



**BUDGET**  
**2017/18**  
**CYLLIDEB**

[www.wrexham.gov.uk](http://www.wrexham.gov.uk) | [www.wreccsam.gov.uk](http://www.wreccsam.gov.uk)



## **CONTENTS**

<b><u>Introduction</u></b>	(i)-(iv)
<b><u>Service Reporting Code of Practice for Local Authorities</u></b>	(v)
<b><u>Budget Summary</u></b>	(vi)
<b><u>Council Tax Information</u></b>	(vii)
<b><u>Description of Codes and Headings</u></b>	(viii)-(xi)
<b><u>Detailed Budgets</u></b>	
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 Revenue Account ( Dark Blue Sheet )	5
Adult Social Care ( Yellow Sheet )	6
Education ( Grey Sheet )	7
Children's Social Care ( Grey Sheet )	8
Housing and Economy ( Mid Blue Sheet )	9
Environment and Planning ( Gold Sheet )	10
<b><u>Management of Key Risks</u></b>	11

(i)

## **WREXHAM COUNTY BOROUGH COUNCIL**

### **2017/18 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 and timetable for 2017/18 was outlined to members in an information report in April 2016. At an all member budget workshop on 9 June 2016 members were informed of an estimated budget shortfall of around £27m over the next three years of which £7.8m related to the 2017/18 financial year. It was later proposed that no general inflation would be allocated to services thus reducing the shortfall to £5m.
3. Savings proposals were formulated before the summer and a thorough public consultation was undertaken in the autumn. Various processes were used in the consultation including meetings with various groups, an online survey, using social media and a face to face presence in the Monday market. The results of over 1,000 people's views that were gathered as part of this Difficult Decisions discussion were considered by Members before Christmas. There was general support from the public for all of the savings proposals outlined.
4. The Council's medium term financial plans have been developed using the following parameters:
  - An assumed decrease in grant funding of 0.5% in 2017-18 followed by a decrease of 1% for 2018-19 and 2019-20.
  - Estimated inflation assumptions:
    - average pay awards of 1% for 2017/18, 2018/19 and 2019-20.
    - general price increases of 0% for 2017/18 and 2% for 2018-19 and 2019-20.
  - Known unavoidable commitments
  - preliminary estimates of council tax increases of 3% 2018/19 and 2019/20
5. The medium term financial plan will be reviewed on a periodic basis.

#### **Review of the Current Year 2016/17**

6. The budget for the year was cash limited at £224,068,633.
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

(ii)

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 2017/18.

### **Welsh Government (WG) Revenue Settlement**

9. The grant allocation for individual authorities is dependant on the standard spending assessment (SSA) formula. The most significant changes to the 2017/18 grant allocation was in respect of the formula applied for Personal Social Services (PSS) sparsity measure and the move from 2011 to 2014 based population projections in the settlement calculations. Both these measures had a negative impact on Wrexham's share of the total allocation.
10. The WG announced its final revenue settlement details for local authorities on 21 December 2016. The settlement gave local authorities in Wales on average a 0.2% grant increase (after taking into account of transfers of grants) although Wrexham's share was a decrease of 0.5%.
11. The Local Government Finance Act 1992 gives the Cabinet Secretary for Finance and Local Government, power to limit or cap the budget requirement of any local authority, which he considers to be excessive. No announcement has been made relating to assumptions about the Council's spending level for 2017/18. The Council's standard spending assessment, the notional assessment for grant distribution purposes of the Council's need to spend on its services, totalled £230,510,101.

### **2017/18 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 £225,323,754.
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 11. 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.

