A B	C D		E	F	G H		I J		K L		М	N	APPENDI2 0		
2 2 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	FORECAST 2016/17 £000		FORECAST 2017/18 £000			AST 2018/19 2000	FORECAST 2019/20 £000		FORECAST 2020/21 £000			AST 2021/22 2000	COMMENTS		
EXPENDITURE:															
3 1. Base Net Expenditure (Net of Schools)													Equivalent to the value of Total Resources' (below) per previous year		
Base Expenditure		128,073		122,999		118,736		121,589		122,646		123,939	2017/18 is net of £4m Growth Savings target.		
Previously Approved savings LESS Non Recurrent /Technical savings		-17,977		0		0		0		0		0			
LESS Non Recurrent / Lechnical savings		0		0		0		0		0		0	Adjustments required to bring 'SHORTFALL IF PERMANENT		
2 New savings for financial year		0		-14,660		-4,771		-6,537		-5,651		-3,279	SAVINGS ANNUALLY' total (line 152) to nil.		
Non-recurrent budget savings - from previous years		3,990		1,316		4.000		0		0		0	2018/19 £4m no longer from Earmarked Reserves - Growth & Devt Project due to start delivering additional income.		
Non-recurrent budget savings - nom previous years		3,990		1,510		4,000		0		0		0	rioject due to start derivering additional income.		
Delivery of 'Growth & Development' Plan		0		0		-4,000		0		0		0	Assumptions of additional growth due from Growth & Devt Project.		
Less Specific Grants - LACSEG/ Early Intervention Grant Revised Base Position		0 114.086		0 109.655		0 113,965		0 115,052		0 116,995		0 120.660	Assume Directorates will fund these pressures.		
		114,000		109,055		115,505		115,052		110,775		120,000			
2. Fixed and Ongoing															
													2017/18 - 2021/22 based on 2016/17 budget data. No assumption of reductions in staff which are based on staff numbers as at 01/04/16.		
Pay Award (incl NI/Supn).	725		700		707		714		721		728		Assumes 1% increase pa per 'Pay Restraint'.		
													2017/18 - 2021/22 based on 2016/17 budget data. No assumption of reductions in staff which are based on staff numbers as at 01/04/16.		
Increments (incl NI/Supn).	965		592		598		604		610		616		Assumes 1% increase pa per 'Pay Restraint'.		
													Mainly catering staff - additional cost expected to be picked up via		
													SLA to schools. Additional pressure relates to non-catering staff.		
Joseph Rowntree Foundation (JRF) - impact of differential hourly rates on Blackpool Council staff	0		85		104		262		272		0		Assumes that by 2020/21 the £9.02 target will be achieved therefore additional cost in 2021/22.		
	-												% Applied to main contracts 2017/18 to 2019/20 and new contract		
External Contracts Cost Price Increase (CPI) - impact of Living Wage National Insurance.	0 964		86 0		95 0		95 0		307 0		307 0		from 2020/21. No further increase in NI rates assumed beyond 2016/17.		
National Insurance.	964		0		0		0		0		0		No further increase in NI rates assumed beyond 2016/17. Next Tri-annual Review 2017/18 & 2020/21. Indication due Oct/Nov		
Pension - Actuarial Assessment 2014-7	369		0		0		0		0		0		2016. Spread over 3 years between each review.		
													On 01/10/17 auto-enrolment of staff on Bpl payroll @ 31/03/13 not i		
													pension scheme (i.e. half-yr effect 2017/18). Excl Academies. Parameters >£10k salary & >22yrs age <state age.="" at="" each<="" pension="" td=""></state>		
													3yr anniversary (01/04/13,01/04/16 & 01/04/19 etc) those opted out a		
													auto-enrolled again & can then opt out again if they wish. [YM		
Pension - auto enrolment	0		510		510		0	-	0		0		8/8/16].		
													Based on Low Pay Commission projections. See W/P. Nil in 2021/2		
													because £9.02 target expected to have been met. [Inflation not built		
Living Wage/Sleep-in Rates - Residential contracts ONLY Members Allowances	3,295		2,079		2,295		2,302		2,170		0		in]. Gross pressure - partially offset by ASC precept. Assumes nil increase.		
