

This report will be made public on 14 February 2017

Folkestone

Hythe & Romney Marsh
Shepway District Council



Report number **A/16/25**

To: Council
Date: 22 February 2017
Head of Service: Pat Main, Head of Finance
Cabinet Member: Councillor David Monk, Leader and Councillor Susan Carey – Finance

SUBJECT: GENERAL FUND BUDGET AND COUNCIL TAX 2017/18

SUMMARY: This report concludes the budget-making process for 2017/18. It sets out recommendations for setting the council tax after taking into account the district's council tax requirement (including town and parish council requirements and special expenses in respect of the Folkestone Parks and Pleasure Grounds Charity), the precepts of Kent County Council, the Kent Police & Crime Commissioner and the Kent & Medway Fire & Rescue Service.

REASONS FOR RECOMMENDATIONS:

Council is asked to agree the recommendations set out below to approve the Budget and set the Council Tax for the year commencing 1 April 2017.

RECOMMENDATIONS:

1. To receive and note Report A/16/25.
2. To approve the District Council's budget for 2017/18 as presented in Appendix 1 to this report and the council tax requirement for 2017/18, to be met from the Collection Fund, of £11,444,953.
3. To approve that the following amounts be now calculated by the Council for the year 2017/18 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
 - a) £99,405,985 – 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 (as in Appendix 2).
 - b) £87,961,032 – 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 (as in Appendix 2).
 - c) £11,444,953 – being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the

Council, in accordance with Section 31A(4) of the Act, as its council tax requirement for the year (as in Appendix 2).

- d) £305.75 – being the amount at 3(c) above divided by the tax base of 37,431.37 calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year.
- e) £2,573,344 – being the aggregate of all special items (including parish precepts) referred to in Section 34(1) of the Act.
- f) £237.01 - being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the tax base of 37,431.37 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, ie Old Romney and Snargate.
- g) Part of the Council's area

Folkestone	325.83	Being the amounts given by adding to the amount at 3(f) above the special items relating to dwellings in those parts of the Council area mentioned here divided in each case by the appropriate tax base calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.
Sandgate	309.15	
Hythe	294.64	
Lydd	321.16	
New Romney	321.73	
Acrise	239.29	
Elham	260.53	
Elmsted	246.79	
Hawkinge	309.45	
Lyminge	268.97	
Lympne	266.59	
Monks Horton	246.42	
Newington	270.47	
Paddlesworth	247.73	
Postling	254.66	
Saltwood	261.41	
Sellindge	296.33	
Stanford	270.09	
Stelling Minnis	256.51	
Stowting	251.16	
Swingfield	282.07	
Brenzett	275.58	
Brookland	298.12	
Burmarsh	271.41	
Dymchurch	272.89	
Ivychurch	288.04	
Newchurch	269.74	

Old Romney	237.01
St Mary in the Marsh	263.26
Snargate	237.01

(h) Part of the Council's area**Valuation Bands**

Parish	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Folkestone	217.22	253.42	289.62	325.83	398.23	470.64	543.05	651.66
Sandgate	206.10	240.45	274.80	309.15	377.85	446.55	515.25	618.30
Hythe	196.42	229.16	261.90	294.64	360.11	425.59	491.06	589.28
Lydd	214.11	249.79	285.47	321.16	392.53	463.89	535.26	642.32
New Romney	214.49	250.24	285.98	321.73	393.23	464.72	536.22	643.46
Acrise	159.53	186.11	212.70	239.29	292.46	345.64	398.81	478.58
Elham	173.69	202.63	231.58	260.53	318.42	376.32	434.22	521.06
Elmsted	164.53	191.95	219.37	246.79	301.63	356.47	411.32	493.58
Hawkinge	206.30	240.68	275.07	309.45	378.22	446.98	515.75	618.90
Lyminge	179.31	209.20	239.08	268.97	328.74	388.51	448.28	537.94
Lympne	177.73	207.35	236.97	266.59	325.83	385.07	444.31	533.18
Monks Horton	164.28	191.66	219.04	246.42	301.18	355.94	410.70	492.84
Newington	180.31	210.37	240.42	270.47	330.58	390.68	450.79	540.94
Paddlesworth	165.15	192.68	220.20	247.73	302.78	357.83	412.88	495.46
Postling	169.77	198.07	226.36	254.66	311.25	367.84	424.43	509.32
Saltwood	174.27	203.32	232.36	261.41	319.50	377.59	435.68	522.82
Sellindge	197.55	230.48	263.40	296.33	362.18	428.03	493.88	592.66
Stanford	180.06	210.07	240.08	270.09	330.11	390.13	450.15	540.18
Stelling Minnis	171.01	199.51	228.01	256.51	313.51	370.52	427.52	513.02
Stowting	167.44	195.35	223.26	251.16	306.98	362.79	418.61	502.32
Swingfield	188.05	219.39	250.73	282.07	344.75	407.43	470.12	564.14
Brenzett	183.72	214.34	244.96	275.58	336.83	398.07	459.31	551.16
Brookland	198.75	231.87	265.00	298.12	364.37	430.62	496.87	596.24
Burmarsh	180.94	211.09	241.25	271.41	331.72	392.03	452.34	542.82
Dymchurch	181.92	212.24	242.56	272.89	333.53	394.17	454.81	545.78
Ivychurch	192.03	224.03	256.04	288.04	352.05	416.06	480.07	576.08
Newchurch	179.83	209.80	239.77	269.74	329.68	389.63	449.57	539.48
Old Romney	158.01	184.34	210.68	237.01	289.68	342.35	395.02	474.02
St Mary in the Marsh	175.51	204.76	234.01	263.26	321.76	380.26	438.76	526.52
Snargate	158.01	184.34	210.68	237.01	289.68	342.35	395.02	474.02

Being the amounts given by multiplying the amounts at 3(f) and 3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

4. To note that for the year 2017/18 Kent County Council, Kent Police and Crime Commissioner and the Kent & Medway Fire & Rescue Service have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Kent County Council	785.88	916.86	1,047.84	1,178.82	1,440.78	1,702.74	1,964.70	2,357.64
Kent Police and Crime Commissioner	104.77	122.23	139.69	157.15	192.07	226.99	261.92	314.30
Kent & Medway Fire & Rescue	48.90	57.05	65.20	73.35	89.65	105.95	122.25	146.70

Major preceptor amounts remained subject to confirmation at the time of preparing this report.