(iii)

16. There are no planned contributions to balances for 2017/18. 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:

	<b>Actual Balance at 1 April 2016 £k</b>	<b>Estimated Balance at 1 April 2017 £k</b>	<b>Movement in year £k</b>	<b>Estimated Balance at 31 March 2018 £k</b>
Council Fund balance	7,018	7,018	0	7,018
School Balances	2,580	525	0	525
Service Reserves	710	456	(303)	153
Other Earmarked Reserves (excluding grant reserves)	13,152	7,709	(3,435)	4,274
<b>Total Balances and Reserves</b>	<b>23,460</b>	<b>15,708</b>	<b>(3,738)</b>	<b>11,970</b>

19. The estimated balances at 1 April 2017 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 2016-17 accounts and will be reported to members after the end of the financial year. Of the 2017/18 in year planned movement on service reserves of £303k none will be used to fund recurrent expenditure.
20. 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**

21. **Revenue Support Grant** – The County Borough's share of the final Revenue Support Grant has been set at £125,819,223.
22. **Business Rates** – the business rate poundage for 2017/18 has been set at 49.9p in the £. The County Borough's share of national non-domestic rate income in 2017/18 is £43,627,561.
23. In total the Council will receive general grants from WG of £169,446,784.

### **Council Tax**

24. After taking account of the general grants and contribution from balances, the balance of net expenditure totalling £55,876,970 remains to be funded by council taxpayers.

(iv)

25. It is proposed to charge as a special expense part of the cost of footway lighting to the four community areas within the town (£4.66 at band D), the community of Llangollen Rural (£15.48 at band D), Chirk (£10.07 at band D) and Glyntraian (£11.90 at band D).
26. After adjusting for special expenses of £111,177 the balance to be found as general expenses from council taxpayers is £55,765,793.
27. The council tax base calculation for 2017/18, is 53,116 band D equivalent properties after allowing for:
- band reductions for the disabled
  - exempt properties
  - single occupier discounts
  - double discounts on unoccupied properties
  - premium for properties classified as either long term empty or a second home
  - 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).

28. Dividing the balance of net expenditure (£55,765,793) by the tax base of 53,116 will give a £1,049.89 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.
29. 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 2017/18 is £1,346.05.

## **CONCLUSION**

30. Although there has been a reduction in the financial settlement for 2017/18 every effort has been made to prioritise schools and the most vulnerable.
31. 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.
32. 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 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 final column on page (vi) and in the body of the budget pages.
3. It should be noted that Finance (excluding Community Safety), Repairs & Maintenance, Corporate and Customer Services, Property Consultancy / Asset Management within Housing & Economy and School Transportation within Environment & Planning 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)

**2017/18 Revenue Budget Summary**

	2016/17								2017/18	2017/18
	Cash Limited								Cash Limited	Recast
	2016/17	WG	Other	Budget after	Pay	Other	Unavoidable	Service	Cash Limited	Recast
	Cash Limited	Functional	Functional	Functional	Inflation	Inflation	Commitments	Savings	Budget	Budget
Budget	Changes	Changes	Changes							
£	£	£	£	£	£	£	£	£	£	
Environment & Planning	30,444,189	1,068	123,188	30,568,445	162,758	392,089	157,273	(381,000)	30,899,565	33,000,234
Adult Social Care	38,635,806	129,239	(245,840)	38,519,205	148,732	834,734	866,121	(1,349,821)	39,018,971	42,497,620
Schools	78,601,803	0	(120,362)	78,481,441	782,666	0	384,027	0	79,648,134	79,648,134
Education	5,385,815	(42,363)	8,845	5,352,297	145,260	0	135,427	(517,179)	5,115,805	18,677,908
Children's Social Care	13,856,919	0	(63,923)	13,792,996	80,995	0	135,773	(97,000)	13,912,764	15,002,703
Housing & Economy	6,573,564	0	17,233	6,590,797	139,196	0	351,682	(545,000)	6,536,675	8,964,069
Finance	5,244,443	0	(13,819)	5,230,624	54,180	0	72,225	(103,253)	5,253,776	565,540
Corporate & Customer Services	7,090,106	0	10,182	7,100,288	71,693	0	361,129	(544,091)	6,989,019	0
Repairs & Maintenance	1,867,623	0	0	1,867,623	0	0	0	0	1,867,623	0
<b>Total Net Service Expenditure</b>	<b>187,700,268</b>	<b>87,944</b>	<b>(284,496)</b>	<b>187,503,716</b>	<b>1,585,480</b>	<b>1,226,823</b>	<b>2,463,657</b>	<b>(3,537,344)</b>	<b>189,242,332</b>	<b>198,356,208</b>
Corporate and Central Expenditure:										
General	19,065,747	0	(880)	19,064,867	7,559	0	51,932	0	19,124,358	10,010,482
Fire Levy	6,433,093	0	0	6,433,093	0	0	141,877	0	6,574,970	6,574,970
Council Tax Reduction Scheme	10,869,525	0	0	10,869,525	0	112,569	0	(600,000)	10,382,094	10,382,094
<b>TOTAL NET EXPENDITURE</b>	<b>224,068,633</b>	<b>87,944</b>	<b>(285,376)</b>	<b>223,871,201</b>	<b>1,593,039</b>	<b>1,339,392</b>	<b>2,657,466</b>	<b>(4,137,344)</b>	<b>225,323,754</b>	<b>225,323,754</b>
<b>Funded by:</b>										
Revenue Support Grant	169,767,686									169,446,784
Council Tax Income	54,300,947									55,876,970
<b>TOTAL INCOME</b>	<b>224,068,633</b>									<b>225,323,754</b>



