



**WATFORD
BOROUGH
COUNCIL**

CABINET

ITEM 6 – FINANCIAL PLANNING

16 January 2017

7.00 pm

Town Hall Watford

Publication date: 6 January 2017

Contact

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Welcome to this meeting. We hope you find these notes useful.

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Cabinet Membership

Mayor	D Thornhill	(Chair)
Councillor	P Taylor	(Deputy Mayor)
Councillors	K Collett, S Johnson, I Sharpe and M Watkin	

Agenda

Part A – Open to the Public

6. Financial Planning (Pages 5 - 108)

Report of Shared Director of Finance

Please note that this report has been printed separately for Budget Panel on 10 January, Cabinet on 16 January and Council on 24 January. Members who receive hard copies are reminded to take their copies to these meetings.

Part A

Report to: Cabinet
Date of meeting: 16 January 2017
Report of: Director of Finance
Title: Financial Planning

1.0 Summary

- 1.1 The purpose of this report is to enable the Cabinet to consider service level expenditure, funding and council tax levels for the medium term 2017/18 to 2019/20, including consideration of the use of reserves and balances. This budget is a component part of the 2017/18 Council Tax calculations.
- 1.2 The report sets out:
- the draft revenue estimates for the period 2017-20, including a revised budget for 2016/17
 - the draft capital programme for the period 2017-20
 - the Treasury Management Strategy 2016-19
- 1.3 The Cabinet is recommended to agree the Council Tax Base to apply for 2017/18.
- 1.4 The report includes advice from the Director of Finance on the adequacy of general reserves and balances in the context of the three year planning horizon 2017-20 (see paragraph 7.9).

2.0 Recommendations

- That Cabinet:**
- 2.1 Delegates to the Director of Finance and Portfolio Holder the ability to amend the budget figures in accordance with decisions taken at the Cabinet meeting and any minor variations that may occur before the Council meeting.
- That Cabinet recommends to Council to:**
- That Council:**
- 2.2 Resolves in accordance with the *Local Authorities (Calculation of Tax Base) Regulations 1992*, the amount calculated by Watford Borough Council as its Council Tax Base for the year 2017/18 is **32,062.1** as outlined in the report.
- 2.3 Approves the continuation of the Local Council Tax Reduction Scheme for 2017/18. This will then be subject to a review which will be carried out in 2017/18 with the intention of implementing a new scheme from 2018/19 onwards.
- 2.4 Approves the estimate of surplus and deficit position on the Collection Fund.

- 2.5 Approves the budget as laid out in the report, including:
- the base budget estimates
 - the growth and savings
 - the Capital Investment Programme 2016-20
- 2.6 Approves the schedule of fees and charges.
- 2.7 Approves the strategy for flexible use of capital receipts.
- 2.8 Approves an increase in the annual Council Tax for a Band D property of £5.00 (2.00%) in 2017/18. This percentage increase will apply to all other bands.
- 2.9 Approve the increase of the Council's Key Decision Limit to £0.25 million with immediate effect.
- 2.10 Approves the key risks identified and has regard to the advice provided by the Director of Finance on the robustness of estimates and the adequacy of reserves.
- 2.11 Notes the indicative budgets for 2018/19 and 2019/20, the Council's future spending plans which are supported by internal borrowing (see para 6.4 onwards of the main report, utilising the Council's reserves and cash balances.
- 2.12 Approves the Treasury Management Strategy for 2017/18.

3.0 Consultation

- 3.1 Budget Panel has been fully engaged throughout this process and feedback from its meeting will be circulated prior to the Cabinet meeting.
- 3.2 As part of the statutory consultation with business ratepayers, copies of this report have been sent to the Watford Business Improvement District, the Watford Chamber of Commerce and the borough's Local Strategic Partnership-One Watford. Any feedback will be reported at the meeting.

4.0 Implications

4.1 Financial Implications

These are covered within the report.

4.2 Legal Implications

- 4.2.1 In the Constitution it is Council who is required to set the budget, which includes the Council Tax Base and setting the level of Council Tax. Cabinet therefore must forward its recommendations on the budget to Council. The Constitution also requires that any recommendation from Cabinet to Council regarding the budget must be submitted before the 8 February in the preceding financial year to enable the Mayor to have the opportunity to call in any decision of Council on the budget.

The Council must set its 2017/18 budget by 11 March 2017. The Local Council Tax Reduction Scheme has to be approved by Council by 31 January each year for the next financial year.

4.2.2 It is a statutory requirement that the Treasury Management Strategy and Treasury Management Practices are reviewed annually. The report meets the requirement of CIPFA's Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and complies with the Local Government Act 2003.

4.2.3 It is a statutory requirement that the Chief Financial Officers provides a report under Section 25 of the Local Government Act 2003 on the robustness of estimates used in the budget and the sufficiency of the Council's reserves. The Section 25 report is included in the report.

4.2.4 The Secretary of State released guidance under Section 15 of the Local Government Act 2003 which offers authorities the opportunity to use Capital Receipts more flexibly to fund the costs which generate ongoing savings for authorities, subject to the expenditure qualifying under the guidance and a strategy being approved by Council. The strategy for 2017/18 is included in the report.

5.0 **Equalities**

5.1 Watford Borough Council is committed to equality and diversity as an employer, service provider and as a strategic partner. In order to fulfil this commitment and its duties under the Equality Act 2010 it is important to demonstrate how policies, practices, and decisions impact on people with different protected characteristics. It is also important that the Council is not discriminating unlawfully when carrying out any of its functions.

5.2 This report provides an over view of Budget proposals and equalities issues will need to be specifically considered before any changes to existing service levels are introduced.

6.0 Risks

6.1 The potential risks of not approving the recommendations in this report are shown below; (1= very low risk, 4 = a very high risk)

Potential Risk	Likelihood	Impact	Overall Score
That Cabinet does not agree the council tax base before the statutory date	1	4	4
That Cabinet does not recommend revenue and capital estimates for 2017/18 to Council	1	3	3
That Cabinet does not agree a medium term financial strategy to address future government grant reductions	1	3	3
That Cabinet does not recommend a council tax to apply for 2017/18	1	3	3
That Cabinet does not indicate how it intends to finance any difference between net expenditure and sources of funding	1	4	4
That the Council will exceed its borrowing parameters	1	3	3
That the Council will be unable to service its annual borrowing costs	1	3	3
That the Council will be unable to repay any loans at maturity date	1	4	4
Investment placed with a non-approved body	1	4	4
Investment with a counterparty that subsequently defaults	1	4	4
That the estimates used in the preparation of the report will not be sufficiently accurate.	1	3	3
That the Council will not have adequate reserves to manage emerging risks.	1	4	4

Contact Officers:

For further information on this report please contact:-

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Report approved by Joanne Wagstaffe, Director of Finance.



COUNCIL FINANCES

2016/17 to 2019/20

Medium Term Financial Strategy



Watford Borough Council · TOWN HALL · WATFORD, HERTS WD17 3EX

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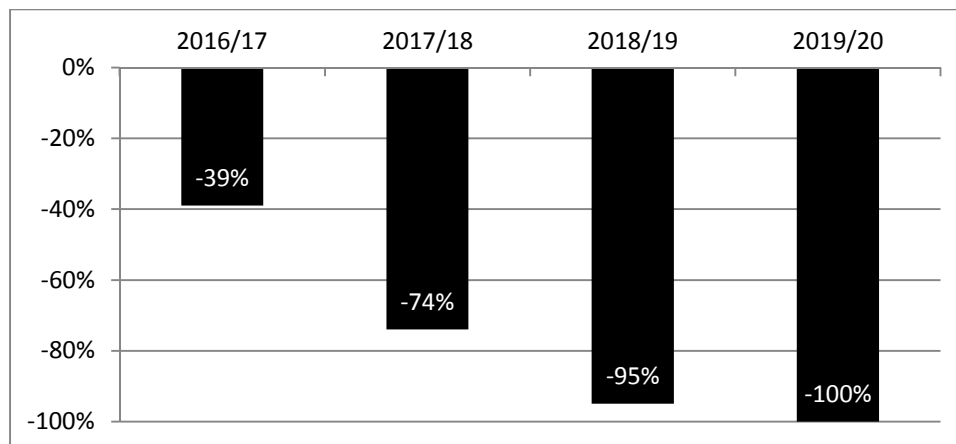
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Executive Summary

The Medium Term Financial Strategy (MTFS) provides Members with information on the overall financial position of the Council over the next three years, and brings together the previous budget set by Council in January 2016, the budget monitoring activities carried out during the current year and the latest developments in funding, legislation and service delivery. The strategy sets the budget for financial year 2017/18 and indicative budgets for the following two years (2018/19 and 2019/20).

Regular budget monitoring reports are presented to both the Council's Leadership Team and Budget Panel throughout the year. The latest budget monitoring report (Finance Digest) is available up to the end of November.

The preparation of the MTFS has been completed against a backdrop of further cuts in government funding, increasing pressure on services (for example, temporary accommodation), and increasing expectations from stakeholders. To provide some certainty, the Council agreed on 11 October 2016 to accept the Government's offer of a four year grant settlement at their meeting on 11 October 2016. The percentage effect of the grant reducing year on year from 2015/16 is shown below.



Each year the Council is required to set a realistic, achievable in-year balanced budget and indicative budgets for the following two years. With the reduction in grant Heads of Service have been encouraged to find as many efficiency savings and as much additional income as possible, and to minimise any discretionary growth whilst continuing to provide value for money services to the public.

The 2016-19 MTFS showed a budget gap of **£2.348 million** in 2018/19, therefore during the current year the Council has had to develop a strategy that not only closes the gap but ensures that the Council is sustainable and meets its corporate vision to create a bold and progressive future for Watford. The strategy includes further development of the Council's Property Investment Portfolio, continuing the work undertaken by the Property Investment Board, and a new service transformation and commercialisation programme, called Watford 2020.

Previously the Council tax level has been frozen since 2010/11 when it was cut to its current level. By freezing the council tax since then the effect of inflation (as measured by RPI) has meant that residents have benefitted from a real terms cut of 19.2%.

The summary 2017-20 MTFS shown overleaf demonstrates that there is a funding gap over the period which means that a continued freeze neither prudent nor sustainable. Therefore the decision has been taken to increase the council tax by **£5.00 (2.00%)** for a Band D property in 2017/18 only. This represents a rise in line with RPI of 2.0% (September 2016) and this is in-line with the government's assumptions for local government finance and core spending power.

The 2017-20 MTFS report includes for information and approval:

- The revised budget for 2016/17 which shows a net service cost of **£15.137 million** and net expenditure of **£17.306 million**.
- The service budget proposal for 2017-18 of **£12.640 million** and net expenditure of **£14.262 million**. Further details on all the figures in the MTFS are shown at **Appendix 1**, and the MTFS summary below.
- The fees and charges for services in 2017/18. The breakdown of these figures into years and services can be seen in **Appendix 1 (a to d)**. The schedule of fees and charges, including the charging policy is circulated as a separate document which accompanies this report.
- Corporate budgets which provide for central costs and income such as financing and investment, corporate pension costs, and contingency for unexpected changes in price or unfunded legislative change. The detail of these figures can be seen on the MTFS summary, below.
- Discretionary growth across the period of the MTFS amounts to **£1.049 million** and additional income and efficiencies of **£3.495 million**. The details of these can be seen under growth, income and efficiencies below, and in **Appendix 2 (a and b)**.
- Use of reserves and reserve balances are shown in the MTFS summary (below) and detailed at **Appendix 3**.
- Funding in support of the Council's expenditure plans.
- The Council Tax Base and Council tax calculation (**Appendix 8**).
- The capital investment programme for the medium term (**£117.728 million**). Details of the capital programme are shown at **Appendix 4**.
- The Council's strategy for Flexible Use of Capital Receipts.
- A proposal to change the Key Decision Limit.
- The key risks relating to the Council's finances and the statutory report of the Director of Finance on the robustness of estimates and the adequacy of the Council's reserves.

The full MTFS showing the services and funding for the Council is shown overleaf, but the position over the medium term is as follows:

MTFS 2016-19 to 2017-20	2017/18	2018/19	2019/20
	£000s	£000s	£000s
Gap per MTFS 2016 -19	785	2,348	2,348
Changes in this report			
Salaries	242	350	560
Unavoidable Growth	1,119	1,204	1,246
Efficiency Savings	(567)	(310)	(340)
Fees & Charges	(247)	(212)	(226)
Effect of Capital Programme	(1,088)	(951)	(951)
Growth	919	75	55
Income and efficiencies	(126)	(1,504)	(1,865)
Funding and other adjustments	(244)	465	608
Planned use of reserves	(886)	(88)	(200)
Increase in Council Tax	(160)	(162)	(164)
Gap per MTFS 2017-20	(253)	1,215	1,071
Of which one off items (Health Campus dividends & Interest)	(1,280)	0	0
Recurring Gap	1,023	1,215	1,071

In addition, further projects are being undertaken which will generate one-off returns, for example the next phases of the Watford Health Campus project, and the joint venture housing company with Watford Community Housing Trust. These will be included in budgets as business plans are finalised and agreed by Cabinet.



Medium Term Financial Strategy 2016-20

	2016/17 Revised £000s	2017/18 Original £000s	2018/19 Original £000s	2019/20 Original £000s
Managing Director	1,301	824	829	840
Deputy Managing Director	(3,241)	(4,394)	(4,361)	(4,380)
Director of Finance	1,901	1,827	1,852	1,852
Service Transformation	1,975	1,844	1,863	1,875
Community Services	9,220	8,784	8,955	9,060
Democracy & Governance	3,405	3,174	3,335	3,308
HR Shared Service	576	581	611	635
Net cost of services	15,137	12,640	13,084	13,190
Corporate Budgets				
Dividends & Interest earned	(300)	(1,550)	(282)	(282)
Interest payable	130	130	130	130
Pension Fund deficit payments	2,300	2,249	2,349	2,449
Revenue provision for Capital (PMB)	39	0	0	0
Corporate Budgets	2,169	829	2,197	2,297
Financial Planning				
Growth		919	75	55
Savings		(126)	(1,504)	(1,865)
Sub-Total	0	793	(1,429)	(1,810)
Total Net Expenditure	17,306	14,262	13,852	13,677
Planned Use of Reserves				
Contributions to reserves	253	0	12	0
Contributions from reserves	(2,173)	(886)	(100)	(200)
Sub-Total	(1,920)	(886)	(88)	(200)
Funding				
Council Tax	(7,824)	(8,170)	(8,253)	(8,335)
Revenue Support Grant	(1,310)	(565)	(114)	0
Business Rates	(2,400)	(2,452)	(2,532)	(2,621)
New Homes Bonus	(3,509)	(2,098)	(1,400)	(1,200)
(Surplus)/Deficit on collection fund	(250)	(250)	(250)	(250)
Other smaller grants/contributions	(93)	(94)	0	0
Sub-Total	(15,386)	(13,629)	(12,549)	(12,406)
Total Funding & Use of Reserves	(17,306)	(14,515)	(12,637)	(12,606)
Gap	0	(253)	1,215	1,071
Reserves - opening balances	(17,547)	(15,627)	(14,994)	(13,691)
Planned use of reserves	1,920	886	88	200
Gap funded from reserves	0	(253)	1,215	1,071
Reserves - closing balances	(15,627)	(14,994)	(13,691)	(12,420)
Council Tax Rate Calculation - income				
<i>Council tax base</i>	(7,824)	(8,170)	(8,253)	(8,335)
<i>Council tax at band D (income ÷ base)</i>	31,314.7 £ 249.84	32,062.1 £ 254.84	32,382.7 £ 254.84	32,706.5 £ 254.84
<i>Percent increase or decrease</i>	0.00%	£5.00	0.00%	0.00%

1.0 Base Budgets

- 1.1 The day to day costs of providing the Council's services (e.g. employees) and the income generated (e.g. fees and charges) are classified as revenue. The revenue budget is funded from council tax & business rates, government grants, commercial rents and fees & charges and reserves.

Service Budgets

- 1.2 The service budgets shown at the top of the MTFs are the base budgets for each year. These are rolled forward from the previous year, but also include a number of changes which are detailed in the following paragraphs. The changes included in base budgets are required to maintain the level of service currently provided. Where changes are proposed to services, the full details of the movements are shown in the growth and savings sections (below). The changes between base budgets are detailed by service in **Appendices 1a to 1d** which has a page for each year and a column for each of the different changes shown in the following paragraphs. All items included have been scrutinised, challenged and agreed by Leadership Team.
- 1.3 **Unavoidable growth** is additional cost which is needed to maintain the current level of service provision and relates to decisions already taken and factors outside the Council's control, such as contract inflation, legislative changes and demographic pressures. Full details of the Unavoidable Growth can be found in **Appendix 1e**. Salary changes are shown separately. These growth items are contained within the services' base budget figures. Key items in the total unavoidable growth are shown in the table:

Unavoidable Growth	2017/18	2018/19	2019/20	Total
	£000s	£000s	£000s	£000s
Temporary Accommodation <i>The cost of temporary accommodation for homeless people in the borough. This rising cost has been reported at £0.450 million during 2016/17, but homelessness is expected to rise with the continued implementation of the benefit cap and universal credit. A number of projects are in progress to attempt to mitigate this pressure.</i>	500	500	500	1,500
Waste <i>Increased costs of waste collection.</i>	148	148	148	444
Local Plan 2 <i>Additional budget required to complete the examination in public of Local Plan 2 in 2017/18. This will be funded from the Local Development Framework, Examination in Public reserve.</i>	42	0	0	42
Property Valuations <i>Cost of quarterly valuations of investment properties and annual accounts valuations of the whole property portfolio. The KPIs which require these valuations were approved by PIB.</i>	60	60	60	180
Revenues & Benefits - Postage <i>Rising costs of postage which is used in the processing of Council Tax, Revenues and Benefits.</i>	31	31	31	93
Annual Canvas of Electors <i>The annual canvas of electors has not been included in the base budget, so has now been added.</i>	34	34	34	102

Unavoidable Growth	2017/18	2018/19	2019/20	Total
	£000s	£000s	£000s	£000s
Mayoral Election <i>There is a mayoral election in 2018/19 and growth has been included to cover the cost.</i>	0	50	0	50
Contract Inflation & Demography <i>Expected increases in costs relating to contracts, including expected increases on re-tendering, indexation, and increases in costs relating to demographic change in the borough.</i>	126	207	300	633
Changes to Fees & Charges <i>Adjustments to fees and charges budgets relating to specific expected pressures principally in Planning, but also relating to budgets considered no longer achievable for printing and also for housing services formerly provided to Three Rivers District Council and Watford Community Housing Trust under contract.</i>	180	174	174	524
Total	1,121	1,204	1,147	3,572

- 1.4 **Efficiency savings** are ones which do not affect the level of service provision to the public, such as additional income generated from selling services, other changes to fees and charges (full details shown in that section of this report) or reductions in other items such as printing and stationery. Full details can be found in **Appendix 1f**. These income and efficiency items are contained within the services' base budget figures and key items in the total income and efficiency savings are shown in the table:

Efficiency Savings	2017/18	2018/19	2019/20	Total
	£000s	£000s	£000s	£000s
Commissioning Framework <i>Management of Community & Voluntary Commissioning Framework was carried out by Watford Community Housing Trust, but has been taken back in-house and is being delivered using existing resources. A saving has therefore been generated.</i>	(53)	(53)	(53)	(159)
Watford Health Campus <i>Income relating to the Industrial Zone South phase of the Watford Health Campus income originally budgeted for 2016/17 is now expected in 2017/18.</i>	(217)	0	0	(217)
Veolia Contract <i>In 2017/18 there are a number of changes to the waste contract which generate a net reduction in cost, including the removal of recycling banks, the reduced number of clinical waste collections, and the move from leased to Council owned vehicles.</i>	(69)	0	0	(69)
Review of Budgets <i>A review of budgets has found a number that are no longer required and can be included as savings.</i>	(12)	(21)	(21)	(54)
Services provided to partners <i>This is the net contribution to Council overheads made from Pest Control services provided to Three Rivers District Council, tree management services provided to Hertfordshire County Council, and HR Services provided to the new Hertfordshire building control company, Broste Rivers.</i>	(105)	(90)	(70)	(265)

Efficiency Savings				
	2017/18	2018/19	2019/20	Total
	£000s	£000s	£000s	£000s
Changes to Rental Incomes				
<i>This is the net income from the rental of the first floor of the annexe to the NHS, additional rent from Timberlake Car Park, new parking spaces renovated using funds from Programme Management Board, and income from the Watford Wi-Fi service.</i>	(121)	(146)	(146)	(413)
Total	(577)	(310)	(290)	(1,177)

1.5 **Changes to Salaries** relate to pay awards and rises due to increments, as well as the impact of changes to gradings and restructures which have been agreed in the year. The changes already factored into base budgets are considered unavoidable because they relate to decisions already taken and are required to maintain the current level of service. The difference between the previous MTFs 2016-19 and the new one 2017-20 are shown below, and relate to the total across 2017-20:

- **£0.183 million** - Increments given annually to staff expected to be awarded in 2019/20.
- **£0.104 million** - The pay awards budgeted for 2019/20, assuming 1% each year.
- **£0.369 million** - The net change to the pension contributions required by the Hertfordshire Pension Fund following the three yearly valuation.
- **(£0.324 million)** – The reduction from the restructuring of the property department, following the outsourcing of the strategic and operational management of the Property Investment Portfolio.
- **£0.534 million** – New posts added in the year.

1.6 **Revenue effects of capital** relates to the savings made and increases in rental, dividend or interest income as a result of the capital investment programme. These are included in based budgets on the basis that the schemes are approved. the highlights for 2017/18 are:

- **£0.142 million** - Property Investment Board – the Council set up its internal Property Investment Board (PIB) to review its property portfolio, with the remit of disposing of uneconomical assets and reinvesting in property that creates regeneration and delivers a rate of return greater than 5%. PIB has already disposed of **£5.126 million** of properties and acquired a new 19,000 square feet office in Rushden producing a net yield of 6%.
- **£2.433 million** - The Capital Programme includes an increase of **£15 million** to the size of the property investment portfolio, which will generate additional income in future years. Following approval by Cabinet in November, a further property (industrial estate) in Newcastle-under-Lyme was purchased for **£5.785 million**, (with a 5.5% yield) this has delivered an early saving in 2016/17.
- **£0.137 million** -Watford Health Campus – the Council has partnered with Kier to deliver, in conjunction with the West Hertfordshire Hospital Trust, a new health campus comprising the hospital, improved infrastructure, green space, and housing development. Revenue returns from the first phase of this scheme are already included in the budget at **£1.1 million**, but are expected to be greater than estimated last year. For further details on the Health Campus, please see below under Capital Investment Programme.

- 1.7 The base budgets also include the estimates of income from **Fees & Charges**, based on the Council's Fees & Charges Policy and the schedule of charges for 2017/18 (included separately with this report). There are no significant changes in the policy (though a new Watford 2020: Commercialisation strategy will come to Cabinet early in 2017/18). The majority of charges have been increased by inflation, and the additional income generated is expected to be **£0.655 million**. The breakdown by year and service are shown at **Appendices 1a to 1d**.

Corporate Budgets

- 1.8 The corporate budgets shown relate to items that are not directly linked to the delivery of services.
- ***Dividends and Interest earned and paid*** – the Council holds funds for the short and long term which are invested in line with the Council's Treasury Management Strategy. This generates income. In addition, the Council is a partner in the Watford Health Campus and has a number of other commercial initiatives from which it will receive dividend income. The Council also has a long term loan from the Local Enterprise Partnership and various other agreements which attract interest charges.
 - ***Pension Fund Deficit Payments*** – this payment is set by the Hertfordshire Pension Fund's actuary and relates to the estimated amount which needs to be set aside to fund future pension payments to which scheme members are entitled. The amount is set at the three yearly valuation, and has been reduced this year but rises through the MTFs period.
 - ***Revenue Provision for Capital*** – the Council is required to ensure that any borrowing is affordable and to set aside an amount from revenue ready for repayment. The Council makes these payments in line with its Minimum Revenue Provision (MRP) policy which is included in the Treasury Management Strategy. The current strategy does not require any payments in this MTFs period. This budget also includes the contribution from the Programme Management Board reserve that is funding the garages project.
- 1.9 The service and corporate budgets, and required changes are shown at **Appendix 1 (a to f)**.

2.0 Financial Planning: Growth and Savings

- 2.1 Services have also put forward proposals for **One off Discretionary Growth** items which continue to improve and develop services, but which require additional expenditure. Given the Council's effective services, overall financial position and the limited resources available, there have only been a small number of bids. The key one off bids (some funded from reserves) are as follows:
- **£0.500 million** - Commercialisation – funded from the Economic Impact Reserve, this funding is proposed to be awarded to progress Commercialisation ideas, subject to business cases and governance arrangements to be agreed as part of the Watford 2020: Commercialisation Strategy.
 - **£0.250 million** - Programme Management Board – in the MTFs 2014-18, the Council set aside **£1 million** to fund service change, invest-to-save proposals and improved service delivery initiatives and provide programme management support to the Council. This funding has now been exhausted, and so this discretionary growth request is to replenish the budget (**£0.250 million**) for the coming year, allowing it to continue to support projects

which generate improvements to services and savings. This is proposed to be funded from the Economic Impact Reserve.

- **£0.019 million** - Project Management for Parks – Additional budget is required to fund the rest of the cost of a 12 month extension of a project management post to continue work on parks development as the Woodside and Oxhey Park North projects get underway. The total cost of the post is £54k, but the balance has been funded by the Programme Management Board.
- **£0.015 million** -The Little Cassiobury project is about finding a sustainable end use for the building. The initial grant from Historic England will provide a dilapidation survey and cost schedule to bring the building back into use and maintain it on an annual basis, as well as suggesting possible future options for its use. This information will be available in April 2017 and officers will then recommend the next steps for the Council's involvement in this project.
- **£0.050 million** – following the restoration of Cassiobury Park, it is expected that on-going running costs and staffing will be covered by income generated from the day to day operation of the park. However, it is expected that this will take a year or so to build to a level adequate to cover costs. There is therefore a discretionary growth item to provide contingency in the first year.

2.2 Additional **discretionary growth** bids which require on-going expenditure are listed below:

- **£0.055 million**, falling to **£0.040 million** by 2019/20 - Watford Big Events: Ice Rink - The Big Events programme has improved the attractiveness of the High Street and proved popular with residents and businesses. Members are therefore asked to consider a bid for discretionary growth to continue to fund the Ice Rink for future years.
- **£0.020 million**, falling to **£0.010 million** by 2019/20 -Hertfordshire Home Improvement Agency (Disabled Facilities Grants Shared Service) – Watford is one of six Hertfordshire authorities working together on a new shared service. Whilst in the long run it is expected to be revenue neutral, or even generate income, it is expected that there may be some revenue costs arising during the transition period. This discretionary growth bid is to cover those costs.
- **£0.010 million** in 2017/18 and 2018/19 -Pest Control Apprentice – employing an apprentice will serve three purposes: It will support the corporate commitment to developing apprentices and this particular role will be highly valuable given the skill level of the job, the availability of roles (which is good) and the long term prospects for those with this vocation and profession; it will enable an efficient and effective way to support development of the service by providing a cost effective means of undertaking the job roles that don't require a fully qualified technician; and it will also enable the service to develop resilience and capacity as the service expands to include commercial work.

2.3 Services have been asked to put forward proposals for **income and efficiencies** which may mean changes to the ways in which services are delivered, but which would improve value for money. The items included for approval are:

- **£0.125 million**, rising to **£0.864 million** by 2019/20 - The strategic and operational management of the Property Investment Portfolio has been outsourced, and set a 5% annual increase in income target. This will require decisions on acquisitions and disposals to be taken by the Property Investment Board. The net increase in income when the contractor's fees are deducted is shown here.

- **£1.000 million** from 2018/19 - The Head of Service Transformation has been tasked with leading an ambitious programme, Watford 2020, of service transformation, commercialisation and digitisation. This is expected to generate £1m of savings annually from 2018/19, though will require changes to the ways in which services are delivered.

2.4 A breakdown of growth and savings, by service and year, can be found at **Appendices 2a and 2b**.

3.0 Reserves

3.1 The Council has set aside specific amounts as reserves for future policy purposes and to cover contingencies. The full schedule of reserves and the anticipated position is attached at **Appendix 3**. The proposed use of reserves for revenue in 2017-20 is as follows:

- **£0.750 million** - From the Economic Impact reserve to fund the Commercialisation and Programme Management Boards. These will support the transformation needed to continue to progress towards closing the gap.
- **£0.113 million** – is to be applied to partially offset the reported pressure in Temporary Accommodation from the Homelessness Prevention reserve.
- **£0.060 million** – from the Parks, Waste and Street Strategy reserve is being used to fund works on the Veolia contract. These are to be included in base budgets in future.
- **(£0.012 million)** - A loan to Skillmakers is funded from the Local Authority Business Growth Initiative, and will be repaid in the MTFS period.
- **£0.092 million** - From the Local Development Framework reserve to fund the completion and examination in public of Local Plan 2.
- **£0.045 million** - Agreed funding from the PMB reserve for project work in future years.
- **£0.300 million** - The Council has set aside funds to cover the costs of future pension payments. Some of these funds are to be applied to the additional payments required by the scheme actuary for 2018/19 and 2019/20.
- As agreed by Cabinet, where there is a gap remaining this is expected, for the time being, to be filled from the Economic Impact Reserve.

3.2 The Council also has capital reserves, which are discussed as part of the Capital Investment Programme.

4.0 Funding the Revenue Budget

4.1 The MTFS shown above indicates that the total Net Expenditure of the Council in 2017/18 is **£14.515 million**. This will be funded from a number of sources, which are detailed in the following paragraphs. The Council needs to set a budget that gives an acceptable level of **council tax**, and breaks even in the medium to long term using the balances it has at its disposal.

4.2 The number of properties (known as the Council Tax Base) is calculated by adjusting for banding (so that a total number of Band D properties is known) and the effects of the Local Council Tax Reduction Scheme. The analysis of dwellings in **Appendix 8** for the 2016/17 Council Tax Base results in a figure of 31,314.71 after allowing for the Council Tax Reduction Scheme and a collection rate of 97% (an assumption unchanged from the 2016-19 MTFS).

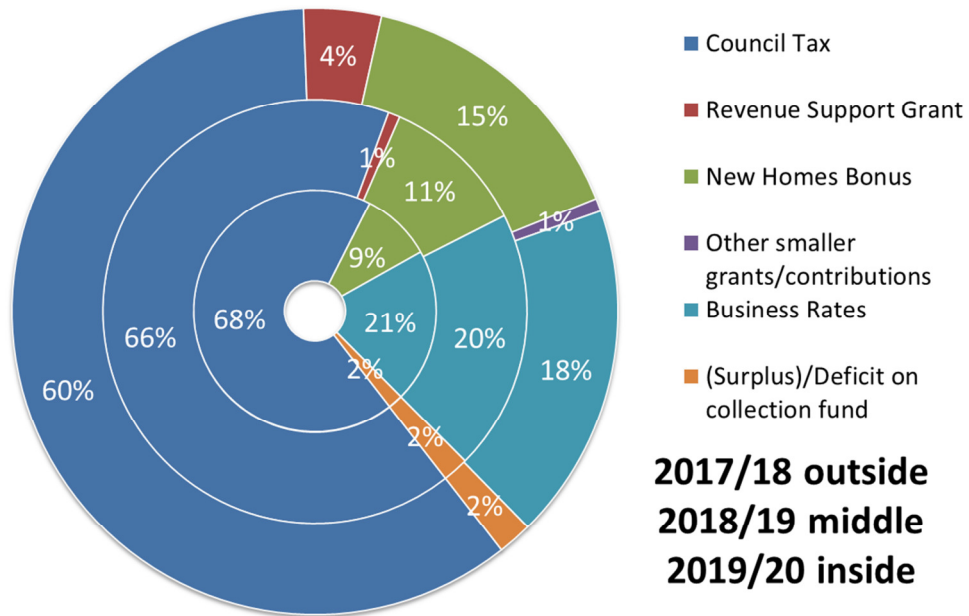
- 4.3 The proposals included in this document that there will be a rise in the average Band D Council Tax of £5 (2.00%) in 2017/18 making the average annual Council Tax **£254.84** for 2017/18. This means that the Council expects to receive **£8.170 million** of Council Tax income in 2017/18. Each one percentage increase in the Council Tax rate generates approximately an **£80,000** increase in Council Tax revenue.
- 4.4 There are no proposals to change the Local Council Tax Reduction scheme for 2017/18 so there will be no change or new impact on applicants in 2017/18. It is proposed that a full review of LCTR scheme options is undertaken during 2017 and if agreed to adopt a new scheme the necessary consultation carried out. Any new scheme would need to be agreed by Full Council before 31 January 2017 for introduction in April 2018. Some of the key considerations that would be taken into account during the review are:
- Pensioners of pension credit qualifying age are fully protected. This principle in effect means there is no discretion in relation to people over pension age and entitlement rules for this group are set nationally.
 - Vulnerable groups should be protected as far as possible. There is no definition given to local authorities regarding which groups should be counted as 'vulnerable' so this is determined locally.
 - Work incentives should not be undermined. Local schemes should be designed to support work incentives and, in particular, avoid disincentives to move into work.

