

SLOUGH BOROUGH COUNCIL

REPORT TO: Overview & Scrutiny Committee **DATE:** 31st January 2019

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PART I **FOR COMMENT & CONSIDERATION**

REVENUE BUDGET 2019/20

1 Purpose of Report

To provide the Committee with an opportunity to scrutinise the Revenue Budget for 2019/20, including the associated growth and savings proposals and other related decisions that require agreement at Full Council on 21 February 2019.

The paper recommends a 2.8% increase in council tax required to fund the Revenue Budget for 2019/20. This would equate to a Band D property paying a Council Tax of £1,268.75, an increase of £35.09 from 2018/19. The Adult Social Care levy remains, at £98.23, the same as 2018/19 for a Band D property.

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 F.

2 Recommendation(s)/Proposed Action

The Committee is requested to scrutinise and comment on the Revenue Budget 2019/20, prior to Cabinet considering and recommending the budget to Council on 21st February 2019:

As the billing authority, approve the Council Tax amounts for each band in the borough including precepts from The Police and Crime Commissioner for Thames Valley Police and the Royal Berkshire Fire and Rescue Service the whilst noting that both are still to confirm their final council tax precept requirements;

Council Tax Resolution – In relation to the Council Tax for 2019/20

- (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 2020 is as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 18 December 2018 Cabinet calculated the following Tax Base amounts for the financial year 2019/20 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
 - (i) 42,789.8 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 2019/20; and

- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2019/20:

a) Parish of Colnbrook with Poyle 1,923.3

- (c) That the following amounts be now calculated for the year 2019/20 in accordance with sections 31A to 36 of the Act:

- (i) £376,032,584 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) £317,437,088 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) £58,595,496 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) £1,369.38 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 2019/20 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £102,583 representing the total of Parish Precepts for that year.
- (vi) £1,366.98 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

Band	Slough Area	Parish of Colnbrook with Poyle
	£	£
A	911.32	32.93
B	1,063.21	38.42
C	1,215.09	43.91
D	1,366.98	49.40
E	1,670.75	60.38
F	1,974.53	71.36
G	2,278.30	82.33
H	2,733.96	98.80

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) Calculate that the Council Tax requirement for the Council's own purposes for 2019/20 (excluding Parish precepts) is £58,492,641.
- (ix) That it be noted that for the year 2019/20 the Thames Valley Police Authority precept has been increased by 13.2% in accordance with Home Office guidance in the provisional police grant settlement. The Police and Crime Panel are meeting on the 1st February to consider the PCP's precept proposals. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	137.56
B	160.49
C	183.41
D	206.34
E	252.19
F	298.05
G	343.90
H	412.68

- (x) That it be noted that for the year 2019/20 the Royal Berkshire Fire Authority has proposed increasing its precept by 2.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Royal Berkshire Fire Authority £
A	44.19
B	51.55
C	58.92
D	66.28
E	81.01
F	95.74
G	110.47
H	132.56

These precepts have not been formally proposed or agreed by the Royal Berkshire Fire Authority and may be subject to further revision.

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2019/20 including the precepting authorities will be as follows:

Band	Slough	Office of the Police and Crime Commissioner (OPCC) for Thames Valley	Royal Berkshire Fire Authority	TOTAL
	£	£	£	£
A	911.32	137.56	44.19	1,093.07
B	1,063.21	160.49	51.55	1,275.25
C	1,215.09	183.41	58.92	1,457.42
D	1,366.98	206.34	66.28	1,639.60
E	1,670.75	252.19	81.01	2,003.95
F	1,974.53	298.05	95.74	2,368.32
G	2,278.30	343.90	110.47	2,732.67
H	2,733.96	412.68	132.56	3,279.20

- (xii) 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.
- (xiii) 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.
- (xiv) 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.
- (xv) That in the event that there are any changes to the provisional precept of the Fire Authority, arising from their precept setting meeting being held on 25 February, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2019/20, Statutory Resolution and council tax levels.

Fees and Charges –

- (d) Resolve to increase the Council's fees and charges as outlined in Appendix E for 2019/20.

The Robustness Statement

- (e) Note the statutory advice of the Chief Finance Officer outlined in Appendix G, The Robustness Statement. This is required to highlight the robustness of budget estimates and the adequacy of the reserves.

Top-up funding for children and young people with special educational needs and disabilities

- (f)
 - (a) Note the mechanism outlined in Appendix J to access top-up funding to support children and young people with Special Educational Needs which is currently under review.
 - (b) Note the move to adjust our local factors to 65% toward the National Funding Formula factors from 2019/20 as outlined in paragraph 5.4.1

Use of Flexible Capital Receipts –

- (g) Resolve to agree the Use of Flexible Capital Receipts Strategy outlined in Appendix K.

Pay Policy –

- (g) Note the Pay Policy Statement agreed at the Employment and Appeals Committee on 24th January 2019 as detailed in Appendix L.

Business Rate Pilot –

- (h) Agree to participate in the 2019/20 Berkshire Business Rates Pilot Scheme.

Court Costs

- (i) Agree:
 - (a) That the Court Costs associated with non-payment of Business Rates remain at the same level for 2019/20 as the current year.
 - (b) That the Court Costs associated with non-payment of Council Tax be increased to £144.95 in total for 2019/20.

Empty Property Relief

- (j) Agree:
 - (a) That the long term empty premium for properties that are empty for more than two years is increased from April 2019 to 100% thereby doubling the charge.
 - (b) That the long term empty premium for properties that are empty for more than five years is increased from April 2020 to 200%
 - (b) That the long term empty premium for properties that are empty for more than ten years is increased from April 2021 to 300%

Council's Public Room Booking

(k) Agree:

- (a) The proposed changes to the Council's Public Room Booking Policy and Terms & Conditions (Appendix M), as summarised in Section 8 of this report.
- (b) The updated pricing schedule (Appendix N), as summarised in section 8 of this report.
- (c) All users of our public buildings will be required to pay rates as per the updated policy and pricing schedule and that no exclusions will be made for any group, charity or other organisations without the consent of the Service Lead, Building Management in conjunction with the Council's S151 Officer.

Appendices Attached

'A'	-	Savings proposals
'B'	-	Growth
'C'	-	Reserves position
'D'	-	Collection Fund
'E'	-	Fees & Charges
'F'	-	Council Tax Resolution
'G'	-	The Robustness Statement
'H'	-	Specific Grants
'I'	-	HRA Rents and Service Charges
'J'	-	Top up funding for children and young people with special educational needs and disabilities
'K'	-	Flexible use of Capital Receipts Strategy
'L'	-	Pay Policy Statement
'M'	-	Public Building Facility Booking Policy
'N'	-	Public Building Facility Booking Policy – Updated Pricing Schedule
'O'	-	Equality Impact Assessments (to follow for Council)

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.

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

Recommendation from section 2 above	Risks/Threats/ Opportunities	Current Controls	Using the Risk Management Matrix Score the risk	Future Controls
<i>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</i>	Council Tax collection targets not met	Monthly budget monitoring and quarterly reporting. Monthly monitoring of Arvato contract KPI's.	9	Continue robust budget monitoring – regular reporting to Cabinet and Council

Risk	Mitigating action	Opportunities
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	Assessed for each proposed saving and included as Appendix K.	None
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 2019/20 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 Quarterly Financial Monitoring reports.

(d) Equalities Impact Assessment

Equalities Impact Assessments have been undertaken for all savings proposals and will be included in the final Council report.

(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.

5 Supporting Information

Introduction

5.1.1 Section 32 of the Local Government Finance Act 1992 requires the Council to calculate its budget requirement before 11 March; and Section 30 requires the Council to set amounts of council tax for each category of dwellings in its area by the same date.

5.1.2 The Council's Constitution requires, by 11 March, the Cabinet shall recommend to Council:

- The Revenue Budget and the level of Council Tax to be set for the following year.
- The cash limits for each Directorate.
- The capital programme, borrowing limits and the Prudential Indicators for the following five years.
- The Treasury Management Strategy for the year ahead.

- The annual recommended rent rise for the Council's Housing stock

Summary

- 5.2.1 2019/20 is set to be another difficult year financially for the Council, with a continued reduction in Government's Revenue Support Grant funding, as well as an increased demand for Council services. The Council has always sought to protect Council services whilst ensuring there is sufficient budget for the next financial year to deliver its key outcomes. The Medium Term Financial Strategy shows a balanced budget for the next three years.
- 5.2.2 There remain difficult years ahead for the Council due to the financial pressures that it faces, but the budget for the 2019/20 ensures that the Council's finances are based on solid footings for the future.
- 5.2.3 This paper sets out the revenue budget for 2019/20 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 2019/20.

Table 1: Funding summary

18/19 £'000		19/20 £'000	20/21 £'000	21/22 £'000
100,475	Base Position (Excluding Parish Precepts)	101,521	105,001	108,875
3,694	Base Budget Changes	3,694	3,140	3,140
2,845	Directorate Growth	8,099	3,918	1,725
250	Revenue Impact of Capital Programme	1,321	1,011	656
519	Slough Urban Renewal	2,739	750	750
(6,262)	Savings Identified	(12,373)	(4,945)	(2,996)
101,521	Total Forecast Expenditure	105,001	108,875	112,150
55,570	Council Tax Income	58,493	61,237	64,064
43,202	Retained Business Rates	42,395	45,340	46,180
2,749	New Homes Bonus	2,717	2,298	1,906
0	Additional Social Care Grant	1,396	0	0
101,521	Total Estimated Funding Available	105,001	108,875	112,150
0	CURRENT FUNDING GAP	0	0	0

Note 1 - Slough Urban Renewal refers to profit from company schemes less previous years profit assumed in the MTFs. For 2019/20 SBC share of Slough Urban Renewal profits are estimated to be £1.500m. These are offset by the one off SUR profits that are due to be received by SBC during 2018/19 resulting in a pressure totalling £2.739m.

Impact on Service Revenue Budgets

5.2.4 Table 2, below, highlights the changes to service budgets, and associated cash limits, as a result of all of changes detailed in the Revenue Budget 2019/20:

Table 2:

	2018/19	Base Budget	Directorate	Revenue		Savings	
	£m	Changes	Growth	Impact of	SUR Income	Identified	2019/20
	£m	£m	£m	Capital	£m	£m	£m
				Programme			
Adults and Communities	39.832	1.453	0.920	0.000	0.000	(0.905)	41.301
Children, Learning and Skills	30.223	1.102	2.700	0.000	0.000	(0.170)	33.856
Place and Development	25.193	0.919	2.450	0.000	0.000	(2.205)	26.357
Regeneration	(3.453)	(0.126)	0.409	0.000	0.000	(4.809)	(7.979)
Chief Executive	0.333	0.012	0.000	0.000	0.000	0.000	0.346
Finance and Resources	9.392	0.333	1.620	1.321	2.739	(4.284)	11.122
Budget Requirement	101.521	3.694	8.099	1.321	2.739	(12.373)	105.001

Income

5.3.1 The Council has the following main sources of income:

NNDR (Business Rates)

5.3.2 The amount of retained Business Rates is determined by the Council's best estimates of the amount it calculates it will receive for the year ahead. For 2019/20 the six Berkshire authorities have been accepted by Government to continue a Business Rates pilot scheme within Berkshire. This means, for 2019/20, all Business Rate income will be retained within Berkshire; however, the six authorities will not receive Revenue Support Grant. There will be fundamental changes to the business rates system post 2020. Recent Government consultations indicate the system will give greater rewards to those authorities with business rates growth. Slough Borough Council uses external experts to forecast future business rates income and projections are included in the Medium Term Financial Strategy (MTFS) above.

Revenue Support Grant (RSG)

5.3.3 The Council ordinarily receives Revenue Support Grant (RSG) direct from Central Government. RSG funding is based on Central Government's expectations of what the Council should spend in line with the Government's deficit reduction plans.

- 5.3.4 As stated in 5.3.2, above, for 2019/20 the Council's RSG will be included in its pilot business rate scheme calculation.
- 5.3.5 The final 2019/20 local government finance settlement is expected to be laid before the House of Commons for approval in February 2019.
- 5.3.6 There is a duty on Local Authorities to set a balanced budget under the Local Government Finance Act 1992. If the final settlement is delayed the Council is required to set a budget within the deadline by using the best available information. If there are any substantial changes in the amount of funding received by the Council at the final settlement, the Section 151 Officer will use reserves to balance the overall budget in consultation with the Leader and the Lead Member for Corporate Finance and Housing.

Council Tax

- 5.3.7 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 2019 multiplied by the average band D Council Tax amount. For 2019/20 it is assumed there will be a 2.8% increase on the Council's element of the overall Council Tax. This increase will see a property in Band D's Council Tax rise from £1,233.66 to £1,268.75, an increase of £35.09. The Adult Social Care levy remains the same as that in 2018/19: £98.23 for a Band D property.

Specific Grants

- 5.3.8 The Council also receives income from specific Government grants and these are included in appendix H. 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.

New Homes Bonus

- 5.3.9 New Homes bonus is a Government grant paid based on the cumulative growth in housing stock for the previous four years after allowing for a deduction where housing growth is less than 0.4%. The Council is expected to receive £2.717m in 2019/20 (£2.749m was received in 2018/19).

Collection Fund

- 5.3.10 The final factor to take into account, when determining the Council's overall levels of income, 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 2018 for the 2018/19 budget. At present this fund is anticipated to break even.
- 5.3.11 The total income available to the Council for the 2019/20 for its net budget is therefore £105.001m.

2019/20 Budgets for Schools, Academies and Free Schools.

- 5.4.1 The School funding formula factors for 2019/20 are different to those reported last year. Nationally, the Government remain committed to streamlining the Schools' budget setting process by introducing a National Funding Formula (NFF) by 2021/22, an extension of one year over the last annual report. The NFF is now being phased in over three years, with 2019/20 being the second year of this

phasing. Local authorities have flexibility on how they approach this transition. Slough has taken a stepped approach and with the agreement of Schools' Forum has decided to adjust our local factors to 65% toward the NFF factors from 2019/20 (there was a 50% adjustment in 2018/19).

- 5.4.2 All pupil led factors continue to be protected by the Minimum Funding Guarantee (MFG) which ensures that no school loses more than 1.5% on a per pupil basis.
- 5.4.3 The Schools' Forum was advised of the estimated draft budget on the 16th January 2019. The Department for Education (DfE) expects local authorities to inform schools of their budget shares no later than 28th February each year.
- 5.4.4 The Early Years universal base rate is currently under consultation, with the implementation of the preferred option occurring after the Early Years task group concludes on the 7th Feb 2019. Slough Borough Council is proposing a £0.03 increase on the local offer for 3-4 year old children and £0.01 per hour for 2 year old provision based on the estimated uptake in 2019.20.
- 5.4.5 Current DfE regulations authorise local authorities to centrally retain up to 5% of the total 3-4 year old settlement to support the provision of statutory functions.
- 5.4.6 The High Needs block budget is currently being developed, however Schools' Forum have approved the centrally retained items for 2019.20 on the 16th January 2019. There are no changes to the overall cost compared with the previous year. Schools' Forum have also agreed to top-slice the High Needs Block by £0.776m; and transfer £0.5m into the schools' block and £0.276m into the Central Schools Service Block (CSSB).
- 5.4.7 The CSSB expenditure was approved at Schools' Forum on the 4th December, which includes the use of funds top-sliced from the High Needs Block. The CSSB block funds various statutory and regulatory functions undertaken by council officers, asset management, SACRE, Virtual Head, copyright licenses, and admissions.

