priority to receive the highest number of No Opinion responses was 'Work with Others' although most residents felt this was still an Important priority overall.

Detailed Breakdown of responses to Consultation Questions (continued)

Raising More Money

Looking at ways to generate income is one way the council can reduce its budget gap.

The survey question asked: **Listed below are different ideas that we would welcome your views on. Please indicate how you feel about each statement.**

	Strongly Agree	Agree	Nether Agree nor Disagree	Disagree	Strongly Disagree
Increase the use of modern technologies in the delivery of services	31%	42%	18%	7%	2%
Become a cashless council because cash is more expensive to handle than digital transactions	24%	28%	20%	19%	9%
Increase commercial activity to make money that can be used to fund local services.	19%	42%	25%	9%	4%
Increase existing car parking charges	4%	12%	17%	29%	38%
Introduce charges for services that the Council has the option to provide, such as green waste	3%	7%	13%	30%	47%
Increase council tax	2%	12%	20%	27%	38%

Summary of Results - Raising More Money

- 4.2 None of the suggestions received a majority of Strongly Agree responses, but 'Increase use of Modern Technology' received the highest number.
- 4.3 'Increase use of Modern Technology' and 'Increase Commercial activity' received the same highest number of Agree responses.
- 4.4 The majority of residents were in strong disagreement with introducing, or increasing charges for services or increasing Council Tax, and a number of comments were received in response to these suggestions.

Detailed Breakdown of responses to Consultation Questions (continued)

Other Comments

As part of the consultation residents were given the opportunity to provide further comments and feedback. The comments were themed in the following categories and subsequently categorised as positive, negative or statement. Some comments covered multiple themes and are reflected in the results below.

	Responses	% that were Positive	% that were Negative	% that were a Statement
Changes to Charges	135	6.7%	80.0%	13.3%
Planning and Infrastructure	87	1.1%	54.0%	44.8%
Place and Environment	76	5.3%	36.8%	57.9%
Waste and Recycling	41	7.3%	7.3%	85.4%
Asset Delivery Project	20	0.0%	80.0%	20.0%
Leisure	5	0.0%	60.0%	40.0%
Other	92	-	-	-
No further comments	169	-	-	-

A sample of comments have been included below and more information or links to external websites has been provided where relevant.

- ***CCTV in Rayleigh would be good for the community. Making sure alleyways are not overgrown and full of rubbish, so that people feel safe using them.***
- ***Please allow for the installation of CCTV in Rayleigh and Rochford to enhance security. Next year allocate for other towns.***
- ***Our streets and roads are not policed. the return of a Bobby on the beat with authority (common sense law enforcement) would make economic sense.***
- ***Have a permanent police presence in Rochford***

More details on Policing across the county can be found on the Office of the Police, Fire and Crime Commissioner's website here:

<https://www.essex.pfcc.police.uk/our-role/>

Residents were given the opportunity to have their say on making Essex safer and getting crime down in the PFCC's Police and Crime Plan 2021-2024 Survey, which was held in 2021.

The Council is part of the Rochford & Castle Point Community Safety Partnership (CSP). An update on the work of the Partnership will be presented to the Council's Review Committee in March 2022. More details on the CSP can be found here:

<https://www.rochford.gov.uk/community-and-people/community-safety/community-safety-partnership-csp>

The Council agreed as part of the 2020-21 budget that a £100k community safety fund would be created for all parish and town councils to bid for, including an allocation for CCTV in Rayleigh. Any monies not spent will be rolled forward into 2022/23.

- ***switch streetlights back on***
- ***Renew streetlights with led lights in Greensward Lane and leave them on through the night.as this is a very dangerous road to navigate in the dark.***

The majority of streetlights along adopted highways are Essex County Council's responsibility. You can contact Essex County Council at lighting@essexhighways.org

Streetlights along unadopted roads are either the responsibility of the Parish or District Council and some are still with the developer of the road. Streetlights around Council owned buildings, leisure centres etc are owned by the Council are the responsibility of the Council.

If you report a problem with street lighting to us and we are not responsible for that particular streetlight, we will pass this on to the relevant party.

- ***We do not have any facilities in Wakering i.e. sport facilities swimming gym It would be much easier if Rochford could come to some agreement with Southend for shared usage***

Fusion Lifestyle currently has contracts for the operation of leisure sites across both Rochford District Council and Southend Borough Council. They have a membership option, which allows members to use any Fusion Lifestyle run leisure centre. Further information is available by contacting Fusion Lifestyle directly.

More community based projects are needed, to raise funding. Bring back carnivals, fetes, Christmas events, not via events companies but through the council and community.

Information on funding for community groups and organisations is available on the Council's website: <https://www.rochford.gov.uk/community-and-people/voluntary-organisations/voluntary-organisation-grants>

The Council is making available some funding to support community events for the Queens Platinum Jubilee in 2022; more details will be available soon.