



THE RUGBY BOROUGH COUNCIL

You are hereby summoned to attend an ORDINARY MEETING of the Rugby Borough Council, which will be held at the TOWN HALL, RUGBY, on Tuesday 25 February at 7pm.

A G E N D A

PART 1 – PUBLIC BUSINESS

1. Apologies for absence.
2. To approve the minutes of the special meeting of Council held on 4 February 2020.
3. Declaration of Interests.

To receive declarations of -

(a) non-pecuniary interests as defined by the Council's Code of Conduct for Councillors;

(b) pecuniary interests as defined by the Council's Code of Conduct for Councillors; and

(c) notice under Section 106 Local Government Finance Act 1992 – non-payment of Community Charge or Council Tax.
4. To receive the Mayor's Announcements.
5. Questions pursuant to Standing Order 10.

6. To receive the reports of Cabinet and Committees which have met since the last meeting of the Council and to pass such resolutions and to make such orders thereon as may be necessary:

(a) Cabinet – 6 January 2020

- (1) Council Tax Reduction Scheme – Corporate Resources Portfolio Holder.
- (2) Waste, Recycling and Cleansing Policies statements – Environment and Public Realm Portfolio Holder.

(b) Cabinet – 3 February 2020

- (1) Finance and Performance Monitoring 2019/20 – Quarter 3 – Corporate Resources Portfolio Holder.
- (2) Climate Emergency Working Group – Environment and Public Realm Portfolio Holder.

(c) Audit and Ethics Committee – 28 January 2020

- (1) Capital Strategy 2020/21 incorporating Investment Strategy and Treasury Management Strategy.

7. To receive and consider the Reports of Officers.

(a) Council Tax Determination – to receive the report of the Chief Financial Officer.

8. Notices of Motion pursuant to Standing Order 11 – in accordance with the Council's Constitution, no motions on notice have been received for consideration.
9. Correspondence.
10. Common Seal

To order the affixing of the Common Seal to the various orders, deeds and documents to be made or entered into for carrying into effect the several decisions, matters and things approved by the Council and more particularly set out in the Committees' Reports adopted at this meeting.

11. Motion to Exclude the Public under Section 100(A)(4) of the Local Government Act 1972.

To consider the following resolution:

“under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following items on the grounds that they involve the likely disclosure of information defined in paragraphs 1 and 2 of Schedule 12A of the Act.”

PART 2 – EXEMPT INFORMATION

1. To receive the private reports of Cabinet and Committees which have met since the last meeting of the Council and to pass such resolutions and to make such orders thereon as may be necessary:

(a) Cabinet – 6 January 2020

(1) Election of Mayor and Appointment of Deputy Mayor 2020/21 – Corporate Resources Portfolio Holder.

DATED THIS 14th day of February 2020



Executive Director

To: The Mayor and Members of Rugby Borough Council

QUESTIONS AT COUNCIL

A Councillor may ask a question at the meeting by giving notice in writing of the question to the Executive Director no later than midday on Wednesday 19 February 2020. The rules relating to questions are set out in Standing Order 10 of Part 3a of the Constitution.

REPORT OF CABINET

6 January 2020

PRESENT:

Councillors Poole (Vice-Chairman in the Chair), Mrs Crane, Roberts, Ms Robbins and Mrs Simpson-Vince.

Councillors Mrs Brown, Douglas, Keeling, Miss Lawrence, Mistry, Mrs O'Rourke, Roodhouse and Sandison were also in attendance.

Note: An electronic version of the Cabinet report referred to below can be found [here](#).

1. COUNCIL TAX REDUCTION SCHEME 2020/2021

Cabinet considered a report concerning the Council's Council Tax Reduction Scheme for 2020/2021. The report was circulated as part of the Cabinet agenda and all Members are requested to bring their copies to the meeting.

Recommendation of Cabinet

Cabinet decided to recommend to Council that the Council Tax Reduction Scheme for 2019/2020 be adopted as the Council's Local Council Tax Reduction Scheme for 2020/2021.

Recommended that – the recommendation of Cabinet be approved.

2. WASTE, RECYCLING AND CLEANSING POLICIES STATEMENTS

Cabinet considered a report concerning proposed waste, recycling and cleansing policies statements for the Council. The report was circulated as part of the Cabinet agenda and all Members are requested to bring their copies to the meeting.

Recommendation of Cabinet

Cabinet decided to recommend to Council that the Refuse, Recycling and Street Cleansing Policies Statements (as set out in Appendix 1) be adopted.

Recommended that – the recommendation of Cabinet be approved.

**COUNCILLOR S LOWE
CHAIRMAN**

REPORT OF CABINET

3 February 2020

PRESENT:

Councillors Lowe (Chairman), Mrs Crane, Ms Robbins, Roberts and Mrs Simpson-Vince.

Councillors Mrs Brown, Douglas. McQueen, Mrs O'Rourke, Picker, Roodhouse and Sandison were also in attendance.

Note: An electronic version of the Cabinet report referred to below can be found [here](#).

1. FINANCE AND PERFORMANCE MONITORING 2019/20 – QUARTER 3

Cabinet considered a report concerning progress with regard to the Council's financial and performance position for quarter 3 of 2019/20.

Recommendation of Cabinet

Cabinet decided to recommend to Council that -

- (1) supplementary budgets as detailed in Section 5 of this report be approved;
- (2) capital budget carry forwards from 2019/20 to 2020/21 totalling £6.053m (General Fund £1.552m, Housing Revenue Account £4.501m) as detailed in the report be approved;
- (3) financing of the Housing Acquisitions Fund transfer from General Fund to Housing Revenue Account Capital Investment balances as detailed in the report be approved; and
- (4) performance data included in Section 6 and Appendix 3 be considered and noted.

Recommended that – the recommendation of Cabinet be approved.

2. CLIMATE EMERGENCY WORKING GROUP

Cabinet considered a report concerning outcomes and proposed recommendations from the Climate Emergency Group.

Recommendation of Cabinet

Cabinet decided to recommend to Council that -

(1) in response to declaring a climate emergency, the Council adopts the following aims:

- To move the Council's operations towards Carbon Neutrality by 2030
- To establish action to tackle climate change as a key driver of all decision-making.
- To provide community leadership in reducing the impact of Climate Change
- To take action to mitigate the impact of climate change on a Borough wide basis and beyond, through adaptation;

(2) in relation to Carbon neutrality, the Council's work initially focusses on scopes 1 and 2, with further work commissioned to understand how the Council can deliver positive change in relation to Scope 3;

(3) to achieve the above aims, work be taken forward through the six workstreams described in part 4 of the report;

(4) to drive work in relation to the Climate Emergency, a long term working group be established;

(5) specialist advice relating to a) Baselineing the Council's CO2 footprint and b) the production of a Carbon Neutral Strategy and Delivery Plan be procured;

(6) a communications and engagement plan be produced, including an initial survey/ questionnaire which will seek to engage residents in the Climate Emergency and gain feedback on resident priorities; and

(7) a Climate Emergency Response Reserve of £0.5m be created as part of the budget setting process, to be met from retained business rates growth in 2020/21, to support the initial work required as detailed in the report and commence delivery of the forthcoming action plan.

Recommended that – the recommendation of Cabinet be approved.

**COUNCILLOR S LOWE
CHAIRMAN**

REPORT OF AUDIT AND ETHICS COMMITTEE

28 January 2020

PRESENT:

John Eves (Vice-Chairman in the Chair), Councillors McQueen, Mistry and Pacey-Day

Note: An electronic version of the Audit and Ethics Committee report referred to below can be found [here](#).

1. CAPITAL STRATEGY 2020/21 INCORPORATING INVESTMENT STRATEGY AND TREASURY MANAGEMENT STRATEGY

Audit and Ethics Committee considered a report concerning the Capital Strategy, Investment Strategy and Treasury Management Strategy for 2020/21.

Recommendation of Audit and Ethics Committee

Audit and Ethics Committee decided to recommend to Council that –

- (1) the Capital Strategy for 2020/21 as an overarching strategy for the Council be approved;
- (2) the Treasury Management Strategy including associated limits and specific indicators for 2020/21 – 2022/23 be approved;
- (3) the Investment Strategy for 2020/21 including associated limits and specific indicators be approved; and
- (4) the Minimum Revenue Provision policy be approved.

Recommended that – the recommendations of Audit and Ethics Committee be approved.

**JOHN EVES
VICE-CHAIRMAN**

COUNCIL – 25 FEBRUARY 2020

REPORT OF THE CHIEF FINANCIAL OFFICER

COUNCIL TAX DETERMINATION 2020/21

1. RECOMMENDATION

- (1) The Council pass a resolution in the form set out in Appendix 1 with the inclusion of the appropriate proposals, figures, key decisions as approved at the meeting.
- (2) The Growth, Income and Savings proposals for 2020/21 as set out in appendices 3, 4 and 5 be approved.
- (3) The prepayment of the Authority's pension liability as identified as a key decision in section 9 be approved.
- (4) The key decisions (incorporating the dual-use of Town Centre Improvement fund), as shown in section 9, to provide a balanced budget for 2020/21 are approved.
- (5) The General Fund Capital Programme as detailed in Appendices 6 and 7 be approved
- (6) The Council give delegated authority to the Chief Financial Officer to reallocate the budget proposal of £0.087m to mitigate any changes following the pay award settlement which is unlikely to be finalised before 1 April 2020. The amount set aside for this assimilation is held corporately and will be distributed to services ahead of the new financial year.
- (7) The Risk Assessment and forecast levels of Reserves at Appendix 9 and 10 be noted.
- (8) The Statement of the Chief Financial Officer on Reserves, Robustness of Estimates and Affordability and Prudence of Capital Investments as set out in Appendix 11 be considered
- (9) The proposed 2020/21 Fees and Charges as set out in the schedule at Appendix 12 and previously considered by Cabinet on 3 February 2020 are approved.

2. THIS REPORT INCLUDES APPENDICES AS FOLLOWS;

- **Appendix 1** Council Tax Resolution template.
- **Appendix 2** is a summary position for 2020/21 detailing the various changes made to the 2019/20 original budget.
- **Appendix 3** identifies, by service, the proposed growth items for 2020/21, also showing whether corresponding proposals in Appendices 4 or 5, have been identified to offset the growth.
- **Appendix 4** identifies, by service, the proposed income increases.
- **Appendix 5** identifies, by service, proposed savings items for 2020/21.
- **Appendix 6** identifies the draft capital programme for 2020/21 onwards based on scheme proposals from budget officers, along with proposed funding splits, revenue implications, and a projection for capital receipts usage.
- **Appendix 7** provides the general fund Capital Programme Tables.
- **Appendix 8** shows the initial Medium Term Financial Plan 2020-24.
- **Appendix 9** Risk Assessment of Reserves
- **Appendix 10** Detailed Reserves Forecast Summary
- **Appendix 11** Section 25 Report.
- **Appendix 12** Fees and Charges Schedule for 2020/21.
- **Appendix 13** General Fund Budgets and Council Tax Booklet for 2020/21
- **Appendix 14** EqIA Council Tax.

3. INTRODUCTION

In order to determine overall Council Tax levels for 2020/21, a number of items need to be brought together.

Appendices 1 to 5 provides details of the budget including growth, savings and income proposals which provide no changes to the papers considered by Cabinet on 3 February 2020.

Details of the proposed Capital Programme are detailed in Appendices 6 and 7 which provide no changes to the papers considered by Cabinet on 3 February 2020

Appendix 13 “General Fund Budgets and Council Tax for 2020/21” giving comprehensive details of the procedures and decisions required for setting Council Tax levels is with this agenda alongside a more detailed breakdown of budgets by portfolio and service.

Appendices 9 and 10 provide summaries of the Risk Assessment and Reserves forecast which have been updated to include the commitment to the Council’s Emergency Climate requirements as detailed within the paper elsewhere on the agenda.

In addition, section 7 details the requirement of the Chief Finance Officer to provide a statement of the adequacy of the reserves and balances which is reported in detail within Appendix 11.

4. BUDGET POSITION

The Final Local Government Finance Settlement was announced on the 6 February 2020 via a written statement, see link below. However, the formal vote on the settlement will not take place until the week beginning 24 February 2020. As a result of the delay, the Council may set the budget and council tax before the final settlement has been formally approved by parliament. There is no legal requirement for the Council to await the final settlement by parliament.

<https://www.gov.uk/government/collections/final-local-government-finance-settlement-england-2020-to-2021>

There were no changes in the final settlement for Rugby Borough Council, confirmed on 6 February 2020, therefore the budgets remain based on the figures contained in the provisional settlement, as reported to Cabinet previously.

Draft budgets have been presented to Cabinet meetings from October through to February, with the latest drafts presenting a balanced position. The draft budget continues to be presented based on an assumed £5 increase in Council Tax, which is the maximum permitted without the need to hold a local referendum. Should members approve a different increase in council tax then the draft budget will need to be adjusted accordingly.

Furthermore, a cumulative budget gap of £2.992m still exists across the medium term as shown in the Medium Term Financial Plan included at Appendix 8, however this is based on assumptions made without clarity from Central Government in relation to the Fair Funding, Business Rates reset and the future of the New Homes Bonus scheme. This will be continued to be monitored over

the next 12 months as new information is made available..... Budget saving and income generation proposals will be developed further and presented to Members for their consideration in due course, allowing sufficient time for any strategic service or policy changes to be implemented in a managed fashion. These proposals will include a review and redesign of the budget setting process and give consideration to a rolling three-year budget setting process.

5. COUNCIL TAX REQUIREMENT

The final settlement confirmed for 2020/21 that shire districts have the flexibility to increase rates by a maximum 2.00% or £5, whichever is greater. For financial planning purposes a maximum increase of £5 has been projected for all years of the medium-term financial strategy.

The Band D equivalent council tax is multiplied by the Tax Base each year to determine the level of Council Tax income included in Appendix 1.

The following Table shows the additional council tax income that will be generated in 2020/21 from either a £5 or 1.99% increase in the Band D council tax.

	2.99% increase		1.99% increase		£5 increase	
	2019/20 £		2020/21 £		2020/21 £	
Basic Band D Amount	189.72		193.50		194.72	
Annual Increase	5.51		3.78		5.00	
Council Tax Requirement (excluding Parish Precepts)	7,110,577		7,495,092		7,542,526	
Additional Income in 2020/21			+384,515		+431,949	

6. COUNCIL TAX LEVELS

The actual “doorstep” amount of Council Tax to be paid by any property in the Borough will depend on a number of factors.

- 1) Every resident in the whole of the Borough Council area will pay the “general” Council Tax amount, adjusted depending upon the actual banding of their property.
- 2) In addition to the general amount, residents will pay an added amount depending on:

- whether they live in the Town area, where they will need to meet the costs of the Special Expenses activities, or
- whether they live in a Parish area that has planned spending and has set a precept.

Residents who live in a Parish area that has not set a precept, will only pay the general Council Tax amount.

As part of the 2020/21 budget setting process a scrutiny task and finish group reviewed the current composition of services within Special Expenses, to determine whether they are indeed services that solely benefit the residents within the urban area and the results were presented to Cabinet [9 November 2019](#). As a result of the review, Cabinet approved the transfer of the following items from the Special Expenses scheme into general expenses:

- 4% of the cost of Caldecott Park be transferred to general expenses; and
- 13.5% of the CCTV and Town Centre Security cost be transferred to general expenses.

This transfer has been reflected within the council tax requirement shown above

The total council tax bill receivable by each council taxpayer in the Borough will include the County Council and the Police & Crime Commissioners precepts, local parish council precepts and any special expense precept, where relevant

A full list of parish precepts are shown in Appendix 13 section 4.3.

In addition, a template resolution is shown at Appendix 1. The final figures in the resolution will be those approved by Council at the meeting on 25 February 2020.

7. STATEMENT OF THE CHIEF FINANCIAL OFFICER

Section 25 of the Local Government Act 2003 requires that when a local authority is agreeing its annual budget and council tax precept, the Chief Finance Officer must report on the adequacy of available Council reserves and balances and also the robustness of the proposed budget. This detailed report is presented at Appendix 11.

In summary, it is the Chief Finance Officer's view that the estimates for 2020/21 are robust, the proposed level of reserves is adequate and the proposals for balancing the budget are accepted as being achievable.

To support this statement, a risk assessment of the key Corporate reserve assumptions is set out in Appendix 9. This assessment includes the Business Rates Equalisation Reserve. As part of the Medium Term Financial Strategy 2018-22 any business rates growth above the baseline level has been transferred to this reserve. As a result, it is currently forecast that £8.218m will be available to be used to offset the financial risks identified from the potential cliff edge drop in funding following the reset.

8. EQUALITY

Under the terms of the Equality Act 2010 the Council must assess the impact of its financial decisions on the “protected groups” listed in the Act. There is a duty to consider the impact of its decisions with regard to race, gender, disability, sexual orientation, religion, belief, pregnancy and maternity.

For this budget there is no anticipated impact on any of the above-mentioned groups resulting from any specific budget adjustments. An overall Equality Impact Assessment (EqIA) has been carried out however and is included at Appendix 14.

9. CONCLUSION

The Council must decide on an affordable level of spending for the coming year. The draft budget proposed in this report, includes the f proposed items as shown in Appendices 2, 3, 4, 5 & 13 respectively, the Key Decisions as detailed in the following table and proposed capital schemes within Appendices 6 and 7. Should Members wish to propose changes to any of these items, the amendments will be need to ensure a balanced budget is set overall.

Summary of key decisions considered for 2020/21	£000
Growth Items	
Continuation of contribution to the Town Centre Improvement Budget into 2020/21 which includes the funding for the continuation of the free town centre weekend and evening parking (£0.100m)	150
Savings	
Cease funding member broadband and landlines	(8)
Prepayment of Pension Liability through the Actuary for the period 2020/21 to 2022/23 (with a cash saving of £0.065m after cost of borrowing requirement - see Appendix 13 section 1.2 (iii))	(150)
Grand total	(8)

LIST OF BACKGROUND PAPERS

Title of Document
<u>Draft General Fund Revenue & Capital Budgets - Cabinet 3 February 2020</u>
<u>Draft General Fund Revenue & Capital Budgets - Cabinet 6 January 2020</u>
<u>Update on General Fund budget setting 2020/21 - Cabinet 2 December 2020</u>
<u>Progress Update - General Fund Budget 2020/21 - Cabinet 4 November 2019</u>
<u>Initial Review of General Fund Budget 2019/20 - Cabinet 7 October 2019</u>

COUNCIL MEETING - 25 FEBRUARY 2020

COUNCIL TAX DETERMINATION 2020/21

RECOMMENDED THAT:-

- (1) the Council's General Fund Capital budget for 2020/21 be as shown within Appendix 6 & 7 of the "Council Tax Determination 2020/21" report. With the following variations:

£

- (2) the Council's General Fund Revenue budget for 2020/21 be as shown within Appendix 2 of the "Council Tax Determination 2020/21" report. With the following variations:

£

- (3) the Council Tax requirement for the Council's own purposes for 2020/21 (excluding Parish precepts) be calculated as £xxxxxxx, equating to a £xxxx increase for a Band D property;

- (4) the Council note that in the professional opinion of the Chief Financial Officer the level of reserves and balances as detailed in Appendix 11 of the "Council Tax Determination 2020/21" report are adequate to support the level of spending in the proposed capital and revenue budgets for 2020/21 and onwards;

- (5) it be noted that at its meeting on 6th January 2020 Cabinet confirmed the following amounts for the year 2020/21 calculated in accordance with regulations under section 33(5) of the Local Government Finance Act 1992:-

(a) **38,735.24** being the amount calculated by the Council in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as its Council Tax base for the year.

(b) Part of the Council's area

Parish of	
Ansty	131.25
Binley Woods	989.53
Birdingbury	159.59
Bourton & Draycote	134.29
Brandon & Bretford	289.03
Brinklow	453.12
Burton Hastings	94.39
Cawston	1,966.42
Church Lawford	157.70
Churchover	795.30
Clifton-upon-Dunsmore	1,068.34
Combe Fields	68.83
Copston Magna	20.90
Cosford	8.56
Dunchurch	1,679.47
Easenhall	104.99
Frankton	168.02
Grandborough	211.99
Harborough Magna	182.83
Kings Newnham	29.77
Leamington Hastings	232.56
Long Lawford	1,405.01
Marton	217.32
Monks Kirby	216.44
Newton & Biggin	446.39
Pailton	224.64
Princethorpe	170.64
Ryton-on-Dunsmore	688.35
Shilton & Barnacle	340.78
Stretton Baskerville	8.74
Stretton-on-Dunsmore	512.93
Stretton-under-Fosse	96.57
Thurlaston	199.91
Wibtoft	25.28
Willey	39.85
Willoughby	185.76
Withybrook	122.71
Wolfhampcote	148.72
Wolston	995.89
Wolvey	519.46
Rugby Town Area	23,091.37
MOD Properties	131.60

being the amounts calculated by the Council in accordance with regulation 6 of the Regulations as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate;

(6) consequent upon the above revised tax base for Rugby Special Expenses Area the following amounts be now calculated by the Council for the year 2020/21 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992, as amended:-

- | | £ | |
|-----|----------|--|
| (a) | xxxxxxxx | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act (<i>gross expenditure including parish precepts</i>); |
| (b) | xxxxxxxx | being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)(3) of the Act (<i>gross income</i>); |
| (c) | xxxxxxxx | being the amount by which the aggregate at 6(a) above exceeds the aggregate at 6(b) above, calculated by the Council in accordance with Section 31(A)(4) of the Act as its Council Tax requirement for the year; |
| (d) | xxxxxxxx | being the amount at 6(c) above divided by the amount at 5(a) above, calculated by the Council in accordance with Section 31(B) of the Act, as the basic amount of its Council Tax for the year (<i>including parish precepts</i>); |

(e) **xxxxxxxx** being the aggregate amount of all special items referred to in Section 34(1) of the Act (*parish precepts and town area special expenses*);

(f) **xxxxxxxx** being the amount at 6(d) above less the result given by dividing the amount at 6(e) above by the amount at 5(a) above, calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates (*Rugby Borough Council Tax excluding parish precepts and town area special expenses*);

(g) Part of the Council's area

Parish of	£
Ansty	xxxx
Binley Woods	xxxx
Birdingbury	xxxx
Bourton & Draycote	xxxx
Brandon & Bretford	xxxx
Brinklow	xxxx
Burton Hastings	xxxx
Cawston	xxxx
Church Lawford	xxxx
Churchover	xxxx
Clifton-upon-Dunsmore	xxxx
Combe Fields	xxxx
Copston Magna	xxxx
Cosford	xxxx
Dunchurch	xxxx
Easehall	xxxx
Frankton	xxxx
Grandborough	xxxx
Harborough Magna	xxxx
Kings Newnham	xxxx
Leamington Hastings	xxxx
Long Lawford	xxxx
Marton	xxxx
Monks Kirby	xxxx
Newton & Biggin	xxxx
Pailton	xxxx
Princethorpe	xxxx
Ryton-on-Dunsmore	xxxx
Shilton & Barnacle	xxxx
Stretton Baskerville	xxxx
Stretton-on-Dunsmore	xxxx
Stretton-under-Fosse	xxxx
Thurlaston	xxxx
Wibtoft	xxxx
Willey	xxxx
Willoughby	xxxx
Withybrook	xxxx
Wolfhampcote	xxxx
Wolston	xxxx
Wolvey	xxxx
Rugby Town Area	xxxx

being the amounts given by adding to the amount at 6(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 5(b) above, calculated by the Council in accordance with Section 34(3) of the Act as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate (*Rugby Borough Council plus parish/town area Council Tax for each parish/town area at Band D*);

(h) the amounts set out in Annex 1, being the amounts given by multiplying the amounts at 6(f) and 6(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands (*Rugby Borough Council plus parish/town area Council Tax for each parish/town area for each Band*);