Block	Settlement £m	Approved Adjustments £m	Total £m
Schools	132.014	0.500	132.514
Early Years	14.592	0.000	14.592
High Needs	23.588	-0.776	22.812
CSSB	0.654	0.276	0.930
Total	170.848	0.000	170.848

- 5.4.8 The mechanism to access top-up funding to support children and young people with Special Educational Needs is currently under review. Slough Borough Council officers are working with schools to produce a new matrix to access top-up funding. This has been approved by Schools' Forum. Any final decision on a new funded model will be subject to consultation with wider stakeholders. Appendix J provides further detailed information.

Expenditure

5.5.1 The Council's base budget for 2018/19 stood at £101.521m and it is against this figure that all adjustments are completed. The adjustments include:

- (1) Base budget **£3.694m** – these are movements due to inflationary pressures, pay award (assumed at 2% for 2019/20), incremental rises and other adjustments related to previous years and virements.
- (2) Growth **£8.099m** – these are the totals of funding increases across the council for 2019/20. Appendix B provides further detail.
- (3) Savings of **£12.373m** - these are the funding reductions or increases in income anticipated across the council following detailed review by service areas and include a contingency of £501k against the possibility of some of the savings proposals becoming unrealisable in-year. Appendix A provides further detail.
- (4) SBC share of Slough Urban Renewal profits – these reflect one-off profits due to be generated by SUR for the Council in 2019/20 **£1.500m** offset by the removal of one off SUR profits used to fund the 2018/19 revenue budget.

5.5.2 The scale of savings required is directly related to the continual need to increase the Council's base budget, i.e. the structural costs of operating an organisation the size of the Council against a background of service pressures, new demands and the reduction in Government funding. Part of the overall cost rises are offset by 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.

Strategy

5.6.1 The Quarter 3 (Q3) revenue budget monitor report for 2018/19, also presented at Cabinet this evening, indicates a current overspend on this year's budget of £2.448m. It is anticipated that this overspend will reduce to £2.121m (2.09% of the 2018/19 revenue budget) by year end.

5.6.2 Budget monitoring is undertaken on a monthly basis by the Council's Corporate Management Team (CMT) and Directorate Management Teams (DMT). The Cabinet receives an update on a quarterly basis. Throughout 2018/19, a number of particular pressures on the Council's budget have become apparent. Whilst some pressures have been managed during the current financial year it has become apparent that a number of particular pressures will require additional growth in 2019/20.

5.6.3 The Growth Proposals within this report contain the following amounts to address the particular funding pressures that are proving unresolvable during 2018/19:

2018/19 PRESSURES	£'000
Temporary Accommodation	750
Schools PFI	700
Educational Psychologists	100
Waste Contract - Contractual Price Increase	1,550
Home to School Transport	500
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	3,600
	<hr/>

- 5.6.4 Following the multi-year settlement provided by government to Slough Borough Council from 2017/18, the Council agreed to provide similar financial certainty to the Slough Children's Services Trust (SCST) on the amount it will provide as part of the Trusts' Core Contract. The agreed levels of funding for 2018/19 and 2019/20 are shown below:

2018/19	2019/20
£24.811m	£25.211m

- 5.6.5 Alongside the vast majority of local authorities with responsibility for caring for children, the Slough Children's Services Trust (SCST) has also experienced significant increases in demand during 2018/19. The Growth Proposals within this document therefore propose a further £1.4m be provided to SCST's base budget from 2019/20 over and above the multi-year settlement outlined in 5.6.4 above.

Reserves

- 5.7.1 The Council holds a variety of financial reserves, and these are detailed further in Appendix C. It is vital for the Council to hold a minimum level of reserves to ensure that it has sufficient resources available to address any unmanageable overspend that may arise during the course of the financial year (e.g. due to significant unforeseen demand pressures and/or emergencies).
- 5.7.2 The Section 151 Officer has determined that the recommended minimum level of the General Fund reserve should be set at 5% of the Council's net revenue budget. Plus, due to the current volatility and uncertainty over government funding in terms of Revenue Support Grant levels and other grant funding regimes, Better Care Fund 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 £7.3m at the proposed budget figures.
- 5.7.3 The current level of general reserves as at 31.3.2018 is £8.1m and it is anticipated that the Council will receive an additional £2.630m of one-off income during 2018/19 that had not been budgeted for, as follows:

	£m
2017/18 Accounts Closing Adjustment	1.000
Additional Income (CCTV & IT)	1.386
Small Business Rates 17/18 S31 Grant	0.244
	2.630

- 5.7.4 Further, the Growth Proposals include the creation of a new Brexit reserve (£200k in 2019/20) to provide a financial cushion for the Council in case of a detrimental impact on the Council arising from the eventual result of the ongoing Brexit negotiations within Parliament.
- 5.7.5 Finally, the Council's Medium Term Financial Strategy has a number of guiding principles, agreed by Cabinet in June 2018, including:
- SBC will use SUR profits to firstly increase reserves and then to fund one-off growth initiatives.

- 5.7.6 The Growth Proposals reflect this guiding principle by increasing the General Reserve by £750k, the amount of profits anticipated from SUR, in Year 2 of the Medium Term Financial Strategy.

Risk Management

- 5.7.7 Given the level of savings proposed for 2019/20, it is vital to ensure that these are delivered to enable a balanced budget, but also that the savings package as a whole is considered to ensure that the sum of the savings do not create difficulties for other parts of the Council when delivering services for its residents. All savings are automatically deducted from budget codes when the 2019/20 budgets are built and therefore any non-achievement can be quickly identified, and therefore addressed, through the monthly budget monitoring process. In addition a 10% contingency on all transformation fund savings has been built into the budget model to insure against any potential non-delivery.
- 5.7.8 During the 2019/20 financial year, as has been the case in 2018/19, 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 its 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. Future year savings included within the MTFS will also be monitored during 2019/20 at both departmental management teams and corporate management team to ensure the anticipated savings are capable of being realised as planned in the MTFS.

Flexible Use of Capital Receipts

- 5.8.1 The Council continues to make use of the flexibility offered by Central Government on the application of capital receipts to fund certain revenue-related change costs. The Strategy on the use of capital receipts under this provision is shown in Appendix K.
- 5.8.2 The Council intends to apply capital receipts to fund the revenue expenditure of the projects outlined in Appendix K which meet the criteria set out by DCLG.

Berkshire Business Rates Pilot

- 5.9.1 As noted in 5.3.2 the government has agreed to continue with a Berkshire Business Rates Pilot Scheme for 2019/20. Although the Council will not receive any Revenue Support Grant in 2019/20, compensatory Business Rates will be received instead. The Council will not pay any levy to the government and will be able to keep an increased share of any local growth in Business Rates income. This means that there will be an increase in resources retained locally. The pilot is expected to generate an additional £0.7m of funding in 2019/20 for Slough Borough Council and this figure has been built into the funding tables shown above and below.

Business Rates - Reliefs

- 5.10.1 In the spring budget of 2017 the Government announced a scheme, to apply during 2017/18, providing an up to £1,000 discount for eligible pubs with a rateable value below £100,000. This scheme was extended across 2018/19 at Autumn Budget 2017. This scheme has not been extended further and will therefore no longer apply

after the end 2018/19 financial year. This means that Public Houses that received this relief will see their bills increase from April 2019.

5.10.2 The Government, in the Budget on 29 October 2018, announced that it “recognises that changing consumer behaviour presents a significant challenge for retailers in our town centres and is taking action to help the high street evolve”.

5.10.3 The Government stated that it will provide a business rates Retail Discount scheme for occupied retail properties with a rateable value of less than £51,000 in each of the years 2019-20 and 2020-21.

5.10.4 The value of discount will be one third of the bill, and must be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied. Local Relief’s will be funded after the Retail Discount has been awarded.

5.10.5 Cabinet agreed, on 21 January 2019, a policy which implements these retail reliefs.

Council Tax – premium on long term empty properties

5.11.1 The Rating (Properties in Commons Occupation) and Council Tax (Empty Dwellings) Act received Royal Assent on 1 November 2018 and the Government has now brought forward the necessary regulations to implement the measures included in the Act.

5.11.2 This means that the legislation is now in place for the council to increase the premium charged on empty Council Tax properties, currently if a property is empty for more than 2 years the council can charge an additional 50% Council Tax, with effect from April 2019 this increases to 100% thereby doubling the Council Tax charge.

5.11.3 With effect from April 2020 the legislation allows the council to charge an additional 200% for properties that have been empty for 5 years or more and from April 2021 to charge an additional 300% on properties that have been empty for 10 years or more.

5.11.4 The legislation allows the Local Authority to make the final decision if they wish to apply the above charges.

5.11.5 The Council is working to reduce the number of empty homes in Slough and see this as an added incentive for charge payers / owners to bring the properties into occupation; therefore Members are asked to approve the implementation of the above charges in line with the legislation.

Court Costs

6.1 The current Council Tax and Business Rates legislation allows local authorities to recover debts from customers via a prescribed set of processes, these processes include issuing reminders when the payment is late or missed, issuing final reminders and eventually a summons to magistrates court where a liability order is requested.

6.2 The legislation allows for the cost of the summons, the cost of the liability order and the cost of the court to be recovered from the charge payer. The costs requested

must be demonstrated to the court and cannot be higher than the total cost of administration.

- 6.3 The Business Rates court costs have increased year on year and are cost neutral, SBC recovers the costs of issuing the summons and obtaining the Liability Order.
- 6.4 However the court costs for Council Tax are subsidised by Slough Borough Council as the cost to the Council of this work has risen but the costs to the charge payer has remained at £108.00 since 2012-13.
- 6.5 It is therefore proposed to increase the court costs to ensure that the council does not continue to subsidise Council Tax non-payers. The proposed court fees are therefore proposed to increase to £144.95.
- 6.6 Over the last five years the number of Council Tax summonses issued has reduced by 3,772, as the council and its partner have worked to reduce the number of summonses issued. It is acknowledged that there are charge payers who cannot pay and the service has engaged with them over time to ensure that their income is maximised, that all arrangements are in place to ensure that they can pay their Council Tax, and to ensure that additional costs are not added to their bill. There are also customers who won't pay, and the Council has been dealing swiftly with them.
- 6.7 In addition Council Tax is only indirectly impacted by Universal Credit in that the claim process for Council Tax Support remains with the Council and has not transferred to the Department of Work and Pensions (DWP), however some people have failed to make a claim for Council Tax Support at the same time as claiming Universal Credit and we are working with the DWP and the JCP to minimise this.
- 6.8 The current costs that are charged by Slough Borough Council are below,

Council Tax	£
Summons	62.00
liability Order	46.00
Total	108.00
Business Rates	£
Summons	97.50
liability Order	82.00
Total	179.50

- 6.9 The new Costs will be

Council Tax	£
Summons	83.95
liability Order	61.00
Total	144.95

Medium Term Financial Strategy (MTFS)

- 7.1 The Medium Term Financial Strategy (MTFS) seeks to set out the background to the Council's current financial position; estimate its future financial position; and highlight some of the key strands to deliver a balanced position over the period of the MTFS. The guiding principles behind the MTFS are as follows
- 1) The Council will operate within its financial means.
 - 2) The Council will seek to increase its financial reserves to the unitary average over the next four years
 - 3) The Council will use Slough Urban Regeneration (SUR) profits to firstly increase reserves and then to fund one off growth initiatives.
- 7.2 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.
- 7.3 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 and delivering revenue savings through the effective use of infrastructure investment.
- 7.4 As can be seen from the above the relative importance of Council Tax and retained business rates continue to grow over the period of the MTFS. Over 98% of the Council's income will be made up of council tax or business rates by the end of the MTFS; the Council is becoming, year-on-year, much less reliant on Government funding.
- 7.5 Slough Council accepted the offer of a four year grant settlement from the government in 2016/17 to ensure predictability of funding. The MTFS is, therefore, based on this expected level of funding. Although the four year deal did provide the Council with some certainty regarding its future funding levels: the agreement also resulted in central government reducing the amount of funding it provided the Council over the same period. The level of Revenue Support Grant (RSG) funding can be seen in the table below. It should be noted that RSG is not physically paid to Slough in 2018/19 and 2019/20 as amounts are included within the Business Rates income the Council receives via the Berkshire Business Rate Pilot Scheme.

SBC - Revenue Support Grant	
	£m
2016/17	18.5
2017/18	13.2
2018/19	9.7
2019/20	6.1

- 7.6 The Table, below, provides a summary of the Council's Medium Term Financial Strategy. The key assumptions contained within the model are also provided below.

Table: The MTFS financial model

18/19 £'000		19/20 £'000	20/21 £'000	21/22 £'000	22/23 £'000
100,475	Base Position (Excluding Parish Precepts)	101,521	105,001	108,875	112,150
3,694	Base Budget Changes	3,694	3,140	3,140	3,140
2,845	Directorate Growth	8,099	3,918	1,725	1,725
250	Revenue Impact of Capital Programme	1,321	1,011	656	656
519	Slough Urban Renewal	2,739	750	750	0
(6,262)	Savings Identified	(12,373)	(4,945)	(2,996)	(100)
101,521	Total Forecast Expenditure	105,001	108,875	112,150	117,571
55,570	Council Tax Income	58,493	61,237	64,064	67,176
43,202	Retained Business Rates	42,395	45,340	46,180	47,004
2,749	New Homes Bonus	2,717	2,298	1,906	2,100
0	Additional Social Care Grant	1,396	0	0	0
101,521	Total Estimated Funding Available	105,001	108,875	112,150	116,280
0	CURRENT FUNDING GAP	0	0	0	(1,291)

- Council Tax – assumed that the Taxbase (i.e. number of properties in Slough) rises by 2.8% in 2019/20 by the average growth rate across the two preceding years thereafter.
- Retained Business Rates – assumed growth of 3.1% per year in Business rates in line with the retail price index. Based on financial projections by Pixel Ltd and LG Futures Ltd.
- New Homes Bonus – assumed to reduce as per the Government's announcement at the provisional local government finance settlement 2019/20.
- Base budget changes – increases due to non-pay and pay pressures across the Council.
- Growth – the 2019/20 items are detailed in Appendix B.
- Revenue impact of capital investment – the amount of revenue budget required to pay off any additional capital borrowing required in future financial years arising from implementing the proposed Capital Programme.
- Savings– the amount of savings required for each financial year.

