
MEDIUM TERM FINANCIAL STRATEGY 2019/20-2023/24

1 PURPOSE OF THE REPORT

- 1.1 This report sets out the proposed Medium Term Financial Strategy (MTFS) for the period 2019/20 to 2023/24, including the 2019/20 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 forward plan that ensures it is well placed to meet future challenges, particularly changes to funding levels, demographic and legislation changes.

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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 over a rolling five-year timeframe from 2019/20 to 2023/24.
- 4.2 Government funding for 2019/20 is in line with the four year settlement that Rochford District Council signed up to for the period 2016 - 2020 with the exception of the removal of £0.630m of negative Revenue Support Grant adjustments.
- 4.3 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.
- 4.4 This report provides feedback on the public budget survey which closed on 13 January 2019 after a period of 6 weeks and is outlined in section 7.
- 4.5 Budget pressures of £0.694m have been identified for 2019/20; these are partly offset by new savings / efficiencies (including income generation) of £0.399m leaving a residual gap before funding changes of £0.295m.
- 4.6 It is recommended that the residual 2019/20 gap is bridged through the application of the one off Levy Surplus grant plus an increase in Council Tax of 2.98%; this equates to an extra 13 pence per week on a Band D property in 2019/20.
- 4.7 The Council's 2019/20 Business Rates income forecast has improved from 2018/19; mainly due to a decrease in the Collection Fund Deficit. As this position is volatile, and there is significant uncertainty about the level of Business Rates income the Council will be able to retain from 2020/21 onwards, it is recommended that this net improvement is transferred to the Council's Business Rates Smoothing Reserve to mitigate this risk in future years.
- 4.8 The Medium Term gap to 2023/2024 is forecast to be £1.0m, based on current financial forecasting; however this will be subject to change as additional information becomes available about the Business Rates Retention scheme and Fair Funding Review to be implemented from 2020/21, and as further savings proposals are developed.
- 4.9 The Council aims to retain a General Fund balance (which acts as a contingency for unexpected or emergency costs) of 10% (£0.9m) in 2019/20.
- 4.10 It is expected that 2019/20 will be the final year of the New Homes Bonus scheme. Previous years' grant allocations have been transferred to the Council's Hard/Soft Infrastructure Reserve; however as it is deemed that the level of reserves held for this purpose is sufficient to meet the Council's Medium Term requirements it is intended that this final year of New Homes Bonus grant is used to fund a programme of investment in the district's play areas.

5 STRATEGIC CONTEXT

- 5.1 The Council and the wider public sector continue to face significant financial challenges. There have been substantial reductions in Central Government funding over the past eight years, and there continues to be increasing demand for services. Beyond 2019/20, there is uncertainty around the future of local government finance with Revenue Support Grant to be removed, and more business rates retained locally. The Government is also reviewing the allocation of funding across local authorities; known as the Fair Funding review. The uncertain funding position makes it difficult to plan for the long term.
- 5.2 A summary of the main announcements within the Local Government Settlement is set out below.

Headlines from the Local Government Settlement 2019/20

- 2019/20 is the final year of the Government's four year funding settlement for the period 2016/17 to 2019/20, which the Council signed up to in 2015.
- The key change from this four year deal, confirmed in the final 2019/20 settlement, is that the Government will remove any proposed negative Revenue Support Grant adjustments in 2019/20. This has a positive impact on the Council's budget of £0.630m compared to original assumptions.
- Confirmation of an increase in the threshold for the council tax referendum principle for shire districts from 2% to 3% for 2019/20 (or £5 if higher)
- Consultation of the Government's intention to localise 75% of business rates and implement a new Fair Funding assessment from 2020/21.
- In addition to those already announced; fifteen new 75% business rates retention pilots were accepted for 2019/20. Unfortunately the Essex Pilot bid was not successful however Rochford will continue to be part of an Essex Business Rates Pool in 2019/20.
- Small additional one-off grant for the Council of £26,234 in 2019/20 due to redistribution of a £180m surplus on the Government's Business Rates levy account.
- New Homes Bonus will continue to be paid on housing growth above 0.4% in 2019/20. It is expected that this will be the last year of the current scheme.

Demand Pressures

5.3 As well as funding reductions the Council also faces pressures from increases in demand including:

- **Inflationary Pressures** (staff “cost of living” increases and non-staff pressures e.g. contract inflation)
- **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.
- **Increasing public expectations:** with residents expecting better services, prompter responses and right first time.

6 COUNCIL PRIORITIES

- 6.1 In view of the financial constraints in the years ahead, the Council has a responsibility to develop and agree a plan for meeting the challenge of continuing to provide excellent services to residents. The proposed MTFS supports the development and delivery of these plans.
- 6.2 The Council will seek to ensure that it maintains support to those services that are most needed, in particular front line areas. The ongoing challenges faced by the Council require it to continually innovate in the way it delivers, however it is evident that continued reductions in funding and increases in demand will inevitably impact on both the nature and scope of services that the Council is able to deliver in future.
- 6.3 The Council recognises that economic growth benefits residents and businesses alike, as well as supporting the finances of the Council. The Council’s approach is to build resilience in its finances and lay the foundation for future fiscal independence; through modernising the way we work, investing in for future growth and promoting income generation opportunities. The Council has developed an Asset Strategy to support these ambitions.
- 6.4 The Council approved its Business Plan in October 2015, which was arrived at after extensive discussions and liaison with various groups including its Members, staff, residents, community groups, businesses and partners.
- 6.5 The Business Plan placing residents at the heart; provides a strong focus on the following four key themes which the Council through co-design has deemed to be priorities; to support Rochford and its people up to 2021:-
- **Becoming Financially Self-Sufficient**
 - **Maximise Our Assets**
 - **Early Intervention**

- **Enable Communities**

- 6.6 A refresh of the Council's Business Plan will be undertaken in 2019/20 to align with the MTFS and the key strategic projects on which the Council is focusing, including the Asset Delivery Programme set out in more detail below.

Asset Delivery Programme

- 6.7 The Council has set out its intention to deliver an Asset Delivery Programme which will consider how the Council's key strategic sites can deliver the objectives set out in its Asset Strategy. The preferred option is consolidation of the Council operations at the Freight House; it is estimated at the Outline Business Case (OBC) stage that this option would have a net capital funding requirement of £0.6m and these figures are included in the medium term capital expenditure forecasts, pending approval of the OBC by Full Council on 19 February 2019.
- 6.8 The net capital funding requirement is currently assumed to be funded from the Council's reserves. As the Council currently has sufficient resources within its Hard/Soft Infrastructure Fund Reserve (which were set aside for this purpose), at this stage, it is not anticipated that any long-term borrowing would be required. 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 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.
- 6.9 External borrowing (if endorsed) would create an ongoing revenue cost pressure as a result of the capital financing charges arising (interest payments and principal repayment of debt), which will consequently reduce the revenue resources available for service delivery.
- 6.10 The decisions above will determine the level of targeted investment available to invest on council priorities which could generate savings, a financial return, support wider social and economic growth or maintain key assets for each of the next five years.

7 MEDIUM TERM FINANCIAL STRATEGY (MTFS)**MTFS Key Principles and Assumptions**

- 7.1 The indicative MTFS for the period 2019/20 to 2023/24 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 routine capital expenditure that can be incurred each year, recognising that any expenditure over and above what can be funded from revenue contribution to capital, specific Capital Grants, designated reserves or capital receipts would need to be financed through borrowing.

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

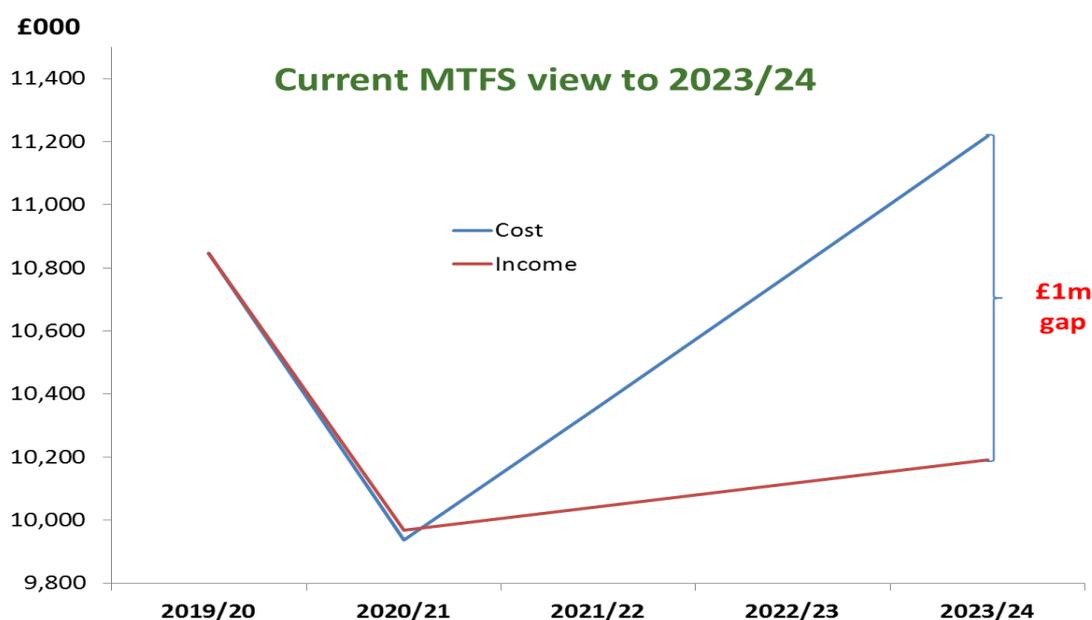
- **Demographic pressures:** – increased demand for specific services such as Housing Options, alongside a more general increase in demand for services as a result of the number of households in the district continuing to rise.
- **Inflation (pay):** a 2% increase in staff pay is assumed for each year from 2019 to 2023, based on latest assumptions regarding the national pay award.
- **Inflation (non-pay):** inflation has been added in line with the individual contract agreements
- **Revenue contribution to capital outturn:** is estimated at £ £255,000 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 2.98% in 2019/20 is assumed to bridge the budget gap; this equates to an extra 13 pence per week on a Band D property. No 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.
- **The Council Tax baseline:** assumes a continuation of current household trajectory (1% annual increase in future years) taking into account current developments and schemes where developers are in place.
- **New Homes Bonus (NHB):** 2019/20 is assumed to be the final year of this grant, pending the outcome of the Business Rates Retention and Fair Funding Consultations which will determine the funding settlements for individual LAs from 2020/21.
- **Business rates:** The amount the Council will be able to retain from 2020/21 onwards will be determined via the Business Rates Retention

Scheme review, which will set the baseline level of rates the Council is expected to collect each year and the level of tariff/top ups for each authority. Pending the outcome of that review the total level of Business Rates the Council will be able to retain in future years is assumed to reduce by the level of the proposed negative RSG adjustment (funded in 2019/20 through central government's share of Business Rates).

- **Revenue Support Grant:** the proposed negative RSG allocation of £0.630m will be funded through the central government share of business rates in 2019/20 and therefore has been removed from the Council's funding settlement. From 2020/21 onwards RSG will be rolled into the overall Business Rates Retention system; however as indicated above it is expected that the overall level of funding the Council will retain could reduce.

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 £1m by 2023/24; this means that the Council will need to find recurrent baseline savings to this value by that time. There are however a number of unknowns which could change the budget gap, most notably the Fair Funding Review and rollout of 75% Business Rates Retention from 2020/21 onwards, which is being consulted on over the coming months and will be confirmed following the Comprehensive Spending Review and the Autumn Budget. 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 help balance the budget for 2019/20 have been developed and these total £0.399m. Delivery of further measures to balance the budget from 2020/21 and beyond are being explored and will, to a certain extent, be enabled by the successful implementation of the plans set out for 2019/20. The Council will therefore need to continue with its transformation ambition as set out in the Business Plan, to identify further savings in future years. It is intended that development of the investment strategy will underpin an investment delivery programme which will help to address the gap.



Revenue Budget Overview 2019/20

	2018/19	2019/20	Change
	£m	£m	£m
Community	1.554	1.449	(0.105)
Enterprise	0.348	0.553	0.204
Environment	2.779	2.918	0.139
Finance	1.495	1.574	0.079
Governance	0.974	0.987	0.013
Leader	1.595	1.609	0.014
Planning	0.447	0.403	(0.044)
Staffing Vacancy Factor	(0.200)	(0.200)	-
Total Service Expenditure	8.993	9.293	0.300
Funding Sources:			
Revenue Support Grant	-	-	-
Retained Business Rates	(1.943)	(2.847)	(0.904)
New Homes Bonus	(0.898)	(0.658)	0.240
Council Tax (Proposed)	(7.000)	(7.271)	(0.271)
Council Tax Collection Fund adjustment	(0.056)	(0.044)	0.012
Levy Surplus Grant		(0.026)	(0.026)
Investment Fund Contribution / (Withdrawal)	0.903	0.658	(0.245)
Business Rates Smoothing Reserve Contribution / (Withdrawal)		0.895	0.895
General Fund Contribution / (Withdrawal)			-
Total Funding	(8.993)	(9.293)	(0.300)
(Surplus) / Deficit / Balanced budget	-	-	-

- 7.5 The 2019/20 budget is underpinned by solid financial management and robust savings plans. After taking income and specific grants into account, the net costs of 2019/20 services (including incentivised funding) amount to £9.293m, compared to £8.993m in 2018/19. The detailed budget is shown in Appendix 1.

Key 2019/20 Pressures & Growth

- **Contract inflation/specification changes (£265,000):** in relation to major contracts for waste, leisure and information technology services
- **Staffing (£150,000):** this includes the 2% “cost of living” inflationary pressure detailed in the assumptions section plus incremental uplifts and the ongoing impact of other known changes agreed during 2018/19.
- **Council Tax Sharing Scheme (£50,000):** reduction in anticipated income from preceptors as detailed in the risk section at paragraph 13.1
- **Elections (£52,000):** to reflect the anticipated cost of known elections in 2019/20
- **Reinstatement of Revenue to Capital Contribution (£55,000):** total increased to 2017/18 level (£0.255m) following one-off reduction in 2018/19
- **Income Pressures (£68,000):** Some income streams including Building Control, Pre-Planning Agreements and Payroll have been reduced in 2019/20 to reflect deliverability.
- **Materials Recovery Facilities Contract (£60,000):** the contract has been re-tendered and the price per tonne will increase leading to a cost pressure as detailed in the risk section at paragraph 13.1

2019/20 Key Savings, Efficiencies and Outcomes

7.6 For 2019/20, plans have been prepared to deliver savings of £0.399m. These are summarised below:

- **Removal of posts no longer required (£195,000):** Data Protection Officer post (not recruited to following review of GDPR related work requirements), vacant Leadership Support posts, vacant Benefits manager post (restructure has amalgamated this post with the Revenues manager post)
- **Removal of Local Development Fund revenue budget (£155,000):** due to the uncertain profiling of expenditure required for work relating to the Local Plan and Joint Strategic Plan over the next five years, a reserve will be created to fund these costs instead.
- **Additional fees and charges income (£25,000):** new income streams e.g. from Animal Licensing and Weddings at the Old House.
- **Reduction in council tax support grant to parishes (£25,000):** this grant has been reduced by 50% in 2019/20

2019/20 Core Sources of Funding

Revenue Support Grant (RSG):

- 7.7 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 was delayed last year, resulting in the Council's 2018/19 RSG funding being set at zero. The draft settlement for 2019/20 has also 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 from 2020/21 is not yet known and therefore an adjustment has been made to the ongoing financial position in the Medium Term Financial Strategy to reflect this risk.

Business Rates

- 7.8 Local authorities currently retain 50% of Business Rates across the local government sector as a whole (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 retain up to 50% of any growth in business rates revenue over an agreed baseline.
- 7.9 The Government has moved away from its previously stated pursuit of 100% Business Rates Retention (BRR) by 2019/20 and instead aims to increase the local share of business rates retention to 75% in 2020/21. This will be achieved through incorporating existing grants into the BRR system including Revenue Support Grant, and Public Health Grant. The remaining 25% central share will continue to be returned to Central Government. Local authorities will be able to retain 75% of growth above their baseline from 2020/21 once the system is reset, providing an increased incentive for Local Authorities to grow their Business Rates base; however a full reset of the system will also be undertaken meaning that the impact on the Council is unclear at this time.
- 7.10 A Fair Funding Review consultation document was also published alongside the draft Local Government Settlement with the intent to implement from 2020/21. 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.
- 7.11 The Council's 2019/20 Business Rates income forecast has improved from 2018/19 by c£0.9m; mainly due to a decrease in the Collection Fund Deficit of c£0.7m. As this position is volatile, and there is significant uncertainty about

the level of Business Rates income the Council will be able to retain from 2020/21 onwards, it is recommended that this net improvement is transferred to the Council's Business Rate Smoothing Reserve to mitigate this risk in future years.

New Homes Bonus

- 7.12 New Homes Bonus was introduced 2011 in order to provide a clear incentive to local authorities to encourage housing growth in their areas. It is based on the increase in new houses and bringing empty homes back into use. In summer 2017, the Government re-consulted on the latter two proposals in the 2018/19 settlement technical consultation. The 2018/19 settlement confirmed a further reduction in the number of payment years from five to four years. No new changes have been implemented in 2019/20 and the housing growth baseline above which grant is paid will also remain at 0.4%.
- 7.13 MHCLG has published final allocations for 2019/20, the ninth year of the scheme. The total NHB grant for the Council in 2019/20 is £657,801 and is assumed within the MTFS to be the last year of payment. It is intended that this final year of grant monies be used to help fund capital works relating to a programme of play facilities improvements.

Council Tax

- 7.14 The draft settlement set out a 3% (or £5 if higher) referendum limit on council tax increases for shire districts in 2019/20. 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.
- 7.15 When considering the Council Tax level for 2019/20, it should be noted that the current level of Council Tax is:-

	2018/2019 Band D Average £
Essex County Council	1,143.09
Essex County Council Social Care Levy	78.66
Essex Fire Authority	70.38
Police & Crime Commissioner	169.02
Town/Parish Councils (average)	45.91
Rochford District Council	223.65
Total	1,730.71

- 7.16 The Council is proposing an increase in council tax of 2.98% in 2019/20; this equates to an extra 13 pence per week on a Band D property.

