



BUDGET
2016/17
CYLLIDEB

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WREXHAM COUNTY BOROUGH COUNCIL

2016/17 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 timetable for 2016/17 was issued to all members in March 2015 and at an all member budget workshop on 21 April members were informed of an estimated budget shortfall of approximately £45m over the next three years of which £15.3m related to the 2016/17 financial year.
3. During September and October 2015 the Council consulted on a package of draft savings proposals which covered a number of areas including a) a new Senior Management Model and Structure b) New Departmental Models and Structures c) Reducing Third Part Spend and d) Income and Cost Recovery. The proposals were summarised and presented in a booklet called 'Difficult Decisions'. The consultation was widely publicised and a total number of 1,717 responses.
4. The Council's medium term financial plans have been developed using the following parameters:
 - An assumed decrease in grant funding of 1.3% in 2016/17 followed by a decrease of 1.5% for 2017/18 and 2% for 2018/19 and 2019/20.
 - Estimated inflation assumptions:
 - average pay awards of 1% for 2016/17 and 2017/18, 1.5% for 2018/19 and 2019/20.
 - general price increases of 0% for 2016/17 and 2% for 2017/18, 2018/19 and 2019/20.
 - Known unavoidable commitments
 - preliminary estimates of council tax increases of 3% for 2017/18, 2018/19 and 2019/20
5. The medium term financial plan will be reviewed on a periodic basis.

Review of the Current Year 2015/16

6. The budget for the year was cash limited at £223,120,519.
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 2016/17.

Welsh Government (WG) Revenue Settlement

9. The grant allocation for individual authorities is dependant on the standard spending assessment (SSA) formula. For 2016/17 there were no significant changes to the formula.
10. The WG announced its provisional revenue settlement details for local authorities on 10 December 2015. The settlement gave local authorities in Wales on average a 1.4% grant decrease (after taking into account of transfers of grants) and Wrexham's share of the decrease was 1.3%. On 10 February 2016, the Minister for Public Services published an update to the 2016/17 Provisional Settlement which took account of a £2.5m top-up funding for three authorities and some minor amendments to the underlying data. As a consequence of the additional top-up, the settlement represented an overall grant decrease of 1.3% for authorities in Wales.
11. The final revenue settlement details are due to be published on 3 March 2016 and are expected to be in line with the updated provisional settlement.
12. 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 2016/17. The Council's standard spending assessment, the notional assessment for grant distribution purposes of the Council's need to spend on its services, totalled £228,338,702.

2016/17 Budget

13. 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.
14. The total net revenue expenditure is estimated at £224,068,633.
15. 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 13. 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

16. 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.
17. There are no planned contributions to balances for 2016/17. 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.
18. There is still uncertainty on the impact of pay and other inflation costs and the reduction in specific grants on the Council's budget.
19. An analysis of the Council's key estimated earmarked reserves and balances for the year ahead is as follows:

	Actual Balance at 1 April 2015 £k	Estimated Balance at 1 April 2016 £k	Movement in year £k	Estimated Balance at 31 March 2017 £k
Council Fund balance	7,018	7,018	0	7,018
School Balances	2,560	974	0	974
Service Reserves	1,327	340	(169)	171
Other Earmarked Reserves (excluding grant reserves)	10,994	5,194	(2,119)	3,075
Total Balances and Reserves	21,899	13,526	(2,288)	11,238

20. The estimated balances at 1 April 2016 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 2015/16 accounts and will be reported to members after the end of the financial year. Of the 2016/17 in year planned movement on service reserves of £169k none will be used to fund recurrent expenditure.
21. In accordance with the Council's Reserve Strategy, Other Earmarked reserves will be reviewed to ensure they continue to be held according to an agreed plan or returned to the Council Fund balance for more appropriate allocation.

Income

WG Grant Funding

22. In total the Council will receive general grants from the WG of £169,767,686. The Council's share of the final Revenue Support grant and Non Domestic Rates will be published in March 2016. The business rate poundage for 2016/17 has been set at 48.6p in the £.

Council Tax

23. After taking account of the general grants and contribution from balances, the balance of net expenditure totalling £54,300,947 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 (£4.84 at band D), the community of Llangollen Rural (£15.84 at band D), Chirk (£10.29 at band D) and Glyntraian (£12.31 at band D).
25. After adjusting for special expenses of £114,420 the balance to be found as general expenses from council taxpayers is £54,186,527.
26. The council tax base calculation for 2016/17, is 52,960 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 (£54,300,947) by the tax base of 52,960 will give a £1,025.32 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 2016/17 is £1,309.91.

