

North East Derbyshire District Council

Cabinet

14 February 2018

Medium Term Financial Plan 2018/19 to 2021/22

Report of Councillor P R Kerry, Portfolio Holder with Responsibility for Economy, Finance, Regeneration and ICT

This report is public

Purpose of the Report

- To seek approval of the proposed budget for 2018/19 for the General Fund, Housing Revenue Account and Capital Programme as part of the Council's Medium Term Financial Plan covering the years 2018/19 to 2021/22.
- To provide Elected Members with an overview of the Council's financial position in order to inform the decision making process.

1 Report Details

Introduction

1.1 This report presents the following budgets for Members to consider:

- General Fund – **Appendix 1 and 2**
- Housing Revenue Account (HRA) – **Appendix 3**
- Capital Programme – **Appendix 4**

In particular financial projections are provided for:

- 2017/18 Estimated Outturn Position – current year budget, revised to take account of changes during the financial year that will end on 31 March 2018.
- 2018/19 Original Budget – proposed budget for the next financial year. For the General Fund, this is the budget on which the Council Tax will be based. The HRA budget also includes proposals on increases to rents and charges.
- 2019/20 to 2021/22 Financial Plan - In accordance with good practice the Council agrees its annual budgets within the context of a Medium Term Financial Plan

(MTFP). This includes financial projections in respect of the next three financial years for the General Fund, HRA and Capital Programme.

- 1.2 Once Cabinet has considered this report and the appendices, the recommendations agreed will be referred to the Council meeting of 19 February 2018 for members' consideration and approval.

General Fund

2017/18 Estimated Outturn

- 1.3 In February 2017, Members agreed a budget for 2017/18 to determine Council Tax. At this time there was a requirement to achieve efficiencies of £0.363m to balance the budget. It has therefore been necessary to actively manage budgets throughout the year and to remove savings from the budget once they have been agreed.
- 1.4 The Revised Budget was considered by Cabinet at its meeting on 22 November 2017. When taking account of in year cost reductions and/or income generation identified, the original efficiencies of £0.363m have been found plus additional efficiencies of £0.057m. This creates an improved position of £0.420m and the key factors underlying this improvement are detailed below:

	£000's
Building Control Fees	21
Waste Recycling Contract	25
Vacancy Management	111
Increase in Planning Income	210
Utilities	21
Miscellaneous Expenditure Reductions	32
Total Increase in Income / Reduction in Expenditure	420

- 1.5 The estimated in year surplus £0.057m is dependent on the actual financial performance out-turning in line with the revised budgets. Whilst these estimates reflect the position at the time of setting there can be some volatility from the budget to the outturn position. It was agreed that any surplus generated in the financial year be transferred to the Invest to Save Reserve to be available for financing future transformation plans and service developments.

2018/19 Original Budget and 2019/20 - 2021/22 Financial Plan

- 1.6 The proposed budget for 2018/19 currently shows a shortfall of £0.545m and the Council's first priority will be to balance next year's budget. However, given the scale of the challenge that faces the Council in future years it is important to ensure these savings are secured by underlying reductions in expenditure or increases in income. In particular the Council needs to maintain the momentum on the growth and transformation agenda to put itself in a better position to secure the projected financial

savings needed. Further shortfalls are also budgeted for future years being £1.502m in 2019/20, £1.835m in 2020/21 and £2.158m in 2021/22 (**Appendix 1**). The main factors taken into account in developing the Council's financial plans are set out below.

Level of Government Funding

- 1.7 The current financial year (2017/18) is the second year of the four year settlement announced in December 2015. The Provisional Local Government Finance Settlement, announced in December 2017, provided an update and further clarity with respect to Revenue Support Grant, New Homes Bonus and Business Rates Retention. The key issues affecting the Council are:

Revenue Support Grant

- 1.8 The provisional settlement has confirmed that Revenue Support Grant will continue to be phased out in line with the four year settlement. The Council was due to receive grant for the final year in 2018/19 but due to the award of pilot status for 100% business rates retention (see below) funding will be through business rates rather than grant.

New Homes Bonus

- 1.9 Due to the uncertainty created by the consultation on the future of New Homes Bonus payments, prudent estimates were included in the budget. The provisional allocations have now been received from Government and the estimates updated. The Council is forecast to receive £0.920m in 2018/19, rising to £1.184m in 2019/20, £1.167m in 2020/21 and £1.206m in 2021/22. This is wholly dependent on the number of new homes forecast being delivered therefore may fluctuate over this period.

Business Rates Retention

- 1.10 Members will be aware that the Council has been a member of the Derbyshire Business Rates Pool since its establishment in 2015/16. Being a member of the pool allows us to retain more of our Business Rates income locally.
- 1.11 As part of the changes to Business Rates Retention the Government sought bids from pools to be 100% Business Rates pilots for 2018/19. The settlement, announced in December 2017, confirmed the Derbyshire Business Rates pool had been accepted as one of ten pilot pools for 2018/19. At this stage it is assumed that the pilot is only for one year.
- 1.12 Whilst the full impact on the Council is still to be confirmed, initial indications suggest an increase in income of £0.550m on the previous year. However, as a consequence of being a 100% pilot authority the Revenue Support Grant due will longer be received, which is a loss of £0.341m. Therefore the forecast net benefit of being a 100% Business Rates pilot authority in 2018/19 is estimated at £0.209m.
- 1.13 Income for Business Rates for 2019/20 and future years reverts back to existing pool arrangements of 50% rates retention. These figures have been revised after receiving updated baseline funding level information and tariff amounts in the settlement.