2019/20 Council Tax Base

- 7.17 The Section 151 Officer is delegated to set the tax base, which is based on the current council tax valuation list plus an estimate of changes anticipated to occur in 2019/20.
- 7.18 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 2019/20, the tax base is calculated as follows:-

		Band D Equivalents	
		2018/19	2019/20
	Tax Base	33,799.3	33,617.3
Less	LCTS Adjustment	(2,502.2)	(2,047.1)
Equals	Tax Base for Council Tax Collection	31,297.1	31,570.1

- 7.19 The change in the tax base is due to:-
- The 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.
- 7.20 The calculation of the indicative Council Tax for Rochford District is set out below:

	2018/19 Original	2018/19 Current	2019/20 Original
	£m	£m	£m
Gross Expenditure (inc incentivised funding)	10.430	11.128	10.829
Reversal of Parish Precept	(1.437)	(1.437)	(1.536)
Total Service Expenditure	8.993	9.691	9.293
Contribution to /(from) Reserves	0.903	0.205	1.553
Net Expenditure for Budget Purposes	9.896	9.896	10.846
Revenue Support Grant	-	-	-
Retained Business Rates	(1.943)	(1.943)	(2.847)
Incentivised Funding (New Homes Bonus)	(0.898)	(0.898)	(0.658)
Collection Fund Adjustments	(0.056)	(0.056)	(0.044)
Levy Surplus Grant			(0.026)
Rochford's Element of Council Tax Requirement	(7.000)	(7.000)	(7.271)
Council Tax Base	31,297	31,297	31,570
TOTAL COUNCIL TAX (BAND D EQUIVALENT)	223.65	223.65	230.31

- 7.21 The proposed increase in council tax combined with growth in the tax base, would result income from Council Tax being £7.271m in 2019/20. The indicative Council Tax for a band D property will be £230.31; representing an increase of 13p 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 will be set at the Council meeting on 19 February 2019.
- 7.23 Rochford District Council has a strong history of delivery high quality services at value for money for its residents. Financial prudence and stewardship remains a key focus despite the pressures on the public purse and the Council is determined to continue to provide the best services possible to our residents.
- 7.24 To meet these ongoing challenges the Council is continuing on its journey to reduce costs and increase income through efficiencies, better contract management and innovative trading solutions, as set out in its Business Plan.

Council Tax Collection Fund Reserve

- 7.25 As the Billing Authority, this 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.
- 7.26 A forecast is made of the likely outturn surplus or deficit for the current financial year and this amount is then split across the main precepting bodies and the Council. For 2019/20 there will be a surplus on the council tax collection fund, attributable to the billing authority and main preceptors as follows:

Recipient	Distribution Amount – Deficit/(Surplus)	
	2018/19 Actual £000	2019/20 Proposed £000
Rochford District Council	(56)	(44)
Essex County Council	(247)	(197)
Essex Police and Crime Commission	(33)	(27)
Essex Fire & Rescue Authority	(15)	(11)

GREEN GATEWAY TRADING LTD.

- 7.27 In December 2016, Green Gateway Trading Ltd (GGT) commenced trading, as the Council's first live Local Authority Trading Company (LATCo), providing a grounds maintenance service. The company has successfully generated a small profit in its first two years of trading, as well as realising a significant cost saving for the Council in the contracted delivery of services.

- 7.28 The company is currently preparing a business plan for Year 3 and beyond to set out its strategy for future years trading. It is assumed that any surplus generated in the medium term will be reinvested in the company to support future growth. The Council as sole shareholder is therefore not currently anticipating any realisation of profit via dividend pay-outs in its MTFs.

RESIDENT ENGAGEMENT

- 7.29 These budget plans incorporate feedback from consultation including recent resident budget perception surveys in relation to the Council's spending priorities. The survey asked residents what council services they most value and for ideas about how savings could be made or services reformed.
- 7.30 The Budget Survey was available for approximately 6 weeks and formally closed on 13 January 2019. It was publicised on-line and through social media and distributed at various public locations. Overall 160 residents responded.
- 7.31 Council services have been ranked in order of those that respondents are most and least satisfied with and are outlined in the table below:

Service area	2019/20 Satisfied	2019/20 Dissatisfied
Recycling and waste collection	84%	6%
Parks and open spaces	50%	17%
Street cleansing	50%	18%
Planning services	22%	17%
Building control services	20%	12%
Leisure services	18%	18%
Safeguarding and community safety	11%	28%
Accommodation for homeless	7%	14%

- 7.32 The comments received have been summarised into the following three themes:

Income Generation

- 7.33 There was a view that the Council should acting commercially where possible e.g. by offering discretionary services for a fee, expanding services where commercially viable and selling advertising space. Maximising the use of Council owned assets, including leisure and community facilities was also viewed by some as an important area of focus for the Council.

Reduce Costs/ Different ways of working

- 7.34 A number of comments were received around the Council becoming more streamlined by reducing administration and leadership costs, outsourcing services to the private sector or using volunteers. There were also

suggestions that the Council could organise its political administration differently and reduce the costs of some Member services/ allowances.

- 7.35 In addition there were suggestions that services could be reduced in certain areas for example reducing the frequency of some waste/recycling collections.

Service Growth

- 7.36 There were calls for greater enforcement of a number of areas including parking, fly-tipping and littering plus air and noise pollution.
- 7.37 Some suggestions related to areas which the Council is not directly responsible for including street lighting, public footway and highway maintenance and policing services.
- 7.38 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 constraints.
- 7.39 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.
- 7.40 Over the period of the MTF5 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 work in partnership with stakeholders to maximise economic growth in the local area
 - To create an agile and flexible workforce, including maximising ICT efficiencies
 - To deliver the objectives of the Council's Asset Strategy through the emerging Asset Delivery Programme.

8 2019/20 Grants for specific services:

8.1 In 2019/20, the grant funding received by the Council is budgeted to be:

Grants for specific services:	2019/20 £
Local Council Tax Support Scheme	(60,205)
Flexible Homeless Support Grant	(191,531)
Homeless Reduction Act new burdens funding	(22,500)
Housing Benefit Admin	(137,452)
Business Rates collection	(94,331)
Disabled Facilities Grant (estimated)	(500,000)
Total Specific Grants	(1,006,019)

9 Capital Programme

9.1 A Core capital programme covering the period 2019/20 to 2023/24 has been developed to provide the Council with greater transparency over its future spending plans and to enable more effective planning, prioritisation and financial management.

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 programme includes provision for routine capital expenditure on the Council's core maintenance programmes in 2019/20; in addition a significant investment of £0.658m is planned in 2019/20 to provide new and enhanced play facilities. This will be mainly funded from the final year of New Homes Bonus grant.

9.4 The proposed 2019/20 capital programme is detailed in the table below.

Item	Commentary	2019/20
Commercial Services		
Rochford Accommodation works	Works identified from surveys and inspections	30,000
Rayleigh Accommodation works	Works identified from surveys and inspections	25,000
Windmill works	Works identified from surveys and inspections	15,000
Environmental Services		
Play Spaces	New Programme of Play Equipment	657,801
Play Spaces	Replacement of fences/Gates/litter bins/other furniture	15,000
Pavilions	R&M works, following condition survey	207,318
Waste Bins	Replacement of household bins	25,000
Vehicle Fleet	Replacement of vehicles	25,000
Groundworks	Installation of Headstone Beams	10,000
ICT		
Mobile Working	New Devices	50,000
Telephony Network	New Phone Kit/skype	50,000
Flat Bed Scanners	Scanners for Support Services/Reception	30,000
New Print Room Printer	Main Printer for Corporate Jobs	20,000
Caseload Software	Legal	10,000
Server Room Infrastructure	Pending Review by Southend	100,000
Housing		
Disabled Facilities Grant		500,000
Private Housing Renewal Programme		20,000
Total Cost		1,790,119
FINANCED BY:		
Capital Receipts Reserve		(252,318)
New Homes Bonus grant		(657,801)
Hard/Soft Infrastructure Reserve		
Transformation Reserve		(100,000)
Capital Grants	Disabled Facilities Grant	(500,000)
S106 Income	Income from developments under S106 Agreements.	(25,000)
Revenue Contribution		(255,000)
		(1,790,119)

- 9.5 No external borrowing is anticipated for the core maintenance programme. The programme will be financed from revenue contributions, reserves and specific grant funding.
- 9.6 The draft capital budget proposals to 2023/24 include the impact of Asset Strategy investment plans referenced at Paragraph 6.7 to 6.10 for which the Business Cases will be presented to Investment Board/Full Council during 2019 for approval.
- 9.7 It is recognised that the programme over this period cannot accurately predict all demands for the future and that it will require periodic review and revision at least annually to enable the Council to allow adjustments in the light of changing circumstances.

Member Allowances

- 9.8 The Council has moved away from annual reviews of the Allowance Scheme with an Independent Remuneration Panel undertaking a formal review of the

scheme every four years. The panel has undertaken a review during 2018/19 and will present its recommendations to Full Council on 19 February 2019; however it is not anticipated that any cost pressure will arise in 2019/20.

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 2019/20 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 Tax payers to a particular service.
- 10.4 Fees for Licensing, Planning and certain other services are not included within the schedule for fees and charges, as these are prescribed and the Council has no discretion. These are available on request from the relevant department and will be published on the Council's website.

Car Park Charges

- 10.5 Car park charges are not planned to be increased this financial year; however a review of car park usage and associated charges will be completed during 2019/20 to ensure these are in line with Council's strategic objectives. 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.

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 pension fund as a whole every 3 years with a view to setting employer contribution rates. The latest actuarial revaluation was completed in December 2016 and resulted in increase in the contribution paid by the Council for each staff member, offset against a reduction in the annual deficit payment that has to be made. The 2019/20 budget is a net nil change from 2018/19; however the next full valuation of the Essex Pension Fund will be undertaken in December 2019 and therefore consideration will

have to be given to funding Rochford's pension liabilities from 2020/21 onwards following the output of that exercise.

12 EQUALITY AND DIVERSITY IMPLICATIONS

12.1 The Council has formulated its budget proposals having regard to the duties under the Equality Act 2010. The Leadership Team have undertaken preliminary assessments to determine if there will be any adverse impact on those with protected characteristics, as set out in the Corporate Equality Policy. The Leadership Team is satisfied that based on the stage of the respective proposals that these requirements have been adhered to in formulating the proposals referred to in this report.

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

- **Homelessness:** A year on from the Homeless Reduction Act additional grant funded resources, increased prevention work and new partnerships to increase the supply of temporary and settled accommodation has significantly reduced the number of residents in emergency accommodation and directly helped to reduce budget pressures. Demand on the service, however, continues to rise and numbers of households in temporary accommodation is static, as the need for an affordable settled housing supply remains critical. The Council continues to look at alternative cost-effective ways to meet demand.
- **Council Tax Sharing Scheme:** An extension of this scheme has been agreed for one year in 2019/20; however the % share-back of preceptor's additional council tax has reduced from 16% to 14%, resulting in a reduction of c£50,000 for the Council. It is hoped that the scheme will continue in future years but it likely the share-back will reduce to 12% resulting in a further c. £50,000 reduced income. If the scheme did not continue the total loss of income for the Council would be c. £400,000 compared to 2018/19 levels.
- **Materials Recovery Facility:** There is likely to be a cost pressure in 2019/20 as a result of the contract being retendered. The budget has been set based on the revised unit prices and best intelligence of probable

volumes; however if volumes are higher than anticipated a further cost pressure could arise.

- **Brexit:** It is not possible to quantify the impact of any cost pressures arising as result of wider political changes; 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 2019/20 has taken place in an environment of significant pressures on services, and inflationary pressures. Despite these challenge the Council has identified a programme of savings that will enable it to deliver a balanced budget in 2019/20.
- 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 referred to above has been taken into consideration as final proposals to the Council have been formulated.
- 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 During the preparation of the budget for 2019/20 and the MTFS, the challenge has been to find efficiencies and savings that do not prevent the Council from delivering against its Business Plan priorities but which are compatible with those key themes. 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 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.

- 14.8 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 2019/20 budget setting process has been robust.

RESERVES & BALANCES

- 14.9 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.

- 14.10 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.
- 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.

- 14.11 The Council's Policy on Reserves is that, as part of the budget preparation process, the Council will carry out a risk assessment of any material items included in the budget that are based on forecasts or assumptions and that an appropriate level of reserves will be maintained based on the assessment of the probability of events occurring that would require some or all of those reserves to be drawn upon. The approved level of reserves is to be adhered to in order to support the Council in the achievement of its long term objectives.

General fund balance:

- 14.12 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.

- 14.13 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 including potential further reductions in funding; the triennial revaluation of the pension scheme and any impact of the Government's Fair Funding Review.

- 14.14 The level of the General Fund reserve is reviewed annually as part of the budget process and the current 2019/20 target for General Fund balances is £0.907m.

Earmarked reserves:

- 14.15 This 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.
- 14.16 The total forecast movement in earmarked reserves and balances during 2019/20 is a net increase of £735,266, mainly due to the planned transfer to the Business Rates Smoothing reserve as set out at paragraph 4.7. These are estimates based on expenditure and plans at the time of writing the budget. A further report on Reserves and Balances will be made to Council as part of the closure of the accounts for 2018/19.

Earmarked Reserves	Estimated Opening Balance 2019/20	2019/20 Forecast Mov't In Year	Estimated Closing Balance 2019/20
Essex 2050	(71,290)	60,000	(11,290)
Thames Gateway Growth Contribution	(5,000)		(5,000)
Insurance Reserve	(33,364)		(33,364)
Internal Audit	(33,535)		(33,535)
Contractor Provision	(73,431)		(73,431)
IT Reserve	(64,530)		(64,530)
Transformation	(321,507)	100,000	(221,507)
Pension	(1,692,158)		(1,692,158)
Legal	(304,851)		(304,851)
Contamination	(10,000)		(10,000)
Elections	(74,200)		(74,200)
Housing Reserve	(263,029)		(263,029)
Hard / Soft Infrastructure	(2,866,909)	-	(2,866,909)
Business Rates Smoothing Reserve	(1,214,000)	(895,266)	(2,109,266)
Total Earmarked Reserves	(7,027,804)	(735,266)	(7,763,070)

- 14.17 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.
- 14.18 If necessary the Section 151 Officer may approve the use of Earmarked Reserves to cover unexpected emergency 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 within this report.
- 15.2 Local authorities determine their own programmes for investment. The Prudential Code was developed by CIPFA as a professional code of practice to support local authorities in taking their decisions. In financing capital expenditure, local authorities are governed by legislative frameworks, including the requirement to have regard to 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).
- 15.3 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. The Section 151 Officer is required to report explicitly on the affordability and risk associated with this strategy.
- 15.4 The Council's approach to treasury management investment activities is set within the Capital and 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 2019/20 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. In addition, Internal Audit has issued a 'good' assurance opinion on the management of these activities, confirming that internal controls are consistently adhered to.
- 15.5 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 is set out in the strategy, alongside the knowledge and skills available to the Council and provides confirmation that these are commensurate with the Council's risk appetite.
- 15.6 The distinct, but inter-related, elements of the Capital 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.

16 CONCLUSION

- 16.1 The MTFFS has been prepared against a background of significant real terms reductions 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 MTFFS 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.
- 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.
- 16.4 I confirm that the above recommendation does not depart from Council policy and that appropriate consideration has been given to any budgetary and legal implications.

17 RECOMMENDATIONS

- 17.1 It is proposed that, taking account of Council priorities, the Medium Term Financial Strategy, the Local Government Finance Settlement and the results of internal and external consultation, Council **RESOLVES**
- That the net revenue budget requirement is set at £10.846m for 2019/20 as per paragraph 7.20.
 - That the Capital Programme for 2019/20 and the proposed methods of financing the capital expenditure are approved.
 - That the Section 151 Officer be authorised to adjust capital project budgets in 2019/20 throughout the capital programme after the 2018/19 accounts are closed and the amounts of slippage and budget carry forward required are known.
 - That it be noted that the proposed Council Tax requirement for the Council's own purposes (excluding Parish & Town Councils and Precepts) for 2019/20 is £7.271m as per paragraph 7.20
 - That the draft equivalent 2019/20 Band D tax base for the purpose of determining the council tax charge is agreed as 31,570 properties.

- That the increase in Rochford District Council Tax of 2.98% for 2019/20 is approved by recorded vote.
- That the schedule of fees and charges for 2019/20 set out in Appendix 2 is approved.
- That the General Balance is set at £0.907m at as at 1 April 2019.
- That the Earmarked reserves are set as per the table in Section 14.
- That the statement on the robustness of the estimates and reserves at Section 14 is noted.
- That the summary of the Equality Impact Assessment as set out in section 12 of this report is noted.
- That the Capital and Treasury Management Strategy for 2019/20, as set out in Appendix 3 including the 2019/20 Prudential Indicators is agreed.



Naomi Lucas
Section 151 Officer

Background Papers:-

None.

