

Report of Head of Finance

Draft Revenue Budget 2015-16 and the Medium Term Financial Plan projections

1 Purpose of report

- 1.1 This report has been prepared to provide members with details of the medium term financial plan projections for revenue spending and to outline more details of the 2015-16 draft revenue budget for consultation.
- 1.2 This report also outlines the progress to date on identifying proposals to match spending to available resources and the potential use of reserves whilst proposals are developed and fully implemented.
- 1.3 The projections include assumptions made on the levels of council tax and government funding, which will be updated and amended prior to agreeing the final budget in February 2015.

2 Executive summary

- 2.1 The council faces a huge financial challenge to match its current spending levels with the future forecasts for funding. In order to allow for the development and implementation of proposals to meet this challenge the forecast financial position for the next 4 years has been estimated and savings of approximately £700k in 2015-16 are needed to give a fully balanced position.
- 2.2 The council has already made significant efficiencies in previous years and so the challenge is even further enhanced by the limited potential option available for consideration.
- 2.3 In the last 12 months there has been more focus on delivering services in different ways and for reduced costs. Procurement savings and efficiencies that have been worked on by officers in recent times will make a reduction in the base line spending of the borough by over £700k in 2015-16. This reduction will have a positive effect on the ability of the borough to use its reserves to fund its base level of funding but the drive for efficiencies and further savings needs to continue to ensure that the council can manage within the resources available for the medium term.
- 2.3 With this in mind the initial budget assumption for 2015-16 has been to roll forwards current budgets and to adjust for any known savings proposals as and when they arise. This assumption will mean that the council will continue to need reserves to fund its revenue budget whilst more robust and deliverable solutions are developed. However, the level of reserves needed has reduced from 2014-15 as savings proposals that have already been implemented are factored in.
- 2.4 The public need to be consulted on the budget proposed for 2015-16 and this report outlines the methods being proposed for this.

3 Appendices

- Appendix 1: Medium Term Financial projections 2015-16 to 2018-19
- Appendix 2: 2015-16 Draft Opening Budget for Consultation
- Appendix 3: Initial Ideas for Savings Proposals for 2015-16 and beyond
- Appendix 4: Consultation Methodology
- Appendix 5: Draft Fees and Charges schedule

4 Proposed action: Resource Committee is invited to RESOLVE to:

- 4.1 **Agree the indicative level of council tax increase to be included in the budget assumptions as part of the consultation, after considering the S151 officer's advice in the report at 6.9;**
- 4.2 **Agree the use of reserves to support the revenue budget over the short to medium term to allow for more robust service delivery options to be developed and implemented;**
- 4.3 **Agree the proposed draft fees and charges schedule and its inclusion in the information for consultation;**
- 4.4 **Agree the draft 2015-16 revenue budget, including the initial proposed savings suggestions, for consultation;**
- 4.5 **Agree the methods of consultation proposed.**

5 Background

- 5.1 This committee received a report on the Medium Term Financial position in February 2014 as part of the 2014-15 budget report. The figures presented as part of that report have been refreshed and are shown at Appendix 1.
- 5.2 Proposals to meet the challenge are continuing to be developed. However, due to the size of the task it is proposed to use reserves to balance the revenue budget again in 2015-16. The council needs to continue to review its service delivery methods and priorities, and to implement long term strategies to manage the funding shortfalls. The risk of not delivering a balanced budget over the medium term is becoming more acute as the level of reserves diminishes.

6 Discussion

The medium term financial outlook

- 6.1 The council is aware that with the predicted decreases to the level of central government support for the future, it will need to place less reliance on this source of funding and more towards its own locally raised taxes and income. In line with this, revenue spending levels should reflect the ability to raise funding locally to ensure that the budget position is sustainable and stable for the future. It is for this reason that the promotion of both economic and residential growth is paramount to the continued financial sustainability of the council.