Expenditure, income levels and efficiencies

- 1.14 In developing the financial projections covering the period 2018/19 -2021/22, a number of assumptions have been made:
- A pay award of 2% has been included in staffing budgets.
 - Employer superannuation contributions are fixed throughout the plan.
 - Inflation specific budgets such as energy costs and fuel have been amended to reflect anticipated price changes.
 - With respect to planning fees, a base level for income has been included for all future years of £0.400m. Where income levels and the associated workload increase above this level, then part of the additional income may be used to fund additional costs such as agency staff in order to maintain performance levels.
 - Fees and charges – service specific increases as agreed by Members.

Additionally, the Council's transformation programme seeks to contribute to the financial challenges faced through the progression of innovative and forward thinking ideas.

Appendix 2 details the net cost of each cost centre by Directorate.

Council Tax Implications

Council Tax Base

- 1.15 In preparation for the budget, the Chief Finance Officer under delegated powers has determined the Tax Base at Band D for 2018/19 as 30,656.59

Council Tax Options

- 1.16 The Council's part of the Council Tax bill in 2017/18 was set at £182.75 for a Band D property. This was an increase of 2.8%.
- 1.17 The Council has a range of options when setting the Council Tax. The Government indicate what upper limit they consider acceptable. For 2018/19, District Councils are permitted to increase their share of the Council Tax by 3% or £5, without triggering the need to hold a referendum.
- 1.18 The table below shows some of the options and the extra revenue generated.

Increase	New Band D £	Annual Increase £	Weekly Increase £	Extra Revenue £
1.00%	184.58	1.83	0.04	56,025
1.99%	186.39	3.64	0.07	111,489
2.8%	187.87	5.12	0.09	156,870
2.99%	188.21	5.46	0.11	167,403

- 1.19 The level of increase each year affects the base for future years and the proposed increase for 2018/19 is 1.99%, generating additional revenue of £111,489.

Financial Reserves – General Fund

- 1.20 The Council's main uncommitted Financial Reserves are the General Fund Working Balance of £2.0m and the uncommitted element of the Invest to Reserve of £1.0m. Due to the uncertainty surrounding local authority income and the fact that the Council has reduced budgets to a minimal level, it is important that the Council continues to review whether we have an acceptable General Fund Working Balance.

Housing Revenue Account (HRA)

2017/18 Estimated Outturn

- 1.21 In February 2017, Members agreed a budget for 2017/18 including setting of rent levels in line with Government regulations with a reduction of 1%, effective from 1st April 2017. HRA fees and charges were also set, effective from the same date.
- 1.22 The Revised Budget was considered by Cabinet at its meeting on the 22 November 2017. A surplus of £0.669m was estimated, which was £0.002m higher than the current budget of £0.667m. The key factors for the improvement were detailed in the report but were mainly reductions in expenditure.
- 1.23 The estimated surplus in the year will be dependent on the actual financial performance out-turning in line with the revised budgets. The surplus will be utilised to fund improved services to Council tenants in future financial years and it was agreed that all surpluses be transferred to the HRA development reserve.
- 1.24 The working balance brought forward from 2016/17 was £3.0m. This is forecast to be retained at £3.0m with the forecast surplus of £0.669 being transferred to the Development reserve.

2018/19 Original Budget and 2019/20 to 2021/22 Financial Plan

- 1.25 The proposed budget for 2018/19 currently shows a balanced position with a surplus of £0.394 being transferred to the Development Reserve. Based on the current information held future years will also generate surpluses which, it is proposed are transferred to the Development Reserve. **(Appendix 3)**.
- 1.26 The HRA budget makes the same assumptions as the General Fund budget for staff costs and inflation. There are however, some additional assumptions that are specific to the HRA. The main factors taken into account in developing the Council's financial plans for the HRA are set out within the sections below.

Level of Council Dwelling Rents

- 1.27 Government rent policy is currently that rent levels will reduce by 1% per annum for four years from April 2016. Therefore for 2018/19 and 2019/20 the income for dwelling

rents has been included in the budget on this basis. For 2020/21 and 2021/22 a return to the previous policy of CPI +1% has been assumed.

Fees and Charges

- 1.28 Although the main source of income for the HRA is property rents, the HRA is also dependent for its financial sustainability on a range of other charges. These charges are set on the principle that wherever possible charges for services should reflect the cost of providing those services.
- 1.29 The Council currently receives income from the Supporting People Partnership (SPP) at Derbyshire County Council (DCC) towards the cost of the supported housing services, namely call monitoring and floating support. DCC have recently written to Rykneld Homes Ltd, who deliver this service on the Council's behalf, advising that the current arrangements will end on 31 March 2019 and a full review of the services funded by the SPP is underway. The Council and Rykneld Homes are therefore reviewing the implications of this for our tenants and will report the outcomes to Members as they become clearer.
- 1.30 As part of the budget setting, a review of non-dwelling rents has been undertaken to reflect demand, ensure consistency and meet costs incurred. The schedule of proposed charges is set out below:

	Weekly Charge 2017/18 £	Proposed Weekly Charge 2018/19 £	Proposed Weekly Charge 2019/20 £	Proposed Weekly Charge 2020/21 £	Proposed Weekly Charge 2021/22 £
Heating:					
Marx Court	6.88	7.22	7.51	7.81	7.95
Church Avenue	8.82	5.25	5.30	5.35	5.40
Garages:					
Private - new	8.26	9.60	9.60	9.60	10.00
Private - existing	7.00	9.60	9.60	9.60	10.00
Tenants - new	8.26	8.00	8.00	8.00	8.00
Tenants - existing	5.48	6.00	6.50	7.00	7.50
Garage Plots:					
Private - new	3.10	2.50	2.50	2.50	2.60
Private -existing	2.43	2.50	2.50	2.50	2.60
Garage Plots (annual):					
Private - new	148.64	170.00	170.00	170.00	180.00
Private - existing	116.52	160.00	170.00	170.00	180.00
Hard Standing	2.50	2.50	2.50	2.50	2.60
Garage in grounds	5.38	6.00	6.50	7.00	7.50