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

BUDGET BOOK PORTFOLIO STRUCTURE 2019-20					
PORTFOLIO HOLDER NAME	ASSISTANT DIRECTOR	ALL SERVICES	2018/19	2018/19	2019/20
			ORIGINAL	LATEST	ESTIMATE
Cllr Terry Cutmore	Shaun Scrutton	Corporate Management	125,900	132,400	123,000
Cllr Terry Cutmore	Shaun Scrutton	Assistant Directors	736,400	694,800	737,000
Cllr Terry Cutmore	Shaun Scrutton	Strategic Director	123,200	123,200	128,600
Cllr Terry Cutmore	Shaun Scrutton	Managing Director	152,200	152,200	155,900
Cllr Terry Cutmore	Angela Law	Conducting Elections	101,300	149,735	156,000
Cllr Terry Cutmore	Angela Law	Registration of Electors	106,200	103,300	106,400
Cllr Terry Cutmore	Matt Harwood White	Health & Safety	45,700	45,700	47,100
Cllr Terry Cutmore	Dawn Tribe	Leadership Support Team	150,500	150,500	84,100
Cllr Mike Steptoe	John Bostock	Civics	53,400	56,500	70,800
			1,594,800	1,608,335	1,608,900
Cllr George Ioannou	Marcus Hotten	Off Street Parking	(1,054,700)	(1,054,700)	(1,030,300)
Cllr George Ioannou	Matt Harwood White	Office Accommodation Rayleigh	79,600	79,600	83,200
Cllr George Ioannou	Matt Harwood White	Office Accommodation Rochford	199,700	199,700	209,200
Cllr George Ioannou	Dawn Tribe	Computer Services	929,800	929,800	1,082,300
Cllr George Ioannou	Matt Harwood White	Estates Management	121,800	121,800	134,200
Cllr George Ioannou	Shaun Scrutton	Communications	72,300	72,300	74,000
			348,500	348,500	552,600
Cllr Mrs Cheryl Roe	Naomi Lucas	Housing Benefit Administration	129,200	134,054	88,700
Cllr Mrs Cheryl Roe	Naomi Lucas	Housing Benefit Payments	(254,600)	(254,600)	(177,800)
Cllr Mrs Cheryl Roe	Dawn Tribe	Reception	141,300	141,300	103,000
Cllr Mrs Cheryl Roe	Dawn Tribe	Support Services	214,800	214,800	189,100
Cllr Mrs Cheryl Roe	Angela Law	Legal Services	159,500	205,460	154,400
Cllr Mrs Cheryl Roe	Shaun Scrutton	Human Resources	188,800	188,800	178,600
Cllr Mrs Cheryl Roe	Angela Law	Licensing	60,200	60,200	41,900
Cllr Mrs Cheryl Roe	Dawn Tribe	Customer Services	263,700	263,700	317,300
Cllr Mrs Cheryl Roe	Angela Law	Hackney Carriage	(100,700)	(106,700)	(93,200)
Cllr Mrs Cheryl Roe	John Bostock	Member & Committee Services	427,700	427,700	410,500
Cllr Mrs Cheryl Roe	Angela Law	Local Land Charges	(160,000)	(158,500)	(140,000)
Cllr Mrs Cheryl Roe	Naomi Lucas	Council Tax	(145,800)	(149,300)	(95,900)
Cllr Mrs Cheryl Roe	Naomi Lucas	Business Rates	(55,500)	(55,100)	(63,200)
Cllr Mrs Cheryl Roe	Angela Law	Information	60,800	60,800	25,300
Cllr Mrs Cheryl Roe	John Bostock	Overview	44,100	44,100	48,000
			973,500	1,016,714	986,700
Cllr Simon Smith	John Bostock	Audit	143,400	144,500	129,600
Cllr Simon Smith	Naomi Lucas	Financial Services	375,592	380,592	476,700
Cllr Simon Smith	Matt Harwood White	Procurement	65,300	65,300	68,700
Cllr Simon Smith	Naomi Lucas	Risk & Performance Management	46,900	46,800	-
Cllr Simon Smith	Naomi Lucas	Net External Finance	(1,100)	18,900	(55,550)
Cllr Simon Smith	Naomi Lucas	Other Operating Income & Expenditure	865,000	900,000	955,000
			1,495,092	1,556,092	1,574,450
Cllr Arthur Williams	Marcus Hotten	Highways/ Roads	(73,500)	(80,000)	(6,200)
Cllr Arthur Williams	Marcus Hotten	Cemeteries & Churchyards	(131,300)	(127,200)	(117,200)
Cllr Arthur Williams	Marcus Hotten	Street Cleansing	669,400	669,400	717,600
Cllr Arthur Williams	Marcus Hotten	Public Conveniences	23,600	37,000	41,300
Cllr Arthur Williams	Marcus Hotten	Coast Protection	2,300	2,300	2,300
Cllr Arthur Williams	Marcus Hotten	Depot	40,900	41,000	29,800
Cllr Arthur Williams	Marcus Hotten	Recycling Collection	2,075,600	2,075,600	2,107,500
Cllr Arthur Williams	Marcus Hotten	Recycling Disposal	(667,900)	(667,900)	(614,400)
Cllr Arthur Williams	Marcus Hotten	Parks & Open Spaces	715,600	785,100	707,100
Cllr Arthur Williams	Matt Harwood White	Emergency Planning	49,700	49,700	50,700
			2,704,400	2,785,000	2,918,500
Cllr Ian Ward	Marcus Hotten	Development Management	88,500	30,700	128,300
Cllr Ian Ward	Louisa Moss	Building Control - Client Account	221,600	209,500	239,600
Cllr Ian Ward	Louisa Moss	Building Control - Fee Account	(265,000)	(265,000)	(220,000)
Cllr Ian Ward	Shaun Scrutton	Planning Policy & Economic Development	402,000	403,000	254,800
			447,100	378,200	402,700
Cllr Mike Webb	Louisa Moss	Housing Strategy	13,900	11,000	11,000
Cllr Mike Webb	Louisa Moss	Private Sector Housing Renewal	62,800	62,800	63,800
Cllr Mike Webb	Louisa Moss	Homelessness	710,100	710,100	601,400
Cllr Mike Webb	Louisa Moss	Corporate Policy & Partnership	149,000	149,000	150,500
Cllr Mike Webb	Louisa Moss	Community Safety	34,200	36,638	35,900
Cllr Mike Webb	Marcus Hotten	Public Health	24,700	24,700	25,100
Cllr Mike Webb	Louisa Moss	Environmental Health	293,300	293,300	296,700
Cllr Mike Webb	Matt Harwood White	Culture & Heritage	(1,200)	(1,200)	(14,300)
Cllr Mike Webb	Matt Harwood White	Sports Development & Promotion	4,600	19,020	3,300
Cllr Mike Webb	Matt Harwood White	Leisure Premises	245,000	245,000	256,400
Cllr Mike Webb	Matt Harwood White	Leisure Client Account	7,600	15,600	5,900
Cllr Mike Webb	Louisa Moss	Safeguarding	10,200	13,100	13,500
			1,554,200	1,579,058	1,449,200
		Staff Vacancy Factor	(200,000)		(200,000)
		Service Related Costs	8,917,592	9,271,899	9,293,050

CLLR TERRY CUTMORE/ CLLR MIKE STEPTOE	2018/19	2018/19	2019/20
	ORIGINAL	LATEST	ESTIMATE
<u>Corporate Management</u>	125,900	132,400	123,000
<u>Assistant Directors</u>	736,400	694,800	737,000
<u>Strategic Directors</u>	123,200	123,200	128,600
<u>Managing Directors</u>	152,200	152,200	155,900
<u>Conducting Elections</u>	101,300	149,735	156,000
<u>Registration of Electors</u>	106,200	103,300	106,400
<u>Health and Safety</u>	45,700	45,700	47,100
<u>Leadership Support Team</u>	150,500	150,500	84,100
<u>Civics</u>	53,400	56,500	70,800
Total Net Expenditure	1,594,800	1,608,335	1,608,900

CORPORATE MANAGEMENT			
<i>PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE</i>			
	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Supplies & Services			
Subscriptions	-	-	1,300
Chartermark	2,100	2,100	-
Member's Away Day	2,000	2,000	2,000
South Essex 2050	10,000	10,000	-
Reward and Recognition	300	300	300
LATCO Costs - Development	-	6,500	-
National Apprenticeship Levy	9,600	9,600	17,500
	<u>24,000</u>	<u>30,500</u>	<u>21,100</u>
Contracted Services			
External Audit Fees - Main Audit	47,700	47,700	47,700
External Audit Fees - Grant Claims	8,800	8,800	8,800
Bank Charges	45,400	22,700	22,700
	<u>101,900</u>	<u>101,900</u>	<u>101,900</u>
TOTAL EXPENDITURE	<u>125,900</u>	<u>132,400</u>	<u>123,000</u>

ASSISTANT DIRECTORS				
PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		613,800	613,800	631,900
Training		55,000	-	55,000
Insurance		4,800	4,800	5,300
Work Placements		60,800	60,800	43,000
		<u>734,400</u>	<u>692,800</u>	<u>735,200</u>
Transport Related				
Car Allowances		900	900	900
		<u>900</u>	<u>900</u>	<u>900</u>
Supplies & Services				
Equipment, Furniture & Materials		700	700	500
Travel and Subsistence		400	400	400
		<u>1,100</u>	<u>1,100</u>	<u>900</u>
	TOTAL EXPENDITURE	<u>736,400</u>	<u>694,800</u>	<u>737,000</u>

STRATEGIC DIRECTOR <i>PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE</i>	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	118,200	118,200	120,500
Training	2,000	2,000	500
Events	-	-	2,500
Insurance	700	700	1,000
	<u>120,900</u>	<u>120,900</u>	<u>124,500</u>
Transport Related			
Car Allowances	700	700	200
	<u>700</u>	<u>700</u>	<u>200</u>
Supplies & Services			
Subscriptions	200	200	3,000
Personal Expenses	100	100	50
Equipment, Furniture & Materials	100	100	50
Travel and Subsistence	700	700	400
Conference Expenses	500	500	400
	<u>1,600</u>	<u>1,600</u>	<u>3,900</u>
TOTAL EXPENDITURE	<u>123,200</u>	<u>123,200</u>	<u>128,600</u>

MANAGING DIRECTOR <i>PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		146,600	146,600	149,500
Training		400	400	400
Insurance		700	700	1,000
		<u>147,700</u>	<u>147,700</u>	<u>150,900</u>
Transport Related				
Car Allowances		900	900	700
		<u>900</u>	<u>900</u>	<u>700</u>
Supplies & Services				
Subscriptions		400	400	350
Personal Expenses		400	400	250
Equipment, Furniture & Materials		200	200	200
Travel and Subsistence		600	600	1,500
Conferences Expenses		2,000	2,000	2,000
		<u>3,600</u>	<u>3,600</u>	<u>4,300</u>
	TOTAL EXPENDITURE	<u>152,200</u>	<u>152,200</u>	<u>155,900</u>

CONDUCTING ELECTIONS				
<i>PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		68,100	68,100	70,800
Insurance		1,200	1,200	1,600
		<u>69,300</u>	<u>69,300</u>	<u>72,400</u>
Supplies & Services				
Equipment, Furniture and Materials		1,900	2,700	1,500
Travel and Subsistence		100	100	100
Cost of Parish elections				2,000
Cost of Elections		30,000	78,035	82,000
		<u>32,000</u>	<u>82,435</u>	<u>85,600</u>
	TOTAL EXPENDITURE	<u>101,300</u>	<u>151,735</u>	<u>158,000</u>

REGISTRATION OF ELECTIONS				
<i>PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		68,100	68,100	70,800
Insurance		1,200	1,200	1,600
		<u>69,300</u>	<u>69,300</u>	<u>72,400</u>
Supplies & Services				
Bulk Postage		10,000	7,000	10,000
Printing		4,500	4,500	5,500
Payments to Canvassers		24,000	24,000	20,000
		<u>38,500</u>	<u>35,600</u>	<u>35,500</u>
	TOTAL EXPENDITURE	<u>107,800</u>	<u>104,900</u>	<u>108,400</u>
INCOME				
Fees & Charges				
Sales		(1,600)	(1,600)	(2,000)
		<u>(1,600)</u>	<u>(1,600)</u>	<u>(2,000)</u>
	TOTAL INCOME	<u>(1,600)</u>	<u>(1,600)</u>	<u>(2,000)</u>
	TOTAL NET	<u>106,200</u>	<u>103,300</u>	<u>106,400</u>

HEALTH & SAFETY				
<i>PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		24,900	24,900	25,400
Insurance		700	700	1,000
First Aiders Allowance		2,100	2,100	3,300
Health & Safety Reps Allowance		1,500	1,500	1,500
Fire Marshall Allowance		2,000	2,000	1,500
Health & Safety Training		5,000	5,000	5,000
		<u>36,200</u>	<u>36,200</u>	<u>37,700</u>
Transport Related				
Car Allowances		200	200	-
		<u>200</u>	<u>200</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials		3,400	3,400	3,400
Health & Safety		5,900	5,900	6,000
Travel and Subsistence		-	-	-
		<u>9,300</u>	<u>9,300</u>	<u>9,400</u>
	TOTAL EXPENDITURE	<u>45,700</u>	<u>45,700</u>	<u>47,100</u>

LEADERSHIP SUPPORT TEAM				
<i>PORTFOLIO HOLDER NAME: CLLR TERRY CUTMORE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		147,300	147,300	81,500
Insurance		3,000	3,000	2,400
		<u>150,300</u>	<u>150,300</u>	<u>83,900</u>
Transport Related				
Car Allowances		100	100	100
		<u>100</u>	<u>100</u>	<u>100</u>
Supplies and Services				
Equipment, Furniture and Materials		100	100	100
		<u>100</u>	<u>100</u>	<u>100</u>
	TOTAL EXPENDITURE	<u>150,500</u>	<u>150,500</u>	<u>84,100</u>

CIVICS				
<i>PORTFOLIO HOLDER NAME: CLLR MIKE STEPTOE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		35,100	35,100	50,900
Insurance		1,900	1,900	2,400
		<u>37,000</u>	<u>37,000</u>	<u>53,300</u>
Transport Related				
Chairman's Transport Allowance		3,200	6,300	4,500
		<u>3,200</u>	<u>6,300</u>	<u>4,500</u>
Supplies & Services				
Civic Drivers Uniform		200	200	200
Regalia Expenses		700	700	700
Holocaust Memorial		300	300	300
Citizens Award		1,000	1,000	800
Chairman's Exp Account		11,000	11,000	11,000
		<u>13,200</u>	<u>13,200</u>	<u>13,000</u>
	TOTAL EXPENDITURE	<u>53,400</u>	<u>56,500</u>	<u>70,800</u>

CLLR GEORGE IOANNOU	2018/19	2018/19	2019/20
	ORIGINAL	LATEST	ESTIMATE
<u>Off Street Parking</u>	(1,054,700)	(1,054,700)	(1,030,300)
<u>Office Accommodation Rayleigh</u>	79,600	79,600	83,200
<u>Office Accommodation Rochford</u>	199,700	199,700	209,200
<u>Computer Services</u>	929,800	929,800	1,082,300
<u>Estates Management</u>	121,800	121,800	134,200
<u>Communications</u>	72,300	72,300	74,000
Total Net Expenditure	348,500	348,500	552,600

OFF STREET PARKING				
PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU		2018/19	2018/19	2019/20
		ORIGINAL	LATEST	ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		158,800	158,800	139,300
Insurance		9,000	9,000	4,500
		<u>167,800</u>	<u>167,800</u>	<u>143,800</u>
Premises Related				
National Non-Domestic Rates		180,800	180,800	217,300
Repairs, Maintenance and Utilities		38,500	38,500	44,600
		<u>219,300</u>	<u>219,300</u>	<u>261,900</u>
Transport Related				
Car Allowances		1,800	1,800	1,300
Transport & Plant		3,300	3,300	3,700
		<u>5,100</u>	<u>5,100</u>	<u>5,000</u>
Supplies & Services				
Publicity		500	500	500
Subscriptions		2,400	2,400	800
Equipment Furniture & Materials		1,500	1,500	1,500
Travel and Subsistence		100	100	-
Printing		3,600	3,600	3,000
Traffic Penalty Tribunal		1,000	1,000	1,000
Traffic Enforce Centre		1,100	1,100	1,100
Mobile Phone Admin		9,000	9,000	18,000
Uniforms		700	700	700
Machine Maintenance		16,000	16,000	16,000
P & D Machine Telecoms		2,200	2,200	2,200
		<u>38,100</u>	<u>38,100</u>	<u>44,800</u>
	TOTAL EXPENDITURE	<u>430,300</u>	<u>430,300</u>	<u>455,500</u>
INCOME				
Fees & Charges				
Other Rents		(8,500)	(8,500)	(8,800)
Webster's Way		(1,360,000)	(1,360,000)	(1,345,000)
Permits/Season Tickets		(75,000)	(75,000)	(90,000)
PCN Payments		(40,000)	(40,000)	(40,000)
Commercial Use Of Space		(1,500)	(1,500)	(2,000)
		<u>(1,485,000)</u>	<u>(1,485,000)</u>	<u>(1,485,800)</u>
	TOTAL INCOME	<u>(1,485,000)</u>	<u>(1,485,000)</u>	<u>(1,485,800)</u>
	TOTAL NET	<u>(1,054,700)</u>	<u>(1,054,700)</u>	<u>(1,030,300)</u>

OFFICE ACCOMMODATION RAYLEIGH <i>PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		15,600	15,600	16,000
Insurance		3,400	3,400	2,100
		<u>19,000</u>	<u>19,000</u>	<u>18,100</u>
Transport Costs				
Car Allowances		100	100	200
		<u>100</u>	<u>100</u>	<u>200</u>
Premises, Related Costs				
National Non Domestic Rates		26,000	26,000	27,600
Repairs, Maintenance and Utilities		31,300	30,750	33,600
Window Cleaning		300	300	400
Refuse Removal		1,200	1,200	1,300
Cleaning of Civic Suite		7,200	7,750	7,400
		<u>66,000</u>	<u>66,000</u>	<u>70,300</u>
Supplies & Services				
Rayleigh Water Cooler Maintenance		400	400	400
		<u>400</u>	<u>400</u>	<u>500</u>
	TOTAL EXPENDITURE	<u>85,500</u>	<u>85,500</u>	<u>89,100</u>
INCOME				
Fees & Charges				
Robing Room Rent		(5,900)	(5,900)	(5,900)
		<u>(5,900)</u>	<u>(5,900)</u>	<u>(5,900)</u>
	TOTAL INCOME	<u>(5,900)</u>	<u>(5,900)</u>	<u>(5,900)</u>
	TOTAL NET	<u>79,600</u>	<u>79,600</u>	<u>83,200</u>

OFFICE ACCOMMODATION ROCHFORD <i>PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		28,400	28,400	29,200
Insurance		5,700	5,700	6,500
		<u>34,100</u>	<u>34,100</u>	<u>35,700</u>
Transport Related				
Car Allowances		1,300	1,300	1,000
		<u>1,300</u>	<u>1,300</u>	<u>1,000</u>
Premises Related				
Cleaning		25,200	27,200	26,000
National Non-Domestic Rates		62,500	61,500	65,200
Repairs, Maintenance and Utilities		65,800	65,800	71,200
Window Cleaning		700	700	700
Refuse Removal		4,600	4,600	4,800
		<u>158,800</u>	<u>159,800</u>	<u>167,900</u>
Supplies & Services				
Cleaning Materials		6,000	5,000	5,000
Rochford Water Cooler Maintenance		1,500	1,500	1,500
		<u>7,500</u>	<u>6,500</u>	<u>6,600</u>
	TOTAL EXPENDITURE	<u>201,700</u>	<u>201,700</u>	<u>211,200</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>199,700</u>	<u>199,700</u>	<u>209,200</u>

COMPUTER SERVICES <i>PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU</i>	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	250,200	250,200	283,100
Insurance	4,600	4,600	6,000
	<u>254,800</u>	<u>254,800</u>	<u>289,100</u>
Transport Costs			
Car Allowances	1,200	1,200	1,000
	<u>1,200</u>	<u>1,200</u>	<u>1,000</u>
Supplies & Services			
Equipment, Furniture & Materials	800	800	800
Travel and Subsistence	200	200	200
Audio Visual Equipment Maintenance	3,500	3,850	4,400
IT Upgrades/Developments	52,500	52,150	72,000
Essex On-Line Partnership	2,200	2,200	2,600
Consultancy	7,500	7,500	7,500
	<u>66,700</u>	<u>66,700</u>	<u>87,500</u>
Contracted Services			
Contract Payment	264,800	264,800	246,100
Consumables	5,600	5,600	5,600
License and Support Payments	336,600	336,600	453,000
Data Protection Fees	100	100	-
	<u>607,100</u>	<u>607,100</u>	<u>704,700</u>
TOTAL EXPENDITURE	<u><u>929,800</u></u>	<u><u>929,800</u></u>	<u><u>1,082,300</u></u>

ESTATES MANAGEMENT				
PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		122,400	122,400	130,200
Insurance		2,600	2,600	2,400
		<u>125,000</u>	<u>125,000</u>	<u>132,600</u>
Transport Costs				
Car Allowances		1,900	1,900	1,300
Transport & Plant		1,000	1,000	1,700
		<u>2,900</u>	<u>2,900</u>	<u>3,000</u>
Supplies & Services				
Equipment, Tools And Materials		2,500	2,500	2,500
Meetings Refreshments		2,500	2,500	2,200
Valuation of Lane		-	-	5,000
		<u>5,000</u>	<u>5,000</u>	<u>9,700</u>
	TOTAL EXPENDITURE	<u>132,900</u>	<u>132,900</u>	<u>145,300</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>121,800</u>	<u>121,800</u>	<u>134,200</u>

COMMUNICATIONS				
PORTFOLIO HOLDER NAME: CLLR GEORGE IOANNOU		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		70,600	70,600	72,000
Insurance		1,300	1,300	1,700
		<u>71,900</u>	<u>71,900</u>	<u>73,700</u>
Transport Costs				
Car Allowances		200	200	-
		<u>200</u>	<u>200</u>	<u>-</u>
Supplies & Services				
Equipment, Supplies and Materials		100	100	200
Travel and Subsistence		100	100	100
		<u>200</u>	<u>200</u>	<u>300</u>
	TOTAL EXPENDITURE	<u>72,300</u>	<u>72,300</u>	<u>74,000</u>