CONCLUSION

29. Although there has been a reduction in the financial settlement for 2016/17 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 Finance, Repairs & Maintenance, Corporate and Customer Services (excluding Community Safety), 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.

2016/17 Revenue Budget Summary

	2015/16		2015/16		2015/16		Unavoidable		Cross			2016/17	2016/17
	Cash Limited	WG	Cash Limited	Pay	Other	Service	Additional	Cutting	Service	Settlement	Cash Limited	Recast	
	Budget	& Other	Budget after	Inflation	Inflation	Pressures	NI	Savings	Savings	Update	Budget	Budget	
	£	£	£	£	£	£	£	£	£	£	£	£	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
Housing, Public Protection & Environment	30,639,039	(20,000)	30,619,039	132,546	380,101	0	121,358	187,560	0	(905,000)	0	30,535,604	33,512,303
Adult Social Care	38,297,473	(40,973)	38,256,500	165,696	757,390	0	173,009	244,724	0	(638,000)	0	38,959,319	41,378,364
Schools	76,844,639	0	76,844,639	656,738	0	0	150,580	864,308	0	(250,000)	0	78,266,265	78,266,265
Lifelong Learning	5,226,795	0	5,226,795	113,811	0	0	87,494	116,116	0	(325,000)	0	5,219,216	18,198,063
Prevention & Social Care	13,608,196	40,973	13,649,169	65,081	0	0	70,672	90,419	0	(156,000)	0	13,719,341	14,995,518
Community Well Being & Development	3,149,443	0	3,149,443	58,425	0	0	59,440	83,361	0	(242,000)	0	3,108,669	4,738,126
Assets & Economic Development	4,534,146	0	4,534,146	71,911	0	0	75,301	82,570	0	(503,000)	0	4,260,928	5,361,942
Finance	3,568,048	19,295	3,587,343	41,197	0	0	41,740	62,272	0	(269,000)	0	3,463,552	0
Corporate & Customer Services	8,212,366	0	8,212,366	83,644	0	250,000	79,583	119,697	0	(622,000)	0	8,123,290	305,138
Repairs & Maintenance	2,167,623	0	2,167,623	0	0	0	0	0	0	0	0	2,167,623	0
Total Net Service Expenditure	186,247,768	(705)	186,247,063	1,389,049	1,137,491	250,000	859,177	1,851,027	0	(3,910,000)	0	187,823,807	196,755,719
Corporate and Central Expenditure:													
General	26,066,604	705	26,067,309	9,929	0	108,655	10,089	17,027	(211,000)	(633,000)	6,292	25,375,301	16,443,389
Council Tax Reduction Scheme	10,806,147	0	10,806,147	0	313,378	0	0	0	0	(250,000)	0	10,869,525	10,869,525
TOTAL NET EXPENDITURE	223,120,519	0	223,120,519	1,398,978	1,450,869	358,655	869,266	1,868,054	(211,000)	(4,793,000)	6,292	224,068,633	224,068,633
Funded by:													
Welsh Government Funding	170,512,532												169,767,686
Council Tax Income	52,607,987												54,300,947
TOTAL INCOME	223,120,519												224,068,633
Budget Requirement													
Total Net Expenditure	223,120,519												224,068,633
Less: Discretionary Rate Relief	(90,000)												(100,000)
	223,030,519												223,968,633