Schemes can be designed to suit the local demographic and local rules can be incorporated. The purpose of the review is to ensure the Council's support is provided to those with greatest need.

- 4.5 **Business rates** are collected by the Council, and the proceeds are shared between the Borough and County Councils, and Central Government to fund services. There is an element of risk involved in the Business Rates scheme, which is designed to incentivise Councils to promote business growth within their areas. The Council expects its share of business rates to be **£2.452 million** in 2017/18.
- 4.6 The council will make prudent estimates of the rate of collection of Council Tax and the size of the tax base. This is to allow for non-payments, discounts, bad debts, and periods where properties are unoccupied and therefore there is no tax payable. Where amounts of Council Tax collected exceed the estimates made, the surplus is shared between the relevant major precepting authorities (Hertfordshire County Council, Watford Borough, Council and Hertfordshire Police & Crime Commissioner). The Council's prudent estimates mean that it is possible to budget for a surplus of **£0.250 million** in 2017/18.
- 4.7 **Revenue Support Grant**, funded by Central Government. This was formerly the principal line of local Council funding, but this is now being phased out and replaced with local retention Business Rates income. As can be seen in the MTFs Summary, this therefore reduces to zero by 2019/20. In 2017/18, however, the Council will receive **£0.565 million**.
- 4.8 **New Homes Bonus**, is a grant relating to the number of new homes delivered in a local authority area. The Government consulted in December 2015 on possible changes to the scheme, and local authorities responded by 10 March 2016. The government has not yet issued a decision on the future of this grant, and so it is expected that it, or a similar grant, will continue in future years though at a lower level than in 2016/17. For 2017/18, based on the provisional settlement, the Council expects to receive **£2.098 million**.

4.9 **Other Grants** are received by the Council in the year, for example the Section 31 Grants provided to fund the costs of policy changes in year. The figures included in 2016/17 and 2017/18 relate to additional transition grant provided to assist Councils as Revenue Support Grant is withdrawn. In 2017/18 the Council will receive **£0.094 million** in transition grant.

4.10 The Council's funding of its net expenditure for 2017/18 is shown in the graph:



5.0 Capital Investment Programme

- 5.1 Capital costs relate to items providing benefits to the Council and community for more than one year (e.g. buildings). Any income from the sale of these items is also classified as capital. The Council has an approved capital programme budget which is designed to support the core services it provides.
- 5.2 The current capital programme was approved by Council at its meeting on 27 January 2016. Since that date the capital programme is reported regularly to Budget Panel with specific reports being considered by Cabinet which affect the originally approved programme.
- 5.3 The 2016-20 Capital Investment Programme presented for approval is as follows:

Capital Programme 2016-20	2016/17 Revised £000s	2017/18 Original £000s	2018/19 Original £000s	2019/20 Original £000s
Managing Director	0	0	0	0
Deputy Managing Director	1,271	2,871	2,825	2,450
Director of Finance	552	552	552	552
Service Transformation	1,514	595	530	530
Community Services	4,960	2,844	3,170	462
Democracy & Governance	357	1,000	400	400
HR Shared Service	0	0	0	0
Watford Health Campus	13,577	7,060	13,903	13,459
Other Major Projects	26,474	9,744	4,997	127
Annual Capital Investment Programme	48,705	24,666	26,377	17,980
Total Capital Investment Programme 2016-20		117,728		

- 5.4 The changes to the Capital Investment Programme (full programme shown in **Appendix 4**) are as follows and relate to the three different types of scheme – business as usual, existing schemes, and new schemes. Much of the capital expenditure which relates to major projects will be returned to the Council in future years as capital receipts. More details about these and the funding of the programme are shown in the next section, and **Appendices 5 and 6**.
- 5.5 There are a number of Business as Usual programmes which are included total **£2.5 million** and relate to the Disabled Facilities Grants provided to residents, as well as regular improvements and replacement of key Council assets such as buildings, vehicles and ICT. These are included for all years in the MTFS.
- 5.6 In addition, there are three new recurring schemes proposed to be added. These relate to additional posts (Quantity Surveyor, Finance Business Partner) to work directly on the Council's many capital projects which are expected to reduce anticipated expenditure in these schemes on expensive external consultants, an annual budget for 'client side' activity relating to the Watford Health Campus project, and a tree planting programme to improve the public realm within the borough. These increase the business as usual annual programme by **£0.230 million** per year.

- 5.7 One existing scheme requires additional growth in 2016/17 (**£8.315 million**). This relates to the new road opened in Watford in November 2016 at the Health Campus and is due to:

Explanation	Amount
The outturn costs relating to the completion of Thomas Sawyer Way, 2016 and provides a vital new link and access road to Watford General Hospital. This is a loan to West Hertfordshire Hospital Trust which is expected to be recovered in the long term.	£2.000 million
The initial costs relating to the first phases of residential development which will deliver homes in Watford, design and preparation works will take place in 2016/17 with the aim of securing planning permission in Spring 2017.	£0.358 million
The first phase of industrial development has begun and is expected to deliver employment in the area of the Health Campus as well as financial returns to the Council in 2017/18.	£5.957 million
Total	£8.315 million

- 5.8 Services have been asked to put forward proposals for new capital schemes for 2016-20 which will assist the Council in delivering its corporate objectives and improving services for residents, as well as generating revenue savings and returns where possible.
- **£4.000 million - Parks and Open Spaces** – schemes to deliver the sports facilities strategy by redevelopment of Oxhey Park North and improvement of tennis courts in the borough.
 - **£6.075 million - Community Services** – schemes to ensure that the Council’s existing temporary accommodation can remain in use (**£0.075 million**), to provide a budget for match funding works to Little Cassiobury (**£0.050 million**) and to increase the supply of temporary accommodation through using a modular scheme (**£6.000 million**).
 - **£0.580 million - Planning, Transport & Infrastructure** – schemes to improve the highway between Clarendon Road and St Mary’s Church and review the Community Infrastructure Levy charging regime for the borough.
 - **£34.124 million - Watford Health Campus** – these are the budgets for the first six phases of residential development at the Campus which are expected to deliver housing in Watford, as well as the Industrial Zone South employment zone and a new multi-storey car park. Approving budgets in place will mean that the Council is able to ensure its finances are sustainable and its plans are affordable in the medium term, as well as allowing the Partnership Board and Cabinet to sign off the schemes as and when they are approved under delegated authority to ensure that there are no delays in delivery of housing.
 - **£19.429 million – Property Investment Board** – budgets for the reinvestment of receipts from existing sales, and the proposed increase in size of the portfolio to generate increased, secure and long term revenue returns for the Council.
 - **£6.075 million – Loan to Hart Homes (Watford)** – this budget provides for a loan to be made to the Council and Watford Community Housing Trust’s joint venture company which will deliver affordable homes and temporary accommodation for use in 2018. Providing the loan will allow the Council to earn additional revenue as well as supporting the regeneration of the area and the provision of housing.

6.0 Funding the Capital Investment Programme

6.1 The Council must fund its capital programme, and it can do this from its reserves, capital receipts, and capital grants and contributions, as well as from revenue or, subject to prudential and affordable limits, from borrowing.

6.2 It is anticipated that over time the Capital outlay from projects such as the Health Campus and Property Investment Board will be recouped from the receipts received in terms of return of equity investment and the disposal of land and property. The timing of these receipts is shown below.

- **2016/17:**
 - **PIB:** receipts relating to further disposals of management intensive properties.
- **2017/18:**
 - **Watford Health Campus:** return of equity relating to Industrial Zone South and a receipt for the land used; return of a portion of the investment in the infrastructure phase of the project.
 - **PIB:** receipts relating to further disposals of management intensive properties.
- **2018/19 and future years:**
 - **Watford Business Park:** receipts relating to the disposals of interests in the business park, returning the investment in site assembly as well as an additional margin for the associated freehold.
 - **Watford Health Campus:** receipts relating to the next phases of the development (subject to business cases being approved) and the remaining infrastructure investment.

6.3 **Appendix 5** shows the details of the capital receipts and grants/contributions included in the budget.

6.4 Where the Council does not have sufficient contributions, receipts, reserves or revenue available to finance long term investment, it may use prudential borrowing to do so. This is subject to the affordability and prudential limits set out at a high level by the Government and in detail by the Council in its strategies. This borrowing may be from external providers, or internally from cash the Council holds day to day and its own reserves.

6.5 The Council’s ambitious programme of major projects and investment in service delivery means that it expects to have a borrowing requirement in this financial year. Officers have forecast the cash available to the Council as part of the budget setting process to see if this can be managed through internal borrowing rather than using external borrowing (although some of this will be met by the existing loans from the Local Enterprise Partnership of **£7.500 million**). The results of the cash forecasting exercise indicate that the proposed approach is affordable for the Council:

Cashflow Analysis	2016/17	2017/18	2018/19	2019/20
	Revised	Original	Original	Original
	£000s	£000s	£000s	£000s
Estimated treasury balance 1 April (including core cash)	54,270	17,478	12,022	24,650
Core cash requirement	(10,000)	(10,000)	(10,000)	(10,000)
Available for use balance 1 April	44,270	7,478	2,022	14,650
Business as usual use in year	(36,742)	(6,655)	3,628	12,425
Project use in year	(50)	1,200	9,000	(12,700)
Estimated available to use balance at 31 March	7,478	2,022	14,650	14,375
Core Cash balance	10,000	10,000	10,000	10,000
Estimated treasury balance 31 March (including core cash)	17,478	12,022	24,650	24,375

6.6 The full details of the proposed financing of the Capital Investment Programme are shown in **Appendix 6**, and the detailed cashflow forecast in **Appendix 7**.

7.0 Key Decision Limit

7.1 As the Council is now looking to be more commercial, including encouraging ideas from staff, it is considered that the current **£0.050 million** limit should be reviewed to enable ‘agile’ decisions to be taken to progress projects without the potential delay of placing them on the notice of executive decision and when the decision has been made being subject to the call-in period.

7.2 The legislation states that a key decision is one that would result in incurring expenditure (or making savings) which are **significant** having regard to the Council’s budget for the service or function concerned. A number of councils in Hertfordshire do not put an actual figure on this and very much leave it to the judgement of the decision maker as to whether it should be classed as a key decision. Hertfordshire County Council currently specifies **£0.5 million** as its base line. Officers feel that it is helpful to specify a figure to avoid inconsistencies in approach across the council and to be transparent. It is recommended that the figure of **£0.050 million** be raised to **£0.250 million**. This will give the ability to make decisions quickly, be flexible, and be more akin to a private sector approach.

7.3 All officer and delegated Portfolio Holder decisions will still be published regardless of the increase in the key decision limit. Councillors could set up e-mail alerts via modern.gov to receive notice of any published decisions that affect their ward if they wish.

8.0 Strategy for the Flexible Use of Capital Receipts

- 8.1 The Secretary of State has issued guidelines under the regulations which allow authorities extra flexibility in the use of capital receipts received in the year, where they are used for projects constituting qualifying expenditure which transforms services for residents, 'joins up' services with other public sector bodies, or makes on-going savings. Below are examples of how the Council may use its capital receipts more flexibly.
- 8.2 The Council is involved in a countywide project with five other authorities to bring together and improve the services offered to residents who require adaptations to be made to their homes. The objectives of the project are to:
- Ensure that all individuals in Hertfordshire who need housing adaptations to support independent living will have access to an appropriate service that is timely, accessible, equitable and fit for purpose to address rising demographic pressures
 - Deliver a fully standardised service, enhancing operational efficiency, customer satisfaction and improving value for money
 - Implement robust monitoring arrangements against key performance indicators
 - Improve service resilience through joined up working, adopting a common methodology and service standards, sharing staff knowledge, skills and expertise
 - Open up future opportunities to expand into private sector adaptations and align to wider Clinical Commissioning Group activity in order to maximise income generation, efficiency and value and impact of the DFG element of the Better Care Fund.
- 8.3 In addition, the Council is pursuing an ambitious transformation programme called Watford 2020. This will deliver change through a number of strands of activity:
- **Digital Town:** Deliver a Watford Town digital infrastructure that provides businesses and residents with the skills and technology needed to maximise opportunities and enhance lives.
 - **Digital Customer:** To transform how customer access our services - providing digital access to services that are designed around customers and a reception area that encourages self-service.
 - **Digital Council:** This project will provide a digital infrastructure within the Council that will improve service efficiency, deliver flexible and responsive services, and provide management information to support continuous improvement.
 - **Service Reviews:**
 - **Service Based reviews** – these will be an “end to end” review of services. The review will look for opportunities to streamline the service, ensuring they are customer focused, joined up and “digital by default” with as much manual work being automated as possible. The reviews will seek to make best use of modern technology to reduce duplication and maximise officer productivity e.g. providing access to mobile devices to work when out of the office rather than having to come back into the office to update systems.
 - **Cross-Departmental reviews** – these reviews will look for cross-departmental opportunities to improve efficiency and effectiveness e.g. by rationalising similar functions or IT systems.
 - **Commercial:** To take the Council on the journey so that it functions as a commercially astute business, that generates income and has an entrepreneurial approach to developing new commercial opportunities.

- **Supporting Strategies:** Key strategies will be developed to ensure we have the culture, skills, communications / engagement and technology in place to deliver the programme.

8.4 These projects may have transition costs which could be funded using the new flexibility, and it is the Council's strategy to do this where possible to invest these resources on improvements without creating an additional burden on the Council tax payer. Where receipts are to be applied flexibly in accordance with the policy, the expenditure will be reported to Cabinet and added to the capital programme. The impact on the prudential indicators and the Council's capital financing arrangements will be considered, assessed, and reported at the same time.

9.0 Key Risk Areas

- 9.1 The Council's budget is exposed to risks that can potentially impact on service level provision and financial stability. The consequences of the key risks are shown at **Appendix 9** together with a risk matrix that shows the likelihood and impact of each consequence if they were to materialise.
- 9.3 The matrix shows that there is an element of risk in setting the budget, and in particular for undertaking the large scale capital projects. The Council has a risk management framework and strong governance arrangements in place e.g. Property Investment Board, Major Projects Board and Budget Panel to monitor these risks.
- 9.4 Under section 25 of the Local Government Act 2003 there is a duty on the Chief Finance Officer to report on the robustness of the estimates and the adequacy of reserves when considering the budget requirement and for Members to have regard to this advice. The Director of Finance confirms the estimates have been correctly calculated under the assumptions used and that balances and reserves are adequate.
- 9.5 The General Fund balance is a general reserve providing a working balance to cushion the impact of uneven cash flows, avoid unnecessary temporary borrowing and provide a contingency to meet unexpected events and emergencies.
- 9.6 The external auditors, as part of their wider responsibilities, consider whether the Council has adequate arrangements with regard to balances and reserves. In assessing the adequacy of the level of the working balance the Council's external auditor has, in the past, commented they would not wish to see the General Fund Working Balance reduced below its current level of **£1.35 million**.

REPORT PREPARED BY:

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BACKGROUND PAPERS:


2016/17 Finance Digests
Cabinet Reports
Fees & Charges
Treasury Management Strategy
2016-19 Financial Planning Report

APPENDICES:


Appendix 1 (a-f):	Detailed Base Budget Estimates 2016-20 by year and service, and detailed unavoidable growth and efficiency savings
Appendix 2 (a-b):	Detailed Growth and Savings 2016-20 by year and service
Appendix 3:	Reserve Movements 2016-20
Appendix 4:	Capital Investment Programme 2016-20 detailed summary by scheme, year and service
Appendix 5:	Capital Receipts 2016-20 detailed summary
Appendix 6:	Capital Financing 2016-20
Appendix 8:	Council Tax Base and Calculation 2017/18
Appendix 7:	Detailed Cashflow 2016-20
Appendix 9:	Consequences of Risks


Appendix 1a: 2016/17 Revisions

 WATFORD BOROUGH COUNCIL	Original 2016/17 £000s	Carryforward from 2015/16 £000s	Corporate Restructuring £000s	Virements £000s	Variances reported as at November £000s	2016/17 Revised £000s
<i>Corporate Management</i>	260	400	(245)	0	0	415
<i>Economic Development</i>	125	0	0	0	137	262
<i>Partnerships and Performance</i>	537	129	0	4	(46)	624
Managing Director	922	529	(245)	4	91	1,301
<i>Investment Properties</i>	(6,243)	0	0	(1)	(258)	(6,502)
<i>Property Management</i>	294	137	0	(28)	99	502
<i>Transport and Infrastructure</i>	294	0	0	5	(95)	204
<i>Development Section</i>	141	0	0	(2)	167	306
<i>Housing</i>	1,176	20	0	0	585	1,781
<i>Policy Team</i>	394	116	0	(1)	(41)	468
Deputy Managing Director	(3,944)	273	0	(27)	457	(3,241)
<i>Revenues & Benefits</i>	1,084	0	0	0	30	1,114
<i>Finance</i>	646	60	0	(41)	123	788
Director of Finance	1,730	60	0	(41)	153	1,902
<i>Customer Services</i>	870	30	0	0	(40)	860
<i>ICT Shared Service</i>	870	0	0	0	0	870
<i>Head of Service Transformation</i>	0	0	245	0	0	245
Service Transformation	1,740	30	245	0	(40)	1,975
<i>Culture & Play</i>	1,020	60	0	(2)	0	1,078
<i>Waste & Recycling</i>	2,166	0	0	(85)	(93)	1,988
<i>Parks & Open Spaces</i>	1,161	20	0	181	(95)	1,267
<i>Leisure</i>	360	86	0	98	(10)	534
<i>Environmental Health & Licensing</i>	1,258	82	0	(14)	(25)	1,301
<i>Contract Monitoring</i>	405	30	0	(59)	84	460
<i>Street Cleansing</i>	1,867	0	0	(72)	(1)	1,794
<i>Grants</i>	751	0	0	0	0	751
<i>Commercialisation</i>	0	0	0	0	47	47
Community Services	8,988	278	0	47	(93)	9,220
<i>Legal and Democratic</i>	1,848	20	0	13	(14)	1,867
<i>Buildings and Projects</i>	1,507	0	0	4	0	1,511
<i>Procurement</i>	27	0	0	0	0	27
Democracy & Governance	3,382	20	0	17	(14)	3,405
HR Shared Service	576	0	0	0	0	576
Net cost of services	13,394	1,190	0	0	554	15,138


 WATFORD BOROUGH COUNCIL	Original 2016/17 £000s	Carryforward from 2015/16 £000s	Corporate Restructuring £000s	Virements £000s	Variances reported as at November £000s	2016/17 Revised £000s
Corporate Budgets						
Dividends & Interest earned	(487)	0	0	0	187	(300)
Interest payable	130	0	0	0	0	130
Pension Fund deficit payments	3,000	0	0	0	(700)	2,300
Revenue provision for Capital (PMB)	0	0	0	0	39	39
Sub-Total	2,643	0	0	0	(474)	2,169


Appendix 1b: 2017/18 Revisions

 WATFORD BOROUGH COUNCIL	Budget per last	Efficiency	Unavoidable	Effect of Capital	Fees & Charges	Changes to	Virements	2017/18
	MTFS	Savings	Growth	Programme	Salaries	Original	£000s	£000s
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<i>Corporate Management</i>	258	0	0	0	0	8	0	266
<i>Economic Development</i>	117	(20)	0	0	0	(51)	0	46
<i>Partnerships and Performance</i>	513	0	4	0	0	(9)	4	512
Managing Director	888	(20)	4	0	0	(52)	4	824
<i>Investment Properties</i>	(6,547)	(17)	0	(951)	0	0	(27)	(7,542)
<i>Property Management</i>	358	(1)	60	0	8	(116)	(27)	282
<i>Transport and Infrastructure</i>	310	(9)	0	0	(26)	53	9	337
<i>Development Section</i>	180	0	136	0	5	74	(1)	394
<i>Housing</i>	1,167	0	524	0	(60)	25	0	1,656
<i>Policy Team</i>	397	(1)	42	0	0	42	(1)	479
Deputy Managing Director	(4,135)	(28)	762	(951)	(73)	78	(47)	(4,394)
<i>Revenues & Benefits</i>	1,110	0	31	0	0	0	0	1,141
<i>Finance</i>	713	0	0	0	0	0	(31)	687
Director of Finance	1,823	0	31	0	0	0	(31)	1,828
<i>Customer Services</i>	830	0	35	0	0	10	1	876
<i>ICT Shared Service</i>	865	0	0	0	0	7	0	872
<i>Head of Service Transformation</i>	0	0	0	0	0	96	0	96
Service Transformation	1,695	0	35	0	0	113	1	1,844
<i>Culture & Play</i>	779	0	0	0	1	32	23	835
<i>Waste & Recycling</i>	2,145	(29)	148	0	(70)	0	(257)	1,937
<i>Parks & Open Spaces</i>	1,134	(95)	0	0	(57)	38	221	1,241
<i>Leisure</i>	416	(53)	0	0	(18)	(1)	102	446
<i>Environmental Health & Licensing</i>	1,305	(24)	(13)	0	6	98	(14)	1,358
<i>Contract Monitoring</i>	317	0	98	0	0	(53)	21	383
<i>Street Cleansing</i>	1,867	0	0	0	0	0	(39)	1,828
<i>Grants</i>	752	0	0	0	0	3	1	756
<i>Commercialisation</i>	0	0	0	0	0	0	0	0
Community Services	8,715	(201)	233	0	(138)	117	58	8,784
<i>Legal and Democratic</i>	1,745	8	34	0	0	(3)	13	1,797
<i>Buildings and Projects</i>	1,442	(83)	20	0	(36)	5	1	1,349
<i>Procurement</i>	27	0	0	0	0	1	0	28
Democracy & Governance	3,214	(75)	54	0	(36)	3	14	3,174
HR Shared Service	572	(26)	0	0	0	34	1	581
Net cost of services	12,772	(350)	1,119	(951)	(247)	293	0	12,641


 WATFORD BOROUGH COUNCIL	Budget per	Efficiency	Unavoidable	Effect of Capital	Fees & Charges	Changes to	Virements	2017/18
	last MTFS	Savings	Growth	Programme	Salaries	Original	£000s	£000s
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Corporate Budgets								
Dividends & Interest earned	(596)	(217)	0	(137)	0	0	(600)	(1,550)
Interest payable	130	0	0	0	0	0	0	130
Pension Fund deficit payments	2,300	0	0	0	0	(51)	0	2,249
Revenue provision for Capital (PMB)	(600)	0	0	0	0	0	600	0
Sub-Total	1,234	(217)	0	(137)	0	(51)	0	829


Appendix 1c: 2018/19 Revisions

 WATFORD BOROUGH COUNCIL	Budget per last MTFS	Efficiency Savings	Unavoidable Growth	Programme Capital	Effect of Capital	Fees & Charges	Changes to Salaries	Virements	2018/19 Original
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<i>Corporate Management</i>	260	0	0	0	0	0	8	0	268
<i>Economic Development</i>	119	(20)	0	0	0	0	(51)	0	48
<i>Partnerships and Performance</i>	514	0	0	0	0	0	(5)	4	513
Managing Director	893	(20)	0	0	0	0	(48)	4	829
<i>Investment Properties</i>	(6,420)	(42)	0	(951)	0	0	0	(27)	(7,440)
<i>Property Management</i>	366	(1)	60	0	8	(129)	(27)		277
<i>Transport and Infrastructure</i>	319	(9)	0	0	(26)	53	9		346
<i>Development Section</i>	194	0	136	0	(5)	81	(1)		405
<i>Housing</i>	1,121	0	524	0	(60)	24	0		1,609
<i>Policy Team</i>	400	(1)	0	0	0	44	(1)		442
Deputy Managing Director	(4,020)	(53)	720	(951)	(83)	73	(47)		(4,361)
<i>Revenues & Benefits</i>	1,153	0	31	0	0	0	0		1,184
<i>Finance</i>	694	0	0	0	0	0	(28)		668
Director of Finance	1,847	0	31	0	0	0	(28)		1,852
<i>Customer Services</i>	841	0	35	0	0	15	0		891
<i>ICT Shared Service</i>	868	0	0	0	0	7	0		875
<i>Head of Service Transformation</i>	0	0	0	0	0	97	0		97
Service Transformation	1,709	0	35	0	0	119	0		1,863
<i>Culture & Play</i>	787	0	0	0	4	6	24		821
<i>Waste & Recycling</i>	2,144	0	269	0	(41)	0	(237)		2,135
<i>Parks & Open Spaces</i>	1,093	(55)	(40)	0	(40)	38	250		1,246
<i>Leisure</i>	393	(53)	0	0	(18)	3	102		427
<i>Environmental Health & Licensing</i>	1,312	(25)	(13)	0	2	96	(13)		1,359
<i>Contract Monitoring</i>	404	0	98	0	0	(86)	(61)		355
<i>Street Cleansing</i>	1,867	0	0	0	0	0	(10)		1,857
<i>Grants</i>	758	0	0	0	0	(4)	1		755
<i>Commercialisation</i>	0	0	0	0	0	0	0		0
Community Services	8,758	(133)	314	0	(93)	53	56		8,955
<i>Legal and Democratic</i>	1,804	(11)	84	0	0	36	14		1,927
<i>Buildings and Projects</i>	1,445	(83)	20	0	(36)	32	1		1,379
<i>Procurement</i>	28	0	0	0	0	1	0		29
Democracy & Governance	3,277	(94)	104	0	(36)	69	15		3,335
HR Shared Service	586	(10)	0	0	0	35	0		611
Net cost of services	13,050	(310)	1,204	(951)	(212)	301	0		13,084

 WATFORD BOROUGH COUNCIL	Budget per last MTFS	Efficiency Savings	Unavoidable Growth	Programme Capital	Effect of Capital	Fees & Charges	Changes to Salaries	Virements	2018/19 Original
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Corporate Budgets									
Dividends & Interest earned	318	0	0	0	0	0	(600)		(282)
Interest payable	130	0	0	0	0	0	0		130
Pension Fund deficit payments	2,300	0	0	0	0	49	0		2,349
Revenue provision for Capital (PMB)	(600)	0	0	0	0	0	600		0
Sub-Total	2,148	0	0	0	0	49	0		2,197

Appendix 1d: 2019/20 Revisions

 WATFORD BOROUGH COUNCIL	2018/19 MTFs rolled forward	Efficiency Savings	Unavoidable Growth	Programme Capital	Effect of Capital	Charges	Fees & Salaries	Changes to Salaries	Virements	2019/20 Original
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<i>Corporate Management</i>	260	0	0	0	0	0	10	1	271	
<i>Economic Development</i>	119	(20)	0	0	0	(50)	0	49		
<i>Partnerships and Performance</i>	518	0	0	0	0	2	0	520		
Managing Director	897	(20)	0	0	0	(38)	1	840		
<i>Investment Properties</i>	(6,421)	(42)	0	(951)	0	0	(26)	(7,440)		
<i>Property Management</i>	338	(1)	60	0	8	(125)	0	280		
<i>Transport and Infrastructure</i>	324	(9)	0	0	(26)	60	3	352		
<i>Development Section</i>	193	0	136	0	(16)	102	(1)	414		
<i>Housing</i>	1,121	0	524	0	(60)	32	0	1,617		
<i>Policy Team</i>	399	(51)	0	0	0	49	0	397		
Deputy Managing Director	(4,046)	(103)	720	(951)	(94)	118	(24)	(4,380)		
<i>Revenues & Benefits</i>	1,153	0	31	0	0	0	0	1,184		
<i>Finance</i>	668	0	0	0	0	0	0	668		
Director of Finance	1,821	0	31	0	0	0	0	1,852		
<i>Customer Services</i>	841	0	35	0	0	26	0	902		
<i>ICT Shared Service</i>	868	0	0	0	0	8	(1)	875		
<i>Head of Service Transformation</i>	0	0	0	0	0	98	0	98		
Service Transformation	1,709	0	35	0	0	132	(1)	1,875		
<i>Culture & Play</i>	784	0	0	0	2	11	26	823		
<i>Waste & Recycling</i>	1,907	0	269	0	(41)	0	(1)	2,134		
<i>Parks & Open Spaces</i>	1,345	(55)	(40)	0	(40)	16	(1)	1,225		
<i>Leisure</i>	495	(53)	0	0	(18)	3	1	428		
<i>Environmental Health & Licensing</i>	1,299	(15)	(13)	0	2	113	0	1,386		
<i>Contract Monitoring</i>	343	0	190	0	0	(82)	1	452		
<i>Street Cleansing</i>	1,857	0	0	0	(1)	0	1	1,857		
<i>Grants</i>	758	0	0	0	0	(3)	0	755		
<i>Commercialisation</i>	0	0	0	0	0	0	0	0		
Community Services	8,788	(123)	406	0	(96)	58	27	9,060		
<i>Legal and Democratic</i>	1,817	(11)	34	0	0	53	0	1,893		
<i>Buildings and Projects</i>	1,450	(83)	20	0	(36)	38	(3)	1,386		
<i>Procurement</i>	28	0	0	0	0	1	0	29		
Democracy & Governance	3,295	(94)	54	0	(36)	92	(3)	3,308		
HR Shared Service	586	0	0	0	0	49	0	635		
Net cost of services	13,050	(340)	1,246	(951)	(226)	411	0	13,190		

 WATFORD BOROUGH COUNCIL	2018/19 MTFs rolled forward	Efficiency Savings	Unavoidable Growth	Programme Capital	Effect of Capital	Charges	Fees & Salaries	Changes to Salaries	Virements	2019/20 Original
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Corporate Budgets										
Dividends & Interest earned	318	0	0	0	0	0	(600)	(282)		
Interest payable	130	0	0	0	0	0	0	130		
Pension Fund deficit payments	2,300	0	0	0	0	149	0	2,449		
Revenue provision for Capital (PMB)	(600)	0	0	0	0	0	600	0		
Sub-Total	2,148	0	0	0	0	149	0	2,297		



Temporary Accommodation <i>The cost of temporary accommodation for homeless people in the borough. This rising cost has been reported at £0.450 million during 2016/17, but homelessness is expected to rise with the continued implementation of the benefit cap and universal credit. A number of projects are in progress to attempt to mitigate this pressure.</i>	500	500	500	1,500
Waste <i>Increase in collection costs.</i>	148	148	148	444
Local Plan 2 <i>Additional budget required to complete the examination in public of Local Plan 2 in 2017/18. This will be funded from the Local Development Framework, Examination in Public reserve.</i>	42	0	0	42
Property Valuations <i>Cost of quarterly valuations of investment properties and annual accounts valuations of the whole property portfolio. The KPIs which require these valuations were approved by PIB.</i>	60	60	60	180
Revenues & Benefits - Postage <i>Rising costs of postage which is used in the processing of Council Tax, Revenues and Benefits.</i>	31	31	31	93
Annual Canvas of Electors <i>The annual canvas of electors has not been included in the base budget, so has now been added.</i>	34	34	34	102
Mayoral Election <i>There is a mayoral election in 2018/19 and growth has been included to cover the cost.</i>	0	50	0	50
Sub-total	815	823	773	2,411
<i>Cleaning & Soft Service re-tender</i>	20	20	20	60
<i>Veolia - previously reserve funded</i>	98	98	98	294
<i>Veolia - indexation</i>	0	0	93	93
<i>Veolia - additional households</i>	0	150	150	300
<i>Fewer clinical waste collections</i>	0	(25)	(25)	(50)
<i>Removal of recycling banks</i>	0	(4)	(4)	(8)
<i>Income & Efficiencies</i>	0	(40)	(40)	(80)
<i>Electric pool cars</i>	8	8	8	24
Contract Inflation & Demography <i>Expected increases in costs relating to contracts, including expected increases on re-tendering, indexation, and increases in costs relating to demographic change in the borough.</i>	126	207	300	633
<i>Planning Income</i>	150	150	150	450
<i>Various licensing</i>	(10)	(10)	(10)	(30)
<i>HMO Licences</i>	0	(2)	(2)	(4)
<i>Housing services no longer provided to partners</i>	24	24	24	72
<i>Scrap Metal Licences</i>	(1)	(1)	(1)	(3)
<i>Print income</i>	39	35	35	109
<i>Building inspection fees</i>	(20)	(20)	(20)	(60)
<i>Unilateral Undertaking drafting fees</i>	(2)	(2)	(2)	(6)
Changes to Fees & Charges <i>Adjustments to fees and charges budgets relating to specific expected pressures principally in Planning, but also relating to budgets considered no longer achievable for printing and also for housing services formerly provided to Three Rivers District Council and Watford Community Housing Trust under contract.</i>	180	174	174	528
Total	1,121	1,204	1,247	3,572



**Appendix 1f:
Efficiency Savings**

2017/18

2018/19

2019/20

Total

£000s

£000s

£000s

£000s

Commissioning Framework

Management of Community & Voluntary Commissioning Framework was carried out by Watford Community Housing Trust, but has been taken back in-house and is being delivered using existing resources. A saving has therefore been generated.