CLLR MRS CHERYL ROE	2018/19	2018/19	2019/20
	ORIGINAL	LATEST	ESTIMATE
<u>Housing Benefit Administration</u>	129,200	134,054	88,700
<u>Housing Benefit Payments</u>	(254,600)	(254,600)	(177,800)
<u>Reception</u>	141,300	141,300	103,000
<u>Support Services</u>	214,800	214,800	189,100
<u>Legal Services</u>	159,500	205,460	154,400
<u>Human Resources</u>	188,800	188,800	178,600
<u>Licensing</u>	60,200	60,200	41,900
<u>Customer Services</u>	263,700	263,700	317,300
<u>Hackney Carriage</u>	(100,700)	(106,700)	(93,200)
<u>Members and Committee services</u>	427,700	427,700	410,500
<u>Local Land Charges</u>	(160,000)	(158,500)	(140,000)
<u>Council Tax</u>	(145,800)	(149,300)	(95,900)
<u>Business Rates</u>	(55,500)	(55,100)	(63,200)
<u>Information</u>	60,800	60,800	25,300
<u>Overview</u>	44,100	44,100	48,000
Total Net Expenditure	973,500	1,016,714	986,700

HOUSING BENEFIT ADMINISTRATION <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		407,100	407,100	367,800
Insurance		8,300	8,300	9,500
		<u>415,400</u>	<u>415,400</u>	<u>377,300</u>
Transport Related				
Car Allowances		2,300	2,300	1,700
		<u>2,300</u>	<u>2,300</u>	<u>1,700</u>
Supplies & Services				
Equipment, Furniture & Materials		1,000	1,000	1,000
Travel and Subsistence		100	100	-
Printing		2,000	2,000	500
Court Cost - Expenditure		1,000	1,000	1,000
HB Welfare Reforms		-	1,075	-
Local Authority Data Sharing		-	3,779	-
CIPFA Services		700	700	700
On Line Training Manual Subs		1,100	1,100	1,100
Benefits Development Fund		4,500	4,500	4,500
		<u>10,400</u>	<u>15,254</u>	<u>8,800</u>
	TOTAL EXPENDITURE	<u>428,100</u>	<u>432,954</u>	<u>387,800</u>
INCOME				
Fees & Charges				
M.O.D Income		(200)	(200)	(200)
Court Costs - Income		(300)	(300)	(500)
Discretionary Housing Payments Inc		(145,000)	(145,000)	(145,000)
		<u>(145,500)</u>	<u>(145,500)</u>	<u>(145,700)</u>
Grants				
Subsidy		(153,400)	(153,400)	(153,400)
		<u>(153,400)</u>	<u>(153,400)</u>	<u>(153,400)</u>
	TOTAL INCOME	<u>(298,900)</u>	<u>(298,900)</u>	<u>(299,100)</u>
	TOTAL NET	<u>129,200</u>	<u>134,054</u>	<u>88,700</u>

HOUSING BENEFIT PAYMENTS <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Transfer Payments				
Rent Rebates		382,500	382,500	311,500
Rent Allowances		16,110,900	16,110,900	15,400,000
		<u>16,493,400</u>	<u>16,493,400</u>	<u>15,711,500</u>
	TOTAL EXPENDITURE	<u>16,493,400</u>	<u>16,493,400</u>	<u>15,711,500</u>
INCOME				
Grants				
Rent Rebates		(138,300)	(138,300)	(225,900)
Housing Benefit Subsidy		(15,903,000)	(15,903,000)	(15,100,000)
DWP Rebates		(500,000)	(500,000)	(500,000)
B&B Subsidy		(206,700)	(206,700)	(63,400)
		<u>(16,748,000)</u>	<u>(16,748,000)</u>	<u>(15,889,300)</u>
	TOTAL INCOME	<u>(16,748,000)</u>	<u>(16,748,000)</u>	<u>(15,889,300)</u>
	TOTAL NET	<u>(254,600)</u>	<u>(254,600)</u>	<u>(177,800)</u>

SUPPORT SERVICES <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		128,300	128,300	102,900
Insurance		3,600	3,600	3,100
		<u>131,900</u>	<u>131,900</u>	<u>106,000</u>
Supplies & Services				
Equipment, Furniture & Materials		1,000	750	750
ETM - Franking Machine Maintenance		1,700	1,700	1,700
Central Stationery Provision		4,100	4,100	3,600
Postal Charges - Franking		50,000	50,000	50,000
Copyright Licence		900	1,150	1,150
Photocopying Paper		7,000	7,000	7,000
Photocopying Charge		7,300	7,300	7,300
Central Printing _ Equipment		10,300	10,300	10,300
Central Printing _ External		1,300	1,300	1,300
		<u>83,600</u>	<u>83,600</u>	<u>83,100</u>
	TOTAL EXPENDITURE	<u>215,500</u>	<u>215,500</u>	<u>189,100</u>
INCOME				
Fees & Charges				
Printing and Copying		(700)	(700)	-
		<u>(700)</u>	<u>(700)</u>	<u>-</u>
	TOTAL INCOME	<u>(700)</u>	<u>(700)</u>	<u>-</u>
	TOTAL NET	<u>214,800</u>	<u>214,800</u>	<u>189,100</u>

LEGAL SERVICES				
<i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		135,100	135,100	127,000
Professional Fees		1,000	1,000	1,000
Insurance		1,900	1,900	2,400
		<u>138,000</u>	<u>138,000</u>	<u>130,400</u>
Transport Costs				
Car Allowances		100	100	100
		<u>100</u>	<u>100</u>	<u>100</u>
Supplies & Services				
Equipment, Furniture & Materials		500	460	500
Travel and Subsistence		300	300	400
Legal Fee's Exp		15,000	61,000	14,000
Library		10,100	10,100	15,000
Consultancy Advice		3,000	3,000	3,000
		<u>28,900</u>	<u>74,860</u>	<u>32,900</u>
	TOTAL EXPENDITURE	<u>167,000</u>	<u>212,960</u>	<u>163,400</u>
INCOME				
Fees & Charges				
Parish Income		(2,000)	(2,000)	-
Rents - Wayleaves		(500)	(500)	(500)
Legal Fee's Income		(5,000)	(5,000)	(7,000)
		<u>(7,500)</u>	<u>(7,500)</u>	<u>(9,000)</u>
	TOTAL INCOME	<u>(7,500)</u>	<u>(7,500)</u>	<u>(9,000)</u>
	TOTAL NET	<u>159,500</u>	<u>205,460</u>	<u>154,400</u>

HUMAN RESOURCES <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		133,000	133,000	125,200
Insurance		1,900	1,900	2,400
Central Training Provision		19,000	19,000	19,000
		<u>153,900</u>	<u>153,900</u>	<u>146,600</u>
Transport Costs				
Car Allowances		100	100	-
		<u>100</u>	<u>100</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials		300	300	300
Travel and Subsistence		100	100	100
Consultancy		1,400	1,400	1,400
Staff Advertising		20,000	20,000	17,000
Occupational Health		5,000	5,000	5,000
Job Evaluation		3,000	3,000	3,000
Staff Reward		4,000	4,000	3,500
Staff Parking		-	-	1,000
Childcare Vouchers		1,200	1,200	1,200
DBS Checks		800	800	500
Attendance Bonus		12,000	12,000	12,000
		<u>47,800</u>	<u>47,800</u>	<u>45,000</u>
	TOTAL EXPENDITURE	<u>201,800</u>	<u>201,800</u>	<u>191,600</u>
INCOME				
Fees & Charges				
Staff Parking		(13,000)	(13,000)	(13,000)
		<u>(13,000)</u>	<u>(13,000)</u>	<u>(13,000)</u>
	TOTAL INCOME	<u>(13,000)</u>	<u>(13,000)</u>	<u>(13,000)</u>
	TOTAL NET	<u>188,800</u>	<u>188,800</u>	<u>178,600</u>

LICENSING				
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		113,700	113,700	116,300
Insurance		1,900	1,900	2,400
		<u>115,600</u>	<u>115,600</u>	<u>118,700</u>
Transport Related				
Car Allowances		1,100	1,100	700
		<u>1,100</u>	<u>1,100</u>	<u>700</u>
Supplies & Services				
Subscription		300	300	300
Equipment, Furniture & Materials		400	400	400
Travel & Subsistence		200	200	100
Veterinary License Fee		1,400	1,400	3,000
		<u>2,300</u>	<u>2,300</u>	<u>3,800</u>
	TOTAL EXPENDITURE	<u>119,000</u>	<u>119,000</u>	<u>123,200</u>
INCOME				
Fees & Charges				
Gaming Licence		(2,800)	(2,800)	(2,000)
Other Licensing		(3,400)	(3,400)	(4,000)
Animal Welfare Licensing		(3,200)	(3,200)	(25,000)
Liquor Licensing		(48,000)	(48,000)	(48,000)
Veterinary License Fee		(1,400)	(1,400)	(1,400)
		<u>(58,800)</u>	<u>(58,800)</u>	<u>(81,300)</u>
	TOTAL INCOME	<u>(58,800)</u>	<u>(58,800)</u>	<u>(81,300)</u>
	TOTAL NET	<u>60,200</u>	<u>60,200</u>	<u>41,900</u>

CUSTOMER SERVICES <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		255,800	255,800	307,800
Insurance		7,200	7,200	8,800
		<u>263,000</u>	<u>263,000</u>	<u>316,600</u>
Supplies & Services				
Equipment, Furniture & Materials		700	700	700
		<u>700</u>	<u>700</u>	<u>700</u>
	TOTAL EXPENDITURE	<u>263,700</u>	<u>263,700</u>	<u>317,300</u>

HACKNEY CARRIAGE <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Supplies & Services				
Hackney Carriage - Publicity		600	600	600
Equipment, Furniture & Materials		2,000	2,000	2,000
Security Checks		-	-	6,000
Hackney Carriage Exp		3,000	3,000	3,000
		<u>5,600</u>	<u>5,600</u>	<u>11,600</u>
	TOTAL EXPENDITURE	<u>5,600</u>	<u>5,600</u>	<u>11,600</u>
INCOME				
Fees & Charges				
Operators Licensing		(3,600)	(3,600)	(4,000)
Vehicle Licensing		(82,000)	(82,000)	(80,000)
Driver Licensing		(20,500)	(26,500)	(20,000)
Other Income		(200)	(200)	(800)
		<u>(106,300)</u>	<u>(112,300)</u>	<u>(104,800)</u>
	TOTAL INCOME	<u>(106,300)</u>	<u>(112,300)</u>	<u>(104,800)</u>
	TOTAL NET	<u>(100,700)</u>	<u>(106,700)</u>	<u>(93,200)</u>

LOCAL LAND CHARGES				
<i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Supplies & Services				
Local Land Charges Searches		20,000	21,500	20,000
		20,000	21,500	20,000
	TOTAL EXPENDITURE	20,000	21,500	20,000
INCOME				
Fees & Charges				
Fees & Charges		(180,000)	(180,000)	(160,000)
		(180,000)	(180,000)	(160,000)
	TOTAL INCOME	(180,000)	(180,000)	(160,000)
	TOTAL NET	(160,000)	(158,500)	(140,000)

COUNCIL TAX <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		347,200	347,200	339,200
Insurance		7,300	-	8,100
		<u>354,500</u>	<u>347,200</u>	<u>347,300</u>
Transport Related				
Car Allowances		3,700	-	2,100
		<u>3,700</u>	<u>-</u>	<u>2,100</u>
Supplies & Services				
Equipment, Furniture & Materials and Subscriptions		2,000	2,000	1,000
Land Registry Charges		300	-	-
Experian Checks		3,000	3,000	2,000
Travel and Subsistence		300	300	500
Printing		1,000	1,000	1,000
CIPFA Services		700	700	700
Council Tax Support - New Burdens		-	7,800	-
Council Tax Development		1,800	1,800	1,800
Court Costs		25,000	25,000	20,000
Direct Debit Guarantee		100	100	100
		<u>34,200</u>	<u>41,700</u>	<u>27,100</u>
Contracted Services				
Annual Billing		23,000	23,000	23,000
Enforcement Agents		1,000	1,000	2,000
Tracing Agents		700	700	300
End of Year Process		15,100	15,100	17,800
		<u>39,800</u>	<u>39,800</u>	<u>43,100</u>
	TOTAL EXPENDITURE	<u>432,200</u>	<u>428,700</u>	<u>419,600</u>
INCOME				
Fees & Charges				
Penalties Income (£70)		(3,500)	(3,500)	(1,000)
Council Tax Discounts & Exemptions		(400,000)	(400,000)	(350,000)
Court Costs		(105,000)	(105,000)	(95,000)
		<u>(508,500)</u>	<u>(508,500)</u>	<u>(446,000)</u>
Grants				
Local Council Tax Support Admin Subsidy		(69,500)	(69,500)	(69,500)
		<u>(69,500)</u>	<u>(69,500)</u>	<u>(69,500)</u>
	TOTAL INCOME	<u>(578,000)</u>	<u>(578,000)</u>	<u>(515,500)</u>
	TOTAL NET	<u>(145,800)</u>	<u>(149,300)</u>	<u>(95,900)</u>

BUSINESS RATES <i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		74,400	74,400	76,000
Insurance		1,300	1,300	1,700
		<u>75,700</u>	<u>75,700</u>	<u>77,700</u>
Transport Related				
Car Allowances		200	200	-
		<u>200</u>	<u>200</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials		100	100	100
Travel and Subsistence		100	100	100
New Burdon Exp - NNDR		-	400	-
Court Costs		1,500	1,500	1,000
		<u>1,700</u>	<u>2,100</u>	<u>1,200</u>
Contracted Services				
NNDR Development Fund		900	900	900
		<u>900</u>	<u>900</u>	<u>900</u>
	TOTAL EXPENDITURE	<u>78,500</u>	<u>78,900</u>	<u>79,800</u>
INCOME				
Fees & Charges				
External Works		-	-	(2,500)
Court Costs		(8,500)	(8,500)	(8,500)
		<u>(8,500)</u>	<u>(8,500)</u>	<u>(11,000)</u>
Grants				
NNDR Pool Admin Grant		(85,500)	(85,500)	(85,000)
Renewable Energy		(40,000)	(40,000)	(47,000)
		<u>(125,500)</u>	<u>(125,500)</u>	<u>(132,000)</u>
	TOTAL INCOME	<u>(134,000)</u>	<u>(134,000)</u>	<u>(143,000)</u>
	TOTAL NET	<u>(55,500)</u>	<u>(55,100)</u>	<u>(63,200)</u>

INFORMATION			
PORTFOLIO HOLDER NAME: CLLR CHERYL ROE	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	59,200	59,200	24,100
Insurance	1,300	1,300	1,000
	<u>60,500</u>	<u>60,500</u>	<u>25,100</u>
Supplies & Services			
Equipment, Furniture and Materials	300	300	200
	<u>300</u>	<u>300</u>	<u>200</u>
TOTAL EXPENDITURE	<u><u>60,800</u></u>	<u><u>60,800</u></u>	<u><u>25,300</u></u>

OVERVIEW AND SCRUTINY			
<i>PORTFOLIO HOLDER NAME: CLLR CHERYL ROE</i>			
	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	43,200	43,200	46,800
Insurance	700	700	1,000
	<u>43,900</u>	<u>43,900</u>	<u>47,800</u>
Transport Related			
Car Allowances	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>
Supplies and Services			
Equipment, Furniture and Materials	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL EXPENDITURE	<u><u>44,100</u></u>	<u><u>44,100</u></u>	<u><u>48,000</u></u>

CLLR SIMON SMITH	2018/19	2018/19	2019/20
	ORIGINAL	LATEST	ESTIMATE
<u>Audit</u>	143,400	144,500	129,600
<u>Financial Services</u>	375,592	380,592	476,700
<u>Procurement</u>	65,300	65,300	68,700
<u>Risk and Performance Management</u>	46,900	46,800	-
<u>Net External Finance</u>	(1,100)	18,900	(55,550)
<u>Other Operating Income & Expenditure</u>	865,000	900,000	955,000
Total Net Expenditure	1,495,092	1,556,092	1,574,450

AUDIT				
PORTFOLIO HOLDER NAME: CLLR SIMON SMITH		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		141,100	141,100	126,900
Insurance		1,900	1,900	2,400
		<u>143,000</u>	<u>143,000</u>	<u>129,300</u>
Transport Costs				
Car Allowances		100	1,200	-
		<u>100</u>	<u>1,200</u>	<u>-</u>
Supplies & Services				
Subscriptions		100	100	100
Equipment, Furniture & Materials		100	100	100
Travel and Subsistence		100	100	100
		<u>300</u>	<u>300</u>	<u>300</u>
	TOTAL EXPENDITURE	<u>143,400</u>	<u>144,500</u>	<u>129,600</u>

FINANCIAL SERVICES				
PORTFOLIO HOLDER NAME: CLLR SIMON SMITH		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		383,092	383,092	454,800
Insurance		6,600	6,600	16,800
		<u>389,692</u>	<u>389,692</u>	<u>471,600</u>
Transport Costs				
Car Allowances		400	400	400
		<u>400</u>	<u>400</u>	<u>400</u>
Supplies & Services				
Subscriptions		-	-	4,500
Equipment, Furniture & Materials		8,000	8,000	6,600
Travel and Subsistence		1,500	1,500	1,100
ATM		2,900	1,700	-
Individual Training		-	5,000	-
		<u>12,400</u>	<u>16,200</u>	<u>12,200</u>
Contracted Services				
Loomis		5,300	5,300	2,700
Asset Valuation		3,100	3,100	3,500
Treasury Management		7,500	7,500	7,800
Consultancy		1,800	3,000	3,200
Enforcement agents		200	200	200
		<u>17,900</u>	<u>19,100</u>	<u>17,400</u>
	TOTAL EXPENDITURE	<u>420,392</u>	<u>425,392</u>	<u>501,600</u>
INCOME				
Fees & Charges				
Other Payroll Services		(20,300)	(20,300)	-
Trust Property Administration recharge		(700)	(700)	(700)
Income - Castle Point BC		(23,400)	(23,400)	(23,400)
VAT - Car Allowances		(400)	(400)	(800)
		<u>(44,800)</u>	<u>(44,800)</u>	<u>(24,900)</u>
	TOTAL INCOME	<u>(44,800)</u>	<u>(44,800)</u>	<u>(24,900)</u>
	TOTAL NET	<u>375,592</u>	<u>380,592</u>	<u>476,700</u>

PROCUREMENT				
<i>PORTFOLIO HOLDER NAME: CLLR SIMON SMITH</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		63,800	63,800	66,800
Insurance		1,300	1,300	1,700
		<u>65,100</u>	<u>65,100</u>	<u>68,500</u>
Supplies & Services				
Equipment, Tools and Materials		100	100	100
Travel and Subsistence		100	100	100
		<u>200</u>	<u>200</u>	<u>200</u>
	TOTAL EXPENDITURE	<u>65,300</u>	<u>65,300</u>	<u>68,700</u>

RISK & PERFORMANCE MANAGEMENT				
<i>PORTFOLIO HOLDER NAME: CLLR SIMON SMITH</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		45,900	45,900	-
Insurance		700	700	-
		<u>46,600</u>	<u>46,600</u>	-
Transport Related				
Car Allowances		100	100	-
		<u>100</u>	<u>100</u>	-
Supplies & Services				
Equipment, Furniture & Materials		100	100	-
Travel & Subsistence		100	-	-
		<u>200</u>	<u>100</u>	-
	TOTAL EXPENDITURE	<u>46,900</u>	<u>46,800</u>	-