- (7) it be noted that for the year 2020/21 Warwickshire County Council and Warwickshire Police & Crime Commissioner have stated the following amounts in precepts issued to the District Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Valuation Bands £	Warks. County Council £	Police & Crime Commr. £
A	992.58	158.65
B	1,158.01	185.09
C	1,323.44	211.53
D	1,488.87	237.97
E	1,819.73	290.85
F	2,150.59	343.73
G	2,481.45	396.62
H	2,977.74	475.94

and

- (8) having calculated the aggregate in each case of the amounts at 6(h) and 7 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts set out at Annex 2, as the amounts of Council Tax for the year 2020/21 for each of the categories of dwellings shown;
- (9) the Council has determined that its relevant basic amount of Council Tax for 2020/21 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2020/21 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Appendix 2

Draft General Fund Revenue Summary 2020/21	2019/20 Original Budget £000s	In Year Adjustments £000s	2019/20 Revised Budget £000s	Corporate Adjustments £000s	Total Inflation £000s	Salary Adjustments £000s	Proposed Growth Items (Appendix 3) £000s	Proposed Income Adjustments (Appendix 4) £000s	Savings (Appendix 5) and Key Decisions £000s	2020/21 Draft Budget £000s
EXPENDITURE:										
Growth & Investment <i>Note 1</i>	2,886	(154)	2,732	(16)	5	126	52	(148)	50	2,801
Corporate Resources	970	0	970	10	26	52	15	(12)	(33)	1,028
Environment & Public Realm <i>Note 1</i>	6,921	0	6,921	(19)	50	161	431	(270)	(22)	7,252
Communities & Homes	2,269	0	2,269	(46)	0	42	75	(163)	(202)	1,975
Executive Director's Office	1,964	0	1,964	94	0	14	2	23	(28)	2,069
Corporate Items	(21)	0	(21)	0	0	87	0	0	(210)	(144)
PORTFOLIO EXPENDITURE	14,989	(154)	14,835	23	81	482	575	(570)	(445)	14,981
Less Capital Charge Adjustment	(2,693)	0	(2,693)	(74)	0	0	0	0	0	(2,767)
Less Corporate Savings Target (including salary voids)	(300)	0	(300)	0	0	0	0	0	0	(300)
Less Pension Adjustment	(328)	0	(328)	(29)	0	0	0	0	0	(357)
NET PORTFOLIO EXPENDITURE	11,668	(154)	11,514	(80)	81	482	575	(570)	(445)	11,557
Net Cost of Borrowing	297	0	297	18	0	0	0	0	0	315
Minimum Revenue Provision (MRP)	1,552	0	1,552	42	0	0	0	0	0	1,594
Investment Income	0	0	0	(50)	0	0	0	0	0	(50)
Revenue Contribution to Capital Outlay	199	0	199	241	0	0	0	0	0	440
Negative Revenue Support Grant / Business Rates Tariff Adjustment	0	0	0	0	0	0	0	0	0	0
Contribution to Business Rate Equalisation Reserve	1,964	0	1,964	517	0	0	0	0	0	2,481
Contribution to Reserves & Balances	256	0	256	(14)	0	0	0	0	0	242
TOTAL EXPENDITURE (before Parish Precepts)	15,936	(154)	15,782	674	81	482	575	(570)	(445)	16,579
Parish Council Precepts and Council Tax Support	804	0	804	52	0	0	0	0	0	856
TOTAL EXPENDITURE	16,740	(154)	16,586	726	81	482	575	(570)	(445)	17,435
INCOME:										
Retained Business Rates	(6,269)	0	(6,269)	(49)	0	0	0	0	0	(6,318)
Retained Business Rates - Collection Fund (Surplus)/Deficit	126	0	126	608	0	0	0	0	0	734
New Homes Bonus Funding	(2,141)	0	(2,141)	(241)	0	0	0	0	0	(2,382)
Government Grants	(321)	0	(321)	65	0	0	0	0	0	(256)
Council Tax	(7,914)	0	(7,914)	(484)	0	0	0	0	0	(8,398)
Council Tax - Empty Property	(66)	0	(66)	66	0	0	0	0	0	0
Council Tax - Collection Fund (Surplus)/Deficit	(29)	0	(29)	(52)	0	0	0	0	0	(81)
Contribution from Reserves & Balances	(126)	0	(126)	(608)	0	0	0	0	0	(734)
TOTAL INCOME	(16,740)	0	(16,740)	(695)	0	0	0	0	0	(17,435)
VARIANCE ON BUDGET	0	(154)	(154)	31	81	482	575	(570)	(445)	0

Note 1 - This includes the key decision to fund free car parking for 2020/21

2020/21 Growth Adjustments

Service Line Description	Growth £000s	Proposal Detail	Corresponding savings/income proposal Y / N	Reference
Community Grants	8	To allocate grants funded through income generated through the RBC Lotto	Y - C&H11	C&HG1
Total Community Grants	8			
Customer & Information Services	10	For software maintenance costs associated with the Disaster Recovery System	N	C&HG2
Customer & Information Services	33	For software maintenance costs associated with the Financial Management System	N	C&HG3
Total Customer & Information Services	43			
Warwickshire Direct Partnership	20	Required following a move to an single instance database following the reduction in technical support	N	C&HG4
Total Warwickshire Direct Partnership	20			
Minor Growth Proposals within Communities & Homes	4	Increased budget requested for various services across the Communities & Homes portfolio including items such as utilities, agency and vehicle running costs	N	C&HG5
Total Communities & Homes	75			

Handyperson Service	10	This reflects the net cost of providing the Handyperson Service	Y	CRG1
Total Handyperson Service	10			
Minor Growth within Corporate Resources	5	Small increases across a number of services for items such as professional subscriptions and service subscriptions	N	CRG2
Total Corporate Resources	15			

Crematorium	5	To match the historic costs of Gas usage	N	E&PRG1
Crematorium	5	To allow the service to build reserve to fund future service requirements	N	E&PRG2
Total Crematorium	10			
Miscellaneous Highways Services	10	On going maintenance budget required for Car Park surface works	N	E&PRG3
Total Miscellaneous Highways Services	10			
Parks, Recreation Grounds & Open Spaces	20	Increase in contractor budget following review of service requirements	N	E&PRG4
Parks, Recreation Grounds & Open Spaces	10	Increase in contractor budget following review of service requirements	N	E&PRG5
Total Parks, Recreation Grounds & Open Spaces	30			
Safety & Resilience	8	In relation to salaries following service review	N	E&PRG6
Total Safety & Resilience	8			

2020/21 Growth Adjustments

Service Line Description	Growth £000s	Proposal Detail	Corresponding savings/income proposal Y / N	Reference
Trade Waste/Recycling	41	New Trade Waste Officer post as approved by Cabinet September 2019	Y - E&PRI8	E&PRG7
Trade Waste/Recycling	143	Increased Landfill tax to be paid to WCC based on an updated calculation method for Commercial Waste service	Y - E&PRI10	E&PRG8
Total Trade Waste/Recycling	184			
WSU Vehicle Workshop	25	Removal of vehicle savings budget following service review	N	E&PRG9
Total WSU Vehicle Workshop	25			
Waste Collection & Recycling	79	Additional refuse posts following non delivery of 2019/20 kerbside collection key decision	N	E&PRG10
Waste Collection & Recycling	22	Increase in agency budget to meet service requirements to cover sickness and holidays	N	E&PRG11
Waste Collection & Recycling	19	Increase in fuel budget following non delivery of 2019/20 of kerbside collection key decision	N	E&PRG12
Waste Collection & Recycling	25	Increased budget for the Recycling Gate Fee following an adjustment for the current contract	N	E&PRG13
Total Waste Collection & Recycling	145			
Minor Growth Proposals within Environment & Public Realm	19	Increased budget requested for various services across the Environment & Public Realm portfolio including items such as utilities, agency and vehicle running costs	N	E&PRG14
Total Environment & Public Realm	431			
Civic Responsibilities	2	Budget required to cover the increased costs associated with Remembrance Sunday	N	EDG1
Total Civic Responsibilities	2			
Total Executive Director's Office	2			
Economic Development	36	In relation to finance sub regional plan evidence	Y - G&II2	G&IG1
Total Economic Development	36			
Planning Services	16	To cover additional Legal costs for Planning Appeals	Y - G&II2	G&IG2
Total Planning Services	16			
Total Growth & Investment	52			
Overall Total Growth Proposals	575			

2020/21 Income Adjustments

Service Line Description	Income £000	Proposal Detail	Corresponding Growth? Y / N (Y = Total growth offset)	RAG rating	Financial Risk Assessment	Reference
Community Grants	(8)	Increased income funded through the Rugby Lotto will be distributed and given as grants	Y -C&HG1		Low risk as if not delivered there will be no redistribution as grants within the Borough	C&HI1
Total Community Grants	(8)					
Community Advice and Support Team	(40)	Grant income to offset the costs of Homeless Outreach Worker	N		Low risk as saving has already been confirmed through the procurement process	C&HS2
Total Community Advice and Support Team	(40)					
Customer & Information Services	(39)	Increased income budget following review of charges for Street Naming and Numbering	N		Low risk as forecast based on modelling included in the Cabinet report (24 June 2019)	C&HI2
Total Customer & Information Services	(39)					
WTHEIP - Warwickshire Together Homelessness Early Intervention Project	(38)	Grant contribution from reserve	N		Medium risk as based on demand growth in the service	C&HI3
Total Welfare Services (Private Lifelines)	(38)					
Welfare Services (Private Lifelines)	(40)	Estimated growth in Lifeline provision already included in the Medium Term Financial Plan	N		Medium risk as based on demand growth in the service	C&HI3
Total Welfare Services (Private Lifelines)	(40)					
Minor Income Adjustments within Communities & Homes	2		N		Low risk as multiple minor targets	C&HI4
Total Communities & Homes	(163)					
Handyperson Service	(10)	Income generated from commercialisation of service	Y - CRG1		Low risk linked to increased cost	CRG1
Total Resources	(10)					
Corporate Property Management	(2)	Increase reflects the expected level of income for this year	N		Low risk as minor increase	CRI1
Total Corporate Property Management	(2)					
Total Corporate Resources	(12)					
Car Parks & Parking	41	Realignment of income following review of income trends over previous years	N		High risk as the income target is reducing as a result of this proposal. This includes the continuation of free weekend and evening town centre car parking	E&PRI1
Total Car Parks & Parking	41					
Crematorium	(16)	Increased income due to the % change in no service cremations. Based on 950 cremations with 7% no service.	N		Medium risk as based on expected service growth	E&PRI2
Total Crematorium	(16)					
WSU Depot	(8)	Realignment of income following review of income trends	N		Medium risk associated with growth forecasts being achieved	E&PRI4
Total WSU Depot	(8)					
Parks, Recreation Grounds & Open Spaces	(5)	Previously unbudgeted income expectation for the Caldecott Park Café	N		Low risk as based on current tender process	E&PRI5
Parks, Recreation Grounds & Open Spaces	6	Reduction in income budget following cessation of an external contract for Ground Maintenance works	N		High risk as the income target is reducing as a result of this proposal	E&PRI6
Total Parks, Recreation Grounds & Open Spaces	1					
Regulatory Services	37	Cessation of the investigative fly tipping contracts with other Local Authorities	N		High risk as the income target is reducing as a result of this proposal	E&PRI7
Total Regulatory Services	37					

2020/21 Income Adjustments

Service Line Description	Income £000	Proposal Detail	Corresponding Growth? Y / N (Y = Total growth offset)	RAG rating	Financial Risk Assessment	Reference
Trade Waste/Recycling	(76)	Anticipated increase in Trade Waste income	Y - E&PRG8	Yellow	Medium risk based on price changes and increasing market share	E&PRI8
Trade Waste/Recycling	(31)	Fees and Charges review 2020/21	N	Yellow	Medium risk based on price changes and increasing market share	E&PRI9
Trade Waste/Recycling	(154)	Increased commercialisation of Trade waste	Y - E&PRG8	Red	High risk - assumed commercialisation will offset the additional cost of the service as per the changes in the landfill tax. Action plan for delivery is still to be established	E&PRI10
Total Trade Waste/Recycling	(261)					
Waste Collection & Recycling	(26)	Recycling Credits assumed CPI and adjust for current tonnage	N	Yellow	Medium risk based on growth forecast	E&PRI11
Waste Collection & Recycling	(22)	Anticipated increase in garden waste subscription income due to growth in the borough	N	Yellow	Medium risk based on growth forecast	E&PRI12
Total Waste Collection & Recycling	(48)					
Minor Income Adjustments within Environment & Public Realm	(16)	Minor increases to income across the portfolio mainly due to fees and charges increases	N	Green	Low risk as multiple minor targets	E&PRI13
Total Environment & Public Realm	(270)					
Electoral Registration	23	Reduction of income following cessation of the grant issued by the Cabinet Office	N	Green	Low risk as corresponding spend relating to the funding has also reduced	EO11
Total Electoral Registration	23					
Total Executive Director's Office	23					
The Benn Hall	(12)	Increased income on sales throughout the Benn Hall	N	Yellow	Medium risk as dependent on customer activity	G&I11
Total The Benn Hall	(12)					
Planning Services	(52)	Increased Planning income based on expected demand through adoption on the local plan	Y - G&IG1/2	Yellow	Medium risk as dependent on customer activity	G&I12
Total Planning Services	(52)					
Sports & Recreation - Management	(17)	Reduction of the direct costs funded by the authority through grant funding and commercialisation	N	Red	High risk but action plan for delivery will be established, could be lead in time issues for 2020/21. Linked to the proposed funding officer role in the portfolio	G&I13
Sports & Recreation - On Track Service	(27)	50% reduction of the direct costs funded by the authority through grant funding and commercialisation	N	Red	High risk but action plan for delivery will be established, could be lead in time issues for 2020/21. Linked to the proposed funding officer role in the portfolio	G&I14
Sports & Recreation - Sports Development	(20)	50% reduction of the direct costs funded by the authority through grant funding and commercialisation	N	Red	High risk but action plan for delivery will be established, could be lead in time issues for 2020/21. Linked to the proposed funding officer role in the portfolio	G&I15
Sports & Recreation - Play Rangers	(20)	50% reduction of the direct costs funded by the authority through grant funding and commercialisation	N	Red	High risk but action plan for delivery will be established, could be lead in time issues for 2020/21. Linked to the proposed funding officer role in the portfolio	G&I16
Total Sports & Recreation	(84)					
Total Growth & Investment	(148)					
Overall Total Income Proposals	(570)					

Difficult to implement, high risk for delivery in year, delivery plans still to be established

Some challenges to implement in the timeframe

Low risk in terms of implementation and delivery

2020/21 Saving Adjustments

Service Line Description	Savings £000	Proposal Detail	Corresponding savings/income proposal Y / N	RAG rating	Financial Risk Assessment
Cast Team	(140)	Stretched saving linked to Housing Acquisition Fund Proposal approved in 2019/20 for the medium term	N		Medium risk due to potential acceleration of Rounds Gardens
Total Cast Team	(140)				
Customer and Information Services	(47)	Reduction in costs for software maintenance and crisis funding based upon current expenditure and estimated requirements	N		Low risk as saving has already been confirmed through the procurement process
Total Customer and Information Services	(47)				
Central Telephone Service	(15)	Savings found through procurement of a new supplier	N		Low risk as saving has already been confirmed through the procurement process
Total Central Telephone Service	(15)				
Total Communities & Homes	(202)				
Resources	(20)	Agency staff budget no longer required	N		Medium risk as use of agency will need to be managed
Total Resources	(20)				
Retired Employees/Unapportionable	(6)	Reduces over time as people leave the pension scheme	N		Medium risk as based on employee turnover
Total Retired Employees/Unapportionable	(6)				
To be apportioned	(7)	Growth Proposals less than £25,000 will be met from efficiencies or increased commercialisation within services - to be realigned to services within future budget papers and small savings across the portfolio for items such as Window Cleaning and Agency Costs	Y - See growth proposals		Medium risk as proposals still being developed, but minor value
Total Corporate Resources	(33)				
Car Parks & Parking	(5)	Budget no longer required for consultancy following service review	N		Low risk due to ending of requirement for consultancy support
Total Car Parks & Parking	(5)				
Miscellaneous Highways Services	(6)	Budget reduced based on historical spend and on going requirements.	N		Low risk due to nature of savings identified
Total Miscellaneous Highways Services	(6)				
Land Drainage	(9)	Budget reduced based on historical spend.	N		Low risk due to nature of savings identified
Total Land Drainage	(9)				
Licensing	(33)	Restructure of Licensing team, including introduction of trainee post	N		Low risk as based on staffing forecast for 2020/21
Total Licensing	(33)				
Regulatory Services	(5)	Airways Radio software no longer needed	N		Low risk due to nature of savings identified
Regulatory Services	(8)	Reduction due to review of historic spend and on-going requirements	N		Low risk due to nature of savings identified
Total Regulatory Services	(13)				

2020/21 Saving Adjustments

WSU Vehicle Workshop	(24)	Qualified post replaced with Trainee post	N	Low risk due to nature of savings identified
Total WSU Vehicle Workshop	(24)			
Other Minor Savings	(18)	Minor savings across the portfolio for items such as Vehicle Running Costs and Personal Protective Clothing	N	Low risk due to nature of savings identified
To be apportioned	(14)	Growth Proposals less than £25,000 will be met from efficiencies or increased commercialisation within services - to be realigned to services within future budget papers	Y -See growth	Medium risk as proposals still being developed, but minor value
Total Environment & Public Realm	(122)			

Communication	(16)	Following historic spend the budget to be reduced on Publicity & Marketing	N	Low risk due to nature of savings identified
Total Communication	(16)			
Electoral Registration	(4)	Savings found through new ways of working through service redesign	N	Low risk due to nature of savings identified
Total Electoral Registration	(4)			
Total Executive Director's Office	(20)			

To be apportioned	(60)	Efficiencies generated through the implementation of digitalisation solutions - Reprofiled from previous years	N	Medium risk which could result from non cashable savings
Total Corporate Items	(60)			

Total Savings	(437)			
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Difficult to implement, high risk for delivery in year, delivery plans still to be established
Some challenges to implement in the timeframe
Low risk in terms of implementation and delivery

General Fund Capital Programme 2020/21 and Onwards

Head of Service	Score	Portfolio / Scheme Name	Capital						Revenue Implications					
			Gross Expenditure			External Contributions / Earmarked Reserves / Revenue Contributions		Internal Resources		Running Costs		Estimated Interest costs		Minimum Revenue Provision
			2020/21	2021/22	2022/23	2020/21	Future Years	2020/21	Future Years	2020/21*	Full Year	2020/21*	Full Year	2021/22
			0	0	0	0	0	0	0	0	0	0	0	0
			£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s		
		Growth & Investment												
			0	0	0	0	0	0	0	0	0	0	0	
		Communities & Homes												
RC		ICT Refresh Programme - Desktop	111	101	85	111	0	0	186	0	0	0	0	0
RC		ICT Refresh Programme - Infrastructure	130	95	102	130	0	0	197	0	0	0	0	0
RC		ICT Refresh Programme - AV Equipment	8	8	8	8	0	0	15	0	0	0	0	0
RC		ICT - Automated Chatbot & AI	20	20	20	20	0	0	40	4	8	0	0	0
AN		Legal Case Management System	17	0	0	17	0	0	0	0	3	0	0	0
RC		Disabled Facilities Grants	662	662	662	632	1,264	30	60	0	0	0	1	1
			948	885	877	918	1,264	30	498	4	10	0	1	1
		Environment & Public Realm												
DG		Vehicle Replacement ¹	400	400	400	0	0	400	800	0	0	5	10	54
DG		Open Spaces Refurbishments - Glamara Close Play Area	150	150	150	50	100	100	200	0	0	1	3	6
DG		Open Spaces Refurbishments - Safety Improvements	50	50	50	0	0	50	100	0	0	1	1	3
DG		Open Spaces Refurbishments - Street Furniture	40	40	40	0	0	40	80	0	0	1	1	2
DG		Memorial Safety	30	30	30	0	0	30	60	0	0	0	1	1
DG		Great Central Way Bridge Repairs	0	165	165	0	0	0	330	8	16	0	0	0
DG		Brownsover Car Park	70	0	0	0	0	70	0	0	0	1	2	4
DG		Purchase of Waste Bins ²	88	88	88	88	175	0	0	0	0	0	0	0
			828	923	923	138	275	690	1,570	8	16	9	17	70
		Corporate Resources												
MK		Corporate Property Enhancement	424	340	340	0	0	424	680	0	0	5	11	18
			424	340	340	0	0	424	680	0	0	5	11	18
		Total Draft General Fund Capital Programme	2,199	2,148	2,139	1,055	1,539	1,144	2,748	12	26	14	29	88

¹ Vehicle replacement programme under review² To be financed via S106 developer contributions / direct revenue contributions.

* Half year is included

General Fund Draft Capital Programme 2020/21 & Onwards

Capital Appraisal Information

Portfolio	Communities & Homes	Communities & Homes	Communities & Homes	Communities & Homes
Capital Scheme	ICT Refresh Programme - Desktop	ICT Refresh Programme - Infrastructure	ICT Refresh Programme - AV Equipment	Disabled Facilities Grants
Gross Budget Requirement 2020/21 - 2022/23	£296,500	£327,000	£22,500	£1,986,360
External Funding	£0	£0	£0	£1,896,360
RBC Funding 2020/21 - 2022/23	£296,500	£327,000	£22,500	£90,000
Budget Officer	Raj Chand	Raj Chand	Raj Chand	Raj Chand
Strategic Case: Outline relevant national and local policies and strategies	<p>The Desktop provision is made up of:</p> <ul style="list-style-type: none"> * Client devices, such as Laptops, PCs and Terminals; * Server services that directly relate to desktop provisioning. <p>The Council has adopted a rolling refresh programme that spreads the cost and effort of updating the desktop across all financial years.</p> <p>Drivers for updating the desktop provision are:</p> <ul style="list-style-type: none"> * To ensure that the authority is running on fit for purpose equipment; * to replace aging equipment before it fails and impacts service delivery; * and, in line with PSN requirements and security best-practice, devices must be under manufacturer support and they must be patched and/or upgraded to the latest software version. <p>If the authority is to retain PSN Code of Connection IT equipment must be fully supported and updated. Failing to comply would leave us open to security breaches and the associated fines that they would incur.</p>	<p>The IT infrastructure provision is made up of:</p> <ul style="list-style-type: none"> * Physical and Virtual Servers; * Storage Area Networks; *Network Switches, Routers & WIFI; *Firewalls and Backup and Business Continuity solutions. <p>The Council has adopted a rolling refresh programme that spreads the cost and effort of updating the infrastructure across all financial years.</p> <p>Drivers for updating the infrastructure are:</p> <ul style="list-style-type: none"> * To ensure that the authority is running on fit for purpose equipment; * To replace aging equipment before it fails and impacts service delivery; * and in line with PSN Requirements and security best-practice, devices must be under manufacturer support and they must be patched and/or upgraded to the latest software version. <p>If the authority is to retain PSN Code of Connection compliance there are no direct alternatives that are financially viable.</p>	<p>Much of the audio/visual equipment will become redundant in the next 2 years due to its age plus additional equipment will be required to support digitalisation.</p> <p>The programme will consist of: replacement of the ctouch devices in CR1, CR2 and the Benn hall; and introduction of display equipment into CR3 and room 104 and the Board room.</p> <p>The life expectancy of IT equipment is 5 years, which is based on both physical component life expectancy and the equipment's ability to be upgraded for security purposes and to support appropriate operating systems & software. The combined desktop & infrastructure refresh programmes have been re-designed to accommodate changes to working practices brought about by digitalisation, but without any particular increase to previous year's total budgets, however it has never incorporated audio/visual equipment as these used to sit in Business Support.</p>	<p>The provision of grants to provide adaptations to the homes of disabled people in the borough. This is a mandatory requirement made by the Amendment by the Regulatory Reform Orders 2002 and 2008 and the Housing Grants and Construction and Regeneration Act 1996. Recommendations for adaptations are made following a home visit by the Occupational Health Therapists with the scheme administered in the borough by HEART service from October 2016</p>
Commercial Case: Outline the procurement arrangements that ensures the deal is achievable and attractive to the market place	Procurement for works will follow the Council's established procedures within contract standing orders to include OJEU compliance where applicable. Suppliers are sourced using Crown Commercial Services Digital Marketplace and associated framework RM3733.	Procurement for works will follow the Council's established procedures within contract standing orders to include OJEU compliance where applicable. Suppliers are sourced using Crown Commercial Services Digital Marketplace and associated framework RM3733.	Procurement for works will follow the Council's established procedures within contract standing orders to include OJEU compliance where applicable. Suppliers are sourced using Crown Commercial Services Digital Marketplace and associated framework RM3733.	
Financial Case: Outline the capital and revenue costs / savings over the life span of the project	ICT desktop has an estimated asset life of five years. The 2020/21 scheme is funded via revenue contribution. Subsequent years have minium revenue provision (MRP) impications of £20,100 pa (2021/22) and £17,000 pa (2022/23)	With each successive generation of hardware they become more energy efficient with reduced heat output. Such reductions will directly reduce running costs and support a future refresh of the Town Hall cooling systems to smaller more efficient units. The 2020/21 scheme is funded via revenue contribution. Subsequent years have minium revenue provision (MRP) impications of £19,000 pa (2021/22) and £20,200 pa (2022/23)	The 2020/21 scheme is funded via revenue contribution. Subsequent years have minium revenue provision (MRP) impications of £1,500 pa (2021/22) and £1,500 pa (2022/23)	
Management Case: Outline the governance, plans, and resources that are in place for successful implementation.	The IT service employ an industry standard programme management technique for desktop replacement.	The IT service employ an industry standard programme management technique for the infrastructure replacement.	The IT service employ an industry standard programme management technique for the infrastructure replacement.	

