

Report of the Section 151 Officer

Revenue Budget 2019-20 and the Medium Term Financial Strategy projections

1 Purpose of report

- 1.1 This report has been prepared in order to provide members with detailed proposals for the 2019-20 revenue budget, together with an updated forecast for subsequent financial years.
- 1.2 It also includes a proposal in respect of council tax for 2019-20 in line with the draft budget position previously presented at the Resources Committee meeting on 12 December 2018, and a recommendation for future years' council tax increases.

2 Executive summary

- 2.1 The council continues to face a serious financial challenge to match its current spending levels with future forecasts of funding. In addition, the council has seen demand for statutory services increase, which is having a profound effect on the council's revenue position and its aspiration to become financially sustainable.
- 2.2 To allow for the development and implementation of proposals to meet this challenge the forecast financial position for the next 4 years shows savings of approximately £1m in 2019-20 are needed to give a fully funded position. This is after the use of £729k of earmarked reserves.
- 2.3 The council has historically made significant savings on its revenue budget. However, these savings have been partially offset by increasing demand pressures and as a result have never fully addressed the underlying budget deficit. The council has been fortunate that, to date, it has been able to fund this deficit using revenue reserves. This will not be the case in future years.
- 2.4 With this in mind the initial budget assumption for 2019-20 has been to roll forward current budgets and to adjust for any known savings proposals as and when they arise. This assumption will mean that the council will again need reserves to fund its revenue budget whilst more robust and deliverable solutions are developed and implemented. The budgets for areas affected will continue to remain at a "stand still" position for 2019-20 while proposals are developed and agreed, and any proposed changes or variations will be reported to this committee.
- 2.5 The public has been consulted on the budget proposed for 2019-20, the outcomes of which are shown in Appendix 3 of this report.

- 2.6 The report sets out the proposed budget for 2019-20 and the medium term financial position; it recommends the proposed council tax for this council for 2019-20 and indicative future council tax increases.
- 2.7 A further report on this committee agenda identifies the proposed funding of the capital programme for 2019-20 and subsequent years. Capital issues are therefore not addressed in this report.
- 2.8 It should be noted that this report takes no account of the possibility of two unitary councils in the county in the future. It treats the council as a single entity in accordance with the current status quo.

3 Appendices

Appendix 1: 2019-20 Budget Analysis

Appendix 2: Medium Term Financial Projections 2019-20 to 2022-23

Appendix 3: Budget 2019-20 Consultation response analysis

Appendix 4: Fees and Charges schedule

Appendix 5: Section 25 report

4 Proposed Action:

The Committee is invited to RECOMMEND;

- 4.1 **Approval of an increase in the council's average Band D council tax in 2019-20 of £5.00 (4.52%), as allowed within the referendum limits announced.**
- 4.2 **Approval in principle of the following increase in the council's average Band D council tax in 2020-21 to 2022-23, subject to meeting the referendum criteria:**
- a) **2020-21: £5.00 (4.32%)**
 - b) **2021-22: £5.00 (4.14%)**
 - c) **2022-23: £5.00 (3.98%)**
- 4.4 **After consideration of the S151 Officer's Section 25 report (Appendix 5), approval of the revenue budget for 2019-20 attached at Appendix 1 and the financial projections attached at Appendix 2.**
- 4.5 **Approval of the Fees and Charges schedule attached at Appendix 4.**

5 Background

- 5.1 This committee reviewed the emerging medium term financial position at its meeting on 12 December 2018, which outlined the financial challenges facing the council. The figures presented as part of that report have been refreshed following further information in the Local Government Financial Settlement and are shown at Appendix 2.

- 5.2 Proposals to meet the challenge are continuing to be developed. However, in view of the size of the task it is again proposed to use reserves, in the short term, to balance the revenue budget in 2019-20. 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 potential changes to service delivery through efficiencies and income generation are becoming more limited and, at some point soon, decisions on changes to service levels delivered are inevitable.
- 5.3 The risk of not delivering a balanced budget over the medium term is critical as the level of reserves has significantly diminished and future funding levels are uncertain.
- 5.4 The report provides the resources committee with the detailed proposals from the Section 151 Officer in respect of the revenue budget for 2019-20. It also formally recommends the council's Band D council tax for 2019-20 and a provisional proposal for future years' council tax levels. The report also provides detailed forward projections for the years 2020-21 to 2022-23 in order that the council can consider early action to address future years' funding gaps.
- 5.5 It should be noted that the funding figures for the council included in this report are from the Provisional Local Government Finance Settlement announced in December 2018, which should be confirmed in the Local Government Finance Report in February 2019. No definite date for this announcement has yet been set but once it has been made the appendices in this report will be updated and re-issued with any amendments if necessary. All councillors will have access to the budget reports prior to the full council meeting on 26 February 2019.
- 5.6 The 2019-20 council tax referendum limit for the council, which it is assumed will be in force until 2020-23, is the greater of:
- 3% more than the relevant basic amount of council tax for 2018-19; and
 - £5.00 more than the relevant basic amount of council tax for 2018-19.
- 5.7 Income from fees and charges continues to be a key consideration to meet the financial challenge faced by the council. An assumption has been made that the current fees and charges will be increased by approximately 3.5% in 2019-20, unless there are statutory guidelines to follow, in line with average CPI current inflation rates at August 2018 (current rate prediction for 2019-20 is 3%).
- 5.8 A full review of non-statutory fees and charges will be undertaken in the new financial year, when officers will look at prices and concessions offered and develop a pricing policy that meets the demands and needs of our users in line with statute and regulations.
- 5.9 The fees and charges schedule for 2019-20 is at Appendix 4.

6 Discussion

The medium term financial outlook

- 6.1 The Chancellor announced his intentions for the next financial year in the Budget Statement in October 2018. He outlined the trajectory of overall public spending and there were a number of tax and spending announcements of relevance to local government, including some reductions in business rates bills to be wholly funded by central government.
- 6.2 In addition to this the provisional local government finance settlement was announced on 13 December 2018 and final figures will be announced shortly. As the council accepted the government's offer of a four year settlement, covering the period 2016-17 to 2019-20, there is no expectation that the final figures will vary significantly from the provisional ones announced.
- 6.3 The total provisional funding, comprising of Business Rates Retention Scheme (BRRS) and Revenue Support Grant (RSG), from the Ministry of Housing, Communities and Local Government (MHCLG) for 2017-18 to 2019-20 is as follows:

	2017-18	2018-19	2019-20
	Actual £'000	Provisional £'000	Provisional £'000
Revenue Support Grant	806	531	-
Business Rates Retention	2,260	2,328	2,605
Total Government Grant	3,066	2,859	2,605
<i>Net reduction from previous year</i>	<i>-388</i>	<i>-207</i>	<i>-254</i>

It should be noted that for 2019-20 the council forgoes any RSG (previously a provisional £223k) as a result of the successful bid by the Northamptonshire business rates pool to pilot 75% (rather than 50%) retention of business rates next year. However, the Business Rates Baseline (previously a provisional £2.38m) is increased to £2.605m, to compensate.

- 6.4 The council is aware that, with the future predicted reductions in the level of central government support, 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.

New Homes Bonus

- 6.5 The committee were informed in December of the likelihood that the national baseline for housing growth of 0.4%, below which NHB will not be paid, was likely

to be increased to 0.6%, with a consequent reduction in the Council's 2019-20 bonus entitlement from £1.094m by £131k to £963k. Following consultation, the government has decided that there will be no increase in the national baseline. This results in an entitlement of £1.029m. Entitlements for future years have been refreshed and are included in Appendix 2 to the report.

The council's approach to the budget pressures for 2019-20 and the medium term

- 6.6 The medium term financial projections indicate a need to save around £1m in 2019-20, reducing to £776k in 2022-23. This equates to approximately £3.9m in total over the 4 years.
- 6.7 The current level of general fund reserves at the end of this year is forecast at £3.04m and the minimum level of reserves, as per the reserves policy, is £1.75m. This means only £1.3m of reserves are available to fund the budget. The MTFS shows that, if further savings or efficiencies are not identified, the council will breach its minimum level of reserves in 2020-21 and reserves will be totally exhausted in the following year. It is clear that the level of general fund reserves is insufficient to create a balanced budget in the medium term, in accordance with the reserves policy.
- 6.8 These estimates are based on the current known variables on spending and funding. Appendix 2 shows these in more detail.
- 6.9 The council must achieve a sustainable position where planned expenditure equates to expected budgeted resources. The risks of this not being achieved are becoming more serious as funding reduces and demand for our services increases. It is therefore vitally important that the council maximises its spending power in all ways that it can.
- 6.10 As a result of increasing demand pressures and the risk of the council not being financially sustainable in the short term, a full budget review and scrutiny of every service the council provides will be undertaken early in 2019-20. This will both further verify the robustness of the 2019-20 budget; and identify efficiency options and alternative ways of service delivery, to enable any options agreed to be fully implemented from 2021-22.
- 6.11 In the short to medium term, and in order to sustain the proposals, revenue reserves will be once again used to support the current levels of service delivery and quality.

Savings proposals and budget additions

- 6.12 Since the report to committee in December last year there have been a number of base budget additions and reductions. Budget clinic scrutiny has led to a net increase in the overall base budget.

Base Budget Movements	£'000
2019-20 Base Budget 12 Dec 2018	10,724
<i>Increases to Net Budget</i>	
Reduction in Homelessness income	416
Salary Corrections	44
Information technology	43
<i>Net Pressures</i>	503
<i>Reductions in Net Budget</i>	
Reduced cost of Homelessness	-146
Reduction in Planning Policy	-15
Development Management increased income	-43
Reduction in Audit Fee	-13
Increase in Private Sector Renewal income	-12
Miscellaneous	-5
<i>Net Savings</i>	-234
<i>Net Budget Decrease</i>	269
2019-20 Total Base Budget	10,993
<i>Reductions in inescapable pressures</i>	
Vacancy Factor 2%	-97
Income from additional Investment Properties	-100
Norse Pension Gain	-165
<i>Net Savings</i>	-362
<i>Revised Spending Levels</i>	10,631

- 6.13 Over the next year the choices and options for changes to service delivery and quality will need to be further developed and subject to consultation, to match spending levels to funding available and reduce the pressure on revenue reserves going forward. These will not be easy decisions and it will be important to allow time for their development to ensure the right solution can be found and that robust decisions on service delivery and quality are made for the future. Although work has already been done on potential solutions to increase income or make efficiencies and many have been implemented, further action is required to ensure a balanced and sustainable position over the medium term.

Council tax and referendum levels

- 6.14 After considering the recently announced provisional referendum level the following council tax increases have been included in the financial projections:

	2019-20	2020-21	2021-22	2022-23
Estimated Tax Base	25,113	25,741	26,385	27,045
Assumed annual increase	£5.00	£5.00	£5.00	£5.00
Equates to a weekly increase of:	£0.10	£0.10	£0.10	£0.10
Equates to an annual increase of:	4.52%	4.32%	4.14%	3.98%
Assumed Band D Charge (Excluding local precepts and special expense area)	£115.71	£120.71	£125.71	£130.71

6.15 These council tax levels represent the current maximum increases allowed before a referendum is needed, which could be subject to change. The draft referendum limit is the higher of an increase in the 2018-19 Council Tax by £5, or by 3%. The Section 151 officer recommends the council increases council tax by the maximum limit of £5. The decision to raise council tax not only creates benefit for the year of the increase but continues to deliver a benefit in future years.

6.16 There is an estimated surplus on the collection fund for 2018-19 of £200k, with a Wellingborough share of £20k. This surplus has been taken into account in setting the council tax for 2019-20 but not in future years. No surplus or deficit has been included in the future projections for reasons of prudence.

6.17 The council needs to consider all ways to increase its spending power, given the continued reductions in central government funding. As council tax is a key component of the spending power calculation, the Section 151 Officer recommends members agree in principle the following council tax increases:

- a) 2019-20 - £5.00 (4.52%)
- b) 2020-21 - £5.00 (4.32%)
- c) 2021-22 - £5.00 (4.14%)
- d) 2022-23 - £5.00 (3.98%)

6.18 The council tax base for 2019-20 has already been agreed as 25,113. The Council Tax resolution for 2019-20 will be presented to Council on 26 February 2019. This will include the council tax for the borough council, county council and the Police, Fire and Crime Commissioner.

6.19 The position in respect of Band D council tax for the borough council is shown below:

	2018-19	2019-20	%
1. Average Band D Council Tax (Excluding local precepts)	£146.05	£151.06	3.43
Of which:			
2. Borough Council – Band D	£110.71	£115.71	4.52
3. Wellingborough town rate – Band D	£59.24	£59.24	0.00

It should be noted that 2019-20 figures for lines 1 and 3 above remain provisional.

6.20 If council tax is raised higher than the government referendum limit a local

referendum must be called. The council tax proposed for the council is below the limit detailed earlier in the report. This does not mean that the council cannot consider this option, but the council would have to take into account all relevant considerations, including the potential costs of a referendum, currently estimated at over £70k.

6 Budget 2019-20

- 7.1 The revenue estimates are summarised in Appendix 1 to the report. This is fundamentally a stand still position for most budgets based on budget submissions received from service managers, after scrutiny by the managing director and the accountancy team. Known changes to services have been included in these figures and any further changes will be reported as part of the budget monitoring process in year.
- 7.2 Appendix 2 shows the base budget and funding sources for 2019-20. It assumes a £5 increase in Council Tax for the year.
- 7.3 The budgeted use of reserves in 2019-20 will be approximately £1m but this could change if further savings are found or higher income levels achieved.

Budget forecasts 2020-21 to 2022-23

- 7.4 The budget forecasts for the medium term are set out in Appendix 2.
- 7.5 The figures are a logical progression from those presented for 2019-20 and take into account key factors for which the details are known or assumed in the Medium Term Financial Strategy. It is recognised, however, that forward forecasts over a number of years carry the risk of increased uncertainty along with the unknown impact of changes in central government policy. This is particularly relevant given the possibility of local government reorganisation within the county.
- 7.6 The figures indicate that on a standstill basis with no additional resources for service development there would be a budget gap of £1m in 2019-20 and a funding pressure of £806k by 2021-22, an amount in excess of general fund reserves available. Even if less prudent assumptions on government funding were made, reserves would not be sufficient to cover the budget deficit. It is, therefore, essential that consideration is given on the means to close the gap between spending proposals and available resources over the coming 12 months.
- 7.7 In view of the extent to which the general fund balance and earmarked reserves have been applied in the financial years up to and including 2019-20 there will be a marked reduction in the council's ability to use this source of support in the future. As a consequence, the funding gap will need to be met from spending reductions, service cuts or increased income.