Changes made to the Bookings Policy, Terms & Conditions and Pricing for 2019-20

- 8.1 This section of the report seeks approval of the annual amendments to the council's public room booking/spacing leasing policy and pricing, which is managed by the Council's Building Management Service.
- 8.2 The Hirer must inform the Council if the event is open to the public and/or if tickets are being sold for the Purpose of the Hiring. Arbour Park Only - Hirers must complete the Arbour Park Community Stadium Event application form and submit to the Bookings team at the time of the booking. Written confirmation from the Building Manager must be obtained before the event can be confirmed.
- 8.3 The occasional handling, preparation, storage and serving of food by private persons at events such as church, school or village fairs are not covered by the scope of the Regulation. Therefore are not subject to the requirements of EU hygiene legislation.
- 8.4 Double rate will be charged on all facilities between the hours of 11pm to 7am. Bank holidays will be charged at double rate all day. In addition, on Christmas Eve and New Years Eve, double rate will be applied on all facilities after 7pm.
- 8.5 Costs for filming at our sites/community centres for use in a documentary or by a news organisation will not be charged for use of space/venue as long as filming is approved by the council's communications services.
- 8.6 Costs for use of Community Centres as Polling Stations: Electoral Services will be charged 50% of the hire charge to enable cover of the cost i.e. electric, heating and staff resources.
- 8.7 Due to the nature of a booking there may be a requirement to have security guards on site, which the bookings team will advise you on at the time of your booking. The cost for the security guards will be charged to the hirer. If a hirer wants to use their own security firm, evidence must be produced at the time of booking as written confirmation from the security firm of providing of guards and payment has been received from the hirer.
- 8.8 Groups that already have existing bookings at our sites which are now chargeable can apply for a transitional grace period to allow them to secure funding as long as they can demonstrate their activities support the local community and priorities in the Council's 5 year plan.
- 8.9 Costs for Facilities Officer time outside standard opening hours will be £20 per hour for weekdays and £25 per hour on weekends. This cost will apply to SBC services and external customers for space hire outside normal opening hours. This will include hiring of open/free spaces within community centres to recover the full cost of providing the service.
- 8.10 Cost for hiring additional equipment at all our sites i.e. Laptop, Projector, Screen, Flipcharts etc. will be payable by the hirer and will be added to the total hire cost. This cost will apply to SBC internal and external customers.

- 8.11 Hirers may use their own catering suppliers to provide Catering Services except at Arbour Park Community Stadium where the council's approved on site supplier must be used.
- 8.12 Any booking involving a hirer that provides tuition classes, sports teams or any classes related to children will need to provide the bookings team with a copy of their approved DBS certificate. The hirer is responsible for undertaking their own DBS certificate checks on all their employees and coaches that have interaction/work with children.
- 8.13 It is proposed that we review The Curve room hire costs, to ensure we are maximising income. The following is proposed:-
- Where a hirer is making a substantial booking for shows in The Venue for a minimum of 5 full days, the hirer will not be charged for the period of hire in-between where they are unable to vacate their props.
 - In order to entice new customers/community groups to hire the facilities at The Curve we will offer a 10% discount for bulk commitment on the first 10 consecutive bookings of 2 hours or more in any room.
- 8.14 All bookings must be paid for as per the terms and conditions, requiring full payment at least 28 days prior each booking. In order to secure bookings for dates in advance, which are more than 28 days ahead, a deposit must be received as per the terms and conditions. It will be the responsibility of the hirer to notify the council's booking team in writing when they believe they have made 10 consistent bookings in any one calendar year. The booking team will review this and if they agree with the specified dates and facility hired, a refund will be given at 10% of a total of 10 bookings.
- 8.15 Upon monitoring room utilisation staff have raised queries regarding the need to use vacant room. It is therefore proposed if a room is not being used across any of the SBC community buildings and a staff member wants to use it, they can walk in and use it. However they would have to be mindful that the Facilities Officer may need to ask them to leave if they need to set up the room for the next booking.
- 8.16 It is proposed that as far as reasonably practicable to ensure there is no detrimental effect to the customer during the redevelopment of the Chalvey Hub. The existing hirers will be relocated to other community centres for the duration of the hub development project, at a cost no higher than what they pay at Chalvey at present.
- 8.17 Pricing charges across our sites have remained the same to ensure competitive charging and return on investment in Centres. They are in line with other providers hence the decision was reached by conducting a benchmarking exercise against other local venues for hire and it was found that increasing any prices could have a detrimental effect on our income generation. There is for example, a risk of losing room bookings to Langley Academy, which has very good facilities including a theatre and ample car parking facilities in comparison with The Curve. The only price amendments that have taken place are for equipment hired at The Curve and Arbour Park to bring these inline with our other centres as evidence in **Appendix 2**. The Bookings Service carried out research to ensure that there is no reduction in income; in these circumstances the new equipment charges at The Curve and Arbour Park will allow the service to increase the income marginally without resulting in hire charges being unreasonable.

- 8.18 Due to customer interest in hiring out the function space and one meeting room instead of the whole floor, a new rate has been implemented at Arbour Park. The rate applied for this is slightly disproportionate, as we would encourage the customer to hire out the whole floor, if not this would result in redundant space that we are unable to hire due to the building design.
- 8.19 As our service area has grown and we have taken over the management of the meeting room at both Cippenham and Langley Libraries, we have turned this into hireable space and priced this in-line with our other assets. All other prices have remained the same.
- 8.20 The changes proposed in this years review are as a result of customer feedback, changes to council assets and where experience over the last year has demonstrated the need for necessary changes. Benchmarking against other local venue hirer's costs as well as other local authorities, has demonstrated that our charges should not be increased as this would risk income generation. Also as we strive to promote and utilise our building assets to encourage community cohesion as well as meeting the requirements of our 5 year plan, it is beneficial to maintain competitive charging rates.
- 8.21 At an Extraordinary Council Meeting, on 21 December 2018, it was agreed to abolish the Parish Councils of Britwell and Wexham. At the meeting Council agreed, relating to the Parish Assets:

That the Council agrees that all booking contracts and agreements in force before the abolition date have full force and effect against the Council for the proceeding year. The Council will also undertake a review, during the first financial year following abolition, seeking to provide discounts on all Council Bookings for existing Parish hall-using organisations and Groups in the future.

Comments from other committees

- 9.1 This report will be considered by the Cabinet on the 4th February 2019 and any comments from the Committee will be reported to that meeting prior to its recommendations to Council on 21st February 2019.

Conclusion

- 10.1 This report recommends decisions be taken to agree a Revenue Budget of £105.001m for the forthcoming financial year, 2019/20, and an associated 2.8% increase in Slough BC's element of the Council Tax for a Band D taxpayer.
- 10.2 This report also contains a subsequent number of Council Tax resolutions for approval to enable the Council to bill residents in appropriate time.

11 Background Papers

- | | | |
|-----|---|---|
| '1' | - | Local Government Finance Settlement 2019/20 |
| '2' | - | Council Taxbase Report (December 2018 Cabinet) |
| '3' | - | Medium Term Financial Strategy Update paper to Cabinet (December 2018) |
| '4' | - | Other detailed working papers held within Finance |

Appendix A

			19/20 £'000	20/21 £'000	21/22 £'000	22/23 £'000
Savings Identified						
A&C	Accounting	Recover appropriate costs from Better Care Fund	150			
A&C	Accounting	Utilise Public Health Funds for Active Slough	79			
F&R	Accounting	Minimum Revenue Provision Adjustment	750			
F&R	Accounting	Recover appropriate costs following review of HRA recharges	500			
Regen	Accounting	Asset Management Team - 1% Charge on Purchases and Disposals	750			
Regen	Accounting	Property Management Team (Delivery & PM Fee)	500			
			2,729	0	0	0
A&C	Commercial	Leisure Services - Leisure Contract Management savings	184	1,489		
A&C	Commercial	Recommission floating support services	100	100		
A&C	Commercial	Regulatory services becoming fully self funded	0	300		
ALL	Commercial	Customer & Accommodation - Transformation Savings	0	1,500	1,500	0
Chief Exec	Commercial	DSO - Fees on Total Highways Capital Programme	1,200			
Chief Exec	Commercial	Environmental services - work for other local authorities (Line Painting etc.)	100	150		
Chief Exec	Commercial	DSO Traded Services	50	135	270	
F&R	Commercial	Recommissioning and reviews of major commercial contracts	500	300	300	
F&R	Commercial	Wexham - Additional interest following delayed return of Capital	340	(340)		
F&R	Commercial	Reduction in Transactional Services contract charge following review of IT contract novation	250			
F&R	Commercial	Reduction in TMP advertising contract price	65			
F&R	Commercial	Increased income from Treasury Management	50	75	100	
Housing	Commercial	Impact of James Elliman Homes	200			
Regen	Commercial	Commercial Rental Income via Strategic Acquisition Board	1,650			
Regen	Commercial	ESFA - One off funding for school on TVU site	1,000	(1,000)		
Regen	Commercial	Regeneration - Income generation target	200	100	0	0
Regen	Commercial	Sponsorship of Town Centre Assets/Advertising	200			
Regen	Commercial	Planning- increased income from discretionary work and pre-applications	19			
			6,108	2,809	2,170	0

			19/20 £'000	20/21 £'000	21/22 £'000	22/23 £'000
A&C	Efficiency	Mental Health - Extension of Hope House Services	100	100		
A&C	Efficiency	Reduced costs following increased Extra Care Housing provision	0	0	0	200
ALL	Efficiency	Mobile Telephony	100			
F&R	Efficiency	Insurance contract	130			
F&R	Efficiency	HouseKeeping savings	50			
F&R	Efficiency	Audit fee reductions	35			
F&R	Efficiency	Reduction in Emergency Planning/Business Continuity Staffing Budget (Unfilled Post)	25			
F&R	Efficiency	Legal Subscriptions	15			
Housing	Efficiency	Housing Regulations Team - Business Development Manager	100	50	50	
Housing	Efficiency	Private Sector Acquisition Team (Housing)	100	100		
Housing	Efficiency	Housing Services - Efficiencies	165			
Regen	Efficiency	Maximise use of office space and FM Contracts Review	15			
			835	250	50	200
CLS	Income	School Effectiveness Review		180		
F&R	Income	Increased income from Council Tax and NNDR Collection	400	200		
F&R	Income	Counter-Fraud Invest to Save	100	500		
Regen	Income	Bus Lane Cameras	350			
Regen	Income	Income from Car Park on TVU	100	0	0	(100)
			950	880	0	(100)

			19/20 £'000	20/21 £'000	21/22 £'000	22/23 £'000
A&C	Staffing	Leisure Restructuring	125			
A&C	Staffing	No appointment to commissioning team QA manager post	40			
ALL	Staffing	3rd & 4th Tier Restructures & Administration Review	1,000			
ALL	Staffing	Slough Academy - Reduce Agency Spend	500	750	750	
ALL	Staffing	Electric Vehicle Initiatives	290	210		
CLS	Staffing	Directorate Management Restructure	170			
			2,125	960	750	0
A&C	Strategic Review	Support move to more supported living (LD Residential)	77			
A&C	Strategic Review	Review Provider Services and Personalisation opportunities	50	150		
A&C/CLS	Strategic Review	Transformation of Early Help	0	300	0	
A&C/CLS	Strategic Review	Transformation of Early Help phase 2	0	0	150	
			127	450	150	0
			12,874	5,349	3,120	100

APPENDIX B

Directorate	Type	Directorate Growth	19/20 £'000	20/21 £'000	21/22 £'000	22/23 £'000
Adults & Communities	Contractual	Coroners Service	30	0	0	0
Adults and Communities	Contractual	Library Staff Harmonisation	75	0	0	0
Chief Exec	Contractual	Waste Contract - Contractual Price Increase	1,550	0	0	0
CLS	Contractual	Schools PFI - Increase to cover Council's 'Affordability Gap'	700	0	0	0
Finance and Resources	Contractual	GIS Increase	7	0	0	0
Finance and Resources	Contractual	Agresso Hosting/Storage	54	0	0	0
Finance and Resources	Contractual	Microsoft Licensing	290	0	0	0
			2,706	0	0	0
Adults and Communities	Demand	Care Act Responsibilities	25	25	25	25
Adults and Communities	Demand	Demographic Growth	700	700	700	700
CLS	Demand	Educational Psychologists	100	0	0	0
CLS	Demand	Home to School Transport	500	0	0	0
CLS	Demand	Demographic Growth in Children's Services	1,400	0	0	0
Housing	Demand	Temporary Accommodation	750	0	0	0
			3,475	725	725	725
Finance & Resources	Governance	Budgeted Increase of General Reserve	0	750	0	0
Finance & Resources	Governance	Creation of Brexit Reserve	200	(200)	0	0
Finance and Resources	Governance	Corporate Building Compliance Officer	50	0	0	0
Finance and Resources	Governance	Data Protection Officer Post	54	0	0	0
Finance and Resources	Governance	HR Education/Schools Officer	60	0	0	0
Finance and Resources	Governance	Arvato Contract Budget (B014) - Staffing Restructure	200	0	0	0
Finance and Resources	Governance	Training Budget for Employees and Members	360	50	0	0
Regen	Governance	Commercial Property - Asset Management Officer	50	0	0	0
			974	600	0	0
Finance and Resources	Loss of Income	Council Tax Collection	25	0	0	0
Finance and Resources	Loss of Income	NNDR Administration Grant Reduction	25	0	0	0
Finance and Resources	Loss of Income	Arvato Contract Budget (B014) - Schools Payslips	30	0	0	0
Finance and Resources	Loss of Income	Local Welfare Provision	0	75	0	0
Finance and Resources	Loss of Income	HB Subsidy Support Administration Grant reduction	65	0	0	0
			145	75	0	0
Adults & Communities	Service Improvements	Employment Opportunities for Slough Residents	25	25	0	0
Chief Exec	Service Improvements	Deep Clean of Town Centre	150	0	0	0
CLS	Service Improvements	Leisure passes for Looked After Children	65	0	0	0
Finance & Resources	Service Improvements	Community Investment Fund - Revenue Costs	210	0	0	0
Finance and Resources	Service Improvements	Slough Academy - Ongoing Costs	0	175	0	0
Finance and Resources	Service Improvements	Publication of Citizens Magazine - 4 x per year (printed)	40	0	0	0
Housing	Service Improvements	Street Homelessness Initiatives	250	270	0	0
Regen	Service Improvements	Introduction of Slough APP for Residents	59	48	0	0
			799	518	0	0
			8,099	1,918	725	725

2019/20 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 2019/20 budget position.