5. That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of council tax for the year 2017/18 for each of the categories of dwelling shown below:

(i) Part of the Council's area Valuation Bands

Parish	A £	B £	C £	D £	E £	F £	G £	H £
Folkestone	1,156.77	1,349.56	1,542.35	1,735.15	2,120.73	2,506.32	2,891.92	3,470.30
Sandgate	1,145.65	1,336.59	1,527.53	1,718.47	2,100.35	2,482.23	2,864.12	3,436.94
Hythe	1,135.97	1,325.30	1,514.63	1,703.96	2,082.61	2,461.27	2,839.93	3,407.92
Lydd	1,153.66	1,345.93	1,538.20	1,730.48	2,115.03	2,499.57	2,884.13	3,460.96
New Romney	1,154.04	1,346.38	1,538.71	1,731.05	2,115.73	2,500.40	2,885.09	3,462.10
Acrise	1,099.08	1,282.25	1,465.43	1,648.61	2,014.96	2,381.32	2,747.68	3,297.22
Elham	1,113.24	1,298.77	1,484.31	1,669.85	2,040.92	2,412.00	2,783.09	3,339.70
Elmsted	1,104.08	1,288.09	1,472.10	1,656.11	2,024.13	2,392.15	2,760.19	3,312.22
Hawkinge	1,145.85	1,336.82	1,527.80	1,718.77	2,100.72	2,482.66	2,864.62	3,437.54
Lyminge	1,118.86	1,305.34	1,491.81	1,678.29	2,051.24	2,424.19	2,797.15	3,356.58
Lympne	1,117.28	1,303.49	1,489.70	1,675.91	2,048.33	2,420.75	2,793.18	3,351.82
Monks Horton	1,103.83	1,287.80	1,471.77	1,655.74	2,023.68	2,391.62	2,759.57	3,311.48
Newington	1,119.86	1,306.51	1,493.15	1,679.79	2,053.08	2,426.36	2,799.66	3,359.58
Paddlesworth	1,104.70	1,288.82	1,472.93	1,657.05	2,025.28	2,393.51	2,761.75	3,314.10
Postling	1,109.32	1,294.21	1,479.09	1,663.98	2,033.75	2,403.52	2,773.30	3,327.96
Saltwood	1,113.82	1,299.46	1,485.09	1,670.73	2,042.00	2,413.27	2,784.55	3,341.46
Sellindge	1,137.10	1,326.62	1,516.13	1,705.65	2,084.68	2,463.71	2,842.75	3,411.30
Stanford	1,119.61	1,306.21	1,492.81	1,679.41	2,052.61	2,425.81	2,799.02	3,358.82
Stelling Minnis	1,110.56	1,295.65	1,480.74	1,665.83	2,036.01	2,406.20	2,776.39	3,331.66
Stowting	1,106.99	1,291.49	1,475.99	1,660.48	2,029.48	2,398.47	2,767.48	3,320.96
Swingfield	1,127.60	1,315.53	1,503.46	1,691.39	2,067.25	2,443.11	2,818.99	3,382.78
Brenzett	1,123.27	1,310.48	1,497.69	1,684.90	2,059.33	2,433.75	2,808.18	3,369.80
Brookland	1,138.30	1,328.01	1,517.73	1,707.44	2,086.87	2,466.30	2,845.74	3,414.88
Burmarsh	1,120.49	1,307.23	1,493.98	1,680.73	2,054.22	2,427.71	2,801.21	3,361.46
Dymchurch	1,121.47	1,308.38	1,495.29	1,682.21	2,056.03	2,429.85	2,803.68	3,364.42
Ivychurch	1,131.58	1,320.17	1,508.77	1,697.36	2,074.55	2,451.74	2,828.94	3,394.72
Newchurch	1,119.38	1,305.94	1,492.50	1,679.06	2,052.18	2,425.31	2,798.44	3,358.12
Old Romney	1,097.56	1,280.48	1,463.41	1,646.33	2,012.18	2,378.03	2,743.89	3,292.66
St Mary in the Marsh	1,115.06	1,300.90	1,486.74	1,672.58	2,044.26	2,415.94	2,787.63	3,345.16
Snargate	1,097.56	1,280.48	1,463.41	1,646.33	2,012.18	2,378.03	2,743.89	3,292.66

- 6. To determine that the District Council's basic amount of council tax for 2017/18 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.**

1. INTRODUCTION

- 1.1 This report concludes the budget-setting process for 2017/18.
- 1.2 Cabinet considered the Council's final General Fund budget for 2017/18 and the council tax requirement at its earlier meeting on 22 February 2017. Cabinet has approved the General Fund Revenue Budget, a summary of which is included at Appendix 1. The draft budget was subject to review by Overview and Scrutiny Committee on 13 December 2016. It was also published for public consultation during November 2016.
- 1.3 This report makes recommendations to enable the Council to set the council tax for each part of its area, after taking into account its council tax requirement for 2017/18 (including town and parish council requirements and special expenses in respect of the Folkestone Parks and Pleasure Grounds Charity) and the precepts of Kent County Council, the Kent Police & Crime Commissioner and Kent & Medway Fire & Rescue Service. Changes in respect of the major precept assumptions may result in a revised report having to be tabled.
- 1.4 The proposed General Fund budget for 2017/18 results in an increase to the average council tax at Band D of 1.99% to £250.91. This is the amount that Central Government monitors when considering whether any increase in council tax is excessive. The council tax bill separates out the special expenses element for Folkestone and Sandgate payers from this amount. The 'Shepway only' element of the bill, at Band D average, will be £237.01, a 1.91% increase on the existing amount of £232.56. The increase will show as 1.9% on council tax bills.