Members Anowances	0		0		0		0		0		0		Assumes CPI @ 1.6% for all Non pay items across all years 2017/18		
Other Inflation - Non Pay [Excl St Ltg PFI & Waste PFI]													onwards despite Office of Budget Responsibility (OBR) forecast of		
	1,720		1,742		1,771		1,798		1,826		1,854		1.6% 2017/18. 2.1% 2018/19 and 2.0% 2019/20 and that Public Heat contain additional costs 2018/19 onwards		
St Lighting PFI CPI	0		68		69		70		71		72		Based on working paper. [VD 18/7/16]		
Review of Capital Financing Budget	0		0		0		0		0		0		Prudential Borrowing on basis of self-funding. [IB]		
Insurance Premium	0		200		0		0		0		0		Impact of schools transferring to Academies on Insurance Premium recharged to General Fund.		
Revenue Consequences of Capital Outlay	150		100		100		100		100		100		Assume recurring but reducing to £100k from 2017/18.		
		8,188		6,162		6,249		5,945		6,077		3,677			
3. Previously Approved Proposals Full year impact of previous decisions	0		0		0		0		0		0		SIGOMA format		
	0	0	0	0	0	0	0	0	0	0	0	0	StoomAtornat		
4. Terms and Conditions															
Deferment of Increments 5 Days Voluntary Annual Leave Buy Back	0		0		0		0	+	0		0		SIGOMA 'pressures' SIGOMA 'pressures'		
Other	0		0		0		0		0		0		SIGOMA 'pressures'		
		0		0		0		0		0		0			
5. Investment & Other Decisions													M3 outturn projection 2016/17 is incorporated in Risk Register.		
													Difficult to assess when peak will be reached but assumes Service wi		
Children's Social Care - LAC demand	2,700		0		0		0		0		0		contain cost at 2016/17 budget levels.		
Children's Social Care - additional resource for SWs Better Start Leverage - increased expenditure	68 0		190 2,906		0 71		-258 -202		0 54		0 66		Non recurring - funded from Transformation Reserve/Contingencies See W/P.		
Better Start Leverage - assumed income offset	0		-2,906		-71		202		-54		-66		See W/P.		
Contribution to Combined Budgets (Dedicated Schools Grant)	0		0		0		0		0		0		£1m currently received from School Forum.		
Free School Meals (FSM) - Breakfasts	1,200		0		0		0		0		0		In Base wef 2015/16		
FSM costs to be met from transferred Public Health budget Municipal Elections Junior Bank Accounts	-1,200 -162		0		0		0 193		0 -193	+	0	-	In Base wef 2015/16 [LH 05/05/16]		
Junior Bank Accounts	0		0		0		0		0		0		In Base wef 2015/16		
Additional Water Charges	-68		0		0		0		0		0		In Base wef 2016/17		
Building Schools for the Future (BSF) - Corporate contribution to Highfield & St Mary's PFIs	0		0		0		0		0		0		Both schools converted to Academies therefore pressure removed.		
1.1.1.1.5		1	0		0			1		1	U	1	Assumes $2019/20 @ 50\% x \pounds 240k pa, 2020/21 @ 50\% x \pounds 240k pa +$		
Museum - projected shortfall	965		0		0		120		60		-60		50% x £120k pa and 2021/22 @ £120k pa.		
Museum - initial funding Captral Business District (Talbot Cataway) Veer on Veer sources	-965		0		0		0		0		0	+	Assume pressure in 2016/17 (excl redundancies) met from Reserves [DM/PJ]		
Central Business District (Talbot Gateway) - Year-on-Year savings Social Fund	0		0		0		0		0		0		[DM/PJ] In Base wef 2015/16		
		-	0	-	0	1	0	1	0	1	0	1	In Base wef 2015/16		

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3														
4			ST 2016/17		ST 2017/18		ST 2018/19		ST 2019/20		ST 2020/21		ST 2021/22	COMMENTS
			000		000		00	£0	00	£0	00		000	
By-elections		0		0		0		0		0		0		In Base wef 2015/16
Building Services - surplus income target		0		0		0		0		0		0		In Base wef 2015/16 2015/16 exp only
Better Care Fund Local Council Tax Scheme (LCTS) - Change	as to tax gradits / futura damographia	0		0		0		0		0		0		2015/16 exp only
pressures	is to tax credits / future demographic	1,077		0		0		0		0		0		Offset against 'savings' in 2016/17
Insurance Fund - Prior Year Incremental Inje	ection	650		0		0		0		0		0		£650k pa x 10yrs to cover shortfall. To be reviewed annually.
Education Services Grant - reduced grant		0		249		348		0		0		0		Assumes 100% transfer.