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. The guiding principles behind the MTFS are as follows

- 1) The Council will operate within its financial means.
- 2) The Council will seek to increase its financial reserves to the unitary average over the next four years
- 3) The Council will use Slough Urban Regeneration (SUR) profits to firstly increase reserves and then to fund one off growth initiatives.

In addition a Brexit Reserve totalling £200k will be established in 2019/20

General Fund

The Council's General Fund reserve is the amount set aside for the year ahead that is uncommitted and can be used for any purpose. The Section 151 officer's commentary in the later appendix details that he considers £8.1m to be the minimum level of reserve that should be set aside as a minimum.

General Fund	£m	£m
As at 31 March 2018		8.1
One-off Income 2018/19 (See 5.7.3)	2.6	
Forecast 2018/19 Outturn at Q3	(2.1)	
Forecast 31 March 2019		8.6

Other Reserves

Other usable general fund earmarked reserves include:

	£m
Housing Renewals Reserve	0.089
Future Debt and Capital Requirements	0.972
Financial System Upgrade	0.241
Harmonisation	0.250
Financial Volatility Reserve	1.148
Railway Project	0.120
Events	0.070
Community Cohesion	0.056
Restructuring Reserve	0.207
DAAT Lease Reserve	0.070
Future Budget Requirements	0.801
	4.024

Collection Fund

This is 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.

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.

2019/20 Collection Fund

The Collection Fund is a statutory account that the Council must maintain. The fund considers the amount of Council Tax that was anticipated to be collected when the Council sets its Council Taxbase (i.e. the number of properties in the borough at Band D equivalent) in January before the financial year begins. The fund also consider the anticipated receipts from retained Business Rates that the Council received compared to the forecast made in January before the start of the financial year.

There are two key variables which alter the Collection Fund position:

- (i) an increase or decrease in the number of properties compared to the forecast, or
- (ii) an increase or decrease to the collection rate at which the Council is collecting these taxes.

Following the introduction of its Council Tax support scheme in January 2013, any increase or decrease in Council Tax support claimant's impacts upon the Collection Fund position.

The Council must estimate its Collection Fund position for the year ahead before setting its budget. Any surplus or deficit on the collection fund position must be taken into accounts in the following year; i.e. if the Council had a surplus of £10k in the collection fund for 2018/19, it would need to show this in the 2019/20 budget paper.

The anticipated Collection Fund position, as at January 2019, is as follows:

- | | |
|---------------------------|------------------|
| • Council Tax | £0m - In balance |
| • Retained Business Rates | £0m - in balance |

The figures above relate purely to the Council's share of the collection fund. The Fire Authority shares both the Council Tax and Retained Business Rates collection fund and the Fire alone shares the retained business rates fund.

2019/20 Fees and Charges

			2018/19	2019/20
Sports Pitches	Adult Football	Single game	£68.50	£68.50
	Child Football	Single game	£39.81	£39.81
	Adult Cricket	Single game/midweek	£77.47	£77.47
Allotments	Allotments	Average fee	£5.31	£5.31
Parks	Parks			
Development Management Pre-Application Fees	Householder Extensions desktop		£85.00	£85.00
	Householder Extensions desktop - follow up		£50.00	£50.00
	Householder Extensions full assessment exc. Meeting		£145.00	£145.00
	Householder Extensions full assessment exc. Meeting - follow up		£85.00	£85.00
	Householder Extensions full assessment incl meeting		£175.00	£175.00
	Householder Extensions full assessment inc. meeting - follow up		£130.00	£130.00
	Residential Development			
	1 dwelling		£345.00	£345.00
	1 dwelling - follow up		£275.00	£275.00
	2-4 dwellings		£950.00	£950.00
	2-4 dwellings - follow up		£650.00	£650.00
	5-8 dwellings		£1,600.00	£1,600.00
	5-8 dwelling - follow up		£1,200.00	£1,200.00
	9-14 dwellings		£1,900.00	£1,900.00
	9-14 dwellings - follow up		£1,500.00	£1,500.00
	15-20 dwellings		£2,200.00	£2,200.00
	15-20 dwellings - follow up		£1,600.00	£1,600.00
	21-30 dwellings		£2,600.00	£2,600.00
	21-30 dwellings - follow up		£2,200.00	£2,200.00
	31-49 dwellings		£3,000.00	£3,000.00
	31-49 dwellings - follow up		£2,500.00	£2,500.00
	50-149 dwellings		£4,500.00	£4,500.00
	50-149 dwellings - follow up		£3,000.00	£3,000.00
	150+ dwellings (plus £1,260 per additional meeting)		Planning Performance Agreement – bespoke fee	Planning Performance Agreement – bespoke fee
	Non-Residential Development			
	Up to 100sqm		£165.00	£165.00
	Up to 100sqm - follow up		£115.00	£115.00
	101-249sqm		£300.00	£300.00

101-249sqm - follow up		£250.00	£250.00
250-499 sqm		£650.00	£650.00
250-499sqm - follow up		£450.00	£450.00
500- 999 sqm		£1,000.00	£1,000.00
500-999 sqm - follow up		£650.00	£650.00
1000-2000sqm		£1,500.00	£1,500.00
1000-2000sqm - follow up		£1,100.00	£1,100.00
2001-5000sqm		£3,000.00	£3,000.00
2001-5000sqm - follow up		£2,000.00	£2,000.00
5001-9999sqm		£4,500.00	£4,500.00
5001-9999sqm - follow up		£3,000.00	£3,000.00
10,000+ sq.m (£980 per additional meeting)		Planning Performance Agreement – bespoke fee	Planning Performance Agreement – bespoke fee
Other Services			
Other services - change of use of land and buildings		£500.00	£500.00
Trees and landscaping		£175.00	£175.00
Works to TPO trees/Conservation		£175.00	£175.00
Advertisements		£115.00	£115.00
Non-material amendments		£115.00	£115.00
Approval of details / clearance of planning conditions		£75.00 per condition	£75.00 per condition
Variation of conditions		£75.00 per condition	£75.00 per condition
Extensions / Alterations to listed buildings		£50.00 admin fee to write instructions to obtain specialist advice. Specialist advice fee on a case by case basis by external provider.	£50.00 admin fee to write instructions to obtain specialist advice. Specialist advice fee on a case by case basis by external provider.
Local Community Group		£120.00	£120.00
Telecoms		£500.00	£500.00
Pre-application Advice – Minerals & Waste		£50.00 admin fee to write instructions to obtain specialist advice. Specialist advice fee on a case by case basis.	£50.00 admin fee to write instructions to obtain specialist advice. Specialist advice fee on a case by case basis.
Specialist Advice		£50.00 admin fee to write instructions to obtain specialist advice. Specialist advice fee on a case by case basis.	£50.00 admin fee to write instructions to obtain specialist advice. Specialist advice fee on a case by case basis.

	Requests for confirmation of compliance with an Enforcement Notice, Breach of Condition Notice or similar Notice		£300.00	£300.00
	Planning History Search		£100.00 per hour	£100.00 per hour
	Planning Decision Notice		£15.00	£15.00
	Administration fee - planning application validation		25% (to be deducted from the planning application fee for an invalid application)	25% (to be deducted from the planning application fee for an invalid application)
	Discharge of obligations		£175.00	£175.00
	Dropped kerb - is planning permission required?		£75.00	£75.00
Social Care	AT (Assistive Technology)	Per person per week. Includes supply, installation and maintenance of all linked service devices and 24/7 monitoring and response services	£4.70	£4.89
	Home Care / Direct Payments		Assessed charge	Assessed charge
	Respite		Assessed charge	Assessed charge
	Residential / Nursing Care		Assessed charge	Assessed charge
	Day Care		£41.10	£42.79
	Day Care OP and Adults	Other LA	£63.46	£66.06
	Day Care LD	Other LA	£85.30	£88.80
	Refreshments at day centre		£1.04	£1.08
Libraries	Hire Charges			
	Book (incl those with CD Rom)	For 3 weeks	Free	Free
	Audio books	For 3 weeks	£1.00	£1.00
	Children's audio books	For 3 weeks	Free	Free
	E books (incl E audio)	For 3 weeks	Free	Free
	Reservations and Requests			
	Adults books	If in stock	£0.50	£0.50
	Children's books (under 14)	If in stock - 2 books per visit (25p each for more)	Free	Free
	From interlibrary loan scheme (SELMS)	Adult books	£3.00	£3.00
	E books and E audio		Free	Free
	Overdue Charges			
	Adult Books	Per day the library is open, capped at £5 per item	£0.15	£0.15
	Children's books (14+)	Per day the library is open, capped at £1.50 per item	£0.05	£0.05
	Children's books (under 14)		Free	Free

	Children's books on adult cards	Per day the library is open, capped at £0.50 per item	£0.05	£0.05
	Notice For overdues - post		£1.20	n/a
	Notice for overdues - email		Free	Free
	Lost and Damaged			
	Books In print	Adults and Children's	Full cost	Full cost
	Books Out of print	Adults and Children's	£15.00	£15.00
	Audio books		Full cost	Full cost
	Readers Cards - Adults		£2.00	£2.00
	Readers Cards - Children (under 15)		Free	Free
	Readers Cards - Forgotten PIN number		£2.00	£2.00
	Photocopying			
	A4		£0.10	£0.10
	A3		£0.20	£0.20
	Colour A4		£1.00	£1.00
	Colour A3		£1.50	£1.50
	Computer Print Outs			
	Black and white A4		£0.30	£0.30
	Black and white A3		£0.50	£0.50
	Colour A4		£1.00	£1.00
	Colour A3		£1.50	£1.50
Enforcement Agents (Bailiffs)	Fixed Fee	Passed to Enforcement Agent and letter sent	£75.00	
	Enforcement visit	Plus 7.5% of balance above £1,500	£235.00	
	Controlled Goods Agreement	Plus 7.5% of balance above £1,500	£110.00	
Weddings and Civil Partnerships	Notice	Per Person	£35.00	£35.00
	Notice	Per Person (non EU National)	£47.00	£47.00
	Superintendent Registrar (Other Venues)	Weekdays	£450.00	£450.00
		Saturdays	£500.00	£500.00
		Sundays	£700.00	£700.00
	Notice Admin fee per notice	Out of hours admin fee evenings and Saturdays	£26.00	£27.00
	Rescheduling Fee		£26.00	£27.00
	The Elizabeth Room	Mon - Thurs	£147.00	£153.00
		Fridays	£168.00	£175.00
		Saturday	£262.00	£273.00
		Sunday	£500.00	£500.00
	Religious Buildings		£84.00	£84.00
Citizenship Ceremony	Individual - midweek		£115.00	£120.00
	Individual - Saturday		£166.00	£173.00
Renewal of Marriage Vows / Baby naming ceremonies		Weekdays	£147.00	£153.00
		Saturday	£262.00	£273.00
		Sunday	£382.00	£398.00
Approved Premises Licence	5 years		£3,242.00	£3,242.00
	Renewal		£2,366.00	£2,366.00
Burials and Cremations	Slough Cemetery			
	Purchase of a new grave Slough Res		£950.00	£950.00
	Purchase of a new grave Non Slough Res		£2,040.00	£2,040.00
	Digging fees (new graves)	Slough Res	£760.00	£760.00
	Digging fees (new graves)	Non Slough resident 8'	£1,520.00	£1,520.00

	6"		
Digging fees (new graves)	Slough resident 6' 6"	£650.00	£650.00
Digging fees (new graves)	Non-Slough resident 6' 6"	£1,300.00	£1,300.00
Digging fees (new graves)	Slough resident 4' 6"	£675.00	£675.00
Digging fees (new graves)	Non-Slough resident 4' 6"	£1,350.00	£1,350.00
Casket additional fee	Slough resident	£195.00	£195.00
Casket additional fee	Non-Slough resident	£200.00	£200.00
Digging fees (re -opening)	Slough resident 8' 6"	£1,205.00	£1,205.00
Digging fees (re -opening)	Non-Slough resident 8' 6"	£2,410.00	£2,410.00
Digging fees (re -opening)	Slough resident 6' 6"	£690.00	£690.00
Digging fees (re -opening)	Non-Slough resident 6' 6"	£1,380.00	£1,380.00
Digging fees (re -opening)	Slough resident 4' 6"	£690.00	£690.00
Digging fees (re -opening)	Non-Slough resident 4' 6"	£1,380.00	£1,380.00
Weekend and bank holiday	extra fee - Slough Res	£1,280.00	£1,280.00
Weekend and bank holiday	extra fee - Non-Slough Res	£1,960.00	£1,960.00
Public Graves (stillborn to Age 17)	Slough resident	£305.00	£305.00
Public Graves (stillborn to Age 17)	Non-Slough resident	£610.00	£610.00
Public Graves (Adult)	Slough resident	£585.00	£585.00
Public Graves (Adult)	Non-Slough resident	£1,170.00	£1,170.00
Children's Section	Exclusive right for 50 years	£450.00	£450.00
	Slough Resident	£300.00	£300.00
	Non-Slough Resident	£600.00	£600.00
Cremated Remains Graves	Exclusive right for 50 years	£630.00	£630.00
	Slough Resident	£310.00	£310.00
	Non-Slough Resident	£620.00	£620.00
	Interment booked by F/D without attendance Slough Resident	£350.00	£350.00
	Interment booked by F/D without attendance Non-Slough Resident	£700.00	£700.00
Remove and Replace Memorial on grave		£165.00	£165.00
Use of chapel for burial service		£230.00	£230.00
Transfer / Assign Deed		£80.00	£80.00
Copy Deed		£50.00	£50.00
Pre 1993 search fee (manual records)		£25.00	£25.00
Permit - right to erect memorial	additional inscription / kerbset	£145.00	£145.00
Stonemasons trade name on memorial		£19.00	£19.00
Stonemasons trade name in reception		£215.00	£215.00
Chamber		£2,350.00	£2,350.00
Slough Crematorium			
Cremation Fee - resident	Includes organist, medical referee, environment fees	£770.00	£770.00
Cremation Fee - non resident	As above	£800.00	£800.00
Cremation Fee - under 17	As above	Free	Free