WREXHAM COUNTY BOROUGH COUNCIL**COUNCIL TAX INFORMATION 2016-17**

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	N Wales Police Precept	Community Precepts	TOTAL
499	Abenbury	1,023.16		240.12	25.05	1,288.33
5,763	Acton	1,023.16	4.84	240.12	21.69	1,289.81
592	Bangor Isycoed	1,023.16		240.12	29.76	1,293.04
643	Bronington	1,023.16		240.12	24.11	1,287.39
2,761	Broughton	1,023.16		240.12	47.81	1,311.09
1,939	Brymbo	1,023.16		240.12	51.22	1,314.50
3,793	Caia Park	1,023.16	4.84	240.12	56.00	1,324.12
2,257	Cefn	1,023.16		240.12	62.03	1,325.31
161	Ceiriog Uchaf	1,023.16		240.12	12.42	1,275.70
1,680	Chirk	1,023.16	10.29	240.12	53.50	1,327.07
1,707	Coedpoeth	1,023.16		240.12	98.01	1,361.29
218	Erbistock	1,023.16		240.12	5.44	1,268.72
1,420	Esclusham	1,023.16		240.12	60.30	1,323.58
381	Glyntraian	1,023.16	12.31	240.12	49.61	1,325.20
2,580	Gresford	1,023.16		240.12	32.13	1,295.41
3,873	Gwersyllt	1,023.16		240.12	46.98	1,310.26
377	Hanmer	1,023.16		240.12	14.59	1,277.87
825	Holt	1,023.16		240.12	36.36	1,299.64
222	Isycoed	1,023.16		240.12	54.05	1,317.33
863	Llangollen Rural	1,023.16	15.84	240.12	54.46	1,333.58
481	Llansantffraid Glyn Ceiriog	1,023.16		240.12	45.74	1,309.02
1,767	Llay	1,023.16		240.12	41.17	1,304.45
689	Maelor South	1,023.16		240.12	16.00	1,279.28
598	Marchwiel	1,023.16		240.12	43.48	1,306.76
698	Minera	1,023.16		240.12	34.61	1,297.89
4,012	Offa	1,023.16	4.84	240.12	43.37	1,311.49
682	Overton	1,023.16		240.12	60.48	1,323.76
1,128	Penycae	1,023.16		240.12	60.46	1,323.74
2,713	Rhosddu	1,023.16	4.84	240.12	18.80	1,286.92
3,258	Rhosllanerchrugog	1,023.16		240.12	73.04	1,336.32
1,796	Rossett	1,023.16		240.12	31.74	1,295.02
1,776	Ruabon	1,023.16		240.12	45.05	1,308.33
314	Sesswick	1,023.16		240.12	8.60	1,271.88
494	Willington / Worthenbury	1,023.16		240.12	17.00	1,280.28
52,960	Total / Average	1,023.16	2.16	240.12	44.47	1,309.91

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	Casual User Costs
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
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	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
	CORPORATE & DEMOCRATIC CORE	2,483,119	2,383,038	3,805,245
	NON DISTRIBUTED COSTS	3,425,134	3,213,954	1,015,175
	CENTRAL SERVICES TO THE PUBLIC	11,074,598	11,137,976	12,405,946
	OTHER OPERATING INCOME & EXPENDITURE	19,889,900	19,509,858	5,558,235
	MOVEMENT IN PENSION RESERVE	0	0	4,528,313
	TOTAL BUDGET	36,872,751	36,244,826	27,312,914

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	993,160	901,684	870,349
TRANSPORT COSTS	19,254	17,780	17,780
SUPPLIES & SERVICES	5,149,262	4,936,894	9,552,116
3RD PARTY PAYMENTS	13,891,329	14,017,271	11,729,905
TRANSFER PAYMENTS	10,906,147	10,969,525	10,969,525
SUPPORT SERVICES	0	0	2,841,355
CAPITAL FINANCING	11,337,010	10,916,284	10,941,411
TOTAL EXPENDITURE	42,296,162	41,759,438	46,922,441
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-4,882,708	-4,973,909	-4,973,909
FEES, CHARGES & OTHER INCOME	-200,000	-200,000	-200,000
RECHARGES	-340,703	-340,703	-14,435,618
TOTAL INCOME	-5,423,411	-5,514,612	-19,609,527
TOTAL BUDGET	36,872,751	36,244,826	27,312,914

Corporate & Customer Services

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
ICT		1,895,367	1,761,459	0
CUSTOMER SERVICES		1,102,394	1,090,226	0
PERFORMANCE & IMPROVEMENT PARTNERSHIPS		924,105	905,376	0
COMMUNITY SAFETY		281,150	281,150	305,138
LEGAL SERVICES		887,662	916,085	0
DEMOCRATIC & REGISTRATION SERVICE		510,524	482,518	0
COMMUNICATIONS & SOCIAL MEDIA		478,699	665,124	0
HUMAN RESOURCES		1,430,524	1,357,122	0
WORKFORCE DEVELOPMENT & TRAINING		701,941	664,230	0
TOTAL BUDGET		8,212,366	8,123,290	305,138