- 6.2 In the short to medium term, to allow for the continued development, consultation and implementation of the proposals, revenue reserves will need to be once again used to support the current levels of service delivery. This is not a sustainable position and changes to the levels of current spending will need to be made prior to the preparation of the 2016-17 budget.
- 6.3 Over the next year the choices and options for the changes to service delivery and quality will need to be further developed and consulted upon, to match the spending levels to the funding available and reduce the pressure on revenue reserves going forwards. These will be tough choices to make and so it is important to allow time for the right solution to be found so that robust decisions on service delivery and quality can be made for the future. A considerable amount of work has already been done on these issues and it is assumed that proposals will be developed over the next year. Initial ideas for savings proposals are outlined in Appendix 3.

The councils approach to the budget pressures for 2015-16 and the medium term

- 6.4 The medium term financial projections indicate a need to save around £700k in 2015-16, rising to £1.4m pa by 2018-19. This equates to approximately £4m over the 4 years, which potentially will need to be met by reserves if further savings are not identified. The current level of general fund reserves is £4m and the minimum level of reserves, as per the reserves policy, is £1.75m. These estimates are based on the current known variables on spending and funding; appendix 1 shows these in more detail
- 6.5 The Government published the illustrative 2015-16 Local Government Finance Settlement on 12 February 2014, and a further technical consultation on the local government finance settlement for 2015-16 was published on 22 July 2014; these proposals are reflected in appendix 1.
- 6.6 In 2015-16 the council's central government funding will reduce by £786k and our business rates baseline will increase by £59k compared to our 2014-15 settlement. This will be an overall reduction of £727k or 15.8% in Formula Grant. The central government element is a reduction from 2014-15 of 32.3%.
- 6.7 The Chancellor is due to announce his intentions for the next financial year in his Autumn Statement speech on 3 December 2014 and any implications for the council will be built into any future financial projections. These items have the potential to change the funding position considerably and this may mean that a larger call on revenue reserves will be needed than originally thought. This position will be factored into the final budget proposed in February 2015.
- 6.8 An assumption of a 1.99% council tax increases has been made in the projections, which is below the current assumed referendum limit. If the council tax is raised higher than the government referendum limit, currently at 2%, a local referendum may be called. This does not mean the council can not consider this option, but does mean that the risks of doing so are higher and the potential costs of the referendum would also need to be considered. The referendum level will be announced later in December 2014.

- 6.9 The Head of Finance, as Section 151 officer, recommends members agree a council tax increase of 1.99%, which will keep the council below the potential referendum level. The decision to increase council tax would benefit the council's finances, not only in 2015-16, but also over the medium term.
- 6.10 The council has taken the decision to pool its element of retained business rates with other authorities in the county, to maximise the income from central government. The governance arrangements for this pooling have been agreed with both the Chief Executive and the Leader; in line with the delegation agreed by Resources Committee. This will create a beneficial funding settlement to all pooling members and the Borough Council of Wellingborough should receive a significant increase in the amount of business rates income it gains from the benefits of pooling. As business rates grow in the borough, this benefit will increase. An initial estimate of the benefit has been included in the financial projections, but as the final figures will not be known until after the budget has been set, these may vary in year and will be reflected as part of the 2015-16 budget monitoring process.
- 6.11 Income from fees and charges will become a key consideration to help meet the financial challenge faced by the council. An assumption has been made that the current fees and charges will be, where possible, increased by approx. 1.0% in line with average CPI current inflation rates for the past 12 months (Oct 2013-Oct 2014 average rate 1.3%, current rate October 2014 1.3%). Some of these may, however, be commercially sensitive and the effect that the price increase may have on levels of demand has not yet been considered. Other fees and charges are limited by statute and will need to be reviewed in line with the relevant guidelines. The committee is asked to note the proposed draft increases in the schedule and to agree for its inclusion in the consultation on the draft budget. An initial draft fees and charges schedule is shown at appendix 5.
- 6.12 An initial draft budget for 2015-16 has been modelled, which takes account of any known or estimated savings and funding changes. This is shown at appendix 2. Where possible on-going changes to the current budgets have been included in the draft revenue budget for 2015-16.
- 6.13 Some initial options for savings and efficiencies have been explored and where possible included into the financial projections, other options are currently being considered. These options need to be investigated further and agreed before being included in the figures, but should be included as part of the consultation process and are explained further in the next section and at appendix 3.