Education Services Grant - assumed offset by	y service savings	0		-249		-348		0		0		0		Assumes 100% transfer.
														Covers internally funded services. Grant will become un-ringfenced
														from April 2018. ACRA model suggests we are £4.5m overfunded but
														how this is applied & when/pace of change is unknown. Assume same
														level of cuts as in previous years. Based on National % cuts only. See
														W/P. Incorporated in Risk Register. Assumes Service will meet
6 Public Health (including FY Savings and sub	stance misuse / 0-19 etc)	0		0		0		0		0		0		funding pressures.
														Grant reducing annually due to move to Universal Credit and falling
				1.50		1.00		4.50		1.50		1.50		numbers. Assume grant (£1.3m in 2016/17) virtually wiped out at
7 Housing Benefit/Council Tax (HB/CT) admit	n subsidy - grant reduction	224		150		150		150		150		150		some stage.
		0		505				212		0		0		Dinot proposals deferred until 2020/21, assumption is that additional
Care Act rolled into RSG 2016/17 - Local G	overnment Finance Settlement	0		737		-114		342		0		0		burdens are fully funded. See W/P.
														2016/17 to 2021/22 figures as per 2016/17 Final Local Government
														Finance Settlement fall out of NHB year 1 payments. Assumes no new
New Homes Bonus		0		466		565		364		25		19		NHB growth for the period 2017/18 to 2021/22. Outcome of consultation not yet known.
Apprenticeship Levy		0		400		0		<u> </u>		25		0	+	WEF 2017/18. Based on 0.5% x £80m pay bill (incl oncosts).
Apprenticeship Levy		U		400	+	0		U		U		0	+	£15k received by Council from 'Bpl levy pot'. Other funds available
														from 'Bpl levy pot' for training costs only (not salaries). Uncertainty at
Apprenticeship - funding received (from levy	(pot)	0		-15		0		0		0		0		present how this will operate.
Adult Social Care pressures (Dom/ Res fees		1,200		588		544		417		452		500		See W/P - based on extrapolation of numbers and other movements.
Lead Local Flood Authorities rolled into RSC		1,200		0		0		0		0		0		In Base wef 2016/17
		10		0		0		0		0		0		As per LCC forecast September 2015. New model to be produced
Former Waste PFI scheme		85		243		230		321		373		0		therefore subject to change. Incremental changes.
														Assumed that PFI credits will not be re-instated. Met from reserves in
Waste PFI grant		0		0		0		0		0		0		2015/16 & 2016/17. Not incremental. Service to meet cost.
Lancashire Combined Authority		0		0		0		0		0		0		No costs assumed.
Airport Enterprise Zone (EZ)		0		160		0		0		0		0		£160k pa wef 2017/18. Not incremental.
Care Home Fees		0		0		0		0		0		0		Part of line 26.
Contingency		251		0		0		0		0		0		
			6,041		2,919		1,375		1,649		867		609	
6. Use of Strategic Reserves														
2 Strategic reserves		-1,316		0		0		0		0		0		
Council Tax / NNDR reserves		-4,000		0		0		0	-	0		0		
			-5,316		0		0		0		0		0	
			.,											
7 TOTAL EXPENDITURE			,		118 736		121 580		122 646		123 030			Carried forward to following year as 'Base Expenditure' (line 9)
			122,999		118,736		121,589		122,646		123,939		124,946	Carried forward to following year as 'Base Expenditure' (line 9).
			,		118,736		121,589		122,646		123,939			Carried forward to following year as 'Base Expenditure' (line 9).
			,		118,736		121,589		122,646		123,939			Carried forward to following year as 'Base Expenditure' (line 9).
RESOURCES:			,		118,736		121,589		122,646		123,939			Carried forward to following year as 'Base Expenditure' (line 9).
RESOURCES:			,		118,736		121,589		122,646		123,939			Carried forward to following year as 'Base Expenditure' (line 9).
RESOURCES:			,		118,736		121,589		122,646		123,939			Carried forward to following year as 'Base Expenditure' (line 9).
RESOURCES: 8. Core Resources			,		118,736		121,589		122,646		123,939			
RESOURCES: 8. Core Resources			,		118,736		121,589		122,646		123,939			No increases in base assumed at this stage - effectively a 'Baseline'.
RESOURCES: 8. Core Resources Council Tax		45 535	,	48 295	118,736	50.183	121,589	52 109	122,646	54 073	123,939	55.070		No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous
RESOURCES: 8. Core Resources		45,535	,	48,295	118,736	50,183	121,589	52,109	122,646	54,073	123,939	55,070		No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC.
