

## **SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Cabinet **DATE:** 6<sup>th</sup> February 2017

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**WARD(S):** All

**PORTFOLIO:** Councillor Munawar, Commissioner for Finance & Strategy

### **PART I** **KEY DECISION**

#### **REVENUE BUDGET 2017/18**

##### **1 Purpose of Report**

To detail the overall Revenue Budget for 2017/18, and the decisions required for the Council to achieve a balanced budget for the year ahead.

The paper demonstrates the levels of Council Tax proposed at 4.71% (including the government's 3% precept for Adult Social Care), the Government grant assumptions and estimations required for the next financial year's budget.

To approve the Council Tax for the year ahead, and the associated Council Tax notices and resolutions required as per various Local Government Finance Acts as detailed in Appendix G.

To note the increase in Housing Rent Account rents and service charges (as detailed in Appendix J and set out in paragraph 2 below and approved by Council in January 2017).

To approve the increases in Fees and Charges as detailed in Appendix F.

##### **2 Recommendation(s)/Proposed Action**

The Cabinet is requested to recommend that the budget as attached be approved, whilst noting that the Thames Valley Police Authority and the Royal Berkshire Fire Authority are still to confirm their final council tax precept requirements and:

**Council Tax Resolution** – In relation to the Council Tax for 2017/18

- (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2018 is as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 19 December 2016 Cabinet calculated the following Tax Base amounts for the financial year 2017/18 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:

- (i) 41,174.7 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2017/18; and
  - (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2017/18:
 

a)	Parish of Britwell	840.7
b)	Parish of Colnbrook with Poyle	1,866.4
c)	Parish of Wexham	1,329.6
- (c) That the following amounts be now calculated for the year 2017/18 in accordance with sections 31A to 36 of the Act:
- (i) £406,981,084 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
  - (ii) £ 354,279,115 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
  - (iii) £52,701,969 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
  - (iv) £1,279.96 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
  - (v) That for the year 2017/18 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £223,349 representing the total of Parish Precepts for that year.
  - (vi) £1,274.54 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) 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.

(vii) Valuation Bands

<b>Band</b>	<b>Slough Area</b>	<b>Parish of Britwell</b>	<b>Parish of Colnbrook with Poyle</b>	<b>Parish of Wexham Court</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
A	849.69	44.06	32.93	24.48
B	991.31	51.41	38.42	28.56
C	1,132.92	58.75	43.91	32.64
D	1,274.54	66.10	49.40	36.72
E	1,557.77	80.79	60.38	44.89
F	1,841.00	95.47	71.36	53.05
G	2,124.23	110.16	82.33	61.21
H	2,549.08	132.19	98.80	73.45

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) 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 amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (viii) That it be noted that for the year 2017/18 the Thames Valley Police Authority precept has been increased by 1.99%. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

<b>Band</b>	<b>Office of the Police and Crime Commissioner (OPCC) for Thames Valley</b>
	<b>£</b>
A	113.52
B	132.44
C	151.36
D	170.28
E	208.12
F	245.96
G	283.80
H	340.57

***These precepts have not been formally proposed or agreed by the Thames Valley Police and may be revised when agreed.***

- (ix) That it be noted that for the year 2017/18 the Royal Berkshire Fire Authority has been increased by 1.99% as the following amount in precept issued to the Council, in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

<b>Band</b>	<b>Royal Berkshire Fire Authority £</b>
A	41.66
B	48.60
C	55.55
D	62.49
E	76.37
F	90.26
G	104.15
H	124.98

***These precepts have not been formally proposed or agreed by the Royal Berkshire Fire Authority and may be revised when agreed.***

- (x) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council including the precepting authorities will be as follows:

<b>Band</b>	<b>Slough £</b>	<b>Office of the Police and Crime Commissioner (OPCC) for Thames Valley £</b>	<b>Royal Berkshire Fire Authority £</b>	<b>TOTAL £</b>
A	849.69	113.52	41.66	1,004.87
B	991.31	132.44	48.60	1,172.35
C	1,132.92	151.36	55.55	1,339.83
D	1,274.54	170.28	62.49	1,507.31
E	1,557.77	208.12	76.37	1,842.26
F	1,841.00	245.96	90.26	2,177.22
G	2,124.23	283.80	104.15	2,512.18
H	2,549.08	340.57	124.98	3,014.63

- (xi) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xiii) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non-

Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.

### **Fees and Charges –**

- (e) That the Cabinet resolves to increase Fees and charges as outlined in Appendix F for 2017/18.

### **Pay Policy –**

- (f) That the Pay Policy outlined in Appendix M be noted for Council approval:

### **3. The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**

#### **3a. Slough Joint Wellbeing Strategy Priorities**

The report indirectly supports all of the strategic priorities and cross cutting themes. The maintenance of good governance within the Council to ensure that it is efficient, effective and economic in everything it does achieve through the improvement of corporate governance and democracy by ensuring effective management practice is in place.

#### **3b Five Year Plan Outcomes**

The report helps achieve the Five Year Plan outcomes by contributing to the Council's financial planning and ensuring the five outcomes are adequately resourced.

### **4 Other Implications**

#### **(a) Financial**

Detailed within the report.

#### **(b) Risk Management**

<b>Risk</b>	<b>Mitigating action</b>	<b>Opportunities</b>
Legal	None	none
Property	None	None
Human Rights	None	None
Health and Safety	None	None
Employment Issues	A number of posts may be affected by changes proposed. If necessary these will be managed through the council's restructure, redundancy and redeployment policy and procedure.	None
Equalities Issues	To be assessed per each	None

	proposed saving	
Community Support	None	None
Communications	None	None
Community Safety	None	None
Financial	Detailed within the report	None
Timetable for delivery	Risk of overspend and making further savings elsewhere	Decisions that could bring savings proposals forward
Project Capacity	None	None
Other	None	None

(c) Human Rights Act and Other Legal Implications

The Council has a number of statutory functions to perform. Any savings must not undermine the Council's responsibilities to provide minimum levels of provision in key areas. The set of savings proposals for 2017/18 does not recommend any savings that will affect the council's ability to carry out its statutory functions. However, Members should be mindful of the cumulative year on year effects of savings and reductions in services and continue to make assessments of the impact on statutory functions. All the savings proposals included within this report will be closely monitored throughout the financial year and reported to Cabinet via the Monthly Financial Monitoring reports.

(d) Equalities Impact Assessment

Equalities Impact Assessments have been undertaken for all savings proposals and will be reported to full Council.

(e) Workforce

Where necessary the Council has a number of measures to minimise compulsory redundancies including;

- Developing staff skills to redeploy to alternative roles.
- Obtaining staff savings from deletion of vacant posts.
- Opportunities for Voluntary Redundancies.

The Revenue Budget is built on the assumption that there will be no significant impact on staffing.

## 5 Supporting Information

### 5.1 **Summary**

- 5.1.1 2017/18 is set to be another difficult year financially for the Council, with a continued reduction in Government funding, as well as an increased demand for Council services. The Council has managed to, wherever possible; protect Council services whilst ensuring that there is sufficient budget for the next financial year to deliver its key outcomes.

5.1.2 There remain difficult years ahead for the Council due to the financial pressures that it faces, but the budget for the 2017/18 ensures that the Council's finances are based on solid footings for the future.

5.1.2 This paper sets out the revenue budget for 2017/18 and the associated plans and assumptions contained within it. The Capital Strategy, which accompanies this report for approval, sets out the wider financial implications of decisions made in investing in the borough's infrastructure. The Treasury Management Strategy, also on tonight's agenda, details how the Council will undertake transactions concerning investments and borrowings and relates closely to the capital strategy as well as having an impact on the revenue budget savings proposals for 2017/18.

### Chart 1: Funding summary

No.	2016-17	Funding	2017-18
1	48.69	Council Tax	52.48
2	30.00	Retained Business Rates	30.30
3	18.48	Revenue Support Grant	13.18
4	1.37	Education Services Grant	0.26
5	3.64	New Homes Bonus	3.20
6	0.84	Other non-ring fenced grants	1.36
7	0.84	Collection Fund	-0.30
<b>8</b>	<b>103.73</b>	<b>Total Budgeted income</b>	<b>100.48</b>
9	106.58	Prior year baseline (adj.)	103.73
10	2.30	Base budget changes	2.70
11	5.75	Directorate Pressures	2.90
12	0.33	Revenue Impact of Capital Investment	0.33
13	-1.10	Other adjustments	3.23
14	-10.00	Savings identified	-12.41
<b>15</b>	<b>103.86</b>	<b>Net Expenditure</b>	<b>100.48</b>

## 5.2 Income

5.2.1 The Council has as highlighted in the chart below, the following main sources of income:

### NNDR (Business Rates)

5.2.2 The amount of retained Business Rates is determined by the Council's best estimates of the amount it calculates it will receive in Business Rates for the year ahead and submitting these estimates to central government. The government then allows the Council to retain 49% of this income, subject to a further tariff that the Council must pay Central Government. For 2017/18 the tariff has been set at **£18.9m**. The Government sets the tariff based on the historical average of business rates collected set against the level of spend the Government believes the Council should have. If, ultimately, Business Rates receipts are greater than the estimate, the Council retains 30% of this growth. However, if Business Rates decrease, the Council is liable for 50% of the reduction from its submitted estimate.

### Revenue Support Grant (RSG)

5.2.3 The Council also receives Revenue Support Grant (RSG) direct from central government. RSG is determined, and comes from, Central Government and consists of Government's expectation of what the Council should spend in line with the Government's deficit reduction plans.

5.2.3.1 For 2017/18, the Council will receive £13.18m in RSG.

#### Council Tax

5.2.4 Another main source of Council income is derived from Council Tax receipts. The overall amount raised is based on the Council Taxbase (i.e. the number of properties in the borough) as per the report to Cabinet in December 2016 multiplied by the average band D Council Tax amount. For 2017/18 the Council Tax levels across the borough currently assume a 4.71% increase for the Slough Borough Council element at £1,217.21 for a band D equivalent (3% of this increase is due to the government's Adult Social Care precept and only 1.71% for the Council to fund all other services). This leads to an assumed Council Tax income of **£52.50m** for the Council in 2017/18.

The Provisional Local Government Finance Settlement announced that local authorities responsible for adult social care will be given an additional 1% flexibility on their current council tax referendum threshold to be used entirely for social care. The adult social care precept will increase from the current 2% to the new threshold of 3% in 2017/18 and 2018/19. The council has increased its Council Tax in line with the new ASC precept, at 3%.

#### Specific Grants

5.2.5 The Council also receives income from specific Government grants and these are included in appendix I. The Council budgets for an anticipated nil net cost on these specific grants; i.e. that all expenditure will be contained within the income received from Government and that the local Taxpayer does not fund these activities.

5.2.6 Specific grant income streams are generally announced at per the Local Government Finance Settlement. The total amount of non-ring-fenced Government Grants anticipated for 2017/18 is **£3.98m**. Grants included are the New Homes Bonus (£3.20m), and Education Services Grant (estimated at £0.26m) and ASC (£0.52m).