(53) (53) (53) (159)

Watford Health Campus

Income relating to the Industrial Zone South phase of the Watford Health Campus income originally budgeted for 2016/17 is now expected in 2017/18.

(217) 0 0 (217)

Sub-total

(270) (53) (53) (376)

Fewer clinical waste collections

(25) 0 0 (25)

Removal of recycling banks

(4) 0 0 (4)

Leased fleet replaced with Council owned vehicles

(40) 0 0 (40)

Veolia Contract

In 2017/18 there are a number of changes to the waste contract which generate a net reduction in cost, including the removal of recycling banks, the reduced number of clinical waste collections, and the move from leased to Council owned vehicles.

(69) 0 0 (69)

Local Plan - reserve one off

0 0 (50) (50)

Hygiene services

(2) (2) (2) (6)

Business Rates

(6) (6) (6) (18)

Postage and Publications

(1) (1) (1) (3)

Advertising and legal fees

0 (6) (6) (12)

Postage

0 (3) (3) (6)

Income & Efficiencies

(2) (2) (2) (6)

Lease car

(1) (1) (1) (3)

Review of Budgets

A review of budgets has found a number that are no longer required and can be included as savings.

(12) (21) (21) (54)

Tree Management

(55) (55) (55) (165)

Pest control - Fee income & Costs

54 56 (15) 95

Pest control - Contract Income

(78) (81) 0 (159)

HR

(26) (10) 0 (36)

Services provided to partners

This is the net contribution to Council overheads made from Pest Control services provided to Three Rivers District Council, tree management services provided to Hertfordshire County Council, and HR Services provided to the new Hertfordshire building control company, Broste Rivers.

(105) (90) (70) (265)

Town Hall Annexe

(74) (74) (74) (222)

Cardiff Road

0 (25) (25) (50)

Timberlake Car Park

(9) (9) (9) (27)

Shop disposals

(1) (1) (1) (3)

Garages Project

(17) (17) (17) (51)

Watford Wi-Fi

(20) (20) (20) (60)

Changes to Rental Incomes

This is the net income from the rental of the first floor of the annexe to the NHS, additional rent from Timberlake Car Park, new parking spaces renovated using funds from Programme Management Board, and income from the Watford Wi-Fi service.

(121) (146) (146) (413)

Total

(577) (310) (290) (1,177)



	2017/18	2018/19	2019/20
	£000s	£000s	£000s
Managing Director	0	0	0
Deputy Managing Director	0	0	0
Director of Finance	0	0	0
Service Transformation	0	0	0
Project Management: Parks			
<i>Additional budget is required to fund the rest of the cost of a 12 month extension of a project management post to continue work on parks development as the Woodside and Oxhey Park North projects get underway. The total cost of the post is £54k, but the balance has been funded by the Programme Management Board..</i>	19	0	0
Watford Big Events			
<i>The Big Events programme has improved the attractiveness of the High Street and proved popular with residents and businesses. Members are therefore asked to consider a bid for discretionary growth to continue to fund the Ice Rink.</i>	55	50	45
Pest Control Apprentice			
<i>Employing an apprentice will serve three purposes: It will support the corporate commitment to developing apprentices and this particular role will be highly valuable given the skill level of the job, the availability of roles (which is good) and the long term prospects for those with this vocation and profession; it will enable an efficient and effective way to support development of the service by providing a cost effective means of undertaking the job roles that don't require a fully qualified technician; and, it will also enable us to develop resilience and capacity as the service expands to include commercial work.</i>	10	10	0
Little Cassiobury			
<i>The Little Cassiobury project is about finding a sustainable end use for the building. The initial grant from Historic England will provide a dilapidation survey and cost schedule to bring the building back into use and maintain it on an annual basis, as well as suggesting possible future options for its use. This information will be available in April 2017 and then Officers will recommend the next steps for WBC's involvement in this project.</i>	15	0	0
Hertfordshire Home Improvement Agency (Disabled Facilities Grants Shared Service)			
<i>Watford is one of six Hertfordshire authorities working together on a new shared service. Whilst in the long run it is expected to be revenue neutral, or even generate income, it is expected that there may be some revenue costs arising during the transition period. This discretionary growth bid is to cover those costs.</i>	20	15	10
Cassiobury Park			
<i>Following the restoration of the park, it is expected that ongoing running costs and staffing will be covered by income generated from the day to day operation of the park. However, it is expected that this will take a year or so to build to a level adequate to cover costs. There is therefore a discretionary growth item to provide contingency in the first year.</i>	50	0	0
Community Services	169	75	55
Democracy & Governance	0	0	0
HR	0	0	0
Net cost of services	169	75	55
Corporate Budgets			
Programme Management Board			
<i>PMB have nearly exhausted the £1m originally set aside for them to allocate in support of projects which generate improvements to services and savings. This discretionary growth request is to fund budget for the coming year, to allow it to continue. This is proposed to be funded from the Economic Impact Reserve.</i>	250	0	0
Watford 2020: Commercialisation			
<i>The Council is pursuing a new commercialisation strategy as part of the Watford 2020 programme. To achieve the aims of the strategy, there needs to be budget available for Officers to pursue ideas and develop business cases (subject to the risk and reward criteria put in place in the strategy). This budget will be awarded by the Watford 2020 Commercialisation team where initial funding is needed to develop new business opportunities. This growth will be funded from the Economic Impact Reserve.</i>	500	0	0
Sub-total	750	0	0
Growth	919	75	55



**Appendix 2b:
Financial Planning -
Income & Efficiencies**

	2017/18	2018/19	2019/20
	£000s	£000s	£000s
Managing Director	0	0	0
Property Investment Portfolio - outsourcing			
<i>The strategic and operational management of the Property Investment Portfolio has been outsourced, and set a 5% annual increase in income target. The net increase in income is shown here.</i>	(126)	(504)	(865)
Deputy Managing Director	(126)	(504)	(865)
Director of Finance	0	0	0
Watford 2020			
<i>The Head of Service Transformation has been tasked with leading an ambitious programme, Watford 2020, of service transformation and digitisation. This is expected to generate £1m of savings from 2018/19, though will require changes to the ways in which services are delivered.</i>	0	(1,000)	(1,000)
Service Transformation	0	(1,000)	(1,000)
Community Services	0	0	0
Democracy & Governance	0	0	0
HR	0	0	0
Net cost of services	(126)	(1,504)	(1,865)
Corporate Budgets			
Sub-total	0	0	0
Income & Efficiencies	(126)	(1,504)	(1,865)



Appendix 3: Reserves

	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	Purpose
<i>Budget Carry Forward</i>	(1,190)	1,190	0	0	0	0	0	0	0	Budgets carried forward from prior years
<i>Business Rates Collection Fund</i>	(4,661)	0	(4,661)	0	(4,661)	0	(4,661)	0	(4,661)	Collect and distribute surplus/deficits
<i>Car Parking Zones</i>	(775)	(130)	(905)	0	(905)	0	(905)	0	(905)	Statutory, ring fenced for parking costs
<i>Charter Place Tenants</i>	(160)	0	(160)	0	(160)	0	(160)	0	(160)	Tenants' contributions to major works
<i>Climate Change</i>	(57)	0	(57)	0	(57)	0	(57)	0	(57)	Energy saving initiatives
<i>Homelessness Prevention</i>	(113)	113	0	0	0	0	0	0	0	To assist young homeless people
<i>Leisure Structured Maintenance</i>	(423)	0	(423)	0	(423)	0	(423)	0	(423)	Funding maintenance not in contract
<i>Le Marie Centre Repairs</i>	(12)	0	(12)	0	(12)	0	(12)	0	(12)	Funding Council obligations as landlord
<i>Multi-Storey Car Park Repair</i>	(181)	0	(181)	0	(181)	0	(181)	0	(181)	Funding major structural works
<i>Parks, Waste & Street Strategy</i>	(60)	60	0	0	0	0	0	0	0	Covering unspecified works on Veolia contract
<i>Rent Deposit Guarantee Scheme</i>	(100)	0	(100)	0	(100)	0	(100)	0	(100)	Assist in providing homelessness accommodation
<i>Area Based Grant</i>	(85)	0	(85)	0	(85)	0	(85)	0	(85)	Extremism and anti-social behaviour prevention
<i>Crematorium</i>	(50)	0	(50)	0	(50)	0	(50)	0	(50)	Funding repairs and maintenance
<i>Economic Impact</i>	(4,029)	180	(3,849)	497	(3,352)	1,215	(2,137)	1,071	(1,066)	Provide resources to offset economic downturn
<i>High Street Innovation</i>	(90)	90	0	0	0	0	0	0	0	Assist in regeneration of town centres
<i>Housing Benefit Subsidy</i>	(996)	0	(996)	0	(996)	0	(996)	0	(996)	If Department for Work & Pensions claw back funds
<i>Housing Planning Delivery Grant</i>	(266)	0	(266)	0	(266)	0	(266)	0	(266)	Improve planning outcomes and delivery of housing
<i>Invest to Save</i>	(839)	0	(839)	0	(839)	0	(839)	0	(839)	Support expenditure producing savings
<i>LA Business Growth Incentive (LABGI)</i>	(570)	66	(504)	0	(504)	(12)	(516)	0	(516)	Business growth initiatives
<i>Local Development Framework</i>	(178)	50	(128)	92	(36)	0	(36)	0	(36)	Support local plan production and inspection
<i>Pension Funding</i>	(2,249)	0	(2,249)	0	(2,249)	100	(2,149)	200	(1,949)	Reduction of pension deficit
<i>Performance Reward Grant</i>	(29)	0	(29)	0	(29)	0	(29)	0	(29)	Grant allocated by Local Strategic Partnership
<i>Project and Programme Management</i>	(404)	301	(103)	44	(59)	0	(59)	0	(59)	Support major project work
<i>Weekly Collection Support Grant</i>	(30)	0	(30)	0	(30)	0	(30)	0	(30)	Supporting weekly collections of waste
Total Earmarked Reserves (Revenue)	(17,547)	1,920	(15,627)	633	(14,994)	1,303	(13,691)	1,271	(12,420)	
General Fund Working Balance	(1,350)	0	(1,350)	0	(1,350)	0	(1,350)	0	(1,350)	
Total Revenue Reserves	(18,897)	1,920	(16,977)	633	(16,344)	1,303	(15,041)	1,271	(13,770)	



	Balance 1 April 2016	Budgeted Use in 2016/17	Forecast Balance 1 April 2017	Budgeted Use in 2017/18	Forecast Balance 1 April 2018	Budgeted Use in 2018/19	Forecast Balance 1 April 2019	Budgeted Use in 2019/20	Forecast Balance 1 April 2020	Purpose
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
<i>Capital Fund</i>	(650)	0	(650)	0	(650)	0	(650)	0	(650)	Funding key capital projects
<i>New Homes Bonus</i>	(4,069)	0	(4,069)	0	(4,069)	0	(4,069)	0	(4,069)	Additional grant set aside for capital
<i>Development Sites Decontamination</i>	(446)	0	(446)	0	(446)	0	(446)	0	(446)	Decontamination costs where the Council is liable
<i>Performance Reward Grant</i>	(191)	0	(191)	0	(191)	14	(177)	0	(177)	Grant allocated by Local Strategic Partnership
<i>Weekly Collections</i>	(158)	0	(158)	0	(158)	0	(158)	0	(158)	Supporting weekly collections of waste
<i>Project & Programme Management</i>	(251)	186	(65)	65	0	0	0	0	0	Support major project work
<i>Vehicle Replacement</i>	(310)	99	(211)	0	(211)	211	0	0	0	Funding replacement of vehicles
Total Earmarked Reserves (Capital)	(6,075)	285	(5,790)	65	(5,725)	225	(5,500)	0	(5,500)	
Capital Receipts Reserve	(17,486)	9,120	(8,366)	7,990	(376)	(3,354)	(3,730)	(13,376)	(17,106)	
Capital Grants Unapplied	(2,531)	(112)	(2,643)	(240)	(2,883)	(225)	(3,108)	(240)	(3,348)	
Total Other Reserves	(26,092)	9,293	(16,799)	7,815	(8,984)	(3,354)	(12,338)	(13,616)	(25,954)	
Total Council Reserves	(44,989)	11,213	(33,776)	8,448	(25,328)	(2,051)	(27,379)	(12,345)	(39,723)	



	2016/17	2017/18	2018/19	2019/20
	Revised	Original	Original	Original
	£000s	£000s	£000s	£000s
<i>Town Hall Subway CCTV</i>	12	0	0	0
<i>Clarendon Road CCTV relocation</i>	0	18	0	0
<i>Town Centre CCTV Replacement</i>	27	0	0	0
<i>Electric Vehicle Charging Units</i>	12	25	0	0
<i>Popup Toilets Refurbishment</i>	5	30	0	0
<i>Garages Project</i>	72	0	0	0
<i>Retained Housing Stock</i>	164	50	50	50
<i>Modular Temporary Accommodation</i>	0	2,000	2,000	2,000
<i>York House Boiler Replacement</i>	0	0	75	0
<i>Match Funding Capital Projects (Transport & Infrastructure)</i>	19	68	0	0
<i>Non-PIB Disposals</i>	17	0	0	0
<i>Atrium/GIS</i>	17	0	0	0
<i>New Market</i>	123	0	0	0
<i>Private Sector Stock Condition Survey</i>	150	0	0	0
<i>Public Realm Enhancement - High Street (Clarendon Road to Opposite St Mary's)</i>	0	250	250	0
<i>Disabled Facilities Grants</i>	653	400	400	400
<i>Community Infrastructure Levy Review</i>	0	30	50	0
Deputy Managing Director	1,271	2,871	2,825	2,450
<i>Support Services</i>	552	552	552	552
Director of Finance	552	552	552	552
<i>Customer Service Improvement Project</i>	183	65	0	0
<i>Website Enhancement</i>	3	0	0	0
<i>ICT Document Management</i>	4	0	0	0
<i>ICT Environmental Health</i>	13	0	0	0
<i>ICT Hardware Replacement Programme</i>	160	200	200	200
<i>Shared Services Business Application Upgrades</i>	243	165	165	165
<i>Shared Services Hardware Replacement Programme</i>	78	45	45	45
<i>Shared Services ICT Modernisation</i>	603	0	0	0
<i>ICT Project Management Provision</i>	227	120	120	120
Service Transformation	1,514	595	530	530
<i>Buildings Investment Programme</i>	357	1,000	400	400
Democracy & Governance	357	1,000	400	400



<i>Replacement Domestic Bins</i>	0	0	42	0
<i>Cultural Quarter Phase 1</i>	168	0	0	0
<i>Veolia Contract Fleet Requirements</i>	0	0	225	0
<i>Transit Vans (2)</i>	34	0	0	0
<i>Pest Control Van</i>	14	0	0	0
<i>Vehicle Replacements: Wood chipper, cricket pitch roller, aerators, caged vehicle</i>	99	0	0	0
<i>Play areas (S106): Berry Ave, Himalayan Way, Southwold Rd, Ridgehurst Ave</i>	102	0	20	0
<i>Cycle Schemes: Lower High St, Abbey Way, Garston Park</i>	55	0	0	0
<i>Colne River Project</i>	11	0	0	0
<i>Local Nature Reserves</i>	6	0	0	0
<i>Cemetery Improvements</i>	0	0	250	0
<i>Recycling Boxes</i>	0	0	37	0
<i>Additional green waste bins</i>	0	0	36	0
<i>Watford Museum - HLF Matchfunding</i>	25	100	350	0
<i>Meriden Community Centre Improvements</i>	444	0	0	0
<i>Play Review</i>	1,400	0	0	0
<i>Allotments & Parks Upgrades</i>	417	0	0	0
<i>Farm Terrace Allotments</i>	553	0	0	0
<i>Gaelic Football Club Relocation</i>	866	0	0	0
<i>Community Centre Improvements</i>	159	0	0	0
<i>Cassiobury Fullerians Development</i>	200	0	0	0
<i>Upgrading/Resurfacing Car Parks</i>	20	0	0	0
<i>Tree Planting Programme</i>	0	15	15	15
<i>Tennis Court Enhancement</i>	0	225	0	0
<i>Oxhey Park North Enhancements</i>	0	25	0	0
<i>Oxhey Park North</i>	0	2,000	1,750	0
<i>Green Spaces Strategy</i>	89	235	250	250
<i>Little Cassiobury Match Funding</i>	0	50	0	0
<i>Veolia Capital Improvements</i>	93	94	95	97
<i>Decent Homes Assistance</i>	205	100	100	100
Community Services	4,960	2,844	3,170	462
Capital Programme (Services)	8,654	7,862	7,477	4,394



<i>Client Side & Land Assembly</i>	359	100	100	100
<i>Infrastructure & Masterplanning</i>	4,474	0	0	0
<i>Loan to West Herts Hospital Trust</i>	2,000	0	0	0
<i>Industrial Zone South</i>	150	1,575	0	0
<i>Industrial Zone South (Loan)</i>	5,933	567	0	0
<i>Riverside & Willow Lane - Phase 1 (Willow Lane)</i>	403	2,525	3,524	0
<i>Riverside & Willow Lane - Phase 2 (Riverside East)</i>	210	2,079	4,546	0
<i>Riverside & Willow Lane - Phase 3 (Riverside Central)</i>	24	162	5,256	10,956
<i>Riverside & Willow Lane - Phase 4 (Riverside West)</i>	24	33	3	991
<i>Island Residential - Hotel</i>	0	0	75	0
<i>Island Residential - Scheme</i>	0	0	42	3
<i>Cardiff Road North</i>	0	3	357	0
<i>Cardiff Road Car Park</i>	0	16	0	1,409
Watford Health Campus	13,577	7,060	13,903	13,459
<i>Major Projects - Quantity Surveyor and Finance Business Partner</i>	0	123	125	127
<i>Loan to Hart Homes Watford</i>	0	6,075	0	0
<i>Cassiobury Park Project</i>	5,641	0	0	0
<i>Property Investment Board - Marriott House</i>	4,286	0	0	0
<i>Property Investment Board - Expansion of Portfolio</i>	15,000	0	0	0
<i>Watford Business Park Redevelopment</i>	1,547	3,546	4,872	0
Other Major Projects	26,474	9,744	4,997	127
Capital Programme (Major Projects)	40,051	16,804	18,900	13,586
Total Capital Investment Programme	48,705	24,666	26,377	17,980
Total Capital Investment Programme 2016-20		117,728		



**Appendix 5:
Capital Receipts,
Grants, and
Contributions**

2016/17 2017/18 2018/19 2019/20
Revised Original Original Original

Capital Receipts

	£000s	£000s	£000s	£000s
<i>Modular Temporary Accommodation</i>	0	0	(1,307)	0
<i>Potential Development</i>	0	0	0	(1,400)
<i>Non-PIB Disposals</i>	(16)	0	0	0
Deputy Managing Director	(16)	0	(1,307)	(1,400)
<i>Right to Buy Receipts</i>	(5,000)	(2,000)	(2,000)	(2,000)
<i>VAT Shelter</i>	0	0	0	0
Director of Finance	(5,000)	(2,000)	(2,000)	(2,000)
<i>Shared Services Business Application Upgrades</i>	(97)	(66)	(66)	(66)
<i>Shared Services Hardware Replacement Programme</i>	(31)	(18)	(18)	(18)
<i>Shared Services ICT Modernisation</i>	(241)	0	0	0
Service Transformation	(370)	(84)	(84)	(84)
<i>Industrial Zone South</i>	0	(2,238)	0	0
<i>Industrial Zone South (Loan)</i>	0	(6,500)	0	0
<i>Riverside & Willow Lane - Phase 1 (Willow Lane)</i>	0	0	(5,777)	(1,133)
<i>Riverside & Willow Lane - Phase 2 (Riverside East)</i>	0	0	0	(7,305)
<i>Riverside & Willow Lane - Phase 3 (Riverside Central)</i>	0	0	0	(14,369)
<i>Island Residential - Hotel</i>	0	0	(2,000)	0
<i>Island Residential - Scheme</i>	0	0	0	0
<i>Cardiff Road North</i>	0	0	0	(1,365)
<i>Cardiff Road Car Park</i>	0	0	(1,466)	0
Watford Health Campus	0	(8,738)	(9,243)	(24,172)
<i>Loan to Hart Homes Watford</i>	0	(73)	(77)	(80)
<i>Property Investment Board</i>	(1,885)	(7,108)	(7,500)	0
<i>Watford Business Park Redevelopment</i>	0	0	(10,452)	(3,300)
Other Major Projects	(1,885)	(7,181)	(18,029)	(3,380)
Total Capital Receipts	(7,271)	(18,003)	(30,663)	(31,036)
Total Capital Receipts 2016-20		(86,973)		



**WATFORD
BOROUGH
COUNCIL**

**Capital Receipts,
Grants, and
Contributions**

2016/17 2017/18 2018/19 2019/20
Revised Original Original Original
Grants & Contributions
£000s £000s £000s £000s

<i>Watford Football Club</i>	(32)	0	0	0
<i>Disabled Facilities Grant</i>	(522)	(400)	(400)	(400)
<i>Section 106 Contributions from Developers</i>	(192)	(15)	(20)	(15)
<i>Community Infrastructure Levy</i>	(225)	(225)	(225)	(225)
Deputy Managing Director	(971)	(640)	(645)	(640)
<i>Heritage Lottery Fund - Parks</i>	(5,641)	0	0	0
Community Services	(5,641)	0	0	0
Total Capital Grants & Contributions	(6,612)	(640)	(645)	(640)
Total Capital Grants & Contributions 2016-20		(8,537)		



Appendix 6: Capital Financing

2016/17 Financing

	Opening £000s	Receipts £000s	Use for Financing £000s	Closing £000s
Capital Receipts Reserve	(17,486)	(7,271)	16,391	(8,366)
Capital Grants Unapplied	(2,531)	(6,612)	6,500	(2,643)
Other reserves used for capital	(6,479)	0	285	(6,194)
Internal Borrowing	1,340	0	25,529	26,869
Total	(25,156)	(13,883)	48,705	9,666

2017/18 Financing

	Opening £000s	Receipts £000s	Use for Financing £000s	Closing £000s
Capital Receipts Reserve	(8,366)	(10,218)	18,208	(376)
Capital Grants Unapplied	(2,643)	(640)	400	(2,883)
Other reserves used for capital	(6,194)	0	65	(6,129)
Internal Borrowing	20,786	(7,785)	7,704	20,705
Total	3,583	(18,643)	26,377	11,317

2018/19 Financing

	Opening £000s	Receipts £000s	Use for Financing £000s	Closing £000s
Capital Receipts Reserve	(376)	(29,086)	25,732	(3,730)
Capital Grants Unapplied	(2,883)	(645)	420	(3,108)
Other reserves used for capital	(6,129)	0	225	(5,904)
Internal Borrowing	20,786	(1,577)	0	19,209
Total	11,398	(31,308)	26,377	6,468

2019/20 Financing

	Opening £000s	Receipts £000s	Use for Financing £000s	Closing £000s
Capital Receipts Reserve	(3,730)	(30,956)	17,580	(17,106)
Capital Grants Unapplied	(3,108)	(640)	400	(3,348)
Other reserves used for capital	(5,904)	0	0	(5,904)
Internal Borrowing	19,286	(80)	0	19,206
Total	6,544	(31,676)	17,980	(7,152)



Appendix 7: Detailed Cashflow

	2016/17 Revised £000s	2017/18 Original £000s	2018/19 Original £000s	2019/20 Original £000s
Estimated treasury balance 1 April (including core cash)	54,270	17,478	12,022	24,650
Core cash requirement	(10,000)	(10,000)	(10,000)	(10,000)
Estimated available to use balance at 1 April	44,270	7,478	2,022	14,650
Changes to estimated balance				
Capital programme	(48,705)	(24,666)	(26,377)	(17,980)
Capital receipts (including grants and S106)	13,883	18,643	31,308	31,676
Revenue 'gap'	0	253	(1,215)	(1,071)
Budgeted use of reserves	(1,920)	(886)	(88)	(200)
Sub-total business as usual	(36,742)	(6,655)	3,628	12,425
Project use of cash balances				
Watford Health Campus				
GPF Loan (to)/from LABV	0	600	4,500	400
GPF Loan from/(to) LEP	0	0	0	(6,000)
Sub-total Health Campus	0	600	4,500	(5,600)
Watford Business Park LEP Loan	0	0	0	(1,500)
Overdraft for WCS	(50)	0	0	0
Sub-total other projects	(50)	600	4,500	(7,100)
Sub-total project use of balances	(50)	1,200	9,000	(12,700)
Estimated available to use balance at 31 March	7,478	2,022	14,650	14,375
Core Cash balance	10,000	10,000	10,000	10,000
Estimated treasury balance 31 March (including core cash)	17,478	12,022	24,650	24,375

NOTES TO THE COUNCIL TAX BASE – 2017/18

1. The Local Government Finance Act 1992 requires Councils which collect the Council Tax (known as “Billing Authorities”) to carry out certain functions. This includes the calculations in Sections 31 to 37 of the Act concerned with setting the Council Tax. These calculations produce the Council Tax Base, which is used to work out the basic amount of Council Tax. This must be notified to Hertfordshire County Council and Hertfordshire Police Authority (known as precepting authorities) between 1st December and 31st January in the financial year before that to which the Tax Base applies.

2. The methodology for calculating the base is contained within The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI2914/2012), “the Regulations”.

3. The calculation is made by applying the following formula:-

$$T = A \times B$$

where -

A is the total of the “relevant amounts” for that year for each of the valuation bands shown in the billing authority’s valuation list as applicable to one or more dwellings situated in its area;

B is the authority’s estimate of its collection rate for that year.

4. The Tax Base (denoted as “T”) is calculated by taking the total number of properties in each valuation band, reflecting the estimated discounts to be applied for single occupancy and empty properties, stating the net result in terms of Band D and applying to the total figure our best estimate of the rate of collection. Watford Borough Council will use the “T” figure to calculate its total Council Tax to be raised for the new financial year.

5. The formula set out in the regulations for the calculation of “A” is set out as:

$$((H - Q + E + J) - Z) \times \frac{F}{G}$$

where -

H is the number of chargeable dwellings in the area listed in the band in November (described as ‘Dwellings’ in the Appendices); less the number of dwellings which were exempt on that day; plus or less the net number of full-year equivalent dwellings in each band resulting from properties being placed in a lower valuation band reflecting reductions for disabled persons under Section 13 of the Act.

Q is a factor to take into account the amount of discounts of council tax payable and is calculated by multiplying the number of dwellings affected by the relevant percentage discount. Shown in Row 10 of the table

J is the amount of any adjustment in respect of changes in the number of chargeable dwellings (described as “Additions and Reductions” in the Appendix).

Z is the total amount that will be applied in accordance with the Council’s council tax reduction scheme in relation to the band expressed as an equivalent number of chargeable dwellings in that band.

F is the number in the proportions 5:6:7:8:9:11:13:15:18 applicable to properties in Bands A Disabled to H respectively.

G is the number, which, in that proportion, is applicable to dwellings in valuation Band D (i.e. 9).

6. The result of the calculation is that “A” is determined as 33053.7.

7. For the purposes of calculating “T”, the assumed collection rate “B” has been determined to be 97%.

8. This results in the calculation of T being $33053.7 \times 97\% = 32062.1$

9. The other authorities who raise monies from the residents of Watford (the precepting authorities) will also use this figure and those from other billing authorities within their area to determine their Band D charge (Hertfordshire County Council will require this information from all ten Hertfordshire Districts). They will then total their “T” figure, divide it into the net income they need to raise, to arrive at their Band D charge, which will be notified to each relevant Billing Authority (District Council) in the form of both Band D charge and monies to be paid over to them during the year.

10. This information will be determined and notified in February when the whole budget exercise incorporating our likely expenditure and the precepts from the County Council and Police Authority will result in the Council setting its Council Tax levels for 2017/18 at the Functions Committee on 28 February 2017.

AREA	Watford									
2017/18	PROPERTIES BY BAND									
Description	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0.0	431.0	4085.0	14259.0	12476.0	3643.0	2165.0	1893.0	79.0	39031.0
Demolished	0.0	0.0	6.0	1.0	0.0	3.0	0.0	0.0	0.0	10.0
Exemptions	0.0	18.0	42.0	121.0	110.0	24.0	28.0	13.0	1.0	357.0
Long Term Empty Premium	0.0	0.0	7.0	13.0	9.0	1.0	1.0	1.0	0.0	32.0
Disabled Relief (Movement)	4.0	28.0	16.0	-14.0	-15.0	-1.0	-13.0	-5.0	0.0	0.0
Disabled Relief	0.0	0.0	4.0	32.0	48.0	34.0	19.0	18.0	5.0	160.0
Chargeable Dwellings (H)	4.0	441.0	4056.5	14129.5	12355.5	3615.5	2124.5	1875.5	78.0	38680.0
Discounts x 25% SPD	0.0	240.0	2293.0	4906.0	2969.0	713.0	334.0	217.0	3.0	11675.0
Discounts x 25%	0.0	2.0	24.0	131.0	109.0	20.0	17.0	15.0	0.0	318.0
Discounts x 50%	0.0	0.0	0.0	3.0	10.0	10.0	4.0	11.0	9.0	47.0
Discount Deduction (Q)	0.0	60.5	579.3	1260.8	774.5	188.3	89.8	63.5	5.3	3021.8
Additions	0.0	1.0	68.0	322.0	43.0	16.0	4.0	10.0	0.0	464.0
Reductions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Adjustments (J)	0.0	1.0	68.0	322.0	43.0	16.0	4.0	10.0	0.0	464.0
Sub-Total (H-Q+J)	4.0	381.5	3545.3	13190.8	11624.0	3443.3	2038.8	1822.0	72.8	36122.3
Reduction Scheme (Z)	0.0	72.3	867.0	1725.4	1079.2	185.4	41.1	14.0	0.0	3984.5
Net Dwellings ((H-Q+J)-Z)	4.0	309.2	2678.2	11465.4	10544.8	3257.8	1997.7	1808.0	72.8	32137.8
Band Proportion (F)	5.0	6.0	7.0	8.0	9.0	11.0	13.0	15.0	18.0	
Band D Proportion (G)	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	
Band D Equivalents	2.2	206.1	2083.1	10191.4	10544.8	3981.8	2885.5	3013.3	145.5	33053.7

TAX BASE CALCULATION	
Total Band D Equivalents (A)	33053.7
Collection Rate	97.00%
Adjusted Band D	32062.1
Contribution in Lieu	0.0
Tax Base	32062.1

Appendix 9: Consequence of Risks

No.	Type of Consequence	Comment	Likelihood	Impact	Overall Score
1	Project overruns	Most projects tend to lean towards 'optimism bias (over estimating that the project will be delivered on time and on budget) to avoid this it is important that the technical specification and outcome of each project is carefully considered at the project design stage.	3	3	9
2	Cost overruns	Cost overrun in project could be as a result of scope change. Any change in the project scope during execution will mean that the entire initial project plan will have to be reviewed such that a reviewed budget, schedule and quality will have to be developed.	3	3	9
3	Delays in project initiation	The complexity of project could also be a contributing factor to delay and cost overrun. This will may cause a cash flow problem, but is merely a timing difference. This can be affected by unforeseen works, extreme weather conditions resource availability and changes in material prices.	3	3	9
4	Capital receipts and Interest/dividends are deferred	This may result in a cash flow issue and short term borrowing may be necessary to support the funding of projects that are in progress	3	3	9
5	Returns are lower than expected	This is a key risk as failure to achieve the returns will increase the pressure on the budget gap and the Council's financial stability	2	4	8
6	Partners cease to collaborate	This is very unlikely, however it should not be discounted. If this were to happen it will have a detrimental effect on the Council's financial position and its reputation.	2	4	8
7	Revenue balances insufficient to meet estimate pay award increases	The medium term planning period takes into account the pay increases for the period 2016/17 - 2018/19	2	2	4
8	Revenue balances insufficient to meet estimate of Employers' pension contributions	Employee revenue contributions have been included in the budgets.	2	2	4
9	Revenue balances insufficient to meet other inflationary increases	Other than contractual agreements, budgets have been cash limited where possible.	2	2	4
10	Interest rates resulting in significant variations in estimated interest income	The interest rate has a significant impact on the proceeds from capital receipts that are invested in the money market. The volatility of the global economy following the EU referendum continues to place uncertainty on the investment strategy.	3	3	9
11	Inaccurate estimates of fees and charges income	See Key Income Streams are shown in the latest Finance Digest	2	3	6
12	Revenue balances insufficient to meet loss of partial exemption for VAT	If the council's expenditure on functions for which it receives income that is exempt for VAT purposes exceeds 5% of its total vat able expenditure, then the Council may lose its ability to recover VAT on all of its exempt inputs.	2	3	6

Appendix 9: Consequence of Risks

No.	Type of Consequence	Comment	Likelihood	Impact	Overall Score
13	Major emergency	Major Emergency requires funds beyond Bellwin scheme and causes serious drain on balances	1	1	1
14	The estimated cost reductions and additional income gains are not achieved	Savings identified in 2016/17 are monitored as part of the monthly budget monitoring process.	2	3	6
15	The income received from Commercial rents decreases	The rental income received from the Councils property portfolio is a significant proportion of the total income the Council receives.	2	4	8
16	The Council is faced with potential litigation and other employment related risks	The Council has one outstanding litigation case.	2	3	6
17	The amount of government grant is adversely affected	The provisional grant settlement for 2017/18 & 2018/19 have been factored into the MTFS . The council decided to accept the government offer of a 4 year settlement. This risk has now been downgraded.	2	3	6
18	The amount of New Homes Bonus grant is adversely affected	The grant for 2016/17 has been factored into the MTFS . The Government are carrying out a review on the allocation process in 2016/17. Until the review is concluded, it has been assumed that the Council will receive £2m pa in future years.	3	4	12
19	Fluctuations in Business Rates Retention	The Council is legally obliged to cover the first 7.5% loss on its pre determined baseline level. The Council is currently in a safety net position	2	2	4
20	Right to Buy Receipts & VAT Shelter Receipts	Under the Housing stock transfer with Watford Community Housing Trust (WCHT) the Council is entitled to use its share of the proceeds to fund the capital programme. The level of activity on both these income streams are outside the Council's control.	2	3	6

1= VERY LOW RISK 4 = VERY HIGH RISK

	Likelihood	Impact	Overall Score
very low risk	1	1	1
low risk	2	2	4
high risk	3	3	9
very high risk	4	4	16

**BUDGET PANEL – 10 JANUARY 2017
CABINET – 16 JANUARY 2017
COUNCIL – 24 JANUARY 2017**

PART I – NOT DELEGATED

12. FINANCIAL PLANNING - TREASURY MANAGEMENT

(DoF)

1. Summary

- 1.1 The purpose of this report is to enable Budget Panel and then Cabinet to recommend to Council its Treasury Management Strategy Statement. This report in draft format has already been presented to Audit Committee on 7 December 2016.