OTHER OPERATING INCOME & EXPENDITURE			
<i>PORTFOLIO HOLDER NAME: CLLR SIMON SMITH</i>			
	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Parish Precepts			
Local Council Tax Support Grants	48,900	48,900	24,450
	48,900	48,900	24,450
INCOME			
Other Income			
Net External Finance	(50,000)	(30,000)	(80,000)
	(50,000)	(30,000)	(80,000)
TOTAL INCOME/EXPENDITURE	(1,100)	18,900	(55,550)

NON DISTRIBUTED COSTS			
<i>PORTFOLIO HOLDER NAME: CLLR SIMON SMITH</i>			
	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Pension	665,000	700,000	700,000
	665,000	700,000	700,000
Supplies & Services			
Contribution to Capital Expenditure	200,000	200,000	255,000
	200,000	200,000	255,000
TOTAL EXPENDITURE	865,000	900,000	955,000

CLLR ARTHUR WILLIAMS	2018/19	2018/19	2019/20
	ORIGINAL	LATEST	ESTIMATE
<u>Highways/ Roads</u>	(73,500)	(80,000)	(6,200)
<u>Cemeteries & Churchyards</u>	(131,300)	(127,200)	(117,200)
<u>Street Cleansing</u>	669,400	669,400	717,600
<u>Public Conveniences</u>	23,600	37,000	41,300
<u>Coast Protection</u>	2,300	2,300	2,300
<u>Depot</u>	40,900	41,000	29,800
<u>Recycling Collection</u>	2,075,600	2,075,600	2,107,500
<u>Recycling Disposal</u>	(667,900)	(667,900)	(614,400)
<u>Parks & Open Spaces</u>	715,600	785,100	707,100
<u>Emergency Planning</u>	49,700	49,700	50,700
Total Net Expenditure	2,704,400	2,785,000	2,918,500

HIGHWAYS/ ROADS				
PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		-	-	50,600
Supplies & Services				
Street/Footpath Lighting		7,000	7,000	7,000
Highway Verge Improvements		2,500	2,500	2,500
Street Nameplates		5,000	5,000	5,000
Salting		1,000	1,000	1,000
Flood Prevention		20,000	13,500	19,500
Ranger Equipment		-	-	15,500
Insurance		-	-	1,700
		<u>35,500</u>	<u>29,000</u>	<u>52,200</u>
	TOTAL EXPENDITURE	<u>35,500</u>	<u>29,000</u>	<u>102,800</u>
INCOME				
Fees & Charges				
Verge Maintenance		<u>(34,000)</u>	<u>(34,000)</u>	<u>(34,000)</u>
		<u>(34,000)</u>	<u>(34,000)</u>	<u>(34,000)</u>
Grant				
DCLG Flooding Grant		-	-	-
ECC Highway Ranger Grant		<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>
		<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>
	TOTAL INCOME	<u>(109,000)</u>	<u>(109,000)</u>	<u>(109,000)</u>
	TOTAL NET	<u>(73,500)</u>	<u>(80,000)</u>	<u>(6,200)</u>

CEMETERIES & CHURCHYARDS <i>PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS</i>	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Insurance	200	200	-
	<u>200</u>	<u>200</u>	<u>-</u>
Premises, Related Expenditure			
National Non Domestic Rates	1,800	1,800	2,100
Repairs, Alterations & Maintenance	6,400	10,300	8,300
Columbarium Exp	1,500	1,500	1,500
	<u>9,700</u>	<u>13,800</u>	<u>12,300</u>
Supplies & Services			
Equipment, Furniture & Materials	3,000	3,000	3,000
Transport & Plant	300	300	-
	<u>3,300</u>	<u>3,300</u>	<u>3,000</u>
TOTAL EXPENDITURE	<u>13,200</u>	<u>17,300</u>	<u>15,300</u>
INCOME			
Fees & Charges			
Columbarium Inc	(10,100)	(10,100)	(10,100)
Interments	(62,000)	(62,000)	(62,000)
Monuments	(20,400)	(20,400)	(20,400)
Grave Purchases	(52,000)	(52,000)	(40,000)
	<u>(144,500)</u>	<u>(144,500)</u>	<u>(132,500)</u>
TOTAL INCOME	<u>(144,500)</u>	<u>(144,500)</u>	<u>(132,500)</u>
TOTAL NET	<u>(131,300)</u>	<u>(127,200)</u>	<u>(117,200)</u>

STREET CLEANSING				
PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Supplies & Services				
Equipment, Furniture & Materials		1,100	900	900
		<u>1,100</u>	<u>900</u>	<u>900</u>
Contracted Services				
Environmental Enforcement Exp		300	500	500
Minor Groundworks		5,100	5,100	4,500
Graffiti Removal		5,000	5,000	5,000
Tip Clearance Only		5,100	5,100	5,100
Contract Payments		655,200	655,200	702,000
		<u>670,700</u>	<u>670,900</u>	<u>717,100</u>
	TOTAL EXPENDITURE	<u>671,800</u>	<u>671,800</u>	<u>718,000</u>
INCOME				
Fees & Charges				
Littering Fixed Penalty Notices		(300)	(300)	(400)
Dog / Litter bin recharge Income		(2,000)	(2,000)	-
Graffiti Recharge		(100)	(100)	-
		<u>(2,400)</u>	<u>(2,400)</u>	<u>(400)</u>
	TOTAL INCOME	<u>(2,400)</u>	<u>(2,400)</u>	<u>(400)</u>
	TOTAL NET	<u>669,400</u>	<u>669,400</u>	<u>717,600</u>

PUBLIC CONVENIENCES			
<i>PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS</i>			
	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Premises Related Costs			
National Non-Domestic Rates	1,000	1,000	6,200
Insurance	600	600	1,000
Repairs, Alterations & Maintenance	2,000	15,400	14,200
	<u>3,600</u>	<u>17,000</u>	<u>21,400</u>
Contracted Services			
Contract Cleaning	20,000	20,000	19,900
	<u>20,000</u>	<u>20,000</u>	<u>19,900</u>
TOTAL EXPENDITURE	<u>23,600</u>	<u>37,000</u>	<u>41,300</u>

COAST PROTECTION <i>PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS</i>	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Supplies & Services			
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 PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Premises Related			
National Non-Domestic Rates	21,300	21,300	23,300
Repairs, Alterations, Maintenance & Insurance	17,600	17,600	4,500
	<u>38,900</u>	<u>38,900</u>	<u>27,800</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>40,900</u>	<u>41,000</u>	<u>29,800</u>

RECYCLING COLLECTION				
<i>PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		108,600	108,600	111,000
Insurance		1,900	1,900	2,400
		<u>110,500</u>	<u>110,500</u>	<u>113,400</u>
Transport Related				
Car Allowances		200	200	300
		<u>200</u>	<u>200</u>	<u>300</u>
Supplies & Services				
Equipment, Furniture & Materials		900	900	900
Travel and Subsistence		100	100	100
Gt Waking Freighters Expenditure		5,000	5,000	5,100
Recycling Events & Promotions		7,000	7,000	7,000
		<u>13,000</u>	<u>13,000</u>	<u>13,100</u>
Contracted Services				
Contract Payments - Refuse Collection		2,011,900	2,011,900	2,045,700
		<u>2,011,900</u>	<u>2,011,900</u>	<u>2,045,700</u>
	TOTAL EXPENDITURE	<u>2,135,600</u>	<u>2,135,600</u>	<u>2,172,500</u>
INCOME				
Fees & Charges				
Bulk Waste Collection		(60,000)	(60,000)	(65,000)
		<u>(60,000)</u>	<u>(60,000)</u>	<u>(65,000)</u>
	TOTAL INCOME	<u>(60,000)</u>	<u>(60,000)</u>	<u>(65,000)</u>
	TOTAL NET	<u>2,075,600</u>	<u>2,075,600</u>	<u>2,107,500</u>

RECYCLING DISPOSAL <i>PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Supplies & Services				
Subscriptions		400	400	400
		<u>400</u>	<u>400</u>	<u>400</u>
Contracted Services				
Recycling Banks - Payments to Contractors		16,700	16,700	12,700
MRF Gate Fees		440,000	440,000	500,000
		<u>456,700</u>	<u>456,700</u>	<u>512,700</u>
	TOTAL EXPENDITURE	<u>457,100</u>	<u>457,100</u>	<u>513,100</u>
INCOME				
Fees & Charges				
E.C.C		(1,055,000)	(1,055,000)	(1,055,000)
Avoided Disposal Credit		(60,000)	(60,000)	(60,000)
Textile Credits		(10,000)	(10,000)	(12,500)
		<u>(1,125,000)</u>	<u>(1,125,000)</u>	<u>(1,127,500)</u>
	TOTAL INCOME	<u>(1,125,000)</u>	<u>(1,125,000)</u>	<u>(1,127,500)</u>
	TOTAL NET	<u>(667,900)</u>	<u>(667,900)</u>	<u>(614,400)</u>

PARKS & OPEN SPACES <i>PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS</i>	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	315,600	315,600	326,200
Insurance	18,300	18,300	11,100
	<u>333,900</u>	<u>333,900</u>	<u>337,300</u>
Transport Related			
Car Allowances	2,000	2,000	1,600
Transport & Plant	26,700	26,700	23,500
	<u>28,700</u>	<u>28,700</u>	<u>25,100</u>
Premises Related			
Repairs, Maintenance and Utilities	37,800	37,400	35,200
	<u>37,800</u>	<u>37,400</u>	<u>35,200</u>
Supplies & Services			
Equipment, Furniture & Materials	11,900	11,800	11,800
Memorial Trees and Benches	2,000	2,000	2,000
Maintenance of Bridleways	5,000	5,000	5,000
Trees & Grounds	3,000	3,000	2,000
	<u>21,900</u>	<u>21,800</u>	<u>20,900</u>
Contracted Services			
Annual Safety Audit	2,000	2,000	2,000
Play Equipment Repairs (Engineers)	10,300	13,400	17,000
Weed & Pest Control	2,400	2,400	500
Works Outside of Main Contract	24,000	24,000	24,000
Main Contract	416,000	412,900	412,900
Tree Survey Works	2,400	2,600	2,600
Woodlands Contractors	18,500	18,300	18,300
Contractors and Suppliers	8,500	-	8,500
	<u>484,100</u>	<u>475,600</u>	<u>485,800</u>
TOTAL EXPENDITURE	<u>906,400</u>	<u>897,400</u>	<u>904,300</u>

INCOME			
Fees & Charges			
Reservoir Rents	(1,100)	(1,100)	(1,100)
Land & Access Charges	(15,000)	(15,000)	(16,500)
Pavilions	(16,400)	(16,400)	(20,000)
Hire of Football Pitches	(15,000)	(15,000)	(15,000)
Hire of Cricket Pitches	(1,100)	(1,100)	(1,200)
Woodland Trading Pitches Income	(1,000)	(1,000)	(1,800)
Sales	(16,000)	(16,000)	(16,000)
Service Level Agreement - Rochford Housing Association	(30,700)	(30,700)	(30,600)
Recharge to Parishes	(11,000)	(11,000)	-
Woodlands Misc Income	(3,500)	(3,500)	(500)
Memorial Trees & Benches	(1,500)	(1,500)	(500)
	<u>(112,300)</u>	<u>(112,300)</u>	<u>(114,200)</u>
Other Income			
Contract Contingency	(78,500)	-	(83,000)
	<u>(78,500)</u>	<u>-</u>	<u>(83,000)</u>
TOTAL INCOME	<u>(190,800)</u>	<u>(112,300)</u>	<u>(197,200)</u>
TOTAL NET	<u>715,600</u>	<u>785,100</u>	<u>707,100</u>

EMERGENCY PLANNING			
PORTFOLIO HOLDER NAME: CLLR ARTHUR WILLIAMS	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	20,700	20,700	21,100
On Call Costs	19,300	19,300	19,900
Insurance	700	700	1,000
	<u>40,700</u>	<u>40,700</u>	<u>42,000</u>
Supplies & Services			
Equipment, Furniture & Materials	2,700	2,700	2,000
Travel and Subsistence	100	100	100
Call-Out Service	5,200	5,200	5,400
Communication	1,000	1,000	1,200
	<u>9,000</u>	<u>9,000</u>	<u>8,700</u>
TOTAL EXPENDITURE	<u>49,700</u>	<u>49,700</u>	<u>50,700</u>

CLLR IAN WARD	2018/19	2018/19	2019/20
	ORIGINAL	LATEST	ESTIMATE
<u>Development Management</u>	88,500	30,700	128,300
<u>Building Control - Client Account</u>	221,600	209,500	239,600
<u>Building Account - Fee Account</u>	(265,000)	(265,000)	(220,000)
<u>Planning Policy & Economic Development</u>	402,000	403,000	254,800
Total Net Expenditure	447,100	378,200	402,700

DEVELOPMENT MANAGEMENT <i>PORTFOLIO HOLDER NAME: CLLR IAN WARD</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		479,500	421,800	492,100
Insurance		7,300	7,300	8,800
		<u>486,800</u>	<u>429,100</u>	<u>500,900</u>
Transport Related				
Car Allowances		5,400	5,400	2,500
		<u>5,400</u>	<u>5,400</u>	<u>2,500</u>
Supplies & Services				
Advertising		12,000	12,000	14,000
Subscriptions		8,500	8,500	8,600
Equipment, Furniture & Materials		2,000	2,000	3,600
Travel and Subsistence		300	300	400
Planning Appeals		15,000	15,000	15,000
Planning Portal		300	300	300
		<u>38,100</u>	<u>38,100</u>	<u>41,900</u>
Contracted Services				
Consultancy Advice		6,000	5,900	4,200
Specialist Planning Advice		24,400	24,400	25,000
		<u>30,400</u>	<u>30,300</u>	<u>29,200</u>
	TOTAL EXPENDITURE	<u>560,700</u>	<u>502,900</u>	<u>574,500</u>
INCOME				
Fees & Charges				
Planning Fees		(395,000)	(395,000)	(395,000)
Pre Application Advice - Income		(44,000)	(44,000)	(44,000)
High Hedges		(500)	(500)	(500)
Planning Performance Agreements - Income		(26,000)	(26,000)	-
Discharge Condition Fee		(4,100)	(4,100)	(4,100)
ECC Urban Design Free for Pre App Advice		(2,100)	(2,100)	(2,100)
Research Charge		(500)	(500)	(500)
		<u>(472,200)</u>	<u>(472,200)</u>	<u>(446,200)</u>
	TOTAL INCOME	<u>(472,200)</u>	<u>(472,200)</u>	<u>(446,200)</u>
	TOTAL NET	<u>88,500</u>	<u>30,700</u>	<u>128,300</u>

BUILDING CONTROL - FEE ACCOUNT PORTFOLIO HOLDER NAME: CLLR IAN WARD	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
INCOME			
Fees & Charges			
Building Control Fees	(265,000)	(265,000)	(220,000)
	(265,000)	(265,000)	(220,000)
TOTAL INCOME	(265,000)	(265,000)	(220,000)

PLANNING POLICY & ECONOMIC DEVELOPMENT			
<i>PORTFOLIO HOLDER NAME: CLLR IAN WARD</i>			
	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Costs			
Salaries	202,800	202,800	205,200
Insurance	3,000	3,000	3,800
	<u>205,800</u>	<u>205,800</u>	<u>209,000</u>
Transport Related			
Car Allowance	4,000	4,000	3,500
	<u>4,000</u>	<u>4,000</u>	<u>3,500</u>
Supplies & Services			
Equipment, Furniture & Materials	200	200	200
Travel and Subsistence	300	300	400
South Essex Joint Working	40,000	40,000	-
Economic Development	4,700	4,700	4,700
Events	6,000	6,000	6,000
Area Action Plan	20,000	20,000	-
Growth Partnership Director	12,500	12,500	12,500
Local Development Framework/Core Strategy	96,500	96,500	6,500
Economic Growth Strategy	12,000	12,000	12,000
	<u>192,200</u>	<u>193,200</u>	<u>42,300</u>
TOTAL EXPENDITURE	<u>402,000</u>	<u>403,000</u>	<u>254,800</u>

CLLR MIKE WEBB	2018/19	2018/19	2019/20
	ORIGINAL	LATEST	ESTIMATE
<u>Housing Strategy</u>	13,900	11,000	11,000
<u>Private Sector Housing Renewal</u>	62,800	62,800	63,800
<u>Homelessness</u>	710,100	710,100	601,400
<u>Corporate Policy & Partnership</u>	149,000	149,000	150,500
<u>Community Safety</u>	34,200	36,638	35,900
<u>Public Health</u>	24,700	24,700	25,100
<u>Environmental Health</u>	293,300	293,300	296,700
<u>Culture & Heritage</u>	(1,200)	(1,200)	(14,300)
<u>Sports Development</u>	4,600	19,020	3,300
<u>Leisure Premises</u>	245,000	245,000	256,400
<u>Leisure Client Account</u>	7,600	15,600	5,900
<u>Safeguarding</u>	10,200	13,100	13,500
Total Net Expenditure	1,554,200	1,579,058	1,449,200

HOUSING STRATEGY <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Supplies & Services				
Subscriptions		2,400	-	-
Equipment, Equipment and Materials		100	100	100
Housing Coordinator - Thames Gateway		10,000	10,000	10,000
Transfer Incentive Scheme		1,500	1,000	1,000
Community Housing Fund - Exp		16,100	16,100	-
		<u>30,100</u>	<u>27,200</u>	<u>11,100</u>
	TOTAL EXPENDITURE	<u>30,100</u>	<u>27,200</u>	<u>11,100</u>
INCOME				
Fees & Charges				
Community Housing Fund		(16,100)	(16,100)	-
Housing Strategy Income		(100)	(100)	(100)
		<u>(16,200)</u>	<u>(16,200)</u>	<u>(100)</u>
	TOTAL INCOME	<u>(16,200)</u>	<u>(16,200)</u>	<u>(100)</u>
	TOTAL NET	<u>13,900</u>	<u>11,000</u>	<u>11,000</u>

PRIVATE SECTOR HOUSING RENEWAL PORTFOLIO HOLDER NAME: CLLR M WEBB		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		45,900	45,900	46,800
Insurance		700	700	1,000
		<u>46,600</u>	<u>46,600</u>	<u>47,800</u>
Transport Related				
Car Allowances		400	400	200
		<u>400</u>	<u>400</u>	<u>200</u>
Supplies & Services				
Equipment, Furniture & Materials		500	500	500
Home Improvement Agencies		18,200	18,200	18,200
		<u>18,700</u>	<u>18,700</u>	<u>18,700</u>
	TOTAL EXPENDITURE	<u>65,700</u>	<u>65,700</u>	<u>66,700</u>
INCOME				
Fees & Charges				
Inspection and Enforcement		(2,900)	(2,900)	(2,900)
		<u>(2,900)</u>	<u>(2,900)</u>	<u>(2,900)</u>
	TOTAL INCOME	<u>(2,900)</u>	<u>(2,900)</u>	<u>(2,900)</u>
	TOTAL NET	<u>62,800</u>	<u>62,800</u>	<u>63,800</u>