5.2.7 Significant changes were announced to New Homes Bonus, following the publication of the consultation paper a year ago. The Government is implementing its preferred option: to reduce legacy payments from 6 years to 5 years in 2017-18 and then to 4 years in 2018-19. More unexpectedly, a "deadweight" factor will also be introduced, so that no NHB payments will be made to a local authority whose housing growth is less than 0.4%. Furthermore, from 2018-19 the Government will withhold payments from authorities not supporting housing growth (appeals, local plan).

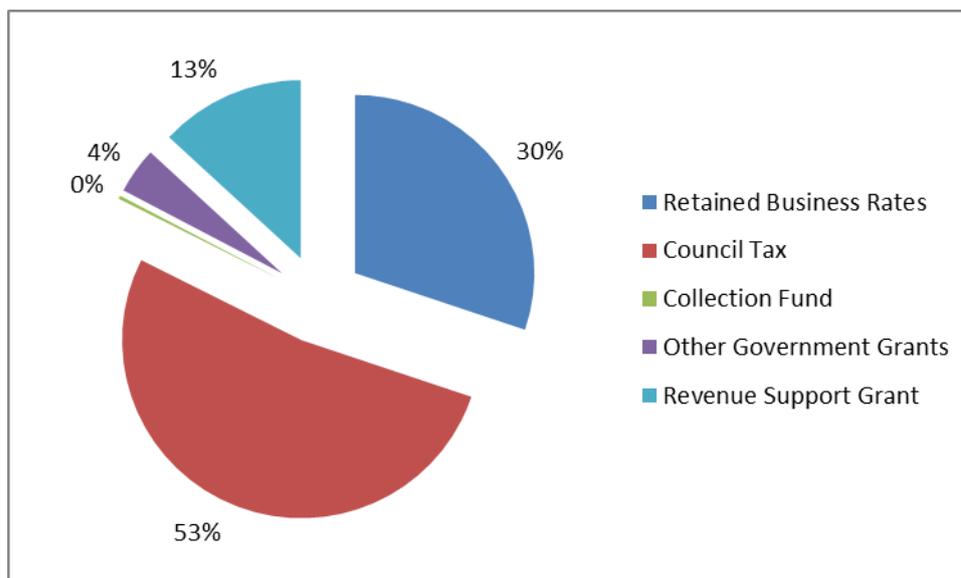
5.2.8 As expected, the main focus is on adult social care. Savings from NHB will be used to contribute towards adult social care funding. A new £240m adult social care support grant will be created in 2017-18, for one year only, and distributed according to relative need. Slough's allocation for 2017/18 is £0.52m

#### Collection Fund

5.2.9 The final factor to take into account is the Collection Fund. This is a statutory account which details the actual income received in respect of Council Tax and retained business rates compared to the estimates made in January 2016 for the 2016-17 budget. At present this is anticipated to produce a deficit of **£0.3m**.

5.2.10 The total income available to the Council for the 2017/18 for its net budget is therefore **£100.48m**.

**Chart 1.1: Council income sources**



**5.2.11 2017-18 Budgets for Schools, Academies and Free Schools.**

5.2.12 The School funding formula factors for 2017/18 are the same as reported in 2016/17. The schools existing Dedicated Schools Grant (DSG) has been used to fund an estimated number of children in the new Grove School (SASH2) which opens in September 2017.

5.2.13 The Department for Education (DFE) has made some changes to the index of deprivation affecting children (IDACI) banding and prior attainment. This has, however, had limited effect on the overall School budgets for 2017/18. All pupil led factors are being protected by the Minimum Funding Guarantee (MFG) which ensures that no school loses more than 1.5%.

5.2.14 The school forum was advised of the estimated draft budget on the 10<sup>th</sup> January 2017. This included the December allocation table listed below:

Description	Allocation £M	Comment
School block budget	£ 123.79	Fixed
Early years budget	£ 15.20	Provisional
High needs budget	£ 22.13  (this includes an increase in growth allowance of £310k and academy place	The Academy place budget has increased from £3.69m to £4.23m. This is a reduction in Slough's "top up" budget of £540k. The DFE has increased our funding by £310k; therefore

	funding which the DFE will recoup from Slough's High needs block.)	the net deduction is £230k. Other additions to the HNB has transferred the responsibility for Post 16 to SBC, which will be passported to 6 <sup>th</sup> form providers.
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5.2.15 A selected group of Head Teacher who are members of the School Block Task Group met after the School Forum meeting to discuss and review in detail each factor of the School block budget.

### 5.3 Expenditure

5.3.1 The Council's base budget for 2016/17 stood at £103.73m and it is against this figure that all adjustments are completed. The adjustments included:

- (1) Base budget **£2.7m** – these are movements due to inflationary pressures, pay award (assumed at 1% for 2017/18), incremental rises and other adjustments related to previous years and virements. Appendix B has further details.
- (2) Directorate Growth **£3.2m** – these are the totals of increased pressures on the council for 2017/18. Appendix C provides details of these.
- (3) Savings of **£12.4m**. The items above combined with the reduced overall income to the Council leave a savings target that needs to be closed. Appendix A details the proposals behind the savings
- (4) Other Adjustments – This is the return of £1.1m of general reserves, used to fund the 2016/17 revenue budget and a reversal of £1.8m for one-off income amounts included within the 2016/17 budget. The budget allows for a contribution of £0.342m to General Fund reserves.

5.3.2 The savings target is driven by the increases to the base budget, i.e. the structural costs of operating an organisation the size of the Council with its current conditions, service pressures and the reduction to RSG. These overall cost rises are offset by any growth in Council Tax income and / or retained Business Rates as well as any movements from other non-ring fenced grants and the Collection Fund.

5.3.3 As can be seen from the above, the main driver for savings is the Government funding reduction to Revenue Support Grant. Though additional income from Council Tax and Business Rates partial offsets this, the scale of funding reduction is such that this is by far the primary driver for savings.

### 5.4 Strategy

5.4.1 The council has been regularly monitoring the levels of savings required for the year ahead, and a report was presented to Cabinet in December detailing the levels of savings required and providing an early sight of the savings proposals themselves. Cabinet have approved for £8.54m of savings to be included in the 2017/18 Revenue Budget with a further £3.87m to be approved, and these are contained within appendix A to this report.

- 5.4.2 The rationale for outcomes based budgeting was also to drive more innovation in the delivery of Council services and to take a more strategic look over the life of the MTFs to commence schemes that will re-shape services or deliver significant income in future financial years. These will need to be approved on an annual basis per the Council revenue budget setting process, but this provides a clear trajectory for where the Council is seeking to make change in the future. As can be seen from the chart, there are significant new income streams that the Council will be pursuing to enable the delivery of the 5YP but also to protect other services areas from even further reductions in budgets due to overall reduction in Government funding.
- 5.4.3 Following the multi-year settlement provided by government to Slough Borough Council, the Council has decided to provide similar financial certainty to the Slough Children's Services Trust (SCST) on the amount it intends providing as part of the Trusts' Core Contract, as follows:

2017/18	2018/19	2019/20
£24.411m	£24.811m	£25.211m

## 5.5 Reserves

- 5.5.1 The Council holds a variety of reserves, and these are detailed further in appendix D. It is vital for the Council to hold a minimum level of reserves to ensure that if there is an overspend in the financial year due to demand pressures or emergencies, that the Council can cover this without going out to residents immediately requesting additional Council Tax; the general reserve gives the Council more time to deal with impact of overspends on the services that are delivered.
- 5.5.2 As per this report, the minimum level of recommended General Fund reserve has been set at 5% of the Council's net revenue budget. The current volatility and uncertainty over government funding in terms of Revenue Support Grant, Better Care Fund, Education Services Grant and New Homes Bonus as well as welfare reform costs pressures means that it is estimated an additional £2m of balances are required to cover these contingencies. This would mean a minimum level of **£7.2m** at the proposed budget figures. The current level of general reserves as at 31.3.2016 is £8.1m.

## 5.6 Risk Management

- 5.6.1 Given the level of savings for 2017/18, it is vital to ensuring the long term stability of the Council that these are delivered to enable a balanced budget, but also that the savings package as a whole is considered across the Council and that the sum of the savings do not create difficulties for other parts of the Council when delivering services for its residents.
- 5.6.2 During the 2017/18 financial year, as has been the case in 2016/17, there will be monthly monitoring of the savings proposals to identify which are green, i.e. on track to be delivered, amber or red (not expected to be delivered in year). This will enable the Council to adjust it's future budget position for any unmet savings as well as ensure that it can take appropriate in year steps to rectify any growing overspends that arise.

## 5.7 Impact on service budgets

5.7.1 The table below highlights the changes to service budgets as a result of all of changes detailed in the budget and associated papers.

**Table 2.1: Impact on service budgets**

	2016/17 £m	Inflation £m	Other Adjustments £m	Growth £m	Savings £m	2017/18 £m
Wellbeing	60.0	1.4	0.0	1.1	(1.8)	60.6
Customer and Community Services	17.3	0.4	0.0	0.4	(1.4)	16.7
Regeneration, Housing and Resources	23.1	0.7	1.8	0.4	(2.6)	23.4
Chief Executive	3.8	0.2	0.0	0.0	(0.1)	4.0
Corporate	(0.1)	0.0	0.0	0.0	0.0	(0.1)
<b>Net Cost of Services</b>	<b>104.0</b>	<b>2.7</b>	<b>1.8</b>	<b>1.9</b>	<b>(5.9)</b>	<b>104.7</b>
Below the Line	(0.3)	0.0	1.4	1.3	(6.5)	(4.1)
<b>Budget Requirement</b>	<b>103.7</b>	<b>2.7</b>	<b>3.2</b>	<b>3.2</b>	<b>(12.4)</b>	<b>100.5</b>

**This table includes internal restructures as well as a result of all of the increase in costs from pressures and base budget adjustments and reduced by savings items. This table highlights how budgets are changing in their entirety rather than where savings are being made**

## 6 Medium Term Financial Strategy (MTFS)

6.1 The MTFS seeks to set out the background to the Council's current financial position, and estimate its future financial position, and highlight some of the key strands to deliver a balanced position over the period of the MTFS.

6.2 Given the scale of the ongoing reductions in Central Government spend, the Council has, and will increasingly need to, deliver public services in a more joined up, effective and efficient manner. Maintaining the current levels and delivery of existing services is unlikely to be an option to the Council in the future.

- 6.3 The Council is well prepared to meet the financial challenges of the coming years. It has a history of ensuring a balanced budget is delivered, as well as over recent years increasing general reserves to a sustainable level to meet the future financial challenges. The Council has successfully delivered a number of change projects in recent years, with a number of the Council's services being delivered by private sector partners. At the same time, the Council has maintained investment in its infrastructure through the approval of capital budgets to deliver a variety of programmes. The Capital Strategy going forward will be even more focussed on delivering revenue savings through the effective use of infrastructure investment.
- 6.4 As can be seen from the above the relative importance of Council Tax and retained business rates grows over the period of the MTFS from 75% to almost 100% of the Council's income; the Council will by the end of the MTFS be much less reliant upon Government funding. To reflect this, the Council has made retaining existing businesses and attracting new businesses, as well as ensuring a strong supply of housing two of the key outcomes within the new 5YP.