General Fund Draft Capital Programme 2020/21 & Onwards

Capital Appraisal Information

Portfolio
Capital Scheme
Gross Budget Requirement 2020/21 - 2022/23
External Funding
RBC Funding 2020/21 - 2022/23
Budget Officer
Strategic Case: Outline relevant national and local policies and strategies
Commercial Case: Outline the procurement arrangements that ensures the deal is achievable and attractive to the market place
Financial Case: Outline the capital and revenue costs / savings over the life span of the project
Management Case: Outline the governance, plans, and resources that are in place for successful implementation.

Environment & Public Realm
Vehicle Replacements
£1,200,000
£0
£1,200,000
Dan Green
The Vehicle Replacement scheme covers the provision of front line delivery services in procuring new vehicles for the Council's Works Service Unit (WSU) as existing fleet reaches the end of useful economic life. The programme is currently under review and budgets have been estimated based on prior year expenditure. A revised value reflecting actual vehicle requirements will be included in future iterations of the programme.
Procurement is undertaken in compliance with contract standing orders, utilising established framework agreements where applicable.
A funding appraisal is undertaken in conjunction with the Council's treasury and leasing advisors to ascertain the optimal source of financing in advance of vehicle acquisition. The appraisal measures the benefits of outright purchase cost, anticipated maintenance costs, residual value, and leasing contracts. Vehicles have an estimated asset life of seven years and therefore minimum revenue provision (annuity method) for the 2020/21 scheme will be £53,500.
The existing fleet is monitored to gauge useful economic lives, potential increased maintenance costs and market indications of pricing for replacement vehicles over a medium term horizon.

Environment & Public Realm
Open Spaces Refurbishment - Glamara Close Play Area (2020/21)
£450,000
£150,000
£300,000
Dan Green
Every site refurbishment is undertaken in partnership with the local community. This includes community associations, external funding partners, voluntary agencies and other statutory bodies. The sites have been identified within the Play Strategy and Open Space Strategy which the Council has adopted, along with information on the general condition survey of play equipment. The next play area highlighted by recent health & safety inspection is Glamara Close play area and Frobisher Road play area.
The Council has a duty to provide facilities which are safe to use and which comply with the laws governing access to disabled people. Failure to discharge this responsibility will leave the Council liable.
There is significant evidence to suggest that investment in parks brings about wider social benefits. Research from the Edinburgh Council in Scotland found that for every £1 invested in parks, £12 was given back in social, economic & environmental benefits. Whilst Exeter University suggests people will exercise more if they have quality parks to do this in. The Local Government Association has also recently published the report "the role of the local government in mental health and wellbeing" which also highlights the significant role that parks and green spaces play in helping to reduce the nation's healthcare costs.
All procurement is undertaken in line with our own procurement rules and processes to ensure value for money.
The refurbishment offers good value for money and the Council will be seeking some external funding from the landfill tax.
The alternative is to close and remove the play area, restoring the land back to grass, which would cost about £50k with no community gain. The scheme has an anticipated asset life of fifteen years and therefore minimum revenue provision (annuity method) will be £6,400.
Each open space that is highlighted for improvement undergoes a phased approach which includes consultation in partnership with the local community, design and implementation. Glamara Close play area has not been refurbished for nearly 20 years and is now at the end of its useful life and without investment would need to be closed and removed. Whilst Frobisher Road play area now offers little in play value.

Environment & Public Realm
Open Spaces Refurbishment - Safety Improvements
£150,000
£0
£150,000
Dan Green
The Council is responsible for 41 play areas and 17 youth facilities along with nearly 350 hectares of green spaces. The most serious health and safety issues have been dealt with through a programme of capital refurbishments in the last few years, but in the current financial climate the council needs to focus on the essential health and safety works. This capital scheme will address sites with the most pressing health and safety issues, and where minimal investment will not extend the life of the capital asset, fully refurbish the play area. The Council has a duty to provide facilities which are safe to use and which comply with the laws governing access to disabled people. Failure to discharge this responsibility will leave the Council liable. The sites have been identified within the Play Strategy and Open Space Strategy which the Council has adopted, along with information on the general condition survey of play equipment. There is significant evidence to suggest that investment in parks brings about wider social benefits. Research from the Edinburgh Council in Scotland found that for every £1 invested in parks, £12 was given back in social, economic & environmental benefits. Whilst Exeter University suggests people will exercise more if they have quality parks to do this in. The Local Government Association has also recently published the report "the role of the local government in mental health and wellbeing" which also highlights the significant role that parks and green spaces play in helping to reduce the nation's healthcare costs.
All procurement is undertaken in line with our own procurement rules and processes to ensure value for money.
The investment of £50k to address essential health & safety issues offers good value for money as this could be the cost of just one successful insurance claim against the Council. Schemes have an anticipated asset life of fifteen years and therefore minimum revenue provision for the 2020/21 programme will be £2,800.
Each open space that is highlighted for improvement undergoes a phased approach which includes consultation in partnership with the local community, design and implementation. Failure to deal with urgent health & safety issues could lead to insurance claims and prosecutions against the Council.

Environment & Public Realm
Open Spaces Refurbishment - Street Furniture
£120,000
£0
£120,000
Dan Green
This scheme provides for the long term permanent street furniture installations throughout Rugby and the surrounding areas. New benches are compliant with Disability Discrimination guidelines (seating height, arm rests etc.).
New litter bins have a colour contrast to aid the visually impaired. Replacement street furniture, litter bins, and bus shelters are only considered where refurbishment will not prove economically viable.
Procurement for works will follow the Council's established procedures within contract standing orders to include OJEU compliance where applicable.
Street Furniture works have an anticipated asset life of ten years and therefore the minimum revenue provision for these works will be £2,000.
Each item of street furniture that is highlighted for refurbishment/replacement undergoes a phased approach which includes consultation in partnership with the local community, design and implementation. Failure to deal with urgent health & safety issues could lead to insurance claims and prosecutions against the Council.

General Fund Draft Capital Programme 2020/21 & Onwards

Capital Appraisal Information

Portfolio	Environment & Public Realm	Environment & Public Realm	Corporate Resources	Communities & Homes
Capital Scheme	Purchase of Waste Bins	Great Central Walk Bridges	Corporate Property Enhancements	Legal Case Management System
Gross Budget Requirement 2020/21 - 2022/23	£262,500	£330,000	£1,104,030	£17,020
External Funding	£262,500	£0	£0	£0
RBC Funding 2020/21 - 2022/23	£0	£330,000	£1,104,030	£17,020
Budget Officer	Dan Green	Dan Green	Mannie Ketley	Adam Norburn
Strategic Case: Outline relevant national and local policies and strategies	The Council has a statutory responsibility for the provision of domestic waste collection within the Borough. The scheme provides for the acquisition of bins for new housing developments funded via S106 agreements or developer contributions.	The Council has a statutory requirement to undertake structural inspections every six years and general inspections every two years of its Great Central Way Bridge assets. Work has been ongoing since 2008, and prior detailed inspections are showing major structural problems with several bridges on the route that need immediate / mid-term / long term repairs. The Council has a long term commitment for the upkeep of these bridges. As some of these bridges carry main highways into Rugby, the Council cannot risk the possibility of closing bridges due to poor maintenance. The Great Central Way Bridges were re-valued as at 31st March 2016 at £15.9m on the basis of re-instatement costs for insurance purposes.	Corporate Property Enhancements include works undertaken on the Council's non-housing assets consequent to legislative requirements (Fire Safety, Disability Discrimination Act, etc.) and to mitigate current and/or future maintenance requirements and asset devaluation. A refresh of the Council's Asset Management Strategy 2018-23 was approved in April 2018 and informs the options concerning non-housing asset future maintenance beyond 2018/19. Programmed works for the period include: <ul style="list-style-type: none"> • Fire Doors - Town Hall (2019/20) • Lawn/Retreat - External Works (2019/20) 	The system would address the significant risks highlighted on the legal teams' risk register around: - inability to locate documents - inability to access files/emails - inconsistent approach - incomplete files - time wasting - non-compliance with document retention regulations - service disruption - lack of storage due to volume of files The system will also introduce efficiencies into the way they work through the use of template documents and precedent documents, allow team members to more accurately understand their workflows and capacity and allow managers to monitor the legal team's performance. The system would digitalise the legal team and provide accurate
Commercial Case: Outline the procurement arrangements that ensures the deal is achievable and attractive to the market place	Procurement for works will follow the Council's established procedures within contract standing orders to include OJEU compliance where applicable.	The Council will tender for structural works based on the independent reports prepared by invasive engineering surveys carried out in May 2018. Procurement for works will follow the Council's established procedures within contract standing orders to include OJEU compliance where applicable. We are also looking to work collaboratively with WCC and their framework of bridge contractors.	Procurement for works will follow the Council's established procedures within contract standing orders to include OJEU compliance where applicable.	Research of 15 to 20 systems on the market and demo-ed or spoken to providers of around 10 of these systems. The system most suitable & cost effective for our needs is Iken (widely used by other local authorities). Procurement of the system will be through the appropriate procurement process.
Financial Case: Outline the capital and revenue costs / savings over the life span of the project	Purchase of waste bins for new housing developments will be funded via S106 agreements / developer contributions.	In advance of the 2018 survey results being evaluated an estimated construction budget of £165,000 per annum has been requested for works based on historic data for 2021/22 and 2022/23. The unspent existing budget for 2019/20 is to be carried forward for initial refurbishment works in 2020/21. Budget requirements will be revised in light of survey results and programme scheduling. Once structural works have been undertaken bridge lifespans are estimated at fifty years and therefore minimum revenue provision (annuity method) of £1,860 per annum	Corporate Property Enhancement works have an anticipated asset life of twenty years and therefore the minimum revenue provision (annuity method) for the 2019/20 works will be £17,600.	Capital cost for 8 users and training is £17,020. The recurrent annual fees for licenses are £2,810.
Management Case: Outline the governance, plans, and resources that are in place for successful implementation.		The Council works in partnership with Warwickshire County Council as the highways authority to provide and maintain some of the bridges and will seek to work collaboratively to minimise public inconvenience and optimise value for money.		Liaison with IT and internal audit to identify whether to use a server system or cloud system and implement any bespoke requirements.

General Fund Draft Capital Programme 2020/21 & Onwards

Capital Appraisal Information

Portfolio	Communities & Homes
Capital Scheme	Automated Chatbot and AI
Gross Budget Requirement 2020/21 - 2022/23	£60,000
External Funding	£0
RBC Funding 2020/21 - 2022/23	£60,000
Budget Officer	Raj Chand
Strategic Case: Outline relevant national and local policies and strategies	To provide an intelligent Chatbot facility that can provide answers to key static information for all areas of the council as if the customer were talking to an agent via a chat session. This will reduce the number of contact centre & departmental calls/emails for repeatable and static information. The initial pilot program started in 18/19 and will likely require a further 4 years of investment and building to be fully intelligent for all service areas that require it. Chatbot technology and artificial intelligence plays a central role in all good modern businesses. It is a customer expectation that these services are available and are of good quality. The 4 year program will focus on 2 service areas per year, this will allow for the development and building of the chatbot intelligence and the ability to develop forms within the chatbot so that the customer only has to have one interactive session even when needing to complete/report information to the council. The cost of telephone and face to face contact is expensive to the council and so this system will free time to allow officers to deal with more complex cases and individuals and spend quality of time which benefits the officers and the customers. The pilot chatbot is focused waste & recycling services.
Commercial Case: Outline the procurement arrangements that ensure supply side can deliver requirements on an efficient market basis	Suppliers are sourced using appropriate frameworks and procurement standards depending upon the value of purchase. Value for money alongside fit for purpose equipment will always be maintained.
Financial Case: Outline the capital and revenue costs / savings over the life span of the project	
Management Case: Outline the governance, plans, and resources that are in place for successful implementation.	Clear work packages will be presented for each service area with agreed outcomes/principles/exclusions. Measures will be reviewing call statistics for a service area once the chatbot is implemented following that work package. The inbuilt chatbot reporting elements will inform the council on how customers rated the service.

MTFP 2020/21 - 2023/24	2020/21 £000s	2021/22 £000s	2022/23 £000s	2023/24 £000s
BASE EXPENDITURE BUDGET bf	16,740	17,435	13,467	13,820
Corporate Adjustments	(234)	0	0	0
BASE BUDGET	16,506	17,435	13,467	13,820
Growth Items				
Salary Adjustments	482	472	481	490
Inflation	81	70	70	70
Other Service Pressures	575	0	0	150
Total Growth	1,138	542	551	710
Savings				
Efficiency, Transformation & Service Redesign	(437)	(265)	23	0
Key Decision	(8)	0	0	0
Income Generation	(570)	(80)	0	0
Budget Variance (-) Deficit	0	(1,711)	(538)	(743)
Total Savings	(1,015)	(2,056)	(515)	(743)
Corporate Items				
Changes to Net Cost of Borrowing	18	(100)	(111)	(201)
Changes to Minimum Revenue Provision (MRP)	42	(113)	120	(32)
Contribution to/from Business Rates Equalisation Reserve	517	(2,020)	288	50
Contribution to/from Reserves	(14)	(241)	0	0
Investment Income	(50)	0	0	0
Revenue contribution to capital (RCCO)	241	0	0	0
Change in Parish Precept	52	20	20	20
Total Changes in Corporate items	806	(2,454)	317	(163)
Total Net Expenditure	17,435	13,467	13,820	13,624
Financed By				
BASE INCOME BUDGET				
Grants				
Other Government Grants	(256)	(231)	(208)	(187)
New Homes Bonus	(2,382)	(1,079)	(760)	(112)
Business Rates				
Settlement Funding Assessment (SFA)	(2,418)	(2,349)	(2,372)	(2,396)
Growth included in Baseline Budget	(500)	(569)	(546)	(522)
Pooling Dividend	(200)	0	0	0
Business rates growth above the sustainable baseline	(3,200)	(461)	(750)	(800)
Collection Fund Surplus(-)/Deficit	734	0	0	0
Contribution from Business Rates Equalisation Reserve	(734)	0	0	0
Council Tax				
Tax Base & 2% price increase	(8,351)	(8,684)	(9,044)	(9,423)
£5 increase in the Band D each year	(47)	(94)	(140)	(184)
Collection Fund Surplus (-)/Deficit	(81)	0	0	0
TOTAL	(17,435)	(13,467)	(13,820)	(13,624)

Risk Assessment Review of Corporate Reserves

Appendix 9

Risks	General Fund £000	Business Rates Equalisation Reserve £000	Budget Stability Reserve £000	Emergency Climate Reserve £000	Welfare Support £000	TOTAL £000
Opening Balance 1 April 2019	(2,253)	(1,716)	(2,145)	0	(500)	(6,614)
forecast contribution (to) / from reserve	588	(2,422)	(256)		(81)	(2,171)
Closing Balance 31 March 2020	(1,665)	(4,138)	(2,401)	0	(581)	(8,785)
forecast contribution (to) / from 2020/21	(66)	(3,619)	(175)	0	(53)	(3,913)
forecast contribution (to)/ from 2021/22	0	(461)	0	0	(13)	(474)
forecast contribution (to)/ from 2022/23	0	(750)	0	0	(13)	(763)
forecast contribution (to)/ from 2023/24	0	(800)	0	0	(13)	(813)
Proposed transfer between funds	(525)	1,550	(525)	(500)	0	0
Closing Balance 31 March 2024	(2,256)	(8,218)	(3,101)	(500)	(673)	(14,748)
Potential Future Risks:						
Emergency - up to 1% of gross budget requirement and/or one month of salary	1,506	0	0	0	0	1,506
Borrowing and interest rate exposure	50	0	0	0	0	50
Unexpected in year service demand: demographic growth, economic factors creating need	250	0	0	0	0	250
Unfunded new burdens e.g. separate food waste collection	200	0	0	0	0	200
Pay structure and Employment Market	100	0	0	0	0	100
Legal challenge	150	0	0	0	0	150
Loss of Business Rates growth included in Base Budget: timing risk of baseline reset	0	3,648	0	0	0	3,648
Total loss of income based on negative outcome option	0	3,000	0	0	0	3,000
Risk of a significant employer or business leaving the borough	0	450	0	0	0	450
Transformation or service improvement initiatives	0	0	600	0	0	600
New Homes Bonus - no legacy payments	0	0	1,700	0	0	1,700
Non achievement of savings plans from digitalisation or commercialisation	0	0	425	0	0	425
Income not achieved for traded and commercial services including parking and green waste	0	0	250	0	0	250
Planning fees income reduction	0	0	500	0	0	500
Potential loss of contract income from services at risk or being retendered	0	0	75	0	0	75
Action Plan to respond to Emergency Climate requirements as per paper Feb. 2020.	0	0	0	500	0	500
In year service demand: economic factors creating need in housing, homelessness	0	0	0	0	673	673
SUBTOTAL	2,256	7,098	3,550	500	673	14,077
Shortfall/(surplus)	(0)	(1,120)	449	0	0	(671)

General Fund (GF) Reserves and Balances

Appendix 10

	Balance at 1st April 2019 £000s	Forecast Net Transfers £000s	Balance at 31st March 2020 £000s	Net Transfers in Year £000s	Balance at 31st March 2021 £000s	Net Transfers in Year £000s	Balance at 31st March 2022 £000s	Net Transfers in Year £000s	Balance at 31st March 2023 £000s	Net Transfers in Year £000s	Balance at 31st March 2024 £000s
Gen Fund Revenue Acc	(2,253)	588	(1,665)	(591)	(2,256)	0	(2,256)	0	(2,256)	0	(2,256)
Corporate Reserves											
Business Rates Equalisation Reserve	(1,716)	(2,422)	(4,138)	(2,069)	(6,207)	(461)	(6,668)	(750)	(7,418)	(800)	(8,218)
Budget Stability Reserve	(2,145)	(256)	(2,401)	(1,174)	(3,575)	0	(3,575)	0	(3,575)	0	(3,575)
GF Revenue Carry Forward Reserve	(125)	125	(0)	0	(0)	0	(0)	0	(0)	0	(0)
Subtotal Corporate Reserves	(3,986)	(2,553)	(6,539)	(3,243)	(9,782)	(461)	(10,243)	(750)	(10,993)	(800)	(11,793)
Other Earmarked Reserves											
Non-Conditional Revenue Grants	(585)	(89)	(674)	0	(674)	0	(674)	0	(674)	0	(674)
Revenue Section Agreements	(1,153)	65	(1,088)	0	(1,088)	0	(1,088)	0	(1,088)	0	(1,088)
Insurance / RM Reserve	(30)	26	(4)	0	(4)	0	(4)	0	(4)	0	(4)
Subtotal - Organisation Wide Reserves	(1,768)	2	(1,766)	0	(1,766)	0	(1,766)	0	(1,766)	0	(1,766)
HoF Licence Reserve	(300)	0	(300)	0	(300)	0	(300)	0	(300)	0	(300)
Acquisition Reserve (AG/M)	(3)	(6)	(9)	3	(6)	0	(6)	0	(6)	0	(6)
Town Centre Improvement Reserve	(326)	10	(316)	316	0	0	0	0	0	0	0
Subtotal - Growth and Investment	(629)	4	(625)	319	(306)	0	(306)	0	(306)	0	(306)
CIPFA Training Reserve	(38)	5	(33)	0	(33)	0	(33)	0	(33)	0	(33)
Corporate Assurance Training Reserve	(6)	1	(5)	0	(5)	0	(5)	0	(5)	0	(5)
Warwickshire Consortium Reserve	(2)	0	(2)	0	(2)	0	(2)	0	(2)	0	(2)
STW Pensions Reserve	(86)	0	(86)	0	(86)	0	(86)	0	(86)	0	(86)
Energy Efficiency Investment Fund	(45)	0	(45)	0	(45)	0	(45)	0	(45)	0	(45)
Subtotal - Corporate Resources	(177)	6	(171)	0	(171)	0	(171)	0	(171)	0	(171)

General Fund (GF) Reserves and Balances

Appendix 10

	Balance at 1st April 2019 £000s	Forecast Net Transfers £000s	Balance at 31st March 2020 £000s	Net Transfers in Year £000s	Balance at 31st March 2021 £000s	Net Transfers in Year £000s	Balance at 31st March 2022 £000s	Net Transfers in Year £000s	Balance at 31st March 2023 £000s	Net Transfers in Year £000s	Balance at 31st March 2024 £000s
Digitalisation & Trading Reserve	(123)	94	(29)	0	(29)	0	(29)	0	(29)	0	(29)
IT Equipment Reserve	(10)	10	0	0	0	0	0	0	0	0	0
Corporate Apprentice Scheme Reserve	(31)	0	(31)	0	(31)	0	(31)	0	(31)	0	(31)
Woodside Park R & M Reserve	(24)	12	(12)	0	(12)	0	(12)	0	(12)	0	(12)
Welfare Support Reserve	(500)	(81)	(581)	(53)	(634)	(13)	(647)	(13)	(660)	(13)	(673)
Welfare Support IT Reserve	(100)	0	(100)	0	(100)	0	(100)	0	(100)	0	(100)
Subtotal - Communities and Homes	(788)	35	(753)	(53)	(806)	(13)	(819)	(13)	(832)	(13)	(845)
Works Services Unit operational reserve	(320)	320	0	0	0	0	0	0	0	0	0
Emergency Climate Reserve - Note 1*	0	0	0	(500)	(500)	250	(250)	250	0	0	0
Hackney Carriages Reserve	(59)	(10)	(69)	0	(69)	0	(69)	0	(69)	0	(69)
Crematorium Replacement Reserve	(40)	(10)	(50)	(15)	(65)	(15)	(80)	(15)	(95)	(15)	(110)
Crematorium Cameo Reserve	(12)	(13)	(25)	(2)	(27)	(2)	(29)	(2)	(31)	(2)	(33)
Environmental Crimes Reserve	(15)	(4)	(19)	0	(19)	0	(19)	0	(19)	0	(19)
Licensing Reserve	(32)	0	(32)	0	(32)	0	(32)	0	(32)	0	(32)
Waste Reserve	(48)	0	(48)	0	(48)	0	(48)	0	(48)	0	(48)
Land Drainage Reserve	(16)	(9)	(25)	2	(23)	2	(21)	2	(19)	2	(17)
Graves In Perpetuity	(11)	0	(11)	11	0	0	0	0	0	0	0
HMO License Reserve	(44)	16	(28)	16	(12)	12	(0)	0	(0)	(44)	(44)
Subtotal - Environment and Public Realm	(597)	290	(307)	(488)	(795)	247	(548)	235	(313)	(59)	(372)
Total Service Earmarked Reserves	(3,959)	337	(3,622)	(222)	(3,844)	234	(3,610)	222	(3,388)	(72)	(3,460)
TOTAL General Fund Reserves	(10,198)	(1,628)	(11,826)	(4,056)	(15,882)	(227)	(16,109)	(528)	(16,637)	(872)	(17,509)

Section 25- Statement of the Chief Financial Officer on Reserves, Robustness of Estimates and Affordability and Prudence of Capital Investments

1. Introduction

1.1. The 2003 Local Government Act places specific responsibilities on me, as “Chief Financial Officer”, to report on the robustness of the budget and the adequacy of proposed financial reserves when the Authority is considering its budget requirement. The Authority is required to consider this report when it sets the budget. It is a statutory requirement that councillors must consider this when considering and approving a budget.