**WREXHAM COUNTY BOROUGH COUNCIL****COUNCIL TAX INFORMATION 2017-18**

<b>Tax Base</b>	<b>Community</b>	<b>WCBC General Expenses</b>	<b>WCBC Special Expenses</b>	<b>N Wales Police Precept</b>	<b>Community Precepts</b>	<b>TOTAL</b>
502	Abenbury	1,049.89		249.21	24.90	1,324.00
5,768	Acton	1,049.89	4.66	249.21	21.67	1,325.43
591	Bangor Isycoed	1,049.89		249.21	29.81	1,328.91
642	Bronington	1,049.89		249.21	27.26	1,326.36
2,793	Broughton	1,049.89		249.21	48.34	1,347.44
1,939	Brymbo	1,049.89		249.21	51.22	1,350.32
3,800	Caia Park	1,049.89	4.66	249.21	50.00	1,353.76
2,241	Cefn	1,049.89		249.21	62.47	1,361.57
157	Ceiriog Uchaf	1,049.89		249.21	12.74	1,311.84
1,668	Chirk	1,049.89	10.07	249.21	55.50	1,364.67
1,691	Coedpoeth	1,049.89		249.21	98.94	1,398.04
216	Erbistock	1,049.89		249.21	5.49	1,304.59
1,413	Esclusham	1,049.89		249.21	61.51	1,360.61
383	Glyntraian	1,049.89	11.90	249.21	49.35	1,360.35
2,600	Gresford	1,049.89		249.21	32.77	1,331.87
3,885	Gwersyllt	1,049.89		249.21	48.18	1,347.28
375	Hanmer	1,049.89		249.21	13.33	1,312.43
828	Holt	1,049.89		249.21	37.44	1,336.54
221	Isycoed	1,049.89		249.21	54.30	1,353.40
858	Llangollen Rural	1,049.89	15.48	249.21	62.94	1,377.52
487	Llansantffraid Glyn Ceiriog	1,049.89		249.21	51.33	1,350.43
1,761	Llay	1,049.89		249.21	42.15	1,341.25
679	Maelor South	1,049.89		249.21	16.00	1,315.10
597	Marchwiel	1,049.89		249.21	43.55	1,342.65
701	Minera	1,049.89		249.21	37.98	1,337.08
4,103	Offa	1,049.89	4.66	249.21	43.38	1,347.14
686	Overton	1,049.89		249.21	65.03	1,364.13
1,127	Penycae	1,049.89		249.21	61.42	1,360.52
2,741	Rhosddu	1,049.89	4.66	249.21	20.43	1,324.19
3,266	Rhosllanerchrugog	1,049.89		249.21	73.25	1,372.35
1,815	Rossett	1,049.89		249.21	33.06	1,332.16
1,774	Ruabon	1,049.89		249.21	45.10	1,344.20
318	Sesswick	1,049.89		249.21	9.43	1,308.53
490	Willington / Worthenbury	1,049.89		249.21	20.20	1,319.30
<b>53,116</b>	<b>Total / Average</b>	<b>1,049.89</b>	<b>2.09</b>	<b>249.21</b>	<b>44.86</b>	<b>1,346.05</b>