2. GENERAL FUND REVENUE BUDGET 2017/18

- 2.1 The General Fund budget has been prepared on the basis of the Council's approved Medium Term Financial Strategy (MTFS) and Budget Strategy. It also takes into account announcements, where relevant, in the Chancellor's Autumn Statement and the Provisional Local Government Finance Settlement for 2017/18. The Final Settlement is expected to be confirmed in the week commencing 20 February 2017.
- 2.2 Initially the MTFS projected a shortfall of £1.54m. This shortfall was reduced to £0.5m by the time the Budget Strategy was approved in November 2016, mainly due to work undertaken on identifying savings and efficiencies. It was reduced to £0.2m when the Draft Budget was approved in December. The Budget that is now presented to Members for approval has been balanced.

General Fund Revenue Budget 2017/18

- 2.3 The 2017/18 budget (excluding town and parish precepts and before any withdrawal from the General Reserve) is £15,779,750 representing a £2,071,960 net decrease compared to the 2016/17 budget of £17,851,710. The budget details are set out at Appendix 1.

- 2.4 The deficit for the year represents a withdrawal from the General Reserve of £1.589m which will be a planned contribution to fund schemes in the approved Medium Term Capital Programme.
- 2.5 The budget requirement for 2017/18 is £15.78m, £2.07m lower than the 2016/17 original budget. This reduction is primarily due to:

	£000
Reduction in Head of Service Net Expenditure	(693)
Increase in Drainage Board levy	9
Net increase in treasury management costs	87
Reduction in New Homes Bonus income received	378
Net increase in Other Government Grants	(137)
Reduced transfers from Earmarked Reserves	1,468
Reduced contribution to financing of Fixed Assets from revenue	<u>(3,184)</u>
Total Reduction	<u>(2,072)</u>

Town and Parish Precepts

- 2.6 Town and parish precepts form part of the council tax requirement. Total local council precepts in 2017/18 are £2,052,914 – an increase of £225,759 (12.3%) in cash terms compared to £1,827,155 in the current year. An increase in precepts increases the council tax requirement and affects the average tax calculation; however it is not taken into account by the Government when monitoring ‘excessive’ increases. Town and parish councils are not currently subject to referendums.

Council Tax Requirement

- 2.7 The statutory calculation for the council tax requirement is shown at Appendix 2. This sets out gross expenditure and gross income, including the Housing Revenue Account and overall changes to reserves. The outcome results in recommendations 3(a), (b) and (c).

3. GENERAL FUND REVENUE RESERVES

- 3.1 The Council’s reserves position is shown below:

Reserve	1/4/2016 Balance £000	2016/17 Movement £000	31/3/2017 Balance £000	2017/18 Movement £000	31/3/2018 Balance £000
Earmarked Reserves:					
VET ¹ Reserve	942	(324)	618	(8)	610
IFRS ² Reserve	84	(17)	67	(18)	49
Corporate Initiatives	1,226	(442)	784	(439)	345
New Homes Bonus	1,757	599	2,356	358	2,714
Corporate Property	20	(20)	0	0	0
Carry Forward	1,650	(1,394)	256	(32)	224
Business Rates	2,460	(190)	2,270	0	2,270
Economic					
Development	2,251	(1,764)	487	(150)	337
Invest to Save	381	(15)	366	0	366
Leisure	246	(100)	146	50	196
Grave Maintenance	12	-	12	-	12
Total Earmarked Reserves	11,029	(3,667)	7,362	(239)	7,123
General Reserve	5,707	(236)	5,471	(1,589)	3,882
Total General Fund Reserves	16,736	(3,903)	12,833	(1,828)	11,005

¹ VET = vehicles, equipment and technology

² IFRS = International Financial Reporting Standards

3.2 The General Reserve is forecast to be £3.9m by 31 March 2018 on the assumption that in-year budget variances are contained within the overall approved 2017/18 budget. Total General Fund Reserves (General Reserve plus Earmarked Reserves) are forecast to be £11.0m at 31 March 2018.

4. CALCULATING COUNCIL TAX IN RESPECT OF DISTRICT AND PARISH REQUIREMENTS

4.1 The Council must calculate a 'basic amount' of tax for all Band D properties in each part of the district, taking into account not only the net expenditure of the District Council but also the precepts of the town and parish councils and the net expenditure of the Folkestone Parks and Pleasure Grounds Charity, which are charged to their local areas.

4.2 This net expenditure is known as the council tax requirement and is determined after taking in to account retained non-domestic rates, revenue support grant and the Council's share of the Collection Fund surplus. The calculation is set out at section 4.4 below.

4.3 The result of the calculation is divided by the Tax Base to give the tax rate. The Tax Base for 2017/18 of 37,431.37 Band D equivalent properties was approved by Full Council on 18 January 2017.

4.4 The basic amount of tax (average District tax) is as follows:

Expenditure - see Appendix 2	£
Income - see Appendix 2	99,405,985
Council Tax Requirement- demand on the Collection Fund	<u>(87,961,032)</u>
	11,444,953
Divided by Tax Base	÷ 37,431.37
Basic amount of Council Tax - average District council tax	<u>£305.75</u>

The calculations for the basic amounts for each part of the District are set out at Appendices 3 and 4.

- 4.5 The average District council tax for Band D properties, including town and parish precepts, will be £305.75. This is an increase of £9.85 (3.33%) over 2016/17.
- 4.6 For the purposes of measuring Shepway's council tax increase against the Government's referendum criteria, the amount in respect of town and parish precepts is excluded.

Band D Tax Rates	2017/18	2016/17	Increase
	£	£	(Decrease)
Band D Council Tax - including Town and Parish precepts	305.75	295.90	3.33%
Town and Parish precepts - Band D equivalent	(54.84)	(49.88)	9.95%
Band D Council Tax - excluding Town and Parish precepts	250.91	246.02	1.99%

- 4.7 The average Council Tax to finance Shepway's net expenditure plans in 2017/18, including Special Expenses, is proposed to increase by 1.99% to £250.91. Excluding Special Expenses, Shepway's council tax rate is £237.01, an increase of 1.91% (see Appendix 3).
- 4.8 The Council Tax applicable to dwellings in valuation bands other than Band D has been calculated in accordance with the proportions set out in the Act. The result of these calculations is set out in recommendation 3(h).