2. Details

- 2.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) defines treasury management as: “the management of the local authority’s 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”.

- 2.2 This report meets the requirements of both the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and complies with the Local Government Act 2003.

3. Treasury Management Strategy Statement 2017/18 – 2019/20

- 3.1 The Council is required to operate a balanced budget over the medium term which, after allowing for contributions to and from reserves, 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 counterparties or instruments commensurate with the Council’s risk appetite, considering security and liquidity before investment return.

- 3.2 The Treasury Management Strategy Statement for 2017/18 to 2019/20 is attached at Appendix 1.

- 3.3 The Treasury Management Policy Statement, details the policies, practices, objectives and approaches to risk management of its treasury management activities, which is to be monitored by the Audit Committee. The strategy allows the Portfolio Holder, in consultation with the Director of Finance, the delegated authority to approve any variation to the Treasury Management Strategy during the year with a view to maximise the Council’s returns without significantly increasing risk.

4. Policy/Budget Implications

- 4.1 Returns on investments provide a source of income that contributes to the Council's medium term financial plan.
5. **Legal, Staffing, Environmental, Community Safety, Customer Services Centre, and Website Implications**
- 5.1 It is a statutory requirement that the Treasury Management Strategy and Treasury Management Practices are reviewed annually. The report meets the requirement of CIPFA's Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and complies with the Local Government Act 2003.
6. **Financial Implications**
- 6.1 Decisions in respect of Treasury Management will affect the Council's ability to achieve the budgets set for investment returns. The strategy appended to this report is consistent with the estimates included in the Medium Term Financial Strategy, but should Council wish to pursue a lower risk strategy an additional budget pressure might be created.
7. **Risk Management Implication**
- 7.1 The strategy details the approach taken to management of Treasury Risk. This is principally through ensuring that the main Treasury risks are managed. These risks are:
- liquidity risk – that the Council may not have the cash it needs on a day to day basis to pay its bills. This risk is managed through forecasting and the retention by the Council of an adequate working capital balance. In addition, through the Public Works Loan Board, the Council is able to access short term borrowing, usually within 24 hours.
 - interest rate risk – that the costs and benefits expected do not materialise due to changes in interest rates. This risk is managed through the placing of different types and maturities of investments, the forecasting and monitoring of the interest budget (with assistance from the Council's retained advisors).
 - exchange rate risk – that losses or gains are made due to fluctuations in the prices of currency. The Council does not have any significant non-Sterling transactions.
 - credit and counterparty risk – that the entity holding Council funds is unable to repay them when due. This risk is managed through the maintenance of a list of authorised counterparties, with separate limits to ensure that the exposure to this risk is limited
 - refinancing risk – that the loans taken by the Council will become due for repayment and need replacing at a time when there is limited finance available or interest rates are significantly higher. The timing of loan maturities is monitored along with interest rate forecasts. Officers ensure that due dates are monitored and seek advice from the Council's advisors about when to raise any finance needed.
 - legal and regulatory risk – that the Council operates outside its legal powers. This risk is managed through the Council's training and development of Officers involved in Treasury Management, the independent oversight of Internal and External Audit, and the advice (for example on the contents of this strategy) taken from the Council's Treasury advisors.
 - fraud, error and corruption – that risk that losses will be caused by impropriety or incompetence is managed through the controls in the Council's financial procedures. For example, the segregation of duties between those making investment decisions and those transferring funds
 - market risk – that the price of investments held fluctuates, principally in secondary markets. The majority of the Council's investments are not traded, but where they

are (e.g. Property investment portfolio) the main investments' value comes from the income they generate which is generally long term and secure.

8. Recommendation

8.1 That this report be reviewed and recommended to Council with any amendments proposed..

Background Papers:

UK Economic Forecasts provided by Capita Asset Services Treasury Solutions;
The Prudential Code for Capital Finance in Local Authorities: Guidance Notes for Practitioners (2013 Edition);
CIPFA Treasury Management in the Public Services: Code of Practice and Cross-sectorial Guidance Notes (2011 Edition);
CIPFA Treasury Management in the Public Services: Guidance Notes for Local Authorities including Police Authorities and Fire Authorities (2011 Edition);
DCLG Guidance on Local Government Investments (2010 Edition);

Report prepared by:

Sunjiv Seetul – Finance Manager

Data checked by: Bob Watson – Head of Finance

Data rating:

1	Poor	
2	Sufficient	
3	High	✓

APPENDICES / ATTACHMENTS

- Appendix 1 Treasury Management Strategy Statement 2017/18 – 2019/20
- Annex A Treasury Management Practice (TMP1)
Credit and Counterparty Risk Management
- Schedule 1 Details of the ratings criteria and counterparty exposure limits

TREASURY MANAGEMENT STRATEGY STATEMENT 2017 – 2020

1.0 Introduction

The Local Government Act 2003 requires the Council to adopt the CIPFA Prudential Code and produce prudential indicators. Each indicator either summarises the expected capital activity or introduces limits upon that activity, reflecting the outcome of the Council's underlying capital appraisal systems. This report updates the approved indicators. Within this overall prudential framework there is an impact on the Council's treasury management function as it can directly impact on borrowing or investment decisions. As a consequence the treasury management strategy for 2016/17 to 2019/20 is included.

2.0 The Capital Plans and Prudential Indicators 2017/18 – 2019/20

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

2.1 The Council's Capital Position

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members are asked to approve the total capital expenditure forecasts within the proposed capital expenditure programme.

	2015/16 Actual	2016/17 Revised Budget	2017/18 Budget	2018/19 Budget	2019/20 Budget
Total Capital Expenditure	£7.7m	£48.7m	£24.7m	£26.4m	£18.0m

The capital expenditure programme is financed by a combination of capital receipts, capital grants or use of reserves. The Council is also permitted to borrow to finance its capital programme, provided that the borrowing is prudent, affordable and sustainable. Over the next three years there are no planned shortfalls in the level of resources which would result in a need to borrow externally, however it is always good practice to review the future borrowing requirements and if necessary borrow at the most prudent time based on expectations of need and future interest rates.

2.2 The Council's Borrowing Need - The Capital Financing Requirement (CFR)

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. This includes expenditure on alternative types of investment (such as properties, where these are included in the capital programme) and on schemes, such as the Watford Health Campus, which will require funding for a period before making returns to the Council.

Following accounting changes, the CFR also includes any other long term liabilities (e.g. finance leases) that have been brought onto the balance sheet. Whilst this increases the CFR, and therefore the Council's borrowing requirement, these types of scheme include a borrowing facility and so the Council is not required to separately borrow for these schemes.

The Council is asked to approve the CFR projections below.

	2015/16 Actual	2016/17 Revised	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate
Total CFR	£2.6m	£29.4m	£35.4m	£35.4m	£35.4m
Adjustment A	(£2.5m)	(£2.5m)	(£2.5m)	(£2.5m)	(£2.5m)
Net CFR	£0.1m	£26.9m	£32.9m	£32.9m	£32.9m
Movement in the CFR*		£26.8m	£6.1m	nil	nil

* Includes MRP and/or voluntary contributions to reduce the CFR

The Council complies with the regulations which allow authorities to continue to not make an MRP known as Adjustment A. This adjustment was designed to ensure, as was the Government's policy aim, that the move in 2004 to the Prudential system did not in and of itself increase any authority's MRP liability. Any new capital expenditure if unfunded and requiring credit cover above adjustment A would however need to generate a MRP, subject to the Council's MRP Strategy Statement (below).

2.3 Minimum Revenue Provision (MRP) Strategy and Policy Statement

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

Communities and Local Government Regulations require the Council to approve an MRP Statement in advance of each year. The Council has a statutory duty to ensure that this MRP policy makes prudent revenue provision. Council is recommended to approve the following MRP statement:

The Minimum Revenue Provision (MRP) is designed to pay off an element of the capital spend which has not already been financed from existing revenue or capital resources. The Council is required to make prudent provision, which means that the repayment of debt is enabled over a period that is reasonably commensurate with that over which the capital expenditure provides benefits.

Watford Borough Council's policy is therefore to produce, for approval by the Director of Finance in consultation with the Lead Member, a business case for each scheme intended to be unfunded from other resources. This will clearly show the level of MRP which is proposed to ensure that the repayment of any debt can be made in a period commensurate with the period over which the expenditure provides benefits or makes returns.

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

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure, for internal borrowing (where cash is 'borrowed' from reserves rather than externally), or (for revenue reserves only) in support of the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources such as further disposals, grants, and so on.

The Property Investment Board will play an important role in optimising returns on capital investments. Subject to each business case, where reserves or cash balances can be deployed in accordance with the Property Investment Strategy to generate better returns for the Council, then Council is asked to approve the flexibility required to invest Council funds accordingly.

3.0 Treasury Management Strategy

The treasury management strategy is an important part of the overall financial management of the Council's affairs. The prudential indicators consider the affordability and impact of capital expenditure decisions, and set out the Council's overall capital framework. The treasury service considers the effective funding of these decisions. Together they form part of the process which ensures the Council meets its balanced budget requirement under the Local Government Finance Act 1992. The Council's treasury activities are regulated by statutory requirements and the CIPFA Code of Practice on Treasury Management. The Council has adopted a Treasury Management Policy Statement in accordance with the code of practice.

The Constitution requires a strategy to be reported to Council outlining the expected treasury activity over the medium term. A key requirement is to explain the risks associated with the treasury service. Further treasury reports are produced after the year-end to report on actual activity for the year and a mid-year monitoring update. This strategy covers:

- The current portfolio position;
- The borrowing strategy;
- Annual investment strategy;
- Specific limits on treasury activities;
- Treasury performance indicators;
- Reporting requirements;
- Policy on use of external service providers;
- Training of Officers and Members.

The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service delivery. This will involve the organisation of both cash flow and the use of appropriate short-term borrowing facilities if required. The strategy covers the relevant treasury prudential indicators, the current and projected debt positions and the annual investment strategy.

3.1 Current Portfolio Position

The Council's current treasury portfolio position at 31 December 2016, with forward projections are summarised below.

Treasury Portfolio	2015/16 Actual	2016/17 Revised	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate
External Borrowing 31 March	£7.5m	£7.5m	£7.5m	£7.5m	nil
Total Cash and Treasury Investments 31 March	£54.3m	£17.5m	£12.0m	£24.7m	£24.4m

The external borrowing relates to:

- The Growing Places Funding from the Hertfordshire Local Enterprise Partnership (LEP) was received in July 2013 and is due to be repaid in March 2020. The money has been paid over to the LABV (Local Asset Backed Vehicle) to finance the infrastructure phase of the Watford Health Campus. The development zones will pay back the loan as they are completed.
- £1.5m loan from LEP to part fund the redevelopment of Zone A in Watford Business Park which is due to be repaid in March 2020. The loan is being used to finance the development of new Industrial units in Caxton Way which are expected to be completed in 2017/18.

The Council held £35.5m of investments as at 31 December 2016. An interest rate of 0.50% was paid on credit balances on the current account (until 3 Aug 2016) and is currently 0.25% in line with the current bank rate. This information is reported in the monthly Members Information Bulletin.

Institution	Principal (£)
<u>Banks</u>	
Clydesdale Bank Plc	3,000,000
Lloyds Bank Plc	6,000,000
Santander UK Plc	5,000,000
Total	14,000,000
<u>Building Societies</u>	
Coventry Building Society	8,500,000
Nationwide Building Society	1,000,000
Principality Building Society	10,000,000
Skipton Building Society	2,000,000
Total	21,500,000
Grand Total	35,500,000

In accordance with the Code, it is the Council's priority to ensure security of capital and liquidity, and to obtain an appropriate level of return which is consistent with the Council's risk appetite.

Monthly Interest Rates to the end of December 2016

Month	Rate Achieved
April	0.76%
May	0.76%
June	0.79%
July	0.79%
August	0.75%
September	0.72%
October	0.70%
November	0.46%
December	0.41%

The approved benchmark measure of yield is a return of 0.12% above the average bank rate of 0.25%. The returns up to 31 December averaged 0.68%, against a benchmark rate of 0.37%. The average yield return is higher than the benchmark for the year to date. In accordance with its risk appetite, the Council tends to keep the majority of investments short-term (not greater than 364 days).

The budget for interest on investments for 2016/17 is £220,000; interest received up to the end of October was £176,000 and it is forecast the interest budget will be achieved.

3.2 Prospects for Interest Rates

The Council has appointed Capita Asset Services as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The following table gives their central view.

	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
Bank Rate	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.50%	0.50%	0.75%	0.75%

The Monetary Policy Committee, (MPC), cut Bank Rate from 0.50% to 0.25% on 4th August in order to counteract what it forecast was going to be a sharp slowdown in growth in the second half of 2016. At the same time, it also gave a strong steer that it was likely to cut Bank Rate again by the end of the year. However, economic data since August has indicated much stronger growth in the second half 2016 than that forecast and inflation forecasts have risen substantially as a result of a continuation of the sharp fall in the value of sterling since early August. Consequently, the Bank Rate was not cut again in November and, on current trends, it now appears unlikely that there will be another cut, although that cannot be completely ruled out if there was a significant dip downwards in economic growth. During the two-year period 2017 – 2019, when the UK is negotiating the terms for withdrawal from the EU, it is likely that the MPC will do nothing to dampen growth prospects, (i.e. by raising Bank Rate), which will already be adversely impacted by the uncertainties of what form Brexit will eventually take. Accordingly, a first increase to 0.50% is not tentatively pencilled in, as in the table above, until the second quarter of 2019, after those negotiations have been concluded, (though the period for negotiations could be extended). However, if strong domestically generated inflation, (e.g. from wage increases within the UK), were to emerge, then the pace and timing of increases in Bank Rate could be brought forward.

With so many external influences weighing on the UK, economic and interest rate forecasting remains difficult. The above forecasts, (and MPC decisions), will be liable to further amendment depending on how economic data and developments in financial markets transpire over the next year. Geopolitical developments, especially in the EU, could also have a major impact. Forecasts for average investment earnings beyond the three-year time horizon will be heavily dependent on economic and political developments.

The overall balance of risks to economic recovery in the UK is to the downside, particularly in view of the current uncertainty over the final terms of Brexit and the timetable for its implementation.

3.3 Treasury Indicators: Limits to Borrowing Activity

There are two limits on external debt: the 'Operational Boundary' and the 'Authorised Limit'. Both are consistent with existing plans and the proposals in the budget report for capital expenditure and financing, and with approved treasury management policy statement and practices.

The key difference is that the Authorised Limit cannot be breached without prior approval of the Council. The Operational Boundary is a more realistic indicator of the likely position. The difference between the authorised limit and operational boundary for borrowing is that the authorised limit includes a head room for borrowing for future known capital needs now. The Authorised Limit represents the limit beyond which borrowing is prohibited, and needs to be revised if necessary by members.

The first key control over the treasury activity is a Performance Indicator (PI) to ensure that over the medium term, net borrowing (borrowings less investments) will only be for a capital purpose. Gross

external borrowing should not, except in the short term, exceed the total of CFR in the preceding year plus the estimates of CFR for 2017/18 and next two financial years. This allows some flexibility for limited early borrowing for future years, but ensures that borrowing is not undertaken for revenue purposes. The Council has approved a policy for borrowing in advance of need which will be adhered to if this proves prudent.

3.3.1 Treasury Management Indicator - The Operational Boundary

This is the limit which external borrowing is not normally expected to exceed. In most cases this would link directly to the authority’s plans for capital expenditure, its estimates for CFR and its estimate of cashflow requirements for the year for all purposes. It is not currently expected that the Council will need to borrow, this limit represents a contingency should the need arise.

As the council already has loan of £7.5m from the LEP and the current estimate suggests that the Council will be able to make the cash payments required from balances, there are no plans to borrow in the next three years. However, it is prudent to set the operational boundary at a level in line with the Council’s projected Capital Financing Requirement to allow scope for additional borrowing should it be required to fulfil the Council’s objectives to optimise returns on investments or to allow the Council to manage its cash-flow.

Operational Boundary	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate
Borrowing	£25m	£25m	£20m	£20m

3.3.2 Treasury Management Indicator - The Authorised Limit for External Borrowing

This PI, which is required to be set and revised by Members, controls the overall level of borrowing and represents the limit beyond which external long and short term borrowing is prohibited, and this limit needs to be set or revised by the Council. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3 (2) of the Local Government Act 2003.

Authorised Limit	2016/17 Estimate	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate
Borrowing	£30m	£30m	£25m	£25m

3.3.3 Treasury Management Indicator – Actual External Debt

This is the closing balance for actual gross borrowing obtained directly from the council’s Balance Sheet at year end.

The Director of Finance reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals within this report regarding future external borrowing.

3.4 Borrowing Strategy

Although at this stage there is no requirement to borrow externally over the medium term, the Council has a number of regeneration projects for which support, through borrowing, has been provided by

the Hertfordshire LEP. Any further external borrowing requirements which are not simply for short term cash-flow will be reported to Members at the appropriate time.

3.5 Annual Investment Strategy

3.5.1 Key Objectives

The Council's investment strategy's primary objectives are safeguarding the re-payment of the principal and interest of its investments on time, and then ensuring adequate liquidity, with the investment return being the final objective. The current strategy allows the Portfolio Holder, in consultation with the Director of Finance, the delegated authority to approve any variation to the Treasury Management Strategy during the year which may be brought about by investigating the opportunity to invest for greater than one year and also to invest in other investment instruments i.e Government bonds, Gilts and investment property with a view of to maximising the Council's returns without significantly increasing risk.

3.5.2 Investment Policy

The Council's investment policy has regard to the DCLG's Guidance on Local Government Investments and the CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes ("the CIPFA TM Code"). The Council's investment priorities are security first, liquidity second, then yield.

Investment instruments identified for use in the financial year are listed below under the 'Specified' and 'Non-Specified' Investments categories. Counterparty limits will be as set through the Council's Treasury Management Practices Schedules and are detailed at Annex A.

3.5.3 Creditworthiness policy

The Council will ensure:

- It maintains a policy covering both the categories of investment types it will invest in and the criteria for choosing investment counterparties with adequate security, and monitoring their security. This is set out in the Specified and Non-Specified investment sections below.
- It has sufficient liquidity in its investments. For this purpose it will set out procedures for determining the maximum periods for which funds may prudently be committed. These procedures also apply to the Council's prudential indicators covering the maximum principal sums invested.

The Director of Finance will maintain a counterparty list in compliance with the following criteria and will revise the criteria and submit them to Council for approval as necessary and will provide an overall pool of counterparties considered high quality.

Credit rating information is supplied by our treasury consultants on all active counterparties that comply with the Council's criteria. Any counterparty failing to meet the criteria would be omitted from the counterparty (dealing) list. Any rating changes, rating watches (notification of a likely change), rating outlooks (notification of a possible longer term change) are provided to officers as they occur and this information is considered before dealing.

Counterparty Categories

The Council uses the following criteria in choosing the categories of institutions in which to invest:

- **Banks 1 - Good Credit Quality**
The Council will only use UK banks or foreign banks trading in the UK in sterling denomination and which meet the Rating criteria.
- **Banks 2 – The Council’s Own Banker**
For transactional purposes, if the bank falls below the above criteria, it will be included, although in this case balances will be minimised as far as possible in both monetary size and time within operational constraints.
- **Bank Subsidiary and Treasury Operations** – the Council will use these where the parent bank has the necessary ratings outlined above and the parent has provided an indemnity guarantee.
- **Building Societies**
The Council will use all Societies which meet the ratings for banks outlined above or are eligible institutions and have assets in excess of limits for each category.
- **Specific Public Bodies**
The Council may lend to Public Bodies other than Local Authorities. The criterion for lending to these bodies is that the loan has been approved by Council.
- **Money Market Funds AAA Rated**
The Council may lend to Money Market Funds in order to spread its investment risk.
- **Local Authorities**
A limit per authority will be applied as per Annex A.
- **Debt Management Deposit Account Facility**
A Government body which accepts local authority deposits.
- **Council Subsidiaries (non-Specified)**
The Council will lend to its subsidiaries subject to approval of a business case by the Portfolio Holder, in consultation with the Director of Finance. Business cases must be accompanied by an independent assessment of viability, and be subjected to regular monitoring by the Director of Finance.

The current investment counterparty criteria selection approved in the Treasury Management Strategy is being met.

For details of Specified and Non-Specified Investments see below.

Use of Additional Information Other Than Credit Ratings

Additional requirements under the Code of Practice require the Council to supplement credit rating information. Whilst the above criteria rely primarily on the application of credit ratings to provide a pool of appropriate counterparties for officers to use, additional operational market information will be applied before making any specific investment decision from the agreed pool of counterparties. This additional market information (for example Credit Default Swaps, negative rating watches/outlooks) will be applied to compare the relative security of differing investment counterparties.

Time and Monetary Limits Applying to Investments

The time and monetary limits for institutions on the Council's Counterparty List summarised in the table below, are driven by the above criteria. These limits will cover both Specified and Non-Specified Investments.

Exceptional Circumstances

The criteria for choosing counterparties set out above provide a sound approach to investment in "normal" market circumstances. Whilst Members are asked to approve this base criteria above, under the exceptional current market conditions Director of Finance may temporarily restrict further investment activity to those counterparties considered of higher credit quality than the minimum criteria set out for approval. These restrictions will remain in place until the banking system returns to "normal" conditions. Similarly, the time periods for investments will be restricted.

Examples of these restrictions would be the greater use of the Debt Management Deposit Account Facility (DMO) – a Government body which accepts local authority deposits, Money Market Funds, and strongly rated institutions. The credit criteria have been amended to reflect these facilities.

3.5.4 Investment Strategy

In-House Funds - investments will be made with reference to the core balance and cashflow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 12 months).

Investment Returns Expectations:

Bank rate is forecast to remain unchanged at 0.25% before starting to rise from quarter 2 of 2019/20.

Bank rate forecasts for financial year ends (March) are:

2017/18	0.25%
2018/19	0.25%
2019/20	0.50%
2020/21	0.75%

Investment Treasury Indicator and Limit - total principal funds invested for greater than one year. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment, and are based on the availability of funds after each year-end.

Treasury Indicator & Limit	2016/17	2017/18	2018/19	2019/20
Maximum Principal Sums invested for greater than one year (excluding property investments)	£5m	£5m	£5m	£5m

3.5.5 Investment Risk & Security Benchmarking

These benchmarks are simple guides to maximum risk and so may be breached from time to time, depending on movements in interest rates and counterparty criteria. The purpose of the benchmarks is that officers will monitor the current and trend position and amend the operational strategy to manage risk as conditions change. Any breach of the benchmarks will be reported, with supporting reasons in the Mid-Year or Annual Report. In line with the Treasury Management Strategy, the Council has managed to invest with those institutions who offered the best rate and the investment portfolio is above the overall benchmark during the year to date.

Security

Security of the investments is measured by credit ratings, which is supplied by the three main credit rating agencies (Fitch, Moodys and Standard & Poors). Where investments are made to Council subsidiaries (non-listed), the security is measured through a business case with independent viability assessment.

Liquidity

The Council set liquidity facilities/benchmarks to maintain:

- Authorised bank overdraft - nil.
- Liquid short term deposits of at least £3m available with a week's notice.
- Weighted Average Life benchmark is expected to be 0.5 years, with a maximum of 10 years for an individual loan with a public body.

The Council has the benefit of instant access to its funds on the general account with Lloyds.

Yield

The measure of yield on Investments is a return of 0.12% above average bank rate. In accordance with the Code of Practice on Treasury Management which is used as a performance indicator. The results of this indicator for the year will be reported in the Treasury Annual Report.

3.6 Reporting Requirements

End of Year Investment Report - the Council will report on its investment activity for the financial year completed as part of its Annual Treasury Management Report after the end of the financial year.

Mid-year Investment Report – the Council will report on its investment activity for that financial year as part of its mid-year Treasury Management Report at the end of September of that financial year.

Treasury Management Strategy – the Council will produce the Strategy for the next three financial years towards the end of the current financial year.

3.7 Policy on the Use of External Service Providers

The contract for external treasury management advisors has been re-tendered in October 2016, and following this, Capita Asset Services Treasury Solutions have been appointed as the advisors to the Council until October 2019. The Council recognises that responsibility for treasury management decisions remains with the Council at all times and will ensure that undue reliance is not placed upon our external service providers. 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.

The Council will also, from time to time, procure specialist advice (such as for the verification of business cases for loans to Council subsidiaries). This work will be procured in accordance with the Council's normal procedure rules.

3.8 Member and Officer Training

The increased Member consideration of treasury management matters and the need to ensure officers dealing with treasury management are trained and kept up to date requires a suitable training process for Members and officers. This Council has addressed this important issue by:

- Ensuring that officers attend suitable courses and seminars to keep their technical knowledge up to date;
- Keeping up to date with CIPFA publications on Treasury Management;
- Regular briefings both by email and face to face with the Council's consultants;
- Reports and briefing sessions to Members on major changes to Treasury policies and strategies.

The DCLG issued a reviewed Investment Guidance in 2010 (second edition), and this forms the structure of the Council's policy below. These guidelines do not apply to either trust funds or pension funds, which operate under a different regulatory regime.

The key intention of the Guidance is to maintain the current requirement for councils to invest prudently, and that priority is given to security and liquidity before yield. In order to facilitate this objective the guidance requires this Council to have regard to the CIPFA publication Treasury Management in the Public Services: Code of Practice and Cross-Sectorial Guidance Notes. This Council has adopted the Code and will apply its principles to all investment activity. In accordance with the Code, the Director of Finance has produced this Treasury Management Practices (TMP's) guidance.

Annual Investment Strategy - The key requirements of both the Code and the investment guidance are to set an annual investment strategy for the following year, covering the identification and approval of following:

- The strategy guidelines for choosing and placing investments, particularly non-specified investments;
- The principles to be used to determine the maximum periods for which funds can be committed;
- Specified investments that the Council will use. These are high security, and high liquidity investments in sterling and with a maturity of no more than a year;
- Non-specified investments, clarifying the greater risk implications, identifying the general types of investment that may be used and a limit to the overall amount of various categories that can be held at any time.

The investment policy proposed for the Council is:

Strategy Guidelines – the main strategy guidelines are contained in the body of the treasury strategy statement.

Specified Investments – these investments are sterling investments of not more than one-year maturity, or those which could be for a longer period but where the Council has the right to be repaid within 12 months if it wishes. These are considered low risk assets where the possibility of loss of principal or investment income is small. These would include sterling investments with:

1. The UK Government (such as the Debt Management Account deposit facility, UK Treasury Bills or a Gilt with less than one year to maturity).
2. A local authority, parish council or community council.
3. A body that is considered of a high credit quality (such as a bank or building society) with a minimum short term rating of F-1 (or the equivalent) as rated by Standard and Poor's, Moody's or Fitch rating agencies or a Building Society with assets over £1,000m. Non rated Building Societies are non-specified investments.
4. Money Market Funds (triple AAA rated only).

Within these bodies, and in accordance with the Code, the Council has set additional criteria to set the time and amount of monies which will be invested in these bodies. These criteria are defined in the Treasury Management Strategy.

The ratings criteria and exposure limits are detailed at **Schedule 1**.

Exception - Clydesdale Bank plc

The investment with Clydesdale is a long-standing investment made in April 2010. The Council placed funds with Clydesdale to support local businesses. When the Bank's credit rating was downgraded and it no longer met the criteria as outlined within the Treasury Management Strategy, its continuing use as a counterparty has been approved by Leadership Team. At the time of the report Clydesdale bank plc had the following credit ratings by Fitch, Standard and Poors and Moody's respectively: short term F-1, A-2 and P-2 and long term A, BBB+ and Baa2 respectively.

Non-Specified Investments – non-specified investments are any other type of investment (i.e. not defined as Specified above). The identification and rationale supporting the selection of these other investments and the maximum limits to be applied are set out below. Non specified investments would include any sterling investments with:

	Non Specified Investment Category	Limit (£ or %)
a.	Any bank or building society that has a minimum long term credit rating of A (or equivalent), for deposits with a maturity of greater than one year (including forward deals in excess of one year from inception to repayment).	£5m
b.	The Council's own banker if it fails to meet the basic credit criteria.	In this instance balances will be minimised as much as possible
c.	Building Societies not meeting the basic security requirements under the specified investments. The operation of some building societies does not require a credit rating, although in every other respect the security of the society would match similarly sized societies with ratings. The Council may use such building societies which were originally considered Eligible Institutions and have a minimum asset size of £5,000m, but will restrict these types of investments to £2m for up to six months.	£2m
d.	Specific Public Bodies The Council can seek Member approval to make loans to other public bodies for periods of more than one year.	£10m
e.	Loans to Council Subsidiaries The Council will lend to its subsidiaries subject to approval of a business case by the Portfolio Holder, in consultation with the Director of Finance. Business cases must be accompanied by an independent assessment of viability, and be subjected to regular monitoring by the Director of Finance.	£10m
f.	Other unspecified investments The strategy allows the Portfolio Holder, in consultation with the Director of Finance, in consultation with the Lead Member, the delegated authority to approve any variation to the Treasury Management Strategy during the year which may be brought about by investigating the opportunity to invest for greater than one year and also to invest in other investment instruments i.e Government bonds, Gilts and investment property with a view of to maximising the Council's returns without significantly increasing risk. This allows the addition of further unspecified	£10m

	investments, subject to conditions which will be generally similar to (e).	
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In accordance with the Code, the Council has developed additional criteria to set the overall amount of monies which will be invested in these bodies. These criteria are defined in the Treasury Management Strategy.

In respect of categories 'd' to 'f' this will only be considered after obtaining external advice and subsequent Member approval.

The Council will also consider investment in property in accordance with its Property Investment Strategy (attached). All property investments will be dependent on a standalone business case being proven. The Council will always seek advice from its retained advisors as to the levels of core funds that can prudently be invested in property.