1.31 Rykneld Homes Ltd Management Fee

The majority of the funding available to Rykneld Homes is provided by way of a management fee from the Council for delivery of services in line with the Management Agreement. Whilst it is intended that this payment will form a regular source of income

for Rykneld Homes against which it can effectively budget to meet its expenditure commitments it is recognised that on occasions the Council as sole shareholder may be required to contribute funds in order to help it manage any adverse cash flow issues which might arise.

- 1.32 The recommended management fee for 2018/19 remains at £9.902m. This is contained within two budgets on the HRA – Repairs and Maintenance (£5.028m) and Supervision and Management (£4.874m). The management fee is retained at the same level as the previous year to recognise growing budget pressures to the HRA mainly the continuing impact of the 1% rent decrease.
- 1.33 A further issue needs to be brought to the attention of Cabinet which concerns the fact that Rykneld Homes is a company wholly owned by the Council. As such the company's external auditors seek from the Council on an annual basis at the time of the Audit of the Company's Accounts a Letter of Comfort from the Council as the parent company. That letter of comfort fundamentally seeks reassurance regarding the fact that the Council will continue to provide financial support to the company over the coming financial year (which in the case of the 2017/18 accounts will be the 2018/19 financial year). On the basis that this report is approved then it is reasonable to provide such a letter of comfort from the Council. In addition it may be the case that specific representations are required in order to support the Auditors view that the Company remains a going concern. The reasonableness of providing such assurances will need to be considered at that point in time when the Company's auditors approach the Council, and it is therefore recommended that delegated powers be granted to the Chief Financial Officer in consultation with the portfolio Member for Finance to provide a response on behalf of the Council.

Financial Reserves - HRA

- 1.34 The Council's main uncommitted Financial Reserve for the Housing Revenue Account is the working balance of £3.00m. In addition to the Working Balance there are further reserves for the HRA specifically used to fund the Council's HRA capital programme. These are the Major Repairs Reserve and the Development Reserve.

Capital Programme

- 1.35 There will be a separate report to Council on 19 February 2018 concerning the Council's Treasury Management Strategy. The report will consider capital financing such as borrowing which enables the proposed capital programme budgets to proceed.

2017/18 Estimated Outturn

- 1.36 In February 2017, Members approved a Capital Programme in respect of 2017/18 to 2020/21. Scheme delays and technical problems can often cause expenditure to slip into future years and schemes can be added or extended as a result of securing additional external funding. All slippage from 2016/17 has been accounted for in the 2017/18 estimated outturn position.
- 1.37 The Revised Capital Programme was considered by Cabinet at its meeting on the 22 November 2017. An estimated outturn of £18.650m was proposed.

General Fund Capital Programme 2018/19 to 2021/22

- 1.38 The proposed Capital Programme for the General Fund totals £1.736m for 2018/19; £1.946m for 2019/20; £2.653m for 2020/21 and £2.739m for 2021/22.

HRA Capital Programme 2018/19 to 2021/22

- 1.39 The proposed Capital Programme for the HRA totals £9.275m for 2018/19; £9.00m for 2019/20; £9.00m for 2020/21 and £9.00m for 2021/22. This includes the management fee payable to Rykneld Homes Ltd for the capital works undertaken on behalf of the Council. The capital fee has been agreed at £1.1m for 2018/19. A review is to be undertaken during 2018/19 to assess the levels of capital spend needed within the HRA and affordability of such spend.
- 1.40 An analysis of all the schemes and associated funding are attached at **Appendix 4** to this report.

Robustness of the Estimates

- 1.41 Under the provisions of the Local Government Act 2003, the Council's Section 151 Officer is required to comment on the robustness of the estimates made and on the adequacy of the financial reserves.

The Council's Section 151 Officer (The Assistant Director – Finance, Revenues and Benefits) is satisfied that the estimates are considered to be robust, employee costs are based on the approved establishment, investment income is based on the advice of the Council's Treasury Management Advisors and income targets are considered to be achievable.

Likewise, the Section 151 Officer is satisfied that the levels of reserves are considered to be adequate to fund planned expenditure and potential issues and risks that face the Council.

2 Conclusions and Reasons for Recommendations

- 2.1 This report presents a budget for consideration by Cabinet. It seeks to ensure approval to budgets in respect of the General Fund, the Housing Revenue Account and the Capital Programme.

3 Consultation and Equality Impact

- 3.1 The Council is required to consult with stakeholders on the proposed budget. This consultation is part of the Council's service planning framework and has effectively been taking place throughout the financial year. These mechanisms include active participation in the Local Strategic Partnership, a range of meetings with local groups and associations and a performance management framework. These meetings help to inform the Council's understanding of what is expected of it by our local communities.

3.2 There are no equality impact implications from this report.

4 Alternative Options and Reasons for Rejection

4.1 Alternative options are considered throughout the report.

5 Implications

5.1 Finance and Risk Implications

5.1.1 Financial issues and implications are covered in the relevant sections throughout this report.

5.1.2 The Council has a risk management strategy and associated framework in place and the Strategic Risk Register is regularly reviewed through the Council's performance management framework. Strategic risks along with the mitigation in place to ensure such risks are manageable are reported to the Audit and Corporate Governance Scrutiny Committee at each meeting. The risk of not achieving a balanced budget is outlined as a key risk within the Council's Strategic Risk Register and is therefore closely monitored through these practices and reporting processes .