## 6.5 The Financial Model

Below is a summary of the financial model that drives the anticipated figures included within this document. Also included below the model are some of the key assumptions contained within the model.

### The MTFS financial model

	16/17	17/18	18/19	19/20	20/21
	£'000	£'000	£'000	£'000	£'000
Opening Budget	107,658	103,735	100,476	98,131	96,963
Base Budget Changes	2,299	2,700	2,700	2,700	2,700
Directorate Pressures	5,752	3,204	(192)	0	0
Revenue Impact of Capital Investment	330	330	250	750	750
Other Adjustments	(2,180)	2,918	0	0	0
Savings Identified	(10,125)	(12,411)	1,441	(5,363)	0
Savings Requirement	0	0	(6,544)	745	(1,678)
<b>BUDGET REQUIREMENT</b>	<b>103,734</b>	<b>100,476</b>	<b>98,131</b>	<b>96,963</b>	<b>98,735</b>
Retained Business Rates	29,870	<b>30,300</b>	30,603	30,909	31,218
Council Tax	48,693	<b>52,479</b>	55,134	56,799	58,515
Collection Fund	841	(300)	0	0	0
Education Support Grant	1,370	<b>263</b>	0	0	0
Revenue Support Grant	18,480	<b>13,180</b>	9,680	6,120	6,120
Adult Social Care Grant		518	(518)		
New Homes Bonus	3,640	<b>3,196</b>	2,391	2,295	2,043
S31 Business Rates Grant	840	<b>840</b>	840	840	840
<b>TOTAL ESTIMATED FUNDING AVAILABLE</b>	<b>103,734</b>	<b>100,476</b>	<b>98,131</b>	<b>96,963</b>	<b>98,735</b>

- Council Tax – assumed that the Taxbase (i.e. number of properties in Slough) rises by 4% from 2017/18 and then 1.5% for future years. Council Tax to increase by 4.71% in 2017/18, 3% in 2018/19 and then modelled at 1% in future years.
- Retained Business Rates – assumed small growth in Business rates for 2017/18 and that they rise in line with inflation thereafter.

- Revenue Support Grant (Government grant) – includes 2017 to 21 figures announced by Government in December 2015 as part of the 4-year settlement offer. These numbers have been confirmed as part of the December 2016 Government announcement.
- Education Services Grant (Government grant) – expect to reduce as this grant reduces with every school that converts to academy status.
- New Homes Bonus – assumed growth in the Taxbase and then reduces per the Government's finance settlement.
- Collection Fund – the balance of surplus / deficit on retained business rates and Council Tax compared to original assumptions
- Base budget changes – increases due to non-pay and pay pressures across the Council.
- Directorate pressures – the 2017/18 items are detailed in Appendix C.
- Revenue impact of capital investment – the amount of revenue budget required to pay off any additional capital borrowing required in future financial years from the capital strategy.
- Other adjustments – the use of or contribution to specific reserves, or one-off saving items that do not go into the baseline of savings.
- Savings– the amount of savings required for each financial year.

## **7 Comments of Other Committees**

- 7.1 This report will be submitted to the Overview and Scrutiny Committee, on the 2<sup>nd</sup> February 2017, for consideration. Any comments will be reported at the Cabinet Meeting on 6 February 2017.

## **8 Conclusion**

- 8.1 This report recommends a **4.71%** Council Tax rise for the local taxpayer for 2017/18 (based on fully implementing the government's Adult Social Care precept of 3% and an increase of 1.71% for all other council services). The delivery of this revenue budget is based on a variety of savings measures that are geared towards minimising the impact on service users. These savings measures need to be considered in light of the risks that they represent and in line with any impact assessments that are required.
- 8.2 This report also contains a subsequent number of Council Tax resolutions for approval to enable the Council to bill residents in appropriate time.

## **9 Appendices Attached**

'A' - Savings proposals

- 'B' - Base budget assumptions
- 'C' - Service pressures
- 'D' - Reserves position
- 'E' - Collection Fund
- 'F' - Fees & Charges
- 'G' - Council Tax Resolution
- 'H' - Section 151 officer statement
- 'I' - Specific Grants
- 'J' - HRA Rents and Service Charges
- 'K' - Equality Impact Assessment
- 'L' - Efficiency Strategy
- 'M' - Pay Policy Statement

## **9 Background Papers**

- '1' - Local Government Finance Settlement 2017/18
- '2' - Council Taxbase Report (December 2016 Cabinet)
- '3' - Medium Term Finance Strategy update paper to Cabinet (December 2016 and January 2017)

**Slough Borough Council**  
**Savings Proposals**  
**2017 - 2021**

**Appendix A**

Ref	Directorate	Service	Cost Centre	Service Lead	Latest Position				Savings Item	Possible Staffing Impact
					17/18	18/19	19/20	20/21		
					£'000	£'000	£'000	£'000		
3	RHR	Environmental Services (WASTE)		NH	475				Amey 'profit' element in contract removed following new service provision in December 2017.	N
4	CCS	Learning and Community Services		PW	25				Expansion of Apprenticeship Scheme attracting additional SFA funding.	N
5	CCS	Learning and Community Services		PW	10				Adult learning and skills - reduction in data and performance information	N
10	RHR	Housing and Environment		PT	50				Temporary Accommodation - Reduce staffing costs by transferring some of these to the subsidiary housing company	Y
11	RHR	Housing and Environment		PT	114				Home improvements- Income generation from fees	N
12	RHR	Housing and Environment		PT	100				Savings from sourcing temporary accommodation through the activity of the subsidiary housing company.	N
13	RHR	Housing and Environment		PT	6				Home Improvements and Strategic Housing - Capitalisation	N
18	CCS	Public Protection		GdH	10				Additional income generation from the switch of alarm monitoring of Corporate Landlord property alarms to CCTV Control Centre and other services	N
19	CCS	Public Protection		GdH	30				Re -commissioning of Domestic Abuse Contract	N
32	Wellbeing	Public Health		AS	156				Review and reduction of Public Health Contracts	N
37	Wellbeing	Adult Social Care		SB	44				Use of Telecare and Equipment to reduce Personal Budget Levels	N

Slough Borough Council  
Savings Proposals  
2017 - 2021

Appendix A

Ref	Directorate	Service	Cost Centre	Service Lead	Latest Position				Savings Item	Possible Staffing Impact
					17/18	18/19	19/20	20/21		
					£'000	£'000	£'000	£'000		
39	Wellbeing	Adult Social Care		SB	200				Continuing Health Care (transfer of funding responsibility from NHS)	N
40	Wellbeing	Adult Social Care		SB	220				Re-assessments to reduce Personal Budget levels	N
41	Wellbeing	Adult Social Care		SB	250				Housing related support review	N
42	Wellbeing	Adult Social Care		SB	150				Voluntary sector strategy planned funding reduction	N
43	Wellbeing	Adult Social Care		SB	300				Adult Social Care Restructure	Y
44	CCS	Public Protection		GdH	10				Increase in income	N
49	RHR	Finance & Audit		NW	50	50	50	0	Increased Treasury Management Returns	N
50	RHR	Finance & Audit		NW	165	175	0	0	Mortgages deposits being offered with rental (@4%). Assumed 20 then 75	N
52	CCS	Planning and Building Control		SD	11	11	11	0	Reduction in subsidy through additional income from pre-application and increased planning application numbers off the back of the local plan review/growth agenda.	N
53	CCS	Planning and Building Control		SD	4	4	0	0	Savings from reducing specialist consultancy support by training existing staff to undertake both petroleum licensing and environmental permitting.	N
54	RHR	Facilities		CD	10	10	10	0	Additional income - Maximise Use of Office Space	N
55	RHR	Facilities		CD	5	5	5	0	FM Contracts Review	N
59	CCS	Public Protection		GDH	5				TRADING STANDARDS - Partnership with approved trader scheme	N
65	CCS	Planning and Building Control		SD	3	2	3		Re-negotiate landfill monitoring contract	N

Slough Borough Council  
Savings Proposals  
2017 - 2021

Appendix A

Ref	Directorate	Service	Cost Centre	Service Lead	Latest Position				Savings Item	Possible Staffing Impact
					17/18	18/19	19/20	20/21		
					£'000	£'000	£'000	£'000		
70	CCS	Learning and Community Services		PW	104				Reduction in overhead costs following the library service being brought "in house".	N
74	RHR	Transport and Highways		SdC	524				Capitalisation of Highway Maintenance from D412 and D458	N
75	RHR	Transport and Highways		SdC	150				Replacement of council fleet and hire vehicles through capital investment (invest to save) resulting in reduced maintenance and reduced hire costs. Increase in charges for Community Transport hire charges for third party's as part of income generation.	N
76	RHR	Transport and Highways		SdC	250				Reduction in Revenue budget as a result of new streetlighting contract including further energy savings, reduction in scouting and reduction in cleaning of lanterns.	N
77	RHR	Transport and Highways		SdC	100				Reduction in management costs for the current professional services contract.	N
78	CCS	Wellbeing & Community Services		KG	50				Community & Skills restructure 2015/16 – removal of service transition budgets	N
79	CE	Professional Services		SN	50				Reduction in budget lines across HR service area.	N
80	Corporate	Below the Line		NW	4,758	-4,758			2017/18 SUR: One off profit share	N
80	Corporate	Below the Line		NW		3,639	-3,639		2018/19 SUR: One off profit share	N
80	Corporate	Below the Line		NW			8,924	-8,924	2019/20 SUR: One off profit share	N
80	Corporate	Below the Line		NW				11,443	2020/21 SUR: One off profit share	N
83	Wellbeing	Adult Social Care		AS	100				Extend use of supported living provision to support moderate to severe needs Mental Health Clients following succesful Hope House project.	N

**Slough Borough Council**  
**Savings Proposals**  
**2017 - 2021**

**Appendix A**

Ref	Directorate	Service	Cost Centre	Service Lead	Latest Position				Savings Item	Possible Staffing Impact
					17/18	18/19	19/20	20/21		
					£'000	£'000	£'000	£'000		
84	Wellbeing	Adult Social Care		AS	30				Fees and charges increase for client contributions	N
85	CCS	Contracts, Commissioning & Procurement		FN	50				Reduction in budget lines across Procurement Team service area.	N
86	CCS	Learning and Community Services		PW	780	-780			Libraries' Contract Overpayment (one-off)	N
87	Corporate	Below the Line		NW	630				MRP payment holiday following overprovision in previous years	N
88	ALL	Various		GG	600				Reduction in Salary Budgets to prioritise lower Agency Spend	N
89	CCS	Legal		AH	300	200			Increase internal legal capacity to reduce spend on external legal advice (Net position)	N
90	RHR	Various		JC	300				Creation of dedicated SUR Team and capitalise costs	N
91	Wellbeing	Children, Young People and Families Services		JM	350				Review of Cambridge Education Trust Budgets to reflect reduction in Mott MacDonald profit element	N
92	Various	Various		GG	347				Increase in Specific Fees and Charges (general 1% uplift)	N
94	RHR	Asset Management		SG	500				Additional income generated via the Strategic Acquisition Fund in 17/18	N
95	CCS	Planning and Building Control		JN	35				Expected compensating savings following introduction of the fleet of electric vehicles (growth bid included)	N

**Total Savings**

**12,411    -1,441    5,363    2,519**

## Appendix B - Base Budget Adjustments

As part of the Council's budgeting process, the Council faces a variety of pressures due to the nature of its activities.

