

CONTENTS

<u>Introduction</u>	(i)-(iv)
<u>Service Reporting Code of Practice for Local Authorities</u>	(v)
<u>Budget Summary</u>	(vi)
<u>Council Tax Information</u>	(vii)
<u>Description of Codes and Headings</u>	(viii)-(xi)
<u>Detailed Budgets</u>	
Corporate and Central Expenditure (Salmon Sheet)	1
Corporate and Customer Services (Pink Sheet)	2
Finance (Lilac Sheet)	3
Repairs and Maintenance (Orange Sheet)	4
Housing and Public Protection (Light Blue Sheet)	5
Housing Revenue Account (Dark Blue Sheet)	6-7
Adult Social Care (Yellow Sheet)	8
Lifelong Learning (Grey Sheet)	9
Prevention and Social Care (Grey Sheet)	10
Asset and Economic Development (Mid Blue Sheet)	11
Community Well-Being and Development (Peach Sheet)	12
Environment (Gold Sheet)	13
<u>Management of Key Risks</u>	14

WREXHAM COUNTY BOROUGH COUNCIL

2015/16 BUDGET

**Report of
Head of Finance**

BACKGROUND

1. The local authority budget planning process in Wrexham, as elsewhere, requires an early view to be taken about the Council's budget prospects based on national economic indicators and government planning totals for local authority spending.
2. The budget planning process for 2015/16 was agreed by the Council's Executive Board in April 2014 and at an all member budget workshop on 1 April Members were informed of an estimated budget shortfall of at least £45m over the next five years of which £8.2m related to the 2015/16 financial year. Following correspondence from the Minister for Public Services suggesting that authorities should plan for a reduction in grant funding up to 4.5%, the budget shortfall was revised to £45m over the next three years of which £13.9m related to 2015/16.
3. During September and October 2014 a package of draft budget proposals amounting to £12.2m for the 2015/16 financial year went out for public consultation. The savings proposals included an amendment to the inflationary pressures such as a) no general inflation b) limit energy/fuel inflation to 2% and c) limit schools increase to 0.6%. In addition to the savings proposals the consultation also considered whether council tax should increase by 4% or 5% which would result in additional income of £400k and £800k respectively. The proposals were summarised and presented in a booklet called 'Difficult Decisions'. The consultation was widely publicised and a total of 942 responses to the survey were received along with 8 emails and letters.
4. The Council's medium term financial plans have been developed using the following parameters:
 - An assumed decrease in grant funding of 2.8% in 2015-16 followed by a decrease of 4.5% for 2016-17 and 2017-18.
 - Estimated inflation assumptions:
 - average pay awards of 2.2% from 1 January 2015 to March 2016, 1.5% for 2016/17 and 2% for 2017-18.
 - general price increases of 0% for 2015/16 and approximately 1.5% for 2016-17 and 2% for 2017-18.
 - energy price increases of 2% for 2015/16 and 5% for 2016/17 and 2017/18.
 - Known unavoidable commitments
5. The medium term financial plan will be reviewed on a periodic basis.

Review of the Current Year 2014/15

6. The budget for the year was cash limited at £227,333,600.
7. The budget has been closely monitored and controlled during the year in accordance with the procedures approved by Council. A number of service pressures and increased costs were identified early in the financial year and it was agreed that action should be taken by officers to control spending and to keep service spending within the approved cash limited budget totals.
8. All budgets will continue to be carefully scrutinised in accordance with the agreed procedures and the actual outturn will be reported in the summer. In accordance with the rules of cash limited budgeting, any over or underspending may be carried forward to 2015/16.

Welsh Government (WG) Revenue Settlement

9. The grant allocation for individual authorities is dependant on the standard spending assessment (SSA) formula. For 2015/16 there were no significant changes to the formula.
10. The WG announced its final revenue settlement details for local authorities on 10 December 2014. The settlement gave local authorities in Wales on average a 3.4% grant decrease (after taking into account of transfers of grants) and Wrexham's share of the decrease was 2.8%.
11. The Local Government Finance Act 1992 gives the Minister for Public Services, power to limit or cap the budget requirement of any local authority, which he considers to be excessive. The Minister has made no announcement relating to assumptions about the Council's spending level for 2015/16. The Council's standard spending assessment, the notional assessment for grant distribution purposes of the Council's need to spend on its services, totalled £226,547,847.

2015/16 Budget

12. The budget for next year as outlined in Page (vi) has been built up in accordance with the framework agreed by Council. The budget in the current year (i.e. the cash limited budget amended for the transfers of grants into the Revenue Support grant) has been adjusted for the cost of inflation, unavoidable commitments and savings.
13. The total net revenue expenditure is estimated at £223,120,519 and represents a decrease of £4,338k (1.91%) of the current year's adjusted net revenue budget.
14. It is a requirement of the Local Government Act 2003 that I should report to members on the robustness of the estimates made for the purpose of calculating the net budget requirement. I should therefore draw your attention to a number of key risk areas that I have identified in the budget and how these may be managed. These are outlined in Page 14. Issues relating to these key risks will be reported to members during the forthcoming year as necessary as part of the budget monitoring and control procedures.