HOMELESSNESS <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		260,600	260,600	275,600
Insurance		4,200	4,200	5,300
		<u>264,800</u>	<u>264,800</u>	<u>280,900</u>
Transport Related				
Car Allowances		2,500	2,500	1,200
		<u>2,500</u>	<u>2,500</u>	<u>1,200</u>
Supplies & Services				
Equipment, Furniture & Materials		900	900	900
Travel and Subsistence		100	100	300
Homelessness Grant		-	-	22,500
Medical Expenses		1,200	1,200	1,200
Homelessness Improvements		2,500	2,500	-
Prevention		50,000	50,000	62,500
Removals & Storage		15,000	15,000	5,000
Temporary Accommodation		480,000	480,000	480,000
Housing Benefit Subsidy Adj		206,700	206,700	63,400
Rent & Management Fee 22 South Street		137,000	137,000	137,000
Flexible Homelessness Support Grant		103,700	103,700	191,500
		<u>997,100</u>	<u>997,100</u>	<u>964,300</u>
	TOTAL EXPENDITURE	<u>1,264,400</u>	<u>1,264,400</u>	<u>1,246,400</u>
INCOME				
Fees & Charges				
Temporary Accommodation		(360,000)	(360,000)	(360,000)
Homelessness Grant		(19,600)	(19,600)	(22,500)
Prevention		(5,000)	(5,000)	(5,000)
Removals and Storage Income		(66,000)	(66,000)	(66,000)
Flexible Homelessness Support Grant		(103,700)	(103,700)	(191,500)
		<u>(554,300)</u>	<u>(554,300)</u>	<u>(645,000)</u>
	TOTAL INCOME	<u>(554,300)</u>	<u>(554,300)</u>	<u>(645,000)</u>
	TOTAL NET	<u>710,100</u>	<u>710,100</u>	<u>601,400</u>

CORPORATE POLICY & PARTNERSHIP <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		50,800	50,800	51,800
Insurance		700	700	1,000
		<u>51,500</u>	<u>51,500</u>	<u>52,800</u>
Transport Related				
Car Allowances		100	100	300
		<u>100</u>	<u>100</u>	<u>300</u>
Supplies & Services				
Voluntary Grants		95,000	25,000	25,000
Equipment, Furniture & Materials		200	200	200
Advice Services		-	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
		<u>121,400</u>	<u>121,400</u>	<u>121,400</u>
	TOTAL EXPENDITURE	<u>173,000</u>	<u>173,000</u>	<u>174,500</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>149,000</u>	<u>149,000</u>	<u>150,500</u>

COMMUNITY SAFETY <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		32,000	32,000	33,500
Insurance		700	700	1,000
		<u>32,700</u>	<u>32,700</u>	<u>34,500</u>
Transport Related				
Car Allowances		300	300	200
		<u>300</u>	<u>300</u>	<u>200</u>
Supplies & Services				
Travel and Subsistence		100	100	100
Equipment, Tools, & Materials & Subscriptions		100	100	100
Police Crime Commissioner Funding 18~19		12,300	-	12,400
Community Safety Accreditation		1,000	1,000	1,000
		<u>13,500</u>	<u>16,038</u>	<u>13,600</u>
	TOTAL EXPENDITURE	<u>46,500</u>	<u>49,038</u>	<u>48,300</u>
INCOME				
Grants				
Police Crime Commissioner Funding 18~19		(12,300)	-	(12,400)
		<u>(12,300)</u>	<u>(12,400)</u>	<u>(12,400)</u>
	TOTAL INCOME	<u>(12,300)</u>	<u>(12,400)</u>	<u>(12,400)</u>
	TOTAL NET	<u>34,200</u>	<u>36,638</u>	<u>35,900</u>

PUBLIC HEALTH <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Contracted Services			
Land Management	5,000	5,000	5,000
Collection/Kennelling - Stray Dogs	19,700	19,700	20,100
	<u>24,700</u>	<u>24,700</u>	<u>25,100</u>
TOTAL EXPENDITURE	<u>24,700</u>	<u>24,700</u>	<u>25,100</u>

ENVIRONMENTAL HEALTH <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		267,900	267,900	272,300
Insurance		3,800	3,800	4,500
		<u>271,700</u>	<u>271,700</u>	<u>276,800</u>
Transport Related				
Car Allowances		6,400	6,400	4,300
		<u>6,400</u>	<u>6,400</u>	<u>4,300</u>
Supplies & Services				
Subscriptions		3,200	3,200	2,000
Equipment, Furniture & Materials		2,000	2,000	2,000
Travel and Subsistence		300	300	400
Fees & Samples		800	800	800
Environmental Permitting Expenditure		3,400	5,600	5,600
		<u>9,700</u>	<u>11,900</u>	<u>10,800</u>
Contracted Services				
Air Quality Review		5,000	5,000	5,000
Public Health (Control of Disease Act)		4,500	5,200	5,200
Pest Control Treatments		1,400	1,400	1,400
Equipment Calibration		1,000	1,000	1,200
		<u>11,900</u>	<u>1,060,855</u>	<u>12,800</u>
	TOTAL EXPENDITURE	<u>299,700</u>	<u>1,350,855</u>	<u>304,700</u>
INCOME				
Fees & Charges				
Misc Env Health Fee's		(800)	(400)	(400)
Environmental Permitting Income		(4,800)	(8,100)	(6,400)
Access to Environmental Info		(800)	(800)	(1,200)
		<u>(6,400)</u>	<u>(9,300)</u>	<u>(8,000)</u>
	TOTAL INCOME	<u>(6,400)</u>	<u>(1,057,555)</u>	<u>(8,000)</u>
	TOTAL NET	<u>293,300</u>	<u>293,300</u>	<u>296,700</u>

CULTURE & HERITAGE <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Premises Related				
National Non-Domestic Rates		1,400	1,400	900
Insurance		500	500	800
Repairs, Maintenance and Utilities		7,600	7,600	7,000
		<u>9,500</u>	<u>9,500</u>	<u>8,700</u>
Supplies & Services				
Windmill - Running Costs		1,500	1,500	1,500
Windmill - Licensing		1,800	1,800	-
Windmill - Wedding Expenditure		3,000	2,550	2,000
Old House - Wedding Expenditure		1,000	1,450	1,500
		<u>7,300</u>	<u>7,300</u>	<u>5,000</u>
	TOTAL EXPENDITURE	<u>16,800</u>	<u>16,800</u>	<u>13,700</u>
INCOME				
Fees & Charges				
Windmill - Wedding Income		(17,000)	(17,000)	(24,000)
Old House - Wedding Income		(1,000)	(1,000)	(4,000)
		<u>(18,000)</u>	<u>(18,000)</u>	<u>(28,000)</u>
	TOTAL INCOME	<u>(18,000)</u>	<u>(18,000)</u>	<u>(28,000)</u>
	TOTAL NET	<u>(1,200)</u>	<u>(1,200)</u>	<u>(14,300)</u>

SPORTS DEVELOPMENT & PROMOTION			
<i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>			
	2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE			
Employee Related			
Salaries	47,800	47,800	46,800
Insurance	1,300	1,300	1,000
Contractors and Suppliers	2,000	2,000	2,000
	<u>51,100</u>	<u>51,100</u>	<u>49,800</u>
Transport Related			
Car Allowance	1,300	1,300	300
	<u>1,300</u>	<u>1,300</u>	<u>300</u>
Supplies & Services			
Active Rochford -Exp	-	14,420	-
	<u>-</u>	<u>14,420</u>	<u>-</u>
TOTAL EXPENDITURE	<u>52,400</u>	<u>66,820</u>	<u>50,100</u>
INCOME			
Other Income			
Holmes Place - Officer Sal	(47,800)	(47,800)	(46,800)
	<u>(47,800)</u>	<u>(47,800)</u>	<u>(46,800)</u>
TOTAL INCOME	<u>(47,800)</u>	<u>(47,800)</u>	<u>(46,800)</u>
TOTAL NET	<u>4,600</u>	<u>19,020</u>	<u>3,300</u>

LEISURE PREMISES <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Premises Related				
Repairs, Maintenance and Utilities		13,900	13,900	16,900
		<u>13,900</u>	<u>13,900</u>	<u>16,900</u>
Special Items:				
Insurance		29,900	29,900	30,800
		<u>29,900</u>	<u>29,900</u>	<u>30,800</u>
Contracted Services				
Leisure Prem - Contract Payments		213,700	213,700	221,200
		<u>213,700</u>	<u>213,700</u>	<u>221,200</u>
	TOTAL EXPENDITURE	<u>257,500</u>	<u>257,500</u>	<u>268,900</u>
INCOME				
Fees & Charges				
Great Waking 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>245,000</u>	<u>245,000</u>	<u>256,400</u>

LEISURE CLIENT ACCOUNT <i>PORTFOLIO HOLDER NAME: CLLR M WEBB</i>		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		30,000	30,000	36,300
Insurance		2,500	2,500	1,000
		<u>32,500</u>	<u>32,500</u>	<u>37,300</u>
Transport Related				
Car Allowances		400	400	-
		<u>400</u>	<u>400</u>	<u>-</u>
Supplies & Services				
Equipment, Furniture & Materials		200	200	500
Travel and Subsistence		100	100	-
Art Contractors and Suppliers		4,400	4,400	4,400
Essex on Tour		2,500	2,500	2,000
		<u>7,200</u>	<u>15,200</u>	<u>6,900</u>
	TOTAL EXPENDITURE	<u>40,100</u>	<u>48,100</u>	<u>44,200</u>
INCOME				
Fees & Charges				
Leisure Contract Recharge - Salary		(30,000)	(30,000)	(36,300)
Essex on Tour		(2,500)	(2,500)	(2,000)
		<u>(32,500)</u>	<u>(32,500)</u>	<u>(38,300)</u>
	TOTAL INCOME	<u>(32,500)</u>	<u>(32,500)</u>	<u>(38,300)</u>
	TOTAL NET	<u>7,600</u>	<u>15,600</u>	<u>5,900</u>

SAFEGUARDING				
PORTFOLIO HOLDER NAME: CLLR M WEBB		2018/19 ORIGINAL	2018/19 LATEST	2019/20 ESTIMATE
EXPENDITURE				
Employee Costs				
Salaries		9,300	9,300	9,500
Insurance		700	700	1,000
		<u>10,000</u>	<u>10,000</u>	<u>10,500</u>
Transport Related				
Car Allowances		100	100	-
		<u>100</u>	<u>100</u>	<u>-</u>
Supplies and Services				
Travel and Subsistence		-	-	-
Subscriptions		-	2,400	2,400
Equipment, Furniture and Materials		100	600	600
		<u>100</u>	<u>3,000</u>	<u>3,000</u>
	TOTAL EXPENDITURE	<u>10,200</u>	<u>13,100</u>	<u>13,500</u>

COMMERCIAL SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Hire of Windmill					
	For commercial use - 1 hour session on one floor	Standard	34.00	34.80	2.4%
	For commercial use - all day (7.5hr)	Standard	87.00	89.00	2.3%
	For non - commercial use - 1 hour session on one floor	Standard	17.00	17.40	2.4%
	For non - commercial use - all day (7.5hr)	Standard	42.50	43.50	2.4%
Wedding Hire - Windmill					
	Mondays - Fridays Inclusive (am)	Standard	200.00	200.00	0.0%
	Mondays - Fridays Inclusive (pm)	Standard	300.00	300.00	0.0%
	Saturday, Sunday and Bank Holidays	Standard	400.00	400.00	0.0%
	Chair Cover Hire including sashes	Standard	60.00	60.00	0.0%
Wedding Hire - Old House					
	Mondays - Fridays Inclusive (am)	Standard	300.00	300.00	0.0%
	Mondays - Fridays Inclusive (pm)	Standard	400.00	400.00	0.0%
	Saturday, Sunday and Bank Holidays	Standard	500.00	500.00	0.0%
	Hire of Chair Sashes	Standard	50.00	50.00	0.0%
	Hire of Bridal Suite (2 hours)	Standard	100.00	100.00	0.0%
	Hire of ground floor reception room (2 hours)	Standard	100.00	100.00	0.0%
	Corkage fee (per bottle)	Standard	9.00	9.00	0.0%
Sewer Clearances					
	Cost of works apportioned to number of properties affected, with minimum charge of:	Non-Vatable	36.00	36.80	2.2%
Hire of Civic Suite					
	Council Chamber - Up to 3 hour session	Non-Vatable	96.00	98.20	2.3%
	Council Chamber - sessions over 3 hours / full day	Non-Vatable	161.00	164.70	2.3%
	Additional Charge for use of video projection equipment (per 3 hour session)	Non-Vatable	13.00	13.30	2.3%
	Room 5 - Capacity for 12 people - Commercial Use per Hour	Non-Vatable	10.00	10.20	2.0%
	Room 5 - Capacity for 12 people - Non Commercial Use per Hour	Non-Vatable	8.00	8.20	2.5%
	Room 4 - Capacity for 20 people - Commercial Use per Hour	Non-Vatable	20.00	20.50	2.5%
	Room 4 - Capacity for 20 people - Non Commercial Use Per Hour	Non-Vatable	16.00	16.40	2.5%
	Room 5 & Room 4 - Break out Room Hire - Commercial Per Hour	Non-Vatable	25.00	25.60	2.4%
	Room 5 & Room 4 - Break out Room Hire - Non Commercial Per Hour	Non-Vatable	20.00	20.50	2.5%
	Tea, Coffee, Biscuits Per Head	Non-Vatable	0.40	0.40	0.0%
	IT Equipment Hire Per 3 Hour Session	Non-Vatable	13.00	13.30	2.3%
	<i>All charges for commercial use will be increased by 100%</i>				

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

COMMUNITY / HOUSING SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Factual Statements					
	Research or completion of works in default of a notice period per hour (min charge - 1hr)	Non-Vatable	48.50	49.60	2.3%
	Section 28(9) of Health and Safety at Work etc Act 1974 - per hour	Non-Vatable	48.50	49.60	2.3%
Requests for Environmental Information					
	Up to 4 hours	Standard	194.00	198.50	2.3%
	Per hour thereafter	Standard	48.50	49.60	2.3%
Housing					
	Improvement and Prohibition Notices	Non-Vatable	455.00	465.50	2.3%
	Key-worker Sales Certificate	Inclusive	70.00	71.60	2.3%
	Property Inspection report to support Visa applications.	Non-Vatable	182.00	186.20	2.3%
	Charge for Service of Enforcement Notice		455.00	465.50	2.3%
Park Home Site licencing					
	Annual Fee				
	1-25 pitches	Non-Vatable	327.00	334.50	2.3%
	26-99 pitches	Non-Vatable	449.00	459.30	2.3%
	100-199 pitches	Non-Vatable	581.00	594.40	2.3%
	200+ pitches	Non-Vatable	712.00	728.40	2.3%
	Fee for New Licence				
	1-25 pitches	Non-Vatable	512.00	523.80	2.3%
	26-99 pitches	Non-Vatable	634.00	648.60	2.3%
	100-199 pitches	Non-Vatable	842.00	861.40	2.3%
	200+ pitches	Non-Vatable	1,033.00	1,056.80	2.3%
	Fee for Transfer of Licence	Non-Vatable	138.00	141.20	2.3%
	Fee for Deposit of Site Rules				
	1-25 pitches	Non-Vatable	146.00	149.40	2.3%
	26-99 pitches	Non-Vatable	163.00	166.70	2.3%
	100-199 pitches	Non-Vatable	171.00	174.90	2.3%
	200+ pitches	Non-Vatable	179.00	183.10	2.3%
	Enforcement Notice (per notice)	Non-Vatable	455.00	465.50	2.3%
Houses in Multiple Occupation					
	Fee for Mandatory Licensing of Houses in Multiple Occupation (N.B. HMOs owned by a Registered Charity are exempt):				
	Up to 5 bedrooms	Non-Vatable	354.00	362.10	2.3%
	For each additional bedroom	Non-Vatable	55.50	56.80	2.3%
	Renewal of License	Non-Vatable	50% of Fee	50% of Fee	
Other Charges					
	Insect identification	Standard	10.00	10.20	2.0%
Food					
	FHRS re-rating inspection	Non-Vatable	121.00	123.80	2.3%
Funerals Administration					
	Public Health Act Funerals administration Fee	Standard	545.00	557.50	2.3%
Other Establishments					
	Acupuncture, tattooing, semi-permanent skin colouring, cosmetic piercing & electrolysis	Non-Vatable	211.00	215.90	2.3%

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

DEMOCRATIC SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Council Minutes Etc.					
	Parish List - Yearly Charge	Non-Vatable	176.00	180.00	2.3%
	Council - Yearly Charge	Non-Vatable	116.00	118.70	2.3%
	Council - Per Meeting	Non-Vatable	21.00	21.50	2.4%
	Committee - Yearly Charge	Non-Vatable	228.00	233.20	2.3%
	Committee - Per meeting	Non-Vatable	36.00	36.80	2.2%
	Sub Committee - Yearly Charge	Non-Vatable	130.00	133.00	2.3%
	Sub Committee - Per meeting	Non-Vatable	21.00	21.50	2.4%
	Committee report background papers			-	
	Inspection fee (per item)	Non-Vatable	2.00	2.00	0.0%
Member Training					
	Charge for Parish Officers to attend RDC training courses (per person per session)	Standard unless Statutory when exempt	40.00	40.00	0.0%
	Charge for local authority Officers to attend RDC led training courses (per person per session)	Standard unless Statutory when exempt	45.00	45.00	0.0%
Copy Documents					
	(VAT absorbed on items under £1.00 - VAT to be added in other cases)				
	A4 Copy per Sheet	Standard	0.10	0.10	0.0%
	A3 Copy per Sheet	Standard	0.30	0.30	0.0%
	A2 Copy per Sheet	Standard	0.50	0.50	0.0%
	A1 Copy per Sheet	Standard	1.60	1.60	0.0%
	A0 Copy per Sheet	Standard	2.70	2.80	3.7%
	Photocopying for voluntary groups	Standard	Actual cost + 20% for basic items. Bespoke work costed per job.	Actual cost + 20% for basic items. Bespoke work costed per job.	
	Letter of confirmation of registration on electoral register	Inclusive	16.00	16.40	2.5%