The Monitoring of Investment Counterparties

The credit rating of counterparties is monitored regularly. The main rating agencies (Fitch, Moody's and Standard & Poor's) provide credit ratings for financial institutions. The Council receives credit rating information (changes, rating watches and rating outlooks) from Capita Asset Services Treasury Solutions as and when ratings change, and counterparties are checked promptly. The Council considers minimum short term ratings as key criteria in the choice of creditworthy investment counterparties; F1+, P-1 and A-1+ are the highest short term credit ratings of Fitch, Moody's and Standard & Poor's respectively. Minimum Short Term Ratings, where given, must be met for all categories. On occasion ratings may be downgraded when an investment has already been made. The criteria used are such that a minor downgrading should not affect the full receipt of the principal and interest. Any counterparty failing to meet the criteria will be removed from the list immediately by the Director of Finance, and if required new counterparties which meet the criteria will be added to the list.

For non-specified investments (e.g. e-f above) the progress of the entity against the approved, independently verified business case will be monitored by the Director of Finance.

Institution Type	Max Amount:			£5m	£10m	£10m	£10m	£10m
	Max Length:			10 Years	364 Days	6 Months	3 Months	1 Month
Minimum Short Term Ratings								
	Fitch	Moody's	S&P					
UK Banks								
The Council's own Bankers	F1	P-1	A-1	If Council's own bankers fall below the minimum long term criteria for UK banks, cash balances will be managed within operational liquidity constraints and balances will be minimised as much as possible.				
Wholly Owned Subsidiaries of UK Clearing Banks - Parent Ratings	F1	P-1	A-1		Backed up by AA(F), Aa2(M) and AA(S&P) long term credit rating	Backed up by single A long term ratings by all agencies	Backed up by lower than A long term rating	Backed up by lower than A long term rating
Partially Owned Subsidiaries of UK Clearing Banks - Parent Ratings	F1	P-1	A-1		Backed up by AA(F), Aa2(M) and AA(S&P) long term credit rating	Backed up by single A long term ratings by all agencies	Backed up by lower than A long term rating	Backed up by lower than A long term rating
UK Building Societies								
Either	F1	P-1	A-1		Backed up by AA(F), Aa2(M) and AA(S&P) long term credit rating	Backed up by single A long term ratings by all agencies	Backed up by lower than A long term rating	Backed up by lower than A long term rating
Or					Assets over £15,000m	Assets over £5,000m	Assets of £2,500m	Assets of £1,000m
Specific Public Bodies				As approved by Members				
Debt Management Deposit Facility (UK Government)						Unlimited		
Money Market Funds (AAA Rated)								£5m per fund
UK Local Authorities				The Council can invest in all UK Local Authorities whether rated or not	£10m per local authority.			

Notes:-

1. F1+, P-1 and A-1+ are the highest short term credit ratings of Fitch, Moody's and Standard and Poor's respectively.
2. Minimum Short Term Ratings - Where given, these must be met, for all categories (except RBS Group).
3. Building Societies - A Building Society has to meet either the ratings criteria or the assets criterion to be included in the category, not both.
4. Maximum amount is the maximum, in total, over all investments, with any one institution (with the exception of RBS Group).

The Property Investment Strategy is in draft and can be found at the following link:

<http://watford.moderngov.co.uk/documents/s11015/Appendix%20B.pdf>

COMMUNITY SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :- PARKS / SPORTS PITCHES & WOODS

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Standard rated & inclusive of VAT									
<u>PARKS & SPORTS PITCHES</u>									
<u>CRICKET</u>									
Other wickets - per match (adults)	£50.00	x	x	✓	x	x	£50.00	NO CHANGE	
Other wickets - per match (Juniors)	£26.00	x	x	✓	x	x	£26.00	NO CHANGE	
<u>FOOTBALL</u>									
Seniors with changing facilities & showers	£56.00	x	x	✓	x	x	£56.00	NO CHANGE	
Juniors with changing facilities & showers	£25.00	x	x	✓	x	x	£25.00	NO CHANGE	
<u>HURLING/RUGBY</u>									
Per match including corner flags	£50.00	x	x	✓	x	x	£50.00	NO CHANGE	
<u>Exempt from VAT</u>									
<u>FOOTBALL</u>									
Seniors with changing facilities & showers (15 games)	£725.00	x	x	✓	x	x	£730.00	0.69 %	
Juniors with changing facilities & showers (12 games)	£230.00	x	x	✓	x	x	£235.00	2.17 %	
Seniors with no changing facilities & showers (15 games)	£430.00	x	x	✓	x	x	£435.00	1.16 %	
Juniors with no changing facilities & showers (12 games)	£175.00	x	x	✓	x	x	£180.00	2.86 %	
Under 11s (small size pitch per season)	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
<u>FOOTBALL TRAINING</u>									
KGVPF, Oxhey Park (per hour)	£15.00	x	x	✓	x	x	£15.00	NO CHANGE	
Changing accommodation / showers (per event)	£20.00	x	x	✓	x	x	£20.00	NO CHANGE	
<u>PARKS & SPORTS PITCHES</u>									
<u>BOWLS</u>									
Club hire of rinks (per season)	£1,000.00	x	x	✓	x	x	£1,100.00	10.00 %	
<u>CRICKET</u>									
Enclosed wicket (per season)	£2,900.00	x	x	✓	x	x	£3,000.00	3.45 %	
<u>CROQUET</u>									
Seasonal charges :-									
Adults	£50.00	x	x	✓	x	x	£50.00	NO CHANGE	
OAPs	£25.00	x	x	✓	x	x	£25.00	NO CHANGE	
<u>TENNIS - club charges</u>									
Hire of court per season (May-Sept inc)	£1,100.00	x	x	✓	x	x	£1,150.00	4.55 %	
<u>Zero Rated</u>									
Orienteering maps up to 5 copies	free	x	x	x	✓	x	free		
Subsequent copies each	£2.00	x	✓	x	x	x	£2.00	NO CHANGE	

COMMUNITY SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :-

CENTREPOINT COMMUNITY CENTRE

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
HIRE OF FACILITIES									
Commercial / Functions Main Hall (Evenings & Weekends)	£32.00	x	x	✓	x	x	£32.00	NO CHANGE	
Commercial / Functions I.T Suite (Evenings & Weekends)	£32.00	x	x	✓	x	x	£32.00	NO CHANGE	
Commercial / Functions Annexe Rooms (Evenings & Weekends)	£22.00	x	x	✓	x	x	£22.00	NO CHANGE	
Commercial / Functions Main Hall (Weekdays)	£26.00	x	x	✓	x	x	£26.00	NO CHANGE	
Commercial / Functions I.T Suite (Weekdays)	£26.00	x	x	✓	x	x	£26.00	NO CHANGE	
Commercial / Functions Annexe Rooms (Weekdays)	£16.00	x	x	✓	x	x	£16.00	NO CHANGE	
Community Rate Main Hall (Evenings & Weekends)	£15.00	x	x	✓	x	x	£16.00	6.67 %	Benchmarked with other local centres
Community Rate I.T Suite (Evenings & Weekends)	£15.00	x	x	✓	x	x	£16.00	6.67 %	
Community Rate Annexe Rooms (Evenings & Weekends)	£11.00	x	x	✓	x	x	£12.00	9.09 %	
Community Rate Main Hall (Weekdays)	£12.00	x	x	✓	x	x	£12.50	4.17 %	
Community Rate I.T Suite (Weekdays)	£12.00	x	x	✓	x	x	£12.50	4.17 %	
Community Rate Annexe Rooms (Weekdays)	£8.00	x	x	✓	x	x	£8.50	6.25 %	
Charity Rate Main Hall (Evenings & Weekends)	£12.00	x	x	✓	x	x	£13.00	8.33 %	Benchmarked with other local centres
Charity Rate I.T Suite (Evenings & Weekends)	£12.00	x	x	✓	x	x	£13.00	8.33 %	
Charity Rate Annexe Rooms (Evenings & Weekends)	£8.00	x	x	✓	x	x	£9.00	12.50 %	
Charity Rate Main Hall (Weekdays)	£8.50	x	x	✓	x	x	£9.00	5.88 %	
Charity Rate I.T Suite (Weekdays)	£8.50	x	x	✓	x	x	£9.00	5.88 %	
Charity Rate Annexe Rooms (Weekdays)	£5.50	x	x	✓	x	x	£6.00	9.09 %	
Additional staff member	£8.00	x	x	✓	x	x	£8.00	NO CHANGE	
Promotional Childrens Parties	£0	x	✓	x	x	x	£50.00		Childrens parties (3hr slots during certain periods)

BUDGET POSITION SUMMARY - COMMUNITY CENTRES

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
JCE000-I0650 - Centrepoint CC - Room Hire	0	-2,500	-19,000	660		-19,000	-19,000
LAND & PROPERTY BASED CHARGES							
DHE000-I0901 - Woodside CC - Rent	-4,500	-4,500	-4,500	NO CHANGE		-4,500	-4,500
	-4,500	-7,000	-23,500			-23,500	-23,500

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ALLOTMENTS**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
Allotments Per pole per annum 50% reduction for the disabled and those in receipt of income related benefit	£4.80	x	x	✓	x	x	£5.00	4.17 %	

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
EVENTS AND HIRE OF CHESLYN GARDENS**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Standard rated & inclusive of VAT									
CHESLYN GARDENS									
Hire of garden for wedding photos	£35.00	x	x	✓	x	x	£35.00	NO CHANGE	
Exempt from VAT									
CHESLYN HOUSE									
Hire of 2 meeting rooms & kitchen per hour	£36.00	x	x	✓	x	x	£36.00	NO CHANGE	
Reduced charge for recognised voluntary groups per hour	£12.00	x	x	✓	x	x	£12.00	NO CHANGE	
PARKS - GENERAL									
HIRE OF FACILITIES									
Commercial rate per day up to 1500 people	£1,500.00	x	x	x	x	x	£1,500.00	NO CHANGE	
Commercial rate per day up to 1500-5000 people	£5,000.00	x	x	x	x	x	£5,000.00		
Commercial rate per day 5000 +	To be negotiated	x	x	x	x	x	to be negotiated		
Non commercial rate per day	£600.00	x	x	x	x	x	£650.00	8.33 %	
Local charities and community groups	Free	x	x	x	✓	x	Free		

*New lines added

BUDGET POSITION SUMMARY - CHESLYN GARDENS

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
KRA000-I0676 - Use of Facilities	-1,870	-1,000	-1,000	NO CHANGE		-1,000	-1,000

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
CEMETERIES**

RESIDENT

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
If the deceased has lived away from the Watford area for less than 60 months the Resident charge will be made									
TABLE OF FEES									
PART 1									
Exclusive rights of burial in earthen grave									
Exclusive right of burial for 50 yrs in an earthen grave on all sections including Muslim section	£1,300.00	x	x	✓	x	x	£1,320.00	1.54 %	
Walled graves & vaults:									
For the right to construct & build a walled grave or vault & for the exclusive right of burial for 50 yrs on all sections 8ftx4ft	£2,400.00	x	x	✓	x	x	£2,445.00	1.88 %	
The Garden of Rest									
For the exclusive right of burial for 50 yrs of cremated remains in the Garden of Rest at North Watford 4ft X 2ft	£630.00	x	x	✓	x	x	£640.00	1.59 %	
The Garden of Remembrance									
For the exclusive rights of burial for 50 yrs of cremated remains in the Garden of Remembrance at North Watford Cemetery size 2ft X 1ft	£550.00	x	x	✓	x	x	£560.00	1.82 %	
CHILDREN'S SECTION									
For the exclusive right of burial for 50 years 4ft x 2ft	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
For the exclusive right of burial for 50 years of a single depth grave for a child aged 5 years or over but not an adult	£200.00	x	x	✓	x	x	£200.00	NO CHANGE	
PART 2									
Interments - the fees indicated for various heads :-									
a) include the digging of the grave and									
b) Apply only where the interment is made between the hours of 9.30 am & 3.30 pm, or on the Certificate of a Coroner or Registered Medical Practitioner that immediate interment necessary. In any other case, an additional sum is payable	£80.00	x	x	✓	x	x	£82.00	2.50 %	
For an interment in a grave in respect of which an exclusive right of burial HAS been granted :-									
a) All sections	£675.00	x	x	✓	x	x	£685.00	1.48 %	
b) The children's section. All graves for 1 interment at a depth of 4ft size of grave spaces 4ft x 2ft	£165.00	x	x	✓	x	x	£165.00	NO CHANGE	
d) For the interment / scattering of cremated remains in / on any grave on any section including Garden of Rest/Remembrance	£230.00	x	x	✓	x	x	£235.00	2.17 %	
e) For a stillborn child, or child whose age at the time of death did not exceed 1 month	£38.00	x	x	✓	x	x	£38.00	NO CHANGE	
f) Non viable foetus burial	£38.00	x	x	✓	x	x	£38.00	NO CHANGE	
g) Shrouded burial fee	£95.00	x	x	✓	x	x	£97.00	2.11 %	
For an interment in a grave in respect of which an exclusive right of burial HAS NOT been granted :-									
a) For a stillborn child, or child whose age at the time of death did not exceed 1 month	£37.00	x	x	✓	x	x	£37.00	NO CHANGE	
b) For a child whose age at the time of death exceeded 1 month but did not exceed 5 years	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
c) For a child over 5 years or an adult	£275.00	x	x	✓	x	x	£275.00	NO CHANGE	
PART 3									
Fees for memorial work and monumental work for the right to erect or place on a grave or vault in respect of which the exclusive right of burial has been granted									
Headstones, or any other type of monument									
a) Not exceeding 3ft 6ins in height	£200.00	x	x	✓	x	x	£205.00	2.50 %	
b) Not exceeding 2ft 6inc in the Garden of Rest and in the children's section	£100.00	x	x	✓	x	x	£102.00	2.00 %	
c) Garden of Remembrance-as approved-sole design allowed	£90.00	x	x	✓	x	x	£92.00	2.22 %	

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
CEMETERIES (continued)**

RESIDENT.....continued

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
Kerbs									
* a) Enclosing a space not exceeding 7ft x 3ft	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
* b) Enclosing a space not exceeding 4ft x 2ft in the Garden of Rest and Children's Section	£50.00	x	x	✓	x	x	£50.00	NO CHANGE	
Vases									
* For each vase, maximum size 12"x12"x12"	£30.00	x	x	✓	x	x	£30.00	NO CHANGE	
a) Separate, or as an addition to a headstone, not exceeding 18" x 12"	£50.00	x	x	✓	x	x	£50.00	NO CHANGE	
b) Where an inscription table or plate takes the place of a memorial	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
* Complete memorial, consisting of headstone & Kerbs	£350.00	x	x	✓	x	x	£350.00	NO CHANGE	
THE FEES INDICATED FOR THE VARIOUS HEADS OF THIS PART INCLUDE THE ORIGINAL INSCRIPTION(S) WHEN THE MEMORIAL IS APPROVED									
Fees for each subsequent inscription to an existing memorial	£60.00	x	x	✓	x	x	£60.00	NO CHANGE	
* Any other replacement works not covered by above									
Standard rated & exclusive of VAT									
PART 4									
Miscellaneous									
The Burial Register - fee for transfer of grave grant for the exclusive right of burial	£40.00	x	x	✓	x	x	£41.00	2.50 %	
Fee for the searches of Burial Register and for copies of extract to be taken there from	£55.00	x	x	✓	x	x	£56.00	1.82 %	
Fee for the use of the Chapel	£125.00	x	x	✓	x	x	£128.00	2.40 %	
Outside Scope for VAT purposes									
PART 5									
Maintenance of Grave spaces									
Turfing a grave	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
Partial burying of headstone following failure of safety test	£125.00	x	x	✓	x	x	£125.00	NO CHANGE	
Supply soil for memorial inset	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
* Any other replacement works not covered by above									
NOTE:									
Memorials can now be placed on graves of stillborn children FREE of CHARGE Size: 12" x 12" x 2". To be laid flat on grave surface									

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
CEMETERIES (continued)**

NON RESIDENT

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (%)	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
If the deceased has lived away from the Watford area for less than 60 months the Resident charge will be made									
PART 1									
Exclusive rights of burial in earthen grave									
Exclusive right of burial for 50 yrs in an earthen grave on all sections including Muslim section	£3,900.00	x	x	✓	x	x	£3,975.00	1.92 %	
Walled graves & vaults:									
For the right to construct & build a walled grave or vault & for the exclusive right of burial for 50 yrs on all sections 8ftx4ft	£7,200.00	x	x	✓	x	x	£7,340.00	1.94 %	
The Garden of Rest									
For the exclusive right of burial for 50 yrs of cremated remains in the Garden of Rest at North Watford 4ft X 2ft	£1,890.00	x	x	✓	x	x	£1,925.00	1.85 %	
The Garden of Remembrance									
For the exclusive rights of burial for 50 yrs of cremated remains in the Garden of Remembrance at North Watford Cemetery size 2ft X 1ft	£1,650.00	x	x	✓	x	x	£1,680.00	1.82 %	
CHILDREN'S SECTION									
For the exclusive right of burial for 50 years 4ft x 2ft	£300.00	x	x	✓	x	x	£300.00	NO CHANGE	
For the exclusive right of burial for 50 years of a single depth grave for a child aged 5 years or over but not an adult	£610.00	x	x	✓	x	x	£610.00	NO CHANGE	
PART 2									
Interments - the fees indicated for various heads :-									
a) Include the digging of the grave and									
b) Apply only where the interment is made between the hours of 9.30 am & 3.30 pm, or on the Certificate of a Coroner or Registered Medical Practitioner that immediate interment necessary. In any other case, an additional sum is payable and									
c) Apply provided that the interment is made within 15 minutes of the time arranged with the "superintendent". If not an additional sum is payable	£240.00	x	x	✓	x	x	£245.00	2.08 %	
For an interment in a grave in respect of which an exclusive right of burial HAS been granted :-									
a) All sections	£2,025.00	x	x	✓	x	x	£2,065.00	1.98 %	
b) The children's section. All graves for 1 interment at a depth of 4ft size of grave spaces 4ft X2ft	£165.00	x	x	✓	x	x	£165.00	NO CHANGE	
c) caskets including extra digging required	£2,700.00	x	x	✓	x	x	£2,700.00	NO CHANGE	
d) For the interment / scattering of cremated remains in / on any grave on any section including Garden in/on any grave on any section including Garden of Rest/Remembrance	£690.00	x	x	✓	x	x	£703.00	1.88 %	
e) For a stillborn child, or child whose age at the time of death did not exceed 1 month of death did not exceed 1 month	£38.00	x	x	✓	x	x	£38.00	NO CHANGE	
f) Non viable foetus burial	£38.00	x	x	✓	x	x	£38.00	NO CHANGE	
g) Shrouded burial fee	£285.00	x	x	✓	x	x	£285.00	NO CHANGE	
For an interment in a grave in respect of which an exclusive right of burial HAS NOT been granted :-									
a) For a stillborn child, or child whose age at the time of death did not exceed 1 month	£38.00	x	x	✓	x	x	£38.00	NO CHANGE	
b) For a child whose age at the time of death exceeded 1 month but did not exceed 5 yrs.	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
c) For a child over 5 years or an adult	£825.00	x	x	✓	x	x	£825.00	NO CHANGE	
PART 3									
Fees for memorial work & monumental work for the right to erect or place on a grave or vault in respect of which the exclusive right of burial has been granted									
Outside Scope for VAT purposes									
PART 3									
Fees for memorial work & monumental work for the right to erect or place on a grave or vault in respect of which the exclusive right of burial has been granted									
Headstone, or any other type of monument									
a) Not exceeding 3ft 6inc in height	£600.00	x	x	✓	x	x	£610.00	1.67 %	
b) Not exceeding 2ft 6inc in the Garden of rest and in the children's section	£300.00	x	x	✓	x	x	£305.00	1.67 %	
c) Garden of Remembrance - as approved-sole design allowed	£270.00	x	x	✓	x	x	£275.00	1.85 %	
LEDGERS									
* A ledger not exceeding 7ft x 3ft	£300.00	x	x	✓	x	x	£300.00	NO CHANGE	
KERBS									
* a) Enclosing a space not exceeding 7ft x 3ft	£300.00	x	x	✓	x	x	£300.00	NO CHANGE	
* b) Enclosing a space not exceeding 4ft x 2ft in the Garden of Rest and children's Section	£150.00	x	x	✓	x	x	£150.00	NO CHANGE	
Vases									
* For each vase, maximum size 12" x 12" x 12"	£90.00	x	x	✓	x	x	£90.00	NO CHANGE	
a) separate, or as an addition to a headstone, not exceeding 18" x 12"	£150.00	x	x	✓	x	x	£150.00	NO CHANGE	
b) Where an inscription table or plate takes the place of a headstone, either at the foot or head of a memorial	£300.00	x	x	✓	x	x	£300.00	NO CHANGE	
* Complete memorial, consisting of headstone and kerbs	£1,050.00	x	x	✓	x	x	£1,050.00	NO CHANGE	
MEMORIAL BENCHES									
David Ogilvie Steel bench - supply and install with plaque	£2,000.00	✓	x	x	x	x	£2,000.00	NO CHANGE	
Plaque on existing bench - supply and install with maintenance	£250.00	✓	x	x	x	x	£250.00	NO CHANGE	
MEMORIAL TREES									
Supply and plant Standard tree with 5 years maintenance	£1,000.00	✓	x	x	x	x	£1,000.00	NO CHANGE	
THE FEES INDICATED FOR THE VARIOUS HEADS OF THIS PART INCLUDED THE ORIGINAL INSCRIPTION(S) WHEN THE MEMORIAL IS APPROVED									
Fees for each subsequent inscription to an existing memorial	£60.00	x	x	✓	x	x	£60.00	NO CHANGE	
* Any other replacement works not covered by above									
* GRAVE SPACES PURCHASED PRIOR TO 1ST APRIL 1981 ONLY									

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
CEMETERIES (continued)**

NON RESIDENT.....continued

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Standard rated & exclusive of VAT									
* Any other replacement works not covered by above									
* GRAVE SPACES PURCHASED PRIOR TO 1ST APRIL 1981 ONLY									
PART 4									
Miscellaneous									
The Burial Register - fee for transfer of grave grant for the exclusive right of burial	£40.00	x	x	✓	x	x	£41.00	2.50 %	
Fee for the searches of Burial Register and for copies of extract to be taken there from	£55.00	x	x	✓	x	x	£56.00	1.82 %	
Fee for the use of the Chapel	£375.00	x	x	✓	x	x	£382.00	1.87 %	
PART 5									
Outside Scope for VAT purposes									
Maintenance of Grave spaces									
Turfing a grave	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
Partial burying of headstone following failure of safety test	£125.00	x	x	✓	x	x	£125.00	NO CHANGE	
Supply soil for memorial inset	£100.00	x	x	✓	x	x	£100.00	NO CHANGE	
* Any other replacement works not covered by above									
NOTE:									
Memorials can now be placed on graves of stillborn children FREE of CHARGE Size: 12" x 12" x 2". To be laid flat on grave surface									
PART 6									
Weekend Burials									
Metal liner requirement	£500.00						£500.00	NO CHANGE	
Gardens of Peace fee	£435.00						£435.00	NO CHANGE	

BUDGET POSITION SUMMARY - CEMETERIES

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
KNA000-10520 - Sale of Grave Spaces	-168,445	-117,000	-150,000	28		-150,000	-150,000
KNA000-10522 - Burial Fees	-94,644	-100,000	-120,000	20		-120,000	-120,000
KNA000-10524 - Memorial Fees	-21,827	-30,000	-25,000	-17		-30,000	-30,000
KNA000-10526 - Use of Chapel	-3,597	-6,000	-4,000	-33		-6,000	-6,000
KNA000-10527 - Transfer Fees	-2,160	-2,500	-2,500	NO CHANGE		-2,500	-2,500
KNA000-10682 - Headstone Insertion	0	0	0	NO CHANGE		0	0
LAND & PROPERTY BASED CHARGES							
KNA000-10901 - Rent	-5,344	-6,000	-6,000	NO CHANGE		-6,000	-6,000
	-296,017	-261,500	-307,500			-314,500	-314,500

COMMUNITY SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :-

LEISURE CENTRES - OPERATED BY SLM

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Affect 201-
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			SAVINGS PROPOSAL
								Yo	
Standard rated & incl of VAT if applicable									
Main Hall / Dry Side Activities :-									
Half hall hire - Woodside - Adult	£60.00	✓	✗	✗	✗	✗	£61.00	1.67 %	N
- Junior	£30.00	✓	✗	✗	✗	✗	£ 30.50	1.67 %	N
Whole Hall hire - Woodside - Adult	£121.00	✓	✗	✗	✗	✗	£ 123.00	1.65 %	N
- Junior	£60.00	✓	✗	✗	✗	✗	£ 61.00	1.67 %	N
Whole Hall hire - Central - Adult	£60.00	✓	✗	✗	✗	✗	£ 61.00	1.67 %	N
- Junior	£30.00	✓	✗	✗	✗	✗	£ 30.50	1.67 %	N
Cricket - Adult	£60.00	✓	✗	✗	✗	✗	£ 61.00	1.67 %	N
- Junior	£30.00	✓	✗	✗	✗	✗	£ 30.50	1.67 %	N
Parties with food, party leader up to 16 kids									
Dry side (football / allsportz, bouncy castle)	£184.00	✓	✗	✗	✗	✗	£ 187.00	1.63 %	N
Wetside (mini, mega wet and wild)	£205.00	✓	✗	✗	✗	✗	£ 208.00	1.46 %	N
Wetside (inflatable)	£212.00	✓	✗	✗	✗	✗	£ 215.00	1.42 %	N
Trampoline and Dance Party	£205.00	✓	✗	✗	✗	✗	£ 208.00	1.46 %	N
Additional children	£9.45	✓	✗	✗	✗	✗	£9.45	NO CHANGE	N
Additional party leader	£17.00	✓	✗	✗	✗	✗	£17.25	1.47 %	N
Cost per head for food	£3.50	✓	✗	✗	✗	✗	£3.55	1.43 %	N
Parties (self catering, party leader, up to 16 kids)									
Dry side (football/allsportz,bouncy castle)	£129.00	✓	✗	✗	✗	✗	£132.00	2.33 %	N
Wetside (mini, mega wet and wild)	£151.50	✓	✗	✗	✗	✗	£154.50	1.98 %	N
Wetside (inflatable)	£161.50	✓	✗	✗	✗	✗	£164.50	1.86 %	N
Trampoline and Dance Party	£153.00	✓	✗	✗	✗	✗	£156.00	1.96 %	N
Additional children	£6.00	✓	✗	✗	✗	✗	£6.00	NO CHANGE	N
Additional party leader	£17.00	✓	✗	✗	✗	✗	£17.25	1.47 %	N
Junior Activities									
Active antz	£5.50	✓	✗	✗	✗	✗	£5.60	1.82 %	N
Crafty tots	£6.15	✓	✗	✗	✗	✗	£6.25	1.63 %	N
Mini gym	£5.50	✓	✗	✗	✗	✗	£5.60	1.82 %	N
Mini dribblers	£5.50	✓	✗	✗	✗	✗	£5.60	1.82 %	N
Mini bouncers	£5.50	✓	✗	✗	✗	✗	£5.60	1.82 %	N
Sports Course - Adult - Dry	£6.45	✓	✗	✗	✗	✗	£6.55	1.55 %	N
Trampolining (drop-in adults)	£6.65	✓	✗	✗	✗	✗	£6.75	1.50 %	N
Pilates (3 wks - 45mins)	£19.00	✓	✗	✗	✗	✗	£19.00	NO CHANGE	N
Pilates (members)	£0.00	✓	✗	✗	✗	✗	£0.00	NO CHANGE	N
Swimming Course - Adult	£5.65	✓	✗	✗	✗	✗	£5.65	NO CHANGE	N
Swimming Coaching 1 hour (Sat am only)	£5.65	✓	✗	✗	✗	✗	£5.65	NO CHANGE	N
Everyone Active card - Watford & Three Rivers	Free Of Charge	✗	✗	✗	✓	✗	Free Of Charge		N
Everyone Active card - Non resident adult	£30.50	✓	✗	✗	✗	✗	£30.50	NO CHANGE	N
Everyone Active card - Non resident junior	£15.25	✓	✗	✗	✗	✗	£15.25	NO CHANGE	N
Everyone Active card - Non resident - family (2 adults and up to 3 children)	£61.00	✓	✗	✗	✗	✗	£61.00	NO CHANGE	N
Lost card/replacement	£5.00	✓	✗	✗	✗	✗	£5.00	NO CHANGE	N
50+ Short Mat Bowls	£2.80	✓	✗	✗	✗	✗	£2.80	NO CHANGE	N
50+ Keep Fit	£3.35	✓	✗	✗	✗	✗	£3.40	1.49 %	N
50+ Line Dancing	£3.55	✓	✗	✗	✗	✗	£3.60	1.41 %	N
50+ Tap	£3.35	✓	✗	✗	✗	✗	£3.40	1.49 %	N
50+ Water Workout	£4.55	✓	✗	✗	✗	✗	£4.60	1.10 %	N
50+ Swimming	£3.05	✓	✗	✗	✗	✗	£3.10	1.64 %	N
50+ Badminton	£3.35	✓	✗	✗	✗	✗	£3.35	NO CHANGE	N

COMMUNITY SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :-

LEISURE CENTRES - OPERATED BY SLM (Continued)

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Affect 2017/18 SAVINGS PROPOSAL
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Standard rated & incl of VAT if applicable									
Hire Prices (A refundable deposit of £5.00 is required per each item hired)									
Badminton Racquets	£2.45	✓	✗	✗	✗	✗	2.50	2.04 %	N
Table Tennis Bats	£2.45	✓	✗	✗	✗	✗	2.50	2.04 %	N
Squash racquets	£2.45	✓	✗	✗	✗	✗	2.50	2.04 %	N
Trampoline per hour	£13.50	✓	✗	✗	✗	✗	£13.75	1.85 %	N
Equipment purchase :-									
Squash balls	£3.90	✓	✗	✗	✗	✗	£3.95	1.28 %	N
Shuttlecocks	£2.20	✓	✗	✗	✗	✗	£2.25	2.27 %	N
Meetings :-									
Conference Room & Executive Suite (WLC)	20.00 - 26.00	✓	✗	✗	✗	✗	20.00 - 26.00		N
Studios :-									
Studio 1 (14.7 x 11.7)	£32.00	✓	✗	✗	✗	✗	£32.00	NO CHANGE	N
Studio 2 (12.5 x 9.8)	£27.75	✓	✗	✗	✗	✗	£27.75	NO CHANGE	N
Studio 3 - (8.9 x 9.9)	£22.25	✓	✗	✗	✗	✗	£22.25	NO CHANGE	N
Studio 1 (Central)	£27.25	✓	✗	✗	✗	✗	£27.25	NO CHANGE	N
Creche	£22.00	✓	✗	✗	✗	✗	£22.00	NO CHANGE	N
Schools per half hour per teacher	£31.00	✓	✗	✗	✗	✗	£31.25	0.81 %	N
Second teacher per pool	£20.80	✓	✗	✗	✗	✗	£21.05	1.20 %	N
Gym, per student	£3.00	✓	✗	✗	✗	✗	£3.00	NO CHANGE	N
Woodside Stadium :-									
Public Training - Adult	£4.70	✓	✗	✗	✗	✗	£4.80	2.13 %	N
- Junior	£2.65	✓	✗	✗	✗	✗	£2.70	1.89 %	N
Adult (Watford Harriers Club Members)	£4.05	✓	✗	✗	✗	✗	£4.15	2.47 %	N
Junior (Watford Harriers Club Members)	£1.65	✓	✗	✗	✗	✗	£1.70	3.03 %	N
Season Tickets adults - Summer	£86.00	✓	✗	✗	✗	✗	£87.00	1.16 %	N
- Winter	£65.00	✓	✗	✗	✗	✗	£66.00	1.54 %	N
- Yearly	£125.00	✓	✗	✗	✗	✗	£126.00	0.80 %	N
Season Tickets junior - Summer	£40.00	✓	✗	✗	✗	✗	£40.50	1.25 %	N
- Winter	£30.00	✓	✗	✗	✗	✗	£30.50	1.67 %	N
- Yearly	£60.00	✓	✗	✗	✗	✗	£60.50	0.83 %	N
Athletics Meet (Up to 8 hours Mon - Fri up to 5pm)	£153.50	✓	✗	✗	✗	✗	£156.00	1.63 %	N
Athletics Meet (Up to 8 hours Weekend or Bank Holiday)	£242.00	✓	✗	✗	✗	✗	£245.00	1.24 %	N
Athletics Meet (Up to 4 hours Midweek evening from 6pm)	£95.00	✓	✗	✗	✗	✗	£96.00	1.05 %	N
Athletics Meet - Additional hours	£52.00	✓	✗	✗	✗	✗	£53.00	1.92 %	N
School Athletic Meet/Sports Day (Up to 5pm weekdays)	£95.00	✓	✗	✗	✗	✗	£96.00	1.05 %	N
Member of staff	£17.00	✓	✗	✗	✗	✗	£17.25	1.47 %	N
Additional colleagues / person	£17.00	✓	✗	✗	✗	✗	£17.25	1.47 %	N
Car Park Steward for large events	£12.00	✓	✗	✗	✗	✗	£12.25	2.08 %	N
Athletic Meet - Set up time per hr	£21.00	✓	✗	✗	✗	✗	£21.25	1.19 %	N
Athletic Meet - Clean Up time per hr	£21.00	✓	✗	✗	✗	✗	£21.25	1.19 %	N
Harriers Charges									
Hire for training/coaching purposes, day time inc	£25.00	✓	✗	✗	✗	✗	£25.50	2.00 %	N
As Above including Flood Lights in Evening, plus a colleague	£40.00	✓	✗	✗	✗	✗	£40.50	1.25 %	N
Block Booking (standard price less VAT where bookings are 10 consecutive weeks or more)									
ATP 1x5v5 - Adult	£35.50	✓	✗	✗	✗	✗	£35.50	NO CHANGE	N
ATP 1x5v5 - Junior	£18.00	✓	✗	✗	✗	✗	£18.50	2.78 %	N
Badminton Clubs - Adult	£12.30	✓	✗	✗	✗	✗	£12.30	NO CHANGE	N
Sports Activity - Adult	£47.00	✓	✗	✗	✗	✗	£47.50	1.06 %	N
- Junior	£23.50	✓	✗	✗	✗	✗	£24.00	2.13 %	N
Cricket (Nets only) - Adult	£49.00	✓	✗	✗	✗	✗	£49.50	1.02 %	N
- Junior	£24.70	✓	✗	✗	✗	✗	£25.00	1.21 %	N
Treatment room 1 (per month)	£0.00	✓	✗	✗	✗	✗	£0.00		N
Treatment room 2 (per month)	£0.00	✓	✗	✗	✗	✗	£0.00		N
Learner pool (1 hour) - Central	£0.00	✓	✗	✗	✗	✗	£0.00		N
Learner pool (1 hour) - woodside	£0.00	✓	✗	✗	✗	✗	£0.00		N
Gala Prices									
Swim Clubs (general) incl timing equip	£0.00	✓	✗	✗	✗	✗	£0.00		N
Watford Swim Club / voluntary organisations	£0.00	✓	✗	✗	✗	✗	£0.00		N
Waterpolo	£0.00	✓	✗	✗	✗	✗	£0.00		N