Reserves and Balances

15. A local authority requires a prudent level of working balances to maintain adequate cash flow, especially during the first part of the financial year prior to the receipt of council tax income, and to meet unforeseen expenditure.
16. There are no planned contributions to balances for 2015/16. However, I am satisfied that the level of balances and reserves is adequate for the forthcoming financial year and the authority's medium term financial strategy.
17. There is still uncertainty on the impact of pay and other inflation costs and the reduction in specific grants on the Council's budget.
18. An analysis of the Council's key estimated earmarked reserves and balances for the year ahead is as follows:

	Actual Balance at 1 April 2014 £k	Estimated Balance at 1 April 2015 £k	Movement in year £k	Estimated Balance at 31 March 2016 £k
Council Fund balance	7,018	7,018	0	7,018
School Balances	1,841	1,138	0	1,138
Service Reserves	2,076	751	(525)	226
Other Earmarked Reserves (excluding grant reserves)	10,054	9,022	(3,145)	5,877
Total Balances and Reserves	20,989	17,929	(3,670)	14,259

19. The estimated balances at 1 April 2015 in the table above are based on the best estimates available at the time of writing the report. The movement in the Council Fund balance includes the reported position in the current year. The reported position will change following the closure of the 2014-15 accounts and will be reported to members after the end of the financial year. Of the 2015/16 in year planned movement on service reserves of £525k none will be used to fund recurrent expenditure.

Income

20. **Revenue Support Grant** – The County Borough's share of the final Revenue Support Grant has been set at £131,710,924.
21. **Business Rates** – The business rate poundage for 2015/16 has been set at 48.2p in the £. The County Borough's share of national non-domestic rate income in 2015/16 is £38,801,608.
22. In total the Council will receive general grants from the WG of £170,512,532.

Council Tax

23. After taking account of the general grants and contribution from balances, the balance of net expenditure totalling £52,607,987 remains to be funded by council taxpayers.
24. It is proposed to charge as a special expense part of the cost of footway lighting to the four community areas within the town (£4.90 at band D), the community of Llangollen Rural (£16.09 at band D), Chirk (£10.39 at band D) and Glyntraian (£12.29 at band D).
25. After adjusting for special expenses of £115,548 the balance to be found as general expenses from council taxpayers is £52,492,439.
26. The council tax base calculation for 2015/16, is 52,797 band D equivalent properties after allowing for:
- band reductions for the disabled
 - exempt properties
 - single occupier discounts
 - double discounts on unoccupied properties
 - factors to reflect the relative charge at different bands
 - the estimated collection rate
 - contributions in lieu from Ministry of Defence

The overall tax base is built up from the same calculations for each of the 34 community areas and the “band D equivalents” are shown in Page (vii).

27. Dividing the balance of net expenditure (£52,607,987) by the tax base of 52,797 will give a £996.42 charge to be borne by a full-paying household whose home is valued at band D. For band A property the charge is six ninths of this figure through to band I properties where the charge is twenty one ninths of the band D figure. In many cases these figures will be adjusted for disabled and other discounts and, of course, for council tax benefit.
28. Page (vii) sets out the council tax rate for the band D taxpayer for each community council area and shows that when the police authority’s precept is included, the total average council tax at band D for 2015/16 is £1,276.44.

CONCLUSION

29. Although there has been a significant reduction in the financial settlement for 2015/16 every effort has been made to prioritise schools and the most vulnerable.
30. The Local Government Act 2003 requires the Council to monitor its budget and to take appropriate action. The budget will therefore require close monitoring and control during the year and the financial position will need to be kept continuously under review.
31. Finally, I remain very grateful to all Members and Officers for their assistance, cooperation and hard work in helping to prepare this budget.

M S OWEN
HEAD OF FINANCE

SERVICE REPORTING CODE OF PRACTICE FOR LOCAL AUTHORITIES

1. The cash limited budgets in column (l) on page (vi) have been recast to comply with the Service Reporting Code of Practice for Local Authorities (SeRCOP). This has a particular impact on central costs and support services.
2. Both central and departmental support costs have had to be fully recharged to the services which they support. This is reflected in the addition of column (m) on page (vi) and in the body of the budget pages.
3. It should be noted that Corporate and Customer Services, Finance, Repairs & Maintenance and Property Consultancy / Asset Management within Asset and Economic Development and School Transportation within Environment are fully recharged and show net budgets of nil.
4. As part of the Code, the central costs have been re-arranged into:
 - Corporate & Democratic Core (including Democratic Representation & Management and Corporate Management)
 - Non Distributed Costs (including Past Service Costs and costs associated with unused shares of IT facilities)
 - Central Services to the Public (including Council Tax collection costs, Coroners, Electoral Registration etc.)
 - Other Operating Income & Expenditure (including levies from other bodies and capital financing).
5. Obviously, these are extremely significant changes but the underlying spending power of services remains exactly as approved by Council. One of the primary purposes of the change is to permit greater inter-authority comparability in the future.