RESOURCES: 8. Core Resources Council Tax		45,535	,	48,295	118,736	50,183	121,589	52,109	122,646	54,073	123,939	55,070		No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surr</u>)lus (+)	45,535	,	48,295	118,736	50,183	121,589	52,109	122,646	54,073	123,939	-725		No increases in base assumed at this stage - effectively a Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surr</u>			,		50,182		49.458	- ,	51,384	. ,	53,348			No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surr</u>	blus (+)		122,999					- ,		. ,			124,946	No increases in base assumed at this stage - effectively a Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16
RESOURCES: 8. Core Resources Council Tax Council Tax (CT) Income Council Tax Collection Fund Deficit (-)/Surr	blus (+)		122,999					- ,		. ,			124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged.
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surr</u>			122,999					- ,		. ,			124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged.
RESOURCES: 8. Core Resources Council Tax Council Tax (CT) Income Council Tax Collection Fund Deficit (-)/Surp Business Rates Retention (BRR) scheme		1,737	122,999	1,887		-725		-725		-725 24,651		-725 24,898	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1
RESOURCES: 8. Core Resources Council Tax Council Tax (CT) Income Council Tax Collection Fund Deficit (-)/Surp Business Rates Retention (BRR) scheme	share)	1,737	122,999	1,887		-725		-725		-725		-725	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135).
RESOURCES: 8. Core Resources Council Tax Council Tax (CT) Income Council Tax Collection Fund Deficit (-)/Surp Business Rates Retention (BRR) scheme Local Share - Business Rates (BR) (net 49%	share)	1,737 24,038	122,999	1,887		-725 23,694		-725 24,168		-725 24,651		-725 24,898	124,946	No increases in base assumed at this stage - effectively a Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match.
RESOURCES:	share)	1,737 24,038 -1,675	122,999	1,887 23,229 -371		-725 23,694 0		-725 24,168 0		-725 24,651 0		-725 24,898 0	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government
RESOURCES: 8. Core Resources Council Tax Council Tax (CT) Income Council Tax Collection Fund Deficit (-)/Surp Business Rates Retention (BRR) scheme Local Share - Business Rates (BR) (net 49%	share)	1,737 24,038	122,999	1,887		-725 23,694		-725 24,168		-725 24,651		-725 24,898	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surp</u> <u>Business Rates Retention (BRR) scheme</u> <u>Local Share - Business Rates (BR) (net 49%</u> <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u>	share)	1,737 24,038 -1,675 19,320	122,999	1,887 23,229 -371 19,700		-725 23,694 0 20,280		-725 24,168 0 20,930		-725 24,651 0 21,139		-725 24,898 0 21,350	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impact of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future changes
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surp</u> <u>Business Rates Retention (BRR) scheme</u> <u>Local Share - Business Rates (BR) (net 49%</u> <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u> <u>S31 Grant for 2% Capping - Top Up</u>	share) rplus (+)	1,737 24,038 -1,675 19,320 271	122,999	1,887 23,229 -371 19,700 271		-725 23,694 0 20,280 271		-725 24,168 0 20,930 271		-725 24,651 0 21,139 271		-725 24,898 0 21,350 271	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surp</u> <u>Business Rates Retention (BRR) scheme</u> <u>Local Share - Business Rates (BR) (net 49%</u> <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u> <u>S31 Grant for 2% Capping - Top Up</u>	share) rplus (+)	1,737 24,038 -1,675 19,320	47,272	1,887 23,229 -371 19,700	50,182	-725 23,694 0 20,280	49,458	-725 24,168 0 20,930	51,384	-725 24,651 0 21,139	53,348	-725 24,898 0 21,350	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future changes