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

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

<b><u>Description</u></b>	<b><u>Includes</u></b>
<b>Employee Costs</b>	
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
<b>Premises Costs</b>	
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
<b>Transport Costs</b>	
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	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	CORPORATE & DEMOCRATIC CORE	2,319,312	2,358,172	3,815,335
	NON DISTRIBUTED COSTS	2,861,431	3,009,876	2,956,390
	CENTRAL SERVICES TO THE PUBLIC	11,137,976	10,710,545	11,678,702
	OTHER OPERATING INCOME & EXPENDITURE	20,049,646	20,002,829	4,629,292
	MOVEMENT IN PENSION RESERVE	0	0	3,887,827
	<b>TOTAL BUDGET</b>	<b>36,368,365</b>	<b>36,081,422</b>	<b>26,967,546</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	832,456	849,776	813,461
PREMISES COSTS	80,699	80,699	80,699
TRANSPORT COSTS	14,810	14,810	14,810
SUPPLIES & SERVICES	4,707,087	4,886,822	8,727,589
3RD PARTY PAYMENTS	14,500,898	14,692,775	14,692,775
TRANSFER PAYMENTS	10,969,525	10,492,094	10,492,094
SUPPORT SERVICES	0	0	2,692,532
CAPITAL FINANCING	10,805,475	10,607,773	11,418,334
<b>TOTAL EXPENDITURE</b>	<b>41,910,950</b>	<b>41,624,749</b>	<b>48,932,294</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-4,933,801	-4,934,543	-4,934,543
FEES, CHARGES & OTHER INCOME	-352,000	-352,000	-352,000
RECHARGES	-256,784	-256,784	-16,678,205
<b>TOTAL INCOME</b>	<b>-5,542,585</b>	<b>-5,543,327</b>	<b>-21,964,748</b>
<b>TOTAL BUDGET</b>	<b>36,368,365</b>	<b>36,081,422</b>	<b>26,967,546</b>

## Corporate & Customer Services

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	ICT	1,788,761	1,926,254	0
	CUSTOMER SERVICES	1,081,027	1,025,231	0
	LEGAL SERVICES	888,417	827,671	0
	DEMOCRATIC & REGISTRATION SERVICE	492,645	502,166	0
	COMMUNICATIONS & SOCIAL MEDIA	657,485	671,582	0
	HUMAN RESOURCES	1,495,950	1,343,627	0
	WORKFORCE DEVELOPMENT & TRAINING	685,821	692,488	0
	<b>TOTAL BUDGET</b>	<b>7,090,106</b>	<b>6,989,019</b>	<b>0</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	7,315,896	7,100,270	6,720,834
PREMISES COSTS	40,053	40,053	40,053
TRANSPORT COSTS	45,476	45,476	45,476
SUPPLIES & SERVICES	1,674,433	1,793,972	1,793,972
3RD PARTY PAYMENTS	6,000	6,000	6,000
SUPPORT SERVICES	0	0	2,260,118
CAPITAL FINANCING	0	0	274,188
<b>TOTAL EXPENDITURE</b>	<b>9,081,858</b>	<b>8,985,771</b>	<b>11,140,641</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-809,796	-809,796	-809,796
FEES, CHARGES & OTHER INCOME	-350,897	-355,897	-355,897
RECHARGES	-831,059	-831,059	-9,974,948
<b>TOTAL INCOME</b>	<b>-1,991,752</b>	<b>-1,996,752</b>	<b>-11,140,641</b>
<b>TOTAL BUDGET</b>	<b>7,090,106</b>	<b>6,989,019</b>	<b>0</b>