5. SETTING THE TOTAL AMOUNTS OF COUNCIL TAX FOR EACH PART OF THE DISTRICT

- 5.1 The final step in setting the council tax is for the Council to aggregate the District council tax with the precepts of Kent County Council, Kent Police and Crime Commissioner and Kent & Medway Fire & Rescue Service. The County and Fire & Rescue precepts remain to be confirmed at the time of preparing this report.
- 5.2 Kent County Council, the Kent Police & Crime Commissioner and Kent & Medway Fire & Rescue Service plan to issue precepts of £44,124,848 £5,882,340 and £2,745,591 respectively. The County Council's precept includes £1,664,199 for the Adult Social Care precept which will be itemised separately on council tax bills.

5.3 The average total tax at Band D is summarised in the table below, confirming an overall increase of £61.47 (3.72%).

Authority	2017/18 £	2016/17 £	Increase £	Increase %
Shepway DC - including Special Expenses	250.91	246.02	4.89	1.99%
Town and Parish Councils	54.84	49.88	4.96	9.95%
Total District Council	305.75	295.90	9.85	3.33%
Kent County Council	1,178.82	1,133.55	45.27	3.99%
Kent Police Commissioner	157.15	152.15	5.00	3.29%
Kent & Medway Fire & Rescue	73.35	72.00	1.35	1.87%
Total	1,715.07	1,653.60	61.47	3.72%

5.4 Appendix 4 sets out the result of adding the precept figure to the District council tax for each part of the District and Recommendation 5 seeks approval to the council tax for each area analysed over the tax bands.

5.5 The relative elements of the average council tax charge for 2017/18 are as follows:

Council Tax 2017/18 – Band D	2017/18 £	% of total bill
Shepway DC (including Special Expenses)	250.91	15%
Town and Parish Councils	54.84	3%
Total District Council	305.75	
Kent County Council	1,178.82	69%
Kent Police Commissioner	157.15	9%
Kent Fire and Rescue Service	73.35	4%
Total	1,715.07	

6. ROBUSTNESS OF ESTIMATES AND ADEQUACY OF RESERVES

6.1 The Local Government Act 2003 requires the Council's Chief Finance Officer to give an opinion on the robustness of the budget and adequacy of the reserves. This statement is set out in full at Appendix 5.

7. LEGAL/FINANCIAL AND OTHER CONTROLS/POLICY MATTERS

7.1 Legal Officer's Comments (DK)

The Council must consistently comply with the Local Government Finance Act 1992 (as amended) and associated legislation. All the legal issues have been covered in the body of this report.

7.2 Finance Officer's Comments (PM)

This report and appendices cover all financial matters necessary to enable Council to make the determinations in accordance with the Local Government Finance Act 1992 as amended by the Localism Act 2011.

7.3 Diversities and Equalities Implications (PM)

The Equality Impact Assessment is attached at Appendix 6.

8. CONTACT OFFICERS AND BACKGROUND DOCUMENTS

Councillors with any questions arising out of this report should contact the following officer prior to the meeting

Pat Main, Head of Finance

Telephone: 01303 853387

Email: pat.main@shepway.gov.uk

The following background documents have been relied upon in the preparation of this report:

- Budget working papers
- 14 September 2016 - Report to Cabinet and Council - Medium Term Financial Strategy for the period 2017/18 to 2020/21
- 16 November 2016 - Reports to Cabinet - Budget Strategy 2017/18 and Fees & Charges 2017/18
- 20 December 2016 - Report to Cabinet - Draft General Fund Original Revenue Budget 2017/18
- 18 January 2017 - Report to Cabinet - Update to the General Fund Medium Term Capital Programme

Appendices:

Appendix 1 - General Fund Budget 2017/18

Appendix 2 - Calculation of District Council's Council Tax Requirement in accordance with Section 31A of the Local Government Finance Act 1992.

Appendix 3 - Calculation of Basic Amounts of Council Tax in accordance with Sections 31B and 34 of the Local Government Finance Act 1992.

Appendix 4 - Council Tax Calculations at Band D for each Area in the District.

Appendix 5 - Robustness of the Estimates and Adequacy of Reserves.

Appendix 6 - Equality Impact Assessment

APPENDIX 1

GENERAL FUND BUDGET 2017/18

2015/16 Outturn		2016/17 Original Budget (based on outturn prices) £	2017/18 Original Budget (based on outturn prices) £
£			
	SUMMARY OF NET EXPENDITURE		
	Service Heads		
921,471	Leadership Support	812,540	833,080
378,786	Communications	256,490	240,530
4,767,002	Head of Democratic Services & Law	4,872,720	4,774,650
956,357	Head of HR	918,080	962,390
2,771,126	Head of Finance	4,365,660	4,227,010
3,330,870	Head of Communities	2,533,540	2,254,850
407,964	Head of Strategic Development Projects	329,240	359,600
997,102	Head of Economic Development	555,880	470,740
751,483	Head of Planning	764,890	923,150
2,275,363	Head of Commercial & Technical Services	2,481,060	2,551,020
-1,805,524	Recharges	-1,868,500	-1,980,500
-	Vacancy Target (not included above)	64,000	-224,000
15,752,000	TOTAL HEAD OF SERVICE NET EXPENDITURE	16,085,600	15,392,520
427,266	Internal Drainage Board Levies	435,830	444,272
1,118,854	Interest Payable and Similar Charges	576,230	526,000
-537,000	Interest and Investment Income	-604,510	-451,000
-99,559	Council Tax Freeze Grant	-	-
-1,602,551	New Homes Bonus Grant	-1,949,620	-1,571,779
-1,118,343	Other non-service related Government Grants	-762,650	-899,350
13,940,667	TOTAL GENERAL FUND NET OPERATING EXPENDITURE	13,780,880	13,440,663
1,220,314	Net Transfers to/(from) Earmarked Reserves	-1,707,900	-239,843
514,394	Minimum Revenue Provision	405,130	388,930
646,613	Financing of Fixed Assets	5,373,600	2,190,000
17,879,049	TOTAL TO BE MET FROM REVENUE SUPPORT GRANT AND LOCAL TAXPAYERS	17,851,710	15,779,750
1,557,061	Town and Parish Council Precepts	1,827,155	2,052,914
-392,393	Transfer to/(from) the Collection Fund	-588,670	-203,378
-4,680,014	Business Rates Income	-3,799,080	-3,747,186
-2,752,844	Revenue Support Grant	-1,736,220	-848,140
10,053,798	TOTAL TO BE MET FROM DEMAND ON THE COLLECTION FUND AND GENERAL RESERVE	13,554,895	13,033,960
-		-10,838,835	-11,444,953
10,112,921	Council Tax - Demand on Collection Fund		
-59,123	(SURPLUS) / DEFICIT FOR YEAR	2,716,060	1,589,007