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surp</u> <u>Business Rates Retention (BRR) scheme</u> <u>Local Share - Business Rates (BR) (net 49%</u> <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u> <u>S31 Grant for 2% Capping - Top Up</u> <u>Impact of successful Appeals on Transitional</u>	share) rplus (+)	1,737 24,038 -1,675 19,320 271	122,999	1,887 23,229 -371 19,700 271		-725 23,694 0 20,280 271		-725 24,168 0 20,930 271		-725 24,651 0 21,139 271		-725 24,898 0 21,350 271	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impact of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future changes
RESOURCES: <u>Council Tax</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surp</u> <u>Business Rates Retention (BRR) scheme</u> <u>Local Share - Business Rates (BR) (net 49%</u> <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u> <u>S31 Grant for 2% Capping - Top Up</u>	share) rplus (+)	1,737 24,038 -1,675 19,320 271	47,272	1,887 23,229 -371 19,700 271	50,182	-725 23,694 0 20,280 271	49,458	-725 24,168 0 20,930 271	51,384	-725 24,651 0 21,139 271	53,348	-725 24,898 0 21,350 271	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impact Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future change
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surg</u> <u>Business Rates Retention (BRR) scheme</u> <u>Local Share - Business Rates (BR) (net 49%</u> <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u> <u>S31 Grant for 2% Capping - Top Up</u> <u>Impact of successful Appeals on Transitional</u>	share) rplus (+)	1,737 24,038 -1,675 19,320 271	47,272	1,887 23,229 -371 19,700 271	50,182	-725 23,694 0 20,280 271	49,458	-725 24,168 0 20,930 271	51,384	-725 24,651 0 21,139 271	53,348	-725 24,898 0 21,350 271	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future change will be < 2% (line 145)
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surp</u> <u>Business Rates Retention (BRR) scheme</u> <u>Local Share - Business Rates (BR) (net 49%</u> <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u> <u>S31 Grant for 2% Capping - Top Up</u> <u>Impact of successful Appeals on Transitional</u>	share) rplus (+)	1,737 24,038 -1,675 19,320 271	47,272	1,887 23,229 -371 19,700 271	50,182	-725 23,694 0 20,280 271	49,458	-725 24,168 0 20,930 271	51,384	-725 24,651 0 21,139 271	53,348	-725 24,898 0 21,350 271	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impact of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future changes will be < 2% (line 145)
RESOURCES: <u>8. Core Resources</u> <u>Council Tax</u> <u>Council Tax (CT) Income</u> <u>Council Tax Collection Fund Deficit (-)/Surgent</u> <u>Business Rates Retention (BRR) scheme</u> Local Share - Business Rates (BR) (net 49% <u>Business Rate Collection Fund Deficit (-)/Su</u> <u>Local Share - Top Up Grant</u> <u>Local Share - Top Up Grant</u> <u>S31 Grant for 2% Capping - Top Up</u> Impact of successful Appeals on Transitional	share) rplus (+)	1,737 24,038 -1,675 19,320 271	47,272	1,887 23,229 -371 19,700 271	50,182	-725 23,694 0 20,280 271	49,458	-725 24,168 0 20,930 271	51,384	-725 24,651 0 21,139 271	53,348	-725 24,898 0 21,350 271	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impac of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future changes will be < 2% (line 145)
Council Tax (CT) Income Council Tax Collection Fund Deficit (-)/Surr Business Rates Retention (BRR) scheme Local Share - Business Rates (BR) (net 49% Business Rate Collection Fund Deficit (-)/Su Local Share - Top Up Grant S31 Grant for 2% Capping - Top Up Impact of successful Appeals on Transitional Revenue Support Grant (RSG)	share) rplus (+) Relief	1,737 24,038 -1,675 19,320 271 0	47,272	1,887 23,229 -371 19,700 271 0	50,182	-725 23,694 0 20,280 271 0	49,458	-725 24,168 0 20,930 271 0	51,384	-725 24,651 0 21,139 271 0	53,348	-725 24,898 0 21,350 271 0	124,946	No increases in base assumed at this stage - effectively a Baseline'. Each value = sum of Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impact of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future changes will be < 2% (line 145)