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
LEISURE CENTRES - OPERATED BY SLM (Continued)**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Affect 201+ SAVINGS PROPOSAL
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Standard rated & incl of VAT if applicable									
Main Hall / Dry Side Activities :-									
Badminton - Adult	£14.60	✓	✗	✗	✗	✗	£14.60	NO CHANGE	N
- Junior	£7.30	✓	✗	✗	✗	✗	£7.30	NO CHANGE	N
(8-4 weekdays and 8 - close weekends)	£7.30	✓	✗	✗	✗	✗	£7.30	NO CHANGE	N
Drop-in Adult (Friday night)	£5.20	✓	✗	✗	✗	✗	£5.20	NO CHANGE	N
Drop-in Junior	£4.25	✓	✗	✗	✗	✗	£4.25	NO CHANGE	N
Table Tennis - Adult	£7.70	✓	✗	✗	✗	✗	£7.80	1.30 %	N
Table Tennis - Junior	£3.95	✓	✗	✗	✗	✗	£4.00	1.27 %	N
ATP 5 V 5 a side - Adult	£42.00	✓	✗	✗	✗	✗	£43.00	2.38 %	N
- Junior	£21.50	✓	✗	✗	✗	✗	£22.00	2.33 %	N
Squash - Adult	£11.85	✓	✗	✗	✗	✗	£11.95	0.84 %	N
- Junior	£5.95	✓	✗	✗	✗	✗	£6.00	0.84 %	N
Squash (off peak) - Adult	£5.95	✓	✗	✗	✗	✗	£6.05	1.68 %	N
Squash (off peak) - Junior	£3.45	✓	✗	✗	✗	✗	£3.50	1.45 %	N
Squash League (Monday nights off peak) - Adults	£7.30	✓	✗	✗	✗	✗	£7.30		N
Climbing Wall - Adult	£5.35	✓	✗	✗	✗	✗	£5.35	NO CHANGE	N
Climbing Wall - Junior	£4.20	✓	✗	✗	✗	✗	£4.20	NO CHANGE	N
Climbing Wall - registration	£5.15	✓	✗	✗	✗	✗	£5.15	NO CHANGE	N
Parties :-									
Children's Activities									
Creche - 1 hour	£3.15	✓	✗	✗	✗	✗	£3.20	1.59 %	N
- 2 hours	£5.35	✓	✗	✗	✗	✗	£5.40	0.93 %	N
Courses :-									
Sports Course Junior - Dry	£5.65	✓	✗	✗	✗	✗	£5.75	1.77 %	N
Swimming Lessons Junior - Wet	£5.75	✓	✗	✗	✗	✗	£5.85	1.74 %	N
Fitness Activities :-									
Group Exercise (45min and 1 hr)	£6.30	✓	✗	✗	✗	✗	£6.40	1.59 %	N
Group Exercise (30min)	£3.10	✓	✗	✗	✗	✗	£3.15	1.61 %	N
Induction (1:1) - Adult	£25.00	✓	✗	✗	✗	✗	£25.00	NO CHANGE	N
- Junior	£12.50	✓	✗	✗	✗	✗	£12.50	NO CHANGE	N
Gym Casual use	£8.25	✓	✗	✗	✗	✗	£8.35	1.21 %	N
60+ Gym	£3.05	✓	✗	✗	✗	✗	£3.10	1.64 %	N
Gym Active teen (11 - 16yrs)	£3.05	✓	✗	✗	✗	✗	£3.10	1.64 %	N
Three Rivers junior gym	£3.05	✓	✗	✗	✗	✗	£3.05	NO CHANGE	N
GP Referral	£3.50	✓	✗	✗	✗	✗	£3.55	1.43 %	N
Special w/out Groups (eg Parkinsons)	£2.10	✓	✗	✗	✗	✗	£2.15	2.38 %	N
Toning Chairs :-									
1 session	£8.50	✓	✗	✗	✗	✗	£8.60	1.18 %	N
6 sessions	£49.00	✓	✗	✗	✗	✗	£49.60	1.22 %	N
12 sessions	£85.00	✓	✗	✗	✗	✗	£86.20	1.41 %	N
Toning Chairs + special work out	£4.90	✓	✗	✗	✗	✗	£4.90	NO CHANGE	N
Toning Chairs Induction	£9.60	✓	✗	✗	✗	✗	£9.60	NO CHANGE	N
Swimming :-									
Adult	£4.30	✓	✗	✗	✗	✗	£4.40	2.33 %	N
Junior	£2.90	✓	✗	✗	✗	✗	£2.95	1.72 %	N
60+	£2.20	✓	✗	✗	✗	✗	£2.25	2.27 %	N
50+	£2.90	✓	✗	✗	✗	✗	£2.95	1.72 %	N
Under 3 (free)	£0.00	✗	✗	✗	✓	✗	£		N
Fun Session - Jr	£3.70	✓	✗	✗	✗	✗	£3.75	1.35 %	N
Three Rivers Junior U19's	£3.00	✓	✗	✗	✗	✗	£3.05	1.67 %	N
Three Rivers 60+	£3.00	✓	✗	✗	✗	✗	£3.00		N
Shower /Admission - Adult	£2.20	✓	✗	✗	✗	✗	£2.20	NO CHANGE	N
- Junior	£1.40	✓	✗	✗	✗	✗	£1.40	NO CHANGE	N
Spectator	£1.35	✓	✗	✗	✗	✗	£1.35	NO CHANGE	N
Sauna	£4.00	✓	✗	✗	✗	✗	£4.10	2.50 %	N
Sauna and Swim	£5.10	✓	✗	✗	✗	✗	£5.20	1.96 %	N
Memberships (direct debits) :-									
Group Exercise - Single	£33.00	✓	✗	✗	✗	✗	£33.00	NO CHANGE	N
- Couple	£53.00	✓	✗	✗	✗	✗	£53.00	NO CHANGE	N
- Annual (single)	£330.00	✓	✗	✗	✗	✗	£330.00	NO CHANGE	N
- Annual (Joint)	£530.00	✓	✗	✗	✗	✗	£530.00	NO CHANGE	N
Total Fitness - Single	£39.50	✓	✗	✗	✗	✗	£39.50	NO CHANGE	N
- Couple	£68.00	✓	✗	✗	✗	✗	£68.00	NO CHANGE	N
- Annual (single)	£395.00	✓	✗	✗	✗	✗	£395.00	NO CHANGE	N
- Annual (Joint)	£680.00	✓	✗	✗	✗	✗	£680.00	NO CHANGE	N
Corporate Single Only - Monthly	£33.00	✓	✗	✗	✗	✗	£33.00	NO CHANGE	N
- Annual	£330.00	✓	✗	✗	✗	✗	£330.00	NO CHANGE	N
Junior Active - Monthly	£23.00	✓	✗	✗	✗	✗	£23.00	NO CHANGE	N
- Annual	£230.00	✓	✗	✗	✗	✗	£230.00	NO CHANGE	N
Total Fit 60+ - Monthly	£27.00	✓	✗	✗	✗	✗	£27.00	NO CHANGE	N
- Annual	£270.00	✓	✗	✗	✗	✗	£270.00	NO CHANGE	N
Total Fitness Joining Fee - Single	£25.00	✓	✗	✗	✗	✗	£25.00	NO CHANGE	N
Splash Fitness (swim) - Monthly	£25.00	✓	✗	✗	✗	✗	£25.00	NO CHANGE	N
- Annual	£250.00	✓	✗	✗	✗	✗	£250.00	NO CHANGE	N

COMMUNITY SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :-

LEISURE CENTRES - OPERATED BY SLM (Continued)

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Standard rated & incl of VAT if applicable									
Watford Borough Council - Monthly	£27.00	✓	x	x	x	x	£ 27.00	NO CHANGE	
- Annual	£270.00	✓	x	x	x	x	£270.00	NO CHANGE	
Watford Harriers - Monthly	£31.00	✓	x	x	x	x	£31.00	NO CHANGE	
- Annual	£310.00	✓	x	x	x	x	£310.00	NO CHANGE	
Pool hire - standard charge :-									
Watford Woodside - Main pool (4 lanes)	£57.00	✓	x	x	x	x	£58.00	1.75 %	
Watford Woodside - Main pool (whole)	£112.72	✓	x	x	x	x	£115.00	2.02 %	
Watford Central - Main pool (3 lanes)	£49.00	✓	x	x	x	x	£50.00	2.04 %	
Watford Central - Main pool (whole)	£98.00	✓	x	x	x	x	£100.00	2.04 %	
Pool hire - Club / School rate :-									
We have agreed to hold Club rates for 2 years									
Watford Woodside - Main pool (4 lanes)	£49.00	✓	x	x	x	x	£50.00	2.04 %	
Watford Woodside - Main pool (whole)	£98.00	✓	x	x	x	x	£100.00	2.04 %	
Watford Central - Main pool (3 lanes)	£43.00	✓	x	x	x	x	£44.00	2.33 %	
Watford Central - Main pool (whole)	£85.00	✓	x	x	x	x	£87.00	2.35 %	

BUDGET POSITION SUMMARY - LEISURE CENTRES

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
DLM000-10630 - Service Provider	-240,363	-236,000	-237,000	0	Retendering - risk around level of income in future years, however assume as is for now.	-237,000	-237,000
DLM000-10630-WJ0078 - Service Provider SLM		0	0	NO CHANGE		0	0
DLM000-10630-WJ0079 - Service Provider West Herts College	-35,774	-56,000	-56,000	NO CHANGE		-56,000	-56,000
	-276,137	-292,000	-293,000			-293,000	-293,000

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
WASTE SERVICES INCLUDING TRADE WASTE**

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE / STATUTORY			
Outside Scope & exclusive of VAT								
TRADE WASTE								
1100L Euro bin								
Container per empty (Schools/Charities)	£10.10	x	✓	✓	x	£10.50	3.96 %	
1100L Euro bin hire	£1.75	x	✓	✓	x	£2.00		
Container per empty (recycling) (schools)	£9.50	x	✓	✓	x	£9.50	NO CHANGE	
940L Chamberlain bin Container								
Container per empty (Schools/Charities)	£9.10	x	✓	✓	x	£9.50	4.40 %	
660L Euro bin container								
Container per empty (Schools/Charities)	£8.15	x	✓	✓	x	£8.50	4.29 %	
360L wheeled bins								
Container per empty (Schools/Charities)	£6.75	x	✓	✓	x	£7.20	6.67 %	
240L Wheeled bins								
Container per empty (Schools/Charities)	£5.80	x	✓	✓	x	£6.00	3.45 %	
ADDITIONAL DOMESTIC COLLECTION SCENARIO								
1100L Euro bin								
Container per empty	£10.10	x	✓	✓	x	£10.50	3.96 %	
660L Euro bin container								
Container per empty	£8.15	x	✓	✓	x	£8.50	4.29 %	
240L Wheeled bins								
Container per empty	£5.80	x	✓	✓	x	£6.00	3.45 %	
DOMESTIC WASTE								
Delivery of recycling boxes and wheeled bins	£5.50	x	x	✓	x	£5.50	NO CHANGE	
DOMESTIC SACKS								
Excess Waste Sack	£2.50	x	✓	x	x	£2.50	NO CHANGE	
Nappy Sack	£0.50	x	✓	x	x	£0.50	NO CHANGE	

ADDITIONAL GREEN COMPOST BIN CHARGE - NEW CHARGE FOR 17/18

Per additional bin	nil	x	✓	x	x	£35.00		Introduction of a charge to households wishing to have additional compost bins over the standard 1 x bin provision
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CHARGES TO DEVELOPERS FOR WASTE CONTAINERS

Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	COMMENTS
WASTE BINS FOR NEW DEVELOPMENTS					
Euro 660 litre residual bin	0	£246.00	£265.00	8	
Euro 1100 litre residual bin	0	£265.00	£295.00	11	
Euro 1100 litre recycling bin	0	£0	free of charge	0	

CHARGES TO MANAGING AGENTS FOR EMPTYING CONTAMINATED RECYCLING BINS - NEW CHARGE FOR 17/18

Euro 660 and 1100 litre bins	0	£0.00	£85.00		charge encourages buy in from agents to ensure their residents recycle correctly
240 litre bin	0	£0.00	£65.00		

*New lines for charging

BUDGET POSITION SUMMARY - WASTE SERVICES INCLUDING TRADE WASTE

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
KLB011-I0128 - Sale of Timber	0	0	0	NO CHANGE		0	0
KME000-I0125 - Sales - excess Waste sacks	0	0	0	NO CHANGE		0	0
KMG000-I0113 - Sales of Paper	-424	-1,200	-1,200	NO CHANGE		-1,200	-1,200
KMH000-I0113 - Kerbside Recycling -Sales - Paper	0	0	0	NO CHANGE		0	0
KMH000-I0114 - Kerbside Recycling Sales - Glass	0	0	0	NO CHANGE		0	0
KMH000-I0115 - Kerbside Recycling Sales - Cans &	0	0	0	NO CHANGE		0	0
KMH000-I0129 - Kerbside Recycling Sales of Co Mir	0	0	0	NO CHANGE		0	0
2nd green bin charge			-30,000		new income line		
FEES & CHARGES							
KMD000-I0531 - Fees - Trade Refuse	0	0	0	NO CHANGE		0	0

COMMUNITY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
SPECIAL COLLECTIONS & STREET CLEANSING**

Prices quoted below are exclusive of VAT

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Where Commercial Special Collections are made, the charge would be subject to VAT at the Standard rate.									
Where Household Special Collections are made, the charge would be Outside Scope for VAT purposes.									
SPECIAL COLLECTIONS									
Up to four bulky Items *									
Up to 3 bulky items	£29.00	x	x	✓	x	x	£29.00	NO CHANGE	No change to keep pricing at an affordable level to combat dumping of goods
Each additional bulky item :-									
White Goods	£29.00	x	x	✓	x	x	£29.00	NO CHANGE	
Other bulky/garden clearance collections and disposal minimum charge	£73.50	x	x	✓	x	x	£73.50	NO CHANGE	
Hazardous Waste* (TV/Electrical)	£31.50	x	x	✓	x	x	£31.50	NO CHANGE	
ABANDONED SHOPPING TROLLEY (Non prescribed statutory charges) (Outside Scope for VAT)									
Seizure									
From highway & open spaces - per trolley	£32.00	✓	✓	x	x	✓	£32.80	2.50 %	
From river/riverside areas - per trolley	£43.50	✓	✓	x	x	✓	£44.60	2.53 %	
From private land - per trolley	£49.50	✓	✓	x	x	✓	£50.75	2.53 %	
Storage									
Trolleys not collected within the statutory 6 week disposal notice period - per trolley	£7.00	✓	✓	x	x	✓	£7.20	2.86 %	
ABANDONED SHOPPING TROLLEY (Non statutory charges) (Standard Rated for VAT)									
Requested return delivery charge - per trolley	Quotation	✓	✓	x	x	x	Quotation	NO CHANGE	
GRAFFITI & FLY POSTER REMOVAL (Statutory Duty - Outside Scope for VAT) (Non Statutory Duty - Standard Rated for VAT)									
GRAFFITI REMOVAL									
Removal from private Property up to 2 sqm	£33.50	✓	✓	x	✓	x	£34.35	2.54 %	
Removal from private Property additional sqm's	£16.50	✓	✓	x	✓	x	£16.90	2.42 %	
Removal - any type affixed 2.4 m above ground level	quotation	✓	✓	x	✓	x	quotation	NO CHANGE	
FLYPOSTER REMOVAL									
Removal - minimum each - tied or clamped on	£21.50	✓	✓	x	✓	x	£22.05	2.56 %	
Removal - minimum each - glued on/self adhering	£38.50	✓	✓	x	✓	x	£39.45	2.47 %	
Removal - any type affixed 2.4 m above ground level	quotation	✓	✓	x	✓	x	quotation	NO CHANGE	

BUDGET POSITION SUMMARY - SPECIAL COLLECTIONS & STREET CLEANSING

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
KMF000-10532 - Fees - Bulky Domestic	-3,971	-35,000	-37,000	6		-37,000	-37,000
KMF000-10533 - Fees - Special Commercial	169	0	0	NO CHANGE		0	0
KSC000-10537 - Miscellaneous Fees & Charges	0	0	0	NO CHANGE		0	0
KSC000-10537 - Miscellaneous Fees & Charges - WJ0082 (TRDC)	0	-5,890	-6,200	5		-6,350	-6,500
KSC000-10630 - Service Provider	-250	0	0	NO CHANGE		0	0
	-4,052	-40,890	-43,200			-43,350	-43,500

COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ARTS, EVENTS & HERITAGE**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Exempt from VAT									
Workshops	£7.50	x	✓	x	x	x	£8.00	6.67 %	
Ghost walks	£7.50	x	✓	x	x	x	£8.00	6.67 %	
High street trail	£4.50	x	✓	x	x	x	£4.50	NO CHANGE	
Study day	£11.00	x	✓	x	x	x	£12.00	9.09 %	
Group talk or trail	£4.50	x	✓	x	x	x	£4.50	NO CHANGE	
Community use of one space (per hour) days	£15.75	x	✓	x	x	x	£17.00	7.94 %	
Community use of one space (per hour) eve *	£15.75	x	✓	x	x	x	£32.00	103.17 %	
Community use of one space (per hour) Sun *	£32.00	x	✓	x	x	x	£40.00	25.00 %	
Private/commercial (per hour) days	£35.00	✓	x	x	x	x	£40.00	14.29 %	
Private/commercial (per hour) eve *	£35.00	✓	x	x	x	x	£50.00	42.86 %	
Private/commercial (per hour) Sun *	£70.00	✓	x	x	x	x	£80.00	14.29 %	
* Additional charge for staff time applicable (charged @ £30 per hour x 2 staff)									
Standard rated & inclusive of VAT									
Percentage share to Museum on artist sales	32.00%	✓	x	x	x	x	32%	NO CHANGE	
Percentage share to Museum on foyer sales	12.00%	✓	x	x	x	x	12%	NO CHANGE	
Photocopying per sheet	£0.15	x	✓	x	x	x	£0.15	NO CHANGE	
Museum digitised images (per image)	£5.75	x	✓	x	x	x	£5.75	NO CHANGE	
Museum digitised images CD charge	£3.75	x	✓	x	x	x	£3.75	NO CHANGE	
Museum un digitised images incurring an hourly scanning rate	£15.75	x	✓	x	x	x	£15.75	NO CHANGE	
Reproduction image one country one language (non commercial)	£27.25	✓	x	x	x	x	£30.00	10.09 %	
Reproduction Image world right inc web (non commercial)	£37.75	✓	x	x	x	x	£40.00	5.96 %	
Reproduction image one country one language (commercial)	£50.00	✓	x	x	x	x	£60.00	20.00 %	
Reproduction image world right inc web (commercial)	£80.00	✓	x	x	x	x	£80.00	NO CHANGE	
Standard rated & exclusive of VAT									
Market stalls price per stall - rates are not cumulative									
Charges cover the below annual costs :-									
Repairs to stalls - labour									
Repairs to stalls - parts									
Other replacements E.G. ratchet straps									
Storage									
Other equipment / clothing									
Advertising									
Insurance for storage									
Commercial Rate A - 1-5 days	£55.00	x	✓	x	x	x	£60.00	9.09 %	
Commercial Rate B - 6-12 days	£75.00	x	✓	x	x	x	£80.00	6.67 %	
Commercial Rate C - 13-20 days	£97.00	x	✓	x	x	x	£100.00	3.09 %	
Commercial Rate D - 20-28 days	£120.00	x	✓	x	x	x	£130.00	8.33 %	
Charity rate A - 1-5 days	£0.00	x	x	✓	x	x	£0.00		
Charity rate B - 6-12 days	£0.00	x	x	✓	x	x	£0.00		
Charity rate C - 13-20 days	£0.00	x	x	✓	x	x	£0.00		
Charity rate D - 20-28 days	£0.00	x	x	✓	x	x	£0.00		
Community Rate A - 1-5 days	£0.00	x	x	✓	x	x	£0.00		
Community Rate B - 6-12 days	£0.00	x	x	✓	x	x	£0.00		
Community Rate C - 13-20days	£0.00	x	x	✓	x	x	£0.00		
Community Rate D - 20-28 days	£0.00	x	x	✓	x	x	£0.00		
Tables only Rate A - 1-5 days	£0.00	x	x	✓	x	x	£0.00		
Tables only Rate B - 6-12 days	£0.00	x	x	✓	x	x	£0.00		
Tables only Rate C - 13-20 days	£0.00	x	x	✓	x	x	£0.00		
Tables only Rate D - 20-28 days	£0.00	x	x	✓	x	x	£0.00		
Where the filming company is given exclusive rights to a defined area and they can exclude others from access, the income is 'Exempt' from VAT. This is subject to an 'option to tax' not being in force. Admin fees for VAT purposes would follow the same treatment as the main supply.									
Where the filming company is given no exclusivity and cannot exclude others from access, the income is treated as 'Standard rated'. Admin fees for VAT purposes would follow the same treatment as the main supply.									
Admin Fee	£125.00	✓	x	x	x	x	£130.00		
Up to 1 Hour	£250.00	✓	x	x	x	x	£275.00		
1- 4 Hours	£575.00	✓	x	x	x	x	£600.00		
4-6 Hours	£885.00	✓	x	x	x	x	£900.00		
6 Hours and over (Whole Day)	£1,275.00	✓	x	x	x	x	£1,300.00		
Use of KGV Car Park	£645.00	✓	x	x	x	x	£700.00		

BUDGET POSITION SUMMARY - ARTS, EVENTS & HERITAGE

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
DDS000-I0101 - Miscellaneous Sales	0	0	0	NO CHANGE		0	0
DDS000-I0101-WJ0382 - Miscellaneous Sales - Ice Rink	0	0	0	NO CHANGE		0	0
DEA000-I0101 - Miscellaneous Sales	-4,288	-2,000	-3,000	50		-2,000	-3,000
DEA000-I0118 - Sales Exhibitions	-424	-800	-900	13		-800	-1,500
DEA000-I0118 WJ0146 - Exhibition Donations	-1,305	-850	-1,000	18		-800	-1,000
FEES & CHARGES							
DEA000-I0608 - Photocopying	-7	0	0	0		0	0
DEA000-I0692 - Room Hire	0	0	0	0		0	0
DDI000-I0661 - WJ0227 - Fireworks	0	0	0	0		0	0
DDI000-I0661 - WJ0332 - Catering & Food Vendors	-2,280	-2,280	-2,500			-2,750	-3,000
DFE000-I0666 - Lettings & Hall Hire - Harebreaks Advent. Playground	-1,049	-1,000	0	0		0	0
DFC000-I0666 - Lettings & Hall Hire - Harwoods Jubilee Advent. Playground	-1,547	-1,200	0	0		0	0
DDI000-I0697 - Filming Income	-11,035	-11,000	-11,500	5		-11,750	-12,000
	-21,935	-19,130	-18,900			-18,100	-20,500

COMMUNITY & CUSTOMER SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :- ENVIRONMENTAL HEALTH & LICENSING

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments	
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE				STATUTORY
Outside Scope for VAT purposes									
Taxi & Private Hire Vehicle Licences									
Annual Vehicle Licence - Initial Application	£218.00	*	✓	*	*	*	£235.00	7.80 %	
Annual Vehicle Licence - Initial Application(wholly electric vehicles)	£109.00	*	*	✓	*	*	£117.50	7.80 %	
Annual Vehicle Licence - Renewal		*	✓	*	*	*	£225.00		
Annual Vehicle Licence - Renewal (wholly electric vehicles)		*	*	✓	*	*	£112.50		
Transfer of vehicle ownership (payable by buyer)	£17.50	*	✓	*	*	*	£17.50	NO CHANGE	
Taximeter tests	£17.50	*	✓	*	*	*	£17.50	NO CHANGE	
Replacement vehicle plates	£21.00	*	✓	*	*	*	£21.00	NO CHANGE	
Optional plate fitting brackets	£21.00	*	✓	*	*	*	£21.00	NO CHANGE	
Compulsory door signs for hackney carriages (vinyl, per pair)	£10.50	*	✓	*	*	*	£10.50	NO CHANGE	
Compulsory door signs for hackney carriages (magnetic, per pair)	£19.50	*	✓	*	*	*	£19.50		
Advertising approval on hackney carriages (agency)	£150.00	*	✓	*	*	*	£150.00	NO CHANGE	
Advertising approval per hackney carriage	£50.00	*	✓	*	*	*	£50.00	NO CHANGE	
Advertising approval (Licensing Committee referral)	£250.00	*	✓	*	*	*	£250.00	NO CHANGE	
Private Hire Operators - initial application (5 yrs)	£735.00	*	✓	*	*	*	£771.00	4.90 %	
Private Hire Operators - renewal (5 yrs)	£735.00	*	✓	*	*	*	£769.00	4.63 %	
Driver Licences - initial application (3 yrs)	£335.00	*	✓	*	*	*	£329.00	-1.79 %	
Driver Licences - renewal application (3 yrs)		*	✓	*	*	*	£325.00		
Theory Knowledge Test	£97.00	*	✓	*	*	*	£97.00	NO CHANGE	
Repeat Knowledge Test with Training	£67.00	*	✓	*	*	*	£67.00	NO CHANGE	
Repeat Knowledge Test (Test Only)	£30.00	*	✓	*	*	*	£30.00	NO CHANGE	
Replacement drivers badges	£17.50	*	✓	*	*	*	£17.50	NO CHANGE	
Duplicate documents	£17.50	*	✓	*	*	*	£17.50	NO CHANGE	
Street Trading									
Street Trading Consent (per annum)	£462.00	*	✓	*	*	*	£462.00	NO CHANGE	
Street Trading Consent (per annum) - Vicarage Road	£462.00	*	✓	*	*	*	£462.00	NO CHANGE	
Street Trading Consent daily rate (if less than one year)	£21.00	*	✓	*	*	*	£21.00	NO CHANGE	
Street Trading Consent (Town Centre Markets per stall per day, waived for charitable etc stalls)	£21.00	*	✓	*	*	*	£21.00	NO CHANGE	
Permit for Tables & Chairs on the Highway									
Initial application (1 year permit)	£367.00	*	✓	*	*	*	£367.00	NO CHANGE	
Renewal of annual permit	£100.00	*	✓	*	*	*	£100.00	NO CHANGE	
Free Printed Matter Distribution									
First distributor	£50.00	*	✓	*	*	*	£50.00	NO CHANGE	
Each additional distributor	£30.00	*	✓	*	*	*	£30.00	NO CHANGE	
Additional fee for each distributor between 1700 and 0900	£20.00	*	✓	*	*	*	£20.00	NO CHANGE	

BUDGET POSITION SUMMARY - ENVIRONMENTAL HEALTH & LICENSING

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
EGA000-I0101 - Miscellaneous Sales	-2,822	-2,000	-2,000	NO CHANGE		-2,000	-2,000
FEES & CHARGES							
EGA000-I0541 - Drivers' Licences (Private Hire)	-19,683	-6,000	-3,000	-50		-5,821	-5,821
EGA000-I0542 - Vehicle Licences (Private Hire)	-32,424	-30,000	-30,000	NO CHANGE		-30,963	-30,963
EGA000-I0543 - Operator Licences (Private Hire)	-5,612	-3,000	-2,000	-33		-3,147	-3,147
EGA000-I0545 - Drivers' Licences (Hackney Carriage)	-60,649	-31,000	-38,000	23		-30,623	-30,623
EGA000-I0546 - Vehicle Licences (Hackney Carriage)	-66,108	-63,000	-65,000	3		-65,023	-65,023
EGA000-I0548 - Fees - Drivers' Tests	-7,485	-6,000	-6,000	NO CHANGE		-6,000	-6,000

COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ENVIRONMENTAL HEALTH & LICENSING (continued)**

Prices quoted below are exclusive of VAT

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE			
Outside Scope for VAT purposes								
Sex Establishment Licence								
Grant of Licence	£504.00	*	✓	*	*	*	£504.00	NO CHANGE
Annual renewal fee	£126.00	*	✓	*	*	*	£126.00	NO CHANGE
Sexual Entertainment Venue Licence								
Application for grant of licence	£599.00	*	✓	*	*	*	£599.00	NO CHANGE
Renewal of licence	£221.00	*	✓	*	*	*	£221.00	NO CHANGE
Major variations (at officer's discretion)	£485.00	*	✓	*	*	*	£485.00	NO CHANGE
Minor variations (at officer's discretion)	£107.00	*	✓	*	*	*	£107.00	NO CHANGE
Skin Piercing								
Operator (each)	£50.00	*	✓	*	*	*	£50.00	NO CHANGE
Premises	£160.00	*	✓	*	*	*	£160.00	NO CHANGE
Special Shop & Other Animal Licences (excl Veterinary fees)								
Pet Shops	£196.95	*	✓	*	*	*	£196.95	NO CHANGE
Pet Shops Renewal	£98.48	*	✓	*	*	*	£98.48	NO CHANGE
Dangerous Wild Animals	£200.00	*	✓	*	*	*	£200.00	NO CHANGE
Zoo Licence	£196.95	*	✓	*	*	*	£196.95	NO CHANGE
Animal Boarding / Breeding Establishment annual registration (exc. Home boarding)								
Initial home Boarding registration	£196.95	*	✓	*	*	*	£196.95	NO CHANGE
Annual re-registration	£150.00	*	✓	*	*	*	£150.00	NO CHANGE
Annual re-registration (home boarding)	£98.48	*	✓	*	*	*	£98.48	NO CHANGE
Annual re-registration (home boarding)	£75.00	*	✓	*	*	*	£75.00	NO CHANGE
Scrap metal Dealers								
Grant of Licence	£245.48	*	✓	*	*	*	£245.48	NO CHANGE
Renewal of Licence	£191.50	*	✓	*	*	*	£191.50	NO CHANGE
Variation of Licence	£51.00	*	✓	*	*	*	£51.00	NO CHANGE
Change of Name	£51.00	*	✓	*	*	*	£51.00	NO CHANGE
Change of Site	£51.00	*	✓	*	*	*	£51.00	NO CHANGE
A request for a CRB check would be subject to VAT at the Standard rate.								
A request for a CRB check which forms part of a Licence application would be Outside Scope for VAT purposes.								
CRB checks								
Criminal Records Bureau check for selected licences	£44.00	*	*	*	*	✓	£44.00	NO CHANGE
Fee charged by processing company.	£9.60	*	✓	*	*	*	£8.00	-16.67 %