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	8,249,931	8,095,756	7,902,807
PREMISES COSTS	40,157	40,157	40,157
TRANSPORT COSTS	49,730	49,730	49,730
SUPPLIES & SERVICES	1,418,281	1,610,005	1,610,005
3RD PARTY PAYMENTS	306,150	306,150	306,150
SUPPORT SERVICES	0	0	2,349,820
CAPITAL FINANCING	0	0	268,809
TOTAL EXPENDITURE	10,064,249	10,101,798	12,527,478
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-740,658	-813,317	-813,317
FEES, CHARGES & OTHER INCOME	-305,897	-350,897	-350,897
RECHARGES	-805,328	-814,294	-11,058,126
TOTAL INCOME	-1,851,883	-1,978,508	-12,222,340
TOTAL BUDGET	8,212,366	8,123,290	305,138

Finance

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
FINANCE		3,568,048	3,463,552	0
TOTAL BUDGET		3,568,048	3,463,552	0

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	4,119,665	4,026,856	3,875,200
PREMISES COSTS	6,601	6,601	6,601
TRANSPORT COSTS	15,677	15,625	15,625
SUPPLIES & SERVICES	436,373	493,814	493,814
3RD PARTY PAYMENTS	3,000	0	0
SUPPORT SERVICES	54,532	54,532	2,810,384
CAPITAL FINANCING	0	0	5,000
TOTAL EXPENDITURE	4,635,848	4,597,428	7,206,624
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-390,167	-489,459	-489,459
FEES, CHARGES & OTHER INCOME	-377,899	-371,289	-371,289
RECHARGES	-299,734	-273,128	-6,345,876
TOTAL INCOME	-1,067,800	-1,133,876	-7,206,624
TOTAL BUDGET	3,568,048	3,463,552	0

Repairs & Maintenance

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
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	13,881
TOTAL EXPENDITURE	2,167,623	2,167,623	2,181,504
INCOME			
RECHARGES	0	0	-2,181,504
TOTAL INCOME	0	0	-2,181,504
TOTAL BUDGET	2,167,623	2,167,623	0

Housing & Public Protection

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
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Net Cost by Service

	£	£	£
HOUSING STRATEGY INCL AFFORDABLE HOUSING	746,035	654,988	724,739
HOUSING BENEFIT	-581,127	-581,127	164,587
PRIVATE SECTOR HOUSING	50,710	54,540	195,394
HOMELESSNESS	779,482	726,953	916,424
TRAVELLERS SITES	47,826	48,952	65,002
FOOD / HEALTH & SAFETY	537,127	497,315	475,837
ENVIRONMENTAL PROTECTION & CONTROL	726,632	738,388	913,376
LICENSING / TRADING STANDARDS	550,679	566,571	744,535
DEPARTMENTAL SUPPORT	314,019	321,915	0
SUPPORTING PEOPLE & TELECARE	279,230	198,471	391,216
TOTAL BUDGET	3,450,613	3,226,966	4,591,110

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	3,537,929	3,476,562	3,362,615
PREMISES COSTS	398,820	377,358	377,358
TRANSPORT COSTS	104,092	102,719	102,719
SUPPLIES & SERVICES	910,425	912,056	912,056
3RD PARTY PAYMENTS	2,262,923	2,235,176	2,235,176
TRANSFER PAYMENTS	42,715,586	42,715,586	42,715,586
SUPPORT SERVICES	178,595	155,835	2,258,057
CAPITAL FINANCING	0	0	154,655
TOTAL EXPENDITURE	50,108,370	49,975,292	52,118,222
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-45,505,752	-45,499,954	-45,499,954
FEES, CHARGES & OTHER INCOME	-597,339	-693,706	-693,706
RECHARGES	-554,666	-554,666	-1,333,452
TOTAL INCOME	-46,657,757	-46,748,326	-47,527,112
TOTAL BUDGET	3,450,613	3,226,966	4,591,110