(vi)
2015/16 Revenue Budget Summary

	2014/15		2014/15		Unavoidable		Service Savings				2015/16	2015/16	
	Cash Limited	WG	Cash Limited		Commitments/		Cross Cutting			Other	Cash Limited	Recast	
	Budget	& Other	Budget	Inflation	Service		Other	Staff Travel	Other	Savings	Budget	Budget	
	(a)	Changes	after Functional	(d)	Pressures	General	Pension	Emp. Futures	(i)	(j)	(k)	(l)	(m)
£	£	Changes	£	£	£	£	£	£	£	£	£	£	
Housing, Public Protection & Environment	31,376,761	(20,796)	31,355,965	587,564	0	310,000	122,900	(12,689)	(12,568)	(23,000)	(1,213,000)	31,115,172	33,999,980
Adult Social Care	41,184,381	0	41,184,381	864,166	0	0	176,290	(16,062)	(29,218)	0	(3,758,000)	38,421,557	40,520,713
Schools	76,518,059	0	76,518,059	(124,287)	0	0	583,395	0	0	0	0	76,977,167	76,977,167
Lifelong Learning	5,541,104	0	5,541,104	157,621	0	0	109,060	(8,223)	(20,295)	(100,000)	(625,000)	5,054,267	17,903,390
Prevention & Social Care	13,840,538	172,432	14,012,970	82,092	0	0	73,029	(6,948)	(18,300)	0	(584,000)	13,558,843	14,380,667
Community Well Being & Development	3,865,871	0	3,865,871	82,345	0	0	59,874	(6,158)	(4,417)	0	(587,000)	3,410,515	5,468,207
Assets & Economic Development	4,496,961	200,000	4,696,961	190,677	0	0	82,731	(8,141)	(6,314)	0	(494,000)	4,461,914	5,376,794
Finance	3,862,328	(83,624)	3,778,704	54,236	0	0	44,563	(4,666)	(2,550)	0	(278,000)	3,592,287	0
Corporate & Customer Services	8,229,481	20,000	8,249,481	98,725	0	0	78,637	(9,963)	(4,300)	0	(640,000)	7,772,580	0
Repairs & Maintenance	2,167,623		2,167,623	0	0	0	0	0	0	0	0	2,167,623	0
Total Net Service Expenditure	191,083,107	288,012	191,371,119	1,993,139	0	310,000	1,330,479	(72,850)	(97,962)	(123,000)	(8,179,000)	186,531,925	194,626,918
Corporate and Central Expenditure:													
General	25,759,088	(162,916)	25,596,172	11,891	73,394	738,041	10,137	(70,150)	(2,038)	(500,000)	(75,000)	25,782,447	17,687,454
Council Tax Reduction Scheme/Welfare	10,491,405	0	10,491,405	314,742	0	0	0	0	0	0	0	10,806,147	10,806,147
TOTAL NET EXPENDITURE	227,333,600	125,096	227,458,696	2,319,772	73,394	1,048,041	1,340,616	(143,000)	(100,000)	(623,000)	(8,254,000)	223,120,519	223,120,519
Funded by:													
Revenue Support Grant	132,960,318												131,710,924
Non Domestic Rates	42,247,392												38,801,608
Outcome Agreement Grant	1,313,205												0
Council Tax Income	50,812,685												52,607,987
TOTAL INCOME	227,333,600												223,120,519
Budget Requirement:													
Total Net Expenditure Budget	227,333,600												223,120,519
Less: Outcome Agreement Grant	(1,313,205)												0
Discretionary Rate Relief	(90,000)												(90,000)
	225,930,395												223,030,519

WREXHAM COUNTY BOROUGH COUNCIL**COUNCIL TAX INFORMATION 2015-16**

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	N Wales Police Precept	Community Precepts	TOTAL
496	Abenbury	994.23		235.44	24.70	1,254.37
5,777	Acton	994.23	4.90	235.44	21.64	1,256.21
592	Bangor Isycoed	994.23		235.44	29.76	1,259.43
639	Bronington	994.23		235.44	24.26	1,253.93
2,718	Broughton	994.23		235.44	45.92	1,275.59
1,943	Brymbo	994.23		235.44	51.23	1,280.90
3,776	Caia Park	994.23	4.90	235.44	56.00	1,290.57
2,262	Cefn	994.23		235.44	61.02	1,290.69
160	Ceiriog Uchaf	994.23		235.44	12.50	1,242.17
1,683	Chirk	994.23	10.39	235.44	49.50	1,289.56
1,709	Coedpoeth	994.23		235.44	97.89	1,327.56
215	Erbistock	994.23		235.44	5.51	1,235.18
1,401	Esclusham	994.23		235.44	58.60	1,288.27
386	Glyntraian	994.23	12.29	235.44	48.96	1,290.92
2,604	Gresford	994.23		235.44	29.80	1,259.47
3,883	Gwersyllt	994.23		235.44	55.55	1,285.22
377	Hanmer	994.23		235.44	10.61	1,240.28
815	Holt	994.23		235.44	33.74	1,263.41
225	Isycoed	994.23		235.44	52.00	1,281.67
859	Llangollen Rural	994.23	16.09	235.44	54.71	1,300.47
487	Llansantffraid Glyn Ceiriog	994.23		235.44	45.17	1,274.84
1,747	Llay	994.23		235.44	41.64	1,271.31
684	Maelor South	994.23		235.44	16.00	1,245.67
599	Marchwiel	994.23		235.44	41.74	1,271.41
698	Minera	994.23		235.44	34.61	1,264.28
3,998	Offa	994.23	4.90	235.44	43.27	1,277.84
688	Overton	994.23		235.44	56.83	1,286.50
1,115	Penycae	994.23		235.44	59.38	1,289.05
2,678	Rhosddu	994.23	4.90	235.44	18.67	1,253.24
3,277	Rhosllanerchrugog	994.23		235.44	72.21	1,301.88
1,760	Rossett	994.23		235.44	34.72	1,264.39
1,757	Ruabon	994.23		235.44	45.53	1,275.20
303	Sesswick	994.23		235.44	8.25	1,237.92
486	Willington / Worthenbury	994.23		235.44	16.67	1,246.34
52,797	Total / Average	994.23	2.19	235.44	44.58	1,276.44