1.2. There are a range of other safeguards that I must also consider to prevent the Local Authority from over committing itself financially, including:

- The balanced budget requirement (England, Scotland and Wales) (sections 32, 43 and 93 of the Local Government Finance Act 1992); The legislative requirement to make arrangements for the proper administration of their financial affairs (section 151 of the Local Government Act 1972).
- From 1 April 2020, the principles of the CIPFA Financial Management code need to be adopted. In particular, standard J of the code states that the organisation needs to comply with its statutory obligations in respect of the budget setting process. In addition to this standard K states that the budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves. Although full adoption is required from 1 April 2021, this budget setting process has been an opportunity to consider the implications of this. Following previous financial years, this statement is compliant with these requirements.

1.3. Given the uncertainties of the economic environment and the scale of the expenditure reductions required, there are risks in delivering a balanced budget. In fulfilling the various responsibilities placed on me as Chief Financial Officer, I have set out below, what I see as the key risks associated with the proposed budget and how they can be managed, so that Members are clear on the risks associated with these budget proposals when making their budget decision.

2. Robustness of Estimates

2.1. The budget estimates for 2020/21 include assumptions on spend pressures, inflationary pressures, interest rate forecasts, and current trends on demand for services.

2.2. Appendix 2 identifies a schedule of all growth items included within the budget, the significant outlying risks and service pressures results from;

- £0.143m - The increased cost of landfill tax for the Commercial waste service has resulted in a growth item. It has been assumed that the increase will be matched by a corresponding increase in the income target for the service. The achievement of this income target will depend on a revised commercial approach to service delivery
- £0.105m - As part of the 2019/20 budget resolution, a saving was identified from the ceasing of kerbside collections for domestic waste collection. Following consultation together with analysis of narrow vehicle rounds, it was identified that the saving would not be realised, therefore as part of budget monitoring Council approved the use of General fund balances to fund the shortfall. The permanent removal of this savings target has been factored into the growth items within this budget

2.3. Key Decisions totalling £8,000 savings have been factored into the service budgets. Included within this total is the continuation of £0.150m contribution to the town centre improvement fund and a saving of (£0.150m) from taking advantage of paying a 3 year lump sum for pension contributions, (excluding the loss of investment income of £0.085m due to using funds previously earmarked for investments) The remaining £8,000 relates to the cessation of the organisation funding broadband for elected members.

2.4. The budget for 2020/21 includes savings and income generating proposals totalling (£1.007m) as detailed within Appendices 4 and 5 within the budget papers.

2.5. Other significant items - The section below sets out the other significant income and expenditure items included in the draft 2020/21 budget.

- £0.008m - proposals listed within the key decisions (table 3)
- £0.087m – is held within corporate budgets to mitigate the risk of a pay award which is in excess of the 2% assumed in portfolio service budgets. This will be distributed when the final settlement is confirmed.
- £0.403m – continued Corporate and Digitalisation saving target
- £0.440m - set aside for Revenue Contributions for Capital Outlay (RCCO)

- £0.517m – an additional transfer into the business rates equalisation reserve to help mitigate the anticipated reduction in funding from business rates reset and fair funding in future years.
- £0.734m - one off contribution from the business rates equalisation reserve to offset the estimated collection fund deficit in 2020/21.

2.6. Savings – (£0.437m) of new savings have been assumed in the 2020/21 budget which mainly comprise of the continued review of resources alongside the implementation of the digitalisation programme. Of the total value, 53% (£0.231m) have been categorised as low risk for delivery and do not present a significant risk. The remaining 47% (£0.206m) has been categorised as medium risk, of which £0.140m relates to the Housing Acquisition Fund the programme to acquire General Fund and HRA assets in 2019/20 and 2020/21 to mitigate costs associated with Bed and Breakfast temporary accommodation provision. The medium/amber risk rating reflects that in the event there is acceleration for the Rounds Garden scheme redevelopment, it will mean that this provision for temporary accommodation will no longer be available and the additional use of Bed and Breakfast may be required. In addition to this, an annual corporate and digitalisation target of £0.343m included within the budget has been increased by £0.060m in 2020/21.

2.7. Income – (£0.570m) as well as the review of fees and charges from a volume and price perspective, there are also new income targets in relation to the commercialisation of service provision. This includes £0.143m linked to funding the addition landfill tax associated with the commercial waste service to be funded through income generation and £0.084m for the sports and recreation services. These targets have been categorised as a red risk as they are dependent on increased commercialisation and/or service growth which has yet to be secured. It is expected that before the end of the 2020/21 financial year plans will be in place to deliver the targets.

2.8. The delivery of both the savings and income proposals will be monitored through savings delivery plans. These plans will help to ensure appropriate governance is achieved and that responsible officers take ownership for delivery. Progress reports will be collected and presented to Members through the budget monitoring process. Failure to deliver the proposals identified will require the use of the Budget Stability reserve balances in 2020/21 which impact on the ability to maintain the level of reserves identified as part of the risk analysis shown in appendix 9 of this report. This will also increase the amounts required to deliver an overall balanced budget within the Medium Term financial plan.

3. Future Funding

3.1. The estimates within this draft budget reflect the Local Government Finance Settlement 2020/21 as well as the most up to date forecast of business rates income.

3.2. As reported previously, there are several risks faced due to the forthcoming funding reform, the most significant are:

- 1) Loss of existing growth due to the Business Rates Reset
- 2) The outcome of the Fair Funding Review providing a reduction in our assessed funding need
- 3) Significant changes and possible end of the New Homes Bonus scheme.

3.3. If all items came into effect, it is not considered a realistic scenario that no transitional protection would be built into the system to prevent authorities from losing more than a set amount each financial year. However, at this stage nothing has been identified by central government, therefore current MTFP reflects a more prudent approach and consequently assumes no transitional protection is included.

4. Treasury Management

4.1. The level of interest receipts and return on Treasury Management activities and borrowing costs are subject to market rates. Members are advised of this risk each year and this is mitigated by application of the annual [Treasury Management Strategy](#). This strategy acknowledges the potential impact of October's PWLB rate rise for funding the capital programme in future years.

However, actual interest returns/costs are determined by a variety of factors largely outside the Authority's control.

4.2. This strategy can be found as part of Capital Strategy 2020/21 incorporating Investment Strategy and Treasury Management Strategy. This combines an overview of how capital expenditure, capital financing, treasury and other investment activity contribute to the provision of local public services along with how associated risk is managed and the implications for future financial sustainability. The strategies set limits and indicators that embody a prudent risk management approach. The strategies are set against the medium-term financial strategy, the context of the UK economy, and projected outlook on interest rates. The investment strategy pulls together information on commercial property to explicitly show the risk management approach in that area.

5. Adequacy of Reserves

5.1. General Fund and Corporate Reserves

I have also undertaken a risk analysis of the adequacy of financial reserves, this was presented to Cabinet on 5 January 2020 and an updated version is also shown as appendix 9 to this report. Looking at the opening balance for 2019/20 and the forecast contributions to the key Corporate reserves, our risk-based approach identifies potential major financial burdens that the Authority could be exposed to in the medium term. These potential areas of risk include;

- An emergency – up to 1% of gross budget requirement and/or one month of salary
- Unexpected in year service demand: demographic growth, economic factors
- Unfunded new burdens eg separate food waste collection
- Loss of Business Rates growth and new home bonus legacy payments
- Non delivery of savings plans identified for the current year
- Loss of new home bonus legacy payments

5.2. General Fund

The analysis has identified that there is a requirement to hold a minimum general fund balances of £2.256m. The risk assessment identified that at the start of the 2019/20 financial year general fund balances matched the risk assessment required, however during the year Members have approved the use of the balances for schemes including;

- £0.105m – due to the non-delivery of a 2019/20 saving for kerbside recycling (one off as dealt with through the 2020/21 budget setting process)
- £0.382m – for development costs in relation to the Mixed Recycling Facility that the Authority is now a partner in. current joint business case indicates this project should generate cash savings from 2022/23 with an estimate of £0.085m included in the MTFP.

Recognising that balances have dropped under the identified prudent level for general fund balance, the risk assessment includes a transfer of funds from the business rates equalisation reserve to general fund balances. As the business rates reset has been delayed for a further year, an additional year of growth which was not assumed in the MTFP can be utilised for this purpose. The recommendation to make this transfer will form part of the final Finance and Performance Monitoring Report which will be presented to Cabinet on 01 June 2020. This report will also include the results of a further review of the adequacy of all earmarked and Corporate reserves which could include additional recommendations to realign reserves based on continued analysis on the risk profile for each reserve.

5.3. ***Business Rates Equalisation Reserve***

The business rates equalisation reserve has been established to mitigate against the impact of the business rates reset and smooth the impact of the timing of cash payments in relation to the service. As part of the Medium Term Financial Strategy 2018-22 any business rates growth above the baseline level has been transferred to the reserve. This has both reduced our reliance on a funding source which is being phased out, as well as give us resources to use to offset the potential cliff edge drop in funding following the reset. Using the benefit of the additional year of business rates growth, it has been proposed to Council by the Climate Emergency Working Party that £0.500m of the reserve is transferred to a specific climate change emergency response reserve. If the recommendation is approved this will leave a forecast surplus of £1.120m compared to potential risks that have been identified.

5.4. ***Budget Stability Reserve***

There are various items within the budget that are subject to significant degrees of volatility or variation from one year to another, often due to factors that are outside the Authority's control or influence; this reserve assists the mitigation of such volatility by allowing the balance to be called upon in years where budget overspends occur and conversely replenish it in years where favourable variances arise. This reserve includes provision of £1.700m relating to the ending of legacy payments from the New Homes Bonus scheme, if protection is provided by the government this risk could be removed from the risk analysis. The risk analysis has identified there is a shortfall compared to the potential risk identified, therefore continued analysis of the reserve will be undertaken across the medium term.

5.5. ***Climate Emergency Reserve***

It has been recommended to Council that a Climate Emergency Response Reserve of £0.500m be created as part of the budget setting process, to be met from retained business rates growth in 2020/21, to support the initial work required as detailed in the report and commence delivery of the forthcoming action plan.

5.6. ***Welfare Support Reserve***

This reserve has been created to deal with unexpected in year service demand: economic factors creating need in housing, homelessness

5.7. ***General Fund Earmarked Reserves***

The estimate balance of earmarked reserves on 1 April 2020 is £3.632m and the management of these takes place through the budget monitoring process. These earmarked reserves have all been approved by Council for specific purposes and the use of the reserves will be approved through the inclusion the quarterly Finance and

Performance Monitoring reports. Details of these reserves can be found in appendix 10

5.8. In December 2019 CIPFA released its financial resilience index and this shows an Authority's position on a range of measures associated with financial risk, including reserve balances. The assessment of reserves places Rugby at the lower risk of financial stress for unallocated reserves but at a higher risk for earmarked reserves with balances of 28.55% compared to net revenue expenditure. Given earmarked reserves are set aside for specific schemes this is not of significant concern and our risk assessment only focuses on un-allocated reserves. To assist with the transition of becoming compliant the CIPFA Financial Management Code from 1 April 2021, throughout 2020/21, the Audit and Ethics Committee will be provided with progress updates which will include an assessment on how the financial resilience index will impact on this.

6. Section 151 Officer's Statement

Taking into account the above, together with all the proposals within the budget report, it is the Chief Finance Officer's view that the estimates for 2020/21 are robust and the proposed level of reserves is adequate. A risk assessment of the assumptions within the General Fund budget is set out within this report and the proposals for balancing the budget are accepted as being achievable.

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
GROWTH & INVESTMENT						
Rugby Art Gallery and Museum (RAGM)						
Floor One Gallery artist exhibition hire 2 weeks			122.40	VAT at 20%	Excluded	No
Public Liability Insurance administration fee (Floor One Gallery)			26.00	VAT Exempt	N/A	Yes
Children's workshops - 2 hours			10.00	VAT Exempt	N/A	No
Children's workshops - 10 - 4			25.00	VAT Exempt	N/A	No
Baby Splats			5.50	VAT Exempt	N/A	Yes
Tripointium - Roman Britain school workshop			100.00	VAT Exempt	N/A	No
Roman Day			215.00	VAT Exempt	N/A	No
Arts Award 'Discover in a Day' school session per child			7.00	VAT Exempt	N/A	No
Sketch book journey school workshop			100.00	VAT Exempt	N/A	No
Historic loans box hire			7.00	VAT at 20%	Excluded	No
Magic Carpet			115.00	VAT Exempt	N/A	N/A
Draw, Draw, Draw			100.00	VAT Exempt	N/A	N/A
Rugby Collection			95.00			N/A
Archaeological archive deposits, per box			300.00	VAT at 20%	Excluded	No
Centre supervisor to stay after hours (hourly rate)			41.60	VAT at 20%	Excluded	Yes
Gallery Assistant (per hour)			31.20	VAT at 20%	Excluded	Yes
Education Room 1 - hire charges						
Per hour			23.50	VAT Exempt	N/A	Yes
National Charities/Education			18.80	VAT Exempt	N/A	Yes
Local Groups/Charities/Education			16.40	VAT Exempt	N/A	Yes
Education Room 2 - hire charges						
Per hour			16.60	VAT Exempt	N/A	Yes
National Charities/Education			13.40	VAT Exempt	N/A	Yes
Local Groups/Charities/Education			11.60	VAT Exempt	N/A	Yes
Note: Room Hire						
FULL day room hire offers a 5% discount						
Refreshments can be provided at an additional cost please contact service directly for details						
Rugby Open fee - single artwork			7.00	VAT at 20%	Excluded	No
Rugby Open fee - three artworks			18.00	VAT at 20%	Excluded	No
Rugby Open late collection of artwork fee			£5 per artwork per day	VAT at 20%	Excluded	Yes
Rugby Open commission on artwork sales			25% commission	VAT at 20%	Excluded	No
The Benn Hall						
Monday - Thursday per hour						
Main Hall			30.00	VAT Exempt	N/A	No
Rokeby Room			20.00	VAT Exempt	N/A	No
Bar			15.00	VAT Exempt	N/A	No
Whole Building			50.00	VAT Exempt	N/A	No
Friday - Sunday & Bank Holidays per hour						
Main Hall			60.00	VAT Exempt	N/A	No
Rokeby Room			35.00	VAT Exempt	N/A	No
Bar			20.00	VAT Exempt	N/A	No
Whole Building			100.00	VAT Exempt	N/A	No
Use of Kitchen Facilities for the provision of:-						
Tea/Coffee/Squash/Biscuits			35.00	VAT Exempt	N/A	No
Snacks and light catering per hour			15.00	VAT Exempt	N/A	No
All other catering per hour			20.00	VAT Exempt	N/A	No
NOTE:						
(a) Preparation time, if required, must be arranged at time of booking. Please note this cannot always be guaranteed.						
(b) Christmas Eve, New Year's Eve and New Year's Day will be charged at weekend rate.						
Sports and Recreation						
Use of Community Sports Coach			16.80	VAT Exempt	N/A	Yes
Use of a Play Ranger			16.80	VAT Exempt	N/A	Yes
Use of On Track Sports Leaders						
Schools (PPA/Lunch)			16.80	VAT Exempt	N/A	Yes
Sport Specific			20.40	VAT Exempt	N/A	Yes
Mentoring			20.40	VAT Exempt	N/A	Yes
Small Group Work			30.60	VAT Exempt	N/A	Yes
Youth Club			17.30	VAT out of Scope	N/A	Yes
Sport Leader Courses			30.60	VAT Exempt	N/A	Yes
Boxing Leader Courses			30.60	VAT Exempt	N/A	Yes

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Planning Services						
Pre-application Charges						
10 - 49 Dwellings; or Site Area 0.5 - 0.99 ha; or gross floor area between 1,000 - 2,499m ²			1,440.00	VAT at 20%	Included	New
50 - 199 Dwellings; or Site Area 1 - 1.99 ha; or gross floor area between 2,500 - 9,999m ²			2,880.00	VAT at 20%	Included	New
200+ Dwellings; or Site Area greater than 2 ha; or gross floor area greater than 10,000m ²			4,320.00	VAT at 20%	Included	New
Planning Application Fees - set nationally			price on application	VAT at 20%		N/A
A Guide to the Fees for Planning Applications in England						
Plan Printing – Size A0 + (per copy)						
Size A0			8.40	VAT at 20%	Included	Yes
Size A1			6.20	VAT at 20%	Included	Yes
Size A2			4.20	VAT at 20%	Included	Yes
Size A3			2.00	VAT at 20%	Included	Yes
Size A4			1.00	VAT at 20%	Included	Yes
Planning Decision Notices (including appeal decisions)						
Per copy			15.60	VAT at 20%	Included	Yes
Miscellaneous Documentation						
First copy from each file			1.00	VAT at 20%	Included	Yes
Subsequent copies (black and white) per side			0.10	VAT at 20%	Included	Yes
Subsequent copies (colour) per side			0.20	VAT at 20%	Included	Yes
Local Development Scheme						
			No charge		N/A	
Supplementary Planning Documents						
Housing Needs SPD March 2012			No charge		N/A	
Planning Obligations March 2012			No charge		N/A	
Sustainable Design and Construction March 2012			No charge		N/A	
Building Control						
From 1st April 2015 regulatory activities will be undertaken by Warwick District Council as a shared partnership. Please visit www.warwickdc.gov.uk for further information.						
Land Charges						
Full Local Search LLC1 (no VAT) & Con29 (+VAT)			109.00	VAT at 20%	Included	No
Additional Questions			36.00	VAT at 20%	Included	No
Additional Parcels each			23.00	VAT at 20%	Included	No
LLC1 (search only)			25.00	VAT out of Scope	N/A	No
Con29			84.00	VAT at 20%	Included	No
Con29 O - Optional Enquiries, except ones listed below			12.00	VAT at 20%	Included	No
Con29 O - Optional Enquiry 22			14.40	VAT at 20%	Included	No
Personal Search - free to view in reception				N/A	N/A	
Other CON29 questions						
Question 1.1 j, k, l			16.50	VAT at 20%	Included	No
Question 2			32.40	VAT at 20%	Included	No
Question 3.7			14.40	VAT at 20%	Included	No
Question 3.8			4.80	VAT at 20%	Included	No
Question 3.9			5.10	VAT at 20%	Included	No
Question 3.11			15.60	VAT at 20%	Included	No
Question 3.13			1.44	VAT at 20%	Included	No
We DO NOT answer Questions 4 & 16						

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
ENVIRONMENTAL & PUBLIC REALM						
Bereavement Services						
Adult rates apply to persons aged 18 or over						
Non-residents of Rugby are subject to double fees in respect of Exclusive Right of Burial and interment fees						
Rainsbrook Crematorium						
Cremation Fees inclusive of Organist fee, scattering fee & Environmental Levy						
Child - up to and including 17 years of age			no charge	VAT Exempt	N/A	No
Adult - service 9.00am - 4.45pm			835.00	VAT Exempt	N/A	Yes
Adult - no service 8.15am - 8.45am, 5.00pm - 5.30pm			550.00	VAT Exempt	N/A	No
Cremation of body parts (<i>Free of charge if we cremated deceased</i>)			200.00	VAT Exempt	N/A	No
Weekend Surcharge						
Saturday cremation 10.00am - 12 noon - strict rotation			600.00	VAT Exempt	N/A	Yes
			150.00	VAT Exempt	N/A	No
Saturday scattering of cremated remains (am only)			75.00	VAT Exempt	N/A	No
Scattering of ashes when cremation has taken place elsewhere			50.00	VAT Exempt	N/A	No
Supply of casket (with name plate)			60.00	VAT Exempt	N/A	No
Forwarding cremated remains by post (inland)			price on application	VAT at 20%	Included	No
Audio recording of services			50.00	VAT at 20%	Included	No
DVD recording of service			65.00	VAT at 20%	Included	No
Subsequent copies			40.00	VAT at 20%	Included	No
Slideshow / Visual Tribute			25.00	VAT at 20%	Included	No
Webcast			75.00	VAT at 20%	Included	No
Use of Rainsbrook Ceremony Room (for a memorial service- no cremation)			250.00	VAT Exempt	N/A	No
Bearer's fee (advance booking only)			40.00	VAT Exempt	N/A	No
Memorial flowers medium			40.00	VAT at 20%	Included	No
Memorial flowers large			60.00	VAT at 20%	Included	No
Late arrival / overrun per 15 minutes			275.00	VAT Exempt	N/A	Yes
Book of Remembrance						
Two line entry			75.00	VAT at 20%	Included	No
Five line entry			125.00	VAT at 20%	Included	No
Five line entry with emblem			175.00	VAT at 20%	Included	No
Eight line entry			195.00	VAT at 20%	Included	No
Eight line entry with emblem			225.00	VAT at 20%	Included	No
Memorial Tree (Bronze Plaque only, 10 year lease)			395.00	VAT at 20%	Included	No
Memorial Barbican Plaque (5 year lease)			375.00	VAT at 20%	Included	No
Memorial Bench (Bronze Plaque only, 10 year lease)			250.00	VAT at 20%	Included	No
Desk Vase Tablet Package (50 year lease, inclusive price)			2,250.00	VAT Exempt	N/A	No
Memorial Kerb (5 year lease)			250.00	VAT at 20%	Included	No
Tree of Life (10 year lease)			450.00	VAT at 20%	Included	No
Memorial Boulder (10 year lease)			575.00	VAT at 20%	Included	No
Armed Forces Wall (Inclusive of Regimental Badge, perpetuity)			250.00	VAT at 20%	Included	No
Reservation fee: Granite Memorial Annual Charge for Space only			100.00	VAT at 20%	Included	No
Rugby Borough Council Cemeteries						
Croop Hill Cemetery, Whinfield Cemetery, Watts Lane Cemetery, Clifton Road Cemetery						
Burial Charges						
Non-residents of Rugby are subject to triple fees in respect of Exclusive Right of Burial and Interment fees						
Purchase of Exclusive Right of Burial for 50 years						
Adult's Plot			1,200.00	VAT out of Scope	N/A	No
Reservation Fee			500.00	VAT out of Scope	N/A	No
Adult's Plot - Watts Lane Green Burial area (single depth only)			1,200.00	VAT out of Scope	N/A	No
Reservation Fee			500.00	VAT out of Scope	N/A	No
Interment fees - preparation and backfilling of grave						
Babies & children up to 17yrs – all areas including Cloverleaf Memorial Garden			no charge	VAT out of Scope	N/A	No
Adult grave			800.00	VAT out of Scope	N/A	No
Stepped single grave - for burial without coffin			900.00	VAT out of Scope	N/A	No
Weekend surcharge - Saturday 9.30am to 12.00 noon (when agreed)			650.00	VAT out of Scope	N/A	No
Construction of vault			price on application	VAT out of Scope	N/A	No
Interment of Cremated Remains in a Cemetery						
Purchase of Exclusive Right of Burial for 50 yrs						
Cremation plot for 2 caskets (most plots are this size)			500.00	VAT out of Scope	N/A	No
Cremation plot for 4 caskets (Croop Hill Cemetery)			700.00	VAT out of Scope	N/A	No
Reservation Fee			350.00	VAT out of Scope	N/A	No
Interment fees - preparation and backfilling of grave						
Babies and children up to 17 yrs – all areas including Cloverleaf Memorial Garden			no charge	VAT out of Scope	N/A	No
Adult - interment of cremated remains			350.00	VAT out of Scope	N/A	No
Adult - strewing of cremated remains under turf			200.00	VAT out of Scope	N/A	No
Scattering of ashes on the surface is not permitted						
Use of Cemetery Chapel at Watts Lane or Croop Hill Cemeteries			100.00	VAT out of Scope	N/A	No
Use of Rainsbrook Ceremony Room (no cremation)			250.00	VAT Exempt	N/A	No
Cemetery Memorial Tree with bronze plaque			275.00	VAT out of Scope	N/A	No
Cemetery Memorial Bench			price on application	VAT at 20%	N/A	No
Family History Search - Detailed genealogy research			25.00	VAT out of Scope	N/A	No
Exhumation			price on application	VAT out of Scope	N/A	No
Plaque on Whinfield Memorial Scrolls			150.00	VAT out of Scope	N/A	No
Plaque on Watts Lane Memorial Book			150.00	VAT out of Scope	N/A	No
Plaque on Child in Hand Memorial at Clifton Road			150.00	VAT out of Scope	N/A	No