The consultation process

- 6.14 The council has a duty to consult with the public and other external stakeholders on its proposed budget for the coming year. In addition to this external consultation, internal consultation should also take place with both members and officers. It is envisaged that this will be done via a series of workshop meetings and briefing sessions in the period between draft and final budget.
- 6.15 Appendix 4 sets out the recommendations on how the external public consultation should be carried out. This is similar to the approach taken last year.

7 Legal powers

Local Government Acts 1992 & 2003
Local Government Finance Act 2012

8 Financial and value for money implications

8.1 The medium term financial projections outline significant savings needed over the next 4 years to match spending levels with estimated funding levels. The budget strategy for this period is to reach a position where the revenue budget is sustainable and not supported by reserves.

8.2 However, it is recognised that it will take time to develop and implement suitable proposals to address this strategy. In the short term, reserves will be utilised to allow this development. The shortfalls identified will be kept under constant review and will require more robust and integrated service and financial planning for future years. The extent of the savings requires are shown in appendix 1.

9 Risk analysis

Nature of risk	Consequences if realised	Likelihood of occurrence	Control measures
Inaccuracies in the reported standstill budgets	Overspends and reduced reserves and balances	Low due to quality assurance	Robust financial practices
Changes in activity levels and new burdens in the short term	Overspends and reduced reserves and balances	Probable in the short term until more robust budget forecasting in place	Further improvements to forecasting arrangements
Assumptions in the report are unrealistic	Further adjustments to service delivery methods and savings targets in medium term and use of reserves in the short term	Possible	Robust monitoring of the variables and periodic refreshing of data
Failure to meet the financial strategy in the medium term	Further adjustments to service delivery methods and savings targets in medium term and decreased levels of reserves	Possible	Robust financial planning and budgetary processes, including the monitoring of the implementation of proposals

Failure to meet the savings required/efficiencies in a managed way	Further adjustments to service delivery methods and savings targets in medium term and use of reserves in the short term	Possible	Management actions and member monitoring. Compensating/ alternative proposals developed
Changes in future funding driven by government	Further adjustments to service delivery methods and savings targets in medium term and use of reserves in the short term	Possible	Close monitoring of potential changes and early reporting of impacts

10 Implications for resources

There will inevitably be significant resource implications across all service areas on staffing, finance and property resources arising from the budget process.

11 Implications for stronger and safer communities

Any implications will be considered as part of the budget setting process.

12 Implications for equalities

Equalities impact screening will be carried out as part of the budget setting process and any adjustments deemed necessary will be included in the final budget presented in February 2015.

13 Author and contact officer

Samantha Knowles - Principal Accountancy Manager

14 Consultees

John Campbell – Chief Executive
Liz Elliott – Head of Finance
Bridget Lawrence – Head of Resources
Julie Thomas – Head of Planning and Local Development

15 Background papers

Medium term financial strategy Report – Resources Committee February 2014.