NOTE: Tax Base = Band "D" Equivalent for a full Council Taxpayer

Description of Codes and Headings used in the Budget Book

<u>Description</u>	<u>Includes</u>
Employee Costs	
Total Pay	Management & Administration, Teachers, Caretakers, Cleaners etc Gross Pay, Overtime, Employer's Contribution, N.I. & Superannuation
Other Employee Costs	Training Costs, Expenses, Contributions, Advertising, Detriment etc
Premises Costs	
Repairs & Maintenance	Building Repairs & Maintenance Grounds Maintenance
Housing Repairs	Painting etc
Energy Costs	Electric, Gas, Oil, Fuel etc
Rent and Rates	Rent, NNDR & Council Tax
Water Services	Water Rates, Sewerage etc
Fixtures & Fittings	Purchases, Rentals & Leases
Operational Expenditure	Premises Costs - Security etc
Cleaning Expenditure	Building & Window Cleaning Cleaning Contractors, Supplies - Chemicals etc Waste Removal, Skip Hire, Pest Control
Transport Costs	
Direct Vehicle Costs	Vehicle/Plant Purchase or Lease Costs Vehicle/Plant Repairs & Maintenance Contract Hire MOT Tests, Licences, Parts, Running Costs - Petrol, Oil etc
Transport Recharges	Vehicle/Plant Recharges
Hire & Operational Leases	Hire/Leasing Costs Excess Charges
Car Allowances	Essential/Casual User Costs Lease Contributions
Transport Insurance	Transport Insurance & Insurance Excess

Description of Codes and Headings used in the Budget Book**Supplies & Services**

Equipment & Materials	Equipment Purchase & Leasing Equipment Repairs & Maintenance General Materials including First Aid supplies, floral decorations and other specialist items depending on the service
Catering Expenditure	Catering Supplies, Services & Groceries Bar Supplies Vending Supplies
Clothing/Laundry Expenses	Protective Clothing & Uniforms Laundry
Office Expenses	Printing Photocopying Stationery - General and Specialist Books, Periodicals, General Publications etc Microfilm/Microfiche
Professional Fees & Services	Consultancy Fees Legal Fees Licence Fees Other Professional Fees Exam/Course Fees General Hire Fees
Communications & Computing	Postage Costs Phone Costs - Central, Mobile, Pager etc Computer Purchase/Maintenance/Recharges Software/Hardware Costs Computer Stationery/Consumables CCTV Costs
Expenses & Subsistence	General Subsistence Travelling Expenses Credit Card Recharges Child Minding Fees
Grants & Subscriptions	Grants & Subscriptions
Financial Provisions	Provisions - Bad Debts, Losses etc
Miscellaneous	Insurance Costs Advertising/Marketing Costs Hospitality Costs Bank Charges, Audit Fees & Cash Collection

(x)

Description of Codes and Headings used in the Budget Book

3rd Party Payments

Other Authority Charges	Other Authorities, Community Councils, Joint Agreements
Health Charges	Betsi Cadwaladr University Health Board
Voluntary Organisations	Payments under Service Level Agreements
Private Contractors	Payments under Contracts
Other Agencies	Staff Agencies Other Agencies Engineers Fees

Transfer Payments

Rent Allowances	Benefit Payments & Scholarships
Council Tax Benefit	Housing Benefit Rent Allowances

Support Services

Central Support Services	Finance/ICT Recharges Human Resources Recharges Legal Recharges Property Design Recharges Public Offices' Recharges Central Training & Translation Recharges Security Recharges, Insurance Repairs & Maintenance Recharges
Departmental Support Services	Departmental Administration Recharges
Outside General Fund Recharges	Recharges from Outside General Fund

Capital Financing

Capital Finance Charge	Depreciation, Impairment
Debt Charges	Interest Payments Minimum Revenue Provision
Premiums	Premiums on Debt Restructuring

Description of Codes and Headings used in the Budget Book**Income**

Government Grants	Central Government Grants Welsh Government Grants European Grants Housing Subsidy
Other Grants & Contributions	Other Grants Other Contributions Recharges - Outside Bodies, Other Services, Public, Departmental etc
Customer Receipts	General Sales Catering/Bar Sales Commission Miscellaneous Income
Fees & Charges	General Fees Fines & Court Costs Admissions etc Car Park Income Membership Fees Home/Day Care Charges Cremation Fees
Rent & Lettings	Rent Sporting Rights Facility Hire Storage Hire
Interest Received	Interest Received
Recharges	Central Support Recovery Departmental Support Recovery School Support Recovery
Corporate & Central Expenditure	Recharges to Corporate and Democratic Core Non Distributed Costs Central Services to the Public Advice to Members

Corporate & Central

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	CORPORATE & DEMOCRATIC CORE	4,418,998	4,359,562	4,410,181
	NON DISTRIBUTED COSTS	3,007,257	3,218,131	969,687
	CENTRAL SERVICES TO THE PUBLIC	10,749,856	11,064,598	12,201,219
	OTHER OPERATING INCOME & EXPENDITURE	18,074,382	17,946,303	3,915,695
	MOVEMENT IN PENSION RESERVE	0	0	6,996,819
	TOTAL BUDGET	36,250,493	36,588,594	28,493,601