APPENDIX 2

**CALCULATION OF DISTRICT COUNCIL'S COUNCIL TAX
REQUIREMENT IN ACCORDANCE WITH SECTION 31A
OF THE LOCAL GOVERNMENT FINANCE ACT 1992**

EXPENDITURE (including additions to Reserves and Contingencies)	£	£
1. Gross Revenue Expenditure (excl. Special Items)	94,861,263	
2. Special Items		
a) Special Expenses	520,430	
b) Parish Precepts	2,052,914	
3. Addition to Reserves		
a) New Homes Bonus Reserve	1,572,000	
b) Vehicles, Equipment and Technology	153,248	
c) Leisure	50,000	
4. Allowance for contingencies in the year	196,130	
TOTAL EXPENDITURE Recommendation 3(a)		99,405,985
<hr/>		
INCOME (including use of Reserves)		
1. Gross Revenue Income	(83,374,856)	
2. Use of Reserves		
a) Vehicles, Equipment and Technology Reserve	(162,000)	
b) Carry Forwards Reserve	(31,640)	
c) IFRS Reserve	(17,780)	
d) Corporate Initiatives Reserve	(439,000)	
e) New Homes Bonus Reserve	(1,214,671)	
f) Economic Development	(150,000)	
g) Invest to Save Reserve	(778,700)	
h) Housing Revenue Account	(1,589,007)	
i) General Reserve		
3. Transfer of share of Collection Fund surplus	(203,378)	
TOTAL INCOME Recommendation 3(b)		(87,961,032)
<hr/>		
COUNCIL TAX REQUIREMENT Recommendation 3 (c)		11,444,953
<hr/>		

**CALCULATION OF BASIC AMOUNTS OF COUNCIL TAX
IN ACCORDANCE WITH SECTIONS 31B AND 34
OF THE LOCAL GOVERNMENT FINANCE ACT 1992**

1. BASIC AMOUNT OF TAX			
a) Council Tax Requirement Recommendation 3(c)			£11,444,953
b) Divided by Tax Base			37,431.37
c) Basic amount of Tax Recommendation 3(d)			£305.75
2. BASIC AMOUNT OF TAX FOR THOSE PARTS OF AREA TO WHICH NO SPECIAL ITEMS RELATE			
a) Basic amount of tax Recommendation 3(d)			£305.75
b) Special Expenses	£520,430		
c) Parish Precepts	£2,052,914		
d) Special Items Recommendation 3(e)	£2,573,344		
e) Divided by Tax Base	37,431.37	(£68.75)	
f) Basic Amount of Tax for Areas with no Special Items Recommendation 3(f) See Appendix 4 for individual parishes			£237.01
3. BASIC AMOUNT OF TAX FOR THOSE PARTS OF AREA TO WHICH SPECIAL ITEMS RELATE			
a) Basic Amount of Tax for Areas with no Special Items Recommendation 3(f)			£237.01
b) Special Items for each individual area of the District	£X		
c) Divided by Tax Base for each individual area of the District		Y =	£Z
d) Basic Amount of Tax for Areas with Special Items Recommendation 3(g) See Appendix 4 for individual parishes			£237.01 + £Z

APPENDIX 4

COUNCIL TAX CALCULATIONS AT BAND D FOR EACH AREA IN THE DISTRICT

Area	Precepts	+ F/stone Parks Charity	= Special Items	÷Tax Base	= Council Tax for Special Items	+ Council Tax for General Items	= District* Council Tax	+ KCC, Police and Fire Precepts	= Total Council Tax
	£	£	£		£	£	£	£	£
Folkestone	764,750	457,571	1,222,321	13,762.13	88.82	237.01	325.83	1,409.32	1,735.15
Sandgate	73,523	62,859	136,382	1,890.59	72.14	237.01	309.15	1,409.32	1,718.47
Hythe	341,049		341,049	5,918.27	57.63	237.01	294.64	1,409.32	1,703.96
Lydd	176,980		176,980	2,103.21	84.15	237.01	321.16	1,409.32	1,730.48
New Romney	222,797		222,797	2,629.76	84.72	237.01	321.73	1,409.32	1,731.05
Acrise	200		200	87.77	2.28	237.01	239.29	1,409.32	1,648.61
Elham	17,060		17,060	725.36	23.52	237.01	260.53	1,409.32	1,669.85
Elmsted	1,475		1,475	150.82	9.78	237.01	246.79	1,409.32	1,656.11
Hawkinge	208,582		208,582	2,879.36	72.44	237.01	309.45	1,409.32	1,718.77
Lyminge	36,885		36,885	1,154.09	31.96	237.01	268.97	1,409.32	1,678.29
Lympne	19,238		19,238	650.42	29.58	237.01	266.59	1,409.32	1,675.91
Monks Horton	597		597	63.45	9.41	237.01	246.42	1,409.32	1,655.74
Newington	5,200		5,200	155.40	33.46	237.01	270.47	1,409.32	1,679.79
Paddlesworth	200		200	18.66	10.72	237.01	247.73	1,409.32	1,657.05
Postling	2,000		2,000	113.32	17.65	237.01	254.66	1,409.32	1,663.98
Saltwood	9,500		9,500	389.39	24.40	237.01	261.41	1,409.32	1,670.73
Sellindge	38,000		38,000	640.59	59.32	237.01	296.33	1,409.32	1,705.65
Stanford	6,000		6,000	181.37	33.08	237.01	270.09	1,409.32	1,679.41
Stelling Minnis	5,300		5,300	271.78	19.50	237.01	256.51	1,409.32	1,665.83
Stowting	1,650		1,650	116.57	14.15	237.01	251.16	1,409.32	1,660.48
Swingfield	21,647		21,647	480.41	45.06	237.01	282.07	1,409.32	1,691.39
Brenzett	5,000		5,000	129.62	38.57	237.01	275.58	1,409.32	1,684.90
Brookland	9,900		9,900	161.99	61.11	237.01	298.12	1,409.32	1,707.44
Burmarsh	3,841		3,841	111.67	34.40	237.01	271.41	1,409.32	1,680.73
Dymchurch	46,700		46,700	1,301.74	35.88	237.01	272.89	1,409.32	1,682.21
Ivychurch	4,890		4,890	95.82	51.03	237.01	288.04	1,409.32	1,697.36
Newchurch	3,950		3,950	120.68	32.73	237.01	269.74	1,409.32	1,679.06
Old Romney	-		-	81.10	-	237.01	237.01	1,409.32	1,646.33
St Mary in the Marsh	26,000		26,000	990.52	26.25	237.01	263.26	1,409.32	1,672.58
Snargate	-		-	55.51	-	237.01	237.01	1,409.32	1,646.33
	2,052,914	520,430	2,573,344	37,431.37					