BUDGET POSITION SUMMARY - ENVIRONMENTAL HEALTH & LICENSING

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
EBA000-I0607 - Administration Charges	-302	0	0	NO CHANGE		0	0
EBL000-I0559 - Motor Salvage Operator	0	0	0	NO CHANGE		0	0
ECE000-I0578 - Skin Piercing / Tattooing	-1,750	-500	-500	-9	not annual fee, only new.	-500	-500
ECJ000-I0502 - Training Course Fees	-4,770	-4,000	-4,000	NO CHANGE		-4,000	-4,000
ECJ000-I0689 - Food Certificates	-9,940	-5,000	-6,000	20	dependent on demand	-6,000	-6,000
EGA000-I0551 - Fees-Criminal Records Bureau	-12,122	-500	-6,500	1,200		-6,500	-6,500
EGD000-I0558 - Fees - Street Trading	-457	0	0	NO CHANGE		0	0
EGD000-I0558-WJ0108 - Fees - Street Trading - Paveme	-10,994	-4,000	-3,000	-25		-3,000	-3,000
EGE000-I0556 - Other Licences (incl Sex Establishment)	-630	-350	-350	NO CHANGE		-350	-350
EGE000-I0603 - Legal Fees	0	0	0	NO CHANGE		0	0
EGG000-I0552 - Registration Fees	-11	0	0	NO CHANGE		0	0
EGG000-I0553 WJ0091 - Prem Lic Annual Fee	-57	0	0	NO CHANGE		0	0
	-41,033	-14,400	-20,350			-20,350	-20,350

COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ENVIRONMENTAL HEALTH & LICENSING (continued)**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
GAMBLING ACT 2005									
New applications									
Bingo	£843.00	x	✓	x	x	x	£843.00	NO CHANGE	
Betting (off-course)	£843.00	x	✓	x	x	x	£843.00	NO CHANGE	
Betting (track)	£843.00	x	✓	x	x	x	£843.00	NO CHANGE	
Adult Gaming Centre	£843.00	x	✓	x	x	x	£843.00	NO CHANGE	
Family Entertainment Centre	£843.00	x	✓	x	x	x	£843.00	NO CHANGE	
Family Entertainment Centre with permit	£315.00	x	✓	x	x	x	£315.00	NO CHANGE	
Licensed Premises Gaming Machine Notification	£50.00	x	x	x	x	✓	£50.00	NO CHANGE	
Licensed Premises Gaming Machine Notification permit	£100.00	x	x	x	x	✓	£100.00	NO CHANGE	
Club Gaming Permit	£100.00	x	x	x	x	✓	£100.00	NO CHANGE	
Club Gaming Machine Permit	£100.00	x	x	x	x	✓	£100.00	NO CHANGE	
Small society lottery	£40.00	x	x	x	x	✓	£40.00	NO CHANGE	
Prize Gaming Permit	£100.00	x	x	x	x	✓	£100.00	NO CHANGE	
Miscellaneous fees									
Duplicate licences	£25.00	x	✓	x	x	x	£25.00	NO CHANGE	
Change of circumstances	£50.00	x	✓	x	x	x	£50.00	NO CHANGE	
Provisional statements	£803.00	x	✓	x	x	x	£803.00	NO CHANGE	
Transfer of licence re-instatement of licence	£843.00	x	✓	x	x	x	£843.00	NO CHANGE	
Variation of licence	£843.00	x	✓	x	x	x	£843.00	NO CHANGE	
Change of name of prize gaming or entertainment centre permit	£25.00	x	x	x	x	✓	£25.00	NO CHANGE	
copy of prize gaming or family entertainment permit	£25.00	x	x	x	x	✓	£25.00	NO CHANGE	

COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ENVIRONMENTAL HEALTH & LICENSING (continued)**

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE			
Outside Scope for VAT purposes								
GAMBLING ACT 2005								
Annual Fee								
Bingo	£1,000.00	x	✓	x	x	£1,000.00	NO CHANGE	
Betting (off-course)	£453.00	x	✓	x	x	£453.00	NO CHANGE	
Betting (track)	£1,000.00	x	✓	x	x	£1,000.00	NO CHANGE	
Adult Gaming Centre	£1,000.00	x	✓	x	x	£1,000.00	NO CHANGE	
Family Entertainment Centre	£750.00	x	✓	x	x	£750.00	NO CHANGE	
Family Entertainment Centre with permit	£300.00	x	✓	x	x	£300.00	NO CHANGE	
Licensed Premises Gaming Machine Notification	£50.00	x	x	x	✓	£50.00	NO CHANGE	
Licensed Premises Gaming Machine permit	£50.00	x	x	x	✓	£50.00	NO CHANGE	
Club Gaming Permit	£50.00	x	x	x	✓	£50.00	NO CHANGE	
Club Gaming Machine Permit	£50.00	x	x	x	✓	£50.00	NO CHANGE	
Small society lottery	£20.00	x	x	x	✓	£20.00	NO CHANGE	
Prize Gaming Permit	£300.00	x	x	x	✓	£300.00	NO CHANGE	
Licensing Act 2003								
(Statutory fees)								
Premises Licence/Club Premises Application fees								
Rateable value £0-4300	£100.00	x	x	x	✓	£100.00	NO CHANGE	
Rateable value £ 4301 - £33,000	£190.00	x	x	x	✓	£190.00	NO CHANGE	
Rateable value £ 33,001 - £ 87,000	£315.00	x	x	x	✓	£315.00	NO CHANGE	
Rateable value £87001 - £125,000	£450.00	x	x	x	✓	£450.00	NO CHANGE	
Rateable value £125,001 and above	£635.00	x	x	x	✓	£635.00	NO CHANGE	
Premises Licence/Club Premises Annual Fees								
Rateable value £0- £4300	£70.00	x	x	x	✓	£70.00	NO CHANGE	
Rateable value £ 4301 - £33,000	£180.00	x	x	x	✓	£180.00	NO CHANGE	
Rateable value £ 33,001 - £ 87,000	£295.00	x	x	x	✓	£295.00	NO CHANGE	
Rateable value £87001 - £125,000	£320.00	x	x	x	✓	£320.00	NO CHANGE	
Rateable value £125,001 and above	£350.00	x	x	x	✓	£350.00	NO CHANGE	
Replacement licence	£10.50	x	x	x	✓	£10.50	NO CHANGE	
Application for provisional licence	£315.00	x	x	x	✓	£315.00	NO CHANGE	
Change of licence details (name or address)	£10.50	x	x	x	✓	£10.50	NO CHANGE	
Variation of designated premises supervisor	£23.00	x	x	x	✓	£23.00	NO CHANGE	
Transfer of premises licence	£23.00	x	x	x	✓	£23.00	NO CHANGE	
Interim authority notice	£23.00	x	x	x	✓	£23.00	NO CHANGE	
Variation of designated premises supervisor	£23.00	x	x	x	✓	£23.00	NO CHANGE	
Variation of premises	£315.00	x	x	x	✓	£315.00	NO CHANGE	
Minor variation of premises	£89.00	x	x	x	✓	£89.00	NO CHANGE	
Notification of change of name or club rules	£10.50	x	x	x	✓	£10.50	NO CHANGE	
Change of relevant registered address of club	£10.50	x	x	x	✓	£10.50	NO CHANGE	
Temporary event notice	£21.00	x	x	x	✓	£21.00	NO CHANGE	
Replacement temporary event notice	£10.50	x	x	x	✓	£10.50	NO CHANGE	
Application for personal licence	£37.00	x	x	x	✓	£37.00	NO CHANGE	
Replacement personal licence	£10.50	x	x	x	✓	£10.50	NO CHANGE	
Notification of change of name etc for personal licence	£10.50	x	x	x	✓	£10.50	NO CHANGE	
Entry on freeholder register	£21.00	x	x	x	✓	£21.00	NO CHANGE	

BUDGET POSITION SUMMARY - ENVIRONMENTAL HEALTH & LICENSING

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
EGB000-I0533 - Fees - Special Commercial	0	4,180	0	0		0	0
EGB000-I0533 - WJ 0091 Fees - Special Commercial - P	0	-4,960	0	0		0	0
EGB000-I0533 - WJ 0092 Fees - Special Commercial - P	0	1,000	0	0		0	0
EGB000-I0533 - WJ 0095 Fees - Special Commercial - C	0	280	0	0		0	0
EGB000-I0533 - WJ 0098 Fees - Special Commercial - P	0	-500	0	0		0	0
EGB000-I0552 - Registration Fees	27	0	0	NO CHANGE		0	0
EGB000-I0553 - Fees - Licensing Act 2003	-18,078	-9,000	0	0		0	0
EGB000-I0553 WJ0090 - LA 2003 Prem Lic App Fee	-7,834	-2,500	-2,500	NO CHANGE		-2,500	-2,500
EGB000-I0553 WJ0091 - LA 2003 Prem Lic Annual Fee	-65,230	-72,000	-72,000	NO CHANGE		-72,000	-72,000
EGB000-I0553 WJ0092 - LA 2003 Prem Lic Var Fee	-2,808	-4,000	-4,000	NO CHANGE		-4,000	-4,000
EGB000-I0553 WJ0093 - LA 2003 Prem Lic Misc Fee	-873	-500	-500	NO CHANGE		-500	-500
EGB000-I0553 WJ0095 - LA 2003 Club Cert Annual Fee	-2,263	-2,880	-2,880	NO CHANGE		-2,880	-2,880
EGB000-I0553 WJ0098 - LA 2003 Personal Licences App Fee	-2,854	-1,000	-1,000	NO CHANGE		-1,000	-1,000
EGB000-I0553 WJ0099 - LA 2003 Personal Licences Misc Fee	-324	-300	-300	NO CHANGE		-300	-300
EGB000-I0553 WJ0100 - LA 2003 Temp Event Notices App Fee	-3,213	-4,500	-4,500	NO CHANGE		-4,500	-4,500
EGC000-I0552 - GA 2005 Registration Fees	-1,545	-1,200	-1,200	NO CHANGE		-1,200	-1,200
EGC000-I0554 - Fees - Amusement Machines	-632	-850	-850	NO CHANGE		-850	-850
EGC000-I0557 - Fees - GA 2005	0	0	0	NO CHANGE		0	0
EGC000-I0557 WJ0102 - GA 2005 Adult Gaming Centres	-1,215	-1,000	-1,000	NO CHANGE		-1,000	-1,000
EGC000-I0557 WJ0103 - GA 2005 Betting Shops	-7,993	-8,600	-8,600	NO CHANGE		-8,600	-8,600
EGC000-I0557 WJ0104 - GA 2005 Clubs	-320	-600	-600	NO CHANGE		-600	-600
EGC000-I0557 WJ0105 - GA 2005 Tracks	0	0	0	NO CHANGE		0	0
EGC000-I0557 WJ0106 - GA 2005 Bingo	0	-1,000	-1,000	NO CHANGE		-1,000	-1,000
	-115,155	-109,930	-100,930			-100,930	-100,930

COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ENVIRONMENTAL HEALTH & LICENSING (continued)**

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE			
Standard rated & inclusive of VAT								
Pest Control Note commercial treatments quoted individually on request								
Pest control treatment for residential properties :- NOTE : Fees are inclusive of VAT								
Rats & Mice								
NOTE : Fees are inclusive of VAT								
Rats (max 3 visits)	£0.00	x	x	✓	x	x	£60.00	#DIV/0! Cost is per treatment (3 visits)
Rats Concession (max 3 visits)	£0.00	x	x	✓	x	x	£15.00	#DIV/0! Cost is per treatment (3 visits)
Rats (repeat visits - not following advice) (max 3 visits)	£0.00	x	x	✓	x	x	£100.00	Cost is per treatment (3 visits)
Rats (repeat visits, not following advice)(Concession) (max 3 visits)	£0.00	x	x	✓	x	x	£30.00	Cost is per treatment (3 visits)
Rats HMO (max 3 visits)	£0.00	x	x	✓	x	x	£150.00	Cost is per treatment (3 visits)
Mice(inside) (max 3 visits)	£30.00	x	x	✓	x	x	£60.00	100.00 % Cost is per treatment (3 visits)
Mice(inside) Concession (max 3 visits)	£15.00	x	x	✓	x	x	£15.00	NO CHANGE Cost is per treatment (3 visits)
Mice(inside) (repeat visits - not following advice) (max 3 visits)	£30.00	x	x	✓	x	x	£100.00	233.33 % Cost is per treatment (3 visits)
Mice(inside) (repeat visits, not following advice)(Concession) (max 3 visits)	£15.00	x	x	✓	x	x	£30.00	100.00 % Cost is per treatment (3 visits)
Mice(inside) HMO (max 3 visits)	£30.00	x	x	✓	x	x	£150.00	400.00 % Cost is per treatment (3 visits)
Wasps/Honets Nests								
Single nest	£50.00	x	✓	x	x	x	£50.00	NO CHANGE
Single nest concession	£25.00	x	x	✓	x	x	£25.00	NO CHANGE
Each additional nest treated at the same time	£15.00	x	✓	x	x	x	£15.00	NO CHANGE
Each additional nest treated at the same time concession	£7.50	x	x	✓	x	x	£7.50	NO CHANGE
Fleas								
Fleas - Single family home (per visit)	£45.00	x	x	✓	x	x	£85.00	88.89 %
Concessionary Rate	£22.50	x	x	✓	x	x	£22.50	NO CHANGE
Fleas - per visit HMO	£160.00	x	✓	x	x	x	£200.00	25.00 %
Cockroaches								
Cockroaches	£80.00	x	✓	x	x	x	£80.00	NO CHANGE
Cockroaches Concession	£40.00	x	x	✓	x	x	£40.00	NO CHANGE
Cockroaches HMO	£180.00	x	✓	x	x	x	£180.00	NO CHANGE
Bedbugs								
Bed bugs	£100.00	x	✓	x	x	x	£100.00	NO CHANGE
Bed Bugs Concession	£50.00	x	x	✓	x	x	£40.00	-20.00 %
Bed bugs HMO	£200.00	x	✓	x	x	x	£200.00	NO CHANGE
Ants (pharaoh only)								
Ants	100	x	✓	x	x	x	£100.00	NO CHANGE
Ants concession	50	x	✓	x	x	x	£50.00	NO CHANGE
Other insects (Inside)								
Other insects (Inside)	100	x	✓	x	x	x	£100.00	NO CHANGE
Other insects (Inside) Concession	50	x	✓	x	x	x	£50.00	NO CHANGE

BUDGET POSITION SUMMARY - ENVIRONMENTAL HEALTH & LICENSING

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COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ENVIRONMENTAL HEALTH & LICENSING (continued)**

Prices quoted below are exclusive of VAT

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Where an agreement is in place , the charge would be subject to VAT at the Standard rate.									
Where an agreement is NOT in place , the charge would be Outside Scope for VAT purposes.									
STRAY DOGS									
Stray dogs fine (set by statute)	£25.00	x	x	x	x	✓	£25.00	NO CHANGE	
1st Day Kennelling charge & administration	£75.00	x	x	✓	x	x	£76.50	2.00 %	
Concessionary rate	£37.50	x	x	✓	x	x	£38.25	2.00 %	
Additional daily Kennel Charges	£10.00	x	x	✓	x	x	£10.50	5.00 %	
Concessionary rate	£5.00	x	x	✓	x	x	£5.10	2.00 %	

BUDGET POSITION SUMMARY - ENVIRONMENTAL HEALTH & LICENSING

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
EFC000-10555 - Pet/Dog Breeding/Game Dealers	-375	-200	-200	NO CHANGE		-200	-200
EFC000-10568 - Income from Kennelling	-2,182	-2,000	-2,000	NO CHANGE		-2,000	-2,000
EFC000-10569 - Income - Microchip Service	0	0	0	NO CHANGE		0	0
	-2,182	-2,000	-2,200			-2,200	-2,200

COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
ENVIRONMENTAL ABANDONED VEHICLES**

Prices quoted below are exclusive of VAT

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
ABANDONED VEHICLES (Statutory Charges) (On Road - Outside Scope for VAT) (Off Road E.G. Private Land - Standard Rated)									
Removal of vehicle on road not substantially damaged, or 2 wheeled vehicle on or off road									
equal to or less than 3.5 tonnes	£150.00	*	*	*	*	✓	£150.00	NO CHANGE	
exceeding 3.5 tonne but less than 7.5 tonnes	£200.00	*	*	*	*	✓	£200.00	NO CHANGE	
exceeding 7.5 tonnes	£350.00	*	*	*	*	✓	£350.00	NO CHANGE	
Removal of vehicle on road substantially damaged excluding 2 wheeled vehicle									
equal to or less than 3.5 tonnes	£250.00	*	*	*	*	✓	£250.00	NO CHANGE	
exceeding 3.5 tonnes but less than 7.5 tonnes	£650.00	*	*	*	*	✓	£650.00	NO CHANGE	
exceeding 7.5 tonnes *	£2,000.00	*	*	*	*	✓	£2,000.00	NO CHANGE	
Removal of vehicle off road not substantially damaged excluding 2 wheeled vehicle									
equal to or less than 3.5 tonnes	£200.00	*	*	*	*	✓	£200.00	NO CHANGE	
exceeding 3.5 tonnes but less than 7.5 tonnes	£400.00	*	*	*	*	✓	£400.00	NO CHANGE	
exceeding 7.5 tonnes*	£1,000.00	*	*	*	*	✓	£1,000.00	NO CHANGE	
Removal of vehicle off road substantially damaged excluding 2 wheeled vehicle									
equal to or less than 3.5 tonnes	£300.00	*	*	*	*	✓	£300.00	NO CHANGE	
exceeding 3.5 tonnes but less than 7.5 tonnes	£850.00	*	*	*	*	✓	£850.00	NO CHANGE	
exceeding 7.5 tonnes *	£3,000.00	*	*	*	*	✓	£3,000.00	NO CHANGE	
Storage charge per day									
equal to or less than 3.5 tonnes	£20.00	*	*	*	*	✓	£20.00	NO CHANGE	
exceeding 3.5 tonnes but less than 7.5 tonnes	£25.00	*	*	*	*	✓	£25.00	NO CHANGE	
exceeding 7.5 tonnes	£30.00	*	*	*	*	✓	£30.00	NO CHANGE	
Destruction / disposal									
equal to or less than 3.5 tonnes	£75.00	*	*	*	*	✓	£75.00	NO CHANGE	
exceeding 3.5 tonnes but less than 7.5 tonnes	£100.00	*	*	*	*	✓	£100.00	NO CHANGE	
exceeding 7.5 tonnes unladen	£125.00	*	*	*	*	✓	£125.00	NO CHANGE	
Note: Additional removal charges apply where non standard measures are required to seize and transport vehicles from and across private land to the nearest highway									
*unladen weight only									
ABANDONED VEHICLES (Non Statutory Charges) (On Road - Outside Scope for VAT) (Off Road E.G. Private Land - Standard Rated)									
Return of seized vehicle - cost per mile									
equal or less than 3.5 tonnes	£2.40	✓	*	*	*	*	£2.40	NO CHANGE	
exceeding 3.5 tonnes less than 7.5 tonnes	£4.45	✓	*	*	*	*	£4.45	NO CHANGE	
equal to or exceeding 7.5 tonnes	Quotation	✓	*	*	*	*	Quotation		
Private Land									
Administration Cost to organise AV removal on Private Land.	N/A	*	✓	*	*	*	£60.00		

BUDGET POSITION SUMMARY - SPECIAL COLLECTIONS & STREET CLEANSING

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
KKB004-I0112 - Sales of Abandoned Vehicles	0	-1,800	-1,800	NO CHANGE		-1,800	-1,800
	0	-1,800	-1,800			-1,800	-1,800

COMMUNITY & CUSTOMER SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :- ENVIRONMENTAL HEALTH & LICENSING (continued)

Prices quoted below are exclusive of VAT

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE			
Standard rated & exclusive of VAT								
All commercial, non statutory work not listed will be undertaken after provision of a quote and agreeing of a contract.								
Officer charges per hour for carrying out Works in default (no VAT)								
Business Compliance Officer		x	✓	x	x	£43.75		
Business development Officer		x	✓	x	x	£48.95		
Strategic Project Manager		x	✓	x	x	£43.75		
Energy and Renewal Officer		x	✓	x	x	£47.05		
Community Safety Coordinator		x	✓	x	x	£43.75		
Assistant Licensing Officer		x	✓	x	x	£35.45		
Licensing Officer	£28.60	x	✓	x	x	£42.90	50.00 %	
Support Officer	£20.10	x	✓	x	x	£31.95	58.96 %	
Support Team Co-ordinator	£22.90	x	✓	x	x	£39.10	70.74 %	
Environmental Health Technical Officer	£27.80	x	✓	x	x	£40.10	44.24 %	
Senior Environmental Crime Officer	£28.60	x	✓	x	x	£42.90	50.00 %	
Environmental Crime Officer	£27.80	x	✓	x	x	£43.75	57.37 %	
Town Enforcement Officer	£27.80	x	✓	x	x	£39.10	40.65 %	
Environmental Health Officer	£38.40	x	✓	x	x	£48.80	27.08 %	
Environmental Health Manager	£46.30	x	✓	x	x	£55.20	19.22 %	
Section Head	£50.70	x	✓	x	x	£59.50	17.36 %	
Report for solicitor / victim for use in legal action / claim (such as health & safety reports, noise nuisance, reports etc).								
Work as above Amount to be submitted with request	hourly rate	x	✓	x	x	hourly rate as above		
GIS system search (when operational) with letter amount to be submitted with request								
	£150.00	x	✓	x	x	£150.00	NO CHANGE	
List of authorised processes and other pollution registers								
10p per photocopy		x	✓	x	x	10p per photocopy	NO CHANGE	
Hard copy of Food Premises Register	10p per photocopy	x	✓	x	x	10p per photocopy	NO CHANGE	
Hard copy of Licensed HMO Public Register	10p per photocopy	x	✓	x	x	10p per photocopy	NO CHANGE	
(Where allowed by law) per single sheet of A4 paper	10p per photocopy	x	✓	x	x	10p per photocopy	NO CHANGE	
More complex work								
Probably including active date gathering, site visits, interviews etc. Minimum charge first two hours where additional time charged in 15 minute blocks - only where not covered by FOI Act. Amount to be submitted with request	As per officer charges above plus 10p per photocopy	x	✓	x	x	As per officer charges above plus 10p per photocopy	NO CHANGE	
Environmental Information Requests								
EIR Request (Per hour)	N/A	x	✓	x	x	£65.00		Full cost recovery only relates to those items that are allowed to be charged for under the Regulations.
Housing standards inspection for immigration purposes (customer has the choice to use either the local authority or the private sector)								
Standard Service (within 10 days)	£144.00	x	✓	x	x	£154.00	6.94 %	
Priority Service (within 3 days)	£210.00	x	✓	x	x	£250.00	19.05 %	
Exempt for VAT purposes								
Level 2 Award in Food Safety in Catering Candidate Fee	£65.00	✓	x	x	x	£65.00	NO CHANGE	
Outside Scope for VAT purposes								
Food Export Certificate	£40.00	x	✓	x	x	£42.00	5.00 %	
Houses in Multiple Occupation (HMO)								
HMO Licensing fee	£770.00	x	✓	x	x	£0.00		The HMO Licence fee has now broken down into two fees; one for a new licence application and one for a renewal application. Both has been reviewed to ensure full cost recovery.
HMO Licensing New Application Fee								
Concessionary rate for Charities (20% discount)	£770.00	x	✓	x	x	£1,115.00 £892.00		The HMO Licence fee has now broken down into two fees; one for a new licence application and one for a renewal application. Both has been reviewed to ensure full cost recovery.
HMO Licensing Renewal Application Fee								
Concessionary rate for Charities (20% discount)	£770.00	x	✓	x	x	£928.00 £742.00		
HMO Assisted Licence Application Fee								
Extra copy of HMO licence document (where release agreed/requested by landlord)	£25.00	x	✓	x	x	£200.00		New service - 1st year introductory rate
HMO Advice Service - First 2 hours free then chargeable service, quote provided.	£25.00	x	✓	x	x	£25.00	NO CHANGE	First 2 hours free then a chargeable service at a commercial rate. Quote will be supplied.
Housing Enforcement Charges								
Charge to cover expenses if an enforcement notice is served under the Housing Act 2004	£100.00	x	✓	x	x	£250.00		Moved from subsidised in 2016-17 to full cost recovery in 2017-18

BUDGET POSITION SUMMARY - ENVIRONMENTAL HEALTH & LICENSING

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
FEES & CHARGES							
EBA000-10607 - Income Administration Charges	-302	0	0	NO CHANGE		0	0
EC0000-10537 - Health & Safety - Miscellaneous Fees	-2,709	-3,000	-3,000	NO CHANGE		-3,000	-3,000
ECJ000-10604 - Income - Court Costs	-1,800	0	0	NO CHANGE		0	0
EDC000-10504 - Inspection Fees	-4,368	-2,500	-4,000	60		-4,000	-4,000
EDC000-10604 - Income - Court	-7,353	0	0	NO CHANGE		0	0

COMMUNITY & CUSTOMER SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
INFORMATION UNIT & CUSTOMER SERVICES**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
Street Naming and Numbering :- Change to existing property	£55.00	✓	x	x	x	x	£55.00	NO CHANGE	
<u>New Build</u>									
1 Plot	£55.00	✓	x	x	x	x	£55.00	NO CHANGE	
2-5 Plots	£110.00	✓	x	x	x	x	£110.00	NO CHANGE	
6-10 Plots	£165.00	✓	x	x	x	x	£165.00	NO CHANGE	
11-20 Plots	£220.00	✓	x	x	x	x	£220.00	NO CHANGE	
21-25 Plots	£275.00	✓	x	x	x	x	£275.00	NO CHANGE	
26-50 Plots	£330.00	✓	x	x	x	x	£330.00	NO CHANGE	
51-75 Plots	£440.00	✓	x	x	x	x	£440.00	NO CHANGE	
76-100 Plots	£550.00	✓	x	x	x	x	£550.00	NO CHANGE	
101-150 Plots	£660.00	✓	x	x	x	x	£660.00	NO CHANGE	
151-250 Plots	£750.00	✓	x	x	x	x	£750.00	NO CHANGE	
More than 250 Plots	£750.00 plus £2.00 per unit	✓	x	x	x	x	£750.00 plus £2.00 per unit	NO CHANGE	
New street name and postal numbers for a new development	£165.00 fee for street name plus postal nos based on nos of plots shown above	✓	x	x	x	x	£165.00 fee for street name plus postal nos based on nos of plots shown above	NO CHANGE	
Existing property - registration of property details with Royal Mail and / or utility companies	£55.00 per property	✓	x	x	x	x	£55.00 per property	NO CHANGE	
Subdividing an existing property	£85.00 unit per property	✓	x	x	x	x	£85.00 unit per property	NO CHANGE	
Renaming a street at the request of residents	£200.00 plus £30 per property	✓	x	x	x	x	£200.00 plus £30 per property	NO CHANGE	

BUDGET POSITION SUMMARY - INFORMATION UNIT & CUSTOMER SERVICES

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
ADX000-I0122 - Sales - Nappy Sacks	-1,692	0	0	NO CHANGE		0	0
FEES & CHARGES							
ADW000-I0536 - Miscellaneous Charges	-8,519	-10,000	-12,500	25		-15,000	-15,000
ADX000-I0537 - Miscellaneous Fees & Charges	-516	0	0	NO CHANGE		0	0
	-10,727	-10,000	-12,500			-15,000	-15,000

PLANNING SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
PARKING SERVICES**

Prices quoted below are exclusive of VAT except for car parking at The Avenue, Town Hall and Longspring

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST RECOVERED	SUBSIDISED	FREE			
Outside Scope for VAT purposes								
On Street pay and display								
Inner CPZ P&D charge per hour	£1.50	x	✓	x	x	£1.50	NO CHANGE	
Outer CPZ P&D charge per hour	£1.00	x	✓	x	x	£1.00	NO CHANGE	
Standard rated & inclusive of VAT								
The Avenue Car Park								
7 a.m. to 5 p.m. - 60p per hour								
1 Hour	£0.60	✓	x	✓	x	£0.80	33.33 %	
2 Hours	£1.20	✓	x	✓	x	£1.60	33.33 %	
3 Hours	£1.80	✓	x	✓	x	£2.40	33.33 %	
4 Hours	£2.40	✓	x	✓	x	£3.20	33.33 %	
All day till midnight	£5.00	✓	x	✓	x	£5.50	10.00 %	
5 p.m. to midnight	£2.00	✓	x	✓	x	£2.50	25.00 %	
Season tickets per annum	£800.00	✓	x	✓	x	£800.00	NO CHANGE	
Town Hall Car Park								
Monday - Friday 5 p.m. to midnight and Saturday & Sunday 5 p.m. to midnight	£2.00	✓	x	✓	x	£2.50	25.00 %	
1 Hour	£0.60	✓	x	✓	x	£0.80	33.33 %	
2 Hours	£1.20	✓	x	✓	x	£1.60	33.33 %	
3 Hours	£1.80	✓	x	✓	x	£2.40	33.33 %	
4 Hours	£2.40	✓	x	✓	x	£3.20	33.33 %	
All day till midnight	£5.00	✓	x	✓	x	£5.50	10.00 %	
5 p.m. to midnight	£2.00	✓	x	✓	x	£2.50	25.00 %	
Longspring Charges								
Monday - Saturday								
1 hour	£0.50	✓	x	✓	x	£0.60	20.00 %	
Up to 4 hours	£1.00	✓	x	✓	x	£1.20	20.00 %	
All day	£2.00	✓	x	✓	x	£2.40	20.00 %	
Harebreaks Car park								
Monday - Saturday								
1 hour	£0.50	✓	x	✓	x	£0.50	NO CHANGE	
4 hours (maximum stay)	£1.00	✓	x	✓	x	£1.00	NO CHANGE	
Outside Scope for VAT purposes								
Parking Penalties								
Serious Contravention	£50.00	x	✓	x	x	£50.00	NO CHANGE	
More Serious Contravention	£70.00	x	✓	x	x	£70.00	NO CHANGE	
Permit Charges								
full cpz 1st permit	£25.00	x	✓	x	x	£25.00	NO CHANGE	
full cpz 2nd permit	£55.00	x	✓	x	x	£55.00	NO CHANGE	
fullcpz V Vouchers 40 1hour	£4.50	x	✓	x	x	£4.50	NO CHANGE	
fullcpz V Vouchers 20 4hour	£7.00	x	✓	x	x	£7.00	NO CHANGE	
fullcpz 1 day vouchers 5	£4.50	x	✓	x	x	£4.50	NO CHANGE	
fullcpz 1 week v voucher	£4.50	x	✓	x	x	£4.50	NO CHANGE	
fullcpz Business permit inner zone	£300.00	x	✓	x	x	£300.00	NO CHANGE	
fullcpz Business permit outer zone	£150.00	x	✓	x	x	£150.00	NO CHANGE	
Match Day 1st Permit	£6.00	x	✓	x	x	£6.00	NO CHANGE	
Match Day 2nd permit	£12.00	x	✓	x	x	£12.00	NO CHANGE	
MD V Vouchers 1 Day for 5	£4.50	x	✓	x	x	£4.50	NO CHANGE	
MD Business permit	£60.00	x	✓	x	x	£60.00	NO CHANGE	
Medical Permits (DHV) subsequent	£25.00	x	✓	x	x	£25.00	NO CHANGE	
Car Park pass cards for disabled residents	£10.00	x	✓	x	x	£10.00	NO CHANGE	
Parking Dispensations/bay suspensions :-								
Per bay per day	£20.00	x	✓	x	x	£20.00	NO CHANGE	
Per bay per week first 2 weeks	£120.00	x	✓	x	x	£120.00	NO CHANGE	
Per bay per week 3 weeks or more	£100.00	x	✓	x	x	£100.00	NO CHANGE	