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	1,000,629	1,021,633	971,068
TRANSPORT COSTS	21,292	19,254	19,254
SUPPLIES & SERVICES	4,828,711	5,039,585	12,048,976
3RD PARTY PAYMENTS	14,189,632	14,172,479	11,885,113
TRANSFER PAYMENTS	10,581,405	10,896,147	10,896,147
SUPPORT SERVICES	0	0	2,954,153
CAPITAL FINANCING	11,084,771	10,895,443	10,920,570
TOTAL EXPENDITURE	41,706,440	42,044,541	49,695,281
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-4,893,458	-4,893,458	-4,893,458
FEES, CHARGES & OTHER INCOME	-200,000	-200,000	-200,000
RECHARGES	-362,489	-362,489	-16,108,222
TOTAL INCOME	-5,455,947	-5,455,947	-21,201,680
TOTAL BUDGET	36,250,493	36,588,594	28,493,601

Corporate & Customer Services

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
---------	-------------	-----------	-----------	-----------

Net Cost by Service

	£	£	£
ICT	2,217,723	2,096,207	0
CUSTOMER SERVICES	892,070	863,445	0
PERFORMANCE & IMPROVEMENT PARTNERSHIPS	958,592	909,382	0
LEGAL SERVICES	826,332	822,099	0
DEMOCRATIC & REGISTRATION SERVICE	600,521	537,152	0
COMMUNICATIONS & SOCIAL MEDIA	465,763	403,865	0
HUMAN RESOURCES	1,431,438	1,389,354	0
WORKFORCE DEVELOPMENT & TRAINING	837,042	751,076	0
TOTAL BUDGET	8,229,481	7,772,580	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	8,285,160	8,205,577	7,820,976
PREMISES COSTS	40,157	40,157	40,157
TRANSPORT COSTS	62,037	49,815	49,815
SUPPLIES & SERVICES	1,596,167	1,336,651	1,336,651
3RD PARTY PAYMENTS	42,000	25,000	25,000
SUPPORT SERVICES	0	0	2,988,422
CAPITAL FINANCING	0	0	165,660
TOTAL EXPENDITURE	10,025,521	9,657,200	12,426,681
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-705,656	-705,656	-705,656
FEES, CHARGES & OTHER INCOME	-320,021	-337,021	-337,021
RECHARGES	-770,363	-841,943	-11,384,004
TOTAL INCOME	-1,796,040	-1,884,620	-12,426,681
TOTAL BUDGET	8,229,481	7,772,580	0

Finance

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
FINANCE		3,862,328	3,592,287	0
TOTAL BUDGET		3,862,328	3,592,287	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	4,473,732	4,149,996	3,884,088
PREMISES COSTS	6,601	6,601	6,601
TRANSPORT COSTS	26,651	20,106	20,106
SUPPLIES & SERVICES	482,633	454,977	454,977
3RD PARTY PAYMENTS	13,770	13,770	13,770
SUPPORT SERVICES	54,532	54,532	3,191,993
CAPITAL FINANCING	0	0	5,000
TOTAL EXPENDITURE	5,057,919	4,699,982	7,576,535
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-568,141	-468,146	-468,146
FEES, CHARGES & OTHER INCOME	-392,800	-377,899	-377,899
RECHARGES	-234,650	-261,650	-6,730,490
TOTAL INCOME	-1,195,591	-1,107,695	-7,576,535
TOTAL BUDGET	3,862,328	3,592,287	0

Repairs & Maintenance

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	REPAIRS & MAINTENANCE	2,167,623	2,167,623	0
	TOTAL BUDGET	2,167,623	2,167,623	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
PREMISES COSTS	2,167,623	2,167,623	2,167,623
SUPPORT SERVICES	0	0	10,625
TOTAL EXPENDITURE	2,167,623	2,167,623	2,178,248
INCOME			
RECHARGES	0	0	-2,178,248
TOTAL INCOME	0	0	-2,178,248
TOTAL BUDGET	2,167,623	2,167,623	0

Housing & Public Protection

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	HOUSING STRATEGY INCL AFFORDABLE HOUSING	794,145	752,845	772,569
	HOUSING BENEFIT	-581,127	-581,127	246,351
	PRIVATE SECTOR HOUSING	37,958	44,710	172,138
	HOMELESSNESS	791,823	779,482	878,338
	TRAVELLERS SITES	46,795	47,826	67,903
	FOOD / HEALTH & SAFETY	542,328	527,876	501,292
	ENVIRONMENTAL PROTECTION & CONTROL	718,857	726,767	862,113
	LICENSING / TRADING STANDARDS	558,352	547,109	680,052
	DEPARTMENTAL SUPPORT	307,204	309,979	0
	SUPPORTING PEOPLE & TELECARE	575,042	282,070	412,504
	TOTAL BUDGET	3,791,377	3,437,537	4,593,260