*Recommendation 3(f) and 3(g)

ROBUSTNESS OF THE ESTIMATES AND ADEQUACY OF RESERVES

Introduction

The council has a legal duty to produce a balanced budget and must take all reasonable factors into account when doing so. Under the Local Government Act 2003 section 25(1) (b), the Chief Finance Officer (CFO) must advise the council about the **robustness of the budget** and the **adequacy of the council's reserves** when it considers its budget and council tax. The Act requires Members to have regard to this report in making their decisions.

As the council's CFO, I confirm that in my opinion the draft budget is robust and the proposed level of reserves is adequate in respect of the proposed budget for 2017/18. The reasons for this opinion are set out below.

Members should note that if they wish to depart from or amend the draft Budget, the comments within this Appendix may require revision.

Background

In December 2011, CIPFA sent a letter to all CFOs highlighting their legal duties in respect of setting the budget. The letter was sent in the context of the challenges local authorities and CFOs were facing as a result of unprecedented pressure on local authority budgets

These challenges are still with us. The Local Government Finance Settlement figures for 2017/18 – 2019/20 (issued on 15 December 2016) were based on the first four-year settlement, which is generally seen to be a positive development, however it was based on a cumulative 33.5% reduction in the authority's Settlement Funding Assessment by 2019/20.

Despite the challenges, over recent years, through sound and robust financial management, the council has maintained its financial position. As a result, the council is able to propose a balanced budget for 2017/18 and is forecast to have reserves above minimum levels at 31 March 2018.

In addition to balancing the annual budget, the council has been able to increase its focus on the longer term financial implications as set out in its Medium Term Financial Strategy (MTFS) approved by Members in September 2016. The MTFS covers a four year horizon to 2019/20 focusing on the council's future financial sustainability to enable it to deliver the strategic objectives set out in the Corporate Plan. The MTFS has been used to inform the 2017/18 Budget setting process.

However, whilst the council remains in a relatively strong financial position, the rapidly changing environment for local government, particularly in relation to moving away from Government grant to local taxation funding, brings increased financial uncertainty. This inevitably results in a greater degree of estimation in the calculations for the Budget and MTFS, which means that a risk-based approach to assessing the robustness of estimates and the adequacy of reserves, is crucial.

Robustness of the Estimates

In assessing the robustness of the estimates this statement looks at the key factors and risk areas associated with the proposed 2017/18 budget and how they have been and can be managed.

The MTFS

In considering the budget calculations for 2017/18 regard should be had to the medium term financial position of the council. The outlook for local government financing remains challenging over the next few years.

Moreover, there are a number of significant areas of change that currently cannot be fully quantified but will have potential financial impact over the planning period, including the move to 100% business rate retention by the end of the Parliament. As part of these reforms, the main local government grant will be phased out and additional responsibilities devolved to local authorities. At this stage it is not possible to estimate the impact of this on the Council until further detail is provided.

The council has various strategies in place to address the medium term funding gap. The multi-pronged approach to achieving a balanced position is set out in the MTFS and Budget Strategy. Specific initiatives include:

- the Digital Transformation Board
- the council's regeneration and housing company, Oportunitas
- a range of Strategic Development Projects
- continued emphasis on economic development and building more homes
- the use of reserves to ensure future financial sustainability.

The Government's new guidance on the flexible use of capital receipts will enable local authorities to capitalise costs incurred on transforming or improving service delivery designed to generate ongoing revenue savings.

Development of Budgets

The MTFS 2017/18 to 2020/21 was presented to Cabinet and approved by Full Council in September 2016 and the 2017/18 Budget Strategy was approved by Cabinet in November 2016. Prior to this, both were subject to scrutiny by the Overview & Scrutiny Committee.

In December 2016 the 2017/18 General Fund Draft Budget was examined in detail by the Overview & Scrutiny Committee, together with the proposed 2017/18 Fees and Charges. The HRA Revenue and Capital budgets and the Medium Term Capital Programme were also presented for scrutiny in January 2017. The Committee focused in particular on challenging the major budget variations in income and expenditure.

The conclusion of the formal budget process takes place on 22 February 2017 when the General Fund Budget and council tax requirement are considered for approval by Full Council following a final update report to Cabinet.

This report is the culmination of the budget process; detailed work has taken place behind the scenes with finance officers, budget holders, heads of service

and CMT to ensure the budget estimates are robust. In addition to this there have been regular updates to Informal Cabinet.

The budget-setting process commenced during spring 2016 and was then revisited during the summer when detailed budget guidelines covering the General Fund, HRA and Capital Programme were issued. This ensured that a consistent approach was used in preparing the budget estimates. During the summer Finance staff worked with Heads of Service and budget holders to build the base budget, including realignment of budgets to reflect approved in-year changes. Staff establishment budgets were prepared based on the approved structure for each cost centre on a post by post basis; growth and efficiency proposals were scrutinised and challenged by finance officers and CMT, and a rigorous process was carried out in relation to setting the 2017/18 fees and charges.

Past experience, combined with an assessment of future risks, provides a sound basis for determining the robustness of estimates. Given the context of significant underspends in previous years and the requirement to make savings going forward, in May 2016 the Corporate Management Team (CMT) undertook a rigorous review of all service budgets with Heads of Service and their budget holders. The review focused on past spending trends, as well as current projections for income and expenditure, with a view to identifying where efficiencies and/or savings could be made through reducing expenditure and increasing income, or where budgets required 'right-sizing'. The review identified savings and efficiencies of just over £1.2m.