5.2 Legal Implications including Data Protection

5.2.1 The Council is legally obliged to approve a budget prior to the commencement of the new financial year in April 2018. This report together with the associated budget timetable has been prepared in order to comply with our legal obligations.

5.2.2 The recommended budget for the General Fund, Housing Revenue Account and Capital Programme complies with the Council's legal obligation to agree a balanced budget.

5.2.3 There are no Data Protection issues arising directly from this report.

5.3 Human Resources Implications

5.3.1 These are covered in the main report and supporting appendices where appropriate.

6 Recommendations

6.1 That all recommendations below are referred to the Council meeting of 19 February 2018.

The following recommendations to Council are made:

6.2 That the view of the Chief Financial Officer, that the estimates included in the Medium Term Financial Plan 2018/19 to 2021/22 are robust and that the level of financial reserves whilst at minimum levels are adequate, be accepted.

- 6.3 That officers report back to Cabinet and the Audit and Corporate Governance Scrutiny Committee on a quarterly basis regarding the overall position in respect of the Council's budgets. These reports to include updates on achieving the savings and efficiencies necessary to secure a balanced budget for 2018/19 and future years.

GENERAL FUND

- 6.4 A Council Tax increase of £3.64 is levied in respect of a notional Band D property (1.99%).
- 6.5 The Medium Term Financial Plan in respect of the General Fund as set out in **Appendix 1** of this report be approved as the Estimated Outturn Budget 2017/18, as the Original Budget 2018/19, and as the financial projections in respect of 2019/20 to 2021/22.
- 6.6 That any under spend in respect of 2017/18 be transferred to the Invest to Save Reserve.
- 6.7 On the basis that income from Planning Fees is anticipated to exceed £0.400m in 2018/19, the Chief Executive in consultation with the Leader be granted delegated powers to authorise such additional resources as are necessary to effectively manage the resultant increase in workload.

HOUSING REVENUE ACCOUNT

- 6.8 That Council sets its rent levels in line with Government regulations, reducing rent levels by a further 1% from 1st April 2018.
- 6.9 That the increases in respect of all other charges be implemented in line with the table shown at 1.30 above with effect from 1 April 2018.
- 6.10 The Medium Term Financial Plan in respect of the Housing Revenue Account as set out in **Appendix 3** of this report be approved as the Estimated Outturn Budget in respect of 2017/18, as the Original Budget in respect of 2018/19, and the financial projection in respect of 2019/20 and 2021/22.
- 6.11 That the Management Fee for undertaking housing services at £9.902m and the Management Fee for undertaking capital works at £1.1m to Rykneld Homes in respect of 2018/19 be approved.
- 6.12 That Members endorse the section in the current Financial Protocol which enables the Council to pay temporary cash advances to Rykneld Homes in excess of the Management Fee in order to help meet the cash flow requirements of the company should unforeseen circumstances arise in any particular month.
- 6.13 That Members note the potential requirement to provide Rykneld Homes with a 'letter of comfort' to the company's auditors and grant delegated authority to the Council's

Chief Financial Officer in consultation with the Portfolio Member for Finance to agree the contents of that letter.

CAPITAL PROGRAMME

- 6.14 That the Capital Programme as set out in **Appendix 4** be approved as the Estimated Outturn in respect of 2017/18, and as the Approved Programme for 2018/19 to 2021/22.

7 Decision Information

<p>Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: <i>BDC: Revenue - £75,000</i> <input type="checkbox"/> <i>Capital - £150,000</i> <input type="checkbox"/> <i>NEDDC: Revenue - £100,000</i> <input type="checkbox"/> <i>Capital - £250,000</i> <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i></p>	No
<p>Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)</p>	No
<p>District Wards Affected</p>	All
<p>Links to Corporate Plan priorities or Policy Framework</p>	Providing our customers with excellent service

8 Document Information

Appendix No	Title
1	General Fund Summary
2	General Fund Detail
3	Housing Revenue Account
4	Capital Programme
Background Papers	
Budget working papers	
Report Author	Contact Number
Assistant Director Finance, Revenues and Benefits	01246 217658
Chief Accountant	01246 217078