Detailed below are the key pressures the Council faces and identifies how these are applied across the Council's different directorates:

	<b>Wellbeing</b>	<b>CCS</b>	<b>RHR</b>	<b>CE</b>	<b>Corp</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Pay changes</b>	220	40	59	148		468
<b>Ni Changes</b>	190	47	179	64		481
<b>Pension Increases</b>	287	15	48	2		352
<b>Incremental rises</b>	9	121	60	24		214
<b>Non-pay changes</b>	655	172	347	5	8	1,185
<b>Total</b>	<b>1,360</b>	<b>395</b>	<b>694</b>	<b>244</b>	<b>8</b>	<b>2,700</b>

## Appendix C - Growth

Ref	Directorate	Service	Service Lead	Latest Position				Growth bid
				17/18 £'000	18/19 £'000	19/20 £'000	20/21 £'000	
1	Wellbeing	Adult Social Care	AS	1,050				Demographic Growth in Adult Social Care
2	RHR	Housing and Environment	NH	100				Demographic Growth – Waste Management (New Homes = More Rubbish Collection)
3a	BTL	Below the Line	NW	1,000				Provision for actuarial revaluation of RBWM Pension Fund
5	CCS	Contracts, Commissioning & Procurement	FN	100				Increased Contract Management Resource
6	RHR	Corporate Finance	NW	340				Funding required to offset government's decrease in Housing / DHP / HB Admin grants following transfer of responsibility to local authorities.
7	CCS	Learning and Community	PW	137				Funding required to allow for Government's introduction of 0.5% Apprenticeship Levy on total payroll.
8	CCS	Learning & Community	PW	0	150			Library Staff Harmonisation - Harmonisation reserve used for 2017/18
9	RHR	Emergency Planning	JC	100				Emergency Planning - Contribution to shared service with Berkshire authorities and associated staffing resource
10	CCS	Planning and Building Control	JN	35				Introduction of a fleet of electric vehicles to be offset by compensating savings
11	CCS	Increase in general reserve	NW	342	-342			Increase in general reserve
<b>Total Service Pressures</b>				<b>3,204</b>	<b>-192</b>	<b>0</b>	<b>0</b>	

## Appendix D

### 2017/18 Council Reserves

As part of the Council Tax setting process it is important that the Council takes into account its level of reserves in order to cover all known risks over the future financial year. The Council's main reserves have been detailed below, along with a commentary concerning their use and size. Reserves are one-off elements of funding and would require additional funds to increase these in future years.

During the year, a review of all earmarked reserves has been undertaken to ensure that these are fit for purpose and where any excess reserve has deemed to be held this has been re-provided into other reserves or released to support the 2016-17 budget position.

#### General Fund

The Council's General Fund reserve is the amount set aside for the year ahead that is uncommitted and for any purpose. The s151 officer's commentary in the later appendix details the level of reserve that he believes should be set aside as a minimum. For 2017/18, the minimum level has been set at £7m

General Fund	Amount / £m
As at 31.3.2016	8.1
Forecast Q4 (2016/17) position (under / over (-) spend - <i>estimated</i> )	0
Addition to General Fund	0.3
Forecast 31.3.2017 position	8.4

#### Harmonisation Reserve

	Amount / £m
As at 31.3.2016	0.40
Reintegration of Libraries into Slough control	0.15
Forecast 31.3.2017 position	0.25

#### Collection Fund

This the balance of the previous year's deficit or surplus carried forward on the Collection Fund. The Collection Fund is an in-year account comparing the anticipated Council Tax and Retained Business Rates receipts with the forecasts made in January the previous year. Any deficit or surplus must be recognised in the next financial year's budget setting. Appendix E provides further detail.

## Restructuring Reserve

This fund is for future restructuring liabilities. Where a restructure occurs and generates on-going revenue savings to help the Council achieve its objectives set out in the MTFs, the funding will be released.

	Amount / £m
As at 31.3.2016	1.09
Expected restructure costs	0.33
Forecast 31.3.2017 position	0.76

## Unusable reserves

The Council also holds a number of unusable reserves; these include the pensions reserve, revaluation reserve and Capital Adjustment Account. These reserves are not resource backed and cannot be used for other purposes beyond ensuring the Council complies with proper accounting practice



## 2017/18 Fees and Charges

FEES AND CHARGES			2016/17	2017/18	% increase	
<b>Sports Pitches</b>	Adult Football	Single game. Increased after benchmarking	£67.82	£68.50	1%	
	Child Football	Single game. Increased after benchmarking	£39.42	£39.81	1%	
	Adult Cricket	Single game. Increased after benchmarking	£76.70	£77.47	1%	
	Minibus hire	Increase from external consultancy recommendation	£70.50	£72.62	3%	
	Allotments Parks	Average fee	£5.26	£5.31	1%	
<b>Development Management Pre-Application Fees</b>	Householder Extensions desktop		£45.00	£45.00	0%	
	Householder Extensions site visit		£140.00	£140.00	0%	
	Residential Development	1 dwelling (£55 for follow up)		£180.00	£180.00	0%
		2-5 dwellings (per dwelling. £55 follow up per dwelling)		£180.00	£180.00	0%
		6-9 dwellings (per dwelling. £55 follow up per dwelling)		£180.00	£180.00	0%
		10-29 dwellings (plus £500 per additional meeting)		£1,800.00	£1,800.00	0%
		30-49 dwellings (plus £660 per additional meeting)		£2,200.00	£2,200.00	0%
		50-149 dwellings (plus £980 per additional meeting)		£3,250.00	£3,250.00	0%
		50+ dwellings (plus £1,260 per additional meeting)		£4,200.00	£4,200.00	0%
	Non-residential Development	Up to 249 sq.m		£130.00	£130.00	0%
		250 - 499 sq.m (£60 per additional meeting)		£200.00	£200.00	0%
		500- 999 sq.m (£180 per additional meeting)		£600.00	£600.00	0%
		1,000 - 9,999 sq.m (£420 per additional meeting)		£1,400.00	£1,400.00	0%
		10,000+ sq.m (£980 per additional meeting)		£3,250.00	£3,250.00	0%
	Other services					
Trees and landscaping		£100.00	£100.00	0%		
Works to TPO trees/Conservation	New	£100.00	£100.00	0%		
Advertisements	New	£100.00	£100.00	0%		
Non-material amendments	New	£100.00	£100.00	0%		

	Approval of details / clearance of planning conditions	New	£100.00	£100.00	0%
	Variation of conditions	New	£100.00	£100.00	0%
	Extensions / Alterations to listed buildings	New	£100.00	£100.00	0%
	Certificate of lawfulness, Prior Approval	New	£100.00	£100.00	0%
	Local Community Group		£100.00	£100.00	0%
	Telecoms		£180.00	£180.00	0%
		Per person per week. Includes supply, installation and maintenance of all linked service devices and 24/7 monitoring and response services			
<b>Social Care</b>	AT (Assistive Technology)		£4.50	£4.55	1%
<b>Social Care</b>	Home Care	Per hour	£18.00	£18.18	1%
	Day Care		£39.50	£39.90	1%
	Respite		Assessed charge	Assessed charge	
	Respond 18 - 24		£5.40	£5.45	1%
	Respond 25+		£7.80	£7.88	1%
	Refreshments at day centre		£1.00	£1.01	1%
	OP Residential		£570.00	£575.70	1%
	OP EMI		£670.00	£673.60	1%
	LD Residential		£940.00	£949.40	1%
	LD Respite		£1,035.00	£1,045.35	1%
	Day Care OP and Adults	Other LA	£61.00	£61.61	1%
	Day Care LD	Other LA	£82.00	£82.82	1%
<b>Libraries</b>	<b>Hire Charges</b>				
	Book (incl those with CD Rom)	For 3 weeks	Free	Free	
	Audio Books	For 3 weeks	From 75p	From 75p	
	Childrens Audio Books	For 3 weeks	£0.25	0	
	E books (incl. E audio)	For 3 weeks	Free	0	0%
	Playaways	For 3 weeks	£2.00	£2.00	0%
	DVD's - Adults new releases	For 1 week	£2.70	£2.70	0%
	DVD's - Adults older titles	For 1 week	£1.70	£1.70	0%
	DVD's - "U" certificate	For 1 week	£1.70	£1.70	0%
	DVD's - Information films	For 1 week	£1.70	£1.70	0%
	Music - Adults CDs	For 3 weeks	£1.00	£1.00	0%
	Music - Childrens CDs	For 3 weeks	£0.25	£0.25	0%
	CD Roms - General	For 1 week	£1.00	£1.00	0%
	CD Roms - Learn English	For 3 weeks	Free	Free	0%
	CD Roms - Learn Languages	For 3 weeks	£0.50	£0.50	0%
	Console Games	For 1 week	£2.50	£2.50	0%
	Mixed Media Packs	For 3 weeks	£1.00	£1.00	0%
	Energy Monitors	For 3 weeks	Free	Free	0%
	Toys - under £50	For 3 weeks	£0.50	£0.50	0%
	Toys - £51 plus	For 3 weeks	£1.50	£1.50	0%
	Large toys and sports equip	For 3 weeks	£4.00	£4.00	0%

**Reservations and Requests**

Adult books	If in stock	£0.50	£0.50	0%
Childrens books	If in stock - 2 books per visit (25p eqach for more)	Free	Free	
From another LA	Adult books	£3.00	£3.00	0%
From SELMS	Adult books	£3.00	£3.00	0%
From British Library	Adult books	£4.00	£4.00	0%
Adult audio books, CD's etc		£0.50	£0.50	0%
Children's audio, CDs etc	If in stock - 2 per visit (25p each for more)	Free	Free	
E books and E audio		Free	Free	
DVD's and console games	Adults and children	£0.50	£0.50	0%
Music Scores		£3.00	£3.00	0%

**Overdue Charges**

Adults Books	Per day the library is open, capped at £5	£0.15	£0.15	0%
Adults CD's, cassettes etc	Per day the library is open, capped at £5	£0.15	£0.15	0%
Adults DVD's	Per day the library is open, capped at £10	£0.60	£0.60	0%
Children 0 -13	Books, CD's and Cassettes	Free	Free	
Children 14 +	Per day the library is open, capped at £0.96	£0.02	£0.02	0%
Childrens DVD's - age 0-13		Free	Free	
Childrens DVD's - age 14+	Per day the library is open, capped at £7	£0.60	£0.60	0%
Information DVD's	Per day the library is open, capped at £7	£0.60	£0.60	0%
Notice For overdues - post				
Notice for overdues - email		Free	Free	
Childrens books on adult cards	Per day the library is open, capped at £7	£0.05	£0.10	100%