RESOURCES: 8. Core Resources Council Tax Council Tax (CT) Income Council Tax Collection Fund Deficit (-)/Surget Business Rates Retention (BRR) scheme Local Share - Business Rates (BR) (net 49% Business Rate Collection Fund Deficit (-)/Su Local Share - Top Up Grant S31 Grant for 2% Capping - Top Up Impact of successful Appeals on Transitional	share) rplus (+) Relief	1,737 24,038 -1,675 19,320 271	47,272	1,887 23,229 -371 19,700 271	50,182	-725 23,694 0 20,280 271	49,458	-725 24,168 0 20,930 271	51,384	-725 24,651 0 21,139 271	53,348	-725 24,898 0 21,350 271	124,946	No increases in base assumed at this stage - effectively a 'Baseline'. Each value = sum of 'Base + CT Changes in Resources' per previous year. Only 1.985% increase & 2% ASC. 2017/18 Surplus reasonably certain. Deficit from 2018/19 based on assumption that collection rates and Write-offs continue at 2015/16 levels and that 2016/17 Base remains unchanged. Assume to be baseline + % RPI/CPI re previous year. Refer to 'Impact of Appeals' (line 135). 2017/18 based on 2015/16 NNDR3 Part 1 compared to NNDR1 2016/17 Part 4. Thereafter assume ests/actuals match. 2016/17 to 2019/20 figures as per 2016/17 Final Local Government Finance Settlement. Assume CPI @ 1% pa 2020/21 and 2021/22 Effect of 2% Cap on 2015/16 Top Up ONLY. Assume future changes will be < 2% (line 145)

	D	C C	D			<u> </u>						м	I N	APPENDI	
2 A	В	C	D	E	F	G	н	1	J	ĸ	L	M	N	0	
3]												
4			FORECAST 2016/17		AST 2017/18		ST 2018/19		ST 2019/20	FORECAST 2020/21			ST 2021/22	COMMENTS	
5	1 Grant Per NNDR1	£	000	£	000	£	000	£	000	£	000	£	000		
	1 Grant for Retail Relief	0		0		0		0		0		0		Retail Relief ceased in 2016/17	
	1 Grant for New Empties Relief	0		0		0		0		0		0		Assumed to be minimal $2016/17$ Est = nil $2015/16$ Prov Act = nil	
109 S31	1 Grant for Long Term Empty Relief	43		50		50		50		50		50		Assumed Relief provided @ £100k pa from 2017/18 S31 @ 50%	
110 S31	1 Grant In lieu of Transitional Relief	2		2		2		2		2		2		Assumed to be minimal	
														Cost of 2% Cap on 2015/16 small business rate multiplier only.	
	1 Grant for 2% Capping - Local Share (Multiplier)	357 1.538		357 1,538		357 1,538		357 1,538		357 1,538		357 1,538		Assume future changes will be < 2% (line 144) Assumed Relief provided @ £6m pa from 2017/18 S31 @ 25%	
112 53	1 Grant for Small Business Rate Relief (SBRR)	1,538		1,538		1,538		1,538		1,538		1,538		Assumed Relief provided @ £6m på from 2017/18 S31 @ 25%	
														Automatically linked - Equal/opposite CT Coll Fund Surplus + NNDR	
113 S31	1 Grants + CT & BR Surplus/Deficit moved to NNDR/CT Reserve	-2,567		-3,734		-1,493		-1,493		-1,493		-1,493		Coll Fund Deficit/Surplus + S31 grants. (See lines 137/138).	
114			-627	0,101	-1,787	2,174	454	2,174	454	-	454	-,.,-	454		
115															
116 Imp	proved Better Care Fund														
														Improved Better Care Fund wef 2017/18. Assumed new money.	
Terre	proved Better Care Fund	0		1,000		5,000		8,400		8.400		8,400		Annual amounts. Alloc £1m in 2017/18, £4m in 2018/19 & £3.4m in 2019/20 i.e. £8.4m by 2019/20.	
117 Im	proved Better Care Fund	0	0	1,000	1,000	5,000	5,000	8,400	8.400	8,400	8.400	8,400	8.400	2019/20 1.e. £8.4m by 2019/20.	
110			0		1,000		5,000		8,400		0,400		0,400		
120 Co	ore Resources b/f		120,239		116,754		118,847		120,397		123,053		124,508		
121															
122 9. Change in															
	uncil Tax												<u> </u>		
124 Co	uncil tax Reduction Scheme (CTRS) - protection of vulnerable groups	0		0		0		0		0		0		Options being appraised.	
														2015/16 here New Y CT is the little is the little is	
	uncil Tax increase (@ 1.985% pa in 2016/17 then assumed 1.985% increase ereafter)	922		940		959		978		997		1.017		2015/16 base Nos X CT increase. Each annual increase builds into	
125 the	prealler)	922		940		959		978		997		1,017		2016/17 base Nos less 2015/16 base Nos X new CT rate. Increase	
Co	ouncil Tax increased tax base - impact of 2016/17 change - nb this is in the base													included in 2016/17 base therefore no further increase required in	
	erefore nil in future years.	909		0		0		0		0		0		future years.	