	Cremation Fee - Saturday, resident	As above	£950.00	£950.00
	Cremation Fee - Saturday, non resident	As above	£1,000.00	£1,000.00
	Double Service Time		£230.00	£230.00
	Late cancellation		£50.00	£50.00
	Casket Purchase		£67.00	£67.00
	NVF Casket Purchase		£10.00	£10.00
	Scattering remains - other cremes		£80.00	£80.00
	Use of chapel for burial service		£230.00	£230.00
	Bearer		£30.00	£30.00
	Drop off coffin prior to service		£60.00	£60.00
	Scattering of remains at weekends		£60.00	£60.00
	Scattering of remains at weekends - other cremes		£80.00	£80.00
Certificates	Births, Deaths and Marriages	On day of registration	£4.00	£11.00
		From current registers after the date	£7.00	£11.00
		From completed registers	£10.00	£11.00
	Civil Partnerships	On day of registration	£4.00	£11.00
		After day of registration	£10.00	£11.00
	Posted certificates -extra cost		£2.80	£3.00
	Premium Service	Within 24 hours	£20.00	£35.00
Nationality Checking Service (Assistance in applying for British Citizenship)	Family personal history search	For 6 hours	£18.00	£18.00
	Weekdays - Adults		£100.00	n/a
	Weekdays - Minors		£74.00	n/a
	Weekends - Adults		£145.00	n/a
	Weekends - Minors		£95.00	n/a
Court Summons	Admin Fee	Incomplete paperwork	£27.00	n/a
	Council Tax		£108.00	
	Business Rates		£182.00	
Bulky Waste	Up to 5 items		£31.00	31.00
Car Parking	Car Parks			
	Up to 1 hour		0.60 to 1.00	0.60 to 1.00
	Up to 2 hours		1.10 to 2.00	1.10 to 2.00
	Up to 3 hours		1.80 to 3.00	1.80 to 3.00
	Up to 4 hours		2.10 to 4.00	2.10 to 4.00
	5 hours and over		5.00 to 6.70	5.00 to 6.70
	Overnight		1.00 to 6.70	1.00 to 6.70
	Sundays / Bank Holidays	Some "normal" rates	£1.00	£1.00
	Residents Parking Permits	1st car	£25.00	£25.00
		2nd car	£50.00	£50.00
	Business Parking Permits		£300.00	£300.00
	Carers Parking Permits		£25.00	£25.00
	Visitor Parking Permits	3 hours to 1 week	£2.50 to £15	£2.50 to £15
	Season tickets	Monday to Friday 1 month, dependent on Car Park	£143.00 to £174.00	£143.00 to £174.00
		Monday to Friday 6 months, dependent on Car Park	£613.00 to £715.00	£613.00 to £715.00
		Monday to Friday 12 months, dependent on Car Park	£1,123.00 to £1,430.00	£1,123.00 to £1,430.00

		All days, 1 month, dependent on Car Park	£225.00 to £255.00	£225.00 to £255.00
		All days, 6 months, dependent on Car Park	£766.00 to £817.00	£766.00 to £817.00
		Monday to Friday 12 months, dependent on Car Park	£1,379.00 to £1,532.00	£1,379.00 to £1,532.00
	On Street Tariffs			
	Up to 15 mins		£0.20 to £0.40	£0.20 to £0.40
	Up to 30 mins		£0.30 to £0.70	£0.30 to £0.70
	Up to 1 hours		£1.20 to £1.70	£1.20 to £1.70
	Up to 2 hours		£2.20 to £2.50	£2.20 to £2.50
	Up to 3 hours		£3.20 to £3.70	£3.20 to £3.70
	Up to 4 hours		£5.50	£5.50
Highways	Cars for sale - removals			
	Enquiries			
	Public Rights of Way			
	"A" Boards			
	Streetworks Inspections and Licencing			
	Streetworks Inspections and Licencing			
	Skip	Initial Fee (21 Days)	£45.00	£45.00
		10 day Extension - week 1	£15.00	£15.00
	Vehicle Crossings and Dropped Kerbs	Residential - Initial Application	£65.00	£65.00
		Residential - Approved Application (incl initial application fee)	£110.00	£110.00
		Crossing Searches/ Confirmation Letter	£30.00	£30.00
		Vehicle Crossings and Dropped Kerbs (incl application fees)	£1,102.00	£1,102.00
		Industrial Application	Percentage Of Cost	Percentage Of Cost
		Constructed without permission fine	£0.00	£0.00
	Pavement cafes	Technical, Admin & Inspection Fees	£400.00	£400.00
		Legal Fees	£250.00	£250.00
		Annual Licence	£400.00	£400.00
	Accident Data	3 years data	£150.00	£150.00
		5 years data	£200.00	£200.00
	Traffic Flow Data	Traffic Flow Data from a single permanent site	£125.00	£125.00
		Traffic Flow Data from temporary Automatic Traffic	£50.00	£50.00
	Traffic Signal Data	Traffic Signal Staging Drawing	£40.00	£40.00
		Traffic Signal Specification/Configuration Sheet	£40.00	£40.00
		24 hour period of real time phasing information for one traffic signal junction	£150.00	£150.00

	Traffic Model Data		To be negotiated on request from developer with a minimum charge being applied of £3,000.	To be negotiated on request from developer with a minimum charge being applied of £3,000.
	Traffic Light Switch Off	Per switch (on/off)	£300.00	£300.00
		Per hour waiting time	£50.00	£50.00
	Temporary Traffic Regulation Orders Section 14		£1,250.00	£1,250.00
	Section 14 (2) Notice		£250.00	£250.00
	Traffic lights switching on/off		£300.00	£300.00
	Section 50	New apparatus (Inspection/ Admin/ Capitalized Fees)	£450.00	£450.00
		Works on existing (Inspection/ Admin Fees)	£300.00	£300.00
	Promotions on the Highway (Technical, Admin & Inspection Fees)	First 7 Days	£250.00	£250.00
		Additional Week	£100.00	£100.00
	Cherry pickers/Mobile Towers/Hoists	Initial Fees (21 Days)	£180.00	
		Extension (7 Days)	£50.00	£50.00
	Permit Fee Charges	Provisional Advance authorisation (PAA Category 0,1,2 streets and traffic sensitive category 3 & 4 streets) and (Category 3 and 4 Non Traffic Sensitive Streets	£94.00/£70.00	£94.00/£70.00
		Major Activity (Over 10 days) and all Major works requiring a traffic regulation order (Category 0,1,2 streets and Traffic Sensitive category 3 & 4 streets) and Category 3 and 4 / Non Traffic Sensitive Streets)	£232.00/ £142.00	£232.00/ £142.00
		Major Activity (4-10 days) (Category 0,1,2 streets and Traffic Sensitive category 3 & 4 streets) and Category 3 and 4 / Non Traffic Sensitive Streets)	£130.00/£0.00	£130.00/£0.00
		Major Activity (up to 3 days) (Category 0,1,2 streets and Traffic Sensitive category 3 & 4 streets) and Category 3 and 4 / Non Traffic Sensitive Streets)	£63.00/ £0.00	£63.00/ £0.00
		Standard Activity (Category 0,1,2 streets and Traffic Sensitive category 3 & 4 streets) and Category 3 and 4 / Non Traffic Sensitive Streets)	£130.00/£0.00	£130.00/£0.00

		Minor Activity (Category 0,1,2 streets and Traffic Sensitive category 3 & 4 streets) and Category 3 and 4 / Non Traffic Sensitive Streets)	£63.00/ £0.00	£63.00/ £0.00
		Immediate Activity (Category 0,1,2 streets and Traffic Sensitive category 3 & 4 streets) and Category 3 and 4 / Non Traffic Sensitive Streets)	£55.00/ £0.00	£55.00/ £0.00
		Permit Variation (Category 0,1,2 streets and Traffic Sensitive category 3 & 4 streets) and Category 3 and 4 / Non Traffic Sensitive Streets)	£45.00/£35.00	£45.00/£35.00
Fixed Penalty Notices	Discount rate (21 days)	£80.00	£80.00	
	Without Discount	£120.00	£120.00	
	Permit Board Charge (Discount Rate)	£300.00	£300.00	
	Without Discount	£500.00	£500.00	
Section 74 over-run	Per Road Category Per Day	£100.00-£2500.00	£100.00-£2500.00	
	Mitigated Charge			
Sample Inspections	Per Inspection	£50.00	£50.00	
	Per Defect	£50.00	£50.00	
	Coring (per core)	£130.00	£130.00	
Section 116/117 - Stopping up of the Highway	Technical/Admin/Inspection/Legal & Court Fees	£5,000.00	£5,000.00	
Developer Fees – Section 38/278 Agreements and Minor Highway Works Agreement	Inspection (Highway Works)	10% of works cost (£2000 min)	10% of works cost (£2000 min)	
	Inspection (Statutory Undertakers)	1-3% value of works	1-3% value of works	
	Safety Audit Review	£600-£2000	£600-£2000	
	Approval of TM Plans	£200-£2000	£200-£2000	
	Material Testing Fee	£400-£5000	£400-£5000	
Commutated Sums - Section 38/278 Agreement and Minor Highway Works Agreement - OVER 40 YEAR LIFE	Per Soak away	£4,000.00	£4,000.00	
	Per Tree	£200.00	£200.00	
	Per Parking Bay	£850.00	£850.00	
	Per m2 of Carriageway	£150.00	£150.00	
	Per m2 of Footway	£45.00	£45.00	
	Per m2 of Verge	£50.00	£50.00	
	Per m2 of Anti-Skid	£300.00	£300.00	
	Per controlled crossing unit (Headed Pole)	£10,000.00	£10,000.00	
	Per traffic signal unit (Headed Pole)	£15,000.00	£15,000.00	
	Per Street Lighting column	£2,000.00	£2,000.00	
	Per Illuminated sign/bollard	£1,000.00	£1,000.00	
	Per Gully	£300.00	£300.00	
Developer Licences – Section 50 (Private Apparatus), Section 142 (Verge Maintenance), Section 176 (Bridge Licence), Section 177 (Over	Technical Fee	£500 min	£500 min	
	Inspection Fee	£300 min	£300 min	
	Admin Fee	£150.00	£150.00	
	Legal Fee	£300-£1000	£300-£1000	
	Annual Fee	£300 min	£300 min	

	sail), Section 178 (Crane Over sail), Section 179 (Build Under Highway Support Structure)			
LA Searches	Postal			
	Basic Search LLC1 & Con 29R	Fees on internet are as 1.1.10	£118.00	£118.00
	Land Charges - B126	LLCI	£30.00	£30.00
	Land Charges - B126	CON29 searches (Incur VAT)	£118.00	£118.00
	Land Charges- B126	Additional CON 29 Questions (£12/question)	£12.00	£12.00
	Any additional enquiry (each)	Fees on internet are as 1.1.10	£20.00	£20.00
	Extra parcels of land (each)	Fees on internet are as 1.1.10	£15.00	£15.00
	Extra parcels of land (each) LLC1	Fees on internet are as 1.1.10	£5.00	£5.00
	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
Multi Occupancy Home Licences (HMO)	Initial Fee for 5 bedrooms or less	£10 for each additional bedroom	£595	£613
	Extra work - officer	per hour	£35	£36
	Extra work - administration	per hour	£28	£29
Licences and Registrations	Sex Establishments (cinema, shop, entertainment venue)	Annual / Variation	£2,530.00	£2,606.00
		Minor Variation or Transfer	£665.00	£685.00
	Street Trading - Town Centre	Annual	£5,000.00	£5,000.00
		Daily	£35.00	£35.00
		Weekly	£130.00	£130.00
		Monthly	£475.00	£475.00
		Quarterly	£1,300.00	£1,300.00
		6 monthly	£2,750.00	£2,750.00
		Non-refundable deposit new applications	£250.00	£250.00
	Street Trading - All other areas	Annual	£3,675.00	£3,675.00
		Daily	£30.00	£30.00
		Weekly	£100.00	£100.00
		Monthly	£370.00	£370.00
		Quarterly	£1,100.00	£1,100.00
		6 monthly	£1,900.00	£1,900.00
		Non-refundable deposit new applications	£250.00	£250.00
	Ice Cream Sellers	For 6 months	£500.00	£500.00
		For 1 month	£100.00	£100.00
	Ear Piercing, Electrolysis, Tattooing & Acupuncture		£245.00	£252.00
	Hairdressers and Barbers		£55.00	£57.00
	Animal licensing under The Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018			
	Pet shops / Animal boarding / Dog breeding / Riding centres (plus vets)	Application	£390.40	£390.40
		Renewal	£340.60	£340.60
		Variation	£183.00	£183.00

	fees as applicable)	Re-rating Visit	£158.60	£158.60
		Transfer due to death of licensee	£48.80	£48.80
	Keeping or Training Animals for Exhibition	Application	£268.40	£268.40
		Renewal	£244.00	£244.00
		Variation	£183.00	£183.00
		Transfer due to death of licensee	£48.80	£48.80
	Zoos / dangerous wild animals	Plus vet fees	£600.00	£618.00
	Scrap Metal Dealers	Site Licence - new	£465.00	£479.00
		Site Licence - renewal	£330.00	£340.00
		Site Licence - variation	£202.50	£208.50
		Collectors Licence - new	£285.00	£293.50
		Collectors Licence - renewal	£210.00	£216.50
		Collectors Licence - variation	£135.00	£139.00
	Licensing - alcohol	Including "large temporary events"	Statutory	Statutory
		All copy licences if lost	£10.50	£10.50
	Gambling Act 2005			
	Bingo Club	New application	£2,625.00	£2,625.00
		Annual fee	£750.00	£750.00
		Application to vary	£1,315.00	£1,315.00
		Application to transfer	£900.00	£900.00
		Application for re-instatement	£900.00	£900.00
		Application for provisional statement	£2,625.00	£2,625.00
		License application - provisional statement holders	£900.00	£900.00
		Copy of license	£25.00	£25.00
		Notification of change	£50.00	£50.00
	Betting premises - excluding tracks	New application	£2,250.00	£2,250.00
		Annual fee	£450.00	£450.00
		Application to vary	£1,125.00	£1,125.00
		Application to transfer	£900.00	£900.00
		Application for re-instatement	£900.00	£900.00
		Application for provisional statement	£2,250.00	£2,250.00
		License application - provisional statement holders	£900.00	£900.00
		Copy of license	£25.00	£25.00
		Notification of change	£50.00	£50.00
	Family entertainment centres	New application	£1,500.00	£1,500.00
		Annual fee	£565.00	£565.00
		Application to vary	£750.00	£750.00
		Application to transfer	£715.00	£715.00
		Application for re-instatement	£715.00	£715.00
		Application for provisional statement	£1,500.00	£1,500.00
		License application - provisional statement holders	£715.00	£715.00
		Copy of license	£25.00	£25.00
		Notification of change	£50.00	£50.00