AGIN 5 (CAB 0214) 2018 – MTFP/AJD

GENERAL FUND SUMMARY

Appendix 1

	Estimated Outturn 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
Growth	2,848,496	3,234,607	3,349,425	3,289,989	3,321,817
Transformation	2,542,572	2,370,382	2,459,082	2,561,442	2,668,370
Operations	6,157,528	6,152,879	6,405,525	6,630,951	6,776,755
Bad Debt Provisions	40,000	40,000	40,000	40,000	40,000
Recharges to Capital and HRA	(527,500)	(527,500)	(527,500)	(527,500)	(527,500)
Efficiency Target	0	(545,063)	(1,501,825)	(1,834,564)	(2,157,807)
Net Cost of Services	11,061,096	10,725,305	10,224,707	10,160,318	10,121,635
Investment Properties	(374,803)	(421,304)	(420,795)	(420,261)	(419,734)
Interest Charges	49,700	33,712	3,651	60,550	90,587
Debt Repayment Minimum Revenue Provision	256,000	256,000	256,000	256,000	256,000
Parish Precepts	2,965,717	3,052,791	3,052,791	3,052,791	3,052,791
Parish Council Tax Support Grant	211,144	140,763	70,382	0	0
Transfer to General Fund Balances	0	0	0	0	0
Transfer To Earmarked Reserves	272,896	98,381	48,625	71,597	10,000
Transfer From Earmarked Reserves	(1,442,108)	(297,256)	(145,981)	(108,960)	0
Total Spending Requirement	12,999,642	13,588,392	13,089,380	13,072,035	13,111,279
Business Rates	(3,300,000)	(3,850,000)	(3,150,000)	(3,150,000)	(3,150,000)
Collection Fund (Surplus)/Deficit - Business Rates			691,686	0	0
Revenue Support Grant	(706,487)	0	0	0	0
Use of New Homes Bonus	(1,097,017)	(920,291)	(1,184,096)	(1,166,751)	(1,205,995)
Collection Fund (Surplus)/Deficit - Council Tax	(106,204)	(162,817)	(100,000)	(100,000)	(100,000)
NEDDC Council Tax Requirement	(5,515,903)	(5,602,493)	(5,602,493)	(5,602,493)	(5,602,493)
Parish Council Council Tax Requirement	(2,965,717)	(3,052,791)	(3,052,791)	(3,052,791)	(3,052,791)
Funding Requirement	(12,999,642)	(13,588,392)	(13,089,380)	(13,072,035)	(13,111,279)

GENERAL FUND ACCOUNT - DETAILED MTFP 2017/18 - 2021/22

	Estimated Outturn 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
<u>Growth Directorate</u>					
Chief Executive					
1142 Chief Executive's Office	76,955	76,968	78,059	79,170	80,298
1331 Strategic Partnerships	101,574	119,091	123,127	121,083	113,953
1332 Strategic Partnership Projects	7,500	12,500	12,500	12,000	0
1333 Healthy North East Derbyshire	(9,425)	16,904	17,995	18,354	0
1334 North East Derbyshire Business Growth Fund	9,606	0	0	0	0
1335 Big Local	0	0	0	0	0
4352 LEADER	4,245	333	1,052	1,627	600
4443 Elderly Peoples Clubs	4,000	4,000	4,000	4,000	4,000
5785 Contributions	132,835	132,835	132,835	132,835	132,835
Assistant Director Economic Growth					
3165 Housing Options Team	165,694	206,775	212,951	211,867	184,806
3740 Strategic Housing	56,218	74,272	93,905	104,588	90,975
3741 Housing Ambition	28,253	34,651	0	0	0
3748 Homelessness Grant	6,000	(22,111)	12,645	(25,237)	36,000
3749 Empty Properties	4,566	2,000	2,000	2,000	2,000
3751 Care Call System	(14,000)	(15,000)	(15,000)	(15,000)	(15,000)
4211 Tourism Promotion	18,500	18,500	18,500	18,500	18,500
4238 Working Communities	77,619	77,100	78,590	80,110	81,661
4239 Ambition	(121,730)	0	0	0	0
4351 Alliance	3,350	3,350	3,350	3,350	3,350
4512 Growth Agenda	16,160	16,000	16,000	16,000	16,000
4517 Economic Development	150,655	153,166	156,223	158,903	161,636
4519 The Avenue	5,000	20,000	0	0	0
4526 Sheffield City Region	4,000	4,000	4,000	4,000	4,000
5750 AD Economic Growth	36,173	37,216	38,309	39,426	40,569

Assistant Director Planning & Environmental Health

3400	Environment Protection	76,340	84,214	87,035	89,659	92,315
3401	Food, Health & Safety	108,704	118,156	122,577	126,384	129,037
3402	Environmental Enforcement	97,784	96,606	100,856	106,388	108,937
3403	Community Outreach	0	848	2,490	3,095	4,670
3404	Licensing	(59,030)	(18,483)	(19,928)	(10,172)	(19,131)
3405	Housing & Pollution	78,117	92,203	89,527	91,501	94,033
3407	Pest Control	28,807	31,287	17,838	16,841	20,593
3408	Affordable Warmth	35,204	36,088	37,787	38,748	39,734
3409	EH Technical Support & Management	181,176	194,819	203,700	208,999	214,088
3410	Private Sector Housing	59,115	49,326	56,331	58,452	60,139
3419	Destitute Funerals	3,600	3,600	3,600	3,600	3,600
3420	Fly Tipping	3,000	3,000	3,000	3,000	3,000
3421	VARM	10,000	0	0	0	0
4111	Planning Applications & Advice	(572,400)	(372,400)	(372,400)	(372,400)	(372,400)
4113	Planning Appeals	13,320	0	0	0	0
4116	Planning Policy	358,821	296,687	267,340	271,011	276,853
4118	Habitat Regulation Fund	5,216	0	0	0	0
4119	Neighbourhood Planning Grant	20,790	0	0	0	0
4311	Environmental Conservation	19,740	19,740	19,740	19,740	19,740
4511	AD Planning and Environmental Health	35,829	35,823	36,184	36,552	36,920
4513	Planning Section	518,000	514,221	515,646	529,120	542,272
4515	Building Control	80,500	58,000	58,000	58,000	58,000

Assistant Director Governance & Monitoring Officer

1121	Members Services	441,830	448,900	449,157	447,590	448,032
1123	Chair's Expenses	12,822	9,820	12,820	12,820	12,820
1131	District Council Election	0	0	95,000	0	0
5219	Corporate Support Unit	25,616	27,006	28,232	28,816	29,413
5249	Twinning Expenses	7,000	7,100	7,100	7,100	7,100
5273	Brass Band Concert	2,200	2,700	2,700	2,700	2,700
5313	Register Of Electors	161,048	167,237	168,455	170,586	171,652
5321	Monitoring	35,471	39,209	39,570	39,938	40,306
5353	Legal Section	135,359	153,387	159,335	164,387	167,923