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Rugby Borough Council Cemeteries						
Memorial Permit Fees						
Main Cemetery Areas (purchased graves only)						
Headstone (including any base slab) Up to 5'6" high x 3'0" wide x 1'6" deep			250.00	VAT out of Scope	N/A	No
Vase Up to 1'3" high and 1'0" diameter			150.00	VAT out of Scope	N/A	No
Plaque/tablet - Main Cemetery Section Up to 2'0" (h) x 2'6" (w) x 1'6" (d)			150.00	VAT out of Scope	N/A	No
Plaque/tablet - Whinfield Cremation Section Up to 2'0" (h) x 2'0" (w) x 2'0" (d)			150.00	VAT out of Scope	N/A	No
Plaque/tablet - Watts Lane Cremation Section Up to 2'0" (h) x 2'3" (w) x 2'0" (d)			150.00	VAT out of Scope	N/A	No
Plaque/tablet - Croop Hill Cremation Section Up to 1'6" (h) x 1'6" (w) x 3'0" (d)			150.00	VAT out of Scope	N/A	No
Added inscription to any memorial			150.00	VAT out of Scope	N/A	No
Replacement of existing memorial where no amendment to previous approval			No charge	N/A	N/A	No
Kerbstones including headstone (where permitted)			450.00	VAT out of Scope	N/A	No
Kerbstones only (where permitted)			300.00	VAT out of Scope	N/A	No
Oversized headstone			500.00	VAT out of Scope	N/A	No
Cloverleaf Memorial Garden						
Contact Bereavement Services 01788 533715						
Pest Control						
		Advance payment	Pay by Invoice			
Domestic Pest Control						
Rats - up to 3 visits		33.00	52.00	VAT at 20%	Included	Yes
Mice - up to 4 visits		67.00	89.00	VAT at 20%	Included	Yes
Bedbugs - up to 2 visits		100.00	120.00	VAT at 20%	Included	Yes
Fleas - up to 2 visits		78.00	99.00	VAT at 20%	Included	Yes
Cockroaches - up to 3 visits		100.00	120.00	VAT at 20%	Included	Yes
Wasps and Hornets - up to 2 visits						
General charge		78.00	99.00	VAT at 20%	Included	Yes
Additional wasp nest (no concessions)				VAT at 20%	Included	Yes
Squirrels- up to 3 visits		66.00	87.00	VAT at 20%	Included	Yes
Commercial Pest Control						
Wasps (non contract)		83.00	104.00	VAT at 20%	Included	Yes
Wasps (contract)		62.00	83.00	VAT at 20%	Included	Yes
Additional wasp nests - £10.00				VAT at 20%	Included	Yes
		Advance payment	Pay per hour			
Minimum charge 1 hour, charged per 30 minutes thereafter						
Bedbugs, fleas and cockroaches		42.00	104.00	VAT at 20%	Included	Yes
Rats and Mice		42.00	99.00	VAT at 20%	Included	Yes
Contracts (additional treatment over and above agreed contracts terms and conditions)						
Bedbugs, fleas and cockroaches		40.00	83.00	VAT at 20%	Included	Yes
Rats and Mice		40.00	78.00	VAT at 20%	Included	Yes
Miscellaneous						
		Advance payment	Pay per hour			
Fumigation void premises		42.00	83.00	VAT at 20%	Included	Yes
House clearance		42.00	52.00	VAT at 20%	Included	Yes
Key collections (Rugby area only)		n/a	52.00	VAT at 20%	Included	Yes
Reclamation of Stray Dogs						
Untagged						
First Offence			95.00	VAT out of Scope	N/A	No
Subsequent Offence			105.00	VAT out of Scope	N/A	No
Tagged						
First Offence			70.00	VAT out of Scope	N/A	No
Subsequent Offence			90.00	VAT out of Scope	N/A	No
Kennel costs (per day)			13.20	VAT at 20%	Included	No
Note: A day includes part days and is applied from the day of acceptance into the kennel. Micro-chipping is a service provided by the Councils Stray Dog Kennels Provider at £15 per dog (inclusive of VAT)						
Handy Person Service						
Handy Person Service			Price on Application	VAT at 20%	N/A	

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Waste Collection						
Bulky Waste Collection - up to 3 items			26.00	VAT out of Scope	N/A	
Each Additional Item:						
Up to a maximum of 6			6.00	VAT out of Scope	N/A	
Over 6 household items or any number of garden items (sheds, play equipment)						
Cancellation Fee			3.50	VAT out of Scope	N/A	
Domestic Garden Waste Collection (annual subscription)- charge per bin			40.00	VAT out of Scope	N/A	
Abandoned Vehicles - removal			105.00	VAT at 20%	Excluded	
Abandoned Vehicles - disposal			50.00	VAT at 20%	Excluded	
Trade Waste			Price On Application	VAT out of Scope	N/A	
Licences and Permits						
Animal Licences						
House to House Licence			No charge	VAT out of Scope	N/A	
Pet Shops/Selling of animals						
1 Year Licence			195.00	VAT out of Scope	N/A	No
2 Year Licence			320.00	VAT out of Scope	N/A	No
3 Year Licence			467.00	VAT out of Scope	N/A	No
Renewal			145.00	VAT out of Scope	N/A	No
Animal Boarding Establishments (large establishments- 7 and over)						
1 Year Licence			210.00	VAT out of Scope	N/A	No
2 Year Licence			367.00	VAT out of Scope	N/A	No
3 Year Licence			525.00	VAT out of Scope	N/A	No
Renewal			160.00	VAT out of Scope	N/A	No
Animal Boarding Establishments (small establishments- 6 and under)						
1 Year Licence			180.00	VAT out of Scope	N/A	No
2 Year Licence			315.00	VAT out of Scope	N/A	No
3 Year Licence			450.00	VAT out of Scope	N/A	No
Renewal			130.00	VAT out of Scope	N/A	No
Dog day care						
1 Year Licence			175.00	VAT out of Scope	N/A	No
2 Year Licence			300.00	VAT out of Scope	N/A	No
3 Year Licence			425.00	VAT out of Scope	N/A	No
Renewal			130.00	VAT out of Scope	N/A	No
Hiring of horses (plus annual vet's fee- payable separately)						
1 Year Licence			220.00	VAT out of Scope	N/A	No
2 Year Licence			385.00	VAT out of Scope	N/A	No
3 Year Licence			550.00	VAT out of Scope	N/A	No
Renewal			170.00	VAT out of Scope	N/A	No
Breeding of Dogs (plus vet's fee- payable separately)						
1 Year Licence			240.00	VAT out of Scope	N/A	No
2 Year Licence			420.00	VAT out of Scope	N/A	No
3 Year Licence			600.00	VAT out of Scope	N/A	No
Renewal			190.00	VAT out of Scope	N/A	No
Licences						
Keeping or training animals for exhibition (3 year licence)			180.00	VAT out of Scope	N/A	
Keeping or training animals for exhibition (renewal)			130.00	VAT out of Scope	N/A	No
Re-rating visits			175.00	VAT out of Scope	N/A	No
Variation of a licence			130.00	VAT out of Scope	N/A	No
Dangerous Wild Animals Act (excluding vet fees)			315.00	VAT out of Scope	N/A	No
Zoo Licence (excluding vet fees)			625.00	VAT out of Scope	N/A	No
Skin Piercing etc., Acupuncture, tattooing, electrolysis and ear piercing (per practitioner)			165.00	VAT out of Scope	N/A	No
Skin Piercing etc., Acupuncture, tattooing, electrolysis and ear piercing (temporary events e.g. conventions and guest tattooists. Limited to 2 weeks and only if registered with another local authority - proof required.)			40.00	VAT out of Scope	N/A	No
Ear piercing only (per practitioner)			85.00	VAT out of Scope	N/A	No
Food Premises Registration			No charge	VAT out of Scope	N/A	No
Street Traders Licence (per pitch per day - issued by Rugby First)			32.00	VAT out of Scope	N/A	No
Sex Establishment Licence			4700.00	VAT out of Scope	N/A	No
Hypnotism			100.00	VAT out of Scope	N/A	No
Note: all animal licenses may be subject to further vet fees in accordance with the relevant legislation. All fees stated exclude vet fees.						
Pollution Prevention and Control						
The fee charging regime for these industries will change with effect from 1st April. The charging regime is set by Government annually. The new regime is risk based and full details are available on request or can be found at www.defra.gov.uk/environment/ppc/localauth/fees-risk/fees.htm						
Lotteries and Amusement						
Initial			40.00	VAT out of Scope	N/A	No
Renewal			20.00	VAT out of Scope	N/A	No

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Licences						
Licensing Act 2003						
Main Application Fee - per Rateable Band						
Band A			100.00	VAT out of Scope	N/A	No
Band B			190.00	VAT out of Scope	N/A	No
Band C			315.00	VAT out of Scope	N/A	No
Band D			450.00	VAT out of Scope	N/A	No
Band E			635.00	VAT out of Scope	N/A	No
Band D X (2)			900.00	VAT out of Scope	N/A	No
Band E X (3)			1,905.00	VAT out of Scope	N/A	No
Main Annual Charge						
Band A			70.00	VAT out of Scope	N/A	No
Band B			180.00	VAT out of Scope	N/A	No
Band C			295.00	VAT out of Scope	N/A	No
Band D			320.00	VAT out of Scope	N/A	No
Band E			350.00	VAT out of Scope	N/A	No
Band D X (2)			640.00	VAT out of Scope	N/A	No
Band E X (3)			1,050.00	VAT out of Scope	N/A	No
Variation						
Band A			100.00	VAT out of Scope	N/A	No
Band B			190.00	VAT out of Scope	N/A	No
Band C			315.00	VAT out of Scope	N/A	No
Band D			450.00	VAT out of Scope	N/A	No
Band E			635.00	VAT out of Scope	N/A	No
Personal Licences, Temporary Events and Other Fees						
Application for a grant or renewal of personal licence			37.00	VAT out of Scope	N/A	No
Temporary event notice			21.00	VAT out of Scope	N/A	No
Theft, loss etc. of premises licence or summary			10.50	VAT out of Scope	N/A	No
Application for a provisional statement where premises being built etc.			Varies	VAT out of Scope	N/A	No
Notification of change of name or address			10.50	VAT out of Scope	N/A	No
Application to vary licence to specify individual as premises supervisor			23.00	VAT out of Scope	N/A	No
Application for transfer of premises licence			23.00	VAT out of Scope	N/A	No
Theft, loss etc. of certificate or summary			10.50	VAT out of Scope	N/A	No
Notification of change of name alteration of rules of club			10.50	VAT out of Scope	N/A	No
Change of relevant registered address of club			10.50	VAT out of Scope	N/A	No
Theft, loss etc. of temporary event notice			10.50	VAT out of Scope	N/A	No
Theft, loss etc. of personal licence			10.50	VAT out of Scope	N/A	No
Duty to notify change of name or address			10.50	VAT out of Scope	N/A	No
Right of freeholder etc. to be notified of licensing matters			21.00	VAT out of Scope	N/A	No
Interim Authority notice following death etc. of licence holder			23.00	VAT out of Scope	N/A	No
Fees for Scrap Metal Dealers Act 2013 scrap metal licence applications and incidental costs						
Scrap metal dealer site licence application fee			350.00	VAT out of Scope	N/A	No
Scrap metal dealer site licence renewal fee			250.00	VAT out of Scope	N/A	No
Scrap metal dealer site licence variation fee			90.00	VAT out of Scope	N/A	No
Scrap metal dealer collector licence fee			250.00	VAT out of Scope	N/A	No
Scrap metal dealer collector renewal fee			230.00	VAT out of Scope	N/A	No
Scrap metal dealer collector variation fee			90.00	VAT out of Scope	N/A	No
Replacement licence			30.00	VAT out of Scope	N/A	No
Fees for Mobile Homes Act 2013 licence applications and incidental costs						
Application			250.00	VAT out of Scope	N/A	No
Annual fee 2 to 10 residential units			150.00	VAT out of Scope	N/A	No
Annual fee 11 to 30 residential units			220.00	VAT out of Scope	N/A	No
Annual fee 31+ residential units			300.00	VAT out of Scope	N/A	No
Compliance notice			335.00	VAT out of Scope	N/A	No
Transfer of licence			72.00	VAT out of Scope	N/A	No
Variation of licence			215.00	VAT out of Scope	N/A	No
Fees only apply to relevant mobile homes sites. If exempt, licence fee £nil, no annual fee, compliance notices do not apply and transfer or variation fees £nil.						
Gambling Act permit fees						
Licensed premises gaming machines permits:						
Grant			150.00	VAT out of Scope	N/A	No
Existing operator grant			100.00	VAT out of Scope	N/A	No
Variation			100.00	VAT out of Scope	N/A	No
Transfer			25.00	VAT out of Scope	N/A	No
Annual fee			50.00	VAT out of Scope	N/A	No
Change of name			25.00	VAT out of Scope	N/A	No
Copy of permit			15.00	VAT out of Scope	N/A	No
Licensed premises automatic notification process						
On Notification			50.00	VAT out of Scope	N/A	No
Club gaming permits						
Grant			200.00	VAT out of Scope	N/A	No
Grant (club premises certificate holder)			100.00	VAT out of Scope	N/A	No
Existing operator grant			100.00	VAT out of Scope	N/A	No
Variation			100.00	VAT out of Scope	N/A	No
Renewal			200.00	VAT out of Scope	N/A	No
Renewal (club premises certificate holder)			100.00	VAT out of Scope	N/A	No
Annual fee			50.00	VAT out of Scope	N/A	No
Copy of permit			15.00	VAT out of Scope	N/A	No

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Licences						
Club machine permits						
Grant			200.00	VAT out of Scope	N/A	No
Grant (club premises certificate holder)			100.00	VAT out of Scope	N/A	No
Existing operator grant			100.00	VAT out of Scope	N/A	No
Variation			100.00	VAT out of Scope	N/A	No
Renewal			200.00	VAT out of Scope	N/A	No
Renewal (club premises certificate holder)			100.00	VAT out of Scope	N/A	No
Annual fee			50.00	VAT out of Scope	N/A	No
Copy of permit			15.00	VAT out of Scope	N/A	No
Family entertainment centre gaming machine permits						
Grant			300.00	VAT out of Scope	N/A	No
Renewal			300.00	VAT out of Scope	N/A	No
Existing operator grant			100.00	VAT out of Scope	N/A	No
Change of name			25.00	VAT out of Scope	N/A	No
Copy of permit			15.00	VAT out of Scope	N/A	No
Prize gaming permits						
Grant			300.00	VAT out of Scope	N/A	No
Renewal			300.00	VAT out of Scope	N/A	No
Existing operator grant			100.00	VAT out of Scope	N/A	No
Change of name			25.00	VAT out of Scope	N/A	No
Copy of permit			15.00	VAT out of Scope	N/A	No
Gambling Act licences						
Converted Casino:						
Non-conversion provisional statement			0.00	VAT out of Scope	N/A	No
Non-conversion application			0.00	VAT out of Scope	N/A	No
1st Annual fee			2,400.00	VAT out of Scope	N/A	No
Annual fee			2,400.00	VAT out of Scope	N/A	No
Vary licence			1,600.00	VAT out of Scope	N/A	No
Transfer licence			1,080.00	VAT out of Scope	N/A	No
Reinstatement of licence			1,080.00	VAT out of Scope	N/A	No
Provisional			0.00	VAT out of Scope	N/A	No
Bingo						
Non conversion provisional statement			960.00	VAT out of Scope	N/A	No
Non conversion application			2,800.00	VAT out of Scope	N/A	No
1st annual fee			800.00	VAT out of Scope	N/A	No
Annual fee			800.00	VAT out of Scope	N/A	No
Vary Licence			1,400.00	VAT out of Scope	N/A	No
Transfer Licence			960.00	VAT out of Scope	N/A	No
Reinstatement of licence			960.00	VAT out of Scope	N/A	No
Provisional			2,800.00	VAT out of Scope	N/A	No
Gambling Act Permit Fees						
Adult Gaming Centre						
Non conversion provisional statement			960.00	VAT out of Scope	N/A	No
Non conversion application			1,600.00	VAT out of Scope	N/A	No
1st annual fee			800.00	VAT out of Scope	N/A	No
Annual fee			800.00	VAT out of Scope	N/A	No
Vary licence			800.00	VAT out of Scope	N/A	No
Transfer licence			960.00	VAT out of Scope	N/A	No
Reinstatement of licence			960.00	VAT out of Scope	N/A	No
Provisional			1,600.00	VAT out of Scope	N/A	No
Track betting						
Non conversion provisional statement			790.00	VAT out of Scope	N/A	No
Non conversion application			2,050.00	VAT out of Scope	N/A	No
1st annual fee			830.00	VAT out of Scope	N/A	No
Annual fee			830.00	VAT out of Scope	N/A	No
Vary licence			1,050.00	VAT out of Scope	N/A	No
Transfer Licence			790.00	VAT out of Scope	N/A	No
Reinstatement of licence			790.00	VAT out of Scope	N/A	No
Provisional			2,100.00	VAT out of Scope	N/A	No
Betting (other)						
Non conversion provisional statement			1,000.00	VAT out of Scope	N/A	No
Non conversion application			2,500.00	VAT out of Scope	N/A	No
1st annual fee			500.00	VAT out of Scope	N/A	No
Annual fee			500.00	VAT out of Scope	N/A	No
Vary licence			1,250.00	VAT out of Scope	N/A	No
Transfer licence			1,000.00	VAT out of Scope	N/A	No
Re-instatement of licence			1,000.00	VAT out of Scope	N/A	No
Provisional			2,500.00	VAT out of Scope	N/A	No
Family Entertainment Centre						
Non conversion provisional statement			790.00	VAT out of Scope	N/A	No
Non conversion application			1,650.00	VAT out of Scope	N/A	No
1st annual fee			625.00	VAT out of Scope	N/A	No
Annual fee			625.00	VAT out of Scope	N/A	No
Vary licence			830.00	VAT out of Scope	N/A	No
Transfer licence			790.00	VAT out of Scope	N/A	No
Re-instatement of licence			790.00	VAT out of Scope	N/A	No
Provisional			1,650.00	VAT out of Scope	N/A	No
Temporary Use Notices			500.00	VAT out of Scope	N/A	No
Copy of Licences			25.00	VAT out of Scope	N/A	No
Notification of Change of Licence			50.00	VAT out of Scope	N/A	No

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Hackney Carriages						
Vehicle Licence			145.00	VAT out of Scope	N/A	No
Transfer of Vehicle Licence			12.50	VAT out of Scope	N/A	No
Replacement Plates			34.00	VAT out of Scope	N/A	No
DBS checks			44.00	VAT out of Scope	N/A	No
Knowledge Test			30.00	VAT out of Scope	N/A	No
Vehicle Safety Check (Carried out by Rugby Borough Council Work Services)			40.00	VAT out of Scope	N/A	No
Private Hire Vehicles						
Vehicle Licence			145.00	VAT out of Scope	N/A	No
Operator's Licence:						
New Applications (valid for 5 years):						
1-4 Vehicles			380.00	VAT out of Scope	N/A	No
5-10 Vehicles			680.00	VAT out of Scope	N/A	No
10 or more Vehicles			974.00	VAT out of Scope	N/A	No
Application Renewal (valid for 5 years)						
1-4 Vehicles			344.00	VAT out of Scope	N/A	No
5-10 Vehicles			642.00	VAT out of Scope	N/A	No
10 or more Vehicles			940.00	VAT out of Scope	N/A	No
Driver's Licence - Dual Hackney and PHV Licence:						
New Application (Valid for 3 years)			370.00	VAT out of Scope	N/A	No
Application Renewal (Valid for 3 years)			220.00	VAT out of Scope	N/A	No
Transfer of Vehicle Licence			12.50	VAT out of Scope	N/A	No
Replacement Plates			34.00	VAT out of Scope	N/A	No
Knowledge Test			30.00	VAT out of Scope	N/A	No
Vehicle Safety Check (Carried out by Rugby Borough Council Work Services)			40.00	VAT out of Scope	N/A	No
Car Parks and Parking						
Off Street Parking						
John Barford Car Park						
Up to 3 hours			1.00	VAT at 20%	Included	No
Up to 5 hours			2.50	VAT at 20%	Included	No
Up to 11 hours			5.00	VAT at 20%	Included	No
Sunday			1.00	VAT at 20%	Included	No
Railway Terrace/Gas Street/Old Market Place						
Up to 3 hours			1.00	VAT at 20%	Included	No
Up to 5 hours			4.00	VAT at 20%	Included	No
Up to 11 hours			10.00	VAT at 20%	Included	No
Sunday			No charge	VAT at 20%	Included	No
Chestnut Field/North Street/Little Church Street/Evreux Way						
Up to 2 hours			1.00	VAT at 20%	Included	No
Up to 3 hours			1.30	VAT at 20%	Included	No
Sunday			1.00	VAT at 20%	Included	No
Westway						
Up to 5 hours			2.50	VAT at 20%	Included	No
Up to 11 hours			5.00	VAT at 20%	Included	No
Sunday			No charge	VAT at 20%	Included	No
Newbold Road						
Up to 3 hours			1.00	VAT at 20%	Included	No
Up to 5 hours (weekdays only)			4.00	VAT at 20%	Included	No
Up to 11 hours			10.00	VAT at 20%	Included	No
Saturday up to 11 hours			3.00	VAT at 20%	Included	No
Sunday			No charge	VAT at 20%	Included	No
Penalty Charges						
Penalty charge			50.00 or 70.00	VAT out of Scope	Excluded	No
Pentaly charge if paid within 14 days			25.00 or 35.00	VAT out of Scope	Excluded	No
Season Tickets - Day Passes						
John Barford/Westway						
3 months			120.00	VAT at 20%	Included	No
6 months			215.00	VAT at 20%	Included	No
Yearly			400.00	VAT at 20%	Included	No
Railway Terrace/Gas Street/Old Market Place						
3 months			180.00	VAT at 20%	Included	No
6 months			325.00	VAT at 20%	Included	No
Yearly			615.00	VAT at 20%	Included	No
Other Charges						
Vehicles over 3 tonnes/Coaches			Not Permitted	VAT at 20%	Included	No
Caravan/trailers and towing vehicles used for exhibitions, trade etc. (per space)			10.00	VAT at 20%	Included	No