Following a previous CMT review, service budget contingencies are now held managed corporately, thereby ensuring optimum resource allocation and flexibility going forward.

The budget estimates necessarily include assumptions around a number of key factors. The process for determining the 2017/18 budget has again required the majority of budgets to be cash limited. The only budgets that have been adjusted for inflation are salaries and existing inflationary commitments in relation to contracts. A 1.5% provision for pay awards has been held centrally. In addition the 2016 local government pension fund revaluation has required changes to employer pension contribution rates and the budgeted annual payment to Kent County Council as fund administrators.

Where appropriate, external advice has been sought in setting budget estimates, for example, the advice of the council's treasury management advisers has been used in determining the interest received and payable on investments and loans.

Estimates have also taken account of the financial implications of the council's Capital Programme and the level of financing required to meet the expenditure demanded. The capital programme is fully funded as presented to Members. This is based on the use of reserves and the investment of future income streams.

It is worth commenting that the Council has ambitious plans for the future of the district and in particular the development of the Otterpool Park Garden Town. This is a long term project which has the potential to offer significant rewards for the council. However, it is likely to require significant investment over a long

period and the risks of this will need to be managed robustly in the future in order to realize the benefits of the garden town proposal.

Savings proposals

A risk based approach is particularly important when it comes to the delivery of savings contained within budgets. 2017/18 service budgets have been prepared after taking into account £1.22m budget savings that were approved by Cabinet in November 2016.

Funding Assumptions

Following the Government's introduction of the Business Rates Retention Scheme in 2013/14, the council's funding is no longer solely based on a guaranteed amount of grant. Business rates funding is dependent on the council's ability to retain and grow its business rates base. As a result, estimates have had to be made for the level of income taking into account various assumptions about the number of businesses, appeals against rateable values and levels of collection. I am satisfied that the estimates and assumptions used are reasonable based on the information available to the council at the current time. However, the degree of volatility in business rates is difficult to predict and it is important to note that the council has balances within the business rates reserve to help mitigate against subsequent adverse changes. It should also be noted that, although the Council is to remain within a Kent Business Rates Pool in 2017/18, the budget estimate has taken a prudent stance and is not based on any assumed benefits that may accrue from being in the Pool.

Similarly, New Homes Bonus funding is paid into an earmarked reserve rather than being applied to support the budget in the year it is received.

Council funding from RSG has reduced by 51% compared to 2016/17. The impact has been managed and the council remains able to set a balanced budget.

The budget has been prepared based on a council tax increase of 1.99%; this remains to be approved by full Council. The proposed increase is within the Government's cap. Collection rates have been prudently estimated based on current collection levels.

Mitigating Risks

To assist with mitigating the risks associated with budget preparation there is a CMT contingency of £196k within the budget to allow for unforeseen events and to assist with ensuring corporate priorities are delivered.

Robust and timely monitoring of key savings delivery plans will continue to be carried out throughout the year.

Stringent budget monitoring will continue to be undertaken, with particular emphasis being placed on monitoring income targets, salary costs, high-risk expenditure items and volatile funding sources. Prompt responses to in-year projected deficits will be demanded by Cabinet Members and Senior Officers. Members receive quarterly monitoring reports and the Leader and Cabinet Member for Finance receive monthly reports of spend against budget together with the Corporate Management Team and the Heads of Service. All budget managers receive monitoring reports within 10 working days of the period end.

The financial monitoring system covers both revenue and capital expenditure and work is being undertaken to bring forward and continually improve the budget preparation process. A timetable for the 2018/19 budget setting process has already been drafted. Additionally, the deadline for completion of the draft MTFS has been brought forward so that it can inform the council of its financial position at an earlier stage this year.

Both the understanding of the council's financial position and the commitment to ensure delivery of balanced budgets will continue to be developed across all service areas enabling the council to be more effective in its financial planning and management. Ongoing training is being provided together with training events on specific topics. In addition, the finance team continues to focus on ensuring that its customers receive relevant, timely, professional and accurate information and that any projected overspends can be identified early on and addressed promptly.

Conclusion

In conclusion, therefore, the 2017/18 General Fund estimates are considered to be robust on the basis that a rigorous process has been applied in setting the estimates and that:

- Stringent monitoring, together with prompt responses to variances is actioned
- Total net expenditure is maintained within approved budgets, and
- Early consideration is undertaken to set out the strategy for addressing future years funding shortfalls

4. Adequacy of Reserves

The requirement for financial reserves is acknowledged in statute (Local Government Finance Act 1992). The level of working balances and reserves held by a council is not prescribed. The minimum prudent level of reserves that the council should maintain is a matter of judgment.

The current approach of the council reflects the guidance issued within LAAP Bulletin 99. This sets out that reserves should be held for three main purposes:

- a **working balance** to help cushion the impact of uneven cashflows and avoid the need for temporary borrowing;
- a **contingency** to cushion the impact of unexpected events or emergencies;
- **earmarked reserves** to meet known or predicted requirements.

The consequences of not keeping a minimum prudent level of reserves can be serious. In the event of a major problem, or a series of events, the council could be forced to cut spending during the year in a damaging and arbitrary way.

The council reviews annually the adequacy of the reserve levels taking into account the council's exposure to risk, the systems of internal control, the robustness of the estimates, adequacy of financial management arrangements, our track record on budget monitoring, the strength of financial reporting, capacity to manage in year budget pressures and cash flow requirements to determine appropriate levels for the reserves. The monitoring and control systems in place

are robust and identify at an early stage any significant variations within the council's activities.

Having considered these risks within the review undertaken last year, the conclusion is that minimum levels should remain as currently specified within the Medium Term Financial Strategy:

- General Reserve £2.8 million
- Capital Programme £0.5 million
- Housing Revenue Account level £2 million

The General Reserve balance is forecast to reduce from £5.7m to £3.9m by 31 March 2018. The withdrawal from the General Reserve in 2017/18 is to fund the Medium Term Capital Programme in order to ensure future financial sustainability. In view of the economic and financial environment the council is working within over the medium term, it is believed that this represents an acceptable level.