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

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Football					
	Alternative use of pitch - Sat	Non-Vatable	774.00	792.00	2.3%
	Alternative use of pitch - Sun	Non-Vatable	833.00	852.00	2.3%
Casual					
	Adults Sat	Standard	113.00	115.60	2.3%
	Adults Sun	Standard	127.00	129.90	2.3%
	Juniors Sat	Standard	76.00	77.70	2.2%
	Juniors Sun	Standard	84.00	85.90	2.3%
Established Junior Pitches					
	Alternative use of pitch - Sat	Non-Vatable	364.00	372.40	2.3%
	Alternative use of pitch - Sun	Non-Vatable	390.00	399.00	2.3%
Mini Football					
	Alternative use of pitch - Sat	Non-Vatable	307.00	314.10	2.3%
	Alternative use of pitch - Sun	Non-Vatable	363.00	371.30	2.3%
	<i>NOTE: Fees may be reduced where clubs undertake some of the required tasks.</i>				
Pavilion Hire					
	Including changing rooms per 3 hour session.	Non-Vatable	80.00	81.80	2.3%
	<i>NOTE: Hire in respect of Youth Clubs will be reduced by 50%</i>				
Playgroups					
	Pre-School and mother and child - Morning Session	Non-Vatable	15.00	15.30	2.0%
	Pre-School and mother and child - Afternoon Session	Non-Vatable	15.00	15.30	2.0%
	<i>NOTE: Fees do not include service charges. Reduction of 25% for registered charities</i>				
Cricket					
	Cricket	Non-Vatable	540.00	552.40	2.3%
	Pavilion Hire (50% of pitch hire)				
Rustic Products					
Woodchips					
	Delivered within 5 miles	Standard	30.00	30.70	2.3%
Firewood					
	Firewood (logs) per transit load delivered - Within District	5%	150.00	153.50	2.3%
	Firewood (logs) per half transit load delivered - Within District	5%	95.00	97.20	2.3%
	Delivery within 5 miles of district boundary		5.00	5.10	2.0%
Logs					
	1 Bag	5%	4.00	4.10	2.5%
	1 Bag for wholesale		2.50	2.60	4.0%
Stakes					
	6ft Chestnut rustic fencing stakes (pointed end) each	Standard	2.75	2.80	1.8%
	6ft Chestnut rustic fencing stakes (pointed end) (more than 50)	Standard	2.50	2.60	4.0%
Rustic Bench					
	Rustic bench wth back		345.00	352.90	2.3%
	Made from local claimed materials	Standard	245.00	250.60	2.3%
Open Spaces					
Memorials					
	Formal bench including five year maintenance agreement	Non-Vatable	625.00	639.40	2.3%
	Backed bench including five year maintenance agreement	Non-Vatable	430.00	439.90	2.3%
	Unbacked bench including five year maintenance agreement	Non-Vatable	330.00	337.60	2.3%
	Tree planting includes cost of tree.	Non-Vatable	150.00	153.50	2.3%
	Burial of pet ashes does not include memorial cost	Standard	60.00	61.40	2.3%

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Commercial use of open spaces					
Costs for licensed organisations to use open spaces for events.					
	- 'Low key' commercial use – e.g. Dog Walking Companies, 'Boot Camp' style fitness sessions where operators charge participants. (per annum)	Standard	300.00	306.90	2.3%
	- General community events which are free at the point of entry (e.g. Sponsored Walks, Race for Life, Schools Orienteering).	Non-Vatable		-	
	- Not for profit and commercial interest companies, special interest events, for which an entrance charge is made to help cover the organiser's costs. (per day)	Non-Vatable	200.00	204.60	2.3%
	- Fully commercial, profit making events – e.g. Music concerts markets etc. (per event).	Non-Vatable	1,000.00	1,023.00	2.3%
Access Licences					
	General Access Licences on to open spaces	Non-Vatable	30.00	30.70	2.3%
Tree Works					
	Work on Council trees for which there is no safety case. Hourly rate	Standard	57.00	58.30	2.3%
	Trading Pitch in Open Spaces (Renewable every three years) subject to a tendering process		Competitive tender		
Fixed Penalty Notices					
Fixed Penalty notices can be awarded for a number of offences and range in value, a detailed listing can be found on					
Lost, Found or Stray Dogs					
	Statutory fee	Non-Vatable	80.00	81.80	2.3%
	Daily kennelling fee - plus vet fees if necessary	Non-Vatable	14.00	14.30	2.1%
	Microchip at the Kennels	Non-Vatable	19.00	19.40	2.1%
Wheeled Bins					
	Set of 3 wheeled bins for new housing developments - charge levied on developer - bins provided for recycling service	Non-vatable	168.00	171.90	2.3%
Bulky Waste Collection					
Collection of bulky waste (household furniture) and electrical household items					
	- For one item	Non-Vatable	15.00	15.30	2.0%
	- Each additional item booked at same time	Non-Vatable	7.00	7.20	2.9%

ENVIRONMENTAL SERVICES				
Fees & Charges	VAT	2018/19 £	2019/20 £	% Increase
Cemeteries				
Interments In Graves or Vaults				
Interment Fee (New grave or re-open) :				
- Still Born - Under 1 Month	Non-Vatable	No Charge	No Charge	
- Under 12 Years	Non-Vatable	No charge	No charge	
- Over 12 Years	Non-Vatable	686.00	701.80	2.3%
Exclusive Right of Burial (<i>50% reduction for child under 12 buried in children's area</i>)	Non-Vatable	767.00	784.60	2.3%
For the interment of a Cremation Casket in a purchased grave	Non-Vatable	258.00	263.90	2.3%
Interments in Cremation Plots				
Interment Fee (New Grave or reopen)	Non-Vatable	258.00	263.90	2.3%
Exclusive Right of Burial	Non-Vatable	391.00	400.00	2.3%
Columbarium at Rayleigh cemetery				
Cost to scatter ashes including an engraved plaque on the memorial wall	Non-Vatable	418.00	427.60	2.3%
Cost for engraved plaque on memorial wall without scattering ashes	Non-Vatable	367.00	375.40	2.3%
Cost to inter ashes in Columbarium, including supply and engraving of memorial plaque for a period of 15 years with a renewal fee of £103 for a further 15 years	Non-Vatable	941.00	963.00	2.3%
Cost to inter ashes in Columbarium, including supply and engraving of memorial plaque for a period of 30 years	Non-Vatable	941.00	962.60	2.3%
Cost of second set of ashes in Columbarium, including engraving memorial plaque	Non-Vatable	367.00	375.40	2.3%
Coloured, enamelled picture of the deceased to the plaque on the Memorial Wall or Columbarium	Non-Vatable	125.00	127.90	2.3%
15 year renewal fee	Non-Vatable	105.00	107.40	2.3%
Rayleigh Cemetery Monuments, Headstones and Inscriptions				
Earthen Graves				
A headstone set on a base with or without kerbstone surround is permitted.				
Headstone maximum height 91.4 cm from ground level, a maximum of 10.2 cm thick and 76.2 cm wide at its maximum width. A base of the same material maximum size 91.4 cm long 38.1 cm wide.	Non-Vatable	180.00	184.10	2.3%
Kerbstone or border stone (height not exceeding 30.5cm)	Non-Vatable	180.00	184.10	2.3%
Cremation plots				
Memorials on cremation plots can vary in forms of memorial vase/inscription panel, open books etc, but restricted to a maximum height of 30.5 cm	Non-Vatable	180.00	184.10	2.3%
Kerbstone around a cremation plot (76cm x 76cm)	Non-Vatable	180.00	184.10	2.3%
Side panel for additional inscription. Size not to exceed 23 cm x 23 cm to match existing memorial	Non-Vatable	180.00	184.00	2.2%
Any additional inscription on a memorial	Non-Vatable	78.00	79.80	2.3%

ENVIRONMENTAL SERVICES				
Fees & Charges	VAT	2018/19 £	2019/20 £	% Increase
Hall Road Cemetery Monuments, Headstones and Inscriptions				
<i>Earthen Graves</i>				
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	180.00	184.10	2.3%
<i>Cremation plots</i>				
A memorial vase/inscription panel only is permitted. Size not to exceed 61 cm x 30.5 cm 23 cm x 23cm.	Non-Vatable	180.00	184.10	2.3%
Side panel for additional inscription. Size not to exceed 23 cm x 23 cm to match existing memorial	Non-Vatable	180.00	184.10	2.3%
Any additional inscription on a memorial	Non-Vatable	78.00	79.80	2.3%
NOTE: Flagstone and kerbstones are not applicable to Hall Road Cemetery				
NOTE: If the deceased had not been a Council Taxpayer, inhabitant or parishioner within the				
Exhumation Charge				
Each exhumation will be recharged on an actual costs basis plus VAT	Standard		-	
Additional Fees				
Registering Transfer of grant	Non-Vatable	82.00	83.90	2.3%

ENVIRONMENTAL SERVICES				
Fees & Charges	VAT	2018/19 £	2019/20 £	% Increase
Transportation				
Car Parks				
Old Ship Lane				
Up to 1/2 hour	Inclusive	0.60	0.60	0.0%
Up to 1 Hour	Inclusive	1.20	1.20	0.0%
Up to 2 Hours	Inclusive	1.80	1.80	0.0%
Up to 4 Hours	Inclusive	3.00	3.00	0.0%
			-	
Websters Way/ Mill Hall				
Up to 1/2 hour	Inclusive	0.60	0.60	0.0%
Up to 1 Hour	Inclusive	1.20	1.20	0.0%
Up to 2 Hours	Inclusive	1.80	1.80	0.0%
Up to 3 Hours	Inclusive	2.40	2.40	0.0%
Up to 4 Hours	Inclusive	3.00	3.00	0.0%
Hockley Woods				
Up to 1 Hour	Inclusive	0.30	0.30	0.0%
Up to 2 Hours	Inclusive	0.50	0.50	0.0%
Up to 3 Hours	Inclusive	0.70	0.70	0.0%
Up to 4 Hours	Inclusive	1.50	1.50	0.0%
All Day	Inclusive	3.00	3.00	0.0%
Annual Season Ticket	Inclusive	500.00	500.00	0.0%
Cherry Orchard Country Park				
Up to 1 Hour	Inclusive	0.30	0.30	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	0.0%
Mixed (including Freight House)				
Up to 1/2 hour	Inclusive	0.60	0.60	0.0%
Up to 1 Hour	Inclusive	1.20	1.20	0.0%
Up to 2 Hours	Inclusive	1.80	1.80	0.0%
Up to 3 Hours	Inclusive	2.40	2.40	0.0%
Up to 4 Hours	Inclusive	3.00	3.00	0.0%
Up to 5 Hours	Inclusive	3.60	3.60	0.0%
All Day	Inclusive	5.50	5.50	0.0%
The Approach				
Day Ticket	Inclusive	4.50	4.50	0.0%

ENVIRONMENTAL SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% 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					
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%	
Penalties					
Higher Penalty Charge:-					
If paid within 14 days	Non-Vatable	35.00	35.00	0.0%	
If unpaid after 14 days	Non-Vatable	70.00	70.00	0.0%	
If charge certificate issued	Non-Vatable	105.00	105.00	0.0%	
If traffic enforcement centre involved	Non-Vatable	112.00	112.00	0.0%	
Lower Penalty Charge:-					
If paid within 14 days	Non-Vatable	25.00	25.00	0.0%	
If unpaid after 14 days	Non-Vatable	50.00	50.00	0.0%	
If charge certificate issued	Non-Vatable	75.00	75.00	0.0%	
If traffic enforcement centre involved	Non-Vatable	82.00	82.00	0.0%	
Staff Parking Permits					
South Street Office Car Parks	Inclusive	400.00	400.00	0.0%	
Other Car Parks	Inclusive	200.00	200.00	0.0%	
Commercial Parking					
Commercial use of an off-street parking space (per bay)					
- First day	Non-Vatable	20.00	20.00	0.0%	
- Each day thereafter	Non-Vatable	7.50	7.50	0.0%	

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

ENVIRONMENTAL SERVICES

Fees & Charges	VAT	2018/19 £	2019/20 £	% Increase
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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	2018/19 £	2019/20 £	% Increase
Licenses					
	Dangerous Wild Animals Act 1976	Non-Vatable	157.00	160.60	2.3%
	Animal Boarding Establishment Act 1963	Non-Vatable	189.00	193.30	2.3%
	Riding Establishments Act 1964			-	
	- Non Charitable	Non-Vatable	234.00	239.40	2.3%
	- Charitable	Non-Vatable	87.00	89.00	2.3%
	Mid year Vet inspection	Non-Vatable	Remove. Unused as cost factored in to Licence fee.	Remove. Unused as cost factored in to Licence fee.	
	Pet Animals Act 1951 & Breeding of Dogs Act 1973	Non-Vatable	184.00	188.20	2.3%
	Home Boarding of Dogs	Non-Vatable	153.00	156.50	2.3%
	<i>The above fees are subject to additional charges for consultants or inspection fees</i>	Non-Vatable		-	
Hackney Carriage					
Vehicle Licence					
	Hackney Carriage Vehicle Licence	Non-Vatable	280.00	286.40	2.3%
	Wheelchair Accessible Hackney Carriage Vehicle Licence	Non-Vatable	230.00	235.30	2.3%
	Private Hire Vehicle Licence	Non-Vatable	225.00	230.20	2.3%
	Wheelchair Accessible Private Hire Vehicle Licence	Non-Vatable	175.00	179.00	2.3%
Other Charges					
	Interim Vehicle Inspection	Non-Vatable	30.00	30.70	2.3%
	Replacement Vehicle Licence Plate	Non-Vatable	10.00	10.20	2.0%
	Replacement Drivers Badge	Non-Vatable	10.00	10.20	2.0%
	Replacement Door Stickers x 2	Non-Vatable	14.00	14.30	2.1%
	Replacement Flexiplate Platform	Non-Vatable	10.00	10.20	2.0%
	Change of Vehicle	Non-Vatable	50.00	51.20	2.4%
	Transfer of Interest	Non-Vatable	20.00	20.50	2.5%
	Temporary Magnetic Door Sticker x 2 (Refundable deposit)	Non-Vatable	20.00	20.50	2.5%
Driver Licences					
	Hackney Carriage AND Private Hire Drivers Licence combined				
	- First Application	Non-Vatable	160.00	163.70	2.3%
	- Additional knowledge tests	Non-Vatable	20.00	20.50	2.5%
	- Renewal 3 Year Badge	Non-Vatable	140.00	143.20	2.3%
	Private Hire Drivers Licence (Restricted)			-	
	- First Application	Non-Vatable	140.00	143.20	2.3%
	- Additional knowledge tests	Non-Vatable	20.00	20.50	2.5%
	- Renewal	Non-Vatable	120.00	122.80	2.3%
	DVLA Check	Non-Vatable	8.00	8.20	2.5%
	Data and Barring Service Disclosure	Non-Vatable	44.00	45.00	2.3%
Private Hire Operators Licences					
	Annual Licence - Up to 3 vehicles/ per annum	Non-Vatable			
	Annual Licence - Over 3 vehicles	Non-Vatable			
	Annual Licence - 1 Vehicle	Non-Vatable	80.00	81.80	2.3%
	Annual Licence - 2-4 Vehicles	Non-Vatable	120.00	122.80	2.3%
	Annual Licence - 5 Vehicles	Non-Vatable	200.00	204.60	2.3%
Zoo Licensing					
	Application for grant of first licence	Non-Vatable	433.00	443.00	2.3%
	Application for renewal of licence	Non-Vatable	245.00	250.60	2.3%
	Alteration of licence	Non-Vatable	133.00	136.10	2.3%
	Transfer of licence	Non-Vatable	133.00	136.10	2.3%
	<i>The above fees are subject to additional charges for consultants or inspection fees</i>				

LEGAL SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Scrap Metal Dealers					
	Site Licence - Initial application	Non-Vatable	344.00	351.90	2.3%
	Site - Renewal	Non-Vatable	274.00	280.30	2.3%
	Site - Variation	Non-Vatable	66.00	67.50	2.3%
	Collectors Licence - Initial application	Non-Vatable	228.00	233.20	2.3%
	Collectors - Renewal	Non-Vatable	190.00	194.40	2.3%
	Collectors - Variation	Non-Vatable	66.00	67.50	2.3%
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	2,410.00	2,410.00	0.0%
Sexual Entertainment Venues					
	Grant, renewal, variation or transfer (£2,040 refunded if no hearing)	Non-Vatable	2,900.00	2,900.00	0.0%
Other Establishments					
	Hypnotism Consent	Non-Vatable	32.50	32.50	0.0%
Gambling Licence Fees					
	Betting Office - grant/ provisional statement - £2,040 refunded if no hearing	Non-Vatable	2,490.00	2,490.00	0.0%
	Annual Fee	Non-Vatable	199.00	199.00	0.0%
	Variation	Non-Vatable	280.00	280.00	0.0%
	Transfer/ Reinstatement	Non-Vatable	245.00	245.00	0.0%
	Adult Gaming Centre - grant/ provisional statement £1,600 refunded if no hearing	Non-Vatable	2,000.00	2,000.00	0.0%
	Annual Fee	Non-Vatable	199.00	199.00	0.0%
	Variation	Non-Vatable	280.00	280.00	0.0%
	Transfer/ Reinstatement	Non-Vatable	255.00	255.00	0.0%
	Bingo Club - grant/ provisional statement £2,040 refunded if no hearing	Non-Vatable	2,490.00	2,490.00	0.0%
	Annual Fee	Non-Vatable	199.00	199.00	0.0%
	Variation	Non-Vatable	195.00	195.00	0.0%
	Transfer/ Reinstatement	Non-Vatable	255.00	255.00	0.0%
	Family Entertainment Centre - grant/ provisional statement £1,600 refunded if no hearing	Non-Vatable	2,000.00	2,000.00	0.0%
	Annual Fee	Non-Vatable	199.00	199.00	0.0%
	Variation	Non-Vatable	280.00	280.00	0.0%
	Transfer/ Reinstatement	Non-Vatable	255.00	255.00	0.0%
Street Trading					
	Street Trading Consent - Issue (annual)	Non-Vatable	255.00	255.00	0.0%
	Street Trading Consent - Renewal (annual)	Non-Vatable	255.00	255.00	0.0%
	Pavement Permissions - Issue (annual)	Non-Vatable	255.00	255.00	0.0%
	Pavement Permissions - Renewal (annual)	Non-Vatable	255.00	255.00	0.0%
	Street Trading - community events 1 day	Non-Vatable			

LEGAL SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Licence Pre Application Advice Service					
	Schools, Churches & Registered Charities (one off fee)	Standard	35.00	35.00	0.0%
	Other Applicants (per hour)	Standard	35.00	35.00	0.0%
S106 Agreements					
	S106 Agreements - Hourly Charge for Solicitor with over 8 years experience	Non-Vatable	221.34	226.40	2.3%
	S106 Agreements - Hourly Charge for Solicitor/Legal Exec with over 4 years experience	Non-Vatable	195.84	200.30	2.3%
	S106 Agreements - Hourly Charge for Other Solicitors/Legal Execs	Non-Vatable	164.22	168.00	2.3%
	S106 Agreements - Hourly Charge for Trainee Solicitors, Paralegals and Equivalents	Non-Vatable	120.36	123.10	2.3%
Public Footpaths					
	Diversion, Extinguishment or Creation	Non-Vatable	1,785.00	1,826.10	2.3%
Access to Land					
	Access to Land	Non-Vatable	25.50	26.10	2.4%
Miscellaneous					
Other Legal Advice					
	Hourly Charge for Solicitor with over 8 years experience	Non-Vatable	221.34	226.40	2.3%
	Hourly Charge for Solicitor/Legal Exec with over 4 years experience	Non-Vatable	195.84	200.30	2.3%
	Hourly Charge for Other Solicitors/Legal Execs	Non-Vatable	164.22	168.00	2.3%
	Hourly Charge for Trainee Solicitors, Paralegals and Equivalents	Non-Vatable	120.36	123.10	2.3%
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 costs. Charge will only Statutory Fee - Charges for officer time may also be made if the time required to process In all cases where a charge is applicable, the requestor will be notified before the request Requests for Environmental Information follow a different charging regime and are	