Housing Services

BUDGET SUMMARY	REVISED	BUDGET
DESCRIPTION	2015/2016	2016/2017
SUMMARY HOUSING REVENUE ACCOUNT		
	£	£
INCOME		
DWELLING RENTS	43,924,000	44,892,000
NON-DWELLING RENTS	1,023,000	1,037,000
CHARGES FOR SERVICES AND FACILITIES	184,000	451,000
INCOME FROM SOLAR PV FEED IN TARIFF	1,600,000	1,616,000
INTEREST	29,000	28,000
TOTAL INCOME	46,760,000	48,024,000
EXPENDITURE		
SUPERVISION AND MANAGEMENT COSTS	4,864,000	5,098,000
SPECIAL EXPENSES (GROUND MAINTENANCE ETC)	602,000	614,000
SHELTERED HOUSING - LANDLORD COSTS	377,000	448,000
REPAIRS AND MAINTENANCE	14,500,000	14,500,000
CAPITAL CHARGES	12,948,000	14,451,000
PROVISION FOR BAD & DOUBTFUL DEBTS	450,000	465,000
CONTRIBUTION TO CAPITAL PROGRAMME (CERA)	14,500,000	12,800,000
TOTAL EXPENDITURE	48,241,000	48,376,000
NET SURPLUS/-DEFICIT FOR THE YEAR	-1,481,000	-352,000
BALANCE BROUGHT FORWARD	7,859,575	6,378,575
BALANCE CARRIED FORWARD	6,378,575	6,026,575

Adult Social Care

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
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Net Cost by Service

	£	£	£
OLDER PEOPLE	18,034,545	18,218,050	19,485,649
PHYSICAL DISABILITY & SENSORY IMPAIRMENT	5,008,020	5,075,917	5,287,086
ADULT SERVICE MANAGERS / GENERIC SERVICES	-1,527,140	-1,301,419	754,859
MENTAL ILLNESS	2,433,429	2,438,265	2,723,722
LEARNING DISABILITIES	11,716,665	11,955,665	12,973,389
COMMUNITY CARE PURCHASING	0	0	3,795
SENIOR MANAGEMENT / SUPPORT SERVICES	2,631,954	2,572,841	149,864
TOTAL BUDGET	38,297,473	38,959,319	41,378,364

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	16,077,661	16,215,461	15,805,165
PREMISES COSTS	240,684	240,684	240,684
TRANSPORT COSTS	487,162	437,258	437,258
SUPPLIES & SERVICES	521,124	521,124	521,124
3RD PARTY PAYMENTS	29,478,685	30,089,635	30,089,635
TRANSFER PAYMENTS	4,474,108	4,474,108	4,474,108
SUPPORT SERVICES	9,200	9,200	7,807,571
CAPITAL FINANCING	0	0	122,498
TOTAL EXPENDITURE	51,288,624	51,987,470	59,498,043
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-6,081,280	-6,118,280	-6,118,280
FEES, CHARGES & OTHER INCOME	-6,851,871	-6,851,871	-6,851,871
RECHARGES	-58,000	-58,000	-5,149,528
TOTAL INCOME	-12,991,151	-13,028,151	-18,119,679
TOTAL BUDGET	38,297,473	38,959,319	41,378,364

Lifelong Learning

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
	DELEGATED SCHOOL BUDGETS	76,844,639	78,266,265	78,266,265
	TOTAL FOR SCHOOLS	76,844,639	78,266,265	78,266,265
	EDUCATION ENRICHMENT AND INTERVENTION	1,885,302	1,863,960	2,091,613
	EARLY YEARS EDUCATION	721,697	731,104	1,809,187
	SUPPORTING ACHIEVEMENT	2,619,796	2,624,152	14,297,263
	TOTAL FOR NON SCHOOLS	5,226,795	5,219,216	18,198,063
	TOTAL BUDGET	82,071,434	83,485,481	96,464,328

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	76,563,655	77,895,768	77,515,894
PREMISES COSTS	5,022,076	5,055,845	5,055,845
TRANSPORT COSTS	278,344	277,241	277,241
SUPPLIES & SERVICES	8,213,059	8,407,846	8,407,846
3RD PARTY PAYMENTS	2,588,751	2,588,779	2,588,779
TRANSFER PAYMENTS	43,287	43,287	43,287
SUPPORT SERVICES	7,125,128	7,102,447	16,539,278
CAPITAL FINANCING	120,000	120,000	4,485,875
TOTAL EXPENDITURE	99,954,300	101,491,213	114,914,045
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-11,994,861	-11,939,679	-11,939,679
FEES, CHARGES & OTHER INCOME	-1,315,553	-1,381,367	-1,381,367
RECHARGES	-4,572,452	-4,684,686	-5,128,671
TOTAL INCOME	-17,882,866	-18,005,732	-18,449,717
TOTAL BUDGET	82,071,434	83,485,481	96,464,328

Prevention & Social Care

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
	BUSINESS SUPPORT	1,095,989	1,131,725	0
	CHILD & FAMILY INCLUSION	701,070	696,622	1,028,543
	CHILDREN'S SOCIAL CARE	11,811,137	11,890,994	13,966,975
	TOTAL BUDGET	13,608,196	13,719,341	14,995,518