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	3,558,774	3,525,404	3,321,087
PREMISES COSTS	398,745	398,820	398,820
TRANSPORT COSTS	140,332	104,092	104,092
SUPPLIES & SERVICES	1,200,127	910,425	910,425
3RD PARTY PAYMENTS	2,392,159	2,262,923	2,262,923
TRANSFER PAYMENTS	42,715,586	42,715,586	42,715,586
SUPPORT SERVICES	179,595	178,595	2,154,321
CAPITAL FINANCING	0	0	102,043
TOTAL EXPENDITURE	50,585,318	50,095,845	51,969,297
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-45,652,276	-45,505,752	-45,505,752
FEES, CHARGES & OTHER INCOME	-652,413	-597,339	-597,339
RECHARGES	-489,252	-555,217	-1,272,946
TOTAL INCOME	-46,793,941	-46,658,308	-47,376,037
TOTAL BUDGET	3,791,377	3,437,537	4,593,260

Housing Services

BUDGET SUMMARY	REVISED	BUDGET
DESCRIPTION	2014/2015	2015/2016
SUMMARY HOUSING REVENUE ACCOUNT		
	£	£
INCOME		
DWELLING RENTS	42,674,000	44,444,000
NON-DWELLING RENTS	967,000	993,000
CHARGES FOR SERVICES AND FACILITIES	170,000	173,000
INCOME FROM SOLAR PV FEED IN TARIFF	1,400,000	1,428,000
INTEREST	38,000	29,000
TOTAL INCOME	45,249,000	47,067,000
EXPENDITURE		
SUPERVISION AND MANAGEMENT COSTS	4,731,000	4,991,000
SPECIAL EXPENSES (GROUND MAINTENANCE ETC)	378,000	597,000
SHELTERED HOUSING - LANDLORD COSTS	309,000	324,000
CONTRIBUTION TO HOUSING REPAIRS ACCOUNT	15,500,000	15,000,000
HRA SUBSIDY PAYABLE	11,748,000	0
CAPITAL CHARGES INCLUDING SOLAR PV	2,496,000	14,332,000
PROVISION FOR BAD & DOUBTFUL DEBTS	451,000	451,000
CONTRIBUTION TO CAPITAL PROGRAMME (CERA)	10,000,000	12,800,000
TOTAL EXPENDITURE	45,613,000	48,495,000
NET SURPLUS/-DEFICIT FOR THE YEAR	-364,000	-1,428,000
BALANCE BROUGHT FORWARD	7,932,222	7,568,222
BALANCE CARRIED FORWARD	7,568,222	6,140,222

Housing Services

BUDGET SUMMARY	REVISED	BUDGET
DESCRIPTION	2014/2015	2015/2016
SUMMARY HOUSING REPAIRS ACCOUNT		
	£	£
INCOME		
CONTRIBUTION FROM HOUSING REVENUE ACCOUNT	15,500,000	15,000,000
CAPITAL SALARIES	1,350,000	1,350,000
INTEREST ON BALANCES	7,000	6,000
TOTAL INCOME	16,857,000	16,356,000
EXPENDITURE		
REPAIRS		
BUILDING MAINTENANCE	4,400,000	4,450,000
STORES	1,500,000	1,600,000
EXTERNAL CONTRACTORS	7,250,000	6,500,000
REPAIRS ADMINISTRATION & COMMISSIONING	1,050,000	1,070,000
PROPERTY & OTHER CENTRAL RECHARGES	230,000	230,000
ASSET MANAGEMENT	647,000	447,000
PROPERTY & ASSET MANAGER	89,000	90,000
HOUSING SERVICE CENTRE	331,000	300,000
SOLAR PV MAINTENANCE	110,000	120,000
HEATING & ELECTRICAL SERVICES	1,128,000	1,300,000
SURVEYORS	610,000	615,000
TOTAL EXPENDITURE	17,345,000	16,722,000
NET SURPLUS/-DEFICIT FOR THE YEAR	-488,000	-366,000
BALANCE BROUGHT FORWARD	1,421,172	933,172
BALANCE CARRIED FORWARD	933,172	567,172

Adult Social Care

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	OLDER PEOPLE	19,576,549	18,949,142	20,973,147
	PHYSICAL DISABILITY & SENSORY IMPAIRMENT	4,775,956	4,596,829	5,243,843
	ADULT SERVICE MANAGERS / GENERIC SERVICES	-1,235,391	-1,697,140	-1,596,753
	MENTAL ILLNESS	2,485,560	2,446,375	2,772,253
	LEARNING DISABILITIES	12,673,901	11,292,659	12,537,236
	COMMUNITY CARE PURCHASING	0	0	3,909
	SENIOR MANAGEMENT / SUPPORT SERVICES	2,907,806	2,833,692	587,078
	TOTAL BUDGET	41,184,381	38,421,557	40,520,713

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	17,845,494	16,590,631	15,680,634
PREMISES COSTS	307,291	238,360	238,360
TRANSPORT COSTS	552,853	472,306	472,306
SUPPLIES & SERVICES	673,720	580,707	580,707
3RD PARTY PAYMENTS	32,958,407	32,215,156	32,215,156
TRANSFER PAYMENTS	2,750,326	2,634,807	2,634,807
SUPPORT SERVICES	4,200	4,200	9,251,618
CAPITAL FINANCING	0	0	134,045
TOTAL EXPENDITURE	55,092,291	52,736,167	61,207,633
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-7,055,912	-7,055,912	-7,055,912
FEES, CHARGES & OTHER INCOME	-6,793,998	-7,200,698	-7,200,698
RECHARGES	-58,000	-58,000	-6,430,310
TOTAL INCOME	-13,907,910	-14,314,610	-20,686,920
TOTAL BUDGET	41,184,381	38,421,557	40,520,713