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Enforcement Charges						
Fixed Penalty Fines						
The Council has, where possible, determined to set its own level of fines within the standard range of penalties. The general formula is adopted to set the default penalty level to be the maximum possible within the range for that offence. However, this penalty is DISCOUNTED to the minimum penalty possible within the range, IF the penalty is paid within 10 days in the case of Public Space Protection Orders and Fly tipping, and 7 days for all other listed offences.						
	Fixed Penalty	Maximum	Discount			
Depositing Litter	80.00	2,500.00	50.00	VAT out of Scope	N/A	No
Graffiti and fly posting	80.00	2,500.00	50.00	VAT out of Scope	N/A	No
Nuisance parking	100.00	2,500.00	60.00	VAT out of Scope	N/A	No
Fly tipping	400.00	Unlimited	300.00	VAT out of Scope	N/A	No
Exposing vehicles for sale on a road	100.00	2,500.00	No discount	VAT out of Scope	N/A	No
Repairing vehicles on a road	100.00	2,500.00	No discount	VAT out of Scope	N/A	No
Abandoning a vehicle	200.00	2,500.00	120.00	VAT out of Scope	N/A	No
Unauthorised distribution of free printed matter	80.00	2,500.00	50.00	VAT out of Scope	N/A	No
Failure to furnish documentation (Waste Carriers Licence)	300.00	Unlimited	No discount	VAT out of Scope	N/A	No
Failure to produce authority (Waste Transfer Note)	300.00	Unlimited	No discount	VAT out of Scope	N/A	No
Failure to comply with a Public Space Protection Order	100.00	2,500.00	75.00	VAT out of Scope	N/A	No
Failure to comply with a Community Protection Notice (Individual)	100.00	2,500.00	No discount	VAT out of Scope	N/A	No
Failure to comply with a Community Protection Notice (Business)	100.00	Unlimited	No discount	VAT out of Scope	N/A	No
Failure to comply with noise warning notice (licenced)	500.00	Unlimited	No discount	VAT out of Scope	N/A	No
Failure to comply with a Public Space Protection Order (Dogs)	100.00	1,000.00	50.00	VAT out of Scope	N/A	No
Landlords						
Implementation of the Smoke and Carbon Monoxide Alarm (England) Regulations 2015 on 1st April 2015 will result in penalty charges being issued against landlords where they have breached their legal duties in relation to offences under the regulations which require landlords to provide smoke alarms and carbon monoxide alarms in rented properties:						
		Charges Imposed	If Paid Within 14 Days			
First Offence		1,000.00	750.00	VAT out of Scope	N/A	No
Second Offence		2,000.00	n/a	VAT out of Scope	N/A	No
Third Offence (and all Consequent Offences)		5,000.00	n/a	VAT out of Scope	N/A	No
Officer Rates						
For reclaiming officer costs when investigating matters that result in a legal proceeding being instituted etc.						
Category A - salary grade D and below			47.00	VAT out of Scope	N/A	Yes
Category B - salary grade E to F			62.00	VAT out of Scope	N/A	Yes
Category C - salary grade G			79.00	VAT out of Scope	N/A	Yes
Category D - Heads of Service or above			94.00	VAT out of Scope	N/A	Yes
Administration charges for works in default etc.:						
For each property or person responsible, minimum fee to apply until hourly rate and associated costs exceed this figure						
			57.00	VAT out of Scope	N/A	Yes
Any associated letters, reports etc.						
			12.00	VAT out of Scope	N/A	No
Officers statement for solicitors (minimum 1 hour)						
			Officer rates	VAT out of Scope	N/A	
Mileage charged at current casual user rates						
Note: Fees and Charges marked with an asterisk "*" are set by national legislation and will be amended as and when specified charges are amended						
Complete copies of list of Registered Food Premises			320.00	VAT out of Scope	N/A	No
Partial copies of the list of Registered Food Premises			£30 + £3 per entry	VAT out of Scope	N/A	No
Printed copies of Air Quality Assessment Reports etc			50.00	VAT out of Scope	N/A	No
Copies of or from other Public Registers:						
Complete premises files (printed, plus photocopying charge)			40.00	VAT out of Scope	N/A	No
Partial extracts form premises file (per request, plus copying)			20.00	VAT out of Scope	N/A	No
Information may be available in an electronic format. Prices available on request.						
Housing						
Private Housing Inspection and Assessment for Immigration and other purposes						
			120.00	VAT out of Scope	N/A	No
House in Multiple Occupation Licence fee:						
Where Landlord approaches Council			650.00	VAT out of Scope	N/A	No
Where Landlord is found to be running an unlicensed HMO			900.00	VAT out of Scope	N/A	No
Renewal of an HMO Licence			493.00	VAT out of Scope	N/A	No
Copy of Licence			15.00	VAT out of Scope	N/A	No
Variation of Licence			110.00	VAT out of Scope	N/A	No
Revoking licence			110.00	VAT out of Scope	N/A	No
Service of Hazard awareness notice			0.00	VAT out of Scope	N/A	No
Service of formal notice/order.			500.00	VAT out of Scope	N/A	No
Additional notices/orders for multiple hazards			25.00	VAT out of Scope	N/A	No
DBS check			44.00	VAT out of Scope	N/A	No

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
Parks						
Caldecott Park - to be fixed with the café leaseholder						
Special Events on Parks and Open Spaces						
Sports Tournaments			Price On Application	VAT Exempt	N/A	N/A
Charitable Events			No charge	N/A	N/A	No
Dog Shows - per opening day			305.00	VAT Exempt	N/A	Yes
Fairs/Circuses - per operating day			405.00	VAT Exempt	N/A	Yes
Fairs/Circuses - per setting up day			115.00	VAT Exempt	N/A	Yes
Returnable deposit for new fair/circus operator			320.00	VAT Exempt	N/A	Yes
Commercial Events			405.00	VAT Exempt	N/A	Yes
Filming rights (per day)			215.00	VAT Exempt	N/A	Yes
Ice Cream Licence			Price on application	VAT at 20%	N/A	N/A
Sports Pitches						
SPORTS PITCHES ARE HIRED PER SESSION (not including time spent changing)						
All hirers must provide evidence of Public Liability insurance of £5 million and sign the current Terms and Condition of Hire						
Matches must be completed by 9pm Monday to Saturday and by 6pm on Sunday						
Rugby Football: 1 session is deemed to last up to 100 minutes						
Football: 1 session is deemed to last up to 120 minutes						
Cricket: 1 session is deemed to last up to 4 hours						
Changing Facilities: where booked will be charged per pitch session as above						
This is an unattended service provided to specific clubs/teams by prior agreement.						
An attended service is available for a casual booking - additional charge payable						
Where an all day booking is made, morning is deemed to be one session, afternoon one session and evening one session. Each session will be charged as detailed.						
		Normal		Exempt		
Senior pitch hire						
Football, Rugby, Cricket, Gaelic Football		40.00		33.00	VAT Exempt	No
Intermediate pitch hire						
Football		31.00		26.00	VAT Exempt	No
Junior pitch hire						
Football, Rugby		20.00		17.00	VAT Exempt	No
Mini pitch hire						
Football		15.00		12.50	VAT Exempt	No
UNAUTHORISED USE OF FACILITIES - DOUBLE FEE PAYABLE						
Training (per training session)		10.00		10.00	VAT Exempt	No
Changing Rooms (subject to change as facilities are refurbished)						
Charged per session as above. Changing rooms are opened as for Football/Cricket, 30 minutes before kick-off, Rugby/Gaelic 60 minutes before kick-off and early opening - price on application.						
Unattended regular use through the season on specified number of occasions (minimum 10)						
Seniors £22 per room per occasion (no refunds unless cancelled by Council)				22.00	VAT Exempt	N/A
Juniors £15 per room per occasion (no refunds unless cancelled by Council)				15.00	VAT Exempt	N/A
Juniors						
Weekly access to toilets only (For season- dates as agreed)				250.00	VAT Exempt	N/A
Unattended casual use (less than 10 occasions)						
Seniors £18.00 per room per occasion				18.00	VAT at 20%	Included
Juniors £12.50 per room per occasion				12.50	VAT at 20%	Included
Attended Service						
Additional £25 payable			Additional £25 payable	VAT Exempt		No
Late Booking Charges						
Each Pitch (Including VAT)				10.00	VAT at 20%	Included
Changing room(s) (plus VAT as appropriate)				10.00	VAT at 20%	Excluded
Professional Trainers (per hour)				15.00	VAT Exempt	N/A
Public Registers and other information						
All public registers can be viewed in person free of charge and attempts are being made to make some or all of these available on the internet.						
Contaminated land and pollution searches:			price on application	VAT out of Scope	N/A	No
Complete copies of list of Registered Food Premises			320.00	VAT out of Scope	N/A	No
Partial copies of the list of Registered Food Premises			£30 + £3 per entry	VAT out of Scope	N/A	No
Printed copies of Air Quality Assessment Reports etc.			50.00	VAT out of Scope	N/A	No
Copies of or from other Public Registers:						
Complete premises files (printed, plus photocopying charge)			40.00	VAT out of Scope	N/A	No
Partial extracts form premises file (per request, plus copying)			20.00	VAT out of Scope	N/A	No
Information may be available in an electronic format. Prices available on request.						

FEES AND CHARGES EFFECTIVE FROM 1ST APRIL 2020

	2020/21 Fees including % increase £	2020/21 Fees including % increase £	2020/21 Fees including % increase £	VAT Type	VAT Included	Increase applied
COMMUNITIES AND HOMES						
Welfare Services						
Lifeline Personal Alarm Service - weekly charge			4.76	VAT at 20%	Excluded	No
Some residents may qualify for a VAT exemption.						
CORPORATE RESOURCES						
Legal Services						
S106/Unilateral Agreements*			62.40	VAT at 20%	Included	Yes
Supplemental/Deed of Variation/TPOs*			32.40	VAT at 20%	Included	Yes
Ex-Council House Consent			62.40	VAT at 20%	Included	Yes
Ex-Council House Consent: Retrospective			92.20	VAT at 20%	Included	Yes
Leases/Shared Ownership (per copy)			61.80	VAT at 20%	Included	Yes
Enforcement Notices			18.40	VAT at 20%	Included	Yes
Smoke Control Orders			30.60	VAT at 20%	Included	Yes
* Standard turnaround for copies is 1-3 working days. However, if any of the above documents require expediting straight away, an additional £30.00 is added to each.						
EXECUTIVE DIRECTOR						
Electoral Register						
The Open Electoral Register can be purchased in either data or paper form:-						
Fee for data copy £20.00 plus £1.50 for every 1,000 entries or part thereof purchased				VAT out of Scope		
Fee for paper copy £10.00 plus £5.00 for every 1,000 entries or part thereof purchased				VAT out of Scope		
Freedom of Information Request						
Freedom of Information and Environmental Information Regulation requests are charged for in just two cases:-						
<ul style="list-style-type: none"> - where the cost of answering the enquiry goes over £450; and - where there are costs for preparing the information e.g. printing, photocopying, postage, providing information in other formats (CD-Rom, audio cassette, translation) 						
The time spent dealing with the above is calculated at £25 per hour.			25.00	VAT out of Scope	N/A	No
With the majority of requests the costs will be less than £450 and we will make no charge for the work involved.						
If however, the cost of dealing with your request goes over £450 we will contact you to discuss the information you have requested and the cost of providing it. If you still want the information in a format that is going to take the cost over that limit, then we will charge you the full amount.						
<ul style="list-style-type: none"> - Photocopying or printing material; - Postage; - Producing material in a different format when requested e.g. CD Rom, audio cassette; - Providing extracts of databases; - Translating the material into a different language where requested; - Allowing you to reasonable time to inspect a record containing the information (FOI only); - 10p per A4 sheet for printing or photocopying, black and white; - 20p per A3 sheet for printing or photocopying, black and white; - 92p per A4 sheet for printing or photocopying, colour; - £1.24 per A3 sheet for printing or photocopying, colour; - Postage costs - documents will be sent by second class mail unless specified otherwise; - Any costs involving staff time will be charged at £25 per hour. 						
We can charge for these costs in all cases, whether or not we can also charge for the prescribed costs.						
If the total cost is less than £10, we won't charge you.						



Appendix 13

COUNCIL – 25 FEBRUARY 2020

Final Draft
GENERAL FUND
CAPITAL AND REVENUE
BUDGETS

AND

COUNCIL TAX

FOR

2020/21



INTRODUCTION

Appendix 13 sets out:

- The current position for the Council's draft General Fund capital and revenue budgets for 2020/21;
- The total spending plans for the County Council, the Office of the Police and Crime Commissioner and Parish Councils for 2020/21; and
- Information on other factors that need to be taken into account when the Council Tax for 2020/21 is set.

This booklet has been produced to show a broad overview of the General Fund budgets for consideration by Council together with some other background information on Council Tax.

Where requested a full budget and resources booklet can be made available to all Councillors, either electronically, shortly after the Council meeting when the budget and levels of Council Tax have been agreed.

I hope you find this document useful and informative.

Mannie Ketley
Chief Financial Officer
February 2020



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Appendix A Special Expense Calculation

1 RUGBY BOROUGH COUNCIL DRAFT GENERAL FUND REVENUE BUDGET

1.1 GENERAL FUND REVENUE BUDGET 2020/21 – A CURRENT OVERVIEW

2019/20 £000s		2020/21 £000s
	<u>Total Portfolio Net Expenditure</u>	
2,886	Growth & Investment	2,801
970	Corporate Resources	1,028
6,921	Environment & Public Realm	7,252
2,269	Communities & Homes	1,975
1,964	Executive Director's Office	2,069
(21)	Corporate Items	(144)
14,989	Draft Portfolio Expenditure	14,981
(2,693)	Less Capital Charge Adjustment	(2,767)
(300)	Less Corporate Savings Target	(300)
(328)	Less IAS 19 Pension Adjustment	(357)
11,668	Net Portfolio Expenditure	11,557
	<u>Non-Portfolio Items</u>	
297	Net Cost of Borrowing	315
0	Investment Income	(50)
1,552	Minimum Revenue Provision (MRP)	1,594
199	Revenue Contribution to Capital Outlay	440
256	Contribution to Reserves and Balances	242
1,964	Contribution to Business Rate Equalisation Reserve	2,481
15,936	Total RBC Expenditure	16,579
804	Parish Precepts	856
16,740	Total Proposed Budget for 2019/20	17,435
	<u>Income</u>	
(6,269)	Retained Business Rates	(6,318)
(2,141)	New Homes Bonus	(2,382)
(321)	Government Grants	(256)
(126)	Contribution from Balances	(734)
(66)	Key Decision – removal of Council Tax Discount Schemes	0
(29)	Collection Fund +Deficit/-Surplus Council Tax	(81)
126	Collection Fund +Deficit/-Surplus Business Rates	734
(7,914)	Council Tax Requirement	(8,398)

Table 1 – Budget Summary 2019/20 and 2020/21

1.2 PROPOSED SPENDING ON INDIVIDUAL SERVICES

Tables 4 to 30 show proposed revenue spending on individual portfolio services totalling **£14.981m**

Summary of Portfolio Budgets	2019/20 Original Budget £000s	Other £000s	Growth & Inflation £000s	Income £000s	Savings £000s	Key Decision £000s	2020/21 Proposed Budget £000s
Appendices			2 & 3	4	5		
Growth & Investment	2,886	(44)	57	(148)	0	50	2,801
Corporate Resources	970	62	41	(12)	(33)	0	1,028
Environment & Public Realm	6,921	142	481	(270)	(122)	100	7,252
Communities and Homes	2,269	(4)	75	(163)	(202)	0	1,975
Executive Director's	1,964	108	2	23	(20)	(8)	2,069
Corporate Budgets	(21)	87	0	0	(60)	(150)	(144)
Total	14,989	351	656	(570)	(437)	(8)	14,981

Table 2 – Portfolio Summary 2019/20 to 2020/21

Table 2 provides a summary of movement for the portfolio and corporate budgets from Appendix 2. The amount of £0.351m shown as 'other' includes the impact of salary changes and corporate adjustments. This also includes the Key Decision to transfer budget to fund free parking for 2020/21 from the Town Centre Improvement Budget.

Portfolio Budget Proposals 2020/21

(i) Growth Proposals

Pay

The 2020/21 local government pay award has yet to be approved. The service budgets have been set assuming a 2% increase, however in addition to this there is a corporately held budget of £0.087m which is being held to mitigate against a settlement in excess of this and will be distributed once this is confirmed.

Pensions

The employer's contributions to the Warwickshire Pension fund are calculated on a triennial basis with the next three years contribution rate to be implemented from April 2020. If Council approves the recommendation to pay a lump sum payment, monthly pension contributions to the Warwickshire pension fund will not be required.

In Service Pressures

In service pressures will include the impact of changes to contracts, increased demand for services and the impact of any changes in the economic climate. The total growth amounts to £0.656m (including inflation) with full schedule of proposals shown in Appendix 3. The significant items shown within the budget for 2020/21 include;

- £0.105m – reversal of the 2019/20 saving target in relation to the collection of householder kerbside waste.
- £0.143m – increased landfill tax in relation to the commercial waste collection service (offset by equivalent income target).
- £0.041m – introduction of trade waste officer post (offset by equivalent income target).

(ii) Income and Savings

Income

The proposals at Appendix 4 included within the budget are the outcome of income generated from CPI, increased volume and any additional charges from services provided to other authorities and organisations. The fees and charges have been reviewed and increased where relevant as shown within the Fees and Charges Schedule at Appendix 12.

Savings target

The budget includes a total of £0.437m new saving proposals in addition to the previously approved Corporate savings target of £0.343m. The full schedule of proposals is shown in Appendix 5.

(iii) Key Decisions

The budget includes the key decisions as detailed in Table 3 below which have now been incorporated within the Budgets for 2020/21.

Summary of key decisions considered for 2020/21	£000s
Growth Items	
Continuation of contribution to the Town Centre Improvement Budget into 2020/21 which includes the funding for the continuation of the free town centre weekend and evening parking (£0.100m)	150
Savings	
Cease funding member broadband and landlines	(8)
Prepayment of Pension Liability through the Actuary for the period 2020/21 to 2022/23 (with a cash saving of £65,000 after cost of borrowing requirement)	(150)
Grand total	(8)

Table 3 – Key Decisions Summary 2019/20 to 2020/21

Growth and Investment Portfolio - Town Centre Improvement Budget

At budget setting in 2017/18 it was announced as part of the Conservative Resolution that (£0.150m) generated through additional Business Rates from Elliott's Field would be used towards town centre improvements. The continuation of the contribution has been an annual key decision and formed part of the 2019/20 Budget Resolution submitted for the annual Council Tax meeting on 26 February 2019.

The Budget Resolution in 2019 included the commitment to provide free weekend car parking in the town centre for the financial year 2019/20. The impact of this reduced income was financed through the town centre improvement budget to support increased footfall in the town centre. It is proposed that for a further 12 months, whilst the town centre masterplan and a car parking strategy is developed, this offer of free parking continues and £0.100m from this fund is used to offset the loss of income.

Executive Services Portfolio - Members Allowances

Within the 2019/20 budget there is £8,000 set aside to contribute to the cost incurred by Members for broadband & landlines. The recent Members Allowance review considered the option to not continue this commitment.

Corporate Items - Prepayment of Pension Liability

The employer's contributions to the Warwickshire Pension fund are calculated on a triennial basis with the next three years contribution rate to be implemented from April 2020. As part of the valuation process the members of the pool have been exploring the option to generate savings as well as continue to increase the funding of the scheme. Hyman Robertson LLP in their role as actuary to the fund, have given the pool members the option to pay a 3-year lumpsum payment of the expected pension contributions rather than pay monthly instalments. As a result of this and subject to approval from Council, an estimated settlement of £7.990m could realise a gross saving of £0.451m over a three-year period (assumed £0.150m per year).

Based on current interest rates, the proposed return from this investment is greater than what we would expect from the Authority's existing investment portfolio. The payment of the sum, however, will impact upon the expected investment return achieved by the authority through adjusting cash flows. Income that was previously earmarked for investments will need to be used to fund this and as a result of this the loss of investment income would equate to an estimated £0.085m per year. This will achieve an estimated net saving of (£0.065m) per year for three years.

This is subject to the final actuary valuation confirmation. This will be provided following budget setting and any variation will be reported as part of the budget monitoring process during 2020/21.

GENERAL FUND CAPITAL BUDGET 2020/21 AND ONWARDS

The majority of schemes shown in the Portfolio Summary Tables were subject to an appraisal process, which asked several questions about each proposed scheme. Some of the factors considered include:

Strategic Case - relevant local and national policies and strategies

Commercial Case - the procurement arrangements that ensure supply side can deliver requirements on an efficient market basis

Financial Case - the capital and revenue costs / savings over the life span of the project

Management Case - the governance, plans, and resources that are in place for successful implementation

Decisions on which schemes should be approved for 2020/21 will be needed after considering:

- any capital costs required in later years in order to complete a scheme;
- interest costs and Minimum Revenue Provision (MRP) associated with borrowing to fund the programme; and
- revenue consequences of individual schemes.

Please note that revenue implications and interest costs/MRP for 2020/21 arising from all the schemes shown in Appendices 6 and 7 and portfolio summary Tables have **been included** within the General Fund revenue budget see Table 1.

Therefore, if any capital scheme having revenue or interest implications for 2020/21 is removed from the draft capital budget for 2020/21, this will mean that the total of the draft General Fund revenue budget will be affected.

An analysis of proposed funding is also shown in Appendices 6 and 7 of the main budget papers alongside the portfolio summaries for the draft capital budget for 2020/21.

1.2.1 PROPOSED SPENDING – Growth and Investment

Growth and Investment - Service Line	2019/20 Original Budget £000	2020/21 Draft Expenditure £000	2020/21 Draft Income £000	2020/21 Accounting Adj. £000	2020/21 Draft Budget £000
Art Gallery & Museum	861	11	0	(23)	849
The Benn Hall	106	(11)	(12)	(3)	80
Building Control Service	102	0	0	(2)	100
Economic Development	528	81	50	29	688
Hall of Fame	182	0	0	(111)	71
Head of Growth & Investment	0	6	0	(6)	0
Land Charges	(29)	6	0	(2)	(25)
Leisure Grants	21	0	0	0	21
Planning Services <i>Note 1</i>	242	74	(102)	13	227
Queen's Diamond Jubilee Centre	(36)	0	3	(15)	(48)
Sports & Recreation <i>Note 2</i>	373	146	(222)	(4)	293
Town Centre CCTV & Management	283	4	0	(5)	282
Town Centre Improvements <i>Note 3</i>	7	50	0	(1)	56
Visitors' Centre	246	(24)	0	(15)	207
Overall Total	2,886	343	(283)	(145)	2,801

Table 4 – Analysis of Budgets compared with 2019/20

Notes

1. Includes proposals relating to growth factored in for costs relating to the development strategy.
2. Increase in expenditure and income following the agreement to subcontract the Family Weight Management Programme.
3. Incorporates the Key Decision of £0.150m - Town Centre Improvement Budget.

Growth and Investment - Services	2019/20 Net Budget £000	Growth & Inflation £000	Income £000	Saving & Key Decisions £000	Salary Adj. £000	Other Adj. £000	2020/21 Draft Net Budget £000
Art Gallery & Museum	861	0	0	0	8	(20)	849
The Benn Hall	106	0	(12)	0	(11)	(3)	80
Building Control Service	102	0	0	0	0	(1)	100
Economic Development	528	36	0	0	37	87	688
Hall of Fame	182	0	0	0	0	(111)	71
Head of Growth & Investment	0	0	0	0	6	(6)	0
Land Charges	(29)	0	0	0	5	(1)	(25)
Leisure Grants	21	0	0	0	0	0	21
Planning Services	242	16	(52)	0	58	(37)	227
Queen's Diamond Jubilee Centre	(36)	0	0	0	0	(12)	(48)
Sports & Recreation	373	0	(84)	0	10	(6)	293
Town Centre CCTV & Management	282	5	0	0	0	(5)	282
Town Centre Improvements	7	0	0	50	0	(1)	56
Visitors' Centre	246	0	0	0	13	(52)	207
	2,886	57	(148)	50	126	(170)	2,801

Table 5 – Movement in Budget from 2019/20 to 2020/21 by Service

Summary of detailed proposals

A) Growth

Service Line Description	Growth £000	Proposal Detail
Economic Development	36	In relation to finance sub regional plan evidence
Total Economic Development	36	
Planning Services	16	To cover additional Legal costs for Planning Appeals
Total Planning Services	16	
Overall Total	52	

Table 6 – Growth Proposals to 2020/21 by Service

B) Income

Service Line Description	Income £000	Proposal Detail
The Benn Hall	(12)	Increased income on sales throughout the Benn Hall
Total The Benn Hall	(12)	
Planning Services	(52)	Increased Planning income based on expected demand through adoption on the local plan
Total Planning Services	(52)	
Sports & Recreation - Management	(17)	reduction of the direct costs funded by the authority through grant funding and commercialisation
Sports & Recreation - On Track Service	(27)	50% reduction of the direct costs funded by the authority through grant funding and commercialisation
Sports & Recreation - Sports Development	(20)	50% reduction of the direct costs funded by the authority through grant funding and commercialisation
Sports & Recreation - Play Rangers	(20)	50% reduction of the direct costs funded by the authority through grant funding and commercialisation
Total Sports & Recreation	(84)	
Overall Total	(148)	

Table 7 – Income Proposals to 2020/21 by Service

1.2.2 PROPOSED SPENDING – Corporate Resources

Corporate Resources - Services	2019/20 Original Budget £000	2020/21 Draft Expenditure £000	2020/21 Draft Income £000	2020/21 Accounting Adj. £000	2020/21 Draft Budget £000
Council Tax & Business Rates Collection	434	5	0	71	510
Public Conveniences	66	(1)	0	0	65
Head of Corporate Resources	0	2	(3)	(2)	(3)
Corporate Property Administration Note 1	7	203	(167)	(43)	0
Corporate Property Management	(10)	0	19	42	51
Handy Person Service	0	10	(10)	0	0
General Financial Expenses	0	8	0	(8)	0
Public Offices	0	(3)	0	3	0
Resources	2	67	0	(69)	0
Retired Employees/Unapportionable Note 2	471	(67)	0	1	405
Overall Total	970	224	(161)	(5)	1,028

Table 8 – Analysis of Budgets compared with 2019/20

Notes

1. The service now includes the Property Maintenance Team which has no financial impact on General Fund and is fully recharged back to the Housing Revenue Account.
2. The movement of costs from the centrally held pension liability to services. The pension at source has increased from 19.2% to 19.7% which is offset by the reduction held centrally.