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	7,941,242	8,146,414	8,070,959
PREMISES COSTS	45,732	45,732	45,732
TRANSPORT COSTS	236,972	236,972	236,972
SUPPLIES & SERVICES	1,416,460	1,406,460	1,406,460
3RD PARTY PAYMENTS	4,000,299	3,925,299	3,925,299
TRANSFER PAYMENTS	2,255,623	2,246,596	2,246,596
SUPPORT SERVICES	0	0	3,169,450
CAPITAL FINANCING	0	0	50,828
TOTAL EXPENDITURE	15,896,328	16,007,473	19,152,296
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-2,157,391	-2,157,391	-2,157,391
FEEs, CHARGES & OTHER INCOME	-14,000	-14,000	-14,000
RECHARGES	-116,741	-116,741	-1,985,387
TOTAL INCOME	-2,288,132	-2,288,132	-4,156,778
TOTAL BUDGET	13,608,196	13,719,341	14,995,518

Asset & Economic Development

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
	COMMERCIAL ESTATES	-679,680	-679,680	299,132
	MARKETS	0	0	243,470
	BUSINESS & MARKETING	874,447	771,439	1,114,421
	REGENERATION	771,146	762,736	1,142,061
	CULTURE & HERITAGE	772,964	739,876	1,237,196
	ASSET MANAGEMENT	1,147,862	1,142,358	149,966
	DESIGN SERVICES	251,307	176,422	0
	FACILITIES MANAGEMENT	778,906	686,139	392,642
	CATERING SERVICE	412,305	454,035	783,054
	DEPARTMENTAL SUPPORT	204,889	207,603	0
	TOTAL BUDGET	4,534,146	4,260,928	5,361,942

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	7,297,197	7,015,150	6,664,247
PREMISES COSTS	2,938,744	2,973,065	2,973,065
TRANSPORT COSTS	65,870	55,628	55,628
SUPPLIES & SERVICES	2,354,932	2,336,326	2,336,326
3RD PARTY PAYMENTS	1,013,326	1,010,279	1,010,279
SUPPORT SERVICES	85,779	85,779	3,514,034
CAPITAL FINANCING	0	0	1,912,724
TOTAL EXPENDITURE	13,755,848	13,476,227	18,466,303
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-3,064,586	-3,186,620	-3,186,620
FEES, CHARGES & OTHER INCOME	-4,412,851	-4,284,414	-4,284,414
RECHARGES	-1,744,265	-1,744,265	-5,633,327
TOTAL INCOME	-9,221,702	-9,215,299	-13,104,361
TOTAL BUDGET	4,534,146	4,260,928	5,361,942

Community Well-Being & Development

BUDGET SUMMARY

CASH LIMITED BUDGET

RECAST

SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
	LIBRARIES & COMMUNITY CENTRES	1,803,383	1,657,574	2,584,183
	TWINNING / MEMORIAL HALL	36,262	32,045	79,130
	SPORTS DEVELOPMENT	226,864	239,581	372,997
	SPORTS FACILITIES MANAGEMENT	531,402	593,504	1,140,049
	COMMUNITY COHESION & EQUALITIES	106,619	110,269	90,223
	BUILDING CONTROL	-77,954	-73,516	43,969
	PLANNING CONTROL	-357,177	-355,347	-162,604
	PLANNING POLICY	407,525	421,531	590,179
	EMERGENCY PLANNING	146,508	146,553	0
	LOCAL LAND CHARGES	-107,456	-113,483	0
	DEPARTMENTAL SUPPORT	433,467	449,958	0
	TOTAL BUDGET	3,149,443	3,108,669	4,738,126

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	5,868,644	4,184,703	3,863,280
PREMISES COSTS	824,901	305,927	305,927
TRANSPORT COSTS	67,117	62,416	62,416
SUPPLIES & SERVICES	1,092,875	832,633	832,633
3RD PARTY PAYMENTS	285,237	667,221	667,221
SUPPORT SERVICES	0	0	2,229,275
CAPITAL FINANCING	10,447	0	1,040,426
TOTAL EXPENDITURE	8,149,221	6,052,900	9,001,178
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-1,580,521	-1,382,906	-1,382,906
FEES, CHARGES & OTHER INCOME	-3,313,413	-1,561,325	-1,561,325
RECHARGES	-105,844	0	-1,318,821
TOTAL INCOME	-4,999,778	-2,944,231	-4,263,052
TOTAL BUDGET	3,149,443	3,108,669	4,738,126