Appendix 1

Medium Term Financial Projections 2015-16 to 2018-19

	2014/15	2015/16	2016/17	2017/18	2018/19
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's
Current spending levels B/F	10,962	10,922	10,130	10,017	9,919
Net Changes - Standstill Budget		- 74			
Revised spending levels	10,962	10,848	10,130	10,017	9,919
Inescapable pressures - Operational:					
Pay Inflation		50	100	100	100
Additional Contributions to offset Pension Strain	100	70	70	70	70
Insurance premiums	60	-30			
NI pressures from national contracting out changes			90		
Local Plan pressures		0	100	-100	
Borough Elections		100	-100		
Partnership/Contract Savings:					
Norse Partnership fee changes	-100	-30	-40	-40	-40
Castle Contact Savings - 15% Annual		-38	-33	-28	-24
Contract & Procurement savings	-100	-300	0		
Service Transformation					
Shared Services		-175			
Asset Management & Service Review:					
Glamis Hall		-215			
Statutory/National Changes:					
Changes in welfare reform demand pressures		-150	-100		
Invest to Save:					
Crematorium Operating net income			-100	-100	
Investment property income			-100		
Total Changes to Base spending levels	-40	-718	-113	-98	106
Revised spending levels C/F	10,922	10,130	10,017	9,919	10,025
Financed by:					
Previous use of reserves or savings to be identified:	-1,007	-689	-673	-847	-1,163
Central Government Funding	-2,437	-1,651	-1,119	-726	-481
Business Rates Retention Scheme - Baseline	-2,156	-2,215	-2,276	-2,338	-2,402
Business Rates Retention Scheme - Growth	-570	-400	-400	-400	-400
Business Rates Retention Scheme - Pooling Benefit	0	-200	-200	-200	-200
Business Rates Collection Fund (-surplus/deficit)	170	0	0	0	0
Total Business Rates Income	-2,556	-2,815	-2,876	-2,938	-3,002
Council Tax - Baseline	-3,287	-3,306	-3,372	-3,439	-3,507
Council Tax - Growth (1.5%)	0	-205	-263	-325	-389
Council Tax - Band D Increase (1.99%)	0	-70	-72	-75	-78
Council Tax Collection Fund (-surplus/deficit)	-40	-130	0	0	0
Total Council Tax Income	-3,327	-3,711	-3,707	-3,839	-3,974
New Homes Bonus additional income above current budget	-848	-1,098	-1,348	-1,253	-1,187
Planned use of Ear Marked Reserves	-174	-182	-120	0	0
Total On going Funding available	-9,342	-9,457	-9,170	-8,756	-8,644
Total Funding including the one off use of reserves from previous years	-10,349	-10,146	-9,843	-9,603	-9,807
Additional savings needed to balance budget/additional use of reserves (+) or reduced need for reserves (-)	573	-16	174	316	218
Original Cumulative Total Savings needed:	1,580	673	847	1,163	1,381
Changes as a result of in year Budget Monitoring	-891	0	0	0	0
Revised Cumulative Total Savings needed:	689	673	847	1,163	1,381
General Fund Reserves as at 1st April	-3,984	-4,288	-4,155	-3,308	-2,145
Less used to fund annual base shortfalls	689	673	847	1,163	1,381
Creation of Budget Implementation reserve					
Use of Budget Implementation reserve	-993				
Business Rates Equalisation Reserve					
Contribution -to/from GF Reserves		-540			
Total revised General Fund Balance	-4,288	-4,155	-3,308	-2,145	-764
Minimum Level of Reserves £1.75m					

2015/16 Draft Opening Budget for Consultation

Service Area	Original Budget 2014/15	Original Budget 2015/16
	£000's	£000's
Environmental Protection	315	315
Health Protection	189	177
Regulatory Services	504	492
Housing	559	526
Planning Policy and Regeneration	778	765
Planning and Building Control	160	47
Planning and Local Development	1,497	1,338
Total for Head of Planning and Development	2,001	1,830
Environmental Maintenance	3,053	3,078
Waste and Transport	962	1,125
Total for Environmental Services	4,015	4,203
Community Support	2,066	2,045
Organisational Development	232	229
Democratic Services	763	765
Property and Facilities	-443	-444
Total for Head of Resources	2,618	2,595
Information Technology Shared Service	965	951
District Law Shared Service	149	150
Accountancy	366	356
Internal Audit	65	65
Revenues and Benefits	149	37
Total for Head of Finance	580	458
Corporate Contingency	234	300
Bad Debt Provision	10	10
Depreciation & Amortisation	-1,395	-1,395
Non Distributed Costs- Pension Fund	1,285	1,285
Investment Income	-312	-312
Audit Fee & Bank Charges	99	99
Other Income and Expenditure	-79	-13
Corporate Management	230	231
Parish Precepts	443	443
TOTAL	10,922	10,848

Budget Savings Objective:

Over the medium term the Council needs to ensure it is self-sustaining by adopting the following principles:

- Less reliant on government grants (local & national)
- Generate additional income
 - Commercial prospects
 - Pricing policies
- Grow the Borough
 - Business Rates Retention
 - Council Tax base growth
 - New Homes Bonus
- Reduce spending by new models of working