## Finance

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
FINANCE		5,244,443	5,253,776	565,540
<b>TOTAL BUDGET</b>		<b>5,244,443</b>	<b>5,253,776</b>	<b>565,540</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	5,816,999	5,863,124	5,545,126
PREMISES COSTS	104	104	104
TRANSPORT COSTS	28,781	28,781	28,781
SUPPLIES & SERVICES	505,365	505,365	505,365
3RD PARTY PAYMENTS	291,150	291,150	291,150
SUPPORT SERVICES	54,532	54,532	2,768,993
<b>TOTAL EXPENDITURE</b>	<b>6,696,931</b>	<b>6,743,056</b>	<b>9,139,519</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-580,804	-588,804	-588,804
FEES, CHARGES & OTHER INCOME	-516,285	-545,077	-545,077
RECHARGES	-355,399	-355,399	-7,440,098
<b>TOTAL INCOME</b>	<b>-1,452,488</b>	<b>-1,489,280</b>	<b>-8,573,979</b>
<b>TOTAL BUDGET</b>	<b>5,244,443</b>	<b>5,253,776</b>	<b>565,540</b>



## Repairs & Maintenance

BUDGET SUMMARY		CASH LIMITED BUDGET		RECAST
SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	REPAIRS & MAINTENANCE	1,867,623	1,867,623	0
	<b>TOTAL BUDGET</b>	<b>1,867,623</b>	<b>1,867,623</b>	<b>0</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
PREMISES COSTS	1,867,623	1,867,623	1,867,623
SUPPORT SERVICES	0	0	10,862
<b>TOTAL EXPENDITURE</b>	<b>1,867,623</b>	<b>1,867,623</b>	<b>1,878,485</b>
<b>INCOME</b>			
RECHARGES	0	0	-1,878,485
<b>TOTAL INCOME</b>	<b>0</b>	<b>0</b>	<b>-1,878,485</b>
<b>TOTAL BUDGET</b>	<b>1,867,623</b>	<b>1,867,623</b>	<b>0</b>

# Housing Services

<b>BUDGET SUMMARY</b>	<b>REVISED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>2016/2017</b>	<b>2017/2018</b>
<b>SUMMARY HOUSING REVENUE ACCOUNT</b>		
	£	£
<b>INCOME</b>		
DWELLING RENTS	45,102,000	46,940,000
NON-DWELLING RENTS	937,000	955,000
CHARGES FOR SERVICES AND FACILITIES	351,000	355,000
INCOME FROM SOLAR PV FEED IN TARIFF	1,500,000	1,500,000
INTEREST	28,000	25,000
<b>TOTAL INCOME</b>	<b>47,918,000</b>	<b>49,775,000</b>
<b>EXPENDITURE</b>		
SUPERVISION AND MANAGEMENT COSTS	4,909,000	5,476,000
SPECIAL EXPENSES (GROUND MAINTENANCE ETC)	714,000	617,000
SHELTERED HOUSING - LANDLORD COSTS	348,000	505,000
REPAIRS AND MAINTENANCE	14,453,000	16,189,000
CAPITAL CHARGES	14,386,000	16,135,000
PROVISION FOR BAD & DOUBTFUL DEBTS	465,000	482,000
CONTRIBUTION TO CAPITAL PROGRAMME (CERA)	12,995,000	11,350,000
<b>TOTAL EXPENDITURE</b>	<b>48,270,000</b>	<b>50,754,000</b>
<b>NET SURPLUS/-DEFICIT FOR THE YEAR</b>	<b>-352,000</b>	<b>-979,000</b>
<b>BALANCE BROUGHT FORWARD</b>	<b>6,435,045</b>	<b>6,083,045</b>
<b>BALANCE CARRIED FORWARD</b>	<b>6,083,045</b>	<b>5,104,045</b>