**Lost and Damaged**

Books In print	Adults and Childrens	Full cost	Full cost	
Books Out of print	Adults and Childrens	£15.00	£15.00	0%
CD's	or if one disc from multiple set £12	Full cost	Full cost	
Cassettes	or if one cassette from multiple set £7	Full cost	Full cost	
DVD's, CD-Roms and console		Full cost	Full cost	
Readers Cards - Adults		£2.00	£2.00	0%
Readers Cards - Children (U15)		Free	Free	
Readers Cards - Pin number				

**Photocopying**

A4		£0.10	£0.20	100%
A3		£0.20	£0.40	100%
Colour A4		£1.00	£1.00	0%
Colour A3		£1.50	£1.50	0%

changed recently  
changed recently

	<b>Computer Print Outs</b>				
change recently	Black and white A4		£0.30	£0.30	0%
change recently	Black and white A3		£0.50	£0.50	0%
change recently	Colour A4		£1.00	£1.00	0%
change recently	Colour A3		£1.50	£1.50	0%
	<b>Information and Local Studies</b>				
	A3 Microfilm, microfiches		£0.40	£0.40	0%
	A3 Microfilm, microfiches		£0.80	£0.80	0%
	A4 orders from library resources		£0.80	£0.80	0%
	A3 orders from library resources		£1.60	£1.60	0%
	Digital photos from newspapers		£3.00	£3.00	0%
	Commercial copy of local studies		£20.00	£20.00	0%
	<b>Research Service</b>	First 30 mins free, subsequently each 15 mins £10	various		
	<b>Hire os Study Carousels</b>	per half day	£2.00	£2.00	0%
	<b>Meeting Rooms</b>	From £12 per hour			
		20 hour	£20.00	£20.00	0%
		30 hour	£30.00	£30.00	0%
<b>Enforcement Agents</b>	Fixed Fee	Passed to Enforcement Agent and letter sent	£75.00	£75.00	0%
<b>(Bailiffs)</b>	Enforcement visit	Plus 7.5% of balance above £1,500	£235.00	£235.00	0%
	Controlled Goods Agreement	Plus 7.5% of balance above £1,500	£110.00	£110.00	0%
<b>Weddings and Civil Partnerships</b>	Notice	Per Person	£35.00	£35.00	0%
	Notice Superintendent Registrar	Per Person (non EU National)	£47.00	£47.00	0%
		Weekdays	£375.00	£375.00	0%
		Saturdays	£435.00	£435.00	0%
		Sundays	£635.00	£635.00	0%
<b>Citizenship Ceremony</b>	Individual - midweek				
	Individual - Saturday				
<b>Renewal of Marriage Vows / Baby naming ceremonies</b>					
<b>Burials and Cremations</b>	Approved Premises Licence	???			

Slough Cemetery	Purchase of a new grave Slough Res		£925.00	£925	0%
	Purchase of a new grave Non Slough Res	£1,720 for non Slough resident	£1,850.00	£2,035	10%
	Digging fees (new graves)	Slough Res	£600.00	£720	20%
	Digging fees (new graves)	Non Slough resident 8' 6"	£1,200.00	£1,440	20%
	Digging fees (new graves)	Slough resident 6' 6"	£510.00	£612	20%
	Digging fees (new graves)	non Slough resident 6' 6"	£1,020.00	£1,224	20%
	Digging fees (new graves)	Slough resident 4' 6"	£530.00	£636	20%
	Digging fees (new graves)	non Slough resident 4' 6"	£1,060.00	£1,272	20%
	Casket additional fee	Slough resident	£155.00	£186	20%
	Casket additional fee	non Slough resident	£160.00	£192	20%
	Digging fees (re - opening)	Slough resident 8' 6"	£1,095.00	£1,205	10%
	Digging fees (re - opening)	non Slough resident 8' 6"	£2,190.00	£2,409	10%
	Digging fees (re - opening)	Slough resident 6' 6"	£610.00	£671	10%
	Digging fees (re - opening)	non Slough resident 6' 6"	£1,220.00	£1,342	10%
	Digging fees (re - opening)	Slough resident 4' 6"	£610.00	£671	10%
	Digging fees (re - opening)	non Slough resident 4' 6"	£1,220.00	£1,342	10%
	Weekend and bank holiday	extra fee - Slough Res	£965.00	£1,158	20%
	Weekend and bank holiday	extra fee - Non Slough Res	£1,535.00	£1,842	20%
	Public Graves (stillborn to Age 17)	Slough resident	£270.00	£297	10%
	Public Graves (stillborn to Age 17)	non Slough resident	£540.00	£594	10%
	Public Graves (Adult)	Slough resident	£480.00	£576	20%
	Public Graves (Adult)	non Slough resident	£960.00	£1,152	20%
	Childrens Section	Exclusive right for 50 years	£410.00	£410	0%
		Slough Resident	£265.00	£265	0%
		non Slough Resident	£530.00	£530	0%
	Cremated Remains Graves	Exclusive right for 50 years	£560.00	£616	10%
		Slough Resident	£270.00	£297	10%
		non Slough Resident	£540.00	£594	10%
		Interment booked by F/D without attendance (£540 non Slough Resident)	£290.00		
	Remove and Replace Memorial on grave		£165.00		
	Use of chapel for burial service		£175.00	£210	20%
	Transfer / Assign Deed		£66.00	£66	0%
Copy Deed		£44.00	£44	0%	
Pre 1993 search fee		£12.00			

	(manual records)				
	Permit - right to erect memorial	additional inscription / kerbset	£125.00	£138	10%
	Stonemasons trade name on memorial		£19.00	£19	0%
	Stonemasons trade name in reception Chamber		£215.00	£215	0%
			£2,350.00	£2,350	0%
<b>Slough Crematorium</b>	Cremation Fee - resident	Includes organist, medical referee, environment fees	£760.00	£760	0%
	Cremation Fee - non resident	As above	£790.00	£790	0%
	Cremation Fee - under 17	As above	Free	Free	
	Cremation Fee - Saturday, resident	As above	£880.00	£880	0%
	Cremation Fee - Saturday, non resident	As above	£910.00	£910	0%
	Double Service Time		£175.00	£210	20%
	Late cancellation		£50.00	£50	0%
	Casket Purchase		£67.00	£67	0%
	NVF Casket Purchase		£10.00	£10	0%
	Scattering remains - other cremations		£67.00	£74	10%
	Use of chapel for burial service		£175.00	£210	20%
	Bearer		£23.00	£23	0%
	Drop off coffin prior to service		£50.00	£50	0%
<b>Certificates</b>					
	Births, Deaths and Marriages	On day of registration	£4.00	£4.00	0%
		From current registers after the date	£7.00	£7.00	0%
		From completed registers	£10.00	£10.00	0%
	Civil Partnerships	On day of registration	£4.00	£4.00	0%
		After day of registration	£10.00	£10.00	0%
	Posted certificates - extra cost		£2.50	£2.50	0%
	Premium Service	Within 24 hours	£15.00	£15.00	0%
	Family personal history search	For 6 hours	£18.00	£18.00	0%
	Noitces of Marriages	M - T	£110.00	£140.00	27%
		F	£130.00	£160.00	23%
		S	£250.00	£250.00	0%
<b>Nationality Checking Service</b>					
(Assistance in applying for British Citizenship)	Weekdays - Adults		£72.00	£72.00	0%
	Weekdays - Minors		£50.00	£50.00	0%
	Weekends - Adults		£114.00	£114.00	0%
	Weekends - Minors		£70.00	£70.00	0%
	Admin Fee	Incomplete paperwork	£25.00	£25.00	0%
<b>Settlement Checking Service</b>					

<b>Court Summons</b>	Council Tax NNDR				
<b>Bulky Waste</b>	Up to 5 items		£30.75	£31.00	1%
<b>Building Services</b>					
<b>Car Parking</b>					
	Up to 1 hour		0.50 to 1.00	0.50 to 1.00	0%
	Up to 2 hours		1.00 to 2.00	1.00 to 2.00	0%
	Up to 3 hours		1.80 to 3.00	1.80 to 3.00	0%
	Up to 4 hours		2.10 to 4.00	2.10 to 4.00	0%
	5 hours and over		5.00 to 6.70	5.00 to 6.70	0%
	Overnight Sundays / Bank Holidays	Some "normal" rates	1.00 to 6.70	1.00 to 6.70	0%
	Residents Parking Permits	1st car	£25.00	£25.00	0%
		2nd car	£50.00	£50.00	0%
	Business Parking Permits		£300.00	£300.00	0%
	Carers Parking Permits		£25.00	£25.00	0%
	Visitor Parking Permits	3 hours to 1 week	2.50 to 15.00	2.50 to 15.00	0%
	Season tickets	Monday to Friday 1 month, dependent on Car Park	£143 to £174	£143 to £174	0%
		Monday to Friday 6 months, dependent on Car Park	£613 to £715	£613 to £715	0%
		Monday to Friday 12 months, dependent on Car Park	£1,123 to £1,430	£1,123 to £1,430	0%
		All days, 1 month, dependent on Car Park	£225 to £255	£225 to £255	0%
		All days, 6 months, dependent on Car Park	£766 to £817	£766 to £817	0%
		Monday to Friday 12 months, dependent on Car Park	£1,379 to £1,532	£1,379 to £1,532	0%
<b>Highways</b>	Cars for sale - removals Enquiries Public Rights of Way "A" Boards Streetworks Inspections and Licencing Streetworks Inspections and Licencing				
<b>LA Searches</b>					
Postal	Basic Search LLC1 & Con 29R	Fees on internet are as 1.1.10	£118.00	£118.00	0%
	Certificate of Search	Fees on internet are as 1.1.10	£30.00	£30.00	0%

	only (LLC1)				
	CON 29R only	Fees on internet are as 1.1.10	£88.00	£88.00	0%
	Con 290	Fees on internet are as 1.1.10	£12.00	£12.00	0%
	Any additional enquiry (each)	Fees on internet are as 1.1.10	£20.00	£20.00	0%
	Extra parcels of land (each)	Fees on internet are as 1.1.10	£15.00	£15.00	0%
	Extra parcels of land (each) LLC1	Fees on internet are as 1.1.10	£5.00	£5.00	0%
In person	Inspection of land chgs register	Fees on internet are as 1.1.10	free	free	
	Copy of the Register	Fees on internet are as 1.1.10	£1.00	£1.00	0%
<b>Multi Occupancy Home Licences (HMO)</b>					
	Initial Fee for 5 bedrooms or less	£10 for each additional bedroom	£550.00	£572	4%
	Extra work - officer	per hour	£32.00	£33	4%
	Extra work - administration	per hour	£26.00	£27	4%
<b>Estates and Valuations</b>					
<b>Licences and Registrations</b>					
(All 2014.15 on internet)	Sex Establishments (cinema, shop, entertainment venue)	Grant / renewal / variation	£2,530.00	£2,530.00	0%
	Street Trading - Town Centre	Minor Variation or Transfer	£665.00	£665.00	0%
		Annual	£5,000.00	£5,000.00	0%
		Daily	£35.00	£35.00	0%
		Weekly	£130.00	£130.00	0%
		Monthly	£475.00	£475.00	0%
		Quarterly	£1,300.00	£1,300.00	0%
		6 monthly	£2,750.00	£2,750.00	0%
		non refundable deposit new applications	£250.00	£250.00	0%
	Street Trading - All other areas	Annual	£3,675.00	£3,675.00	0%
		Daily	£30.00	£30.00	0%
		Weekly	£100.00	£100.00	0%
		Monthly	£370.00	£370.00	0%
		Quarterly	£1,100.00	£1,100.00	0%
		6 monthly	£1,900.00	£1,900.00	0%
		non refundable deposit new applications	£250.00	£250.00	0%
	Ice Cream Sellers	for 6 months	£500.00	£500.00	0%
		for 1 month	£100.00	£100.00	0%
	Ear Piercing, Electrolysis, Tattooing & Acupuncture		£245.00	£245.00	0%
	Hairdresses and Barbers		£55.00	£55.00	0%
	Pet Shops	plus vet fees	£350.00	£350.00	0%
	Animal boarding	plus vet fees	£350.00	£350.00	0%
	Dog breeding	plus vet fees	£350.00	£350.00	0%
	Riding establishments	plus vet fees	£600.00	£600.00	0%