	Gaming centres	New application	£1,500.00	£1,500.00
		Annual fee	£750.00	£750.00
		Application to vary	£750.00	£750.00
		Application to transfer	£900.00	£900.00
		Application for re-instatement	£900.00	£900.00
		Application for provisional statement	£1,500.00	£1,500.00
		License application - provisional statement holders	£900.00	£900.00
		Copy of license	£25.00	£25.00
		Notification of change	£50.00	£50.00
	Permits	FEC gaming machine / prize gaming – Application fee	£300.00	£300.00
		Licensed premises gaming machine permit – Application fee	£150.00	£150.00
		Licensed premises gaming machine permit – Annual fee	£50.00	£50.00
		Licensed premises - Notification of 2 or less gaming machines	£50.00	£50.00
		Club gaming / gaming machine permit – Application fee	£200.00	£200.00
		Club gaming / gaming machine permit – Annual fee	£50.00	£50.00
	Private Hire (PH) and Hackney Carriage (HC) Combination Driver (CD) Licensing	PH & HC Driver - New Application (1 year)	£173.50	£179.00
		PH & HC Driver - Renewal (1 year)	£125.90	£130.00
		PH & HC Driver - New Application (3 year)	£258.00	£266.00
		PH & HC Driver - Renewal (3 year)	£230.90	£238.00
		PH & HC Driver - Replacement badge	£15.00	£15.50
		PH & HC Driver - Replacement badge change of operator	£15.00	£15.50
		PH & HC Driver - copy of paper licence	£15.00	£15.50
		PH & HC Driver - DBS check	£55.00	£56.50
		PH & HC Driver - Knowledge test	£40.00	£41.20
		PH & HC Vehicle - New application	£220.00	£226.60
		PH & HC Vehicle - Renewal application	£220.00	£226.60
		PH & HC Vehicle - Transfer	£35.00	£36.00
		PH & HC Vehicle - Change of vehicle	£50.00	£51.50
		PH & HC Vehicle - Copy of paper licence	£15.00	£15.50
		PH & HC Vehicle - Replacement plate	£25.00	£26.00

		PH & HC Vehicle - Copy of certificate of compliance	£15.00	£15.50
		PH Vehicle - Exemption	£50.00	£51.50
	Combination Driver Licence (CD)	CDriver - New application (1 year)	£173.50	£179.00
		CDriver - Renewal (1 year)	£125.90	£130.00
		CDriver - New application (3 year)	£258.00	£266.00
		CDriver - Renewal (3 year)	£230.90	£238.00
		CDriver - Knowledge test	£40.00	£41.20
	Private Hire Operators (PHO) 1 year grant and renewal	Chauffeurs 1 vehicle	£137.00	£137.00
		Operator Up to - 5 vehicles	£275.00	£275.00
		Operator Up to - 15 vehicles	£360.00	£360.00
		Operator Up to - 25 vehicles	£595.00	£595.00
		Operator Up to - 35 vehicles	£835.00	£835.00
		Operator Up to - 45 vehicles	£1,070.00	£1,070.00
		Operator Up to - 55 vehicles	£1,310.00	£1,310.00
		Operator Up to - 65 vehicles	£1,550.00	£1,550.00
		Operator Up to - 75 vehicles	£1,790.00	£1,790.00
		Operator Up to - 85 vehicles	£1,930.00	£1,930.00
		Operator Up to - 99 vehicles	£2,365.00	£2,365.00
		Operator 100 vehicles and over	£2,385.00	£2,385.00
	Private Hire Operators (PHO) 5 year grant and renewal	Chauffeurs 1 vehicle	£411.00	£411.00
		Operator Up to - 5 vehicles	£825.00	£825.00
		Operator Up to - 15 vehicles	£1,080.00	£1,080.00
		Operator Up to - 25 vehicles	£1,785.00	£1,785.00
		Operator Up to - 35 vehicles	£2,505.00	£2,505.00
		Operator Up to - 45 vehicles	£3,210.00	£3,210.00
		Operator Up to - 55 vehicles	£3,930.00	£3,930.00
		Operator Up to - 65 vehicles	£4,650.00	£4,650.00
		Operator Up to - 75 vehicles	£5,370.00	£5,370.00
		Operator Up to - 85 vehicles	£5,790.00	£5,790.00
		Operator Up to - 99 vehicles	£7,095.00	£7,095.00
		Operator 100 vehicles and over	£7,155.00	£7,155.00
		Replacement Licence	£15.00	£15.00
	Fireworks			
	Licence to store - new	0-250kg	Statutory	Statutory
	Licence to store - renewal	0-250kg	Statutory	Statutory
	Licence to store - new	250-2000kg	Statutory	Statutory
	Licence to store - renewal	250-2000kg	Statutory	Statutory

	Variation		Statutory	Statutory
	Transfer		Statutory	Statutory
	Replacement		Statutory	Statutory
	Any other variation		Statutory	Statutory
	License to sell		Statutory	Statutory
	Street Entertainment License	Busker's license	£0.00	£0.00
Enforcement	Immigration Inspection Fees		£118.98	£122.55
	Littering Fines		Up to £2500	Up to £2500
	Pest Control	Per treatment	£12.48	Outsourced
	Stray Dogs	In office hours	£45.43	£46.79
		Outside of office hours and weekends	£129.79	£133.68
		Daily kennelling charge	£19.47	£20.05
		Statutory Fine	£25.00	£25.00
Careline	Alarm rental & Monitoring Fee	Weekly	£4.22	£4.22
		Quarterly	£54.91	£54.91
	Installation		£41.60	£41.60
	Key Safe Purchase		£52.00	£52.00
	Careline Alarm (Purchase fee)		£160.99	£160.99
	Pendant Replacement		£61.15	£61.15
	Attendance Call Out (office hours only) non-system fault		£85.00	£85.00
	Alarm System Monitoring (per annum)	Fire, Intruder, Lift car alarm, disabled toilet (via Careline systems)	£200.00	£200.00
	CCTV	CCTV Project Consultancy	7.5% of Project Capex	7.5% of Project Capex
Facilities Management	Hire of Venues / Premises			
Trading Standards (Public Protection/Food Safety)	Primary Authority Partnership Scheme		£73.27	£75.00
	Export Certificates		£52.92	£112.50
	Paid for business support advice	As & when hourly rate pro rata	£73.27	£75.00
	Food Hygiene Training	open courses-per candidate	£67.00	£67.00
		Food Hygiene Resit Fee	£12.00	£12.00
		Bespoke Food Hygiene Courses	£420 plus £18 per candidate (minimum charge £600)	£420 plus £18 per candidate (minimum charge £600)
	Food Hygiene Rating Rescore visits	Not yet charging as need to give businesses notice of introduction of charges.	£210.00	£210.00
	Provision of SFBB pack		£12.00	£12.00
	Organic Import Certificate		£45.00	£45.00
Environment & Transport	Environment Searches	Environmental Reports prepared for clients	£190.00	£190.00
	Environmental Advice Heathrow	HSPG officer Hourly recharge	£65.00	£65.00
	Rapid EV Charger Income	Charge Your Car Operator - less back office costs	£5.00	£5.00
	Petroleum Licensing Annual Licence Fee	up to 2,500 litres petrol storage	£42.00	£42.00

	(Petroleum Consolidation Regulations) 2014	2,500 litres but not exceeding 50,000 litres storage	£58.00	£58.00
		above 50,000 litres	£120.00	£120.00
	Environmental Permitting 4.5% on set Fees	Standard process application	£1,650.00	£1,650.00
		PVRI, Dry Cleaners Application Fee	£155.00	£155.00
		Vrs and other reduced Fee Activities	£362.00	£362.00
		LA-IPPC (PART A2) charges for 2017/18	£3,363.00	£3,363.00
		Annual Subsistence Charge (Standard process low risk)	£772.00	£772.00
		Annual Subsistence Charge (Standard process medium risk)	£1,161.00	£1,161.00
		Annual Subsistence Charge (Standard process high risk)	£1,747.00	£1,747.00
		PVRI, Dry Cleaners L/M/H Subsistence Charge	£79/£158/£237	£79/£158/£237
		PVR 1 & 11 combined L/M/H Subsistence Charge	£113/£226/£341	£113/£226/£341
		Vrs and other reduced Fee Activities Subsistence Charge	£228/£365/£548	£228/£365/£548
Local Land Charges	Street Naming and numbering	1st Address	£40.00	£41.20
		2-5th Address	£75.00	£77.25
		6-10th Address	£110.00	£113.30
		Per additional Address	£15.00	£15.45
		New Street	£110.00	£113.30
		Per additional Street	£50.00	£51.50
		New Street from pre approved list	£150.00	£154.50
		Alter an existing address	£40.00	£41.20
Temporary Accommodation Housing	Properties not owned by Council 2.4% increase	1 Bed	217.85 weekly/ 31.12 Daily	223.08 weekly/ 31.87 Daily
		2 Bed	261.54 weekly/ 37.36 Daily	267.82 weekly/ 38.26 Daily
		3 Bed	314.04 weekly/ 44.86 Daily	321.58 weekly/ 45.94 Daily
		4 Bed	406.26 weekly/ 58.04 Daily	416.01 weekly/ 59.43 Daily
		Service Charge	5.60	5.73
Facilities Management	Hire of Venues / Premises			
Community Centre	Daytime Rate applies from 9am - 4pm	Childrens Birthday Party Rate- (Could be 10, 20 or 30% lower than C&V rate depending on size of hall)	Current Charge Per Hour 2018/19	Comments
Chalvey Centre				

Main Hall		£31.30	£44.75	No Change
Main Hall - Weddings & Parties (until 11pm)			£52.00	No Change
Main Hall - Room 1 or 2			£15.90	No Change
Half Main Hall - Room 3 or 1& 2 together			£23.40	No Change
Half main Hall - Weddings & Parties (3 or 1& 2)			£31.60	No Change
POD			£7.70	No Change
Meeting Room 4 or 5			£16.40	No Change
Outside Decking Area			£10.00	No Change
Kitchen			£10.00	No Change
Smart Board, Laptop and projector			£20.00	No Change
Flip chart & Stand			£10.00	No Change
Projector			£10.00	No Change
Laptop			£10.00	No Change
Smart Board			£10.00	No Change
Teas, Coffees & Biscuits (per person)			£1.10	No Change
Stage set up			£20.00	No Change
Storage per Square meter			£3.00	No Change
Chalvey Pavilion				
Room 1			£22.00	No Change
Room 2			£16.40	No Change
Room 3			£13.00	No Change
Kitchen			£5.50	No Change
Teas, Coffees & Biscuits (per person)			£1.10	No Change
Storage per Square meter			£3.00	No Change
Britwell Centre				
Main Hall	£37.00	£28.80	£41.20	No Change
Main Hall Weddings & Parties			£52.00	No Change
Main Hall (Two Thirds)	£25.00	£22.20	£27.80	No Change
Main Hall (Two Thirds) Weddings & Parties			£56.00	No Change
Main Hall (One Third)			£13.40	No Change
Main Hall (One Third) Weddings & Parties			£25.60	No Change
Commercial Kitchen			£10.00	No Change
Training Kitchen - Room 1			£20.00	No Change
Room 8			£10.00	No Change
Room 9			£10.00	No Change
Room 8 & 9 without partition			£15.50	No Change
Meeting Room 4 -			£14.40	No Change
Practical Learning Area - Meeting Room 3			£14.40	No Change

Interview Room 7			£7.50	No Change
IT Room (with Smart Board)			£16.40	No Change
Stage set up			£20.00	No Change
Sound System & Projector			£25.00	No Change
Sound System			£15.00	No Change
Smart Board, Laptop and projector-			£20.00	No Change
Flip chart & Stand			£10.00	No Change
Projector			£10.00	No Change
Laptop			£10.00	No Change
Smart Board			£10.00	No Change
Teas, Coffees & Biscuits			£1.10	No Change
Storage per Square meter			£3.00	No Change
Langley Pavilion				
Main Hall	£37.00	£26.50	£33.10	No Change
Main Hall - Weddings & Parties			£52.00	No Change
Small Hall	£14.20		£15.40	No Change
Small Hall - Weddings and Parties			£20.00	No Change
Meeting Room 1 and 2			£9.20	No Change
Kitchen			£10.00	No Change
Teas, Coffees & Biscuits			£1.10	No Change
Storage per square meter			£3.00	No Change
Cippenham Centre				
Main Hall	37.00	£33.00	£41.20	No Change
Main Hall - Weddings & Parties			£52.00	No Change
Small Hall 1 or 2	14.10		£27.00	No Change
Small Hall 1 or 2 - Weddings and Parties			£30.00	No Change
Kitchen			£10.00	No Change
Teas, Coffees & Biscuits			£1.10	No Change
Storage per square meter			£3.00	No Change
Weekes Drive				
Main Hall	33.50	£29.80	£37.20	No Change
Main Hall - Weddings & Parties			£52.00	No Change
Small Hall 1 or 2			£15.70	No Change
Small Hall 1 or 2 - Weddings and Parties			£22.50	No Change
Kitchen			£10.00	No Change
Teas, Coffees & Biscuits			£1.10	No Change
Storage per square meter			£3.00	No Change
Upton Lea Centre				
Main Hall	29.80	£26.50	£33.10	No Change

Main Hall - Weddings & Parties			£52.00	No Change
Small Hall			£10.30	No Change
Small Hall - Weddings and Parties			£20.00	No Change
Meeting Room 1 and 2			£9.20	No Change
Kitchen			£10.00	No Change
Teas, Coffees & Biscuits			£1.10	No Change
Storage per square meter			£3.00	No Change
Westfield Centre				
Main Hall	13.50	£15.00	£15.00	No Change
Main Hall - Weddings & Parties			£24.00	No Change
Meeting Room 1			£6.20	No Change
Kitchen			£5.50	No Change
Teas, Coffees & Biscuits			£1.10	No Change
Storage per square meter			£3.00	No Change
Manor Park Centre				
Main Hall	23.90	£23.90	£26.50	No Change
Main Hall - Weddings & Parties			£35.00	No Change
Foyer				No Change
Outdoor Hardcourt Area			£14.80	No Change
Kitchen			£5.30	No Change
Teas, Coffees & Biscuits			£1.10	No Change
Storage per square meter			£3.00	No Change
Manor Park Pavilion				
Small Hall			£22.00	No Change
Small Hall - Weddings & Parties			£30.30	No Change
Cippenham Library				
Meeting room			£7.50	New Asset we manage price based on Room 6 at Britwell
Flipchart & Stand			£10.00	New Asset we manage based on other CC
Langley Library				
Meeting room			£10.00	New Asset we manage based on Curve Green Room
Curve				
Gallery			£15.00	No Change
Meeting Room 4- GF			£7.50	No Change
Green Room			£10.00	No Change

The Venue			£50.00	No Change
Combined (The Venue and Green Room)			£55.00	No Change
Plaza (only available if the venue or one other room at the Curve is booked, so long as it is a substantial booking the Plaza would be provided for free)				No Change
IT Suite (Room 3) using equipment- First Floor			£20.00	No Change
IT Suite (Room 3) not using equipment- First Floor			£18.00	No Change
Meeting Room 1-2nd Floor			£18.00	No Change
Meeting Room 2-2nd Floor			£18.00	No Change
Meeting Room 1 & 2 combined package			£30.00	No Change
Teas, Coffees & Biscuits (per person)			£1.10	No Change
Smart Board, Laptop and projector			£20.00	Based on other CC
Flip chart & Stand			£10.00	Based on other CC
Projector			£10.00	Based on other CC
Laptop			£10.00	Based on other CC
Smart Board			£10.00	Based on other CC
Stage set up			£20.00	Based on other CC
Technician cost for performances such as Pantos etc				
Arbour Park				
Changing room only (<i>when not hiring with the Pitch</i>)			£25.00	No Change
Medical room			£15.00	No Change
Room 1 including South Terrace - 1st Flr (carpeted room)			£15.00	No Change
Room 2 including North Terrace - 1st Flr			£15.00	No Change
Additional one off cost for each of the North and South terraces (i.e.) set up tables/chairs etc			£30.00	No Change
Club Room			£12.50	No Change
Kitchen Ground Floor Next to club room - (if hired with pitch or room)			£10.00	No Change