## Adult Social Care

### BUDGET SUMMARY

### CASH LIMITED BUDGET

### RECAST

SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	OLDER PEOPLE	18,391,933	19,436,664	22,149,264
	PHYSICAL DISABILITY & SENSORY IMPAIRMENT	4,952,266	4,957,190	4,903,539
	GENERIC SERVICES	-1,078,438	-980,920	0
	MENTAL ILLNESS	2,494,168	2,350,503	2,115,566
	LEARNING DISABILITIES	11,866,305	11,271,507	13,329,251
	SENIOR MANAGEMENT / SUPPORT SERVICES	2,009,572	1,984,027	0
	<b>TOTAL BUDGET</b>	<b>38,635,806</b>	<b>39,018,971</b>	<b>42,497,620</b>

### Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	15,120,894	14,426,894	13,758,158
PREMISES COSTS	239,040	213,721	213,721
TRANSPORT COSTS	441,666	429,566	429,566
SUPPLIES & SERVICES	588,345	684,413	684,413
3RD PARTY PAYMENTS	31,414,251	32,376,985	32,376,985
TRANSFER PAYMENTS	4,135,108	4,135,108	4,135,108
SUPPORT SERVICES	9,200	9,200	10,466,464
CAPITAL FINANCING	0	0	282,838
<b>TOTAL EXPENDITURE</b>	<b>51,948,504</b>	<b>52,275,887</b>	<b>62,347,253</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-6,261,823	-6,261,823	-6,261,823
FEES, CHARGES & OTHER INCOME	-6,944,225	-6,888,443	-6,888,443
RECHARGES	-106,650	-106,650	-6,699,367
<b>TOTAL INCOME</b>	<b>-13,312,698</b>	<b>-13,256,916</b>	<b>-19,849,633</b>
<b>TOTAL BUDGET</b>	<b>38,635,806</b>	<b>39,018,971</b>	<b>42,497,620</b>

# Education

## BUDGET SUMMARY

## CASH LIMITED BUDGET

## RECAST

SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	DELEGATED SCHOOL BUDGETS	78,601,803	79,648,134	79,648,134
	TOTAL FOR SCHOOLS	78,601,803	79,648,134	79,648,134
	EDUCATION ENRICHMENT AND INTERVENTION	2,061,120	1,962,353	2,334,415
	EARLY YEARS EDUCATION	745,923	758,619	670,014
	SUPPORTING ACHIEVEMENT	2,578,772	2,394,833	15,673,479
	TOTAL FOR NON SCHOOLS	5,385,815	5,115,805	18,677,908
	<b>TOTAL BUDGET</b>	<b>83,987,618</b>	<b>84,763,939</b>	<b>98,326,042</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	76,244,824	77,272,771	76,299,474
PREMISES COSTS	4,982,602	4,982,602	4,982,602
TRANSPORT COSTS	258,148	258,148	258,148
SUPPLIES & SERVICES	7,812,087	7,570,461	7,570,461
3RD PARTY PAYMENTS	1,771,545	1,771,545	1,771,545
TRANSFER PAYMENTS	22,287	22,287	22,287
SUPPORT SERVICES	6,810,309	6,810,309	18,057,370
CAPITAL FINANCING	120,000	120,000	4,966,331
<b>TOTAL EXPENDITURE</b>	<b>98,021,802</b>	<b>98,808,123</b>	<b>113,928,218</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-8,050,717	-8,050,717	-8,050,717
FEES, CHARGES & OTHER INCOME	-1,381,367	-1,391,367	-1,391,367
RECHARGES	-4,602,100	-4,602,100	-6,160,092
<b>TOTAL INCOME</b>	<b>-14,034,184</b>	<b>-14,044,184</b>	<b>-15,602,176</b>
<b>TOTAL BUDGET</b>	<b>83,987,618</b>	<b>84,763,939</b>	<b>98,326,042</b>