Initial ideas for initial budget consultation

- Review current service delivery models to explore whether, for appropriate services, an alternative model would produce a revenue saving, such as the creation of wholly owned subsidiary companies.
- Promote further shared services/collaborative working with other local authorities and partners to create a shared revenue benefit and efficiencies which benefit all concerned.
- Strategic management of the council's current asset portfolio: This may include the disposal of assets that require high revenue costs, such as repairs and maintenance, and reinvestment in services or assets that return higher values or are net nil on the revenue budget. Detailed analysis of the return on investment of the current assets will need to be carried out initially, followed by further investigation into the potential opportunities and a robust business case showing the benefits to the council.
- Contractual negotiations and procurement savings. All current high value contracts should be reviewed and, where possible, procurement savings identified. If the contract is for non-essential services that add value to the borough but are not of a statutory nature, the contract review should also include a full review of the service provision and its affordability over the medium term. Changes and variations to contracts must focus on using limited resources on key priorities, with consultation undertaken as necessary.
- Review of current community grants policy and awards. Community grants are currently awarded to those organisations who add a value to the community. As revenue resources become scarcer the availability of funds to these organisations needs to be reviewed and potentially reduced in line with the overall reductions forecast in the council's funding levels.

Budget Consultation approach 2015-16**Introduction**

The Council has both a statutory and best practice obligation to consult with the community on its proposals for service priorities and draft budget allocation for the coming period. This appendix sets out officer recommendations for how the consultation on the 2015-16 budgets could be undertaken and is in line with the principles of consultation outlined in the council's consultation toolkit as outlined below:

- Consultation must be based on understandable and accessible information so people can make informed responses. It must also be relevant and practical; there is no single 'right' way, but the method should be relevant to the issue.
- Timeframes should be proportionate and realistic to allow enough time to provide a considered response. Dependant on the nature and impact of the proposal and the ability to respond of the people being consulted. Most consultations be of an eight week duration. This can be extended for large consultations or, in exceptional circumstances, shortened for urgent matters.
- Consultation should begin early in policy development when views can genuinely be taken into account. It may be appropriate to engage in different ways at different stages.
- A mix of 'quantitative' methods (e.g. surveys where we can measure satisfaction or opinions/surveys numerically) and 'qualitative' methods (e.g. focus groups where we look for more in depth opinions or quality improvements) should be used

What are we consulting on?

In line with the consultation toolkit we will ensure that those being consulted know:

- Who is being consulted and why
- Which decisions will be influenced by the consultation
- Who will take these decisions
- When the decisions will be taken
- How the results will be fed back to them
- That anonymity will be respected if requested
- Who they can contact if they are unhappy about the consultation.

The consultation will be focused on the draft budget for 2015-16 and will ask:

- Are the proposals in the right areas for savings and/or income?
- Are we tackling the problem in the right way?
- Are there opportunities for savings and/or income we have not considered yet?
- Should any of the proposals be removed from the budget?

It is envisaged that the consultation documents will take the form of a double sided sheet comprising of explanatory text and a series of questions as outlined above. Where the leaflet is sent to community members directly it will be accompanied by a letter and postage paid return envelope.

Who will we consult?

It is anticipated that the following groups will be consulted with:

- The general public
- The voluntary/community sector
- The business sector
- Employees

What methods do we plan to use?

Broadly two methods will be used:

- *Passive consultation:* whereby it is assumed that consultees will find the consultation materials themselves. Examples include information on our website and leaflets placed in reception areas.
- *Active consultation:* where consultees are targeted directly with information. Examples include public and private meetings and mailshots.

In addition equality impact assessment screening forms will be completed for all proposals to change services to ensure that no vulnerable groups will be disproportionately affected, where it is possible to put in reasonable changes to the proposals. If any groups are disproportionately affected, efforts will be made to consult representatives of those groups.

How will consultation be done?

The proposal is to run the consultation in a phased approach.

Initial phases on the draft budget proposals

Phase 1: following the Resources Committee on 17 December 2014 a passive consultation campaign will be launched, whereby there will be information on our website relating to the budget consultation and leaflets will be produced and left at reception areas.

Phase 2: In the New Year a more active consultation will begin, including the inclusion of budget information in "The Link".

Phase 3: Where necessary community meetings will be held to further inform specific groups

As the number of proposals and the effects on service delivery outlined in the draft budget may be limited, further consultation will be undertaken as proposals are developed. These are unlikely to be prior to the setting of the 2015-16 budget but will be in preparation for the changes needed to face the financial challenges for future years.