Corporate Resources - Services	2019/20 Net Budget Budget £000	Growth & Inflation £000	Income £000	Saving & Key & Key Decisions £000	Salary Adj. £000	Other Adj. £000	2020/21 Draft Net Budget £000
Council Tax & Business Rates Collection	434	0	0	0	7	69	510
Public Conveniences	66	0	0	0	0	(1)	65
Head of Corporate Resources	0	0	0	(3)	2	(2)	(3)
Corporate Property Administration	7	26	0	(3)	19	(49)	0
Corporate Property Management	(10)	0	(2)	0	0	63	51
Handy Person Service	0	10	(10)	0	0	0	0
General Financial Expenses	0	3	0	0	0	(3)	0
Public Offices	0	0	0	0	0	0	0
Resources	2	2	0	(21)	86	(69)	0
Retired Employees/Unapportionable	471	0	0	(6)	(62)	2	405
	970	41	(12)	(33)	52	10	1,028

Table 9 – Movement in Budget from 2019/20 to 2020/21 by Service

Summary of detailed proposals

A) Growth

Corporate Resources - Services	Growth £000	Proposal Detail
Handyperson Service	10	This reflects the net cost of providing the Handyperson Service
Total Handyperson Service	10	
Other Minor Growth with	5	Small increases across several services for items such as professional subscriptions and service subscriptions
Overall Total	15	

Table 10 – Growth Proposals to 2020/21 by Service

B) Income

Corporate Resources - Services	Income £000	Proposal Detail
Handyperson Service	(10)	Income generated from commercialisation of service
Total Resources	(10)	
Corporate Property Management	(2)	Increase reflects the expected level of income for this year
Total Corporate Property Management	(2)	
Overall Total	(12)	

Table 11 – Income Proposals to 2020/21 by Service

C) Savings

Corporate Resources - Services	Savings £000	Proposal Detail
Resources	(20)	Agency staff budget no longer required
Total Resources	(20)	
Retired Employees/Unapportionable	(6)	Reduces over time as people leave the pension scheme
Total Retired Employees/Unapportionable	(6)	
Other Minor Savings Proposals	(7)	Growth Proposals less than £25,000 will be met from efficiencies or increased commercialisation within services - to be realigned to services within future budget papers and small savings across the portfolio for items such as Window Cleaning and Agency Costs
Overall Total	(33)	

Table 12 – Savings Proposals to 2020/21 by Service

Summary of Capital Programme

	Capital						Revenue Implications					
Portfolio / Scheme Name	Gross Expenditure			External Contributions / Earmarked Reserves / Revenue Contributions		Borrowing		Running Costs		Estimated Interest costs		Minimum Revenue Provision
	2020/21	2021/22	2022/23	2020/21	Future Years	2020/21	Future Years	2020/21*	Full Year	2020/21*	Full Year	2021/22
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
	Corporate Property Enhancement	424	340	340	0	0	424	680	0	0	5	11

Table 13 – Capital Budget 2020/21

1.2.3 PROPOSED SPENDING – Environment and Public Realm

Environment and Public Realm - Services	2019/20 Original Budget £000	2020/21 Draft Expenditure £000	2020/21 Draft Income £000	2020/21 Accounting Adj. £000	2020/21 Draft Budget £000
Car Parks & Parking	(127)	(7)	78	(21)	(77)
Cemeteries	123	(6)	0	4	121
Crematorium	(133)	20	(19)	48	(84)
Crime & Disorder	118	8	0	(20)	106
WSU Depot	0	0	(8)	8	0
Head of Environment & Public Realm	0	4	(14)	(4)	(14)
Hackney Carriages & Private Hire Vehicles	20	0	0	(12)	8
Miscellaneous Highways Services	442	9	0	(48)	403
Land Drainage	16	(9)	0	(1)	6
Licensing	68	(31)	0	5	42
Parks, Recreation Grounds & Open Spaces	1,884	42	49	(58)	1,917
Parks & Public Realm	18	1	(1)	(8)	10
Regulatory Services	897	16	36	30	979
Safety & Resilience	128	15	0	(7)	136
Sewage Disposal Plant	13	0	0	(1)	12
Street Cleansing	980	10	0	(20)	970
Trade Waste/Recycling	49	228	(261)	(44)	(28)
WSU Vehicle Workshop	(1)	6	0	(4)	1
Waste Collection & Recycling <i>Note 1</i>	2,426	170	(22)	170	2,744
Overall Total	6,921	476	(162)	17	7,252

Table 14 – Analysis of Budgets compared with 2019/20

Notes

1. This includes the reversal of the 2019/20 kerbside saving proposal.

Environment and Public Realm - Services	2019/20 Net Budget Budget £000	Growth & Inflation £000	Income £000	Saving & Key Decisions £000	Salary Adj. £000	Other Adj. £000	2020/21 Draft Net Budget £000
Car Parks & Parking	(127)	0	38	95	0	(83)	(77)
Cemeteries	122	0	0	0	0	(2)	121
Crematorium	(133)	17	(24)	0	7	48	(84)
Crime & Disorder	118	0	0	0	8	(20)	106
WSU Depot	0	0	(8)	(2)	0	10	0
Head of Environment & Public Realm	0	0	0	(14)	2	(3)	(14)
Hackney Carriages & Private Hire Vehicles	19	0	0	0	0	(12)	8
Miscellaneous Highways Services	442	10	0	(6)	5	(48)	403
Land Drainage	16	0	0	(9)	0	(1)	6
Licensing	68	0	0	(33)	3	5	42
Parks, Recreation Grounds & Open Spaces	1,884	30	0	(8)	40	(29)	1,917
Parks & Public Realm	18	0	0	0	0	(8)	10
Regulatory Services	897	2	35	(13)	28	30	979
Safety & Resilience	128	10	0	(4)	5	(3)	136
Sewage Disposal Plant	13	0	0	0	0	(1)	12
Street Cleansing	980	0	0	0	12	(22)	970
Trade Waste/Recycling	49	215	(261)	0	14	(45)	(28)
WSU Vehicle Workshop	(1)	28	0	(28)	6	(5)	1
Waste Collection & Recycling	2,426	169	(51)	0	30	169	2,744
	6,921	481	(270)	(22)	161	(19)	7,252

Table 15 – Movement in Budget from 2019/20 to 2020/21 by Service

Summary of detailed proposals

A) Growth

Environment and Public Realm - Services	Growth £000	Proposal Detail
Crematorium	5	To match the historic costs of Gas usage
Crematorium	5	To allow the service to build reserve to fund future service requirements
Total Crematorium	10	
Miscellaneous Highways Services	10	On going maintenance budget required for Car Park surface works
Total Miscellaneous Highways Services	10	
Parks, Recreation Grounds & Open Spaces	20	Increase in contractor budget following review of service requirements
Parks, Recreation Grounds & Open Spaces	10	Increase in contractor budget following review of service requirements
Total Parks, Recreation Grounds & Open Spaces	30	
Safety & Resilience	8	In relation to salaries following service review
Total Safety & Resilience	8	
Trade Waste/Recycling	41	New Trade Waste Officer post as approved by Cabinet September 2019
Trade Waste/Recycling	143	Increased Landfill tax to be paid to WCC based on an updated calculation method for Commercial Waste service
Total Trade Waste/Recycling	184	
WSU Vehicle Workshop	25	Removal of vehicle savings budget following service review
Total WSU Vehicle Workshop	25	
Waste Collection & Recycling	79	Additional refuse posts following non delivery of 2019/20 kerbside collection key decision
Waste Collection & Recycling	22	Increase in agency budget to meet service requirements to cover sickness and holidays
Waste Collection & Recycling	19	Increase in fuel budget following non delivery of 2019/20 of kerbside collection key decision
Waste Collection & Recycling	25	Increased budget for the Recycling Gate Fee following an adjustment for the current contract
Total Waste Collection & Recycling	145	
Minor Growth Proposals	20	Increased budget requested for various services across the Environment & Public Realm portfolio including items such as utilities, agency and vehicle running costs
Overall Total	431	

Table 16 – Growth Proposals to 2020/21 by Service

B) Income

Service Line Description	Income £000	Proposal Detail
Car Parks & Parking	41	Realignment of income following review of income trends over previous years
Total Car Parks & Parking	41	
Crematorium	(16)	Increased due to the % change in no service cremations (950 cremations with 7% no service)
Total Crematorium	(16)	
WSU Depot	(8)	Realignment of income following review of income trends
Total WSU Depot	(8)	
Parks, Recreation Grounds & Open Spaces	(5)	Previously unbudgeted income expectation for the Caldecott Park Café
Parks, Recreation Grounds & Open Spaces	6	Reduction following cessation of an external contract for Ground Maintenance works
Total Parks, Recreation Grounds & Open Spaces	1	
Regulatory Services	37	Cessation of the investigative fly tipping contracts with other Local Authorities
Total Regulatory Services	37	
Trade Waste/Recycling	(76)	Anticipated increase in Trade Waste income
Trade Waste/Recycling	(31)	Fees and Charges review 2020/21
Trade Waste/Recycling	(154)	Increased commercialisation of Trade waste
Total Trade Waste/Recycling	(261)	
Waste Collection & Recycling	(26)	Recycling Credits assumed CPI and adjust for current tonnage
Waste Collection & Recycling	(22)	Anticipated increase in garden waste subscription income due to growth in the borough
Total Waste Collection & Recycling	(48)	
Minor Income Proposals	(16)	Minor increases to income across the portfolio mainly due to fees and charges increases
Overall Total	(270)	

Table 17 – Income Proposals to 2020/21 by Service

C) Savings

Service Line Description	Savings £000	Proposal Detail
Car Parks & Parking	(5)	Budget no longer required for consultancy following service review
Total Car Parks & Parking	(5)	
Miscellaneous Highways Services	(6)	Budget reduced based on historical spend and on going requirements.
Total Miscellaneous Highways Services	(6)	
Land Drainage	(9)	Budget reduced based on historical spend.
Total Land Drainage	(9)	
Licensing	(33)	Restructure of Licensing team, including introduction of trainee post
Total Licensing	(33)	
Regulatory Services	(5)	Airways Radio software no longer needed
Regulatory Services	(8)	Reduction due to review of historic spend and on-going requirements
Total Regulatory Services	(13)	
WSU Vehicle Workshop	(24)	Qualified post replaced with Trainee post
Total WSU Vehicle Workshop	(24)	
Other Minor Savings	(18)	Minor savings across the portfolio for items such as Vehicle Running Costs and Personal Protective Clothing
To be apportioned	(14)	Growth Proposals less than £25,000 will be met from efficiencies or increased commercialisation within services - to be realigned to services within future budget papers
Overall Total	(122)	

Table 18 – Savings Proposals to 2020/21 by Service

Summary of Capital Programme

Portfolio / Scheme Name	Capital						Revenue Implications					
	Gross Expenditure			External Contributions / Earmarked Reserves / Revenue Contributions		Borrowing		Running Costs		Estimated Interest costs		Minimum Revenue Provision
	2020/21	2021/22	2022/23	2020/21	Future Years	2020/21	Future Years	2020/21*	Full Year	2020/21*	Full Year	2021/22
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Vehicle Replacement ¹	400	400	400	0	0	400	800	0	0	5	10	54
Open Spaces Refurbishments - Glaramara Close Play Area	150	150	150	50	100	100	200	0	0	1	3	6
Open Spaces Refurbishments - Safety Improvements	50	50	50	0	0	50	100	0	0	1	1	3
Open Spaces Refurbishments - Street Furniture	40	40	40	0	0	40	80	0	0	1	1	2
Memorial Safety	30	30	30	0	0	30	60	0	0	0	1	1
Great Central Way Bridge Repairs	0	165	165	0	0	0	330	8	16	0	0	0
Brownsover Car Park Purchase of Waste Bins ²	70	0	0	0	0	70	0	0	0	1	2	4
	88	88	88	88	175	0	0	0	0	0	0	0
Total	828	923	923	138	275	690	1,570	8	16	9	17	70

Table 19 – Capital Budget 2020/21

Notes

1. Vehicle replacement programme under review
2. To be financed via S106 developer contributions / direct revenue contributions

1.2.4 PROPOSED SPENDING – Communities and Homes

Communities & Homes - Services	2019/20 Original Budget £000	2020/21 Draft Expenditure £000	2020/21 Draft Income £000	2020/21 Accounting Adj. £000	2020/21 Draft Budget £000
Community Advice & Support Team <i>Note 1</i>	1,731	(50)	(122)	(35)	1,524
Community Grants	184	0	0	0	184
Head of Communities & Homes	0	2	0	(2)	0
Customer & Information Services	3	57	(39)	(21)	0
Customer Support Services	9	15	0	(24)	0
Equality & Diversity	0	1	0	(1)	0
HEART Shared Service Scheme	0	6	0	0	6
House Purchase & Improvement Loans	(2)	(1)	2	0	(1)
Housing Benefits Payments <i>Note 2</i>	(44)	(3,212)	3,143	0	(113)
Housing Strategy & Enabling	369	15	0	7	391
Central Telephone Service	0	(15)	0	15	0
Homelessness Early Intervention Project	3	(47)	33	11	0
Welfare Services (Private Lifelines)	(68)	3	(40)	0	(105)
Woodside Park	84	5	(5)	5	89
Warwickshire Direct Partnership	0	20	0	(20)	0
Overall Total	2,269	(3,200)	2,971	(65)	1,975

Table 20 – Analysis of Budgets compared with 2019/20

Notes

1. The reduction in budget relates to ongoing impact of savings related to the housing acquisition fund proposal from 2019/20 and use of grants to support costs within the Community Advice Support Team
2. The reduced cost relates to the reduced cost within housing benefits which is offset by changes in the income.

Communities & Homes - Services	2019/20 Net Budget Budget £000	Growth & Inflation £000	Income £000	Saving & Key Decisions £000	Salary Adj. £000	Other Adj. £000	2020/21 Draft Net Budget £000
Cast Team	1,731	0	(40)	(140)	3	(30)	1,524
Community Grants	184	8	(8)	0	0	0	184
Head of Communities & Homes	0	0	0	0	2	(2)	0
Customer & Information Services	3	43	(39)	0	14	(21)	0
Customer Support Services	9	0	0	0	15	(24)	0
Equality & Diversity	0	0	0	0	1	(1)	0
HEART Shared Service Scheme	0	0	0	0	6	0	6
House Purchase & Improvement Loans	(2)	0	2	0	0	(1)	(1)
Housing Benefits Payments	(45)	0	0	0	0	(68)	(113)
Housing Strategy & Enabling	369	0	0	0	15	7	391
Central Telephone Service	0	0	0	(15)	0	15	0
Homelessness Early Intervention Project	3	1	(38)	(47)	(15)	96	0
Welfare Services (Private Lifelines)	(67)	3	(40)	0	0	(1)	(105)
Woodside Park	84	1	0	0	1	3	89
Warwickshire Direct Partnership	0	20	0	0	0	(20)	0
	2,269	75	(163)	(202)	42	(47)	1,975

Table 21 – Movement in Budget from 2019/20 to 2020/21 by Service

Summary of detailed proposals

A) Growth

Service Line Description	Growth £000	Proposal Detail
Community Grants	8	To allocate grants funded through income generated through the RBC Lotto
Total Community Grants	8	
Customer & Information Services	10	For software maintenance cost associated with the Disaster Recovery System
Customer & Information Services	33	For software maintenance cost associated with the Financial Management System
Total Customer & Information Services	43	
Warwickshire Direct Partnership	20	Required following a move to a single instance database following the reduction in technical support
Total Warwickshire Direct Partnership	20	
Minor Growth Proposals	4	Various services across portfolio including items such as utilities, agency and vehicle running costs
Overall Total	75	

Table 22 – Growth Proposals to 2020/21 by Service

B) Income

Service Line Description	Savings £000	Proposal Detail
Cast Team	(140)	Stretched saving linked to Housing Acquisition Fund Proposal approved in for the medium term
Total Cast Team	(140)	
Customer and Information Services	(47)	Reduction in software maintenance and crisis funding based estimated requirements
Total Customer and Information Services	(47)	
Central Telephone Service	(15)	Savings found through procurement of a new supplier
Total Central Telephone Service	(15)	
Overall Total	(202)	

Table 23 – Savings Proposals to 2020/21 by Service

C) Savings

Service Line Description	Income £000	Proposal Detail
Community Grants	(8)	Increased income funded through the Rugby Lotto will be distributed and given as grants
Total Community Grants	(8)	
Community Advice and Support Team	(40)	Grant income to offset the costs of Homeless Outreach Worker
Total Community Advice and Support Team	(40)	
Customer & Information Services	(39)	Increased income budget following review of charges for Street Naming and Numbering
Total Customer & Information Services	(39)	
WTHEIP	(38)	Grant contribution from reserve
Total WTHEIP	(38)	
Welfare Services (Private Lifelines)	(40)	Estimated growth in Lifeline provision already included in the Medium Term Financial Plan
Total Welfare Services (Private Lifelines)	(40)	
Minor Income Proposals	2	
Overall Total	(163)	

Table 24 – Income Proposals to 2020/21 by Service

Summary of Capital Programme

Portfolio / Scheme Name	Capital						Revenue Implications					
	Gross Expenditure			External Contributions / Earmarked Reserves / Revenue Contributions		Borrowing		Running Costs		Estimated Interest costs		Minimum Revenue Provision
	2020/21	2021/22	2022/23	2020/21	Future Years	2020/21	Future Years	2020/21*	Full Year	2020/21*	Full Year	2021/22
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
ICT Refresh Programme - Desktop	111	101	85	111	0	0	186	0	0	0	0	0
ICT Refresh Programme - Infrastructure	130	95	102	130	0	0	197	0	0	0	0	0
ICT Refresh Programme - AV Equipment	8	8	8	8	0	0	15	0	0	0	0	0
ICT - Automated Chatbot & AI	20	20	20	20	0	0	40	4	8	0	0	0
Legal Case Management System	17	0	0	17	0	0	0	0	3	0	0	0
Disabled Facilities Grants	662	662	662	632	1,264	30	60	0	0	0	1	1
Total	948	885	877	918	1,264	30	498	4	10	0	1	1

Table 25 – Capital Budget 2020/21

1.2.5 PROPOSED SPENDING – Executive Director Services

Executive Director - Services	2019/20 Original Budget £000	2020/21 Draft Expenditure £000	2020/21 Draft Income £000	2020/21 Accounting Adj. £000	2020/21 Draft Budget £000
Civic Responsibilities	12	2	0	0	14
Communication	0	(11)	0	11	0
Democratic/Corporate Core	1,199	0	0	83	1,282
Democratic Services	1	(10)	0	9	0
Electoral Registration	160	(9)	23	4	178
Electoral Services	224	0	0	(1)	223
Executive Director	0	4	0	(4)	0
Legal Services	0	9	0	(9)	0
Mayoral Services	10	1	0	0	11
Members' Expenses	358	3	0	0	361
Overall Total	1,964	(11)	23	93	2,069

Table 26 – Analysis of Budgets compared with 2019/20

Executive Director - Services	2019/20 Net Budget Budget £000	Growth & Inflation £000	Income £000	Saving & Key Decisions £000	Salary Adj. £000	Other Adj. £000	2020/21 Draft Net Budget £000
Civic Responsibilities	12	2	0	0	0	0	14
Communication	0	0	0	(16)	4	12	0
Democratic/Corporate Core	1,199	0	0	0	0	83	1,282
Democratic Services	1	0	0	0	(10)	9	0
Electoral Registration	159	0	23	(4)	(5)	5	178
Electoral Services	224	0	0	0	0	(1)	223
Executive Director	0	0	0	0	3	(3)	0
Legal Services	0	0	0	0	9	(9)	0
Mayoral Services	10	0	0	0	1	0	11
Members' Expenses	358	0	0	(8)	11	0	361
	1,964	2	23	(28)	14	83	2,069

Table 27 – Movement in Budget from 2019/20 to 2020/21 by Service

Summary of detailed proposals

A) Growth

Executive Director - Services	Growth £000	Proposal Detail
Civic Responsibilities	2	Budget required to cover the increased costs associated with Remembrance Sunday
Total Civic Responsibilities	2	
Overall Total	2	

Table 28 – Growth Proposals to 2020/21 by Service

B) Income

Executive Director - Services	Income £000	Proposal Detail
Electoral Registration	23	Reduction of income following cessation of the grant issued by the Cabinet Office
Total Electoral Registration	23	
Overall Total	23	

Table 29 – Income Proposals to 2020/21 by Service

C) Savings

Executive Director - Services	Savings £000	Proposal Detail
Communication	(16)	Following historic spend the budget to be reduced on Publicity & Marketing
Total Communication	(16)	
Electoral Registration	(4)	Savings found through new ways of working through service redesign
Total Electoral Registration	(4)	
Overall Total	(20)	

Table 30 – Savings Proposals to 2020/21 by Service

1.3 FEES AND CHARGES

Fees and charges represent a significant source of finance for the Council. The Council receives approximately £5.600m from income from fees and charges each year. It is important that fees and charges are set at an appropriate level to optimise income to the Council.

The Council provides a wide range of services for which fees and charges can be made. However, some of these fees and charges are set at a statutory level such as planning application fees and environmental protection fees. Others are discretionary, and the Council can decide upon an appropriate charge for the service. Examples include bulky waste collections and room hire charges for which the fees and charges are reviewed annually as part of the budget setting process

1.4 PLANNED SPENDING ON CORPORATE ITEMS

(i) **Net Cost of Borrowing (NCoB)**

£0.315m - Interest is earned by investing Council funds not required for spending purposes at a time, although this is more than offset by the current cost of borrowing.

(ii) **Minimum Revenue Provision (MRP)**

£1.594m - The Council is required to set sums aside from revenue resources for the repayment of loans which have been used for capital expenditure purposes. The amount to be set aside is calculated based on the estimated life of the assets for which borrowing has been undertaken.

The combination of the Net Cost of Borrowing and MRP totals represents the total annual financing costs for the Council's General Fund debt. This totals £1.9 million, which is equivalent to 11.50% of the Council's net revenue budget.

(iii) **Revenue Contribution to Capital Outlay**

£0.440m - Revenue Contributions to Capital Outlay are contributions from the revenue budget to finance capital expenditure. It is proposed for 2020/21 to allocate a revenue contribution in order to part-fund the capital expenditure. These revenue contributions finance capital expenditure and the diversion of New Homes Bonus to reduce the reliance on borrowing to finance the General Fund capital programme.

(iv) **Contributions to the Business Rates Equalisation Reserve**

£2.481m - The Council is budgeting to make a net contribution to this reserve in 2020/21. This is in line with the council's policy identified within the Medium Term financial strategy to gradually reduce the amount of business rates growth included

in the base budget, with the long-term aim of only budgeting at the 'funding baseline' in the base budget.

(v) **Contributions and from General Reserves**

The Council is budgeting to make the following transfers;

- **£0.242m** into general fund balances due to slippage in MRP requirement for 2020/21.