Scrap Metal Dealers	Site Licence - new	£465.00	£465.00	0%
	Site Licence - renewal	£330.00	£330.00	0%
	Site Licence - variation	£202.50	£202.50	0%
	Collectors Licence - new	£285.00	£285.00	0%
	Collectors Licence - renewal	£210.00	£210.00	0%
	Collectors Licence - variation	£135.00	£135.00	0%
Licensing - alcohol	including "large temporary events"	Statutory		
	All copy licences if lost	£10.50	£10.50	0%
Gambling Act	Series of fees. Need to find out how they relate to statute			
Immigration Inspection Fees		£110.00	£114.40	4%
Littering Fines	No target can be put against this its "as and when"			
Pest Control	per treatment	£12.00	£12.00	0%
Stray Dogs	In office hours	£42.00	£43.68	4%
	Outside of office hours and weekends	£120.00	£124.80	4%
	Daily kenneling charge	£18.00	£18.72	4%
	Statutory Fine	£25.00	£25.00	0%
Private Hire (PH) and Hackney Carriage (HC) Combination Driver	PH & HC Driver - New Application (1 year)	£173.50	£173.50	0%
	PH & HC Driver - Renewal (1 year)	£125.90	£125.90	0%
(CD) Licensing	PH & HC Driver - New Application (3 year)	£258.00	£258.00	0%
	PH & HC Driver - Renewal (3 year)	£230.90	£230.90	0%
	PH & HC Driver - Replacement badge	£15.00	£15.00	0%
	PH & HC Driver - Replacement badge change of operator	£15.00	£15.00	0%
	PH & HC Driver - copy of paper licence	£15.00	£15.00	0%
	PH & HC Driver - DBS check	£55.00	£55.00	0%
	PH & HC Driver - Knowledge test	£40.00	£40.00	0%
	PH & HC Vehicle - New application	£220.00	£220.00	0%
	PH & HC Vehicle - Renewal application	£220.00	£220.00	0%
	PH & HC Vehicle - Transfer	£35.00	£35.00	0%
Combination Driver	PH & HC Vehicle - Change of vehicle	£50.00	£50.00	0%
	PH & HC Vehicle - Copy of paper licence	£15.00	£15.00	0%
	PH & HC Vehicle - Replacement plate	£25.00	£25.00	0%
	PH & HC Vehicle - Copy fo certificate of compliance	£15.00	£15.00	0%
	PH Vehicle - Exemption	£50.00	£50.00	0%
	CDriver - New application (1	£173.50	£173.50	0%

	Licence (CD)	year)			
		CDriver - Renewal (1 year)	£125.90	£125.90	0%
		CDriver - New application (3 year)	£258.00	£258.00	0%
		CDriver - Renewal (3 year)	£230.90	£230.90	0%
		CDriver - Knowledge test	£40.00	£40.00	0%
	Private Hire Operators (PHO)	Chauffeurs 1 vehicle	£137.00	£137.00	0%
	1 year grant and renewal	Operator Up to - 5 vehicles	£275.00	£275.00	0%
		Operator Up to - 15 vehicles	£360.00	£360.00	0%
		Operator Up to - 25 vehicles	£595.00	£595.00	0%
		Operator Up to - 35 vehicles	£835.00	£835.00	0%
		Operator Up to - 45 vehicles	£1,070.00	£1,070.00	0%
		Operator Up to - 55 vehicles	£1,310.00	£1,310.00	0%
		Operator Up to - 65 vehicles	£1,550.00	£1,550.00	0%
		Operator Up to - 75 vehicles	£1,790.00	£1,790.00	0%
		Operator Up to - 85 vehicles	£1,930.00	£1,930.00	0%
		Operator Up to - 99 vehicles	£2,365.00	£2,365.00	0%
		Operator 100 vehicles and over	£2,385.00	£2,385.00	0%
	Private Hire Operators (PHO)	Chauffeurs 1 vehicle	£411.00	£411.00	0%
	5 year grant and renewal	Operator Up to - 5 vehicles	£825.00	£825.00	0%
		Operator Up to - 15 vehicles	£1,080.00	£1,080.00	0%
		Operator Up to - 25 vehicles	£1,785.00	£1,785.00	0%
		Operator Up to - 35 vehicles	£2,505.00	£2,505.00	0%
		Operator Up to - 45 vehicles	£3,210.00	£3,210.00	0%
		Operator Up to - 55 vehicles	£3,930.00	£3,930.00	0%
		Operator Up to - 65 vehicles	£4,650.00	£4,650.00	0%
		Operator Up to - 75 vehicles	£5,370.00	£5,370.00	0%
		Operator Up to - 85 vehicles	£5,790.00	£5,790.00	0%
		Operator Up to - 99 vehicles	£7,095.00	£7,095.00	0%
		Operator 100 vehicles and over	£7,155.00	£7,155.00	0%
		Replacement Licence	£15.00	£15.00	0%
Careline	Alarm rental & Monitoring Fee	Weekly	£4.06	£4.22	4%
		Quarterly	£52.80	£54.91	4%
	Installation		£40.00	£41.60	4%
	Key Safe Purchase		£50.00	£52.00	4%
	Careline Alarm (Purchase fee)		£154.80	£160.99	4%
	Pendant Replacement		£58.80	£61.15	4%
				New Fee?	
				Decrease in current fee?	
	Land Charges - B126 Environment Searches - D308		£120.00	£180.00	50%
Facilities Management Trading Standards	Hire of Venues / Premises				
	Primary Authority Partnership Scheme		£66.48	£69.12	4%

Public Protection	Export Certificates		£48.00	£49.92	4%
(New Charge for 1718) Local Land Charges	Street Naming and numbering	1st Address		£37.00	
		2-5th Address		£73.00	
		6-10th Address		£100.00	
		Per additional Address		£12.00	
		New Street		£100.00	
		Per additional Street		£50.00	
		New Street from pre approved list		£150.00	
		Alter an existing address		£37.00	

<b>Court Costs</b>	Current	Proposed	Increase
Business Rates	£152.00	£172.00	13%
Council Tax	£108.00	£108.00	0%

## **Statutory Determination of Council Tax**

### **Council Tax Resolution**

In relation to the Council Tax for 2017/18 Cabinet is requested to resolve:

- (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2018 be as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 19 December 2016 Cabinet calculated the following Tax Base amounts for the financial year 2017/18 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
- (i) 41,174.7 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2017/18; and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2017/18:
- |    |                                |         |
|----|--------------------------------|---------|
| a) | Parish of Britwell             | 840.7   |
| b) | Parish of Colnbrook with Poyle | 1,866.4 |
| c) | Parish of Wexham               | 1,329.6 |
- (c) That the following amounts be now calculated for the year 2017/18 in accordance with sections 31A to 36 of the Act:
- (i) £406,981,084 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £ 354,279,115 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £52,701,969 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) £1,279.96 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.

- (v) That for the year 2017/18 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £223,349 representing the total of Parish Precepts for that year.
- (vi) £1,274.54 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) 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.

(vii) Valuation Bands

<b>Band</b>	<b>Slough Area</b>	<b>Parish of Britwell</b>	<b>Parish of Colnbrook with Poyle</b>	<b>Parish of Wexham Court</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
A	849.69	44.06	32.93	24.48
B	991.31	51.41	38.42	28.56
C	1,132.92	58.75	43.91	32.64
D	1,274.54	66.10	49.40	36.72
E	1,557.77	80.79	60.38	44.89
F	1,841.00	95.47	71.36	53.05
G	2,124.23	110.16	82.33	61.21
H	2,549.08	132.19	98.80	73.45

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) 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 amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- (viii) That it be noted that for the year 2017/18 the Thames Valley Police Authority precept has been increased by 1.99%. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

<b>Band</b>	<b>Office of the Police and Crime Commissioner (OPCC) for Thames Valley</b>
	<b>£</b>
A	113.52
B	132.44
C	151.36
D	170.28
E	208.12
F	245.96
G	283.80
H	340.57

***These precepts have not been formally proposed or agreed by the Thames Valley Police and may be revised when agreed.***

- (ix) That it be noted that for the year 2017/18 the Royal Berkshire Fire Authority has been increased by 1.99% as the following amount in precept issued to the Council, in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

<b>Band</b>	<b>Royal Berkshire Fire Authority £</b>
A	41.66
B	48.60
C	55.55
D	62.49
E	76.37
F	90.26
G	104.15
H	124.98

***These precepts have not been formally proposed or agreed by the Royal Berkshire Fire Authority and may be revised when agreed.***

- (x) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council including the precepting authorities will be as follows:

<b>Band</b>	<b>Slough £</b>	<b>Office of the Police and Crime Commissioner (OPCC) for Thames Valley £</b>	<b>Royal Berkshire Fire Authority £</b>	<b>TOTAL £</b>
A	849.69	113.52	41.66	1,004.87
B	991.31	132.44	48.60	1,172.35
C	1,132.92	151.36	55.55	1,339.83
D	1,274.54	170.28	62.49	1,507.31
E	1,557.77	208.12	76.37	1,842.26
F	1,841.00	245.96	90.26	2,177.22
G	2,124.23	283.80	104.15	2,512.18
H	2,549.08	340.57	124.98	3,014.63

- (xi) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.

- (xii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.
- (xiii) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non-Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.

### **S151 officer statement on the robustness of reserves and the robustness of estimates**

Section 25 of the Local Government Act 2003 requires the Section 151 Officer (Assistant Director, Finance and Audit) to formally report to Council as part of the tax setting report his view on the minimum level of reserves available to the general fund and on the robustness of estimates used on the budget setting process. The Council is required to take these views into account when setting the Council Tax at its meeting on 23rd February 2017.

#### **Adequacy of Reserves**

When assessing the minimum level of reserves required, there are some important considerations. Firstly, the reserve for budget setting purposes is the general fund reserve. This is the Council's reserve which is not allocated to specific risks, policy decisions or under legislative or accounting requirements. The general fund reserve can be spent on any activity and there is no restriction on its deployment.