8 General fund balance

- 8.1 The most recent outturn projections for the current financial year indicate that the

council's general fund balance at 31st March 2019 will be £3.04m. This, however, includes a transfer from earmarked reserves of £543k. The level of general fund reserves is depleting each year as it is used to support the current levels of spending, and is forecast to dip below the policy level of £1.75m in 2020-21. As emphasised in this report, this is not a long term sustainable position and changes to the levels of current spending need to be made prior to 2020-21 budget preparation. This is covered further in the S151 Officer's Section 25 report at Appendix 5.

9 Business rates

- 9.1 From 2013-14 onwards part of the total funding allocated to the council from the MHCLG was based on the estimates for business rates collected locally. This is the Business Rates Retention Scheme element mentioned earlier in this report. The council is in the Northamptonshire Business Rates Pool which administers the scheme for the county and calculates the benefits to be distributed to its members.
- 9.2 The MHCLG uses the business rates estimates for the pool to assess the level of funding to be retained locally and the amount of levies due to be repaid to the MHCLG. In general, growth in business rates collected above a predetermined level is shared 50:50 between the councils and the government. However, the pool has bid successfully to pilot a system whereby growth is shared 75:25 between the pool and the government.
- 9.3 An initial business rates estimate has been included in the financial projections. It is provisional at the time of writing as figures are based on county wide estimates of business rates to be collected, which are due to be submitted to the MHCLG by 31 January 2019. No allowance has been made for the extra rates retained under the 75:25 pilot scheme, as the use of such amounts is subject to county-wide deliberation.
- 9.4 The government's initial plan was to allow local government, by 2020-21, to retain 100% of the rates they collected from business. This was included in a finance bill which was dropped after the last general election. The 75% retention scheme referred to above is to roll out to all councils in 2020-21. The government published consultation proposals, alongside the draft local government finance settlement, for further rates retention and the fair funding review (covering how funding is allocated and redistributed between local authorities from 2020 onwards).
- 9.5 For information, the business rate for 2019-20 has been set at 50.4p in the £ (2018-19 49.3p) and 49.1p (2018-19 48.0p) for small business rate relief.

10 Budget consultation

- 10.1 At the Resources Committee meeting of 12 December 2018, members approved the basis for public consultation on the draft budget. In accordance with the plan a consultation document was designed and widely distributed, using Survey Monkey, and copies of the consultation document were made available on the council's web site.

10.2 The feedback from the consultation process is set out in Appendix 3.

11 Chief Finance Officer's statement

11.1 As required under Section 25 of the Local Government Act 2003, the Section 151 Officer for the council has to provide his or her opinion on the robustness of estimates. A Section 25 report is shown at Appendix 5.

11.2 This report also covers some of the financial risks facing the council in the medium term, in addition to those risks identified at section 15 of this report.

12 Legal powers

Local Government Acts 1992 and 2003
Local Government Finance Act 2012

13 Financial and value for money implications

13.1 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.

13.2 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.

14 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	Possible 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	Possible	Robust monitoring of the variables and periodic refreshing of data

	the short term		
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	High	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

15 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.

16 Implications for stronger and safer communities

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

17 Implications for equalities

Equalities impact screening will be carried out as part of the development of proposals to feed into the corporate planning and budget setting process.

18 Author and contact officer

Gary Moss – Interim Deputy s.151 officer

19 Consultees

Liz Elliott – Managing Director
Julie Thomas – Director

20 Background papers

Medium Term Financial Strategy Report – Resources Committee Dec 2018.

Appendix 1

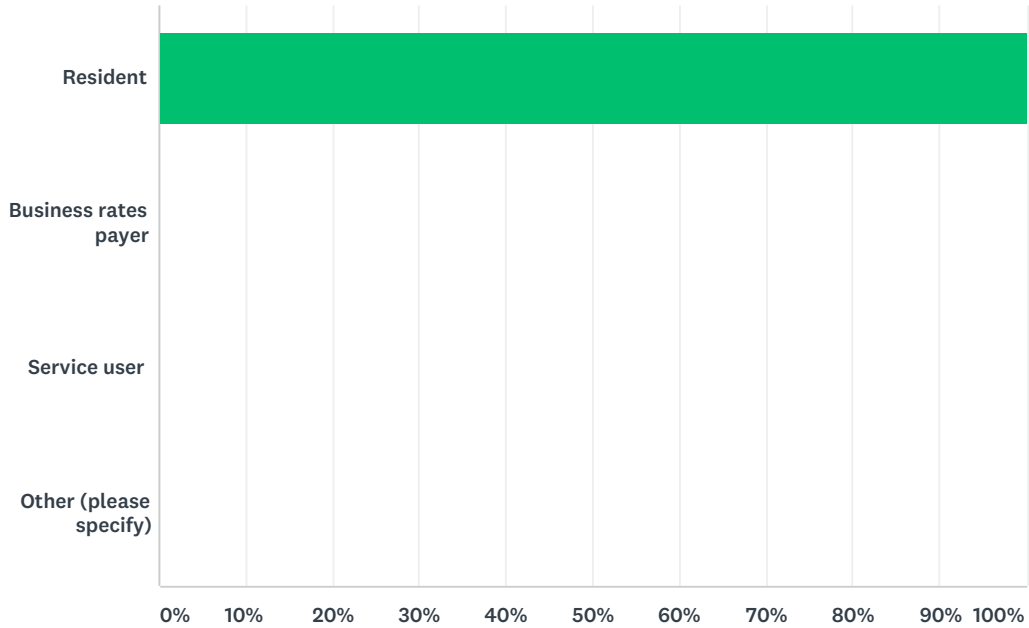
2019-20 Budget Analysis

Service Area	2018-19 ORIGINAL			2019-20 DRAFT			CHANGE		
	Expenditure Budget £'000	Income Budget £'000	TOTAL Budget £'000	Expenditure Budget £'000	Income Budget £'000	TOTAL Budget £'000	Expenditure Budget £'000	Income Budget £'000	TOTAL Budget £'000
Community Support	1,519	(416)	1,103	1,009	(37)	972	(510)	379	(131)
Environmental & Health Protection	598	(168)	430	687	(174)	513	89	5.75	83
Housing	1,737	(1,089)	648	1,473	(787)	686	(264)	302	38
Planning, Policy & Regeneration	551	(43)	508	573	(60)	513	22	(17)	4
Planning & Building Control	743	(674)	69	916	(851)	65	173	(177)	(4)
Environmental Services	4,654	(1,257)	3,397	4,910	(1,257)	3,653	256	0.11	256
Organisational Development	233	-	233	227	-	227	(6)	-	(6)
Democratic Services	795	(1)	794	784	(3)	781	(11)	(2)	(13)
Operational Property	767	(15)	752	769	(15)	754	2	-	2
Investment Property	899	(2,586)	(1,687)	786	(2,603)	(1,817)	(113)	(17)	(130)
Information Technology Shared Service	781	-	781	794	-	794	13	-	13
District Law Shared Service	146	-	146	164	-	164	18	-	18
Accountancy	760	-	760	780	-	780	20	-	20
Internal Audit	65	-	65	61	-	61	(4)	-	(4)
Revenues & Benefits - Benefits Subsidy	20,875	(20,276)	599	20,625	(19,975)	650	(250)	301	51
Revenues & Benefits - Operational	1,072	(713)	359	1,063	(720)	343	(9)	(7)	(16)
Service Income and Expenditure	36,195	(27,238)	8,957	35,622	(26,482)	9,140	(573)	756	183
Corporate Contingency	160	-	160	3	-	3	(157)	-	(157)
Bad Debt Provision	10	-	10	10	-	10	-	-	-
Non Distributed Costs - Pension Fund	1,338	-	1,338	1,352	-	1,352	14	-	14
Investment Income	13	(205)	(192)	12	(293)	(281)	(2)	(88)	(90)
Audit Fee And Bank Charges	66	-	66	40	-	40	(26)	-	(26)
Other Income and Expenditure	1,587	(205)	1,382	1,417	(293)	1,124	(171)	(88)	(259)
Corporate Management	172	-	172	181	-	181	9	-	9
Parish Precepts	548	-	548	548	-	548	-	-	-
TOTAL BUDGET	38,502	(27,443)	11,059	37,768	(26,775)	10,993	(735)	668	(67)

				APPENDIX 2	
	2018-19	2019-20	2020-21	2021-22	2022-23
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's
Current spending levels B/F	10,106	11,059	10,631	9,964	9,484
Net Changes - Standstill Budget	212	-66			
Revised spending levels	10,318	10,993	10,631	9,964	9,484
Inescapable pressures - Operational:					
Pay Inflation - Future Years			97	99	101
Vacancy Factor 2%		-97			
General inflation	50				
Additional Contributions to offset Pension Strain			14	14	14
Local Plan pressures	-82				
Planning Appeals	-70				
Castle interim management costs	129		-181	-8	2
Waendel Leisure Centre	-270				
Grants to Voluntary Bodies			-202		
Income from additional Investment Properties		-100	-200		
Norse Pension Gain		-165		165	
Sports Development			-36		
Transfer of activities to Wellingborough Town Council			-90		
Waendal Walk sponsorship			-19		
Rationalisation of Operational Properties			-30		
Street Lighting renewal programme			-20		
Environmental Fees & Charges Policy				-750	
Parish Precepts	46				
Norse Operational Costs	250				
Service Transformation					
Shared Services (IT Strategy)	-100				
Revenue Invest to Save:					
Homelessness Prevention	54				
Statutory/National Changes:					
Changes in welfare reform demand pressures	300				
Homelessness & Temporary Accommodation Pressures	434				
Total Changes to Base spending levels	741	-362	-667	-480	117
Revised spending levels C/F	11,059	10,631	9,964	9,484	9,602
Financed by:					
Underlying Budget Deficit:	-1,777	-659	-1,001	-1,305	-806
Central Government Funding					
Business Rates Retention Scheme - Baseline	-2,328	-2,605	-2,657	-2,710	-2,764
Business Rates Retention Scheme - Growth	-553	-550	-579	-610	-642
Business Rates Retention Scheme - Pooling Benefit	-277	-275	-290	-305	-321
Section 31 Grant	-1,009	-985	-	-	-
Business Rates Collection Fund (-surplus/deficit)	700	908	-	-	-
Total Business Rates Income	-3,467	-3,506	-3,526	-3,625	-3,727
Council Tax - Baseline	-4,003	-4,151	-4,287	-4,423	-4,559
Council Tax - Growth (2.0%)	-	-69	-145	-229	-321
Council Tax - Band D Increase (£5 & 1.99%)	-122	-126	-129	-132	-135
Council Tax Collection Fund (-surplus/deficit)	-22	-20	-	-	-
Total Council Tax Income	-4,147	-4,366	-4,561	-4,784	-5,015
New Homes Bonus additional income above current budget	-1,097	-1,029	-572	-270	-84
Planned use of Ear Marked Reserves	-1,386	-729	-	-	-
Total On going Funding available	-10,628	-9,630	-8,659	-8,679	-8,826
Total Funding including the one off use of reserves from previous years	-12,405	-10,289	-9,660	-9,984	-9,631
Additional savings needed to balance budget/additional use of reserves (+) or reduced need for reserves (-)	-1,346	342	304	-500	-30
Original Cumulative Total Savings needed:	431	1,001	1,305	806	776
Changes as a result of in year Budget Monitoring	228	-	-	-	-
Revised Cumulative Total Savings needed:	659	1,001	1,305	806	776
General Fund Reserves as at 1st April	-3,155	-3,039	-2,038	-733	73
Less used to fund annual base shortfalls	659	1,001	1,305	806	776
Transfers from Earmarked Reserves	-543	-	-	-	-
Total revised General Fund Balance	-3,039	-2,038	-733	73	848

Q1 I am a

Answered: 11 Skipped: 0

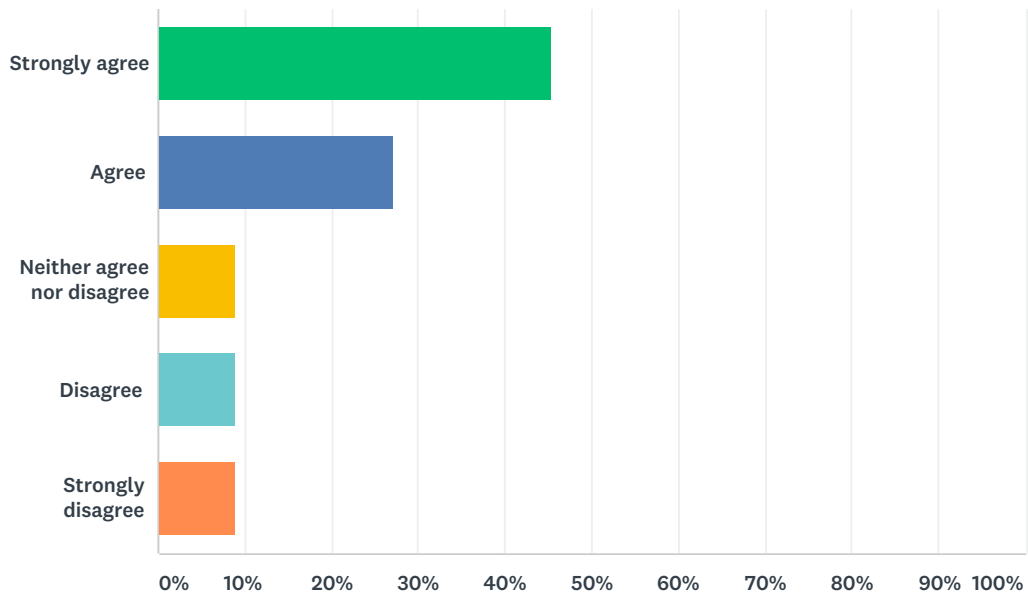


ANSWER CHOICES	RESPONSES
Resident	100.00% 11
Business rates payer	0.00% 0
Service user	0.00% 0
Other (please specify)	0.00% 0
TOTAL	11

#	OTHER (PLEASE SPECIFY)	DATE
	There are no responses.	

Q2 I support the proposal to increase the borough council element of council tax by £5 for 2019-20.