						-		-						Assumes included in Growth & Devt Project. Due to start delivering	
	uncil Tax increased tax base - future years - changes in housing stock ONLY	0		0		0		0		0		0		additional income.	
	uncil Tax increased tax base - future years - impact of CTRS	0		0		0		0		0		0		See line 124.	
	uncil Tax increased tax base - future years - impact of collection rates	0		0		0		0		0		0		Collection rate assumed to remain at same level as 2015/16.	
	uncil Tax - initial base for Adult Social Care @ 2% annually for 4 years then														
	o for 2020/21. [Income offsets part of Living Wage (Resid Contracts) add'l sts above.]	929		929		929		929		0		0		2016/17 base Nos X ASC (base) - non cumulative. 2% 2016/17, 4% 2017/18. 6% 2018/19 & 8% 2019/20.	
	uncil Tax (@ 1.985% pa) - increase for Adult Social Care. [Income offsets	929		929		929		929		0		0		2017/18, 0% 2018/19 & 8% 2019/20.	
	rt of Living Wage (Resid Contracts) add'I costs above.]	0		19		38		57		0		0		2016/17 base Nos X ASC increase - cumulative.	
132			2,760		1,888		1,926		1,964		997		1,017		
133 Bus	siness Rates Retention (BRR) scheme														
														No movement in base assumed at this stage due to the Growth &	
134 Loc	cal Share - Business Rates (net 49% share) - movement in base	0		0		0		0		0		0		Prosperity Project (any change will be required to offset £4m target).	
														Data based on analysis of Appeals approved between 01/04/10 & 29/02/16. Overall, Appeals will reduce base annually by approx £1m	
														p.a gross payable - cumulative. Based on 49% retention although	
135 L.O.	cal Share - Business Rates (net 49% share) - in-year impact of Appeals	0		-410		-1,190		-1,730		-1,890		-2,360		100% wef 2020/21 - but impact not known.	
136	an brare Business rates (net 1570 share) in year impact of rippears	0				1,170		1,750		1,050		2,000		100/0 wer 2020/21 - bar inpact not allowin	
														To be reviewed in conjunction with S31 Grant to be moved to Reserves	
137 Col	ntribution from NNDR/CT Reserve (to offset pressures/BR Appeals etc.) - S31	0		0		2,218		2,218		2,218		2,218		to reduce impact of pressures. (See line 113).	
		_		_										To be reviewed in conjunction with CTax & BR Surplus/deficit. (See	
138 Co	ntribution from NNDR/CT Reserve to offset pressures/BR Appeals etc Ctax	0		0		-725		-725		-725		-725		line 113).	
														Assume 2% RPI Cap from 2017/18 to 2019/20 only compared to OBR forecast of 2.6% 2017/18, 3.3% 2018/19 and 3.2% 2019/20 due to	
														unknown impact of the implementation of 100% Business Rates	
139 An	nual Change in Business Rate Multiplier to 2019/20	0		465		474		483		0		0		Retention scheme.	
	i														
140 Cha	ange from RPI to CPI (applied to Multiplier wef 2020/21)	0		0		0		0		247		249		Assume 1% CPI wef 2020/21 in conjunction with 100% BRR scheme.	
141			0		55		777		246		-150		-618		
142 <u>S3</u>	1 Grant									-				Applied to all 021 aponts are and Multipline. 100 II A	
142 4.4	lditional S31 grant - SBRR (and other reliefs) - CPI	0		39		39		39		39		39		Applied to all S31 grants except Multiplier and Top Up. Assumes future changes will be @ 2% from 2017/18 onwards.	
143 Ad	unional 551 grant - SDKK (and other renets) - CP1	0		39		39	-	39		39		39	+	future changes will be $(@ 2\% \text{ from } 2017/18 \text{ onwards.})$ Assumes future changes will be < 2%. Therefore no additional S31	
144 Ad	lditional S31 grant - Capping for Local Share (Multiplier) - CPI	0		0		0		0		0		0		grant	
				~		~				~				Assumes future changes will be < 2%. Therefore no additional S31	
145 Ad	lditional S31 grant - Capping for Top Up Grant - CPI	0		0		0		0		0		0		grant	
146			0		39		39		39		39		39		
147	REGOUDCES		100.000		110 824		101 500		100.000		102.000		101.011		
148 10. TOTAL	RESOURCES		122,999		118,736		121,589		122,646		123,939		124,946		
149															
														Shows the impact that changes in expenditure/income would have on	
														'Base Expenditure' (line 9) one year in arrears if adjustments made.	
150 NET SHOR	DTFALL		0		0		0		0		0		0	This reduces to nil once the 'New savings for financial year' is adjusted to bring the SHORTFALL to nil.	