5392	Scrutiny	48,289	49,255	50,182	51,190	52,218
5711	Democratic Services	112,480	113,708	116,510	118,768	121,070

Total for Growth Directorate	2,848,496	3,234,607	3,349,425	3,289,989	3,321,817
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Operations Directorate

Executive Director

5700	Executive Director	114,803	52,830	54,393	55,991	57,625
5720	Supporting PA's	79,502	81,077	83,154	84,842	86,565

Assistant Director Community Safety

1218	Community Safety	43,078	44,432	45,814	46,895	47,999
1220	AD Community Safety	3,387	3,558	3,594	3,631	3,667

Assistant Director Finance, Revenues & Benefits

3176	Pool Car	4,000	4,000	5,125	6,250	6,250
3512	CBC Crematorium	(140,000)	(177,000)	(177,000)	(177,000)	(177,000)
5113	Unison Duties	13,868	14,409	14,668	14,978	15,293
5611	External Audit	56,510	56,510	56,510	56,510	56,510
5615	Bank Charges	86,000	86,000	86,000	86,000	86,000
5621	Contributions - HRA	(185,600)	(185,600)	(185,600)	(185,600)	(185,600)
5705	AD Finance, Revenues & Benefits	34,738	36,732	37,824	38,941	40,084
5713	Internal Audit Service	87,790	104,470	104,470	104,470	104,470
5714	Financial Support Services	38,400	38,400	38,400	38,400	38,400
5721	Accountancy	256,788	265,587	273,120	278,114	283,212
5723	Housing Act Advances	2,300	2,300	2,300	2,300	2,300
5724	Insurances	409,240	409,240	409,240	409,240	409,240
5725	Apprenticeship Levy	45,000	45,000	45,000	45,000	45,000
5727	Cost Of Ex-Employees	974,990	971,015	971,015	971,015	971,015
5741	Housing Benefit Service	338,300	472,122	513,699	547,168	585,440
5747	Debtors	46,688	48,422	48,781	49,784	50,809
5751	NNDR Collection	(22,787)	(21,228)	(19,887)	(18,450)	(17,990)
5759	Council Tax Administration	194,233	205,376	214,053	221,951	229,565
5781	Village Hall Grants	24,870	14,870	14,870	14,870	14,870

Assistant Director Property & Estates

3135	Drainage	24,070	21,654	22,875	24,002	25,150
3172	Engineers	61,302	75,694	81,558	85,010	88,042
3241	Car Parks	37,950	38,550	39,170	39,801	40,443
3247	Street Names/Lights	6,000	6,000	6,000	6,000	6,000
3249	Footpath Orders	800	800	800	800	800
3265	Dams & Fishing Ponds	(400)	(400)	(400)	(400)	(400)
3281	Clay Cross Depot	(3,110)	(661)	61	816	1,613
3283	Joint Venture	160,000	0	0	0	0
3811	CCTV	450	320	340	360	380
4412	Midway Business Centre	(44,950)	(45,390)	(45,390)	(45,390)	(45,390)
4425	Coney Green Business Centre	(27,084)	(26,088)	(22,340)	(18,588)	(14,707)
4523	Estates Administration	267,054	275,852	283,542	289,493	295,567
5204	AD Property & Estates	34,940	36,648	37,009	37,617	37,745
5205	Mill Lane Redevelopment	297,311	310,738	313,157	319,505	326,097
5209	Facilities Management	146,670	121,060	121,060	121,060	121,060
5210	Pioneer House	(36,289)	(34,805)	(34,043)	(33,075)	(30,108)

Assistant Director Street Scene

3174	Outside Services Client	297,286	298,946	312,145	320,804	328,637
3227	Material Recycling	291,680	153,685	133,564	121,794	109,734
3231	Recycling Promotional Work	3,800	3,800	3,800	3,800	3,800
3244	Parks DCC Agency	(359,170)	(359,170)	(359,170)	(359,170)	(359,170)
3282	Eckington Depot	84,171	86,805	89,714	91,978	94,322
3285	Dronfield Bulk Depot	3,010	3,070	3,132	3,194	3,258
3511	Hasland Cemetery	(50,830)	(50,746)	(50,672)	(50,587)	(50,501)
3513	Temple Normanton Cemetery	(7,370)	(7,363)	(7,356)	(7,349)	(7,341)
3514	Clay Cross Cemetery	(43,685)	(43,685)	(43,685)	(43,685)	(43,685)
3516	Killamarsh Cemetery	(15,060)	(15,805)	(15,790)	(15,775)	(15,759)
3918	Dog Fouling Bins	(47,800)	(47,800)	(47,800)	(47,800)	(47,800)
3921	Street Cleaning Service	604,605	630,371	640,019	619,295	631,156
3944	Grounds Maintenance	559,639	617,189	679,587	750,209	799,995
3945	Domestic Waste Collection	1,574,147	1,698,196	1,789,701	1,884,847	1,885,269
3946	Commercial Waste Collection	(167,707)	(167,108)	(164,606)	(162,915)	(161,176)

Total for Operations Directorate	6,157,528	6,152,879	6,405,525	6,630,951	6,776,755
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Investment Properties