Answered: 11 Skipped: 0



ANSWER CHOICES	RESPONSES	
Strongly agree	45.45%	5
Agree	27.27%	3
Neither agree nor disagree	9.09%	1
Disagree	9.09%	1
Strongly disagree	9.09%	1
TOTAL		11

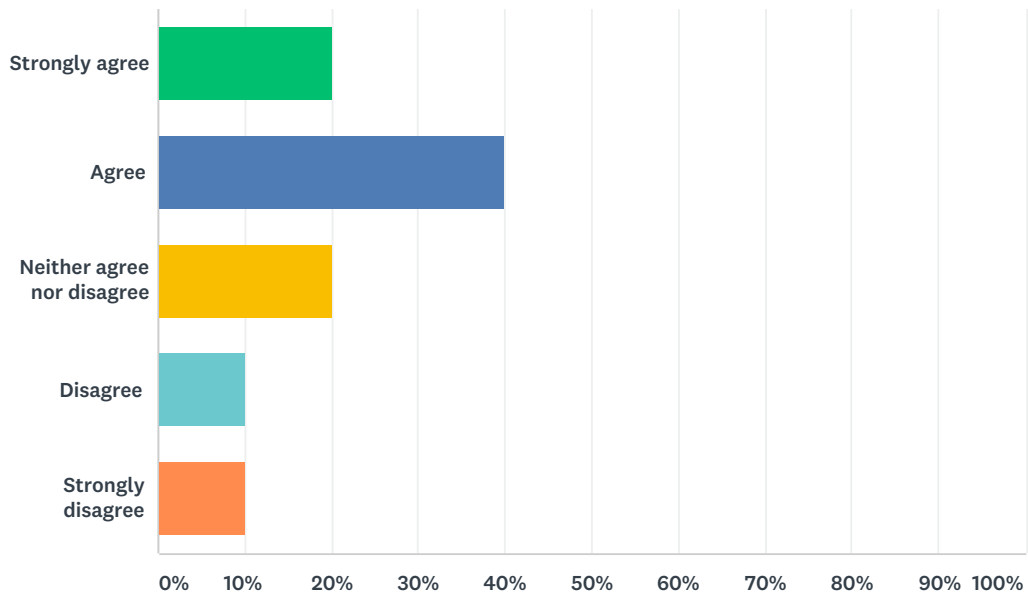
Q3 Please use the box below to make any comments you have about the level of council tax.

Answered: 10 Skipped: 1

#	RESPONSES	DATE
1	Council tax is reasonable,however with any increase I would not want to see any further cuts to local services.	1/17/2019 4:43 PM
2	It would be more palatable if we didn't have to subsidise the Council tax support scroungers.	1/3/2019 7:21 PM
3	You have to increase the amount to be paid to ensure services are maintained	12/31/2018 5:45 PM
4	If you are able to do so, I would have suggested a somewhat larger increase - IF it would mean more could be spend back in the town. I am not one of the wealthier constituents - but even a £50 per annum increase this year (then £5 per year thereafter) is will LESS than £1 per week. If £50 seems to high (or would not be allowed by central gov), then perhaps at least £12 - it works out at exactly £1 per month on the monthly Direct Debit. I would support an increase upto a further £50 providing that money was used to provide services etc rather than acquiring property etc.	12/23/2018 7:54 PM
5	Fair	12/23/2018 6:59 PM
6	Years of financial mismanagement by councillors have caused the problems we face yet they expect us to give them more money	12/23/2018 5:50 PM
7	We can't have the lowest rates and the best service	12/23/2018 1:58 PM
8	Why are central government not funding us adequately?	12/22/2018 10:16 AM
9	Funds should not be spent on unnecessary expenditure such as the Link and Party in the Park	12/19/2018 10:46 AM
10	What services does the council claim to provide me in prospect close Wollaston?	12/18/2018 7:07 PM

Q4 I think it is a good idea for future years council tax to be increased by similar amounts to 2019-20.

Answered: 10 Skipped: 1



ANSWER CHOICES	RESPONSES	
Strongly agree	20.00%	2
Agree	40.00%	4
Neither agree nor disagree	20.00%	2
Disagree	10.00%	1
Strongly disagree	10.00%	1
TOTAL		10

Q5 Please use the box below to make any comments you have about the future level of council tax.

Answered: 7 Skipped: 4

#	RESPONSES	DATE
1	This like the council budgets should not be an indefinite yearly increase.	1/17/2019 4:43 PM
2	It will have to keep going up to continue to subsidise the scroungers lifestyles.	1/3/2019 7:21 PM
3	Council tax should increase annually to ensure a consistent level of services and also to ensure some services can be prioritised such as education, Health and social care and road networks	12/31/2018 5:45 PM
4	If you went with an initial £50 increase, then I think further increases should be limited to inflation only. If you cannot do that and are "capped at £5" then, yes increase the amount by £5 for the following two years too.	12/23/2018 7:54 PM
5	Will it included bus services?	12/23/2018 1:58 PM
6	As above spending should only be on essential services	12/19/2018 10:46 AM
7	Future increase of what services?	12/18/2018 7:07 PM

Q6 Please use the box below to make any suggestions you have on the priorities council should consider.

Answered: 8 Skipped: 3

#	RESPONSES	DATE
1	Crime and anti social behaviour within the area is unacceptable and needs to be a priority for the council with new estates being built. The council should also be willing and engaged to take over roads on new estates where service fees are charged which are not reasonable nor fair.	1/17/2019 4:43 PM
2	Development, development, development. As God said to Noah; "build it and they will come"	1/3/2019 7:21 PM
3	Environment, recycling and replanting Education Health and social care/ inc disability Road and transport networks	12/31/2018 5:45 PM
4	Improve CCTV where ongoing assaults are common (people assaulted and stabbed in Croyland gardens etc). Re-mark pedestrian crossings and stop signs. MANY white lines in the town are now so faded that they are only obeyed as people "remember they were there". Remove gang "tags" and use CCTV to try and catch. I realise graffitti is a "minor crime" in some respects - BUT it drags an area down quite quickly. A bit too late I guess but a shame so many street lights were removed when switching to LED - many areas are now MUCH darker than they used to be. At least PLEASE don't remove any more. Perhaps liaise more with Police and local residents so when an area becomes a "drug dealers hangout", something is done about it within weeks rather than many many months. A no cost (or minimal) which would be a popular move, would be to consider changing the times of many yellow lines from Mon-Sat to Mon-Fri instead. Many of the streets with yellow lines are NOT overly busy on Saturday - yet the lines are still enforced. Perhaps give residents a say for lines that are around them?	12/23/2018 7:54 PM
5	The councillors don't listen. You only have to read the comments on the town council proposal for Wellingborough. The councillors more interested in only 133 people agreeing to a town council out of 166 people rather than all the damning comments about them.	12/23/2018 5:50 PM
6	Bus services !!!	12/23/2018 1:58 PM
7	essential services only	12/19/2018 10:46 AM
8	Tell the rate payers in simple terms where the money goes.	12/18/2018 7:07 PM

Q7 Please use the box below to make any comments you have on ideas and solutions to reduce expenditure and increase income.

Answered: 10 Skipped: 1

#	RESPONSES	DATE
1	Other councils are investing in property and business to reap the rewards, the council should look at this instead of cutting and reducing.	1/17/2019 4:43 PM
2	Hurry up with the unitary authority process and reduce the massively top heavy management structure and the number of councillors.	1/3/2019 7:21 PM
3	Are we to assume that central government will not be replacing the grant with an alternative form of grant?	1/3/2019 2:57 PM
4	Crowdfunding for community projects. Offering the opportunity for volunteers to run or support projects. Charities could be used to support local councils such as The Woodlands Trust, Grow Wild. Opportunities for some people to pay additional fees for extra services- e.g requiring extra grass cuts= additional charge.	12/31/2018 5:45 PM
5	Be more aggressive in getting repayment from benefit cheats. Consider allowing more council property to be used for small businesses. Short term uncomplicated leases from perhaps as little as 1 month. It may not bring in huge amounts of revenue BUT helping small businesses grow might result in them needing larger premises. Might be some serious interest in a council run / backed pre-school place where mums who WANT to work could pay a sensible amount for child care at a pre-school and then come off benefit too. Enough with translating everything into dozens of different languages at our expense. Just one simple phrase along the lines of "If you need help reading this, please contact one of your local community leaders". A long term one which would only work if enough councils asked - but ask central Gov to permit councils to insist that landlords pay council tax on properties EVEN IF they are leased to charities. Again, a long term solution - but once a property has been empty for more than 6 months, increase the amount payable by the landlord by 25% to encourage them to drop rent until they find a suitable tenant. Reduce the number of traffic wardens - we had several years without them at all and MOST of the residents were very happy with the consequences. Consider more sponsorship. It's fine to do a nice floral display on a roundabout - sponsored by whoever - BUT imagine if a few of the building supplies folks agreed to provide perhaps money for asphalt and the council then had a "handyman" go around making QUICK emergency repairs on some of the worst potholes. It would lessen pressure to do a complete re-surfacing AND people would be pleased that SOMETHING was being done within a short time frame. In exchange, the council could acknowledge the building merchants concerned and perhaps even encourage them to bid for local contracts which might benefit them. Try and get sponsors to pay for retrofit Traffic Light LED lamps which can be fitted to existing sets. Sponsor gets publicity - and the council benefit from reduced maintenance costs and reduced running costs.	12/23/2018 7:54 PM
6	Increase income by actively prosecuting fly tipping. Major problem across Northants but all we ever hear even with clear photos and videos and registration numbers is the evidence is not strong enough. No prosecutions for flytipping in Wellingborough for 4 years now.	12/23/2018 5:50 PM
7	Stop spraying weed killer around street furniture . Put cameras out there must be a better way of combating fly tipping! .	12/23/2018 1:58 PM
8	There should be no need to reduce expenditure.	12/22/2018 10:16 AM
9	Before paying councillor allowances ask for receipts for purchases made to ensure that they have actually incurred costs to meet the allowance	12/19/2018 10:46 AM
10	Pay realistic salaries and look for value for money within the council itself	12/18/2018 7:07 PM

Q8 Please use the box below to make any comments you have on the review of accommodation costs.

Answered: 9 Skipped: 2

#	RESPONSES	DATE
1	With the advent of home working can the council not utilise such efficiencies in many areas of their working.	1/17/2019 4:43 PM
2	Turn them all into homeless accommodation, charge them rent and use one of the other authority's buildings when you go to unitary.	1/3/2019 7:21 PM
3	The plan needs to be strategic with a long term sustainable plan. The public should be consulted about potential plans as the services people need should be accessible. Costs should be realistic, manageable and susatainable.	12/31/2018 5:45 PM
4	If space can be made by combining services - then any council buildings (as mentioned earlier) could be rented out to small local businesses.	12/23/2018 7:54 PM
5	Not more flats with no parking for superfluous property.	12/23/2018 6:59 PM
6	hahahahahahahahahahahahaha investing in developing new offices to save money like Angel Square.	12/23/2018 5:50 PM
7	Review empty office space in current buildings and use n More efficiently (I.e. DSS west st W/ borough)	12/23/2018 1:58 PM
8	The Drill Hall has been on the agenda for a long time and the council own land which could be sold for development. These decisions should be prioritised and not put on hold just because a few people object - consideration needs to be given to the silent majority	12/19/2018 10:46 AM
9	This type of plan normally costs the rate payer plenty. When Wellingborough zoo was ejected that was allegedly leading the way?	12/18/2018 7:07 PM

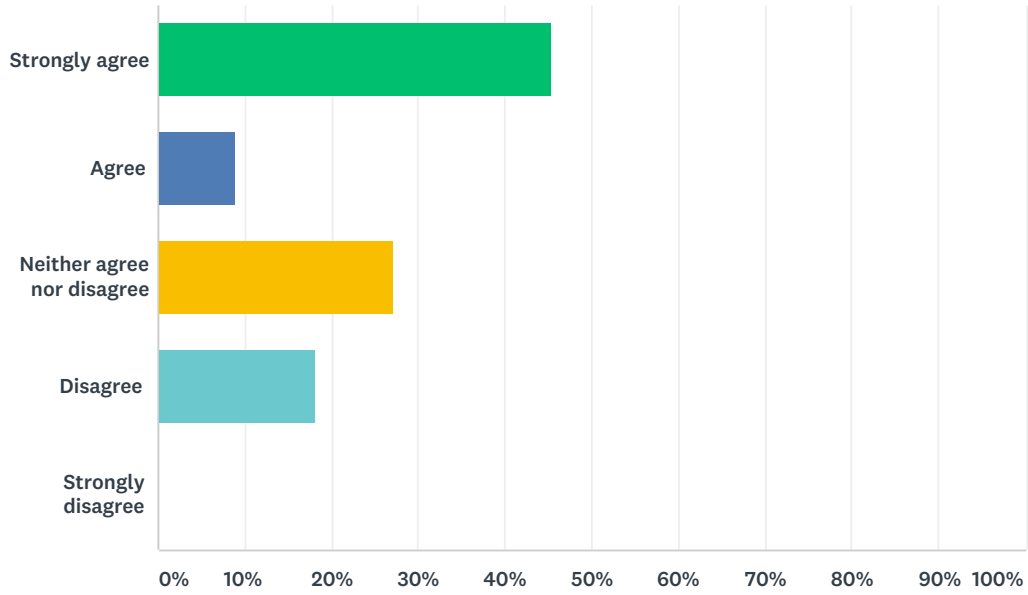
Q9 Please use the box below to make any comments you have on any other areas of spending you think should be reviewed.

Answered: 6 Skipped: 5

#	RESPONSES	DATE
1	Nil	1/17/2019 4:43 PM
2	Senior management structure needs drastic reduction as do councillor numbers. Too many snouts in the trough.	1/3/2019 7:21 PM
3	Spending where people are happy to pay for or complete services themselves - an eg cutting own grass outside own property, maintaining trees. Roadsweeping- unsure of the purpose.	12/31/2018 5:45 PM
4	Perhaps make it easier for small businesses to know how to tender for supplying the council. My guess, for example, is that your IT supplies are probably a "preferred supplier" rather than a small local business that offers great value for money. Most councils do not make it easy for small local businesses to find out about tendering for work - possibly get in touch with the local FSB (Federation Of Small Businesses) and ask them if they would like someone from the council to give a 45 minute chat on how to go about winning local tenders. It would almost certainly get support from the FSB and many of its members I suspect would welcome the chance to attend and learn a little more about how to bid for local government business.	12/23/2018 7:54 PM
5	Public transport to out lying estate (i.e. Redwell west w/ borough	12/23/2018 1:58 PM
6	Council pensions need publicising.	12/18/2018 7:07 PM

Q10 I agree with the increase of 3.5% to all fees and charges.