Fees & Charges for the 2015/16 Financial Year

	VAT Status	Charge 2015/16 £
<u>Council Minutes etc.</u>		
<u>Minutes</u>		
Commercial Concerns	Zero Rated	153.20
Political Parties		
<u>Planning Committee</u>		
Agendas, reports and minutes	Zero Rated	306.40
Minutes	Zero Rated	77.50
<u>Register of land held by Public Bodies</u>		
Copy of an entry	VAT Exclusive	13.40
Duplicate sheet	VAT Exclusive	0.40
<u>Freedom of Information Act</u>		
Requests for information	O/S Scope	
A charge can be made for the materials (eg Paper, CD Rom, Video Tape etc) needed to respond to a request for information, if the total cost is £10 or more. If the cost of materials is less than £10 no charge can be made. Photocopies are to be charged at 10p per sheet of paper.		
Staff time taken to find and prepare the information in response to a request is to be charged at £25 per hour. However, if the total amount of time taken is less than 18 hours (£450), no charge may be made.		
<u>Cemeteries</u>		
<u>Interments-Public & Purchased Graves (Monday - 11.30 Friday)</u>		
Age to 1 month	Exempt	No charge
Over 1 month - 16 years	Exempt	No charge
Over 16 years		
Depth to 6 ft.	Exempt	358.10
Per additional ft.	Exempt	72.40
Chamber - Single Interment	Exempt	262.90
Chamber - Double or Second Interment	Exempt	476.20
Cremated Remains	Exempt	83.80
Memorial Chambers	Exempt	77.50
Prepurchased mausoleum	Exempt	753.60

Appendix 5

	VAT Status	Charge 2015/16 £
<u>Interments-Public & Purchased Graves (Friday after 11.30am to 3.30pm, Saturday 9.00am -10.30 am)</u>		
Depth to 6 ft.	Exempt	537.20
Per additional ft.	Exempt	108.60
Chamber - Single Interment	Exempt	394.40
Chamber - Double or Second Interment	Exempt	714.20
Cremated Remains	Exempt	126.20
Memorial Chambers	Exempt	116.90
Prepurchased mausoleum	Exempt	1130.40

* 50% uplift to basic charges with figures shown below rounded up to the nearest 10p

Exclusive Rights

Earth Graves (9 ft. x 4 ft.)	Exempt	368.00
Childs Plot (4 ft. x 3 ft.)	Exempt	180.00
Memorial Garden (2 ft. x 2 ft.)	Exempt	120.00
Chamber - Single Interment	Exempt	359.10
Chamber - Double or Second Interment	Exempt	359.10
Memorial Chamber, Ashes (Including Plaque)	Exempt	299.10
Mausoleum - Purchase, facia tablets and inscription	Exempt	3264.10

Memorials

Vase or Tablet	Exempt	33.10
Headstone or other monument	Exempt	182.20
Kerb	Exempt	103.50
Additional inscriptions	Exempt	51.70
Replacement of headstones	Exempt	58.90
Use of chapel	Exempt	36.10
Use of organ	Exempt	36.10
Search Fee	VAT inclusive	40.20

Special Conditions

Purchaser is a non-inhabitant (100% uplift in charges, applies to purchase of exclusive rights only)

Deceased was a non-inhabitant 100% uplift in charges, applies to interment fee and memorial applicants)

A non-inhabitant is a person who has not resided in the Borough for at least one year, in the five year period prior to the memorial application or interment.

Appendix 5

	VAT Status	Charge 2015/16 £
<u>Maintenance of Graves</u>		
Levelling and turfing grassed graves on one occasion	Exempt	85.80
Maintaining other graves for 25 years	Exempt	703.90
Planting on a single occasion	Exempt	58.90
Spring & Summer flowers for 25 years	Exempt	1408.90
<u>Swanspool Pavilion</u>		
Notes:		
Monday to Saturday- Minimum Charge (3 hours)		
Off Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	14.90
Level 2 - Open, set out, clear away and close.	Exempt	19.00
Level 3 - As 2 but remain present.	Exempt	26.80
Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	19.00
Level 2 - Open, set out, clear away and close.	Exempt	26.80
Level 3 - As 2 but remain present.	Exempt	29.90
<u>Glamis Hall - Non Sporting</u>		
Off Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	18.00
Level 2 - Open, set out, clear away and close.	Exempt	21.70
Level 3 - As 2 but remain present.	Exempt	27.80
Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	21.70
Level 2 - Open, set out, clear away and close.	Exempt	27.80
Level 3 - As 2 but remain present.	Exempt	35.10