4411	Stonebroom Industrial Estate	(46,170)	(43,620)	(43,620)	(43,620)	(43,620)
4413	Clay Cross Industrial Estate	(74,330)	(72,850)	(72,770)	(72,690)	(72,610)
4415	Norwood Industrial Estate	(207,590)	(204,060)	(204,010)	(203,960)	(203,910)
4417	Eckington Business Park	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
4418	Rotherside Court	(27,820)	(28,274)	(27,975)	(27,661)	(27,354)
4423	Pavillion Workshops Holmewood	(68,230)	(66,210)	(66,170)	(66,130)	(66,080)
4432	Misc Properties	13,970	18,710	18,750	18,800	18,840
4435	Ankerbold Road	40,367	0	0	0	0
4436	The Avenue - Dowry	20,000	0	0	0	0

Total for Investment Properties	(374,803)	(421,304)	(420,795)	(420,261)	(419,734)
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Transformation Directorate

Executive Director

4500	Executive Director	105,538	46,298	48,155	50,048	51,971
5215	Telephony	68,940	25,500	25,500	25,500	25,500
5216	Mobiles Phones	20,000	16,810	16,810	16,810	16,810
5701	Joint ICT Service	0	0	0	0	0
5734	NEDDC ICT Services	524,421	527,596	547,724	565,771	585,049
5737	Corporate Printing	26,074	23,190	23,190	23,190	23,190

Assistant Director Customer Services, Strategy & Performance

1250	AD Customer Services, Performance & Strategy	25,244	0	0	0	0
1255	Performance & Improvement	94,943	96,188	99,153	101,166	103,009
1256	Corporate Consultation	14,339	14,676	15,144	15,509	15,883
1315	Design & Print	105,774	87,349	89,326	90,700	92,104
1321	Communications & Marketing	54,443	78,858	80,734	82,058	83,407
1323	NEDDC Newspaper	26,900	26,600	26,600	26,600	26,600
1329	Corporate Web Site	(570)	700	700	700	700
5221	NEDDC Call Centre	366,564	375,206	375,827	383,624	390,341

5223	Franking Machine	55,310	55,310	55,310	55,310	55,310
5825	Concessionary Fares	(9,940)	(9,940)	(9,940)	(9,940)	(9,940)

Assistant Director Leisure

1283	Emergency Planning	16,000	16,000	16,000	16,000	16,000
4561	Leisure Centre Management	90,720	83,411	85,048	85,717	86,398
4600	AD Leisure	15,067	30,352	34,390	35,720	36,440
4720	Sportivate	0	0	0	0	0
4723	Generation Games	18,535	12,000	0	0	0
4726	Walking for health	0	0	0	0	0
4727	Five 60	0	0	0	0	0
4731	Prom Rec & Leisure	28,576	29,132	29,707	30,296	30,897
4732	Schools Promotion	1,820	1,410	1,410	1,410	1,410
4736	Derby Sports Forum	15,500	15,500	15,500	15,500	15,500
4742	Arts Development	2,800	2,800	2,800	2,800	2,800
8441	Eckington Swimming Pool	250,662	200,887	221,524	240,556	259,682
8451	Dronfield Sports Centre	(7,562)	(47,747)	(23,840)	(6,536)	16,912
8461	Sharley Park Lesiure Centre	303,318	319,500	332,055	354,214	376,004
8465	SPLC Outdoor	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)

Assistant Director HR & Payroll

1231	Corporate Training	14,530	11,980	11,980	11,980	11,980
1259	Corporate Groups	5,675	10,000	10,000	10,000	10,000
1310	AD Human Resources and Payroll	17,500	32,936	34,240	35,570	36,920
1311	Human Resources	184,745	192,514	196,107	200,644	205,358
1312	Payroll	48,033	50,556	52,728	54,930	56,141
3121	Health & Safety Advisor	59,873	46,010	46,400	46,795	47,194

Total for Transformation Directorate	2,542,572	2,370,382	2,459,082	2,561,442	2,668,370
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Housing Revenue Account
2017/18 - 2021/22

	Estimated Outturn 2017/18	Original Budget 2018/19	Original Budget 2019/20	Original Budget 2020/21	Original Budget 2021/22
INCOME					
Dwelling Rents	(31,500,028)	(31,117,664)	(31,207,850)	(31,495,149)	(32,443,315)
Non-Dwelling Rents	(381,865)	(375,002)	(413,777)	(413,911)	(413,911)
Charges for Services and Facilities	(445,060)	(148,500)	(148,500)	(148,500)	(148,500)
Contributions Towards Expenditure	(253,000)	(10,000)	190,000	190,000	190,000
INCOME TOTAL	(32,579,953)	(31,651,166)	(31,580,127)	(31,867,560)	(32,815,726)
EXPENDITURE					
Repairs & Maintenance	5,217,749	5,184,349	5,181,749	5,181,749	5,181,749
Supervision & Management	7,009,466	6,839,167	6,839,268	6,839,369	6,839,470
Rents, Rates & Taxes	120,000	120,860	110,000	110,000	110,000
Depreciation	7,050,000	7,050,000	7,050,000	7,050,000	7,050,000
Provision for Doubtful Debts	250,000	250,000	250,000	250,000	250,000
Debt Management Expenses	11,500	11,500	11,500	11,500	11,500
EXPENDITURE TOTAL	19,658,715	19,455,876	19,442,517	19,442,618	19,442,719
NET COST OF SERVICES	(12,921,238)	(12,195,290)	(12,137,610)	(12,424,942)	(13,373,007)
Corporate & Democratic Core	185,450	185,450	185,450	185,450	185,450
NET COST OF HRA SERVICES	(12,735,788)	(12,009,840)	(11,952,160)	(12,239,492)	(13,187,557)
HRA Debt, and Reserve charges					
Interest Payable	5,356,557	5,334,902	5,296,838	5,255,760	5,270,852