Answered: 11 Skipped: 0



ANSWER CHOICES	RESPONSES	
Strongly agree	45.45%	5
Agree	9.09%	1
Neither agree nor disagree	27.27%	3
Disagree	18.18%	2
Strongly disagree	0.00%	0
TOTAL		11

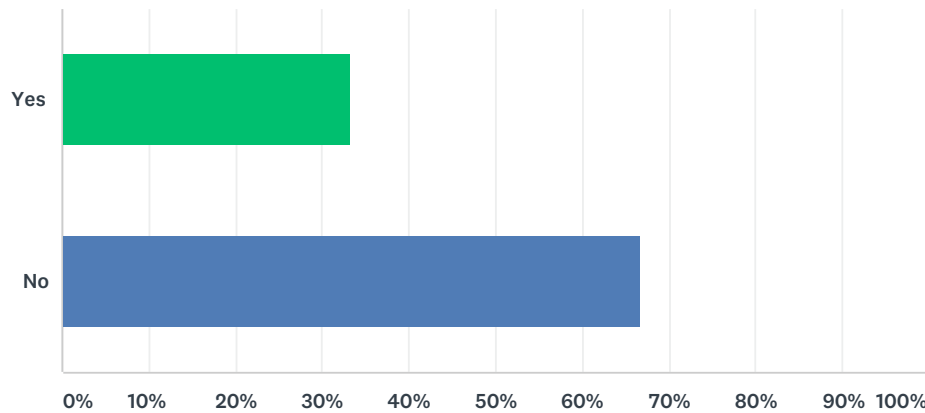
Q11 Please use the box below to make any comments you have on fees and charges.

Answered: 5 Skipped: 6

#	RESPONSES	DATE
1	Nil.	1/17/2019 4:43 PM
2	People should pay for stuff, not expect it cheap or free.	1/3/2019 7:21 PM
3	Peopl should pay a fair price and cost for the service being provided,,, it cannot be sustained if making a loss or no income generated.	12/31/2018 5:45 PM
4	I agree with it for the most part - but when it comes to "The Fair" - charging such a paltry amount for a group of traveling businesses to make tens of thousands of pounds per day seems crazy. Why is the charge so fantastically low?	12/23/2018 7:54 PM
5	No idea	12/18/2018 7:07 PM

Q12 Are there any services that we provide where you think a charge should be introduced?

Answered: 9 Skipped: 2



ANSWER CHOICES	RESPONSES	
Yes	33.33%	3
No	66.67%	6
TOTAL		9

#	IF YES, PLEASE SPECIFY WHAT SERVICES YOU THINK SHOULD BE CHARGED FOR.	DATE
1	Car parking.	1/3/2019 7:21 PM
2	Grass cutting. Removal of sofas/ rubbish	12/31/2018 5:45 PM
3	It would be a little easier to answer this if you had popped a link to a summary of services which are offered free - so we could consider if a charge should be applied - even if only in certain cases (eg: still free for pensioners etc)	12/23/2018 7:54 PM
4	No your bad enough with the services you provide now let alone adding more	12/23/2018 5:50 PM
5	Local bus service (£1.00) Jackson Lane Carpark (£1.00)	12/23/2018 1:58 PM

Fees and Charges Schedule 2019-20

Appendix 4

2019-20 Fees & Charges

	VAT Status	Current Charge 2018-19 £	Proposed Charge 2019-20 £	Previous Percentage Increase	Proposed Percentage Increase
<u>Council Minutes etc.</u>					
<u>Minutes</u>					
Commercial Concerns	Zero Rated	157.70	163.20	2.94%	3.49%
<u>Planning Committee</u>					
Agendas, reports and minutes	Zero Rated	315.50	326.50	2.97%	3.49%
Minutes	Zero Rated	79.80	82.50	2.97%	3.38%
<u>Register of land held by Public Bodies</u>					
Copy of an entry	VAT excl	13.80	14.20	2.99%	2.90%
Duplicate sheet	VAT excl	0.40	0.40	0.00%	0.00%
<u>Freedom of Information Act</u>					
Requests for information:	O/S Scope				
<p>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.</p>					
Register of Electors (Full or Open) - Paper Copy	O/S Scope	£10, plus £5 per 1000 entries (or part thereof)	£10, plus £5 per 1000 entries (or part thereof)		
Register of Electors (Full or Open) - Data Copy	O/S Scope	£20, plus £1.50 per 1000 entries (or part thereof)	£20, plus £1.50 per 1000 entries (or part thereof)		
Certificate of Residency	O/S Scope	15.00	15.00		

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
<u>Cremation Fees</u>					
Adult Cremation (over 16 years)	Exempt	899.00	899.00	0.00%	0.00%
Child cremation (up to 16 years)	Exempt	no charge	no charge		
Off peak funerals (to finish before 10am and to start after 4pm)	Exempt	799.00	799.00	0.00%	0.00%
Evening and weekend funerals	Exempt	899.00	899.00	0.00%	0.00%
No service required at the crematorium	Exempt	675.00	675.00	0.00%	0.00%
Extended service (total length of 1 hour 20 minutes)	Exempt	200.00	200.00	0.00%	0.00%
<u>Additional optional fees</u>					
Scattering ashes only (witnessed by mourners):	Exempt	32.00	32.00	0.00%	0.00%
Scattering ashes, with a service (40 mins) inside the crematorium	Exempt	84.00	84.00	0.00%	0.00%
Scattering ashes (no witnesses present):					
if the cremation took place at Nene Valley Crematorium		no charge	no charge		
if the deceased had resided in the borough during the past year	Exempt	32.00	32.00	0.00%	0.00%
if the deceased had not resided in the borough during the past year	Exempt	40.00	40.00	0.00%	0.00%
Scattering ashes – either witnessed or unwitnessed (where the deceased had not resided in the borough during the past year)	Exempt	40.00	40.00	0.00%	0.00%
Memorial service with no cremation (40 mins)	VAT incl	200.00	200.00	0.00%	0.00%
<u>Cemeteries</u>					
<u>Interments-Public & Purchased Graves (Monday - 11.30 Friday)</u>					
Age to 1 month	Exempt	No charge	No charge		
Over 1 month - 16 years	Exempt	No charge	No charge		
Over 16 years					
Depth to 6 ft.	Exempt	368.80	381.70	2.99%	3.50%
Burial that takes place within 24 hours (subject to availability of tra	Exempt	544.30	544.30		0.00%
Per additional ft.	Exempt	74.50	77.10	2.90%	3.49%
Chamber - Single Interment	Exempt	270.70	280.10	2.97%	3.47%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Chamber - Double or Second Interment	Exempt	490.40	507.50	2.98%	3.49%
Cremated Remains	Exempt	86.30	89.30	2.98%	3.48%
Memorial Chambers	Exempt	79.80	82.50	2.97%	3.38%
Pre-purchased mausoleum	Exempt	776.20	803.30	3.00%	3.49%
Construction and installation of a timber pack (supplied by trained personnel) to enable a shroud burial and entry to a grave	Exempt	384.70	398.10		3.48%
<u>Interments-Public & Purchased Graves (Friday after 11.30am to 3.30pm, Saturday 9.00am -10.30 am)</u>					
Depth to 6 ft.	Exempt	553.30	572.60	3.00%	3.49%
Burial that takes place within 24 hours (subject to availability of tra	Exempt	816.40	816.40		0.00%
Per additional ft.	Exempt	111.80	115.70	2.95%	3.49%
Chamber - Single Interment	Exempt	406.20	420.40	2.99%	3.50%
Chamber - Double or Second Interment	Exempt	735.60	761.30	3.00%	3.49%
Cremated Remains	Exempt	129.90	134.40	2.93%	3.46%
Memorial Chambers	Exempt	120.40	124.60	2.99%	3.49%
Pre-purchased mausoleum	Exempt	1164.30	1205.00	3.00%	3.50%
Construction and installation of a timber pack (supplied by trained personnel) to enable a shroud burial and entry to a grave	Exempt	577.00	597.10		3.48%
<u>Interments-Public & Purchased Graves (Saturday after 10.30am, Sundays and bank holidays)</u>					
Depth to 6 ft.	Exempt	737.60	763.40		3.50%
Burial that takes place within 24 hours (subject to availability of tra	Exempt	1088.60	1088.60		0.00%
Per additional ft.	Exempt	149.00	154.20		3.49%
Chamber - Single Interment	Exempt	541.40	560.20		3.47%
Chamber - Double or Second Interment	Exempt	980.80	1015.00		3.49%
Cremated Remains	Exempt	172.60	178.60		3.48%
Memorial Chambers	Exempt	159.60	165.00		3.38%
Pre-purchased mausoleum	Exempt	1552.40	1606.60		3.49%
Construction and installation of a timber pack (supplied by trained personnel) to enable a shroud burial and entry to a grave	Exempt	769.40	796.20		3.48%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
<u>Exclusive Rights</u>					
Earth Graves (9 ft. x 4 ft.)	Exempt	379.00	392.20	2.99%	3.48%
Childs Plot (4 ft. x 3 ft.)	Exempt	185.40	191.80	3.00%	3.45%
Memorial Garden (2 ft. x 2 ft.)	Exempt	123.60	127.90	3.00%	3.48%
Chamber - Single Interment	Exempt	369.80	382.70	2.98%	3.49%
Chamber - Double or Second Interment	Exempt	369.80	382.70	2.98%	3.49%
Memorial Chamber, Ashes (Including Plaque)	Exempt	308.00	318.70	2.98%	3.47%
Mausoleum - Purchase, facia tablets and inscription	Exempt	3362.00	3479.60	3.00%	3.50%
<u>Memorials</u>					
Vase or Tablet	Exempt	34.00	35.10	2.72%	3.24%
Headstone or other monument	Exempt	187.60	194.10	2.96%	3.46%
Kerb	Exempt	106.60	110.30	3.00%	3.47%
Additional inscriptions	Exempt	53.20	55.00	2.90%	3.38%
Replacement of headstones	Exempt	60.60	62.70	2.89%	3.47%
Use of chapel	Exempt	37.10	38.30	2.77%	3.23%
Use of organ	Exempt	37.10	38.30	2.77%	3.23%
Search Fee	VAT incl	41.40	42.80	2.99%	3.38%
Exhumation	Exempt				
Exhumation of Ashes	Exempt				
<u>Special Conditions</u>					
Purchaser has not lived in the Borough for at least one year in the past ten years - 100% uplift in charges (applies to purchase of exclusive rights only)					
Deceased has not lived in the Borough for at least one year in the last five years - 100% uplift in charges (applies to interment fee and memorial applicants)					
<u>Maintenance of Graves</u>					
Levelling and turfing grassed graves on one occasion	Exempt	88.30	91.30	2.91%	3.40%
Maintaining other graves for 25 years	Exempt	725.00	750.30	3.00%	3.49%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Planting on a single occasion	Exempt	60.60	62.70	2.89%	3.47%
Spring & Summer flowers for 25 years	Exempt	1451.10	1501.80	3.00%	3.49%
<u>Bulky Waste Collection</u>					
Up to 5 items	O/S Scope	36.60	37.80	2.81%	3.28%
<u>Swanspool Pavilion</u>					
Monday to Saturday- Minimum Charge (3 hours)					
Off Peak - Per Hour (Min. 2 hours):					
Level 1 - Open and close.	Exempt	15.30	15.80	2.68%	3.27%
Level 2 - Open, set out, clear away and close.	Exempt	19.50	20.10	2.63%	3.08%
Level 3 - As 2 but remain present.	Exempt	27.60	28.50	2.99%	3.26%
Peak - Per Hour (Min. 2 hours) :					
Level 1 - Open and close.	Exempt	19.50	20.10	2.63%	3.08%
Level 2 - Open, set out, clear away and close.	Exempt	27.60	28.50	2.99%	3.26%
Level 3 - As 2 but remain present.	Exempt	30.70	31.70	2.68%	3.26%
<u>Tithe Barn</u>					
Off Peak - Per Hour (Min. 2 hours):					
Level 1 - Open and close.	Exempt	19.50	20.10	2.63%	3.08%
Level 2 - Open, set out, clear away and close.	Exempt	23.30	24.10	2.64%	3.43%
Level 3 - As 2 but remain present.	Exempt	36.10	37.30	2.85%	3.32%
Peak - Per Hour (Min. 2 hours) :					
Level 1 - Open and close.	Exempt	23.30	24.10	2.64%	3.43%
Level 2 - Open, set out, clear away and close.	Exempt	36.10	37.30	2.85%	3.32%
Level 3 - As 2 but remain present.	Exempt	43.60	45.10	2.83%	3.44%
<u>Swanspool House (Meeting rooms)</u>					
Off Peak - Per Hour (Min. 2 hours)					
Level 1 - Open and close.	VAT excl	19.50	20.10	2.63%	3.08%
Level 2 - Open, set out, clear away and close.	VAT excl	23.30	24.10	2.64%	3.43%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Level 3 - As 2 but remain present.	VAT excl	36.10	37.30	2.85%	3.32%
Peak - Per Hour (Min. 2 hours)					
Level 1 - Open and close.	VAT excl	23.30	24.10	2.64%	3.43%
Level 2 - Open, set out, clear away and close.	VAT excl	36.10	37.30	2.85%	3.32%
Level 3 - As 2 but remain present.	VAT excl	43.60	45.10	2.83%	3.44%
<u>Finedon Town Hall</u>					
Off Peak - Per Hour (Min. 2 hours):					
Level 1 - Open and close.	Exempt	15.30	15.80	2.68%	3.27%
Level 2 - Open, set out, clear away and close.	Exempt	19.50	20.10	2.63%	3.08%
Level 3 - As 2 but remain present.	Exempt	27.60	28.50	2.99%	3.26%
Peak - Per Hour (Min. 2 hours):					
Level 1 - Open and close.	Exempt	19.50	20.10	2.63%	3.08%
Level 2 - Open, set out, clear away and close.	Exempt	27.00	27.90	2.66%	3.33%
Level 3 - As 2 but remain present.	Exempt	30.70	31.70	2.68%	3.26%
<u>All Halls</u>					
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	66.00	68.30	2.96%	3.48%
Hire of Piano (where available)	Exempt	2.50	2.50	0.00%	0.00%
Licensed Bar Facilities (per booking)	Exempt	39.30	40.60	2.88%	3.31%
<u>Parks</u>					
Floral Decorations	Exempt	31.90	33.00	2.90%	3.45%
Chairs - Charge per chair per day	Exempt	1.00	1.00	0.00%	0.00%
Bandstand Section - each per day	Exempt	3.60	3.70	2.86%	2.78%
Castlefields Bandstand - per day	Exempt	10.00	10.00	0.00%	0.00%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
<u>Fairs</u>					
Charged at a daily rate per operating day for areas of land up to 15	Exempt	270.70	280.10	2.97%	3.47%
Additional 25% charged for any Bank Holiday on which the fair is o	Exempt	338.40	350.20	2.98%	3.49%
Returnable deposit to be paid by the fair operators, some or all of v	Exempt	719.60	750.00	2.99%	4.22%
<u>Circus</u>					
Per week	Exempt	1000.00	1035.00	0.00%	3.50%
Returnable deposit to be paid by the fair operators, some or all of v	Exempt	719.60	750.00	2.99%	4.22%
<u>Parks Games</u>					
Football	VAT incl	43.60	45.10	2.83%	3.44%
Cricket -Day Matches	VAT incl	52.20	54.00	2.96%	3.45%
Cricket -Evening Matches	VAT incl	35.10	36.30	2.93%	3.42%
Tennis per court (per 45 minutes)	VAT incl	4.70	4.80	2.17%	2.13%
Bowls-Per Rink (per hour)	VAT incl	4.70	4.80	2.17%	2.13%
Equipment Hire Charges-Per Item (Query the proposed charge)	VAT incl	1.00	1.00	0.00%	0.00%
Equipment Hire charges-Deposit (per session)	VAT incl	6.70	6.90	1.52%	2.99%
Parks Games - Percentage increase in fees and proposed charge includes VAT rate at 20%.					
<u>Local Land Charges - Search Fees</u>					
LLC1 only	Exempt	18.00	18.00	0.00%	0.00%
Con 29 (R)	VAT incl	78.00	78.00	24.80%	0.00%
Con 29 (R) (except Q2, 3.1, 3.2, 3.4, 3.6)	VAT incl	41.00	41.00	3.80%	0.00%
	VAT incl/				
Con 29 (R) and LLC1	Exempt	96.00	96.00	19.25%	0.00%
Con 29 (O) (Q4-22)	VAT incl	12.00	12.00	20.00%	0.00%
CON 29 (O) (22)	VAT incl	13.50	13.50	12.50%	0.00%
Second Parcel	VAT incl	13.00	13.00	18.18%	0.00%
<u>Planning</u>					