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PLANNING SERVICES				
Fees & Charges	VAT	2018/19 £	2019/20 £	% Increase
Planning				
High Hedges				
Standard Fee for processing a high hedges complaint	Non-Vatable	410.00	410.00	0.0%
Fee for processing a high hedges complaint - Concessionary (Benefits & Pensions)		120.00	120.00	0.0%
Pre-planning advice				
<i>Any proposal not meeting the categories below will be subject to a fee arranged by</i>				
Generic written advice only without officer viewing the site				
Householder (<i>Extensions, alterations, outbuildings etc</i>)	Standard	55.00	55.00	0.0%
Small (<i>1 dwelling or up to 999 sqm commercial floor area including small changes to plant and other alterations</i>)	Standard	250.00	250.00	0.0%
Minor (<i>2-9 dwellings or 1000-1,999 sqm</i>)	Standard	250.00	250.00	0.0%
Major (<i>10-99 dwellings or 2,000-4,999 sqm</i>)	Standard	770.00	770.00	0.0%
Strategic (<i>>100 dwellings or >5,000 sqm</i>)	Standard		-	
Listed Building	Standard	200.00	200.00	0.0%
On all major and strategic pre-application submissions and certain other submissions as considered necessary, advice will be required from Urban Design at Essex County Council at the additional fee rate set out below:				
Meeting with Written advice				
Householder		120.00	120.00	0.0%
Small	Standard	300.00	300.00	0.0%
Minor (1 Meeting up to 2 hours)	Standard	420.00	420.00	0.0%
Major (1 Meeting up to 3 hours)	Standard	1,000.00	1,000.00	0.0%
Strategic (1 Meeting up to 3 hours)	Standard	1,500.00	1,500.00	0.0%
<i>alternatively</i> Strategic (2 Meetings)	Standard	2,250.00	2,250.00	0.0%
<i>alternatively</i> Strategic (package of up to 6 Meetings)	Standard	7,900.00	7,900.00	0.0%
Listed Building	Standard	395.00	395.00	0.0%
Follow-up				
Householder	Standard	120.00	120.00	0.0%
Small	Standard	180.00	180.00	0.0%
Minor	Standard	240.00	240.00	0.0%
Major	Standard	700.00	700.00	0.0%
Strategic	Standard	1,100.00	1,100.00	0.0%
Listed Building	Standard	260.00	260.00	0.0%
Retrospective Developments				
Fee for advice where development is undertaken before planning permission application	Standard	20% of Pre Application Fee	20% of Pre Application Fee	

PLANNING SERVICES					
Fees & Charges		VAT	2018/19 £	2019/20 £	% Increase
Planning Applications					
Fast Track Validation Charge					
	Householder		35.00	35.00	0.0%
	Other Applications		80.00	80.00	0.0%
	Major Applications		Not applicable	Not applicable	
Planning Performance Agreements					
Strategic					
	100+ units	Standard	3,000	3,000	0.0%
	5,000 sqm+ commercial floor space	Standard			
	Site is 3 ha+	Standard			
Large Major					
	50 - 99 units	Standard	2,500	2,500	0.0%
	2,000 - 4,999 sqm commercial floor space	Standard			
	Site is 2 - 3 ha	Standard			
Standard Major					
	10 - 49 units	Standard	2,000	2,000	0.0%
	1,000 - 1,999 sqm commercial floor space	Standard			
	Site is 1 - 2 ha	Standard			
Plans					
	Replacement Local Plan (2006)		100.00	100.00	0.0%
	Replacement Local Plan - Inspectors' Report)	Non-Vatable	55.00	55.00	0.0%
	Core Strategy	Non-Vatable	25.00	25.00	0.0%
	Annual Monitoring Report	Non-Vatable	10.00	10.00	0.0%
	Local Development Scheme	Non-Vatable	40.00	40.00	0.0%
	Statement of Community Involvement	Non-Vatable	5.00	5.00	0.0%
	Conservation Area Appraisal	Non-Vatable	5.00	5.00	0.0%
	Supplementary Planning Documents	Non-Vatable	10.00	10.00	0.0%
Research Charge					
	Undertaking history research and interpretations on status of current permissions, conditions or uses. Charge is per site for 2 hours work. If additional time is required, charge to be based on £55 per hour	Standard	55.00	55.00	0.0%
Building Control					
	<i>These fees can be obtained from the building control pages on the Rochford District Council website.</i>				

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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 2012, the standard rate is 20%.

CAPITAL AND TREASURY MANAGEMENT STRATEGY 2019/20**1 INTRODUCTION**

- 1.1 This report sets out the Council's Capital and Treasury Management Strategy for 2019/20 and seeks the views of the Review Committee on the approach proposed in this Strategy, before it is presented for approval by Full Council on 12 February 2019.
- 1.2 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 within this report.
- 1.3 Local authorities determine their own programmes for investment. 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. Part of the Prudential Code requires the Section 151 Officer to report explicitly on the affordability and risk associated with the Capital Strategy.
- 1.4 In financing capital expenditure, local authorities are governed by legislative frameworks, including the requirement to have regard to 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).
- 1.5 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. The Section 151 Officer is required to report explicitly on the affordability and risk associated with this strategy.
- 1.6 The Capital and Treasury Management 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.
- 1.7 The Council's approach to treasury management investment activities is set out at Section 8, 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 2019/20 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. In addition, Internal Audit has issued a 'good' assurance opinion on the management of these activities, confirming that internal controls are consistently adhered to.

- 1.8 The Capital 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. The Council has not undertaken any commercial investment activities at the present time; however if this was to be considered in future it would be in accordance with the Council's governance framework for decision making, and giving due regard to risk and proportionality. 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 is set out in the Strategy, alongside the knowledge and skills available to the Council and provides confirmation that these are commensurate with the Council's risk appetite.
- 1.9 The distinct, but inter-related, elements of the Capital 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 policies, estimates and actuals. These reports are:-
- 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).
 - The Mid-Year Treasury Management Report which will update members with the progress of the capital position, amending prudential indicators as necessary, and whether the Treasury Strategy is delivering its objectives or whether any policies require revision. In

addition, the Executive will receive quarterly updates of the capital programme position.

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

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.

3 CAPITAL AND TREASURY MANAGEMENT STRATEGY

3.1 The purpose of the Capital and Treasury Management Strategy is to demonstrate that the Council takes capital expenditure and investment decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability. It 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. The Capital and Treasury Management Strategy comprises a number of distinct, but inter-related, elements as follows:

- **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. It therefore sets out the Council's borrowing strategy and explains how it will discharge its duty to make prudent revenue provision for the repayment of debt.
- **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.
- **Commercial investments** (see Section 11); 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.
- **Knowledge and skills** (see Section 18); summarises the knowledge and skills available to the Council and provides confirmation that these are commensurate with the Council's risk appetite.

3.2 Further details are provided in the following sections.

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 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

- 4.6 The proposal is for capital investment of £1.790m in 2019/20.
- 4.7 When expenditure is classified as capital expenditure for capital financing purposes, this means that the Council is able to finance that expenditure from the following sources:
- 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
 - Borrowing - 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.

Capital Expenditure and the Capital Financing Requirement.

- 5.2 This prudential Indicator is a summary of the Council's capital expenditure budget for 2019/20, subject to approval at Council on 12th February, both those agreed previously, and those forming part of this budget cycle. The table below also shows how these plans are being financed and any shortfall that will require borrowing. This table does not yet include capital expenditure for projects which have not yet been approved through the Investment Board. If required these will be considered during the year and the CFR will be updated accordingly, once the appropriate governance has been undertaken.

£000s	2017/18 Outturn	2018/19 Forecast	2019/20 Forecast	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast
Opening CFR	777	777	777	777	777	777
Capital Expenditure	1,191	2,731	2,411	3,102	959	959
Financed by:						
Capital Finance reserve	798	461	147	2,222	179	179
Capital grants	393	1,666	500	500	500	500
Other Earmarked Reserves		423	1,484	100	-	-
Revenue Contribution			255	255	255	255
Section 106 Income		175				
Other		6	25	25	25	25
Closing CFR	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.

Minimum Revenue Provision (MRP) Policy Statement

- 5.4 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.
- 5.5 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)

6 OTHER INDICATORS**The Use of the Council's Resources and the Investment Position**

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

Year End Resources	2018/19	2019/20	2020/21	2021/22	2022/23
£000s	Estimate	Estimate	Estimate	Estimate	Estimate
Earmarked Reserves & General Fund Balance	(10,075)	(10,317)	(8,834)	(8,734)	(8,734)
Capital receipts reserve	(638)	(516)	(670)	(492)	-
Total core funds	(10,713)	(10,833)	(9,504)	(9,225)	(8,734)
Expected investments	(13,713)	(13,833)	(12,504)	(12,225)	(11,734)

Affordability Prudential Indicators

- 6.1 The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans.
- 6.2 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.
- 6.3 These provide an indication of the impact of the capital investment plans on the Council's overall finances. Members are asked to approve the following indicators.

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

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

%	2018/19	2019/20	2020/21	2021/22	2022/23
	Estimate	Estimate	Estimate	Estimate	Estimate
Ratio of Financing Costs to Net Revenue Stream	-0.91%	-1.13%	-1.52%	-1.56%	-1.61%

- 6.5 **Incremental impact of capital investment decisions on the band D council tax.** 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.

£000	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate	2021/22 Estimate	2022/23 Estimate
Capital Expenditure	3,103	1,790	2,411	3,102	959
Incremental impact of capital investment	1,860	(1,313)	621	691	(2,143)
Council tax base	31,297	31,570	31,886	32,205	32,527
Council tax Band D impact (£)	0.06	(0.04)	0.02	0.02	(0.07)

7 BORROWING

- 7.1 Depending on the Council's Investment Board agreement to recommend particular business cases put forward for approval, it is possible that borrowing will be considered in future for larger capital schemes. However this will be considered on a case by case basis.
- 7.2 Borrowing could be used for "invest to save" projects providing the cost of servicing the debt is contained within the revenue savings/income the project generates, the project generates a positive net present value and the payback period for invest to save projects should be shorter than the life of the asset.^[NL1]
- 7.3 The Council has set out its intention to deliver an Asset Delivery Programme which will consider how the Council's key strategic sites can deliver the objectives set out in its Asset Strategy. The preferred option is consolidation of the Council operations at the Freight House; it is estimated at the Outline Business Case stage that this option would have a net capital funding requirement of £0.6m (representing a capital cost of £3.4m partially offset by capital receipts of £2.8m). These figures are included in the medium term capital expenditure forecasts shown above.
- 7.4 The net capital funding requirement is currently assumed to be funded from the Council's reserves. As the Council currently has sufficient resources within its Hard/Soft Infrastructure Fund Reserve (which were set aside for this purpose), at this stage it is not anticipated that any long-term borrowing would be required. 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 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.
- 7.5 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
- 7.6 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)
- 7.7 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.
- 7.8 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 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 DCLG guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The generation of investment income to support the Council's spending plans is an important, but secondary objective.
- 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.

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.

£000s	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate	2021/22 Estimate	2022/23 Estimate
Operational Limit	800	800	800	800	800
Authorised Limit	1,000	1,000	1,000	1,000	1,000

Treasury Management Limits on Activity

- 8.9 There are debt related treasury activity limits. The purpose of these are to restrain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of any adverse movement in interest rates. However, if these are set to be too restrictive they will impair the opportunities to reduce costs / improve performance.
- 8.10 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 %	2019/20	2020/21	2021/22
	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 BORROWING IN ADVANCE OF NEED

- 9.1 The Council has some flexibility to borrow funds for use in future years where a future need for borrowing has been identified. Any decision to borrow in advance will be considered carefully to ensure value for money can be demonstrated and that the Council can ensure the security of such funds.
- 9.2 The Section 151 Officer may do this under delegated power where, for instance, a sharp rise in interest rates is expected, and so borrowing early at fixed interest rates will be economically beneficial or meet budgetary constraints. Whilst the Section 151 Officer will adopt a cautious approach to any such borrowing, where there is a clear business case for doing so borrowing may be undertaken to fund the approved capital programme or to fund future debt maturities.

- 9.3 In determining whether borrowing will be undertaken in advance of need the Council will:
- Revenue liabilities created, and the implications for the future plans and budgets have been considered;
 - Economic and market factors that might influence the manner and timing of any decision to borrow;
 - Consider the merits and demerits of alternative forms of funding; and
 - Consider the alternative interest rate bases available, the most appropriate periods to fund and repayment profiles to use
- 9.4 Borrowing in advance will be made within the constraints that:
- It will be limited to no more than 50% of any expected increase in borrowing need (CFR) over the three year planning period; and
 - Would not look to borrow more than 2 years in advance of need.
- 9.5 Risks associated with any advance borrowing activity will be subject to appraisal in advance and subsequent reporting through the mid-year or annual reporting mechanism. It is unlikely that the Council will require any borrowing in advance of need.

10 ANNUAL INVESTMENT STRATEGY

- 10.1 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 2019/20 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

11 COMMERCIAL INVESTMENTS

- 11.1 The Capital and Treasury Management Strategy also provides an overview of the Council's current approach to commercial investment activities.
- 11.2 To the extent that it is necessary to secure borrowing to fund commercial investment activities, the Council will need to have regard to the statutory guidance on investments. This stipulates that authorities must not borrow more than, or in advance of their needs purely in order to profit from the investment of the extra sums borrowed before deciding whether or not to proceed. The informal commentary on the statutory guidance on local government investments indicates that local authorities can still finance the acquisition of financial or non-financial investments from capital receipts generated from the sale of surplus assets, but that they should not repurpose receipts allocated to the acquisition of assets that contribute to service delivery to fund the purchase of investments, solely to avoid the requirements against borrowing in advance of need. Should the Council decide to disregard the statutory guidance, it will need to explain why it has decided to do so, and what its policies are for investing the money borrowed.
- 11.3 It is worth highlighting that any commercial investment activities are subject to approval in accordance with the Council's governance framework for decision making.

Commercial investment objectives

- 11.4 The Council does not currently hold any investments for non Treasury Management purposes. If at a future date the Council were to consider this option the primary objectives of any commercial investment activities would be:
- **Security** – to protect the capital sums invested from loss; and
 - **Liquidity** – ensuring the funds invested are available for expenditure when needed.
- 11.5 The generation of yield is distinct from these prudential objectives. However, once proper levels of security and liquidity are determined, it is then reasonable to consider what yield can be obtained consistent with these priorities.
- 11.6 Non-core activities and investments could be undertaken by the Council, subject to the appropriate governance, in order to generate income to support the delivery of a balanced budget. Such investments would only be entered into following a full assessment of the risks and having secured expert external advice (i.e. where it is relevant to do so).

Loans to Subsidiaries

- 11.7 Loans to subsidiaries 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.
- 11.8 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;

Other commercial investments

- 11.9 The Capital Strategy will be updated should any commercial investment opportunities be agreed during 2019/20 and/or in the event that the statutory Guidance on Local Authority Investments, when issued, requires further content to be included.

12 CREDIT RATINGS

- 12.1 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.
- 12.2 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
Orange	1 year 6 months 100 days	£1m £3m £6m
Blue	1 year 1 year 6 months 100 days	£4m £3m £3m £6m
Purple	2 years 1 year 1 year 6 months 100 days	£3m £4m £3m £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
Municipal Bonds Agency	10 years	£10,000 & 0.6% of borrowing

- 12.3 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.
- 12.4 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.

- 12.5 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.
- 12.6 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

Country Limits

- 12.7 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).
- 12.8 Following the vote to leave the European Union, the United Kingdom's credit rating dropped to AA from AA+. Upon discussion with our Treasury Management advisers, Link Asset Services Ltd, the approval to remove the United Kingdom from this stipulation of 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.
- 12.9 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.
- 12.10 Those countries which have a sovereign rating of AA+ or higher currently are:

AAA

- Australia
- Canada
- Denmark
- Germany
- Netherlands
- Singapore
- Sweden

- Switzerland
- USA

AA+

- Finland

AA

- United Kingdom

Investment Management

12.11 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.

12.12 Bank Rate is forecast to rise from 0.75% to 1.00% in quarter 2 of 2019/20 and then to 1.25% in quarter 4 of 2019/20. Bank Rate forecasts for financial year ends (March) are:-

- 2018/ 2019 0.75%
- 2019/ 2020 1.25%
- 2020/ 2021 1.5%
- 2021/ 2022 1.75%

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

- 2019/ 2020 1.1%
- 2020/ 2021 1.4%
- 2021/ 2022 1.6%

12.13 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, particularly given the uncertainty over the final terms of Brexit. If growth expectations disappoint and inflationary pressures are minimal, any further any further increases in Bank rate could be pushed back.

12.14 It is expected that this authority will have sufficient funds to invest that will realise a return on investments c£80,000 for financial year 2019/20.

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

13 MIFID II

13.1 Under new banking regulations (referred to as MiFID II) which took effect from 1 January 2018, all local authorities are classified as retail counterparties and will have to consider whether to opt up to professional status. Rochford has elected to opt up to professional status where appropriate, enabling it to continue to invest in accordance with its Investment Strategy.

14 LIQUIDITY RISK MANAGEMENT

14.1 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.

14.2 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.

15 CASH AND CASH FLOW MANAGEMENT

15.1 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.

15.2 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.

16 SCHEME OF DELEGATION

16.1 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.

17 TREASURY MANAGEMENT POLICY STATEMENT AND TREASURY MANAGEMENT PRACTICES

17.1 During 2017, CIPFA consulted on proposed changes to its Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes (the Treasury Management Code), and published a revised version of the CIPFA Code in December 2017. The Treasury Management Code has largely been updated following recent developments in the marketplace and the introduction of the Localism Act 2011, which gave authorities greater flexibility to enter into a wider range of investment activities under the ‘general power of competence’.

17.2 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’.

17.3 The 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.

17.4 The updated Treasury Management Code clarifies that ‘investments’ in the above definition covers all of 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.

17.5 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.

17.6 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.

17.7 The Council's Treasury Management Policy Statement and its Treasury Management Practices have been updated to reflect the requirements of the updated Treasury Management Code.

18 KNOWLEDGE AND SKILLS

18.1 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.

18.2 The Council has uses the services of Link Asset Services "Link" (formerly Capita Asset Services) as its external treasury management advisors,

- 18.3 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.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subjected to regular review.

- 18.4 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. Those charged with governance recognise their individual responsibility to ensure that they have the necessary skills to complete their role effectively.

19 RISK IMPLICATIONS

- 19.1 As a debt free authority with a medium term resource strategy identifying the potential for investment income the Council's highest priority in its treasury management function is the security of those investments in accordance with the priorities set out in the CIPFA Code. Where investment returns are short term in nature they should be used to fund one-off expenditure or capital investment and not to balance the base revenue budget.
- 19.2 Sums are invested with a diversified range of counter parties using a wide range of instruments consistent with avoiding the risk of the capital sum being diminished through movements in prices.
- 19.3 This means that the Council whilst fundamentally risk adverse, will accept some modest degree of risk. It will consider first the range of risks and secondly how prudently to manage those different risks. It will ensure that priority is given to security and liquidity when investing funds before seeking to optimise yield. The use of different investment instruments and diversification of high credit quality counter parties along with country, sector and group limits, as set out in the Strategy, enables the Council to minimise the nature and extent of the different risks.

20 RESOURCE IMPLICATIONS

- 20.1 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.

21 LEGAL IMPLICATIONS

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

22 RECOMMENDATION

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

- (1) To note the Capital and Treasury Management Strategy Statement including the investment instruments, indicators, limits and delegations contained within the report.
- (2) To note the Capital Expenditure Forecasts.
- (3) To note the Operational and Authorised Limits for external debt as laid down in the report.
- (4) To recommend the contents of this report to Full Council.

Naomi Lucas

Section 151 Officer

Background Papers:-

None

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