Lifelong Learning

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	DELEGATED SCHOOL BUDGETS	76,518,059	76,977,167	76,977,167
	TOTAL FOR SCHOOLS	76,518,059	76,977,167	76,977,167
	EDUCATION ENRICHMENT AND INTERVENTION	1,902,813	1,885,302	2,082,039
	EARLY YEARS EDUCATION	817,644	732,712	1,689,470
	SUPPORTING ACHIEVEMENT	2,820,647	2,436,253	14,131,881
	TOTAL FOR NON SCHOOLS	5,541,104	5,054,267	17,903,390
	TOTAL BUDGET	82,059,163	82,031,434	94,880,557

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	76,393,975	77,059,981	75,923,952
PREMISES COSTS	5,348,665	5,019,820	5,019,820
TRANSPORT COSTS	336,286	297,363	297,363
SUPPLIES & SERVICES	7,806,204	7,566,445	7,566,445
3RD PARTY PAYMENTS	2,630,890	2,509,890	2,509,890
TRANSFER PAYMENTS	73,287	43,287	43,287
SUPPORT SERVICES	7,412,112	7,458,319	16,447,330
CAPITAL FINANCING	120,000	120,000	5,696,585
TOTAL EXPENDITURE	100,121,419	100,075,105	113,504,672
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-12,124,770	-12,058,429	-12,058,429
FEES, CHARGES & OTHER INCOME	-1,267,797	-1,315,553	-1,315,553
RECHARGES	-4,669,689	-4,669,689	-5,250,133
TOTAL INCOME	-18,062,256	-18,043,671	-18,624,115
TOTAL BUDGET	82,059,163	82,031,434	94,880,557

Prevention & Social Care

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	BUSINESS SUPPORT	1,099,166	1,094,676	0
	CHILD & FAMILY INCLUSION	768,249	691,070	907,892
	CHILDREN'S SOCIAL CARE	11,973,123	11,773,097	13,472,775
	TOTAL BUDGET	13,840,538	13,558,843	14,380,667

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	6,565,433	6,418,671	5,992,535
PREMISES COSTS	53,968	54,072	54,072
TRANSPORT COSTS	255,272	236,972	236,972
SUPPLIES & SERVICES	1,330,985	1,392,296	1,392,296
3RD PARTY PAYMENTS	3,994,218	3,836,170	3,836,170
TRANSFER PAYMENTS	2,274,603	2,274,603	2,274,603
SUPPORT SERVICES	20,000	20,000	2,942,006
CAPITAL FINANCING	0	0	44,509
TOTAL EXPENDITURE	14,494,479	14,232,784	16,773,163
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-523,200	-543,200	-543,200
FEES, CHARGES & OTHER INCOME	-14,000	-14,000	-14,000
RECHARGES	-116,741	-116,741	-1,835,296
TOTAL INCOME	-653,941	-673,941	-2,392,496
TOTAL BUDGET	13,840,538	13,558,843	14,380,667

Asset & Economic Development

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	COMMERCIAL ESTATES	-683,983	-679,680	248,848
	MARKETS	0	0	145,447
	BUSINESS & MARKETING	793,406	762,142	1,225,339
	REGENERATION	818,830	771,146	1,256,716
	CULTURE & HERITAGE	824,001	765,464	1,127,548
	ASSET MANAGEMENT	846,509	1,064,697	327,943
	DESIGN SERVICES	382,590	308,968	0
	FACILITIES MANAGEMENT	990,762	849,999	334,248
	CATERING SERVICE	314,338	412,305	710,705
	DEPARTMENTAL SUPPORT	210,508	206,873	0
	TOTAL BUDGET	4,496,961	4,461,914	5,376,794

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	8,236,591	7,202,901	6,681,405
PREMISES COSTS	3,020,897	2,930,847	2,930,847
TRANSPORT COSTS	85,425	65,872	65,872
SUPPLIES & SERVICES	2,431,435	2,456,267	2,456,267
3RD PARTY PAYMENTS	952,379	934,680	934,680
SUPPORT SERVICES	85,779	85,779	4,326,782
CAPITAL FINANCING	0	0	1,961,200
TOTAL EXPENDITURE	14,812,506	13,676,346	19,357,053
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-4,054,484	-3,049,385	-3,049,385
FEES, CHARGES & OTHER INCOME	-4,481,757	-4,425,351	-4,425,351
RECHARGES	-1,779,304	-1,739,696	-6,505,523
TOTAL INCOME	-10,315,545	-9,214,432	-13,980,259
TOTAL BUDGET	4,496,961	4,461,914	5,376,794

Community Well-Being & Development

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	LIBRARIES & COMMUNITY CENTRES	1,863,135	1,811,883	2,573,761
	TWINNING / MEMORIAL HALL	34,527	36,262	71,289
	LEISURE DEVELOPMENT	302,820	212,922	374,225
	SPORTS FACILITIES	707,116	440,707	1,674,132
	LEISURE MANAGEMENT / SUPPORT	102,525	104,637	0
	COMMUNITY COHESION & EQUALITIES	135,340	106,619	100,795
	BUILDING CONTROL	-57,855	-55,627	56,961
	PLANNING CONTROL	-81,629	-100,530	27,064
	PLANNING POLICY	463,274	479,813	589,980
	EMERGENCY PLANNING	145,325	146,508	0
	LOCAL LAND CHARGES	-45,020	-60,010	0
	DEPARTMENTAL SUPPORT	296,313	287,331	0
	TOTAL BUDGET	3,865,871	3,410,515	5,468,207