Kitchen Ground Floor Next to club room (if hiring on its own without Pitch or Room)			£30.00	No Change
Function Space only			£17.50	No Change
Function Space - Weddings & Parties			£40.00	No Change
Whole of first floor			£47.50	No Change
Whole of first floor - Weddings & Parties			£95.00	No Change
Function Space & Training Room 1 or 2 Weddings & parties			£0.00	New Rate
Teas, Coffees & Biscuits (per person)			£1.10	No Change
Smart Board, Laptop and projector			£20.00	Based on other CC
Flip chart & Stand			£10.00	Based on other CC
Projector			£10.00	Based on other CC
Laptop			£10.00	Based on other CC
Smart Board			£10.00	Based on other CC
Stage set up			£20.00	Based on other CC
<p>** All venue hire bookings are exempt from VAT. VAT for Security costs for Weddings and Parties will be applied.</p>				
<p>**We have a corporate security contract in place and the charge per hours dependant on the type of security required is £9.27 and £12.50</p>				
Minibus Hire	Minibus Hire	Minibus Hire	£40.00	£42.00
		Mileage rate 1st 50	£0.43p	£0.44p
		Subsequent miles	£0.30p	£0.30p
		Driver rate per hr	£12.50	£12.75
		Typical 2hr 100 mile hire	£101.50	£104.50

Statutory Determination of Council Tax

Council Tax Resolution – In relation to the Council Tax for 2019/20

- (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 2020 is as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 18 December 2018 Cabinet calculated the following Tax Base amounts for the financial year 2019/20 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
 - (i) 42,789.8 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 2019/20; and
 - (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2019/20:

a) Parish of Colnbrook with Poyle	1,923.3
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- (c) That the following amounts be now calculated for the year 2019/20 in accordance with sections 31A to 36 of the Act:
 - (i) £376,032,584 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) £317,437,088 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) £58,595,496 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) £1,369.38 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 2019/20 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £102,583 representing the total of Parish Precepts for that year.
 - (vi) £1,366.98 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

Band	Slough Area £	Parish of Colnbrook with Poyle £
A	911.32	32.93
B	1,063.21	38.42
C	1,215.09	43.91
D	1,366.98	49.40
E	1,670.75	60.38
F	1,974.53	71.36
G	2,278.30	82.33
H	2,733.96	98.80

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) Calculate that the Council Tax requirement for the Council's own purposes for 2019/20 (excluding Parish precepts) is £58,492,641.

(ix) That it be noted that for the year 2019/20 the Thames Valley Police Authority precept has been increased by 13.2% in accordance with Home Office guidance in the provisional police grant settlement. The Police and Crime Panel are meeting on the 1st February to consider the PCP's precept proposals. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	137.56
B	160.49
C	183.41
D	206.34
E	252.19
F	298.05
G	343.90
H	412.68

- (x) That it be noted that for the year 2019/20 the Royal Berkshire Fire Authority has proposed increasing its precept by 2.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Royal Berkshire Fire Authority £
A	44.19
B	51.55
C	58.92
D	66.28
E	81.01
F	95.74
G	110.47
H	132.56

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

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2019/20 including the precepting authorities will be as follows:

Band	Slough £	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £	Royal Berkshire Fire Authority £	TOTAL £
A	911.32	137.56	44.19	1,093.07
B	1,063.21	160.49	51.55	1,275.25
C	1,215.09	183.41	58.92	1,457.42
D	1,366.98	206.34	66.28	1,639.60
E	1,670.75	252.19	81.01	2,003.95
F	1,974.53	298.05	95.74	2,368.32
G	2,278.30	343.90	110.47	2,732.67
H	2,733.96	412.68	132.56	3,279.20

- (xii) 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.
- (xiii) 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.

- (xiv) 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.
- (xv) That in the event that there are any changes to the provisional precept of the Fire Authority, arising from their precept setting meeting being held on 25 February, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2019/20, Statutory Resolution and council tax levels.

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

Section 25 of The Local Government Act 2003 includes the following statutory duty in respect of the budget report to Council:

“the Chief Financial Officer (CFO) of the authority must report to it on the following matters:

a) the robustness of the estimates made for the purpose of the calculations; and b) the adequacy of the proposed financial reserves.”

The Council is required to take this report into account when making that decision. Section 26 of the same Act, places an onus on the CFO (The Director of Resources) to ensure the Council has established a minimum level of reserves to be retained to cover any unforeseen demands that could not be reasonably defined within finalising the proposed budget.

This report has been prepared by the CFO to fulfil this duty and gives the required advice relating to the 2019/20 financial year including a consideration of the budget proposal as a whole and all the financial risks facing the Council. It identifies the Council's approach to budget risk management and assesses the particular risks associated with the 2019/20 budget to inform the advice on robustness.

Overall Budget and Medium Term Financial Strategy 2019/20 – 2021/22

In the opinion of the CFO the 2019/20 estimates are robust but the proposed level of financial reserves are near the absolute bare minimum and will need to be increased in the medium term.

Robustness of Estimates

The treatment of inflation and interest rates

The 2019/20 pay award for staff has been included at an average of 2% 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 £12.4m of savings during 2019/20. 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 2018/19 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.

The Council has introduced a 10% contingency factor against all Transformation Savings (ie those achieved via the Government's direction concerning the Flexible Use of Capital Receipts) to provide some further protection against the possibility of non-delivery of savings.

Overall Level of Savings

The Council's budget includes £12.4m of savings in 2019/20, 12% of its net budget and £20.3m in the MTFS. Savings of this scale in addition to those already delivered will be extremely challenging and will be monitored closely during the year.

Budget and Financial management

The level of audited underspends 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 – 0.0% of budget
- 2016/17 – £26k underspend – 0.02% of budget
- 2017/18 – £224k underspend – 0.21% 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 2019/20 revenue budget includes the following Growth Proposals to address significant overspends facing the Council identified in the Quarter 3 Revenue Monitoring Report:

2018/19 PRESSURES	£'000
Temporary Accommodation	750
Schools PFI	700
Educational Psychologists	100
Waste Contract - Contractual Price Increase	1,550
Home to School Transport	500
	<u>3,600</u>

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 (Arlingclose) to advise on the level of funds required to underpin those risks not externally insured.

Other factors to take into account

Aside from delivering services within its overall budget the Council needs to consider other factors that may have an impact on its overall financial standing:

Slough Children's Trust

The Trust is an independent company that provides Children's Social Care to the Council. The Trust has accumulated a deficit of £4.2m at 31.03.18 which is predicted to increase in 2018/19. The Council has agreed additional funding for the Trust in the 2019/20 budget that will put it in a balanced position going forward. The Council as a major creditor of the Trust is working with the Trust to ensure it can meet its commitments going forward and continues to provide services. The DfE are also supporting the Trust to ensure it's continued viability.

Council Tax Collection

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 £0.585m 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.

Budgetary Control

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 as soon as possible without undermining service provision.

Adequacy of Reserves

Reserves are set aside to fund risks and one-off pressures over a number of years. If the Council minimises the level of reserves future financial planning is hampered. It should be noted that reserves can only be spent once and the possibility of creating new reserves is now very limited.

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.

The Council's General Fund working balance stands at £8.1m and non HRA ring-fenced reserves at £11.3m.

The level of reserves compares to the required savings in the Council's budget for 2019/20 of £12.4m.

There is also a current deficit on the Dedicated Schools Grant reserve of £5.4m, a cumulative position from a number of over-spends in the high needs block. Although there is a plan to reduce the ongoing overspend it does not address the current deficit that appears on the Council's balance sheet and is taken into account to determine whether it is running at a deficit.

The current level of General Fund reserve is therefore considered to be the absolute minimum on the basis that the budget balances in 2019/20.

It is crucial to bear in mind that the reserves are the only source of financing to which the council has access to fund risks and one-off pressures over a number of years. It should be noted that reserves can only be spent once and the possibility of creating new reserves in an era where budgets are tight and can become overspent, not just individually but corporately, is now very limited.

Councils use two main approaches to determine the required minimum level of its General Fund; either a percentage of the Council's current spending, or an assessment of risks and the impact they will have on the council's overall financial position.

When compared to other unitary authorities across the country at 31.03.18 excluding insurance, Public Health and School reserves Slough are in the bottom three at 13% of net revenue expenditure whereas the average level is 38%. This situation initially arose following Slough's creation as a Unitary Authority and the subsequent division of the Berkshire County's reserves across the six new Berkshire authorities. However, the current analysis clearly indicates that the Council should seek to increase its reserves to the same extent as similar councils. A level of below 25% has been highlighted by CIPFA as one of the warnings of poor financial resilience. Ideally the Council would therefore look to double its reserves in the MTFP period using one-off benefits arising and potentially front-loading savings. This will be difficult given the pressure caused by rising costs and reducing grants.

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 opportunities and are therefore more subject to fluctuation in the future

- Increased adult social care and children's services pressures due to changes in demography
- The impact of the macro-economic position and the impact on residents and businesses being able to pay for respective fees and charges

Reserves are therefore considered to be sufficient to cover the risks facing the Council going forward however it is planned to increase them over the medium term. The Medium Term Financial Strategy therefore has a number of guiding principles, agreed by Cabinet in June 2018, including:

- SBC will use SUR profits to firstly increase reserves and then to fund one-off growth initiatives.

The Growth Proposals reflect this guiding principle by increasing the General Reserve by £750k, the amount of profits anticipated from SUR, in Year 2 of the Medium Term Financial Strategy

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	7.363
Local Council Tax Support Administration Subsidy	0.166
Housing Benefit Administration Subsidy	0.486
Improved Better Care Fund	3.357
Social Care Support Grants	1.708

HRA Rents and Service Charges 2019/20

The annual changes 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 2019/20 to **decrease by 1%** over the 2018/19 rent with effect from Monday 1st April 2019. This is in line with current government guidelines and legislation.
- Garage rents, heating, utility and ancillary charges to **increase by 2.4%** with effect from Monday 1st April 2019. This is based upon the September CPI figure.
- Service charges to **increase by 2.4%** with effect from Monday 1st April 2019. This is based upon the September CPI figure.
- 'Other committee' property rents to **increase by 2.4%** from Monday 1st April 2019 in line with the September CPI figure.
- Properties leased from James Elliman Homes to **increase by 2.4%** from Monday 1st April 2019 in line with the September CPI figure; currently, these are Pendeen Court and 81-83 High Street used as emergency and temporary accommodation for homeless households.

Top-up Funding (banding) for Children and Young People (CYP) with Special Educational Needs and Disabilities (SEND)

Top-up funding is provided to CYP aged from 0-25 with an Education, Health and Care Plan (EHCP). The EHCP is a statutory document which confirms their special educational needs and/or disabilities. This document details the provision and outcomes that are attributed to their needs.

- 1.1.1 Top-up funding is provided to settings from the High Needs Block of the Dedicated Schools Grant (DSG).
- 1.1.2 In March 2018, a working group was established following a Schools Forum meeting to address the current issues relating to top-up funding for CYP.
- 1.1.3 The working group established that the existing model was 'not fit for purpose' as this was not a needs led model. The existing model also provided a disparity in costs associated with the five types of settings. The working group set about developing a new model.

Current Banding Model

SETTING	MAINSTREAM (TOP UP) (EXCL £4k AWPU, £6K Notional)	RESOURCE BASE (TOP UP) (EXCL £10K Base Funding)	ARBOUR VALE (TOP UP) (EXCL £10K Base Funding)	LITTLEDOWN SCHOOL (TOP UP) (EXCL £10K Base Funding)	HAYBROOK COLLEGE (TOP UP) (EXCL £10K Base Funding)
BAND 1	£0				
BAND 2	£2,000	£4,000	£5,000	£10,000	£6,000
BAND 2A	£4,000				
BAND 3	£6,000	£9,000	£10,000	£15,000	£11,000
BAND 4	£10,000	£14,000	£15,000	£20,000	£16,000
BAND 5	£14,000	£19,000	£20,000	£25,000	£21,000
BAND 6	£18,000	£24,000	£25,000	£30,000	£26,000
BAND 7			£35,000	£40,000	£36,000
BAND 8			£45,000	£50,000	£46,000

- 1.1.4 The working group based its approach on a model devised by Essex. This was deemed as the most appropriate model due to it being derived from the SEND Code of Practice (2015). It therefore took into account the four areas of identified need within an EHCP unlike SBC's existing model.
- 1.1.5 In July 2018, a sub-group was created where school staff were asked to contribute to the work with council officers to develop descriptors of need for the new matrix. Head teachers, Speech and Language Therapists (SaLT), Physiotherapists, Occupational Therapists, Sensory teachers, Educational Psychologists and SEND officers all contributed to this process. It was agreed that council staff would then take this work away to add financial costs against the descriptors of need.

- 1.1.6 The working group was re-established in November 2018 where council officers reported back to the wider task and finish group at a half day workshop. Feedback from the workshop suggested that, overall, members of the task and finish group were satisfied that proposals reflected very positive progress in addressing an important and complex issue. Several of those in attendance offered to continue to test the proposed model more widely with a number of their pupils.
- 1.1.7 Following this, a meeting has been arranged with members on the 30th January to summarise progress to date and to discuss the next steps. Subject to consultation with wider stakeholders, the new model will to be rolled out from 1st April 2019. This will affect new requests for Education, Health and Care needs assessments and for students who are transferring phase during the next academic year. There will be no changes to the funding for children and young people in existing funded placements.
- 1.1.8 The consultation process for the new banding model will include wider stakeholder engagement, including consulting with parents and carers, head teachers, governors and SENDCOs.

Date	Event
30 th January 2019	Feedback session with banding members
Mid February 2019 (4th February – 15th February)	CONSULTATION – consult with wider stakeholders Consultation session for head teachers, governors and SENDCOs (x1 event) Consultation session for parent/carers (x1 event) Consultation live on The Local Offer website
	Reflect on feedback from consultation.
26 th February 2019	Schools Forum paper produced
5 th March 2019	March 2019 - Schools Forum review consultation responses and make final decision on new model
1 st April 2019 Subject to Consultation	New banding model rolled out for New Requests for Assessments

- 1.1.9 The new banding model is not expected to reduce the total cost of top-up funding for children and young people with SEND, however it will address the issues of inequity within a range of settings. The new banding model will further support the work of the SEND service to ensure that the appropriate level of support is provided within the continuum of existing provision in Slough.
- 1.1.10 The proposed model comprises of a single banding model made up of 11 levels of funding. The ‘top-up’ range has been developed in partnership with SBC finance colleagues to demonstrate the level of support/ resource the CYP would need based on respective individual needs.