BUDGET POSITION SUMMARY - PARKING SERVICES

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
GGA000-10103 - Publications / Minutes	-28	0	0	NO CHANGE		0	0
FEES & CHARGES							
BEA000-10623 - Parking Fees	-10,324	0	0	NO CHANGE		0	0
GEA000-10632 - Transport Subsidies - Staff Bus Permits	0	0	0	NO CHANGE		0	0
Longspring							
KFB000-10623 - Income-Parking Fees	-15,656	-12,000	-14,500	21		-14,500	-14,500
The Avenue							
KFC000-10623 - Income-Parking Fees	-144,056	-139,000	-163,000	17		-163,000	-163,000
KFC000-10624 - Income-Season Tickets	-4,533	-14,400	-10,000	-31		-10,000	-10,000
Town Hall							
BEA001-10623 - Income-Parking Fees (Staff)	-14,052	-26,000	-21,000	-19		-21,000	-21,000
KFD000-10623 - Income-Parking Fees	-49,291	-25,000	-29,000	16		-29,000	-29,000
Controlled Parking Zone							
HDR000-10602 - Legal & Other Fees	-4,619	0	0	NO CHANGE		0	0
HDR000-10620 - Permit Charges	-299,570	-251,000	-251,000	NO CHANGE		-251,000	-251,000
HDR000-10621 - Pay & Display Receipts	-555,767	-450,000	-450,000	NO CHANGE		-450,000	-450,000
HDR000-10623 - Income - Parking Fees	-47,839	-10,000	-10,000	NO CHANGE		-10,000	-10,000
HDR000-10683 - Penalty Charges	-603,031	-550,000	-550,000	NO CHANGE		-550,000	-550,000
HDR001-10622 - Income Other Local Authorities	54,264	-1,550	0	0	no line on budget monitor	0	0
HDR001-10622 WJ0134 - Dacorum Borough Council (Net)	-724,613	-15,000	-15,200	1		-15,200	-15,200
HDR002-10622 WJ0134 - Income Other LA - Dacorum BC	0	0	0	NO CHANGE		0	0
HDR002-10622 - Other Local Authorities	21,353	0	0	NO CHANGE		0	0
HDR002-10622 WJ0082 - TRDC (Net)	-293,998	-65,000	-65,700	1		-65,700	-65,700
LAND & PROPERTY BASED CHARGES							
Car Parks - Other Sites							
KFE000-10901 - Rent	-124	0	0	NO CHANGE		0	0
KFE000-10902 - Rent - Advertising Site	0	0	0	NO CHANGE		0	0
	-2,691,894	-1,578,950	-1,579,400			-1,579,400	-1,579,400

PLANNING SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :-
BUILDING CONTROL

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Standard rated & exclusive of VAT									
<u>BUILDING CONTROL FEES (TABLE 1)</u>									
FULL PLANS									
<u>New Dwellings</u>									
1 new dwelling									
Plan Fee	£300.00	x	✓	x	x	x	£350.00	16.67 %	
Inspection Fee	£450.00	x	✓	x	x	x	£500.00	11.11 %	
2 new dwellings									
Plan Fee	£350.00	x	✓	x	x	x	£400.00	14.29 %	
Inspection Fee	£600.00	x	✓	x	x	x	£650.00	8.33 %	
3 new dwellings									
Plan Fee	£450.00	x	✓	x	x	x	£450.00	NO CHANGE	
Inspection Fee	£725.00	x	✓	x	x	x	£725.00	NO CHANGE	
4 new dwellings									
Plan Fee	£600.00	x	✓	x	x	x	£600.00	NO CHANGE	
Inspection Fee	£1,060.00	x	✓	x	x	x	£1,060.00	NO CHANGE	
Conversion of dwelling into 2 flats									
Plan Fee	£350.00	x	✓	x	x	x	£350.00	NO CHANGE	
Inspection Fee	£495.00	x	✓	x	x	x	£495.00	NO CHANGE	
Conversion of dwelling into 3 flats									
Plan Fee	£450.00	x	✓	x	x	x	£450.00	NO CHANGE	
Inspection Fee	£625.00	x	✓	x	x	x	£625.00	NO CHANGE	
Conversion of dwelling into 4 flats									
Plan Fee	£600.00	x	✓	x	x	x	£600.00	NO CHANGE	
Inspection Fee	£785.00	x	✓	x	x	x	£785.00	NO CHANGE	
Fees for additional dwellings are based on volumes built									
<u>BUILDING CONTROL FEES (TABLE 2)</u>									
FULL PLANS									
<u>Domestic Extensions</u>									
Extension - Internal floor area under 10m²									
Plan Fee	£200.00	x	✓	x	x	x	£225.00	12.50 %	
Inspection Fee	£320.00	x	✓	x	x	x	£350.00	9.38 %	
Extension - Over 10m² and under 40m²									
Plan Fee	£200.00	x	✓	x	x	x	£225.00	12.50 %	
Inspection Fee	£490.00	x	✓	x	x	x	£490.00	NO CHANGE	
Extension - Over 40m² and under 100m²									
Plan Fee	£200.00	x	✓	x	x	x	£225.00	12.50 %	
Inspection Fee	£600.00	x	✓	x	x	x	£600.00	NO CHANGE	
Loft Conversion under 40m2									
Plan Fee	£200.00	x	✓	x	x	x	£225.00	12.50 %	
Inspection Fee	£420.00	x	✓	x	x	x	£420.00	NO CHANGE	
Loft Conversion over 40m2 under 100m2									
Plan Fee	£200.00	x	✓	x	x	x	£225.00	12.50 %	
Inspection Fee	£490.00	x	✓	x	x	x	£490.00	NO CHANGE	
DETACHED GARAGE OR CAR PORT									
Internal floor area below 40m²									
Plan Fee	£200.00	x	✓	x	x	x	£200.00	NO CHANGE	
Internal floor area over 40m² and under 100m²									
Plan Fee	£200.00	x	✓	x	x	x	£225.00	12.50 %	
Inspection Fee	£220.00	x	✓	x	x	x	£250.00	13.64 %	
Garage Conversion									
Plan Fee	£200.00	x	✓	x	x	x	£200.00	NO CHANGE	
Inspection Fee	£150.00	x	✓	x	x	x	£150.00	NO CHANGE	
Upgrading thermal elements									
Plan Fee	£75.00	x	✓	x	x	x	£75.00	NO CHANGE	
Inspection Fee	£125.00	x	✓	x	x	x	£125.00	NO CHANGE	
Alterations up to £5000									
Plan Fee	£75.00	x	✓	x	x	x	£100.00	33.33 %	
Inspection Fee	£125.00	x	✓	x	x	x	£125.00	NO CHANGE	
Alterations over £5000 up to 20,000									
Plan Fee	£75.00	x	✓	x	x	x	£100.00	33.33 %	
Inspection Fee	£275.00	x	✓	x	x	x	£275.00	NO CHANGE	
Installation of replacement windows									
Plan Fee	£75.00	x	✓	x	x	x	£75.00	NO CHANGE	
Inspection Fee	£105.00	x	✓	x	x	x	£105.00	NO CHANGE	
Electrical works (test by consultant)									
Test Fee	£275.00	x	✓	x	x	x	£325.00	18.18 %	
<u>BUILDING CONTROL FEES (TABLE 3)</u>									
<u>Non-domestic extensions (institutional)</u>									
Extension - Internal floor area under 10m²									
Plan Fee	£200.00	x	✓	x	x	x	£225.00	12.50 %	
Inspection Fee	£320.00	x	✓	x	x	x	£350.00	9.38 %	

PLANNING SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
DEVELOPMENT CONTROL**

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE			
Outside Scope for VAT purposes								
DEVELOPMENT CONTROL FEES								
OPERATIONS								
Outline applications for development in Categories 1,2 & 3								
a) where the site area does not exceed 2.5 hectares	£385.00 per 0.1 hectare	*	*	*	*	£385.00 per 0.1 hectare	NO CHANGE	
b) where the site area exceeds 2.5 hectares - □ see below	£9,527.00	*	*	*	*	£9,527.00	NO CHANGE	
□ - Indicates a further charge for each additional 0.1 hectare in excess of 2.5 hectares	£115.00	*	*	*	*	£115.00	NO CHANGE	
Category 1 - New dwellings								
a) where the no of dwellings created is 50 or fewer	£385.00 per dwelling	*	*	*	*	£385.00 per dwelling	NO CHANGE	
a) where the no of dwellings created is more than 50 - ● see below	£19,049.00	*	*	*	*	£19,049.00	NO CHANGE	
● - Indicates a further charge for each dwelling in excess of 50	£115.00	*	*	*	*	£115.00	NO CHANGE	
Category 2 - Erection of buildings except those in Categories 1,3,4,5 or 7								
a) where no floorspace is to be created	£195.00	*	*	*	*	£195.00	NO CHANGE	
b) where the gross floorspace does not exceed 40m ²	£195.00	*	*	*	*	£195.00	NO CHANGE	
c) where the gross floorspace exceeds 40m ² but not 75m ²	£385.00	*	*	*	*	£385.00	NO CHANGE	
d) where the gross floorspace exceeds 75m ² but not 3750m ²	£385.00 each 75 sq m	*	*	*	*	£385.00 each 75 sq m	NO CHANGE	
e) where the gross floorspace exceeds 3750m ² - ❖ see below	£19,049.00	*	*	*	*	£19,049.00	NO CHANGE	
❖ - Indicates a further charge for each 75m ² in excess of 3750m ²	£115.00	*	*	*	*	£115.00	NO CHANGE	
Category 3 - Agricultural buildings except glasshouses								
a) where gross floorspace does not exceed 465 m ²	£80.00	*	*	*	*	£80.00	NO CHANGE	
b) where gross floorspace exceeds 465m ² but < 540m ²	£385.00	*	*	*	*	£385.00	NO CHANGE	
c) where gross floorspace exceeds 540m ² but < 4215m ²	£385.00 first 540 sq m plus	*	*	*	*	£385.00 first 540 sq m plus	NO CHANGE	
	£385.00 each extra 75 sq m	*	*	*	*	£385.00 each extra 75 sq m	NO CHANGE	
d) where gross floorspace exceeds 4215m ² - ► see below	£19,049.00	*	*	*	*	£19,049.00	NO CHANGE	
► - Indicates a further charge for each 75m ² in excess of 4215m ²	£115.00	*	*	*	*	£115.00	NO CHANGE	
Category 4 - Glasshouses								
a) where gross floorspace does not exceed 465 m ²	£80.00	*	*	*	*	£80.00	NO CHANGE	
b) where gross floorspace exceeds 465m ²	£2,150.00	*	*	*	*	£2,150.00	NO CHANGE	
Category 5 - Erection, alteration or replacement of plant or machinery								
a) where the site area does not exceed 5 hectares	£385.00 per 0.1 hectare	*	*	*	*	£385.00 per 0.1 hectare	NO CHANGE	
b) where the site area exceeds 5 hectares - ▲ see below	£19,049.00	*	*	*	*	£19,049.00	NO CHANGE	
▲ - Indicates a further charge for each 0.1 hectare in excess of 5 hectares	£115.00	*	*	*	*	£115.00	NO CHANGE	
Category 6 - Enlargement, improvement or other alteration of existing dwellings								
a) where the application relates to 1 dwelling	£172.00	*	*	*	*	£172.00	NO CHANGE	
b) where the application relates to 2 or more dwellings	£339.00	*	*	*	*	£339.00	NO CHANGE	
Category 7 - Operations within the curtilage of an exiting dwelling for purposes ancillary to the enjoyment of the dwelling, including the erection or construction of gates, fences, walls or other means of enclosure along the boundary of the curtilage								
	£172.00	*	*	*	*	£172.00	NO CHANGE	
Category 8 - Construction of car parks, service roads and other means of access on land used for the purpose of a single undertaking, where the development is required for a purpose incidental to the existing use of land								
	£195.00	*	*	*	*	£195.00	NO CHANGE	
Category 9 - Operations connected with exploratory drilling for oil or natural gas								
a) where the site area does not exceed 7.5 hectares	£385.00 per 0.1 hectare	*	*	*	*	£385.00 per 0.1 hectare	NO CHANGE	
b) where the site area exceeds 7.5 hectares - ◄ see below	£28,750.00	*	*	*	*	£28,750.00	NO CHANGE	
◄ - Indicates a further charge for each 0.1 hectare in excess of 7.5 hectares	£115.00	*	*	*	*	£115.00	NO CHANGE	
Category 10 - Other operations not within Categories 1-9								
a) in cases of mining extraction								
i) where the site area does not exceed 15 hectares	£195.00 per 0.1 hectare	*	*	*	*	£195.00 per 0.1 hectare	NO CHANGE	
ii) where the site area exceeds 15 hectares - ▼ see below	£29,112.00	*	*	*	*	£29,112.00	NO CHANGE	
▼ - Indicates a further charge for each 0.1 hectare in excess of 15 hectares	£115.00	*	*	*	*	£115.00	NO CHANGE	
b) in any other case	£195.00 per 0.1 hectare	*	*	*	*	£195.00 per 0.1 hectare	NO CHANGE	

PLANNING SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
DEVELOPMENT CONTROL (continued)**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
DEVELOPMENT CONTROL FEES									
OPERATIONS (Continued)									
Category 11 - Change of use of a building to residential									
a) from an existing dwelling									
i) to 2 to 50 dwellings	£385.00 for each additional dwelling	x	x	x	x	✓	£385.00 for each additional dwelling	NO CHANGE	Statutory - prescribed fee
ii) to more than 50 dwellings - ♦ see below	£19,049.00	x	x	x	x	✓	£19,049.00	NO CHANGE	Statutory - prescribed fee
♦ - Indicates a further charge for each dwelling in excess of 50	£115.00	x	x	x	x	✓	£115.00	NO CHANGE	Statutory - prescribed fee
b) from a building other than a dwelling									
i) up to 50 dwellings	£385.00 per dwelling	x	x	x	x	✓	£385.00 per dwelling	NO CHANGE	Statutory - prescribed fee
ii) to more than 50 dwellings - ♦ see below	£19,049.00	x	x	x	x	✓	£19,049.00	NO CHANGE	Statutory - prescribed fee
♦ - Indicates a further charge for each dwelling in excess of 50	£115.00	x	x	x	x	✓	£115.00	NO CHANGE	Statutory - prescribed fee
Category 12 - Use of land for disposal of refuse or waste materials or as open mineral storage									
a) where the site area does not exceed 15 hectares	£195.00 per 0.1 hectare	x	x	x	x	✓	£195.00 per 0.1 hectare	NO CHANGE	Statutory - prescribed fee
b) where the site area exceeds 15 hectares - — see below	£29,112.00	x	x	x	x	✓	£29,112.00	NO CHANGE	Statutory - prescribed fee
— - Indicates a further charge for each 0.1 hectare in excess of 15 hectares	£115.00	x	x	x	x	✓	£115.00	NO CHANGE	Statutory - prescribed fee
Category 13 - Material change of use except one falling within Categories 11 and 12									
	£385.00	x	x	x	x	✓	£385.00	NO CHANGE	Statutory - prescribed fee
ADVERTISEMENTS									
Category 14 - Advertisement relating to business on the premises									
	£110.00	x	x	x	x	✓	£110.00	NO CHANGE	Statutory - prescribed fee
Category 15 - Advance directional sign									
	£110.00	x	x	x	x	✓	£110.00	NO CHANGE	Statutory - prescribed fee
Category 16 - All other advertisements									
	£385.00	x	x	x	x	✓	£385.00	NO CHANGE	Statutory - prescribed fee
DETERMINATIONS									
Category 17 - Prior approval									
a) agricultural or forestry buildings	£80.00	x	x	x	x	✓	£80.00	NO CHANGE	Statutory - prescribed fee
b) demolition of buildings	£80.00	x	x	x	x	✓	£80.00	NO CHANGE	Statutory - prescribed fee
c) telecommunications installations	£385.00	x	x	x	x	✓	£385.00	NO CHANGE	Statutory - prescribed fee
d) development involving a material change of use	£80.00	x	x	x	x	✓	£80.00	NO CHANGE	Statutory - prescribed fee
e) development involving a material change of use and building operations in connection with that change of use	£172.00	x	x	x	x	✓	£172.00	NO CHANGE	Statutory - prescribed fee
ALTERATION OF PERMISSION									
Category 18 - Variation of condition									
	£195.00	x	x	x	x	✓	£195.00	NO CHANGE	Statutory - prescribed fee
Category 19 - Non material amendment									
a) householder development	£28.00	x	x	x	x	✓	£28.00	NO CHANGE	Statutory - prescribed fee
b) other development	£195.00	x	x	x	x	✓	£195.00	NO CHANGE	Statutory - prescribed fee
COMPLIANCE WITH CONDITIONS									
Category 20 - Confirmation of compliance with conditions									
a) relating to development within Categories 6 and 7	£28.00 per request	x	x	x	x	✓	£28.00 per request	NO CHANGE	Statutory - prescribed fee
b) relating to any other development	£97.00 per request	x	x	x	x	✓	£97.00 per request	NO CHANGE	Statutory - prescribed fee
RENEWAL OF PLANNING PERMISSION									
Category 21 - Renewal of planning permission where the development has not commenced									
a) householder development	£57.00	x	x	x	x	✓	£57.00	NO CHANGE	Statutory - prescribed fee
b) major development	£575.00	x	x	x	x	✓	£575.00	NO CHANGE	Statutory - prescribed fee
c) other development	£195.00	x	x	x	x	✓	£195.00	NO CHANGE	Statutory - prescribed fee
LAWFUL DEVELOPMENT									
Category 22 - Lawful Development Certificate									
a) for an existing use of land or operational development	Same fee for an equivalent planning application	x	x	x	x	✓	Same fee for an equivalent planning application		Statutory - prescribed fee
b) for non compliance with a condition	£195.00	x	x	x	x	✓	£195.00	NO CHANGE	Statutory - prescribed fee
c) for a proposed use of land or operational development	Half fee of an equivalent planning application	x	x	x	x	✓	Half fee of an equivalent planning application		Statutory - prescribed fee
APPROPRIATE ALTERNATIVE DEVELOPMENT									
Category 23 - Certificate of appropriate alternative development									
	£195.00	x	x	x	x	✓	£195.00	NO CHANGE	Statutory - prescribed fee
CONCESSION FEES AND EXEMPTIONS									
a) reserved matters application where the applicant's earlier reserved matters applications have incurred total fees at least equal to the fee payable for a reserved matters application for the entire scheme	£385.00	x	x	✓	x	✓	£385.00	NO CHANGE	Statutory - prescribed fee
b) extensions and alterations to a dwelling or works within its curtilage for the benefit of people with disabilities	Free of charge	x	x	x	✓	✓	Free of charge	NO CHANGE	Statutory - prescribed fee
c) alterations to public buildings in order to provide access for people with disabilities	Free of charge	x	x	x	✓	✓	Free of charge	NO CHANGE	Statutory - prescribed fee
d) applications required by reason of the removal of 'permitted development' rights either by a planning condition or by an Article 4 Direction	Free of charge	x	x	x	✓	✓	Free of charge	NO CHANGE	Statutory - prescribed fee

PLANNING SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
DEVELOPMENT CONTROL (continued)**

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
DEVELOPMENT CONTROL FEES									
CONCESSION FEES AND EXEMPTIONS (Continued)									
e) a revised or new application for development of the same character or description submitted within 12 months of the refusal or withdrawal of an earlier application or within 12 months of the expiry of the statutory 8 week period where the applicant has appealed on grounds of 'non determination'	Free of charge	*	*	*	✓	✓	Free of charge	NO CHANGE	Statutory - prescribed fee
f) a revised or new application for development of the same character or description submitted within 12 months of the grant of permission on an earlier application	Free of charge	*	*	*	✓	✓	Free of charge	NO CHANGE	Statutory - prescribed fee
g) application for listed building consent or conservation area consent	Free of charge	*	*	*	✓	✓	Free of charge	NO CHANGE	Statutory - prescribed fee
h) application made by or on behalf of a club, society or other organisation which is not established or conducted for profit and whose objects are the provision of facilities for sport or recreation which relates to the change of use of land to playing fields or the carrying out of operations (other than the erection of a building) for purposes ancillary to the use of the land as a playing field	£385.00	*	*	✓	*	✓	£385.00	NO CHANGE	Statutory - prescribed fee
i) a prior approval application for a material change of use made on the same date and by or on behalf of the same applicant as an application for planning permission for the same development	Free of charge	*	*	*	✓	✓	Free of charge		Statutory - prescribed fee
j) a planning application which is only for the demolition of an unlisted building in a conservation area	Free of charge	*	*	*	✓	✓	Free of charge		Statutory - prescribed fee
Standard rated & inclusive of VAT									
DEVELOPMENT CONTROL FEES									
PRE APPLICATION ADVICE									
CATEGORY A covers :-									
a) 25 or more residential units or where the site area exceeds 1 hectare	£1,000.00	*	✓	*	*	*	£3,500.00	250.00 %	
b) 2000 sq m or more of commercial floorspace									
c) mixed use developments on a site exceeding one hectare									
d) development requiring an EIA									
e) planning brief									
f) master planning exercise									
CATEGORY B covers :-									
a) from 10 to 24 residential units or where the site area is 0.5 hectare to 1 hectare	£500.00	*	✓	*	*	*	£1,750.00	250.00 %	
b) from 1000 sq m to 1999 sq m of commercial floorspace									
c) mixed use developments on a site between 0.5 hectare and 1 hectare									
d) change of use of land or buildings involving 500 sq m or more									
CATEGORY C covers :-									
a) less than 10 residential units or where the site area is less than 0.5 hectare	£500.00	*	✓	*	*	*	£400.00	-20.00 %	
b) from 100 sq m to 999 sq m of commercial floorspace									
c) mixed use developments on a site less than 0.5 hectare									
d) advertisement consent									
e) telecommunications proposals									
CATEGORY D covers :-									
a) householder proposals	£100.00	*	*	*	✓	*	£75.00	-25.00 %	
b) proposals involving less than 100 sq m of commercial floorspace									
c) lawful development certificates									
d) listed building consent									
e) conservation area consent									
# - Indicates that if a meeting is required for the above categories, the following additional charges will apply :-									
Category A - Meeting up to 90 mins	N/A	*	✓	*	*	*	£0.00		
Category A - Meeting up to 45 mins	N/A	*	*	*	✓	*	£0.00		
Category A - Meeting up to 30 mins	N/A	*	*	*	✓	*	£0.00		
Category B - Meeting up to 90 mins	N/A	*	✓	*	*	*	£0.00		
Category B - Meeting up to 45 mins	N/A	*	*	*	✓	*	£0.00		
Category B - Meeting up to 30 mins	N/A	*	*	*	✓	*	£0.00		
Category C - Meeting up to 90 mins	£200.00	*	✓	*	*	*	£0.00		
Category C - Meeting up to 45 mins	£125.00	*	✓	*	*	*	£0.00		
Category C - Meeting up to 30 mins	£100.00	*	*	*	✓	*	£0.00		
Category D - Meeting up to 90 mins	£0.00	*	*	*	✓	*	£0.00	NO CHANGE	
Category D - Meeting up to 45 mins	£75.00	*	✓	*	*	*	£0.00		
Category D - Meeting up to 30 mins	£50.00	*	✓	*	*	*	£0.00		
Attendance by Specialist Officers - Meeting up to 90 mins	£150.00	*	✓	*	*	*	£0.00		
Attendance by Specialist Officers - Meeting up to 45 mins	£75.00	*	✓	*	*	*	£0.00		
Attendance by Specialist Officers - Meeting up to 30 mins	£50.00	*	✓	*	*	*	£0.00		
Attendance by Section Head - Meeting up to 90 mins	£300.00	*	✓	*	*	*	£0.00		
Attendance by Section Head - Meeting up to 45 mins	£130.00	*	✓	*	*	*	£0.00		
Attendance by Section Head - Meeting up to 30 mins	£85.00	*	✓	*	*	*	£0.00		
Attendance by Head of Service - Meeting up to 90 mins	£375.00	*	✓	*	*	*	£0.00		
Attendance by Head of Service - Meeting up to 45 mins	£190.00	*	✓	*	*	*	£0.00		
Attendance by Head of Service - Meeting up to 30 mins	£125.00	*	✓	*	*	*	£0.00		

PLANNING SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :-
DEVELOPMENT CONTROL (continued)

Description	2016/17 Charge	PRICING STRATEGY				Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE			
Standard rated & inclusive of VAT								
DEVELOPMENT CONTROL FEES								
PRE APPLICATION ADVICE (Continued)								
N.B. If a pre-application advice request is withdrawn prior to the preparation of a written response, half of the charge that has been paid will be refunded.								

BUDGET POSITION SUMMARY - DEVELOPMENT CONTROL

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
SALES							
GAA000-I0105 - Publications - District Plan	-12	0	0	NO CHANGE		0	0
GAA000-I0106 - Publications / Maps	-14	0	0	NO CHANGE		0	0
Policy Team	-26	0	0			0	0
FEES & CHARGES							
GBA000-I0505 - Pre-Application Advice	-20,035	-55,000	-35,000	-36		-35,000	-35,000
GBA000-I0508 - Planning Application Fees	-478,373	-705,000	-600,000	-15		-550,000	-550,000
GBA000-I0517 - UU Drafting Fees	-25,421	-3,000	-3,000	NO CHANGE		-3,000	-3,000
GBA000-I0609 - Staff Monitoring Costs	0	0	0	NO CHANGE		0	0
GBA001-I0517 - UU Drafting Fees	0	0	0	NO CHANGE		0	0
Development Control	-523,829	-763,000	-638,000			-588,000	-588,000
Total	-523,855	-763,000	-638,000			-588,000	-588,000

PLANNING SERVICES

2017/18 FEES & CHARGES PROPOSED FOR :-

LAND CHARGES

Description	2016/17 Charge	PRICING STRATEGY					Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Comments
		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY			
Outside Scope for VAT purposes									
Residential Search	£64.00	*	✓	*	*	*	£64.00	NO CHANGE	
Commercial Search	£120.00	*	✓	*	*	*	£120.00	NO CHANGE	
Con 29 optional enquiry	£7.50	*	✓	*	*	*	£7.50	NO CHANGE	
Additional enquiry (E.G. Solicitor)	£10.00	*	✓	*	*	*	£10.00	NO CHANGE	
Enquiry by letter	£14.50	*	✓	*	*	*	£14.50	NO CHANGE	
Additional parcel of land	£13.50	*	✓	*	*	*	£13.50	NO CHANGE	
Question 22 enquiry	£16.59	*	✓	*	*	*	£16.59	NO CHANGE	
<u>Fees for Local Land Charges as from 1st April 2007 excluding Con29.</u>									
1. Registration of a charge in Part 11 of the register (light obstruction notices)	£67.00	*	✓	*	*	*	£67.00	NO CHANGE	
2. Filing a definitive certificate of the Lands Tribunal under rule 10(3)	£2.50	*	✓	*	*	*	£2.50	NO CHANGE	
3. Filing a judgement, order or application for the variation or cancellation of any entry in Part 11 of the register (light obstruction charges)	£7.00	*	✓	*	*	*	£7.00	NO CHANGE	
4. Inspection of documents filed under rule 10 in respect of each parcel of land	£2.50	*	✓	*	*	*	£2.50	NO CHANGE	
5. Personal search in the whole or in part of the register In addition, in respect of each parcel of land above one, where under rule 11(2) the search extends to more than one parcel, subject to a maximum of £16	£0.00	*	*	*	✓	*	£0.00	NO CHANGE	
5a. Enhanced personal search service	£13.00	*	✓	*	*	*	£13.00	NO CHANGE	
6. Official Search (including issue of official certificate of search) in respect of one parcel of land:									
(a) in any one part of the register (previous statutory fee £2)	£2.00	*	✓	*	*	*	£2.00	NO CHANGE	
(b) in the whole of the register									
(i) Where the requisition is made by electronic means in accordance with rule 16 (previous statutory fee £4)	£13.00	*	✓	*	*	*	£13.00	NO CHANGE	
(ii) and in any other case (previous statutory fee £6)	£13.00	*	✓	*	*	*	£13.00	NO CHANGE	
In respect of each additional parcel of land (previous statutory fee £1)	£4.00	*	✓	*	*	*	£4.00	NO CHANGE	
7. Office copy of any entry in the register (not including a copy or extract of any plan or document filed pursuant to the Rules - previous statutory fee £1.50)	£1.50	*	✓	*	*	*	£1.50	NO CHANGE	

BUDGET POSITION SUMMARY - LAND CHARGES

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
FEES & CHARGES							
AHC000-I0506 - Search Fees	-121,443	-120,000	-120,000	NO CHANGE		-120,000	-120,000
AHC000-I0517 - UU Drafting Fees	0	0	0	NO CHANGE		0	0
	-121,443	-120,000	-120,000			-120,000	-120,000

LEGAL AND PROPERTY SERVICES

**2017/18 FEES & CHARGES PROPOSED FOR :-
TOWN HALL FACILITIES**

Description	PMO	NPMO	PRICING STRATEGY				PROFIT MAKING ORGS (PMO)		NON PROFIT MAKING ORGS (NPMO)		Comments
	2016/17		COMMERCIAL	FULL COST REC	SUBSIDISED	FREE	STATUTORY	Proposed 2017/18 Charge	Annual Increase / Decrease (-) %	Proposed 2017/18 Charge	
Exempt from VAT											
COMMITTEE ROOM 1 (16 seats)											
1-3 Hours	£105.00	£0.00	x	x	✓	✓	x	£105.00	NO CHANGE	£0.00	
Each additional hour (Weekend bookings will incur an additional charge)	£35.00	£0.00	x	x	✓	✓	x	£35.00	NO CHANGE	£0.00	
COMMITTEE ROOM 2 (24 seats)											
1-3 Hours	£135.00	£0.00	x	x	✓	✓	x	£135.00	NO CHANGE	£0.00	
Each additional hour (Weekend bookings will incur an additional charge)	£45.00	£0.00	x	x	✓	✓	x	£45.00	NO CHANGE	£0.00	
COUNCIL CHAMBER (44 seats) (Refreshments are not permitted in the Council Chamber)											
1-3 Hours	£165.00	£0.00	x	x	✓	✓	x	£165.00	NO CHANGE	£0.00	
Each additional hour (Weekend bookings will incur an additional charge)	£55.00	£0.00	x	x	✓	✓	x	£55.00	NO CHANGE	£0.00	
TRAINING ROOM 1 (20 seats)											
1-3 Hours	£105.00	£0.00	x	x	✓	✓	x	£105.00	NO CHANGE	£0.00	
Each additional hour (Weekend bookings will incur an additional charge)	£35.00	£0.00	x	x	✓	✓	x	£35.00	NO CHANGE	£0.00	
TRAINING ROOM 2 (20 seats)											
1-3 Hours	£135.00	£0.00	x	x	✓	✓	x	£135.00	NO CHANGE	£0.00	
Each additional hour (Weekend bookings will incur an additional charge)	£45.00	£0.00	x	x	✓	✓	x	£45.00	NO CHANGE	£0.00	
MEETING ROOM B (10 SEATS)											
1-3 Hours	£105.00	£0.00	x	x	✓	✓	x	£105.00	NO CHANGE	£0.00	
Each additional hour (Weekend bookings will incur an additional charge)	£35.00	£0.00	x	x	✓	✓	x	£35.00	NO CHANGE	£0.00	
MEETING ROOMS A C D (3 to 4)											
1-3 Hours	£0.00	£0.00	x	x	✓	✓	x	£0.00		£0.00	
Each additional hour	£0.00	£0.00	x	x	✓	✓	x	£0.00		£0.00	
Standard rated & exclusive of VAT											
OTHER CHARGES											
Hire of laptop for period of hire	£10.00	£10.00	x	x	✓	x	x	£10.00	NO CHANGE	£10.00	NO CHANGE
Hire of projector for period of hire	£10.00	£10.00	x	x	✓	x	x	£10.00	NO CHANGE	£10.00	NO CHANGE
Flipchart pad (each) incl of pens (conditions apply)	£5.00	£5.00	x	x	✓	x	x	£5.00	NO CHANGE	£5.00	NO CHANGE
Weekend hire per hour on Saturdays (Staffing Costs)	£51.68	£51.68	x	x	✓	x	x	£51.68	NO CHANGE	£51.68	NO CHANGE
Weekend hire per hour on Sundays (Staffing Costs)	£68.90	£68.90	x	x	✓	x	x	£68.90	NO CHANGE	£68.90	NO CHANGE

BUDGET POSITION SUMMARY - TOWN HALL FACILITIES

Income Code & Description	Actual 2015/16	Original Budget 2016/17	Proposed Budget 2017/18	Annual Increase / Decrease (-) %	Comments	Proposed Budget 2018/19	Proposed Budget 2019/20
LAND & PROPERTY BASED CHARGES							
KEG000-10901 - Rent (from BBC)	-61,000		-61,000	-72,000	18		-72,000
KEG000-10908 - Service Charge (from BBC)	-31,081		-32,000	-33,000	3		-33,000
KEG000-10908 - Service Charge (HCC - CLCH)	0		0	-35,000			-35,000
KEG000-10901 - Rent (HCC - CLCH)	0		0	-74,000			-74,000