Environment

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2015/2016	2016/2017	2016/2017
Net Cost by Service				
		£	£	£
	CEMETERIES & CREMATORIA	-627,216	-615,738	-316,467
	REFUSE COLLECTION	712,790	672,581	959,695
	OTHER CLEANSING	1,195,054	1,220,417	1,276,129
	WASTE DISPOSAL / RECYCLING	14,842,010	15,249,022	16,477,611
	COUNTRYSIDE & P.R.O.W.	589,467	602,477	757,016
	PARKS & OPEN SPACES	1,647,008	1,603,503	1,909,291
	TRANSPORT DIVISION & DEPOT SERVICES	-672,774	-661,873	-264,221
	DEPARTMENTAL SUPPORT	474,238	398,734	0
	TRANSPORT CO-ORDINATION & SCHOOL TRANSPORT	4,239,129	4,259,484	855,856
	ENGINEERING CONSULTANCY	151,877	161,322	1,350,294
	CAR PARKS & DECRIMINALISED PARKING	-455,263	-444,862	-397,011
	ROAD SAFETY & SCHOOL CROSSING PATROLS	96,396	100,335	161,483
	TRAFFIC & TRANSPORTATION PLANNING	304,236	319,383	656,296
	HIGHWAYS MAINTENANCE	4,691,474	4,443,853	5,495,221
	TOTAL BUDGET	27,188,426	27,308,638	28,921,193

Analysis by Expenditure and Income

	£	£	£
EXPENDITURE			
EMPLOYEE COSTS	9,716,528	9,753,473	9,492,698
PREMISES COSTS	1,717,087	1,724,927	1,724,927
TRANSPORT COSTS	8,412,573	8,410,739	8,410,739
SUPPLIES & SERVICES	1,565,315	1,577,980	1,577,980
3RD PARTY PAYMENTS	21,776,610	21,993,298	21,993,298
SUPPORT SERVICES	0	0	3,086,527
CAPITAL FINANCING	398,052	398,052	4,132,064
TOTAL EXPENDITURE	43,586,165	43,858,469	50,418,233
INCOME			
GRANTS & OTHER CONTRIBUTIONS	-12,776,107	-12,898,199	-12,898,199
FEES, CHARGES & OTHER INCOME	-3,621,632	-3,651,632	-3,651,632
RECHARGES	0	0	-4,947,209
TOTAL INCOME	-16,397,739	-16,549,831	-21,497,040
TOTAL BUDGET	27,188,426	27,308,638	28,921,193

Management of Key Risks

Budget Assumption	Risk	Management
Inflation and interest rates	<p>a) No general inflation provision has been included in the budget. CPI is currently 0.3%.</p> <p>b) Future interest rate movements will impact on the level of investment income.</p>	Through the Council's budget monitoring and control arrangements.
<p>Service Savings:</p> <p><u>General:</u></p> <p>a) Senior Management Restructure and Early Voluntary Retirement/Voluntary Retirement exercise</p> <p>b) Changes in legislation/guidance and Local Government Re-organisation(LGR)</p> <p><u>Service Specific:</u></p> <p>A number of services have either increased or introduced new fees and charges.</p>	<p>Reduced capacity and loss of experience may impact on service delivery.</p> <p>Legislation may be implemented without consideration of the financial implications for the Council.</p> <p>LGR- financial decisions may be delayed and/or focus will be on the short term.</p> <p>The services may lose customers as a consequence of the increased charges.</p> <p>Failure to generate the income budgeted.</p>	<p>Re-prioritise</p> <p>Pro-actively respond to consultation documents to highlight financial impact.</p> <p>Keep up to date medium term financial plan.</p> <p>Through the Council's budget monitoring and control arrangements.</p>
<p>Service Pressures:</p> <p>Specific provision has not been made to cover the changes in demand for services.</p> <p>No provision has been made in the budget for a shortfall in income e.g. waste recycling income</p>	<p>Demand for these services may continue to exceed level of funding available.</p> <p>The income may continue to fall</p>	<p>Re-prioritise and implement demand management measures.</p> <p>Through the Council's budget monitoring and control arrangements</p>
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 the member/officer working group consideration and recommendation to the Board.