151	AITALL		U		U		U		0		U		U		
														Shows the impact that also are in some life. ("	
														Shows the impact that changes in expenditure/income would have on 'New savings for financial year' (line 12) if adjustments are made. The	
														New savings for financial year (line 12) if adjustments are made. The 'New savings for financial year' is adjusted in year to bring the	
152 SHORTFA	LL IF PERMANENT SAVINGS ANNUALLY		0		0		0		0		0		0	SHORTFALL to nil.	
153															

AB	С	D	E	F	G	Н	I	J	K	L	М
2 3 4 5		FORECAST 2016/17 £000		FORECAST 2017/18 £000		FORECAST 2018/19 £000		FORECAST 2019/20 £000		FORECAST 2020/21 £000	
154											
155 11. COUNCIL TAX REQUIREMENT		48,295		50,183		52,109		54,073		55,070	
156											
157 Tax Base (at 100% collection rate)	36,474		36,474		36,474		36,474		36,474		36,474
	07.50%		07.500/		07.500/		07.500/		07.500/		07.50%
159 Collection Rate Assumed	97.50%		97.50%		97.50%		97.50%		97.50%		97.50%
	25.572		25.572		25.572		25.572		25.572		
161 Therefore effective tax base (at assumed collection rate)	35,562		35,562		35,562		35,562		35,562		35,562
162 163 COUNCIL TAX FOR BAND D PROPERTIES (£) INCL ASC PRECEPT		1,358.05		1.411.14		1,465,30		1,520,53		1,548,56	
163 COUNCIL TAX FOR BAND D PROPERTIES (±) INCL ASC PRECEPT		1,358.05		1,411.14		1,405.30		1,520.55		1,548.50	
164 165 COUNCIL TAX FOR BAND D PROPERTIES (£) EXCL ASC PRECEPT		1,331.94		1,358,36		1,385.33		1,412.83		1.440.86	
165 COUNCIL TAX FOR BAND D PROPERTIES (£) EACL ASC PRECEPT		1,331.94		1,358.30		1,385.33		1,412.85		1,440.80	
166											+
		1	1	1	1	1	1	1		1	I
168 CHECK CALCULATION RE CT REQUIREMENT		1	1	1	1	1	1	1	1	1	1 1
169 170 11. COUNCIL TAX REQUIREMENT		48,295	1	50,183	1	52,109	1	54,073	1	55,070	L
										55,070	
ITI Check calc (Band D incl ASC £ X effective Tax Base) ITZ Tax Base (at 100% collection rate)	36,474	48,295	36,474	50,183	36,474	52,108	36.474	54,071	36,474	55,068	36.474
172 Tax Base (at 100% collection rate)	30,474		30,474		30,474		30,474		30,474		30,474
173 174 Collection Rate Assumed	97.50%		97.50%		97.50%		97.50%		97.50%		97.50%
1/4 Conection Kate Assumed	97.30%		97.30%		97.30%		97.30%		97.30%		97.30%
1/5 176 Therefore effective tax base (at assumed collection rate)	35,562		35,562		35,562		35,562		35,562		35,562
176 Therefore effective tax base (at assumed conection rate)	55,502		55,502		55,502		55,502		55,502		33,302
		1	1	1	1	1	1	1	1	1	I
178 COUNCIL TAX FOR BAND D PROPERTIES (\pounds) EXCL ASC PRECEPT		1,331.93		1,358.37		1,385.33		1,412.83		1,440.88	
179 COUNCIL TAX FOR BAND D PROPERTIES (£) ASC PRECEPT		26.12		52.76		79.93		107.64		107.64	
180 COUNCIL TAX FOR BAND D PROPERTIES (£) INCL ASC PRECEPT		1.358.05		1.411.13		1.465.26		1.520.47		1.548.52	
		1,000.00		1,11115		1,135.20		1,020.17		1,010.02	
	I		1	1		1	1	1		1	<u> </u>

N	0
T 2021/22 0	COMMENTS
56.005	
56,087	
1,577.16	
1,077110	
1,469.46	
,	
	I
56,087	Per line 155
56,086	Check calc (Band D incl ASC £ X effective Tax Base)
	Assumes 1.985% increase on previous year's Council Tax rate
1,469.48	(rounded).
	Assumes 2% on previous year's Council Tax rate and that once
	attached does not change. By 2019/20 this is
107.64	$\pounds 26.12 + \pounds 26.64 + \pounds 27.17 + \pounds 27.71 = \pounds 107.64$ (rounded).
1,577.12	