Current			Proposed	
BAND	SETTING	TOP UP	Range (notional)	TOP UP (Range)
1	Mainstream	Nil		
2		£2,000	1-5	2,000 – 8,500
2A		£4,000		
3		£6,000		
4		£10,000		
5		£14,000		
6		£18,000		
2	Resource	£4,000	4-8	7,500 – 20,000
3		£9,000		
4		£14,000		
5		£19,000		
6		£24,000		
2	Littledown School	£10,000	7-11	15,000 – 40,000
3		£15,000		
4		£20,000		
5		£25,000		
6		£30,000		
7		£40,000		
8		£50,000		
2	Haybrook College	£6,000	7-11	15,000 – 40,000
3		£11,000		
4		£16,000		
5		£21,000		
6		£26,000		
7		£36,000		
8		£46,000		
2	Arbour Vale School	£5,000	7-11	15,000 – 40,000
3		£10,000		
4		£15,000		
5		£20,000		
6		£25,000		
7		£35,000		
8		£45,000		

Flexible use of Capital Receipts Strategy

Purpose

1. This strategy sets out Slough Borough Council's approach to the use of the Government's Direction for the Flexible Use of Capital Receipts, in accordance with Section 15(1) of the Local Government Act 2003.

Background

2. In accordance with Section 15(1) of the Local Government Finance Act 2003, the Secretary of State is empowered to issue Directions allowing revenue expenditure incurred by local authorities to be treated as capital expenditure. Where such a direction is made, the specified expenditure can then be funded from capital receipts under the Regulations.
3. The Secretary of State for Communities and Local Government first issued guidance in March 2016, giving local authorities greater freedoms with how capital receipts can be used to finance expenditure. This guidance, updated in 2017, allows for the following expenditure to be treated as capital,

"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 and/or transform service delivery in a way that reduces costs or demand for services in future years for any of the public sector delivery partners. Within this definition, it is for individual local authorities to decide whether or not a project qualifies for the flexibility."

4. The guidance sets out that there are a wide range of projects that could generate qualifying expenditure and the list below is not prescriptive. Examples of projects include:
 - A Sharing back-office and administrative services with one or more other council or public sector bodies;
 - B Investment in service reform feasibility work, e.g. setting up pilot schemes;
 - C Collaboration between local authorities and central government departments to free up land for economic use;
 - D Funding the cost of service reconfiguration, restructuring or rationalisation (staff or non-staff), where this leads to ongoing efficiency savings or service transformation;
 - E Sharing Chief-Executives, management teams or staffing structures;
 - F Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible;
 - G 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;
 - H 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;

- I Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others); and
 - J 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.
 - K Other non specified saving initiative
5. In December 2017, the Secretary of State announced, alongside the provisional local government finance settlement, the continuation of the capital receipts flexibility programme for a further 3 years (ie until and including 2021/22).
 6. The direction makes it clear that local authorities cannot borrow to finance the revenue costs of service reform. Local authorities can only use capital receipts from the disposal of property, plant and equipment assets received in the years in which this flexibility is offered. Local Authorities may not use their existing stock of capital receipts to finance the revenue costs of reform.
 7. Accordingly, over the period 2016/17 to 2018/19, the following capital receipts were available:

	Capital Receipts
	£m
2016-17	9.542
2017-18	8.431
2018-19	11.028
Total 2016-17 to 2018-19	29.001

8. In order to comply with the Direction, the Council must consider the Statutory Guidance issued by the Secretary of State. This Guidance requires authorities to prepare, publish and maintain a Flexible Use of Capital Receipts Strategy within Annual Budget documents.
9. There is no prescribed format for the Strategy; the underlying principle is to support local authorities to deliver more efficient and sustainable services by extending the use of capital receipts to support the revenue costs of reform projects. However, as a minimum, the Strategy should list each project that plans to make use of the capital receipts flexibility and that on a project by project basis details of the expected savings/service transformation are provided. The Strategy should also report the impact on the local authority's Prudential Indicators for the forthcoming year and subsequent years. Additionally, the guidance states that 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 analysis.

Previously agreed projects

10. Officers have assessed the impact of expenditure to date on the current programme, in Table 1 overleaf.
11. For the purposes of this analysis and in accordance with the guidance:
 - Cashable savings – are deemed to be ongoing savings where sufficient costs are mitigated allowing future cash limits in service area budgets to be reduced in anticipation of these savings being realised; and
 - Non-cashable savings – are deemed to result in a reduction in demand for services in future years.

12. It can be seen that in the first year, following implementation of the scheme, the Council achieved cashable savings of £1.000m and non-cashable savings of £4.579m.
13. The current forecast anticipates, over the time-period covered by the Flexible Use of Capital Receipts Direction (2017/18 to 2021/22): a cumulative total of £22.980m in cashable savings and a non-cashable reduction in demand of £54.777m.
14. The current forecast anticipates a total benefit of £60.715m on an initial investment of £17.903m.
15. Four projects are yet to achieve financial benefits, as follows:

Transformation Fund	Type	Expenditure		
		16/17	17/18	18/19
		£m	£m	£m
3rd & 4th Tier Restructures	D			0.100
Bus Lane Cameras	I			0.050
Customer & Accommodation	F			0.300
Head of Customer and Digital/Business Analysts	F	0.126	0.211	
		0.126	0.211	0.450

16. With the exception of the Head of Customer and Digital/Business Analysts, which primarily related to the initial development of a council-wide Digital Transformation Programme, these costs relate to the initial set-up of projects that will continue to be funded, and are forecast to realise substantial benefits, in future years.

Future projects

17. Table 2, overleaf, sets out the projects currently programmed for 2019/20 to 2020/21.
18. It can be seen that £2.000m of cashable are expected to be achieved in 2019/20.
19. The Council's Strategic Finance Board, which meets on a bi-monthly basis, will be responsible for overseeing the Transformation Fund programme throughout 2019/20.
20. Any Business Cases for future projects will be agreed at Corporate Management Team and subsequently reported to Council, in line with Government guidance.

Prudential Indicators

21. The Council measures and manages its exposure to treasury management risks using the following four new prudential indicators.
 - Upper limits on variable rate exposure. This indicator identifies a maximum limit for variable interest rates based upon the debt provision net of investments;
 - Upper limits on fixed rate exposure. Similar to the previous indicators, this covers a maximum limit on fixed interest rates;
 - Total principal funds invested for a period longer than 364 days. These limits are set to reduce the need for early sale of an investment and are based on the availability of investments after each year-end; and
 - Maturity Structure of borrowing. These gross limits are set to reduce the Council's exposure to large fixed rate sums falling due for refinancing

22. Interest Rate Exposures: This indicator is set to control the Council's exposure to interest rate risk. The upper limits on fixed and variable rate interest rate exposures, expressed as the amount of principal borrowed will be:

LIMITS ON INTEREST RATE EXPOSURE			
	2018/19	2019/20	2020/21
Limit on Principal invested beyond year end	£45m	£45m	£45m
Upper limit on fixed interest rate exposure	£350m	£350m	£350m
Upper limit on variable interest rate exposure	£300m	£300m	£300m

23. Fixed rate investments and borrowings are those where the rate of interest is fixed for at least 12 months, measured from the start of the financial year or the transaction date if later. All other instruments are classed as variable rate. Following recent discussions at the Council's Treasury Management Group and based on the Council's Current Strategy to utilise lower rates for short-term borrowing where possible in order to reduce pressure on the Revenue budgets, the above limits have been revised for 2019-20 financial year onwards.

24. Mature Structure of Borrowing:

This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of fixed rate borrowing will be:

MATURITY STRUCTURE OF BORROWING				
	Existing Level (£m)	Existing Level (%)	Lower	Upper
Under 12 months	202,583	44.06%	0%	75%
12 months and within 24 months	3,083	0.67%	0%	50%
24 months and within 5 years	23,250	5.06%	0%	50%
5 years and within 10 years	44,417	9.66%	0%	75%
10 years and within 15 years	40,917	8.90%	0%	95%
15 years and within 20 years	48,417	10.53%	0%	95%
20 years and within 25 years	59,591	12.96%	0%	95%
Over 25 years	37,583	8.17%	0%	95%
	459,841			

25. This strategy does not breach any of these prudential indicators.

Table 2: Future Transformation Fund (2019/20 to 21/22)

[illegible]

Pay Policy Statement for the Year 2019/20

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 2019.
- 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.		£136,546 - £163,857
Director of Adults & Communities	Head of Paid Service	SML 16 £112,389 - £131,086
Director of Children Learning & Skills	Head of Paid Service	SML 16 £112,389 - £131,086

Monitoring Officer	Head of Paid Service	Interim cover – £650 per day (4 days per week)
Director of Finance & Resources / Section 151 Officer	Head of Paid Service	SML 16 £112,389 - £131,086
Service Lead - Finance (Deputy section 151 Officer)	Director of Finance & Resources / Section 151 Officer	SML 12 £67,037 - £74,679
Director of Public Health	The Director of Public Health is employed by Bracknell Forest Council	
Posts that report directly to the Head of Paid Service or Statutory Chief Officer		
Post	Reports To	Salary Band
Director of Place & Development, (Non-statutory Chief Officer).	Head of Paid Service	SML 16 £112,389 - £131,086
Director of Regeneration (Non-statutory Chief Officer).	Head of Paid Service	SML 16 £112,389 - £131,086
Service Lead – School Effectiveness	Director of Children, Learning & Skills	SML 12 £67,037 - £74,679
Service Lead – Early Years	Director of Children, Learning & Skills	SML 12 £67,037 - £74,679
Service Lead - Access & Inclusion	Director of Children, Learning & Skills	SML 12 £67,037 - £74,679
Service Lead – Children, Commissioning, Partnership & Performance	Director of Children, Learning & Skills	SML 12 £67,037 - £74,679
Service Lead - SEND	Director of Children, Learning & Skills	SML 12 £67,037 - £74,679
Service Lead - Strategy & Performance	Chief Executive	SML 12 £67,037 - £74,679
Service Lead – Customer & Communications	Director of Finance & Resources / Section 151 Officer	SML 12 £67,037 - £74,679
Service Lead - Governance	Director of Finance & Resources / Section 151 Officer	SML 12 £67,037 - £74,679
Service Lead - People	Director of Finance & Resources / Section 151 Officer	SML 12 £67,037 - £74,679
Service Lead – Digital & Strategic IT	Director of Finance & Resources / Section 151 Officer	SML 12 £67,037 - £74,679
Service Lead – Public Health	Director of Adults & Communities	SML 12 £67,037 - £74,679
Service Lead – Adult Social Care Operations	Director of Adults & Communities	SML 12 £67,037 - £74,679
Service Lead – Adult Social Care Commissioning	Director of Adults & Communities	SML 12 £67,037 - £74,679
Service Lead – Regulatory	Director of Adults &	SML 12

Services	Communities	£67,037 - £74,679
Service Lead – Communities & Leisure	Director of Adults & Communities	SML 12 £67,037 - £74,679
Service Lead – Mental Health	Director of Adults & Communities	Post employed by Berkshire Health Foundation Trust
Directorate Finance Manager x2	Service Lead Finance (Deputy Section 151 Officer)	SML 11 £56,690 - £64,491

Posts that report directly to Non-Statutory Chief Officers		
Post	Reports To	Salary Band
Service Lead – Regeneration Delivery	Director of Regeneration	SML 12 £67,037 - £74,679
Service Lead – Regeneration Development	Director of Regeneration	SML 12 £67,037 - £74,679
Service Lead – Strategic Housing Services	Director of Place & Development	SML 12 £67,037 - £74,679
Service Lead – Neighbourhood Services	Director of Place & Development	SML 12 £67,037 - £74,679
Service Lead – Environmental Services	Director of Place & Development	SML 12 £67,037 - £74,679
Service Lead – Building Management	Director of Place & Development	SML 12 £67,037 - £74,679
Service Lead – Planning & Transport	Director of Regeneration	SML 12 £67,037 - £74,679
Service Lead – Major Infrastructure Projects	Director of Regeneration	SML 12 £67,037 - £74,679
Service Lead – Economic Development	Director of Regeneration	SML 12 £67,037 - £74,679

The Chief Executive 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.

Salary packages amounting to £100,000 or more for new appointments will be approved by Full Council.

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
- If the employee is placed into post as a development opportunity

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 ODHR 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.

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.

Where an employee accepts redeployment to a post which is more than one grade lower, there is no entitlement to protection of earnings. In exceptional circumstances, in order to minimise financial hardship and avoid redundancies Directors may, subject to budgetary considerations, exercise discretion to grant some element of protection. This would apply for no longer than one year.

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, £17,663 inclusive of LW.

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 base pay of the Chief Executive is currently £136,546. This is 7.730 times the pay of our lowest paid employees. ($136,546 / 17,663 = 7.730$)

The median earnings of all employees as of 1 April 2018, was £26,470. 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.

4.2 The pay of the Chief Executive is currently 5.2 times the pay of median earnings of our employees.

Date last updated: January 2019

Appendix 1: Slough Borough Council Salary Scales

NEW SLOUGH LEVELS STRUCTURE 1ST APRIL 2018

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	16755	908	17663
L2	01	10	16863	908	17771
	02	11	17007	908	17915
	03	13	17391	908	18299
L3	01	14	17681	908	18589
	02	16	18319	908	19227
	03	18	18870	908	19778
L4	01	19	19446	908	20354
	02	20	19819	908	20727
	03	21	20541	908	21449
	04	22	21074	908	21982
L5	01	23	21693	908	22601
	02	24	22401	908	23309
	03	25	23111	908	24019
	04	27	24657	908	25565
	05	29	26470	908	27378
L6	01	30	27358	908	28266
	02	31	28221	908	29129
	03	32	29055	908	29963
	04	34	30756	908	31664
	05	35	31401	908	32309
L7	01	36	32233	908	33141
	02	37	33136	908	34044
	03	38	34106	908	35014
	04	40	36153	908	37061
	05	41	37107	908	38015
L8	01	42	38052	908	38960
	02	44	39961	908	40869
	03	46	41846	908	42754
	04	47	42806	908	43714
L9	01	48	43757	908	44665
	02	50	45645	908	46553
	03	52	47568	908	48476
	04	53	48536	908	49444
L10	01	54	49561	908	50469
	02	55	50582	908	51490
	03	57	52642	908	53550
	04	59	54684	908	55592