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Please see fees schedule on link: http://www.wellingborough.gov.uk/info/200128/planning_permissions/1069/fees					
<u>Building Control (excluding Countywide fees)</u>					
Building Control Charges	VAT incl				
Copies of Building Regulation Approvals, Completion Certificates, Regularisation Certificates and any other stored document (Microfiched or stored applications)	O/S Scope	42.60	44.00	2.90%	3.29%
Copies of Building Regulation Approvals, Completion Certificates, Regularisation Certificates and any other electronically stored document available for emailing	O/S Scope	16.30	16.80	2.52%	3.07%
Duplicate or second page	O/S Scope	0.40	0.40	0.00%	0.00%
Re-charge plan fee for applications rejected twice.		Full plan check fee	Full plan check fee		
Written Information from Archived Files to Solicitors and members of the public (per question)		37.10	38.30	2.77%	3.23%
Desk top research and letter to confirm exempt work for Building Regulations	VAT excl	55.80	55.80	0.00%	0.00%
Supervised Viewing of Files (per hour or part thereof)	VAT excl	55.80	55.80	0.00%	0.00%
Site visits requested for investigation or advice in respect of Building Regulation matters OF ANY TYPE (not subject to a current application) fee deductible from BC application fee	VAT incl	72.40	72.40	0.00%	0.00%
Withdrawal of Application before work commences or full plans examination takes place, and a refund of the fee is requested	VAT incl	64.10	64.10	0.00%	0.00%
Electrical testing by an electrical contractor		Cost recovery	Cost recovery		
<u>Copying Charges</u>					
Planning Decisions notices or other stored or microfiched documents	VAT excl	16.30	16.80	2.52%	3.07%
Duplicate Sheet	VAT excl	0.40	0.40	0.00%	0.00%
Written Information from Archived Files to Solicitors and members of the public (per question)	O/S Scope	37.10	38.30	2.77%	3.23%
Paper copies of any document (including TPOs and S106 agreements)	VAT excl	42.80	44.20	3.38%	3.27%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Electronic emailed documents (TPO and S106 Agreements and ar	VAT excl	16.40	16.90	3.14%	3.05%
<u>Pest Control - General Charges - All premises</u>					
Charge inclusive of Materials	VAT excl	62.80	83.00	2.95%	32.17%
Call out charge- if treatment not required	VAT excl	15.80	26.75	2.60%	69.30%
<u>Food Safety</u>					
Street Trading - Licence	O/S Scope	1165.60	1165.60	0.00%	0.00%
- Consent	O/S Scope	781.50	781.50	0.00%	0.00%
- Transfer fee			40.00		
<p>Note: There will be no licenses after Development committee in Feb</p> <p>Note: there is a £80 Non-Refundable Application Fee for all annual street trading consent applications. This is deductible from the fee where an application is successful.</p>					
Food Export Certificate	O/S Scope	84.10	87.00	2.94%	3.45%
Voluntary Surrender of Food	O/S Scope	£40 per hr	£40 per hr		
Food Hygiene Rating Requested Re-rating Revisit		126.60	126.60		0.00%
<u>Private Water Supplies</u>					
Risk assessment		35- 500	35- 500		
Sampling per visit (£35 per hour)		35-100	35-100		
Other Investigations (£35 per hour)		35-100	35-100		
Grant of Authorisation		100.00	100.00		
Analysis of Samples					
Under Regulation 10		0-25	0-25		
Taken during Check monitoring		0-100	0-100		
Taken during Audit monitoring		0-500	0-500		

Control of Stray Dogs

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Collection of a stray dog fee	O/S Scope	45.00	50.00	0.00%	11.11%
Kennelling fee per day	VAT incl	7.00	7.00	0.00%	0.00%
<u>Welfare Funeral</u>					
Officer fees		£35 per hr	£35 per hr		
<u>Works in Default</u>					
Officer fees		£35 per hr	£35 per hr		
<u>Health & Safety</u>					
Factual report requested for civil actions	O/S Scope	160.80	166.40	2.94%	3.48%
<u>Health Courses</u>					
Food Hygiene/Health & Safety Courses					
Individual	VAT excl	62.80	64.90	2.95%	3.34%
Group (maximum 10 people)	VAT excl	472.20	488.70	2.99%	3.49%
<u>Taxi Licensing</u>					
<u>Hackney Carriage / Private Hire</u>					
Vehicle licence	O/S Scope	194.00	199.00	3.30%	2.58%
Driver's Licence original (3years)	O/S Scope	175.00	179.00	1.74%	2.29%
Driver's Licence renewal (3years)	O/S Scope	171.00	175.00	1.79%	2.34%
Operator's Licence, original and renewal (5 years)	O/S Scope	310.00	316.00	1.51%	1.94%
Trailers	O/S Scope	60.00	60.00	0.00%	0.00%
Hackney Carriage Knowledge Test	O/S Scope	60.00	64.00	20.00%	6.67%
Private Hire Drivers Test	O/S Scope	16.00	16.00	6.67%	0.00%
Transfer of Vehicle Licence (paperwork only, no plates)	O/S Scope	21.25	21.25	0.00%	0.00%
Temporary Vehicle Transfer (plates included)	O/S Scope	52.00	52.00	0.00%	0.00%
Personal Plate Application (plates included)	O/S Scope	52.00	52.00	0.00%	0.00%
In Year Permanent Vehicle Replacement	O/S Scope	52.00	52.00	0.00%	0.00%
Short Term Drivers Badge (previously Temporary)	O/S Scope	20.00	20.00	0.00%	0.00%
Transfer of Vehicle Ownership	O/S Scope	21.25	21.25	0.00%	0.00%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
<u>Hackney Carriage / Private Hire - Spares and Replacements:</u>					
Rear Vehicle Plate	O/S Scope	25.00	25.00	0.00%	0.00%
Hackney Internal Plate	O/S Scope	17.00	17.00	0.00%	0.00%
Private Hire Internal Plate	O/S Scope	18.00	18.00	0.00%	0.00%
Bracket	O/S Scope	25.00	25.00	0.00%	0.00%
Windscreen Pouch	O/S Scope	8.00	8.00	0.00%	0.00%
Lost Drivers Badge Replacement	O/S Scope	20.00	20.00	0.00%	0.00%
Change in name on Drivers Licence	O/S Scope	20.00	20.00	0.00%	0.00%
Change of address	O/S Scope	9.00	9.00	12.50%	0.00%
Copy of licence	O/S Scope	9.00	9.00		0.00%
<u>Environmental Health Licensing:</u>					
Animal Boarding Commercial	Zero	230.00	246.00	0.00%	6.96%
Animal Boarding- Kennels/Catteries -renewal	Zero		217.00		
Animal Boarding- Kennels/Catteries -grant	Zero		189.00		
Animal Boarding- Kennels/Catteries - re-rate or var inc. ins.	Zero		193.00		
Animal Boarding- Kennels/Catteries -vary no ins.	Zero		81.00		
Animal Boarding- Kennels/Catteries -Appeal	Zero		179.00		
Animal Boarding- Kennels/Catteries -Transfer	Zero		24.00		
Animal Boarding Domestic Home	Zero	224.00	224.00	0.00%	0.00%
Animal Boarding Home - renewal	Zero		204.00		
Animal Boarding Home - grant	Zero		165.00		
Animal Boarding Home - re-rate or var inc. ins.	Zero		181.00		
Animal Boarding Home - vary no ins.	Zero		81.00		
Animal Boarding Home - appeal	Zero		175.00		
Animal Boarding Home - transfer	Zero		24.00		
Day care - New	Zero	230.00	242.00	#DIV/0!	5.22%
Day care - renewal	Zero		213.00		
Day care - grant	Zero		181.00		
Day care - re-rate or var inc. ins.	Zero		185.00		
Day care - vary no ins.	Zero		81.00		
Day care - appeal	Zero		175.00		

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Day care - transfer	Zero		24.00		
Combined Boarding or Boarding&DayCare - New	Zero		293.00		
Combined Boarding or Boarding&DayCare - renewal	Zero		260.00		
Combined Boarding or Boarding&DayCare - grant	Zero		240.00		
Combined Boarding or Boarding&DayCare - re-rate or var inc. ins.	Zero		224.00		
Combined Boarding or Boarding&DayCare - vary no ins.	Zero		83.00		
Combined Boarding or Boarding&DayCare - appeal	Zero		215.00		
Combined Boarding or Boarding&DayCare - transfer	Zero		24.00		
Dog Breeding Establishment - new	Zero	194.00	254.00	0.00%	30.93%
Dog Breeding Establishment - renewal	Zero		217.00		
Dog Breeding Establishment - grant	Zero		193.00		
Dog Breeding Establishment - re-rate or var inc. ins.	Zero		197.00		
Dog Breeding Establishment - vary no ins.	Zero		83.00		
Dog Breeding Establishment - appeal	Zero		179.00		
Dog Breeding Establishment - transfer	Zero		24.00		
Pet Shops (Application):	Zero	207.00	264.00	0.00%	27.54%
Pet Shops - renewal	Zero		231.00		
Pet Shops - grant	Zero		237.00		
Pet Shops -re-rate or var inc. ins.	Zero		201.00		
Pet Shops - vary no ins.	Zero		89.00		
Pet Shops - appeal	Zero		195.00		
Pet Shops - transfer	Zero		24.00		
Exhibiting Animals -application	Zero		234.00		
Exhibiting Animals -grant	Zero		185.00		
Exhibiting Animals -renewal	Zero		219.00		
Riding Establishments (excludes veterinary inspection charges)	Zero	253.00	313.00	0.00%	23.72%
Riding Establishments- renewal	Zero		308.00		
Riding Establishments- grant	Zero		268.00		
Riding Establishments- re-rate or var inc. ins.	Zero		240.00		
Riding Establishments- vary no ins.	Zero		95.00		
Riding Establishments- appeal	Zero		215.00		
Riding Establishments- grant	Zero		24.00		
Dangerous Wild Animals	Zero	216.00	218.00	0.00%	0.93%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Zoo Licence	Zero	POA	POA		
<u>Ear Piercing, Acupuncture, Electrolysis, Skin colouring and Tattooing:</u>					
Registration of New Premises & Practitioners	Zero	251.00	251.00	0.00%	0.00%
Add/Remove Practitioner(s)	Zero	55.00	55.00	0.00%	0.00%
<u>Sex Shops:</u>					
Application	Zero	1234.00	1234.00	0.00%	0.00%
Renewal	Zero	329.00	329.00	0.00%	0.00%
Pet Shops (Application):	Zero	207.00	207.00	0.00%	0.00%
Riding Establishments (excludes veterinary inspection charges)	Zero	253.00	253.00	0.00%	0.00%
Hypnotism	Zero	132.00	132.00	0.00%	0.00%
<u>Scrap Metal Dealers Licence</u>					
Site Licence	Zero	358.00	358.00	0.00%	0.00%
Collectors Licence	Zero	265.00	265.00	0.00%	0.00%
Variation to Site Licence	Zero	72.00	72.00	0.00%	0.00%
Duplicate Copy Licence	Zero	16.00	16.00	0.00%	0.00%
<u>Boat Licences</u>					
New Licence	Zero	122.00	122.00	0.00%	0.00%
New Plaques	VAT incl	110.00	110.00	0.00%	0.00%
Renewal	Zero	POA	POA		
<u>Mobile Homes:</u>					
Application Fee:					
1 - 10 pitches	Zero	156.00	156.00	0.00%	0.00%
11 - 50 pitches	Zero	209.00	209.00	0.00%	0.00%
51 - 100 pitches	Zero	262.00	262.00	0.00%	0.00%
101 + pitches	Zero	314.00	314.00	0.00%	0.00%
Annual Fee					
1 - 5 pitches	Zero	Exempt	Exempt		