Appendix 5

	VAT Status	Charge 2015/16 £
<u>Tithe Barn</u>		
Off Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	19.00
Level 2 - Open, set out, clear away and close.	Exempt	22.70
Level 3 - As 2 but remain present.	Exempt	35.10
Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	22.70
Level 2 - Open, set out, clear away and close.	Exempt	35.10
Level 3 - As 2 but remain present.	Exempt	42.40
<u>Finedon Town Hall</u>		
Off Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	14.90
Level 2 - Open, set out, clear away and close.	Exempt	19.00
Level 3 - As 2 but remain present.	Exempt	26.80
Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	Exempt	19.00
Level 2 - Open, set out, clear away and close.	Exempt	26.30
Level 3 - As 2 but remain present.	Exempt	29.90

Appendix 5

	VAT Status	Charge 2015/16 £
<u>All Halls</u>		
Notes:		
Sundays and Bank Holidays - 50% surcharge		
Commercial Rate - 100% surcharge		
Registered charities 50% discount		
8 or more bookings, bookings in excess of 16 hours 10% discount		
Cleaning Fee (Disco's, Weddings etc)	Exempt	64.10
Hire of Piano (where available)	Exempt	2.50
Licensed Bar Facilities (per booking)	Exempt	38.20
<u>Parks</u>		
Floral Decorations	Exempt	31.00
Chairs - Charge per chair per day	Exempt	1.00
Bandstand Section - each per day	Exempt	3.50
<u>Fairs</u>		
Charged at a daily rate per operating day for areas of land up to 15,000 square metres	Exempt	262.90
Additional 25% charged for any Bank Holiday on which the fair is operating	Exempt	328.60
Returnable deposit to be paid by the fair operators, some or all of which may be retained by the Council	Exempt	698.70
<u>Parks Games</u>		
Football	VAT Inclusive	42.40
Cricket -Day Matches	VAT Inclusive	50.70
Cricket -Evening Matches	VAT Inclusive	34.10
Tennis per court (per 45 minutes)	VAT Inclusive	4.60
Bowls-Per Rink (per hour)	VAT Inclusive	4.60
Equipment Hire Charges-Per Item (Query the proposed charge)	VAT Inclusive	1.00
Equipment Hire charges-Deposit (per session)	VAT Inclusive	6.60
Parks Games - Percentage increase in fees and proposed charge includes VAT rate at 20%.		

Appendix 5

	VAT Status	Charge 2015/16 £
<u>Planning</u>		
Planning Application Fees		
Supply of a set of map extracts for Planning and Building Regulation Applications	VAT Inclusive Zero Rated	Statutorily determined 25.80
<u>Copying Charges</u>		
Planning Decisions notices or other stored or microfiched document		
Duplicate Sheet	VAT Exclusive	15.30
Written Information from Archived Files to Solicitors and members of the public (per question)	VAT Exclusive O/S Scope	0.40 36.10
Copies of other documents (TPOs and S106 agreements)	VAT Exclusive	41.40
<u>Pest Control - General Charges - All premises</u>		
Charge inclusive of Materials	VAT Exclusive	61.00
Call out charge- if treatment not required	VAT Exclusive	15.40 0.00
<u>Food Safety</u>		
Street Trading - Licence	O/S Scope	1165.60
- Consent	O/S Scope	781.50
Food Export Certificate		81.70
Voluntary Surrender of Food	O/S Scope	£35 per hr
<u>Private Water Supplies</u>		
Risk assessment	O/S Scope	£35- £500
Sampling per visit (£35 per hour)	O/S Scope	£35-£100
Other Investigations (£35 per hour)	O/S Scope	£35-£100
Grant of Authorisation	O/S Scope	100.00
Analysis of Samples		
Under Regulation 10	O/S Scope	£0-£25
Taken during Check monitoring	O/S Scope	£0-£100
Taken during Audit monitoring	O/S Scope	£0-£500