Interest Receivable	(90,299)	(19,175)	(19,554)	(20,169)	(20,822)
Contribution to Major Repairs Reserve	2,450,000	1,950,000	1,950,000	1,950,000	1,950,000
Contribution to Development Reserve	669,530	394,113	374,876	703,901	1,637,527
Contribution to Insurance Reserve	50,000	50,000	50,000	50,000	50,000
Contribution to Debt Repayment Reserve	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
(Surplus)/Deficit on HRA Services	0	0	0	0	0
Opening HRA Balance	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Transfers (to)/from Balances	0	0	0	0	0
Transfers (to)/from Balances					
Closing HRA Balance	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)

CAPITAL PROGRAMME 2017/18 to 2021/22

APPENDIX 4

Capital Expenditure	Estimated Outturn 2017/18 £	Original Budget 2018/19 £	Original Budget 2019/20 £	Original Budget 2020/21 £	Original Budget 2021/22 £
Housing Revenue Account					
Capital Works - Council Housing	10,733,000	9,000,000	9,000,000	9,000,000	9,000,000
Demolition of Houses in Renishaw	100,000	0	0	0	0
North Wingfield New Build Scheme	3,349,000	275,000	0	0	0
Stock Purchase Programme (1-4-1)	3,200,000	0	0	0	0
HRA - Capital Expenditure	17,382,000	9,275,000	9,000,000	9,000,000	9,000,000
General Fund					
Private Sector Housing Grants (DFG's)	645,255	393,000	393,000	393,000	393,000
ICT Schemes	143,250	58,000	75,510	100,000	100,000
Clay Cross Football Pitch	10,554	0	0	0	0
Asset Refurbishment - General	131,600	150,000	150,000	150,000	150,000
Roller Shutter Doors	20,000	80,000	0	0	0
Asset Refurbishment - Pioneer House	30,400	0	0	0	0
Eckington/Dronfield Leisure Centre					
Refurbishment	79,360	0	0	0	0
Replacement of Vehicles	166,000	1,055,000	1,327,500	2,010,000	2,096,000
Contaminated Land	42,001	0	0	0	0
General Fund Capital Expenditure	1,268,420	1,736,000	1,946,010	2,653,000	2,739,000
Total Capital Expenditure	18,650,420	11,011,000	10,946,010	11,653,000	11,739,000
Capital Financing					
	2017/18	2018/19	2019/20	2020/21	2021/22
Housing Revenue Account					
Major Repairs Reserve	(10,733,000)	(9,000,000)	(9,000,000)	(9,000,000)	(9,000,000)
Prudential Borrowing - HRA	(4,119,000)	(275,000)	0	0	0
External Grant - HCA	(730,000)	0	0	0	0
Development Reserve	(1,071,800)	0	0	0	0
Capital Receipts Reserve	(100,000)	0	0	0	0
1-4-1 Receipts	(628,200)	0	0	0	0
HRA Capital Financing	(17,382,000)	(9,275,000)	(9,000,000)	(9,000,000)	(9,000,000)
General Fund					
Disabled Facilities Grant	(625,255)	(373,000)	(373,000)	(373,000)	(373,000)
External Grant - Lottery Funded Schemes	(10,554)	0	0	0	0
External Grant - Contaminated Land	(42,001)	0	0	0	0
Prudential Borrowing - Vehicles	(166,000)	(1,055,000)	(1,327,500)	(2,010,000)	(2,096,000)
RCCO - SPLC	(22,600)	(11,300)	0	0	0
RCCO - Roller Shutter Doors	(20,000)	(80,000)	0	0	0
RCCO - Leisure Centres	(23,178)	0	0	0	0
RCCO - Vehicles	(61,208)	(61,221)	(35,739)	0	0
Useable Capital Receipts	(297,624)	(155,479)	(209,771)	(270,000)	(270,000)
General Fund Capital Financing	(1,268,420)	(1,736,000)	(1,946,010)	(2,653,000)	(2,739,000)

HRA Development Reserve					
Opening Balance	(929,998)	(525,311)	(919,424)	(1,294,300)	(1,998,201)
Amount due in year	(667,113)	(394,113)	(374,876)	(703,901)	(1,637,527)
Amount used in year	1,071,800	0	0	0	0
Closing Balance	(525,311)	(919,424)	(1,294,300)	(1,998,201)	(3,635,728)
Major Repairs Reserve					
Opening Balance	(1,522,897)	(289,897)	(289,897)	(289,897)	(289,897)
Amount due in year	(9,500,000)	(9,000,000)	(9,000,000)	(9,000,000)	(9,000,000)
Amount used in year	10,733,000	9,000,000	9,000,000	9,000,000	9,000,000
Closing Balance	(289,897)	(289,897)	(289,897)	(289,897)	(289,897)
Capital Receipts Reserve					
Opening Balance	(716,576)	(1,247,896)	(2,042,417)	(2,782,646)	(3,462,646)
Income expected in year	(928,943)	(950,000)	(950,000)	(950,000)	(950,000)
Amount used in year	397,624	155,479	209,771	270,000	270,000
Closing Balance	(1,247,896)	(2,042,417)	(2,782,646)	(3,462,646)	(4,142,646)
Capital Receipts Reserve 1-4-1 receipts					
Opening Balance	(1,830,910)	(2,412,502)	(3,612,502)	(4,812,502)	(6,012,502)
Income expected in year	(1,209,792)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Amount used in year	628,200	0	0	0	0
Closing Balance	(2,412,502)	(3,612,502)	(4,812,502)	(6,012,502)	(7,212,502)
Total Capital Financing	(18,650,420)	(11,011,000)	(10,946,010)	(11,653,000)	(11,739,000)

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