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
6 - 10 pitches	Zero	103.00	103.00	0.00%	0.00%
11 - 50 pitches	Zero	130.00	130.00	0.00%	0.00%
51 - 100 pitches	Zero	156.00	156.00	0.00%	0.00%
101 + pitches	Zero	182.00	182.00	0.00%	0.00%
Application to transfer or amend licence	Zero	156.00	156.00	0.00%	0.00%
Depositing, varying or deleting Site Rules	Zero	103.00	103.00	0.00%	0.00%

Fixed Penalty Notices

Health Act 2006

Failure to display smoke-free signage (Section 6)	O/S Scope	£200 reducing to £150 if paid within 15 days £50 reducing to £30 if paid within 15 days	£200 reducing to £150 if paid within 15 days £50 reducing to £30 if paid within 15 days	£200 reducing to £150 if paid within 15 days £50	
Smoking in a smoke-free vehicle or premises (Section 7)	O/S Scope			discounted to £30 if paid	

Environmental Protection Act 1990

Depositing litter	O/S Scope	75.00	75.00	75.00	0.00%
Failure to comply with a waste receptacles notice	O/S Scope	60.00	60.00	60.00	0.00%
Failure to furnish documentation (waste transfer notes)	O/S Scope	300.00	300.00	300.00	0.00%
Unauthorised distribution of literature on designated land	O/S Scope	75.00	75.00	75.00	0.00%

Clean Neighbourhood and Environment Act 2005

Nuisance parking	O/S Scope				
> offering for sale on the road two or more vehicles	O/S Scope	100.00	100.00	100.00	0.00%
> repairing vehicles on the road	O/S Scope	100.00	100.00	100.00	0.00%

Control of Pollution (Amendment) Act 1989

Failure to produce authority (waste carriers licence)	O/S Scope	300.00	300.00	300.00	0.00%
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Anti-Social Behaviour Crime and Policing Act, 2014

Failure to comply with provision of Public Space Protection Order c	O/S Scope	100.00	100.00	100.00	0.00%
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Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
Failure to comply with requirements of a Community Protection Wz	O/S Scope	100.00	100.00	100.00	0.00%

Local Authority Pollution Prevention and Control (Part B Charges) 2019/2020

The Council is responsible for issuing permits and charging fees for certain industrial activities under the Pollution Prevention Control element of the Environmental Permitting Regulations (EPR) 2010. Further information on current fees charged is available from the Environmental Health department.

Private Sector Housing

Border Agency inspection certificates	VAT excl	118.20	122.30	2.96%	3.47%
Licence Application Fee for Houses in Multiple Occupation Fee	O/S Scope	1000.00	1000.00	66.67%	0.00%
Enforcement Notice - Maximum fee (section 10 and 11 of the Hous	Exempt	300.00	300.00	0.00%	0.00%

Civil penalty notices to a maximum of £30,000

Rural Housing Needs Surveys

Full Survey Document	VAT excl	515.00	533.00	3.00%	3.50%
Full Survey Document - Parish Council	VAT excl	309.00	320.00	3.00%	3.56%
Housing Needs Survey - Consultancy Charges	VAT excl	£ to be determined per cost calculator			

Keyways - Advertising of Housing Association Properties

Per Advert	Exempt	70.00	70.00	0.00%	0.00%
Per New Build Advert	Exempt	35.00	35.00	0.00%	0.00%

Licensing of Additional Markets (non standard)

Number of Pitches & Event Fee

1-20 Registration Fee	Exempt	15.40	15.90	2.67%	3.25%
Fee Per Event	Exempt	-	-		
21-50 Registration Fee	Exempt	15.40	15.90	2.67%	3.25%
Fee Per Event	Exempt	20.60	21.30	3.00%	3.40%
51-75 Registration Fee	Exempt	20.60	21.30	3.00%	3.40%
Fee Per Event	Exempt	25.70	26.50	2.80%	3.11%

Fees and Charges Schedule 2019-20

Appendix 4

	VAT Status	Current Charge 2018-19	Proposed Charge 2019-20	Previous Percentage Increase	Proposed Percentage Increase
76-100 Registration Fee	Exempt	25.70	26.50	2.80%	3.11%
Fee Per Event	Exempt	30.90	31.90	3.00%	3.24%
101-125 Registration Fee	Exempt	30.90	31.90	3.00%	3.24%
Fee Per Event	Exempt	36.00	37.20	2.86%	3.33%
125-150 Registration Fee	Exempt	36.00	37.20	2.86%	3.33%
Fee Per Event	Exempt	41.20	42.60	3.00%	3.40%
151-175 Registration Fee	Exempt	41.20	42.60	3.00%	3.40%
Fee Per Event	Exempt	46.30	47.90	2.89%	3.46%
176-200 (Max) Registration Fee	Exempt	46.30	47.90	2.89%	3.46%
Fee Per Event	Exempt	51.50	53.30	3.00%	3.50%

Standard Market Charges from 1st April 2019

No change from 2018-19 Charges

APPENDIX 4

Day	Permanent Traders		Multiple
		Main Market £	Stall Discount £
Monday		10.00	None
Tuesday		14.00	£1 per extra stall
Wednesday		10.00	£1 per extra stall
Thursday		10.00	None
Friday		11.00	£1 per extra stall
Saturday		13.00	£1 per extra stall
Sunday		10.00	None

Casual Traders	
	Main Market £
	10.00
	15.00
	15.00
	10.00
	17.00
	19.00
	10.00

Events Space	
Daily Charge £	Weekly Charge £
100.00	380.00
120.00	
120.00	
100.00	
120.00	
120.00	
120.00	
100.00	

Events space part day charges on request

1	Two stalls shall be available free of charge to charities or other not for profit users at the Council's discretion.
2	Vehicle or trailer units allowed to stand shall be charged as a single stall.
3	Open areas used for trading on their own or in conjunction with a stall shall be charged as a single stall.
4	There shall be a surcharge of £1 per stall per day for each stall trading in fruit and vegetables and each other stall
5	There shall be a loyalty bonus of two weeks credit per market for the February period for permanent traders who have
6	For casual traders who have not otherwise stood during that financial year, the casual trader rates shall be increased
7	New permanent traders shall receive the equivalent of a three month rent free period during their first year of trading.
8	Any requests to hold a market on a Monday, Thursday or Sunday (and including bank holidays) will need a minimum
9	If an event is non-revenue generating or charitable in its entirety then no fee will be charged for the events space. If
10	A market stall charge will not apply for one-off promotional, non revenue generating or charitable markets that are

Hire of entire Market on non-trading days (excluding the Events Space) - Monday, Thursday & Sunday (and including bank holidays).

To cover a hire period of 8 hours (6 trading hours, to be agreed in advance with NORSE) to include all pitches on the Market Square:

- * **Sunday - £220.00 per day**
- * **Monday/Thursday - £160.00 per day**

Note: Following a meeting with traders regarding the trial relocation, officers will take a report to Town Centre Sub-Committee on 11th February 2019 to seek approval for the market to continue in the area behind the Pagoda (Orient Way) and for officers to implement this. In order to allow this to continue an amendment is proposed to allow the council to charge market fees for this area on Market days.

Current Fees from 1st April 2018 - 19

Proposed Fees from 1st April 2019 - 20

	<u>Single Pitch</u>							<u>Single Pitch</u>					
	Annual	Quarterly	Monthly	Weekly	Daily Mon - Thurs	Daily Fri - Sun		Annual	Quarterly	Monthly	Weekly	Daily Mon - Thurs	Daily Fri - Sun
Food & Drink	5,460	2,185	875	250	50	70		5,460	2,185	875	250	50	70
Other	4,375	1,750	700	200	40	55		4,375	1,750	700	200	40	55

	<u>Double Pitch</u>							<u>Double Pitch</u>					
	Annual	Quarterly	Monthly	Weekly	Daily Mon - Thurs	Daily Fri - Sun		Annual	Quarterly	Monthly	Weekly	Daily Mon - Thurs	Daily Fri - Sun
Food & Drink	8,185	3,275	1,310	375	75	105		8,185	3,275	1,310	375	75	105
Other	6,560	2,625	1,050	300	60	80		6,560	2,625	1,050	300	60	80

No charge for registered Charities

Single Pitch (4m x 4m)

Containing no'1 3m x 3m gazebo with an additional 0.5m surrounding cordon to be used only for hanging space. Kiosk, trailer, barrow or other trading

Double Pitch (8m x 4m)

Containing no'2 3m x 3m gazebo with an additional 0.5m surrounding cordon to be used for hanging space. Kiosk, trailer, barrow or other trading premises

Premises: Alcohol and Entertainment

1 Premises and Club Application and Annual fees

Premises that are licensable will be allocated to a fee band according to rateable value.

Each band attracts a different level of Application Fee and Annual Fee. Annual Fees become payable one year after the grant of the licence.

Rateable Value	Band	Application Fee	Application Multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises	Annual Fee	Annual Fee Multiplier applied to premises used exclusively or primarily for the supply of alcohol for consumption on the premises
No rateable value to £4,300	A	£100	n/a	£70	n/a
£4,301 to £33,000	B	£190	n/a	£180	n/a
£33,001 to £87,000	C	£315	n/a	£295	n/a
£87,001 to £125,000	D	£450	£900	£320	£640
£125,001 and above	E	£635	£1,905	£350	£1,050

VAT is not applicable to these fees

2 Exceptionally Large Events

The Licensing Authority will also charge an additional premises fee for exceptionally large events:

Number in attendance at any one time	Additional Application Fee	Additional Application Fee
5,000 to 9,999	£1,000	£500
10,000 to 14,999	£2,000	£1,000
15,000 to 19,999	£4,000	£2,000
20,000 to 29,999	£8,000	£4,000
30,000 to 39,999	£16,000	£8,000
40,000 to 49,999	£24,000	£12,000
50,000 to 59,999	£32,000	£16,000
60,000 to 69,999	£40,000	£20,000
70,000 to 79,999	£48,000	£24,000
80,000 to 89,999	£56,000	£28,000
90,000 and over	£64,000	£32,000

VAT is not applicable to these fees

The Licensing Authority charges other fees in relation to their duties under the Act, most notably for temporary events and personal licences:

3 Temporary Events and Other Fees

Item	Fee
Temporary event notice	£21.00
Theft, loss etc of temporary event notice	£10.50
Application for a provisional statement where premises being built, etc	£315.00
Minor Variation	£89.00
Application to vary licence to specify individual as premises supervisor	£23.00
Application for transfer of premises licence	£23.00
Interim authority notice following death, etc of licence holder	£23.00
DPS Community premises condition removal	£23.00
Right of freeholder etc, to be notified of licensing matters	£21.00
Notification of change of licensee name or address	£10.50
Notification of change of name or alteration of rules of club	£10.50
Change of relevant registered address of club	£10.50
Theft, loss etc of premises licence, club certificate or summary	£10.50

VAT is not applicable to these fees

Item	Fee
Application for a grant or renewal of a personal licence	£37.00
Duty to notify change of name or address	£10.50
Theft, loss etc of personal licence	£10.50

VAT is not applicable to these fees

Schedule of Fees for Gambling Act 2005 – Premises Licence Fees (£) 2019-20

Category Of premises licence	New Application	Variation	Transfer	Re-instatement	Provisional statement	Prov. Stat. to full licence	Copy Licence	Notification of change	Annual Fee
Existing Casino	N/A	£844.00	£570.00	£570.00	N/A	N/A	£33.00	£65.00	£1,268.00
New Small Casino	£3,378.00	£1,689.00	£762.00	£762.00	£3,378.00	£1,268.00	£33.00	£65.00	£2,113.00
New Large Casino	£4,223.00	£2,113.00	£908.00	£908.00	£4,223.00	£2,113.00	£33.00	£65.00	£4,223.00
Regional Casino	£6,336.00	£3,167.00	£2,745.00	£2,745.00	£6,336.00	£3,378.00	£33.00	£65.00	£6,336.00
Bingo Club	£1,478.00	£738.00	£508.00	£508.00	£1,478.00	£508.00	£33.00	£65.00	£423.00
Betting Premises (Excl. tracks)	£1,549.00	£633.00	£508.00	£508.00	£1,549.00	£508.00	£33.00	£65.00	£293.00
Tracks	£1,056.00	£528.00	£401.00	£401.00	£1,056.00	£401.00	£33.00	£65.00	£423.00
Licensed FEC	£844.00	£423.00	£401.00	£401.00	£844.00	£401.00	£33.00	£65.00	£301.00
Adult Gaming Licence	£844.00	£423.00	£423.00	£573.00	£844.00	£844.00	£33.00	£65.00	£422.00

VAT is not applicable to these fees

Schedule of Fees for Gambling Act 2005 (National) – Permits and Notifications (£)

Application Type	Brand New Application	Existing Operator	Annual Fee	Variation	Transfer	Renewal	Change of Name	Copy Permit
Alcohol Licensed Premises – Gaming Machine Permit	£150.00	£100.00	£50.00	£100.00	£25.00	N/A	£25.00	£15.00
Prize Gaming Permit	£300.00	£100.00	N/A	N/A	N/A	£300.00	£25.00	£15.00
Club Machine permit	£200.00	£100.00 (or with club premises certificate)	£50.00	£100.00	N/A	£200** or £100##	N/A	£15.00
Club Gaming Permit	£200.00	£100.00 (or with club premises)	£50.00	£100.00	N/A	£200** or £100##	N/A	£15.00
Unlicensed FEC	£300.00	£100.00	N/A	N/A	N/A	£300.00	£25.00	£15.00

VAT is not applicable to these fees

** new ## existing

Application Type	Initial Application Fee	Renewal Fee	Copy Permit
Small Society Lotteries	£40.00	£20.00	N/A
Notification of 2 Machines or less on Alcohol Licensed Premises	£50.00	N/A	£15.00

VAT is not applicable to these fees

TABLE A STANDARD CHARGES FOR THE CREATION OF NEW HOUSING OR FLATS UP TO 3 STOREYS AND 300M² (excludes garages and car ports)