Appendix 5

	VAT Status	Charge 2015/16 £
<u>Health & Safety</u>		
Factual report requested for civil actions	O/S Scope	156.20
<u>Health Courses</u>		
Food Hygiene/Health & Safety Courses		
Individual	VAT Exclusive	61.00
Group	VAT Exclusive	458.50
<u>Other Licensing</u>		
Vehicle licence	O/S Scope	187.80
Driver's Licence (2 years)	O/S Scope	104.50
Operator's Licence (3 years)	O/S Scope	305.40
Trailers	O/S Scope	60.00
Hackney Carriage Knowledge Test	O/S Scope	40.00
Private Hire Drivers Test	O/S Scope	10.00
Transfer of Vehicle Licence (paperwork only, no plates)	O/S Scope	22.40
Temporary Vehicle Transfer (plates included)	O/S Scope	68.00
Personal Plate Application (plates included)	O/S Scope	68.00
In Year Permanent Vehicle Replacement	O/S Scope	68.00
Temporary Drivers Badge	O/S Scope	15.00
Spares and Replacements:		
Rear Vehicle Plate	O/S Scope	25.00
Hackney Internal Plate	O/S Scope	17.00
Private Hire Internal Plate	O/S Scope	18.00
Bracket	O/S Scope	25.00
Windscreen Pouch	O/S Scope	8.00
Lost Drivers Badge Replacement	O/S Scope	15.00
Change in name on Drivers Licence	O/S Scope	15.00
Change of address	O/S Scope	7.00

	VAT Status	Charge 2015/16 £
<u>Private Sector Renewal</u>		
Accommodation inspection certificates	VAT Exclusive	114.80
Licence Application Fee for Houses in Multiple Occupation-Preliminary application	O/S Scope	144.90
Licence Application Fee for Houses in Multiple Occupation-Secondary application Maximum Fee	O/S Scope	201.70
<u>Energy Assessments</u>		
Energy Performance Certificates	VAT Exclusive	64.10
<u>CODE for Sustainable homes</u>		
Design Stage Assessment : Minimum fee	O/S Scope	750.50
Design Stage Assessment : Per unit	O/S Scope	75.50
Post Construction Review : Minimum fee	O/S Scope	750.50
Post Construction Review : Per unit	O/S Scope	108.60
	O/S Scope	0.00
<u>Building Control (excluding Countywide fees)</u>		
Building Control Charges	VAT Inclusive	Remain at current level
Copies of Building Regulation Approvals, Completion Certificates, Regularisation Certificates and any other stored document (Microfiched or stored applications)	O/S Scope	36.10
Copies of Building Regulation Approvals, Completion Certificates, Regularisation Certificates and any other stored document after 2004	O/S Scope	45.50
Duplicate or second page	O/S Scope	0.40
Re-charge plan fee for applications rejected twice.	O/S Scope	0.40
Written Information from Archived Files to Solicitors and members of the public (per question)	O/S Scope	15.90
Letter to confirm exempt work for Building Regulations	O/S Scope	55.80
Site Inspection to Ascertain Whether Building work is Exempt or not.	VAT Exclusive	84.80
Supervised Viewing of Files (per hour or part thereof)	O/S Scope	70.30
Site visits requested for investigation or advice in respect of Building Regulation matters or site visit to ascertain whether building work is exempt or not (not subject to a current application)	VAT Exclusive	72.40
subject to current application) per hour or part thereof	O/S Scope	64.10
Withdrawal of Application before work commences or full plans examination takes place, and a refund of the fee is requested		

Appendix 5

	VAT Status	Charge 2015/16 £
<u>Bulky Waste Collection</u>		
Up to 5 items	O/S Scope	35.60
Swanspool House (Meeting rooms)		
Off Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	VAT Exclusive	19.00
Level 2 - Open, set out, clear away and close.	VAT Exclusive	22.70
Level 3 - As 2 but remain present.	VAT Exclusive	35.10
Peak - Per Hour (Min. 2 hours)		
Level 1 - Open and close.	VAT Exclusive	22.70
Level 2 - Open, set out, clear away and close.	VAT Exclusive	35.10
Level 3 - As 2 but remain present.	VAT Exclusive	42.40