As a Unitary Council, with a number of complex services and transactions, the Council has an inherently higher risk than a number of other local authorities. The Council provides a much wider scope of services compared to a County Council or District Council; each different service comes with a different level of risk. The Council has made policy decisions which have engaged the Council into a wide range of service provision e.g. significant outsourcing of services, PFI arrangements, and the creation of the Slough Urban Renewal ('the LABV'). Some of these mitigate the Council's financial risk whilst other arrangements increase the level of risk.

The Council is also facing a period where demand is increasing in key areas, namely:

- Increased population increases demand on 'universal services' i.e. more bins to collect, more Council Tax bills to issue etc.
- Increased volatility from the retention of business rates
- Savings are increasingly based on commercial income generation opportunities so fluctuate much more – this is especially so in the current year budget with over £5m of additional income through commercial schemes and represents a significant increase in the risk exposure to outside economic conditions
- Increased adult social care pressures due to changes in demography
- Increased risk over the delivery of savings
- Risk of grants fluctuating during the financial year e.g. Education Services Grant
- The impact of the macro-economic position and the impact on residents and businesses being able to pay for respective fees and charges

In light of the above, the proposed minimum level of reserve for the Council should be 5% of the net budget (as defined by Council Tax, retained business rates and non-ring fenced revenue Government grants); plus £2m to allow for current funding volatility. This results in a total of **£7.0m<sup>1</sup>**.

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<sup>1</sup> Circa 5% of £100m and £2m to cover funding volatility.

## **Robustness of Estimates**

### The treatment of inflation and interest rates

The 2017/18 pay award for staff has been included at an average of 1% in line with the Government's pay announcements. Non pay related budgets have been inflated at the contractually committed rate of inflation or where services can demonstrate a requirement to do so to maintain service delivery levels.

### Efficiency saving and productivity gains

The budget contains proposals to deliver approximately £12m of savings. The medium term financial strategy includes a four year savings programme to ensure that future revenue budgets remain in financial balance to ensure the council has adequate resources to deliver its Council Strategy outcomes. The savings programme will also help to ensure that Council Tax increases are kept to as low a level as possible and deliver efficient local services. The proposals continue to set high levels of required savings and there are inherent risks to the delivery of a balanced budget at the end of the 2017/18 financial year. Given the year on year reductions in Government funding, the Council's risk profile for savings is increasing as more transformational activity and income generation schemes are brought forward. Though these will endeavour to drive additional income and reduced costs, they are by their very nature more difficult and complex to deliver, and are at greater risk of market conditions.

### Budget and Financial management

The level of under spends in recent years is as follows:

- 2011/12 – £1,736k underspend – 1.7% of budget
- 2012/13 - £23k underspend – 0.0% of budget
- 2013/14 - £150k underspend – 0.1% of budget
- 2014/15 - £224k underspend - 0.1% of budget
- 2015/16 - £42k overspend forecast – 0.0% of budget
- 2016/17 – balanced budget forecast – 0.0% of budget

All relevant reports to Members have their financial effects identified and the Corporate Management Team keep any emerging budget pressures under review during the year. Monthly reports are received by Corporate Management Team and quarterly reports to the Cabinet detail both budgetary and performance indicators. A traffic light system of indicators is used.

The Council has a number of demand led budgets and has historically been able to manage changes to demand to ensure a sound financial standing at the end of the financial year. The revenue budget includes £0.85m for adult social care cost pressures.

### Adequacy of insurance and risk management

Strategic risk management is being embedded throughout the Council to ensure that all risks are identified and managed appropriately. The Council's insurance arrangements are a balance of external insurance premiums and internal funds to self insure some areas. As

well as an internal risk manager the Council also make use of an external consultant to advise on the level of funds required to underpin those risks not externally insured.

#### Overall financial standing of the authority

Slough Borough Council borrows money to support the Council's capital Programme. It has calculated its capacity for borrowing within the provisions of the prudential framework and budgeted accordingly. The assumed Council Tax collection rate is 98.4% and this is an achievable if demanding target. Each 1% uncollected amounts to approximately £0.47m and any surplus or deficit on the collection fund is apportioned between the Council and its major precepting bodies the Royal Berkshire Fire and Rescue Authority, and the Office of the Police and Crime Commissioner (OPCC) for Thames Valley.

#### Maintaining balances

The balance of the in year budgetary position against the proposed budget will be managed against the general reserve. As and when budget pressures emerge then it is first for the service to contain, then the directorate and finally a corporate issue. If there is still a pressure at year end then General Reserves will reduce and will need to be replenished up to a level in future years as noted above. This helps ensure that the Council is in a position to maintain its service provision without drastic actions.

If an event occurs that is so serious it depletes the Council reserves to below the limit set, then the Council will take appropriate measures to raise general fund reserves to the recommended level in as soon a timeframe as possible without undermining service provision.

**Specific grants**

The Government provides the Council with a number of specific grants. These grants have conditions attached to their use as detailed by Government.

The grants are allocated out to specific directorates and these are utilised to deliver the objectives contained within the grant conditions.

Grant	Amount / £m
Public Health	7.763
Local Council Tax Support	0.176
Housing Benefit administration subsidy	0.659
Better Care Fund (through existing NHS and Social Care budgets)	9.035
Adult Social Care Grant	0.518

### HRA Rents and Service Charges 2017/18

The annual increases in rents and service charges reflects the need to increase income in order to meet the increase in utility and service costs, and to provide sufficient financial resources to reinvest in the programmes of improvement for social housing to ensure that the needs of local residents are met; the increases follow government guidance and are based upon the previous September's inflation rate. These increases are built into the HRA 30 Year Business plan and are intended to ensure that the Housing service, annual housing repairs and maintenance programme, and the long term capital investment programmes, provide decent homes to meet local needs over the life of the Business Plan.

- Council house dwelling rents for 2017/18 to **decrease by 1%** over the 2016/17 rent with effect from Monday 3<sup>rd</sup> April 2017. This is in line with current government guidelines and legislation.
- Garage rents, heating, utility and ancillary charges to **increase by 2.0%** with effect from Monday 3<sup>rd</sup> April 2017. This is based upon the September RPI figure.
- Service charges to **increase by 2.0%** with effect from Monday 3<sup>rd</sup> April 2017. This is based upon the September RPI figure.
- 'Other committee' property rents to increase by an average of 2.0% from Monday 3<sup>rd</sup> April 2017 in line with the September RPI figure.

## **APPENDIX K**

### **Equality Impact Assessments**

## **Appendix L -Efficiency Strategy – for the use of Capital Receipts**

The Autumn Statement was announced on the 15<sup>th</sup> December 2016. The Government has once again provided Councils with the flexibility of utilising Capital Receipts for qualifying expenditure. This is to enable authorities to fund transformation and cost reduction programmes from capital receipts rather than revenue expenditure.

### **Qualifying expenditure**

The Government has termed qualifying expenditure per the below. Appendix A highlights some of the suggestions from Government, but these are not exhaustive.

*Qualifying expenditure is expenditure on any project that is designed to generate ongoing revenue savings in the delivery of public services and/or transform service delivery to reduce costs or to improve the quality of service delivery in future years. Within this definition, it is for individual local authorities to decide whether or not a project qualifies for the flexibility. Set up and implementation costs of any new processes or arrangements can be counted as qualifying expenditure. The ongoing revenue costs of the new processes or arrangements cannot be classified as qualifying expenditure.*

### **Requirements of the Strategy**

As part of the Strategy, Government have set out that the following must be included:

- list each project that plans to make use of the capital receipts flexibility, that it details the split of up front funding for each project between capital receipts and other sources, and that on a project by project basis, a cost benefit analysis is included to highlight the expected savings.
- The Strategy should report the impact on the local authority's Prudential Indicators for the forthcoming year and subsequent years
- From the 2017-18 Strategy and in each future year, the Strategy should contain details on projects approved in previous years, including a commentary on whether the planned savings or service transformation have been/are being realised in line with the initial cost/benefit analysis
- restructuring must payback within 1 year in the whole, and within 24 months for an individual
- The Strategy should be approved by the full council

### **Timescales**

The flexibilities for using capital receipts are due over the period April 2016 to March 2019.

### **Capital receipts expected in 2017-18**

#### **Government summary of example programmes**

- Sharing back-office and administrative services with one or more other council or public sector bodies
- Investment in service reform feasibility work, e.g. setting up pilot schemes
- Collaboration between local authorities and central government departments to free up land for economic use

- Funding the cost of service reconfiguration, restructuring or rationalisation (staff or non-staff), where this leads to ongoing efficiency savings or service transformation
- Sharing Chief-Executives, management teams or staffing structures
- Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible
- Aggregating procurement on common goods and services where possible, either as part of local arrangements or using Crown Commercial Services or regional procurement hubs or Professional Buying Organisations
- Improving systems and processes to tackle fraud and corruption in line with the Local Government Fraud and Corruption Strategy – this could include an element of staff training
- Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others)
- Integrating public facing services across two or more public sector bodies (for example children’s social care, trading standards) to generate savings or to transform service delivery.

## Appendix M

### Pay Policy Statement for the Year 2017/18

#### 1. Introduction

- 1.1 The Localism Act requires local authorities to publish, on their website, an annual Pay Policy Statement, which has been approved by Full Council.
- 1.2 No remuneration may be made to officers that fall outside of the Pay Policy Statement, although it is possible for a meeting of the Full Council to amend the statement at any time.
- 1.3 In drawing up this statement, Slough Borough Council has taken into account the guidance issued by the Department of Communities and Local Government in February 2012 and the supplementary guidance issues in February 2013.
- 1.4 Slough Borough Council is committed to complying with the statutory obligation to pay the National Living Wage.
- 1.5 This statement does not apply to schools' staff as local authority schools' employees are outside the scope of the legislation.
- 1.6 This statement will be approved by Full Council in February 2017 and will be updated as and when necessary throughout the year to reflect any changes.
- 1.7 Slough Borough Council fully endorses and supports the requirement to be open and transparent about the pay of our staff.
- 1.8 The Council is committed to paying nationally negotiated pay awards and this Pay Policy Statement will be updated as and when any such pay awards are agreed.

#### 2. Remuneration of Chief Officers

- 2.1 In accordance with the Localism Act, the following SBC posts are defined as Chief Officers, and their salary bands are as follows. (The SBC grading structure is attached in Appendix A).