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	5,839,960	5,824,533	5,484,570
PREMISES COSTS	1,066,275	826,229	826,229
TRANSPORT COSTS	76,845	67,975	67,975
SUPPLIES & SERVICES	904,291	824,240	824,240
3RD PARTY PAYMENTS	161,378	188,883	188,883
SUPPORT SERVICES	0	0	2,634,788
CAPITAL FINANCING	147,649	10,447	1,066,971
TOTAL EXPENDITURE	8,196,398	7,742,307	11,093,656
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-1,313,964	-1,292,503	-1,292,503
FEES, CHARGES & OTHER INCOME	-3,016,563	-3,039,289	-3,039,289
RECHARGES	0	0	-1,293,657
TOTAL INCOME	-4,330,527	-4,331,792	-5,625,449
TOTAL BUDGET	3,865,871	3,410,515	5,468,207

Environment

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2014/2015	2015/2016	2015/2016
Net Cost by Service				
		£	£	£
	CEMETERIES & CREMATORIA	-636,984	-627,216	-350,341
	REFUSE COLLECTION	691,307	712,790	1,045,574
	OTHER CLEANSING	1,175,680	1,195,054	1,298,693
	WASTE DISPOSAL / RECYCLING	14,117,349	14,842,010	16,184,886
	COUNTRYSIDE & P.R.O.W.	579,219	589,467	715,256
	PARKS & OPEN SPACES	2,125,401	1,662,008	1,903,306
	TRANSPORT DIVISION & DEPOT SERVICES	-676,710	-667,774	-26,188
	DEPARTMENTAL SUPPORT	467,546	477,355	0
	TRANSPORT CO-ORDINATION & SCHOOL TRANSPORT	4,374,693	4,239,129	862,703
	ENGINEERING CONSULTANCY	144,598	151,877	1,301,135
	CAR PARKS & DECRIMINALISED PARKING	-419,225	-430,738	-393,601
	ROAD SAFETY & SCHOOL CROSSING PATROLS	92,653	96,396	137,965
	TRAFFIC & TRANSPORTATION PLANNING	384,426	304,236	614,768
	HIGHWAYS MAINTENANCE	5,165,431	5,133,041	6,112,564
	TOTAL BUDGET	27,585,384	27,677,635	29,406,720

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	9,804,236	9,732,170	9,237,687
PREMISES COSTS	1,770,944	1,737,087	1,737,087
TRANSPORT COSTS	8,690,804	8,412,573	8,412,573
SUPPLIES & SERVICES	1,575,315	1,565,315	1,565,315
3RD PARTY PAYMENTS	21,120,631	21,694,036	21,694,036
SUPPORT SERVICES	0	0	3,433,847
CAPITAL FINANCING	839,619	839,619	4,717,257
TOTAL EXPENDITURE	43,801,549	43,980,800	50,797,802
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-12,681,533	-12,681,533	-12,681,533
FEES, CHARGES & OTHER INCOME	-3,534,632	-3,621,632	-3,621,632
RECHARGES	0	0	-5,087,917
TOTAL INCOME	-16,216,165	-16,303,165	-21,391,082
TOTAL BUDGET	27,585,384	27,677,635	29,406,720

Management of Key Risks

Budget Assumption	Risk	Management
Inflation and interest rates	a) No general inflation provision has been included in the budget. December CPI was 0.5%. b) Future interest rate movements will impact on the level of investment income.	Through the Council's budget monitoring and control arrangements.
Pay Review	The value of claims as from 1 April 2007 is not finalised.	The majority of claims have now been settled.
Service Savings: <u>General:</u> a) Staff Reviews b) Changes in legislation/guidance and Local Government Re-organisation(LGR) <u>Service Specific:</u> a) Review and retender Domiciliary Care b) Review short term break facilities. c) Leisure Review d) On line processing of housing benefit claims e) Review of third party funding and advice services. f) Community Assets review	Reduced capacity and loss of experience may impact on service delivery. Legislation may be implemented without consideration of the financial implications for the Council. LGR- financial decisions may be delayed and/or focus will be on the short term. Based on private sector bidding for the work. Commercial costs submitted may not deliver the anticipated savings. Subject to consultation and likely to receive resistance and challenge from service users and their families. There may be delays in the business case / options appraisal process. Reliant on external contractor delivering the system. Subject to satisfactory business case / negotiations with external providers. Possible delay in vacating premises	Re-prioritise Pro-actively respond to consultation documents to highlight financial impact. Keep up to date medium term financial plan. Through the Council's budget monitoring and control arrangements.
Service Pressures: Specific provision has not been made to cover the changes in demand for services.	Demand for these services may continue to exceed level of funding available.	Re-prioritise and implement demand management measures.
Capital Financing costs	The level of borrowing is based on level and timing of other sources of funding e.g. capital receipts and grants. These may be subject to change.	Through Corporate Land & Buildings Group consideration and recommendation to the Board.