# Children's Social Care

## BUDGET SUMMARY

## CASH LIMITED BUDGET

## RECAST

SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	BUSINESS SUPPORT	1,135,146	1,106,013	0
	CHILD & FAMILY INCLUSION	613,755	588,062	805,597
	CHILDREN'S DISABILITY SERVICE	440,151	444,442	489,005
	CHILDREN'S SOCIAL CARE	11,667,867	11,774,247	13,708,101
	<b>TOTAL BUDGET</b>	<b>13,856,919</b>	<b>13,912,764</b>	<b>15,002,703</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	8,290,235	8,336,760	7,971,497
PREMISES COSTS	45,732	45,732	45,732
TRANSPORT COSTS	236,972	236,972	236,972
SUPPLIES & SERVICES	1,399,255	1,412,455	1,412,455
3RD PARTY PAYMENTS	3,905,299	3,905,299	3,905,299
TRANSFER PAYMENTS	2,268,693	2,264,813	2,264,813
SUPPORT SERVICES	0	0	2,490,606
CAPITAL FINANCING	0	0	48,699
<b>TOTAL EXPENDITURE</b>	<b>16,146,186</b>	<b>16,202,031</b>	<b>18,376,073</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-2,157,391	-2,157,391	-2,157,391
FEES, CHARGES & OTHER INCOME	-15,135	-15,135	-15,135
RECHARGES	-116,741	-116,741	-1,200,844
<b>TOTAL INCOME</b>	<b>-2,289,267</b>	<b>-2,289,267</b>	<b>-3,373,370</b>
<b>TOTAL BUDGET</b>	<b>13,856,919</b>	<b>13,912,764</b>	<b>15,002,703</b>

# Housing and Economy

## BUDGET SUMMARY

## CASH LIMITED BUDGET

## RECAST

SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	BUSINESS & INVESTMENT	946,367	999,884	1,717,500
	STRATEGY & DEVELOPMENT	949,069	769,809	1,185,475
	HERITAGE & ARCHIVES	514,235	529,195	992,597
	STRATEGIC ASSETS	494,864	478,303	258,232
	DESIGN SERVICES	73,645	-59,816	0
	FACILITIES MANAGEMENT	643,530	738,309	370,643
	CATERING SERVICE	361,761	384,564	290,411
	DEPARTMENTAL SUPPORT	335,683	276,202	0
	LIBRARY SERVICES	1,494,283	1,511,861	2,189,886
	ARTS SERVICE	202,296	196,422	397,964
	HOUSING BENEFIT	-581,127	-581,127	98,192
	PROPERTY INVESTMENT	57,133	56,976	132,338
	HOUSING OPTIONS	1,081,825	1,236,093	1,330,831
	<b>TOTAL BUDGET</b>	<b>6,573,564</b>	<b>6,536,675</b>	<b>8,964,069</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	9,256,881	9,118,737	8,629,399
PREMISES COSTS	3,597,247	3,694,077	3,694,077
TRANSPORT COSTS	118,285	108,777	108,777
SUPPLIES & SERVICES	3,543,235	3,367,908	3,367,908
3RD PARTY PAYMENTS	2,930,894	2,450,001	2,450,001
TRANSFER PAYMENTS	42,715,586	43,203,419	43,203,419
SUPPORT SERVICES	198,479	126,815	5,312,568
CAPITAL FINANCING	0	0	2,455,367
<b>TOTAL EXPENDITURE</b>	<b>62,360,607</b>	<b>62,069,734</b>	<b>69,221,516</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-48,737,455	-48,227,384	-48,227,384
FEES, CHARGES & OTHER INCOME	-4,661,845	-4,697,777	-4,697,777
RECHARGES	-2,387,743	-2,607,898	-7,332,286
<b>TOTAL INCOME</b>	<b>-55,787,043</b>	<b>-55,533,059</b>	<b>-60,257,447</b>
<b>TOTAL BUDGET</b>	<b>6,573,564</b>	<b>6,536,675</b>	<b>8,964,069</b>