The year-end HRA revenue reserve balance as at 31 March 2018 is forecast to be £3.722m.

The council has other reserves ear-marked for specific purposes. These are currently under review in order to ensure the optimal use of reserves. Details of these reserves and forecast balances can be found in the General Fund Budget and Council Tax Requirement 2017/18 report.

Tim Madden CPFA
Chief Finance Officer
7 February 2017

EQUALITY IMPACT ASSESSMENT

Directorate: Organisational Change
Service: Finance

Accountable Officer: Tim Madden
Telephone & e-mail: 01303 853371 tim.madden@shepway.gov.uk

Date of assessment: 7 February 2017

Names & job titles of people carrying out the assessment:
Pat Main, Head of Finance

Name of service/function/policy etc: General Fund Revenue Budget 2017/18

Is this new or existing? Annual production of Council's General Fund Budget and Council Tax Setting.

Stage 1: Screening Stage

1. Briefly describe its aims & objectives

The council's Corporate Plan informs preparation of the Medium Term Financial Strategy (MTFS) and Budget Strategy which underpin preparation of the General Fund Revenue Budget each year.
--

The Budget is the detailed financial plan of how the council will operate its day to day activities to achieve corporate objectives.
--

2. Are there external considerations? (legislation/government directive etc.)

The council is required comply with the Local Government Finance Act 1992 (as amended) and associated legislation when setting the budget and council tax.
--

3. Who are the stakeholders and what are their interests?

The main stakeholders are local taxpayers, the electorate, Members and central government.
--

The General Fund budget report sets out planned expenditure and income for day to day service delivery activities. It informs taxpayers and the electorate about how council tax, government grants, business rates and other sources of income are utilised. It enables them to see in financial terms how Corporate Plan objectives will be delivered and how the council will deliver services and statutory functions during the year.
--

Members approve the budget and council tax. Their responsibility is to ensure that there are adequate resources to deliver policies and services and that approved budgets are used for the specified purpose. Stakeholders are consulted during budget-setting and may challenge the council if they identify any matters of concern in how these responsibilities are fulfilled.

Actual expenditure and income compared to the approved budget is monitored on a monthly basis throughout the year and is reported to Members every quarter. The approved budget is also reported to Central Government via an annual return.

4. What outcomes do we want to achieve and for whom?

The aim is to achieve a balanced budget that reflects the Medium Term Financial Strategy and Budget Strategy to satisfy the stakeholders as identified in 3. Also to ensure that the council's statutory responsibilities are fulfilled.

5. Has any consultation/research been carried out?

Yes.

Internally - consultation took place with the Corporate Management Team (CMT), Cabinet Members, Heads of Service and budget managers through their involvement in setting strategies. This informs the MTFS, the Budget Strategy, the annual budget and the fees & charges strategy. Heads of Service/budget managers are also asked to revise their service plans on an annual basis. This assists the detailed setting of the budget. The budgets are set in consultation with budget managers and signed off by service heads. Ultimately the budget is reviewed by CMT, Overview & Scrutiny Committee and Cabinet before being approved by Full Council.

Externally - during November 2016 the Council undertook budget consultation with key stakeholder representatives. The target audience and communication channels included:

Group	Channel
Residents	<ul style="list-style-type: none">• Council website and social media• Online survey• Dedicated e-mail address• Option to receive/submit information by post
Business Community	<ul style="list-style-type: none">• Attendance at Shepway Business Advisory Board
Other Community Groups	Direct engagement with: <ul style="list-style-type: none">• Community Safety Partnership• Shepway Homelessness Forum• Shepway Older Person's Forum• Shepway Employment and Training Forum• Voluntary and Community Sector Forum• Youth Advisory Group
Town and Parish Councils.	Direct communication to invite feedback.

The revised Council Tax Reduction Scheme was also subject to extensive consultation prior to approval in December 2016.

6. Are there any concerns at this stage which indicate the possibility of inequalities/negative impacts? (Consider and identify any evidence you have - equality data relating to usage and satisfaction levels, complaints, comments, research, outcomes of review, feedback and issues raised at previous consultations, known inequalities) If so please provide details.

All these considerations will have been taken into account when EIAs have been completed by Service Heads for strategies that affect their services. For example the Council Tax reduction scheme. Any negative impacts will have been reviewed at that stage.

The process for EIAs is part of the annual service planning process and all completed EIAs are coordinated centrally.

In addition, all reports to CMT, Cabinet and Council require implications to be considered – this includes financial implications.

7. Could a particular protected characteristic be affected differently in either a negative or positive way? (Positive – it could benefit, Negative – it could disadvantage, Neutral – neither positive nor negative impact or Not sure?)

	Type of impact, reason & any evidence
Disability	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Race (including Gypsy & Traveller)	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Age	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Gender	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Transgender	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Sexual Orientation	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Religion/Belief	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.
Pregnancy & Maternity	Not applicable – individual service strategies and plans will address these impacts before they are

	included in the budget.
Marriage/ Civil Partnership Status	Not applicable – individual service strategies and plans will address these impacts before they are included in the budget.

8. Could other socio-economic groups be affected e.g. carers, ex-offenders, low incomes?

Yes – This will have been considered through the Corporate Plan and individual strategies and service plans before they are included in the budget.

9. Are there any human rights implications?

Yes – This will have been considered through the Corporate Plan and individual strategies and service plans before they are included in the budget.

10. Is there an opportunity to promote equality and/or good community relations?

Yes – This will have been considered through the Corporate Plan and individual strategies and service plans before they are included in the budget

11. If you have indicated a negative impact for any group is that impact legal? (not discriminatory under anti-discrimination legislation)

Not applicable

12. Is any part of this policy/service to be carried out wholly or partly by contractors?

No

Please note that normally you should proceed to a Stage 2: Full Equality Impact Assessment Report if you have identified actual, or the potential to cause, adverse impact or discrimination against different groups in the community. (Refer to Quick Guidance Notes at front of template document)

13. Is a Stage 2: Full Equality Impact Assessment Report required?

No

14. Date by which Stage 2 is to be completed and actions

N/A

Please complete