Number of dwellings	Full Plans Application				Regularisation Charge
	Plan Charge		Inspection Charge		
	Net	Inc VAT	Net	Inc VAT	
1	170.83	205.00	399.17	479.00	815.00
2	240.83	289.00	561.67	674.00	1,147.00
3	305.83	367.00	712.50	855.00	1,456.00
4	367.50	441.00	857.50	1,029.00	1,752.00
5	430.83	517.00	1,004.17	1,205.00	2,052.00

If you have more than 5 house please contact the Building Control Office for a quotation in this instance

TABLE B ERECTION OF DOMESTIC EXTENSIONS AND CERTAIN SMALL DOMESTIC BUILDINGS

All commercial works and any domestic works not in the list below to be charged based on Table D

Description of Works	Full Plans Application				Building Notice		Regularisation Charge
	Plan Charge		Inspection Charge		Notice Charge		
	Net	Inc VAT	Net	Inc VAT	Net	Inc VAT	
Domestic extension under 10m2	103.33	124.00	241.67	290.00	379.17	455.00	493.00
Domestic extension 10m2 to 40m2	116.67	140.00	273.33	328.00	429.17	515.00	558.00
Domestic extension 40m2 to 100m2	161.67	194.00	378.33	454.00	594.17	713.00	772.00
Detached habitable building	116.67	140.00	273.33	328.00	429.17	515.00	558.00
Detached non habitable building	80.83	97.00	189.17	227.00	296.67	356.00	386.00
Garage under 40m2 (1)	80.83	97.00	189.17	227.00	296.67	356.00	386.00
Carport over 30m2	58.33	70.00	136.67	164.00	214.17	257.00	278.00

TABLE C DOMESTIC ALTERATIONS TO A SINGLE DWELLING

All commercial works and any domestic works not in the list below to be charged based on Table D

Description of Works	Full Plans Application				Building Notice		Regularisation
	Plan Charge		Inspection Charge		Notice Charge		Charge
	Net	Inc VAT	Net	Inc VAT	Net	Inc VAT	VAT exempt
Loft conversion less than 50m2	139.17	167.00	325.83	391.00	511.67	614.00	665.00
Loft conversion more than 50m2	175.83	211.00	409.17	491.00	643.33	772.00	836.00
Garage conversion	85.83	103.00	199.17	239.00	313.33	376.00	407.00
Chimney removal	40.83	49.00	94.17	113.00	148.33	178.00	193.00
Wall removal	40.83	49.00	94.17	113.00	148.33	178.00	193.00
Underpinning	85.83	103.00	199.17	239.00	313.33	376.00	407.00
Domestic re-roof change of materials	58.33	70.00	136.67	164.00	214.17	257.00	278.00
New bathroom or WC	54.17	65.00	125.83	151.00	198.33	238.00	258.00
Replacement windows	-	-	-	-	75.00	90.00	98.00
Solar panels	49.17	59.00	115.83	139.00	181.67	218.00	236.00
Wind turbine	49.17	59.00	115.83	139.00	181.67	218.00	236.00
Thermal upgrade	-	-	-	-	75.00	90.00	98.00
Log Burner	-	-	-	-	75.00	90.00	98.00

TABLE D ALL OTHER WORK

NB An estimate of the relevant value of the building work is to be submitted to establish the charges to which this schedule applies or will be calculated based on the RICS schedule of agreed rates

Estimated Cost Of The Building Works (£'s)	Full Plans Application				Building Notice		Regularisation
	Plan Charge		Inspection Charge		Notice Charge		Charge
	Net	Inc VAT	Net	Inc VAT	Net	Inc VAT	VAT exempt
0 to 1000	40.83	49.00	94.17	113.00	148.33	178.00	193.00
1001 to 5000	63.33	76.00	146.67	176.00	230.83	277.00	300.00
5001 to 10000	71.67	86.00	168.33	202.00	264.17	317.00	343.00
10001 to 15000	94.17	113.00	220.83	265.00	346.67	416.00	451.00
15001 to 20000	103.33	124.00	241.67	290.00	379.17	455.00	493.00
20001 to 25000	108.33	130.00	251.67	302.00	395.83	475.00	515.00
25001 to 30000	125.83	151.00	294.17	353.00	461.67	554.00	600.00
Over 30000	Please contact the Building Control Office for a quotation in this instance						

Type of application	Charge (inclusive of VAT)	How does this change from current system?	Comments
Minor Applications			Includes site visit if deemed necessary by the planning officer
Householder applicants	£60	There is no fee at present	A new fee for residents to pay – charges are typically made at other authorities
Adverts	£60	There is a fee of £100 at present	This fee is reduced to bring about harmonisation of fees across North Northamptonshire and will be recouped in other fees.
Listed Building	£60	BCW charges either £100 or no fee for residential applications	The fee applies to commercial applicants. For residential applicants, they will pay either £60 (if householder applicants pay £60) or no fee (if householder applicants do not pay a fee) – TBD
Change of use	£135	BCW charges £100	No comment
Up to an hour meeting if requested	30% of "initial fee"	New fee	The meeting could be at the instigation of either party.

Type of application	Charge (inclusive of VAT)	How does this change from current system?	Comments
Medium Applications			Includes a site visit and one meeting of up to one hour.
1-4 dwellings	£170 for 1 dwelling, £100 for each subsequent dwelling	1-3 dwellings £50 4-6 dwellings £100	
5-9 dwellings	£540 for 5 dwellings, £80 for each subsequent dwelling	4-6 dwellings £100 7-9 dwellings £150	
10-49 dwellings	£970 for 10 dwellings, £60 for each subsequent dwelling	>9 dwellings 10% of fee	
<100sqm Commercial	£135	Offices/research and development/light storage £100 Heavy industry/ storage/ warehousing £150 Retails/distribution and servicing £500 per meeting plus £250 per letter	
100-499sqm Commercial	£320	As above	
500-999sqm Commercial	£1,500	As above	
Additional meeting(s) of up to one hour	30% of initial fee		

Type of application	Charge (inclusive of VAT)	How does this change from current system?	Comments
Medium Applications			Includes a site visit and one meeting of up to one hour.
1-4 dwellings	£170 for 1 dwelling, £100 for each subsequent dwelling	1-3 dwellings £50 4-6 dwellings £100	
5-9 dwellings	£540 for 5 dwellings, £80 for each subsequent dwelling	4-6 dwellings £100 7-9 dwellings £150	
10-49 dwellings	£970 for 10 dwellings, £60 for each subsequent dwelling	>9 dwellings 10% of fee	
<100sqm Commercial	£135	Offices/research and development/light storage £100 Heavy industry/ storage/ warehousing £150 Retail/distribution and servicing £500 per meeting plus £250 per letter	
100-499sqm Commercial	£320	As above	
500-999sqm Commercial	£1,500	As above	
Additional meeting(s) of up to one hour	30% of initial fee		

Type of application	Charge (inclusive of VAT)	How does this change from current system?	Comments
Major Applications		BCW definition of major is ten or more units	Including a site visit and up to two meetings of up to one hour each (could include Design Review Panel)
50-100 dwellings	£3,750	>9 dwellings 10% of fee	
101-150 dwellings	£4,500	>9 dwellings 10% of fee	
151+ dwellings	Bespoke fee	>9 dwellings 10% of fee	This would require use of Planning Performance Agreements
1000+sqm Commercial	Bespoke fee	All other major development 10% of fee Office/research and development/light storage £550 Heavy industry/ storage/warehousing £800 Retail/distribution and servicing £1,000 per meeting + £500 per letter	This would require use of Planning Performance Agreements

Development proposals which do not fall within the categories listed above will be charged at £255.

Where a proposal includes development falling within one or more categories the fee will be charged at the higher category. (The exception here could be for residential applications – two routes are possible (a) No fees for general householder applications would mean no fees for residential listed building householder applications; (b) A charge of £60 for general residential applications would mean a £60 fee for residential listed building householder applications.

Bespoke proposals such as those which would need to be considered under paragraph 55 of the National Planning Policy Framework (NPPF) will fall under the bespoke fee category. Applicants should contact Borough Council of Wellingborough's Development Management team to discuss the fee and timescales involved

Statement of the Chief Finance Officer under the requirements of Section 25 of the Local Government Act 2003

Robustness of budget estimates and adequacy of reserves

1. Introduction

1.1. This appendix focuses on two responsibilities of the council's Chief Financial Officer under the Local Government Act 2003, which requires the Section 151 Officer to report to Council on the robustness and adequacy of reserves when setting its budget. These provisions are relatively concise and are set out below.

1.1.1. Section 25 (1) of the Local Government Act 2003 requires that "the Chief Finance Officer of the authority must report to it on the following matters:

- the robustness of the estimates made for the purposes of the calculations, and
- the adequacy of the proposed financial reserves."

1.1.2. Section 25 (2) requires that an authority to which a report under this section is made, shall have regard to the report when making decisions about the calculations in connection with which it is made (i.e. setting its budget).

1.2. Budget estimates are an assessment of future expenditure and income at a point in time. This statement on the robustness of the estimates gives members a reasonable degree of confidence that the budget has been based on the best available information and assumptions at the time it was built, prior to the beginning of the coming year. It cannot, however, give any guarantees about the budget's accuracy over the coming 12 months.

1.3. Considerable reliance is placed on the senior management team and budget managers having proper arrangements in place to identify potential budget pressures and consider value for money and efficiency when liaising with their service accountant in the production of the budget.

2. Robustness of estimates

2.1. The following commentary will focus on the 2019-20 budgets but will also make an assessment of the risks across the medium term. An assumption has been made that the Borough Council of Wellingborough will be a continuing sovereign entity past April 2020. However, this may change once the Secretary of State makes his decision on the future structure of local government in Northamptonshire, expected in Spring 2019.

3. Review of risk in the general fund budget

3.1. The Chief Finance Officer considers that, overall, the estimates as recommended are adequate for the coming year. However there are now

significant risks for future years and the S151 officer has serious concerns over the financial sustainability of the authority if no immediate actions are taken.

- 3.2. The concerns raised in the previous reports on the ongoing use of reserves with no firm future plans to manage the underlying funding deficit, are still present and it is considered, as previously stated over a number of years, that these need to be urgently addressed.
- 3.3. Whilst the budget is technically balanced, correct and accurately reflected, this position is not sustainable and the need to reduce the costs of the revenue budget or to generate new income is paramount for the future financial stability of service delivery.
- 3.4. The risks on the level of finance available to the council are increasing with the changes to government grants which are diminishing over the medium term. In addition to this the council is now experiencing extreme demand pressures on its housing and welfare budgets.
- 3.5. The most significant risk is the additional pressure resulting from a drastic rise in demand for temporary housing and the discharge of the statutory homeless function. Changes to legislation have had an increasing detrimental impact on the budgets, and whilst mitigations have been put in place the pressure remains and further mitigations are needed to reduce the demand currently faced.
- 3.6. The balance of reserves predicted at the end of 2019-20 will be above the minimum level. However, in 2020 the minimum level is breached and is fully utilised by 2021. These figures do cover a period of greater uncertainty about income and highlights the need to take further action now to mitigate future pressures and to find ways of reducing the council's spending to the level of income it receives.
- 3.7. It is therefore imperative that the council uses the next twelve months to implement projects to transform the council, provide the foundations for ongoing self-sufficiency of funding, and protect the current level of service delivery for the future.
- 3.8. Significant challenge to the base budget has already been done via budget clinics with all budget managers which has improved the financial position for 2019-20. There is a risk that resources are diverted away from delivering the efficiencies and savings proposed in the budget and this too would have a negative effect on the balance of reserves for future years.
- 3.9. The S151 Officer considers it essential that members fully understand the worsening financial position and the future financial stability and sustainability of the council when considering the budgets for the coming year and over the medium term.
- 3.10. The council cannot continue to rely on the use of reserves, and this has a significant impact on the Chief Finance Officer's opinion in the report, and the increasing risk of financial sustainability for the future.

- 3.11. Further proposals for savings and reduction in costs over the medium term need to be agreed and implemented in a robust and timely manner to ensure that the future financial stability of the council is maintained.
- 3.12. The Medium Term Financial Plan should demonstrate a commitment to achieving a fully populated and balanced financial position with a four year approach to redesigning and transforming services.

4. Funding levels

- 4.1. The council has taken the opportunity of agreeing to a medium term settlement from central government, which guarantees a minimum level of funding, albeit on a significantly reduced level. Whilst the figures may change as part of ongoing annual budget setting consultations by central government, the forecast income levels do give some degree of certainty on the levels of this small amount of funding for future years.
- 4.2. The level of business rates income is always uncertain and depends mainly on the level of growth the council sees in commercial property on the valuation list. This level fluctuates each year and so there is always a degree of uncertainty in the figures. Similarly the baseline funding levels are due to be reset in 2020 and all current growth has the potential of being lost if not reflected in the new figures. The details of this will not be known until nearer the time, but a prudent approach to the funding levels has been included in the medium term financial plan. As part of being a successful business rates pilot for 2019-20 our baseline figures for both business rates and Revenue Support grant have varied but have not changed the overall levels of funding. No use of the additional funds has been planned in this budget as the use is determined by a different governance arrangement, which has yet to decide the use of this additional income.
- 4.3. It is therefore essential that action is taken to maximise the growth in business rates by promoting new business premises and economic growth in the borough, and to increase the levels of business rates income over the coming years.
- 4.4. The value for money (VFM) conclusion is an important assessment of the council's financial standing and focusses more on the council having proper arrangements to ensure it makes informed decisions and uses resources to achieve planned sustainable outcomes for tax payers and local people. The council will need to show evidence of outcomes delivered, measured against planned use of resources to deliver them. The council will need to show it has more robust outcome-based plans in place.
- 4.5. The continued uncertainty over the funding levels, and increased demand pressures for the period of the medium term financial plan, plus the need to have more robust solutions to manage within these limited resources, means that reserves should be retained as a buffer against the risk of reduced future funding rather than a means of supporting continued spending at levels above the available resources. If the level of funding falls significantly further and no future plans are developed, this risk will not be fully mitigated if reserves continue to be the only means of achieving a balanced budget.

5. New Homes Bonus

- 5.1. The figures used have been estimated on prudent levels of growth. The council uses all of its New Homes Bonus to support its revenue budget. If growth can exceed the current trend this will help alleviate some revenue pressures, and it is therefore important that the residential growth of the borough continues at pace.