# Environment & Planning

## BUDGET SUMMARY

## CASH LIMITED BUDGET

## RECAST

SERVICE	DESCRIPTION	2016/2017	2017/2018	2017/2018
<b>Net Cost by Service</b>				
		£	£	£
	FOOD / HEALTH & SAFETY	560,459	569,203	520,381
	ENVIRONMENTAL PROTECTION & CONTROL	695,815	640,458	839,823
	LICENSING / TRADING STANDARDS	549,898	481,191	692,279
	CEMETERIES & CREMATORIA	-653,664	-650,366	-371,013
	REFUSE COLLECTION & DISPOSAL	16,237,010	16,578,800	19,322,565
	OTHER CLEANSING	1,186,838	1,245,119	1,454,448
	PARKS & OPEN SPACES	2,366,580	2,448,935	2,247,186
	INTERGRATED TRANSPORT	4,324,942	4,376,662	996,667
	CAR PARKS & DECRIMINALISED PARKING	-506,609	-505,459	-481,346
	ROAD SAFETY & SCHOOL CROSSING PATROLS	110,085	121,865	175,418
	HIGHWAYS MAINTENANCE	4,331,656	4,290,253	6,738,470
	DEVELOPMENT MANAGEMENT & PLANNING POLICY	217,303	255,339	865,356
	EMERGENCY PLANNING	132,000	132,000	0
	LOCAL LAND CHARGES	-115,758	-121,466	0
	DEPARTMENTAL SUPPORT	1,007,634	1,037,031	0
	<b>TOTAL BUDGET</b>	<b>30,444,189</b>	<b>30,899,565</b>	<b>33,000,234</b>

## Analysis by Expenditure and Income

	£	£	£
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	14,124,633	14,495,004	13,801,634
PREMISES COSTS	1,685,700	1,694,241	1,694,241
TRANSPORT COSTS	8,361,507	8,230,306	8,230,306
SUPPLIES & SERVICES	1,654,490	1,662,092	1,662,092
3RD PARTY PAYMENTS	21,591,246	21,992,592	21,992,592
SUPPORT SERVICES	0	0	5,330,406
CAPITAL FINANCING	323,607	323,607	5,194,583
<b>TOTAL EXPENDITURE</b>	<b>47,741,183</b>	<b>48,397,842</b>	<b>57,905,854</b>
<b>INCOME</b>			
GRANTS & OTHER CONTRIBUTIONS	-12,064,502	-12,234,060	-12,234,060
FEES, CHARGES & OTHER INCOME	-4,912,141	-4,943,866	-4,943,866
RECHARGES	-320,351	-320,351	-7,727,694
<b>TOTAL INCOME</b>	<b>-17,296,994</b>	<b>-17,498,277</b>	<b>-24,905,620</b>
<b>TOTAL BUDGET</b>	<b>30,444,189</b>	<b>30,899,565</b>	<b>33,000,234</b>

## 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 1.6%.</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>a) Staff restructures and allocation of non specialist work to client departments</p> <p>b) Changes in legislation/guidance and Local Government Re-organisation(LGR)</p> <p>a) A number of services have increased or introduced new fees and charges in line with the Council's cost recovery policy</p> <p>b) Retendering of contracts e.g. supported living and reprographics</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>Retendering may not produce the anticipated savings and costs could increase.</p>	<p>Re-prioritise and manage service demands.</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>Through the Council's budget monitoring and control arrangements.</p>
<p>Service Pressures:</p> <p>Provision has not been made to cover the changes in demand for all services.</p>	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 the member/officer working group consideration and recommendation to the Board.