1.5 CORPORATE INCOME

(i) **Retained Business Rates**

Under the Business Rates Retention system councils retain a proportion of the business rates generated in their local economies. Business rates therefore may now be a locally generated source of income, as per Council Tax, rather than a form of government support.

In 2020/21 Rugby will expect to retain **£6.318m** of its business rates, representing an £0.050m increase compared to 2019/20.

- (ii) **New Homes Bonus** – The government introduced the New Homes Bonus in April 2011. The bonus was designed to ensure that the economic benefits of housing growth are returned to the councils and communities where that growth takes place.

The Government has confirmed that there will be no changes to New Homes Bonus allocation methodology for 2020/21. However, the risk to changes to the scheme in future years remain, as the Government has only confirmed that the scheme will not be changed for the forthcoming year.

In 2020/21 Rugby's total New Homes Bonus allocation will be **£2.382m**. This represents an increase of £0.241m compared to 2019/20.

- (iii) **Other Government Grants** - In 2020/21 the Council estimates that it will receive **£0.256m** in other grants, consisting of Housing Benefit Administration grant, Council Tax Support Administration Grant.

2. BUDGET CONTEXT 2020/21

2.1 OVERVIEW

A balanced draft budget is presented for 2020/21. This is based upon an assumed £5 increase in council tax.

2.2 FINANCIAL SELF-SUFFICIENCY

The achievement of financial self-sufficiency is one of the Council's overarching corporate priorities. This is defined as:

It is necessary to remove reliance on arbitrary funding from central government which doesn't sufficiently keep pace with changes in local factors and the needs of the population. Instead, sources of income for the Council need to result from decisions the organisation makes; be that from service charges, local taxation, economic growth or investment income. Alongside income, it is equally important to be able to directly control the Council's expenditure; by reducing exposure to changes from other organisations and ensuring procurement is smart.

To aid the achievement of this priority, a suite of policies was approved by Council within the Medium Term Financial Strategy. The adoption of these policies are reflected in this draft budget and are directly referred to within the relevant sections of this report. As explained in previous reports, the two most fundamental policies relate to the utilisation of excess New Homes Bonus and Retained Business Rates, with a tapered reduction of the proportion of these income streams included in the base budget.

2.3 LOCAL GOVERNMENT FINANCE SETTLEMENT 2020/21

The Final Local Government Finance Settlement was announced on the 6 February 2020 via a written statement. However, the formal vote on the settlement will not take place until the week beginning 24 February 2020. As a result of the delay, the Council may set the budget and council tax before the final settlement has been formally approved by parliament. There is no legal requirement for the Council to await the final settlement by parliament.

There were no changes in the final settlement for Rugby Borough Council, confirmed on 6 February 2020, therefore the budgets remain based on the figures contained in the provisional settlement, as reported to Cabinet previously.

The key elements of the 2020/21 settlement are provided below. Full settlement details can be accessed using the following link.

<https://www.gov.uk/government/collections/final-local-government-finance-settlement-england-2020-to-2021>

Council Tax

Core principle of a maximum increase of 1.99% in Band D. Shire district councils can increase their Band D council tax by the higher of 1.99% or £5.

New Homes Bonus (NHB)

The government will be making a new round of allocations of the New Homes Bonus for 2020/21. There will be no legacy payments on these new allocations, but the government will make legacy payments on allocations made in earlier years which are due to be paid in 2020/21.

In the written statement, the Secretary of State announced that there will be a consultation on the future of the housing incentive in the Spring. The government is keen to move “to a new, more targeted approach that rewards local authorities where they are ambitious in delivery the homes we need”.

2.4 BUSINESS RATES

The main financial risk the Council faces remains to be the reset of the current Business Rates Retention System (BRRS). Resetting the system will redistribute the business rates growth generated since 2013/14, the point at which the retained rates system was introduced.

It was confirmed in the 2020/21 spending round published in September 2019 that there will be no baseline reset in 2020/21. This means the BRRS effectively rolls forward unchanged for another year resulting in the continued benefit of retained growth above the baseline to be transferred into the Business Rates Equalisation Reserve (BRER).

Table 31 shows how the funding for Business Rates would be allocated over the medium term, with a proportion of business rates included in the base budget and remaining growth contributed to reserves. This is based on the proposed Full Reset.

Detailed Business Rates funding - Full Reset	2020/21	2021/22	2022/23	2023/24
	£000	£000	£000	£000
Settlement Funding Assessment (SFA)	(2,418)	(2,349)	(2,372)	(2,396)
Sustainable baseline Business rates growth above the SFA funding level	(500)	(569)	(546)	(522)
Business rates growth above the sustainable baseline	(3,200)	(461)	(750)	(800)
Business rates pooling dividend	(200)	0	0	0
Total Retained Income	(6,318)	(3,379)	(3,668)	(3,718)

Table 31 – Summary of Business Rates Income over the medium Term 2020 - 2024

SFA represents the proposition of business rates authorities need to retain in order to fund core services (along-side other income e.g. council tax, fees and charges).

As reported previously, the full impact and outcome of the Fair Funding Review may not be known until Autumn 2020. Consequently, there are significant risks on future baseline funding levels and any retention of growth. However, this will continue to be reviewed and updated as further information is made available. Table 31 above shows that;

- SFA income across the MTFP is assumed to remain relatively flat at an average £2.384m. As previously reported, the Fair Funding Review will be focussing on this area of funding for all authorities which presents a risk to the Council if the assessment of needs is reduced.
- Following the reset, it is assumed that there will be a significant reduction in the proportion of growth that the authority retains. With total growth dropping from £3.700m in 2020/21 to £1.030m in 2021/22 and an overall business rates funding level to assume a baseline of £2.918m for future years.
- The Council continues to contribute to the BRER with business rates growth above the sustainable baseline.

In addition, the Draft Budget proposed for 2020/21 includes a collection fund deficit of £0.734m which will be offset against a transfer from the BRER.

2.5 COUNCIL TAX

The final Local Government Finance Settlement 2020/21 was announced on 6 February 2020, within which the Secretary of State for the Ministry of Housing, Communities and Local Government confirmed the council tax referendum principles for 2020/21.

For 2020/21, shire district councils can increase their relevant basic amount of council tax, by up to 1.99% or £5, whichever is greater. This is the maximum increase in Council Tax that the Secretary of State has permitted for district councils before being required to seek the approval of their local electorate in a referendum.

As per the policy adopted in the Medium-Term Financial Strategy, for financial planning purposes a maximum increase in Council Tax has been assumed at £5 for all years.

The relevant Basic Band D Council Tax for 2020/21 is **£194.72** excluding parish precepts or **£216.81** including parish precepts. It is the relevant Basic Band D Council Tax multiplied by the tax base that provides the council tax requirement of **£7,542,526** for 2020/21 as shown in the Council Resolution at Appendix 1.

2.6 COLLECTION FUND

Rugby Borough Council, as billing authority, collects the Council Tax and Business Rates on behalf of Central Government, Warwickshire County Council, the Office of the Warwickshire Police & Crime Commissioner, the various Parishes as well as for itself and pays all income into the Collection Fund.

The Collection Fund operates like a trust fund; it is managed by the Council, but its assets and liabilities are quite distinct from those of the Council. Billing authorities must set Council Tax at a level which should enable the Collection Fund to meet all its payment demands.

Transactions in the Fund are mainly precept payments and income from Council Tax and business rates. As estimates of the income items must be made before the start of a financial year, there is always likely to be a variance between these estimates and actual amounts. For 2019/20 the estimated surplus/deficit is:

Council Tax - estimated surplus £0.081m

NNDR – estimated deficit £0.734m

These amounts are included in the Council Tax requirement for 2020/21.

2.7 GENERAL BALANCES AND EARMARKED RESERVES

Below is a summary of the current position for the earmarked reserves held by the general fund

	Balance at 1st April 2019	Balance at 31st March 2020	Balance at 31st March 2021	Balance at 31st March 2022	Balance at 31st March 2023	Balance at 31st March 2024
	£000	£000	£000	£000	£000	£000
General Fund balances	(2,253)	(1,665)	(2,256)	(2,256)	(2,256)	(2,256)
Corporate Reserves						
Business Rates Equalisation	(1,716)	(4,138)	(6,207)	(6,668)	(7,418)	(8,218)
Budget Stability	(2,145)	(2,401)	(3,575)	(3,575)	(3,575)	(3,575)
GF Revenue Carry Forward	(125)	(0)	(0)	(0)	(0)	(0)
Subtotal Corporate Reserves	(3,986)	(6,539)	(9,782)	(10,243)	(10,993)	(11,793)
Other Earmarked Reserves						
Organisation Wide Reserves	(1,768)	(1,766)	(1,766)	(1,766)	(1,766)	(1,766)
Growth and Investment	(629)	(625)	(306)	(306)	(306)	(306)
Corporate Resources	(177)	(171)	(171)	(171)	(171)	(171)
Communities and Homes	(788)	(753)	(806)	(819)	(832)	(845)
Environment and Public Realm	(597)	(307)	(795)	(548)	(313)	(372)
Total Other Earmarked Reserves	(3,959)	(3,622)	(3,844)	(3,610)	(3,388)	(3,460)
TOTAL General Fund Reserves	(10,198)	(11,826)	(15,882)	(16,109)	(16,637)	(17,509)

Table 32 – Summary of Reserve balances across the Medium Term

The balances of reserves are reviewed annually and for the higher risk reserves a risk assessment has completed and can be found in appendix 9.

Included within the balance of Environment and Public Realm is the assumption that the recommendation to create the Climate Emergency reserve with £0.500m from the 2020/21 business rates growth above the baseline is approved.

The recommendation to make this transfer will form part of the final Finance and Performance Monitoring Report which will be presented to Cabinet on 01 June 2020. This report will also include the results of a further review of the adequacy of all earmarked and Corporate reserves which could include additional recommendations to realign reserves based on continued analysis on the risk profile for each reserve.

3. MAJOR PRECEPTOR BUDGETS AND PRECEPTS

Warwickshire County Council (WCC) and the Office of the Warwickshire Police and Crime Commissioner (WPCC) set their own separate budgets and precepts.

The **indicative** increases included within Table 35 propose;

- WCC – Precept to be based on 3.99% which includes the precept for adult social care. This will be confirmed following the Full Council meeting expected to be held on 18 February 2020.
- WPCC - Precept to be based on 4.38%. This will be confirmed through formal notice ahead of the Council Tax setting meeting.

The proposed indicative precepts and average Council Tax Band D equivalents awaiting formal approval are shown below in Table 33 with comparative amounts for the two previous years.

	2018/19 £	2019/20 £	2020/21 £
WCC Precept	49,462,269	53,663,867	57,671,737
WCC Average Band D (including Adult Social Care Precept)	1,363.68	1,431.81	1,488.87
WPCC Precept	7,398,585	8,554,622	9,217,816
WPCC Average Band D	203.98	227.98	237.97

Table 33 – Indicative precepts and average Council Tax Band D equivalents 2018/19 through to 2020/21

4. COUNCIL TAX CALCULATION

4.1 COUNCIL TAX BASE

On 6 January 2020 Cabinet approved the 2020/21 Council Tax Base for the whole area at **38,735.24**.

Table 34 below shows the tax base for 2020/21 with comparative amounts for the two previous years.

	2018/19	2019/20	2020/21
Tax Base	33,271.17	37,479.74	38,735.24
% Anticipated Collection Rate	98.6%	98.6%	98.6%

Table 34 – Summary of Council Tax Base 2017/18 through to 2020/21

4.2 THE SPECIAL EXPENSES SCHEME

The Council operates a Special Expenses scheme that ensures residents only pay for services provided in their area.

The scheme operates on the basis that certain services are for the benefit of residents in the Town area only and they will need to meet the costs of these “Special Expense” activities shown below:

- Parks and open spaces
- Cemeteries
- Town Centre CCTV & Management

The above activities can also be carried out directly by Parish Councils and where this occurs, the estimated costs are included within Parish precepts.

Following the scrutiny review of the Special Expenses scheme last year, it was agreed by Cabinet on 4 November 2019 to make the following changes to the scheme.

- Caldecott Park – 4% of the cost be transferred to general expenses.
- Town Centre CCTV & Management – 13.5% of the cost be transferred to general expenses.

A specific “special expenses” calculation is needed to ensure residents do not pay twice for such services.

An overview of the special expenses calculation for 2020/21 is provided at Appendix A to this booklet.

4.3 PARISH PRECEPTS 2020/21

Parish precepts are charged to Parish taxpayers only. Each Parish Council precepts an amount to meet their planned spending on parish activities for the forthcoming year.

For 2020/21, Parish Councils have requested precepts totalling **£855,530** for which is an increase of £52,102 or 6.09% on the total amount for 2019/20 of £803,429. A full list of Parish Precepts is included at Appendix B.

4.4 COUNCIL TAX LEVELS

The actual “doorstep” amount of Council Tax to be paid by any property in the Borough will depend on a number of factors.

The Special Expenses calculation at Appendix A, shows that every resident in the whole of the Borough Council area will pay the “general” Council Tax amount.

In addition, residents will pay an added amount depending on:

- whether they live in the Town area, where they will need to meet the costs of the Special Expenses activities shown above, or
- whether they live in a Parish area that has planned spending and has set a precept.

Residents who live in a Parish area that has not set a precept, will only pay the amount of the general Council tax amount.

4.5 COUNCIL TAX BANDS

The Council Tax valuation bands are as shown below (still based on 1991 valuations as per legislation):

	Ratio to Band D	Valuation from £	Valuation to £
A	6/9	0	40,000
B	7/9	40,001	52,000
C	8/9	52,001	68,000
D	9/9	68,001	88,000
E	11/9	88,001	120,000
F	13/9	120,001	160,000
G	15/9	160,001	320,000
H	18/9	320,001	No upper limit

Table 36 – Council Tax valuation Bands

Any property that has either been constructed or altered to provide facilities for persons with disabilities would normally, for Council Tax purposes, be reduced by one Council Tax band, i.e. Band D to B and C.

The above Council Tax bands mean that:

- a Band H property would pay twice the amount of a Band D property
- a Band H property would pay three times the amount of a Band A property
- a Band A property would pay two-thirds the amount of a Band D property.

APPENDIX A

SPECIAL EXPENSES CALCULATION 2020/21

Step 1:

Calculate the total Borough Basic amount of Band D council tax.

RBC Basic Band D Council Tax	2020/21
Council Tax Requirement (including Parish Precepts)	£8,398,056
Divided by Tax Base	38,735.24
Average Band D Borough Basic Amount (a)	£216.81

Step 2:

Calculate the average Band D council tax for the special expense areas.

Special Expenses Calculation	2020/21	Town Area	Parish Area*
Special Expenses	£2,562,021	£1,706,491	£855,530
Divided by Tax Base	38,735.24	23,091.37	15,512.27
Average Band D (b)	£66.14	£73.90	£55.15

**This is an average only and the amount on the parish taxpayers bill will differ by Parish area*

Step 3:

Deduct the result of calculation (b) from calculation (a) to give the Borough "General" Expense amount of Band D Council Tax.

Every resident in the whole of the Borough Council area will pay the "general" Council Tax. For 2019/20 this is **£150.66**.

Depending on whether residents live in the Town Area or the Parish Area the special expense amount is added to the bill and the total amount billed by Rugby Borough Council is shown at (c).

Borough General Expense (a-b)	£150.66	£150.66	£150.66
Total billed (c)	£216.81	£224.56	£205.81

Residents who live in a Parish area that has not set a precept i.e. Copston Magna, Cosford, Kings Newnham and Wibtoft, only pay the general Council tax amount.

APPENDIX B

PARISH PRECEPTS 2020/21

PARISH	2020/21 Precept £	2020/21 Tax Base	2020/21 Average Band D £
Ansty	7,844.16	131.25	59.77
Binley Woods	43,000.00	989.53	43.45
Birdingbury	7,250.00	159.59	45.43
Bourton & Draycote	6,000.00	134.29	44.68
Brandon & Bretford	19,392.24	289.03	67.09
Brinklow	32,712.60	453.12	72.19
Burton Hastings	2,196.61	94.39	23.27
Cawston	84,025.13	1,966.42	42.73
Church Lawford	6,483.96	157.70	41.12
Churchover	23,850.00	795.30	29.99
Clifton-upon-Dunsmore	39,634.00	1,068.34	37.10
Combe Fields	300.00	68.83	4.36
Copston Magna	0.00	20.90	0.00
Cosford	0.00	8.56	0.00
Dunchurch	99,076.50	1,679.47	58.99
Easehall	3,150.00	104.99	30.00
Frankton	5,500.00	168.02	32.73
Grandborough	6,000.00	211.99	28.30
Harborough Magna	9,713.76	182.83	53.13
Kings Newnham	0.00	29.77	0.00
Leamington Hastings	2,900.00	232.56	12.47
Long Lawford	78,000.00	1,405.01	55.52
Marton	11,000.00	217.32	50.62
Monks Kirby	9,080.00	216.44	41.95
Newton & Biggin	18,000.00	446.39	40.32
Pailton	14,861.00	224.64	66.15
Princethorpe	13,436.00	170.64	78.74
Ryton-on-Dunsmore	64,684.00	688.35	93.97
Shilton & Barnacle	20,699.00	340.78	60.74
Stretton Baskerville	203.39	8.74	23.27
Stretton-on-Dunsmore	54,000.00	512.93	105.28
Stretton-under-Fosse	5,500.00	96.57	56.95
Thurlaston	7,500.00	199.91	37.52
Wibtoft	0.00	25.28	0.00
Willey	1,500.00	39.85	37.64
Willoughby	14,232.00	185.76	76.61
Withybrook	3,500.00	122.71	28.52
Wolfhampcote	3,000.00	148.72	20.17
Wolston	97,220.00	995.89	97.62
Wolvey	40,086.00	519.46	77.17
Total	855,530.35	15,512.27	55.15

Appendix 14 - EQUALITY IMPACT ASSESSMENT (EqIA)

Context

1. The Public Sector Equality Duty as set out under section 149 of the Equality Act 2010 requires Rugby Borough Council when making decisions to have due regard to the following:
 - eliminating unlawful discrimination, harassment and victimisation, and other conduct prohibited by the Act,
 - advancing equality of opportunity between people who share a protected characteristic and those who do not,
 - fostering good relations between people who share a protected characteristic and those who do not, including tackling prejudice and promoting understanding.
2. The characteristics protected by the Equality Act are:
 - age
 - disability
 - gender reassignment
 - marriage/civil partnership
 - pregnancy/maternity
 - race
 - religion/belief
 - sex/gender
 - sexual orientation
3. In addition to the above-protected characteristics, you should consider the crosscutting elements of the proposed policy, such as impact on social inequalities and impact on carers who look after older people or people with disabilities as part of this assessment.
4. The Equality Impact Assessment (EqIA) document is a tool that enables RBC to test and analyse the nature and impact of what it is currently doing or is planning to do in the future. It can be used flexibly for reviewing existing arrangements but in particular should enable identification where further consultation, engagement and data is required.
5. The questions will enable you to record your findings.
6. Where the EqIA relates to a continuing project, it must be reviewed and updated at each stage of the decision.
7. Once completed and signed off the EqIA will be published online.
8. An EqIA must accompany all **Key Decisions** and **Cabinet Reports**.
9. For further information, refer to the EqIA guidance for staff.
10. For advice and support, contact:
Minakshee Patel
Corporate Equality & Diversity Advisor
minakshee.patel@rugby.gov.uk
Tel: 01788 533509

Equality Impact Assessment – Council Tax Determination

Service Area	Resources
Policy/Service being assessed	Council Tax Determination 2020/21
Is this is a new or existing policy/service?	Existing
If existing policy/service, please state date of last assessment	February 2019
EqlA Review team – List of members	Mannie Ketley
Date of this assessment	13th February 2020
Signature of responsible officer (to be signed after the EqlA has been completed)	

A copy of this Equality Impact Assessment report, including relevant data and information to be forwarded to the Corporate Equality & Diversity Advisor.

If you require help, advice and support to complete the forms, please contact Minakshee Patel, Corporate Equality & Diversity Advisor via email: minakshee.patel@rugby.gov.uk or 01788 533509

Details of Strategy/ Service/ Policy to be analysed

<u>Stage 1 – Scoping and Defining</u>	
(1) Describe the main aims, objectives and purpose of the Strategy/Service/Policy (or decision)?	To determine the amount of Council Tax for the 2020/21 financial year
(2) How does it fit with Rugby Borough Council's Corporate priorities and your service area priorities?	It is a statutory requirement to set the Council Tax annually for the following financial year. The Council Tax is the most significant individual source of overall funding for the Council.
(3) What are the expected outcomes you are hoping to achieve?	To set an appropriate level of Council Tax for 2020/21 to enable a balanced budget to be achieved for the year.
(4) Does or will the policy or decision affect: <ul style="list-style-type: none"> • Customers • Employees • Wider community or groups 	All residents of the borough will be affected.
<u>Stage 2 - Information Gathering</u>	
As a minimum you must consider what is known about the population likely to be affected which will support your understanding of the impact of the policy, eg service uptake/usage, customer satisfaction surveys, staffing data, performance data, research information (national, regional and local data sources).	
(1) What does the information tell you about those groups identified?	N/A

<p>(2) Have you consulted or involved those groups that are likely to be affected by the strategy/ service/policy you want to implement? If yes, what were their views and how have their views influenced your decision?</p>	<p>There has been no formal consultation. However, there have been prior budget setting reports to Cabinet as part of the 2020/21 budget setting cycle. A total of five papers went to Cabinet in October, November, December January and February. In addition, the announcement of the Local Government Finance Settlement 2020/21 will have informed the government financing for future years.</p>
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<p>(3) If you have not consulted or engaged with communities that are likely to be affected by the policy or decision, give details about when you intend to carry out consultation or provide reasons for why you feel this is not necessary.</p>	<p>The reports identified in the section above are in the public domain on the Council's website</p>
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<p><u>Stage 3 – Analysis of impact</u></p>		
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<p><u>(1) Protected Characteristics</u> From your data and consultations is there any positive, adverse or negative impact identified for any particular group, which could amount to discrimination? If yes, identify the groups and how they are affected.</p>	<p>RACE</p>	<p>DISABILITY</p>	<p>GENDER</p>
	<p>MARRIAGE/CIVIL PARTNERSHIP</p>	<p>AGE</p>	<p>GENDER REASSIGNMENT</p>
	<p>RELIGION/BELIEF</p>	<p>PREGNANCY MATERNITY</p>	<p>SEXUAL ORIENTATION</p>

<p><u>(2) Cross cutting themes</u></p> <p>(a) Are your proposals likely to impact on social inequalities e.g. child poverty, geographically disadvantaged communities? If yes, please explain how?</p> <p>(b) Are your proposals likely to impact on a carer who looks after older people or people with disabilities? If yes, please explain how?</p>	<p>No</p> <p>No</p>
<p>(3) If there is an adverse impact, can this be justified?</p>	<p>N/A</p>
<p>(4) What actions are going to be taken to reduce or eliminate negative or adverse impact? (this should form part of your action plan under Stage 4.)</p>	<p>N/A</p>
<p>(5) How does the strategy/service/policy contribute to the promotion of equality? If not what can be done?</p>	<p>All residents are affected by the Council Tax determination. Individual bills will be determined by the personal circumstances of each resident as well as where they live within the borough (e.g. single person discount, living in the town area or a parish etc.).</p>
<p>(6) How does the strategy/service/policy promote good relations between groups? If not what can be done?</p>	<p>N/A</p>
<p>(7) Are there any obvious barriers to accessing the service? If yes how can they be overcome?</p>	<p>N/A</p>

Stage 4 – Action Planning, Review & Monitoring

If No Further Action is required, then go to – Review & Monitoring

(1) Action Planning – Specify any changes or improvements that can be made to the service or policy to mitigate or eradicate negative or adverse impact on specific groups, including resource implications.

EqlA Action Plan

Action	Lead Officer	Date for completion	Resource requirements	Comments

(2) Review and Monitoring
State how and when you will monitor policy and Action Plan

Carry out a EqlA in February 2021 for 2021/22 Council Tax determination.

Please annotate your policy with the following statement:

‘An Equality Impact Assessment on this policy was undertaken on (date of assessment) and will be reviewed on (insert review date).’