6. Council tax

- 6.1. The borough council has historically taken the decision not to increase its council tax as its aim was to be one of the lowest council taxes in the country. In recent years an increase was made, but the council still remains one of the lowest council tax precepts for district councils.
- 6.2. Whilst low council tax may be a good thing for residents' own finances, the previous no-rise strategy has resulted in ongoing financial pressures in keeping pace with the cost of service provision in an environment of diminishing resources. The government now assumes that all councils will maximise the locally raised income, of which council tax is a significant part.
- 6.3. The government's approach appears to be encouragement to maximise local income to increase the self sufficiency of each authority, and it has been assumed in the calculation of each council's core spending power that all councils will raise their council tax. In the borough council's core spending power assessment it has been assumed that a rise of £5 in total to the average Band D Council Tax payable will be made for each coming year.
- 6.4. This increase is allowable under the referendum limits issued as part of the financial settlement, which are detailed in the main budget report.
- 6.5. ***The S151 Officer strongly recommends that the council takes this opportunity, as outlined in the recommendations in the main budget report, to increase council tax by the maximum allowable over the medium term.***

7. Unavoidable service pressures

- 7.1. It is essential that the council continues to set realistic budgets which senior managers can deliver, and to which they can be held accountable.
- 7.2. Therefore managers have been asked to look at all budgets for which they are responsible, to reduce costs and increase efficiencies for service delivery. Some of these costs are unavoidable pay and pension costs that are agreed via external negotiations and have to be built into the base budget.
- 7.3. No other inflationary pressures have been allowed for in the service budgets for 2019-20. This has been the strategy for a number of years now and it can be assumed therefore that service budgets already included significant efficiency gains in the previous financial years and will need to continue to do so.

- 7.4. There is a limit to how much inflationary pressure and service delivery cost increase can be absorbed before the “standstill” budgeting approach starts to have a direct impact on the services delivered. The delivery of the proposed budget will be monitored and managed throughout the year to provide early indications of impacts on the budget position, and to investigate alternative solutions and mitigations. The level of resources is always a risk to delivery and with significant changes potentially being implemented in the coming year this risk is enhanced.
- 7.5. In addition to maintaining current services provided by the council, the expectation from residents and local organisations for the council to do more is becoming evident. These expectations are often driven by other organisations withdrawing funding and support, and the borough council being asked to step in to continue the services that have been historically provided.
- 7.6. The county council has already published proposals to balance its own budget. Some of these will have significant impacts on residents of our borough and will inevitably lead to requests for this council to take on responsibilities outside of its scope and statutory duties. In the current financial position this cannot be accommodated.
- 7.7. These services may be valued by the residents, but where it is not one of the borough council’s statutory responsibilities - or it does not prevent costs in other areas - the council must not become the provider of last resort, as this only adds further pressures to this authority’s already significantly challenged revenue budget. The council should be mindful of the need not to raise the expectations of residents that it can continue to provide services using its own limited resources.
- 7.8. The revenue budget needs to be reviewed again throughout 2019-20 to ensure that resources are focussed on delivering key priorities for the borough council, which help to stabilise the financial position going forward.

8. Future planning and financial sustainability issues

- 8.1. Whilst this S25 report formally requires the S151 Officer to make an assessment of the robustness of estimates for the coming year and the adequacy of reserves, in doing so the consideration of financial sustainability for the longer term is an important element. The ongoing financial stresses and pressures local authorities are facing must not be ignored, and whilst the next financial year can be managed, the continued use of reserves as a means of achieving a balanced budget cannot be sustained past 2019-20.
- 8.2. As a result of the concerns outlined above the S151 officer feels that urgent consideration must be given in the coming year to the future financial management and strategic plans for the council, to highlight key risks for longer term financial sustainability and to provide solutions to mitigate those risks.
- 8.3. As already outlined above in section 4, the level of further cuts in central government funding will have a significant impact on the borough council’s

ability to present a balanced budget in future years if strong strategic plans are not in place to make provision for these. The authority needs to be well placed to deliver its medium term financial plan (MTFP), in an era of much lower public spending and grant support including the council's reliance on New Homes Bonus that could reduce in the future. This would add further pressure and risk to the delivery of the budget over the medium term and could result in dramatic consequences for the council.

- 8.4. The council needs to be able to demonstrate it has plans in place which address its ongoing budget pressures in a managed and balanced way, providing evidence in the form of an efficiency plan and strategies to deliver savings and efficiencies.
- 8.5. Central government is now promoting self-sufficiency, and raising local income is a key part of their assessment of a council's core spending power. There is no longer a call for council tax to be frozen; in fact there is now a call for it to be increased in every year over the medium term to maximise growth in local income. It assumes that authorities will increase spending power wherever possible. The Borough Council of Wellingborough has already started projects to move towards this approach and has made a decision to use some of its capital receipts to generate income on a significant scale. The council must now address the need to increase its spending power by continuing to take the option to raise its council tax by the maximum allowed under referendum, in line with central government's assumptions.
- 8.6. In addition to the changes in funding, the capacity to identify and deliver savings, given the level of savings already achieved, is getting more limited as almost all of the efficiencies through staff savings have been taken. There may be further efficiencies from operating costs, but these will be limited and new proposals for changes to the way the council delivers its services to its residents are urgently needed. Financial stresses inevitably create service pressures, but the management of these is getting harder as decisions affect more of the services the public expect to receive from the local council. There is a need for more significant transformation projects, and some are already being planned. However, as outlined above, the risk of delivery is increasing and this in turn adds risk to the delivery of a balanced budget over the coming years.
- 8.7. The rising demands and expectations of residents and other local organisations for the local council to provide for their needs has to be managed in a period of austerity where there are reducing resources to deliver services to residents and support to other organisations. If the council does not start to manage these expectations, and reduce the reliance on council supported services, the financial demand on its budget will become unsustainable. The council can provide services but it needs to be clear on the level of support it provides in both finance and officer time, both of which are limited. It must also not become the provider of last resort when other organisations reduce or withdraw funding from services.
- 8.8. Like many authorities, the Borough Council of Wellingborough faces a significant funding gap in the MTFP which is a key risk and major concern of the S151 officer.

- 8.9. As more efficiencies and savings are found it will inevitably become harder to manage without impact on service delivery. Sound financial management and planning, based on the corporate outcomes desired, is needed to ensure that statutory services continue and discretionary services are delivered according to local priorities and needs.
- 8.10. The financial plans should show the cost of the organisation's long term goals and ambitions for service delivery. To do this effectively we have to understand the needs of the community, prioritise the limited resources to meet these needs, and be able to react to changes to these as they arise.
- 8.11. A model to deliver regulatory and statutory services within available resources, whilst providing discretionary services to those who need them, has to be developed. This will provide balance to the services delivered and prioritisation of resources needed, and is likely to include some services at cost recovery levels, some subsidised and some offered at commercial rates via different service delivery options. There is no risk at present that regulatory or statutory services will not be delivered, but a robust plan over the MTFP is needed to ensure this position can be maintained.
- 8.12. If the council intends to be self-sufficient and provide for the needs of its residents it needs to identify itself clearly as "commercial" in its approach to all aspects of service delivery, robustly identifying value for money and reviewing any which do not meet that criteria. It can then make informed decisions on the level of service delivery and support it can supply to the residents of the borough. This may not always be by direct service provision and may also be commissioned either directly or in partnership with other organisations.
- 8.13. To date residents have seen very little impact on service delivery and key frontline services, such as waste collection, have not had to make any significant changes. However, these services cannot continue to be protected over the medium term as this has resulted in a disproportionate pressure on other service areas to find all of the savings needed each year. Longer term plans need to be in place to ensure a balanced approach based on clear prioritisation.
- 8.14. There is a lasting change happening to the management of local authorities and a more strategic long term approach is needed to manage the impact of future cuts. The changes may add new layers of complexity and risk, but also offer opportunities to change the fundamental approach to service delivery. The use of innovation and transformation are needed to meet this challenge. Stronger corporate and financial planning is needed to identify the key projects and changes for the future, with a requirement to plan and monitor their delivery in a balanced risk-managed way.
- 8.15. Financial risks remain paramount, but change management and transformation is becoming a key risk to the sustainability of local authorities. Strong governance and leadership is needed to identify and manage the plans for the future and create an organisation that is fit for purpose to face the financial challenges that are inevitably looming for local authorities. The Borough Council of Wellingborough has to survive the cuts initially and then endeavour to thrive

by ensuring there are robust and effective financial plans and processes in place to manage through the ongoing impacts of austerity.

- 8.16. Reserves should only be used to manage the risks of uncertainty and to fund one-off costs of change, and can be used to protect services as a short term measure as they are a finite resource.
- 8.17. Whilst the S151 Officer has no immediate concerns for 2019-20 as reserves are at a sufficient level to provide for any changes to funding or non-delivery of key schemes, the need for strong plans to be developed in year is apparent, and they should be focused on priorities and needs, ready for early implementation in 2020-21. This level of planning and implementation for fundamental change will take time and resources, and so it is imperative that this becomes the focus for 2019-20, to ensure that the financial position of the council is adequately managed and balanced; and robust budgets must be agreed for future years.
- 8.18. This is the last year that the current strategy on reserves can be used; if firm proposals for future service delivery and efficiencies to balance income and spending are not forthcoming in the next year, the S151 officer will not be in a position to write the next S25 report with an agreement to the robustness of estimates. This is the fourth year in which these risks have been set out to members and, as time goes on, opportunities for transformation are missed and reserves depleted further.
- 8.19. Financial failure in local government is unusual, but as seen locally with our own county council is now a reality and the need to reduce spending in line with declining income and spending power is now paramount for all local authorities.
- 8.20. It is also worth noting that the use of reserves to balance the budget has a negative impact on councils within the newly issued CIPFA financial resilience index that is being used to assess all councils' financial strength and sustainability in the short, medium and long term to assist in identifying potential problems to be able to rectify them before further significant failures occur within local government.
- 8.21. With this in mind the council needs to increase its future spending power by any means necessary, to protect vital service delivery

9. Local Government Reform in Northamptonshire

- 9.1. As mentioned earlier in Section 2, this report has been written under the assumption that the Borough Council of Wellingborough is a continuing council past 2020. As no official decision to change this position has been made the S151 officer must continue in this assumption and this has been the basis of the assessment of the medium term position.
- 9.2. However, the likelihood that local government reform will be agreed in the coming months is positive. The future of the governance arrangements for local government is uncertain and subject to significant change before 2020. If confirmed, this will bring further financial risks to the Council during the course of 2019-20, notably including the potential for contributing funding to any transitional costs which are likely to be significant. However, these potential

risks are mitigated by the levels of capital reserves that we will continue to hold and the ability to use flexible use of capital receipts for this purpose.

- 9.3. The financial challenges faced remain relevant under whatever form the new governance arrangements take. If this council does not continue past 2020, the successor council will need to start from a position of financial sustainability from the outset. Members should be aware of this but must primarily consider the position of this council when reviewing the 2019-20 budget.

10. Adequacy of reserves

- 10.1. The Secretary of State has reserve powers under the Local Government Act 2003 to set a minimum level of reserves. It is more likely that this power would be exercised where an authority is running down its reserves against the advice of the Chief Financial Officer.
- 10.2. There is no precise methodology for calculating the adequacy of reserves. They are the council's safety net for unforeseen circumstances and must last the lifetime of the council, unless contributions are made from the revenue budget. The minimum level of balances cannot be judged merely against the current risks facing the council, but must be regularly updated as these risks can, and will, change over time.
- 10.3. An appropriate level of reserves is determined by the S151 Officer's professional judgement based on local circumstances including: overall budget value; corporately identified risks; robustness of budgets; major initiatives being undertaken; budget assumptions; available earmarked reserves and provisions; and the council's historic record of effective budget management.
- 10.4. Not keeping a minimum prudent level of reserves can have serious consequences. In the event of a major problem or series of adverse events, the authority could be forced to cut spending on other areas during the year in a potentially damaging and arbitrary way.
- 10.5. As set out in the Reserves Policy, the council holds earmarked reserves to provide against known commitments and general fund reserves to protect against a wide range of financial risks.
- 10.6. The Chief Financial Officer has taken a risk management approach to the level of general fund reserves and determined that the minimum level should be £1.75m.
- 10.7. In arriving at the recommendation on the minimum prudent level of reserves, strategic, operational, and financial risks have been taken into account, as has the robustness of estimates information (above) and guidance from CIPFA and Government.
- 10.8. Issues taken into account include:
 - a) Uncertainty about whether the full effects of any efficiency measures/increased income will be achieved.

- b) The Bellwin Scheme Emergency Financial Assistance to Local Authorities provides assistance in the event of an emergency. The local authority is able to claim assistance with the cost of dealing with an emergency over and above a threshold set by government. The assistance is usually 85% of eligible costs over the threshold (up to the threshold the authority must meet 100% of the costs). The scheme applies to any incident where conditions occur that are clearly exceptional by local standards and the damage to local authority infrastructure or communities must be exceptional in relation to normal experience. In the first instance these costs would be met from reserves.
- c) The risk of major litigation.
- d) Unplanned volume increases in major demand led budgets, particularly in the context of a growing town.
- e) Potential insurance claims and outstanding liabilities,
- f) The need to retain a general contingency to provide for any unforeseen circumstances which may arise, including risk of emergency repairs to public buildings.
- g) The need to retain some reserves for general day-to-day cash flow management.
- h) Any costs of transformation when reviewing the 2019/20 budget position in year or planning for future years.

10.9. The Chief Financial Officer therefore recommends

- That a minimum prudent level of reserves be set at £1.75m for 2019-20. This will be reviewed at least annually. This minimum level is designed to cope with unpredictable circumstances, which cannot be addressed by management or policy action within the year.
- That it be noted that this does not represent a medium-long term safe level of reserves. The level can only accommodate the impact of significant events up to the level set, and would need to be replenished if one or more such events actually occur.

11. General fund earmarked reserves

11.1. The council holds a level of earmarked reserves for specific financial risks in addition to general fund balances.

12. Adequacy of reserves conclusion

12.1. In brief, whilst risk exists for future years, the estimates for the coming year are robust both in respect of the underlying estimates and the future deliverability of potential reductions. Similarly, from a Section 151 perspective there is always a desire to have a high level of reserves to protect against the unknown. However, against the backdrop of reduced public finances and the need to protect services, especially for the most vulnerable in the community, the level of reserves is currently considered adequate. As financial risks change, this position will be reviewed accordingly and the level of reserves will be revised in line with good risk management procedures.