Head of the Paid Service and Statutory Chief Officers		
Post	Reports To	Salary Band
Chief Executive / Head of Paid Service.		£132,544 - £159,054
Director of Adult Social Care	Head of Paid Service	SML 15 £101,199 - £115,721
Director of Children, Learning and Skills	Head of Paid Service	Short-term interim arrangement pending recruitment. 3 – 5 days per week, £583.17 per

		day.
Monitoring Officer	Head of Paid Service	Interim cover – £650 per day 2 days per week
Chief Finance Officer / Section 151 Officer (Assistant Director, Finance and Audit)	Strategic Director of Regeneration, Housing, and Resources	SML 13 £74,940 - £87,405
Director of Public Health	The Director of Public Health is employed by Bracknell Forest Council	
<b>Posts that report directly to the Head of Paid Service or Statutory Chief Officer</b>		
<b>Post</b>	<b>Reports To</b>	<b>Salary Band</b>
Strategic Director of Regeneration, Housing, & Resources (Non-statutory Chief Officer).	Head of Paid Service	SML 16 £109,094 - £127,243
Strategic Director of Customer & Community Services (Non-statutory Chief Officer).	Head of Paid Service	SML 16 £109,094 - £127,243
Assistant Director, Strategy and Engagement	Head of Paid Service	SML 13 £74,940 - £87,405
Assistant Director, OD&HR	Head of Paid Service	SML 13 £74,940 - £87,405
Assistant Director, Adult Social Care	Director of Adult Social Care	SML 14 £89,835 - £102,726
Assistant Director, Public Health	Director of Adult Social Care	SML 13 £74,940 - £87,405
Head of Early Years and Development	Director of Children, Learning and Skills	SML 11 £55,028 - £62,600
Head of Education Standards and Inclusive Learning	Director of Children, Learning and Skills	SML 11 £55,028 - £62,600
Head of Access and Inclusion	Director of Children, Learning and Skills	SML 11 £55,028 - £62,600
Corporate Financial Controller	Chief Finance Officer / Section 151 Officer	SML 11 £55,028 - £62,600 Plus a market supplement of £5,161 per annum.  Plus a deputy s151 Officer supplement of £3,500 per annum.
Directorate Finance Manager x2	Chief Finance Officer / Section 151 Officer	SML 11 £55,028 - £62,600
<b>Posts that report directly to Non-Statutory Chief Officers</b>		

<b>Post</b>	<b>Reports To</b>	<b>Salary Band</b>
Assistant Director, Assets, Infrastructure & Regeneration	Strategic Director of Regeneration, Housing, and Resources	SML 13 £74,940 - £87,405
Assistant Director Housing & Enforcement	Strategic Director of Regeneration, Housing, and Resources	SML 13 £74,940 - £87,405
Assistant Director Finance and Audit	Strategic Director of Regeneration, Housing and Resources	SML 13 £74,940 - £87,405
Assistant Director, Commercial Services and Procurement	Strategic Director of Customer & Community Services	SML 13 £74,940 - £87,405
Head of Consumer Protection & Business Compliance	Strategic Director of Customer & Community Services	SML 11 £55,028 - £62,600
Head of Planning and Building Control Services	Strategic Director of Customer & Community Services	SML 11 £55,028 - £62,600
Head of Wellbeing and Community Services	Strategic Director of Customer & Community Services	SML 11 £55,028 - £62,600
Head of Learning & Community Services	Strategic Director of Customer & Community Services	SML 11 £55,028 - £62,600
Head of Legal Services	Strategic Director of Customer & Community Services	SML 11 £55,028 - £62,600

The Head of Democratic Services is appointed as the Council's Returning Officer in accordance with the Representation of the Peoples Act 1983. The Returning Officer is eligible for fees linked to duties undertaken for running national, European or local elections/referenda. These fees are determined by the number of electors registered in the borough/parliamentary constituency and are paid subject to a formula applied by the Government for determining fees to all Returning Officers across the Country.

## 2.2 Remuneration on Appointment

Newly appointed chief officers are paid in accordance with the pay scales set out above.

## 2.3 Job Evaluation

The pay of all employees, including Chief Officers, is based on job evaluations undertaken through the Hay Job Evaluation Scheme.

## 2.4 Terms and Conditions of Employment

The Chief Executive is employed on JNC for Local Authority Chief Executives terms and conditions of employment.

All other chief officers are employed on JNC or NJC terms and conditions of employment. Pay awards for these officers are negotiated nationally, and the Council applies any/all nationally negotiated pay awards to these posts.

## 2.5 Travel and Subsistence Expenses

There are occasions when employees incur additional expenditure than normal in the course of undertaking their official duties on behalf of the Council away from their normal place of work.

The Council has a comprehensive Travel and Subsistence Expenses Scheme, which applies to all our staff, including Chief Officers, in such circumstances.

## 2.6 Payment of Professional Fees

The Council will pay the cost of one professional subscription per annum, per employee, including Chief Officers, which is relevant and necessary for the role.

## 2.7 Honoraria

An honoraria payment may be made to an employee, including to a chief officer, in recognition of undertaking temporarily additional or outstanding extra work, which is:

- outside the normal scope of the duties and responsibilities of the employee
- over an extended period undertaking part of the duties of a higher graded post
- or where the additional duties and responsibilities are exceptionally onerous
- or in situations which merit the employee being rewarded for specific work.

The Honoraria Scheme applies in these circumstances and the amount of payment is based on the duties undertaken.

## 2.8 Acting Up

Acting up arises when an employee temporarily undertakes full or part duties of a higher graded post for a consecutive period of at least four weeks.

All employees, including Chief Officers, are entitled to an acting up payment in recognition of the responsibilities. Decisions on payment take into account the following:

- The nature and complexity of the responsibilities, undertaken by the employee and their current spinal column point.
- Whether the employee is undertaking full or part responsibilities

## 2.9 Secondments

Secondments are intended to provide developmental opportunities to gain skills and experience rather than for financial gain. Therefore, secondees will normally transfer from their current position into the secondment on their existing salary. Terms and conditions of the secondee may change depending on the local variations within the department, i.e. flexi-time. However, if there is a significant difference between the secondment and the individual's salary this must be brought to the attention of the OD/HR Department and a decision will be taken on whether to review salary arrangements in line with complexities of the job.

## 2.10 Market Supplements

A Market Supplement is payable, in exceptional circumstances, for posts (including Chief Officer posts), which are critical to the delivery of essential/statutory services, and to which the Council has been unable to recruit. The requirement for the application of a market supplement needs to be objectively justified by reference to clear and transparent evidence of relevant market comparators, using data sources available, for example from SEE through their e-pay checker service.

#### 2.11 Pay protection

An employee, who is redeployed to a suitable post which is one grade lower, will receive protection of earnings (basic pay plus local weighting allowance) for a period of one year. The salary will be frozen at its current level and the employee will not receive annual pay awards. At the end of the protection period the employee will be placed on the salary grade relevant to the redeployed post.

#### 2.12 Termination Payments

In the event of a redundancy situation, all employees, including chief officers, are entitled to redundancy payments based on a multiple of 1.5 times statutory provision, based on weekly pay, subject to a cap of 30 weeks as the maximum number of weeks payable, and to a cap of 20 years service.

The terms, and any payment relating to the termination of employment of any officer of the Council in any contentious circumstances which do not result from an award made by an Employment Tribunal or Court are settled by the Council on the basis of the legal merits of the case, the time and disruption which protracted litigation would involve, any limit of statutory entitlement on monetary claim available to an employee, and what is considered prudent in all circumstances.

Any redundancy or severance packages of £100,000 or more will be approved by Full Council. In presenting the information to Full Council the components of any such severance package will be set out including; salary paid in lieu, redundancy compensation, pension entitlements, holiday pay and any bonuses, fees or allowances paid.

If an applicant for a post (including Chief Officer posts) is in receipt of a severance payment from any local authority, or a Local Government retirement pension, this does not form part of the Council's decision as to whether or not they should be appointed.

Any employee, who is made redundant, including Chief Officers, must have a break of at least four weeks in order to retain a redundancy payment before they can be re-employed by the Council in a different position.

Consultancies over £5,000 (excluding cover for established posts) or any consultancy/employment offered to former senior officers of the Council of third tier and above are a "significant officer decision." (Significant officer decisions are circulated monthly to all members and published on the website).

2.13 The Government is consulting on regulations regarding the recovery of public sector exit payments. SBC will comply with any future legislative requirements.

#### 2.14 Pension Payments

All employees who are members of the Local Government Pension Scheme, including Chief Officers, are entitled to a retirement pension calculated in accordance with the Local Government Pension Scheme Regulations.

### **3. Remuneration of Our Lowest Paid Employees**

- 3.1 All SBC employees are paid in accordance with a locally determined salary scale, appendix A.
- 3.2 “Lowest Paid Employee” means the employee on the lowest grade, assuming that the posts are full-time, excluding apprentices. The lowest grade is Level 1, £15,858.
- 3.3 Unsocial Hours Payments

The Council has a comprehensive Working Pattern Arrangement Scheme which sets out the allowances payable for:

- Overtime (for employees up to and including Level 5)
- Saturday and Sunday working
- Bank holidays
- Night working
- Sleeping-in duty
- Shift working
- Standby, on-call and call-out

### **3.4 Terms and Conditions of Employment**

Employees, who are not Chief Officers, are employed on NJC terms and conditions of employment. Pay awards for these officers are negotiated nationally, and the Council applies any/all nationally negotiated pay awards to NJC employees.

### **4. Relationship between the Remuneration of Our Chief Officers and our lowest paid employees**

- 4.1 The pay of the Chief Executive is currently £159,054. This is 10.3 times the pay of our lowest paid employees. ( $159,054 / 15,858 = 10.029$ )
- 4.2 The median earnings of all employees as of 1 April 2016 for the financial year 2015/2016 was £16,362.75. The median earnings figure complies with the specific requirements within the Local Government Transparency Code 2015 and includes all elements of remuneration that can be valued.
- 4.3 The pay of the Chief Executive is currently 9.7 times the pay of median earnings of our employees.

**APPENDIX A****Slough Borough Council Salary Scales**

Date last updated: November 2016

**SLOUGH LEVELS STRUCTURE 1ST APRIL, 2016**

Level		SCP	Basic	L/W	Inclusive Annual Salary
L1	01	5	N/A	N/A	N/A
	02	7	N/A	N/A	N/A
	03	9	14975	883	15858
L2	01	10	15238	883	16121
	02	11	15507	883	16390
	03	13	16191	883	17074
L3	01	14	16481	883	17364
	02	16	17169	883	18052
	03	18	17891	883	18774
L4	01	19	18560	883	19443
	02	20	19238	883	20121
	03	21	19939	883	20822
	04	22	20456	883	21339
L5	01	23	21057	883	21940
	02	24	21745	883	22628
	03	25	22434	883	23317
	04	27	23935	883	24818
	05	29	25694	883	26577
L6	01	30	26556	883	27439
	02	31	27394	883	28277
	03	32	28203	883	29086
	04	34	29854	883	30737
	05	35	30480	883	31363
L7	01	36	31288	883	32171
	02	37	32164	883	33047
	03	38	33106	883	33989
	04	40	35093	883	35976

	<b>05</b>	<b>41</b>	36019	883	36902
<b>L8</b>	<b>01</b>	<b>42</b>	36937	883	37820
	<b>02</b>	<b>44</b>	38789	883	39672
	<b>03</b>	<b>46</b>	40619	883	41502
	<b>04</b>	<b>47</b>	41551	883	42434
<b>L9</b>	<b>01</b>	<b>48</b>	42474	883	43357
	<b>02</b>	<b>50</b>	44307	883	45190
	<b>03</b>	<b>52</b>	46173	883	47056
	<b>04</b>	<b>53</b>	47113	883	47996
<b>L10</b>	<b>01</b>	<b>54</b>	48108	883	48991
	<b>02</b>	<b>55</b>	49099	883	49982
	<b>03</b>	<b>57</b>	51099	883	51982
	<b>04</b>	<b>59</b>	53081	883	53964