

A meeting of the **CABINET** will be held in **CIVIC SUITE 0.1A, PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON, PE29 3TN** on **THURSDAY, 22 JANUARY 2015** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

**Contact
(01480)**

APOLOGIES

1. MINUTES (Pages 1 - 4)

To approve as a correct record the Minutes of the meeting held on 11th December 2014.

**A Roberts
388015**

2. MEMBERS' INTERESTS

To receive from Members declarations as to disclosable pecuniary and other interests in relation to any Agenda Item.

3. DRAFT 2015/16 REVENUE BUDGET AND MEDIUM TERM FINANCIAL STRATEGY (2016/17) TO (2019/20) (Pages 5 - 34)

To consider a report by the Head of Resources on the draft 2015/16 Revenue Budget and Medium Term Financial Strategy (2016/17 to 2019/20).

**C Mason
388157
R Maxwell
388026**

Dated this 14 day of January 2015



Head of Paid Service

Notes

1. Disclosable Pecuniary Interests

(1) *Members are required to declare any disclosable pecuniary interests and unless you have obtained dispensation, cannot discuss or vote on the matter at the meeting and must also leave the room whilst the matter is being debated or voted on.*

(2) *A Member has a disclosable pecuniary interest if it -*

(a) relates to you, or

(b) is an interest of -

(i) your spouse or civil partner; or

(ii) a person with whom you are living as husband and wife; or

(iii) a person with whom you are living as if you were civil partners

and you are aware that the other person has the interest.

(3) *Disclosable pecuniary interests includes -*

- (a) *any employment or profession carried out for profit or gain;*
- (b) *any financial benefit received by the Member in respect of expenses incurred carrying out his or her duties as a Member (except from the Council);*
- (c) *any current contracts with the Council;*
- (d) *any beneficial interest in land/property within the Council's area;*
- (e) *any licence for a month or longer to occupy land in the Council's area;*
- (f) *any tenancy where the Council is landlord and the Member (or person in (2)(b) above) has a beneficial interest; or*
- (g) *a beneficial interest (above the specified level) in the shares of any body which has a place of business or land in the Council's area.*

Non-Statutory Disclosable Interests

(4) *If a Member has a non-statutory disclosable interest then you are required to declare that interest, but may remain to discuss and vote providing you do not breach the overall Nolan principles.*

(5) *A Member has a non-statutory disclosable interest where -*

- (a) *a decision in relation to the business being considered might reasonably be regarded as affecting the well-being or financial standing of you or a member of your family or a person with whom you have a close association to a greater extent than it would affect the majority of the council tax payers, rate payers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the authority's administrative area, or*
- (b) *it relates to or is likely to affect a disclosable pecuniary interest, but in respect of a member of your family (other than specified in (2)(b) above) or a person with whom you have a close association, or*
- (c) *it relates to or is likely to affect any body –*
 - (i) *exercising functions of a public nature; or*
 - (ii) *directed to charitable purposes; or*
 - (iii) *one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a Member or in a position of control or management.*

and that interest is not a disclosable pecuniary interest.

2. Filming, Photography and Recording at Council Meetings

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Please contact Democratic Services Team, Tel No. 01480 388004/e-mail Lisa.Jablonska@huntingdonshire.gov.uk if you have a general query on any Agenda Item, wish to tender your apologies for absence from the meeting, or would like information on any decision taken by the Committee/Panel.

Specific enquiries with regard to items on the Agenda should be directed towards the Contact Officer.

Members of the public are welcome to attend this meeting as observers except during consideration of confidential or exempt items of business.

Agenda and enclosures can be viewed on the District Council's website –
www.huntingdonshire.gov.uk (*under Councils and Democracy*).

If you would like a translation of Agenda/Minutes/Reports or would like a large text version or an audio version please contact the Elections & Democratic Services Manager and we will try to accommodate your needs.

Emergency Procedure

In the event of the fire alarm being sounded and on the instruction of the Meeting Administrator, all attendees are requested to vacate the building via the closest emergency exit.

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HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the CABINET held in the Civic Suite, Room 1A, Pathfinder House, St. Mary's Street, Huntingdon, PE29 3TN on Thursday, 11 December 2014.

PRESENT: Councillor J D Ablewhite – Chairman.

Councillors B S Chapman, D B Dew,
J A Gray, R B Howe, T D Sanderson and
D M Tysoe.

55. MINUTES

The Minutes of the meeting of the Cabinet held on 20th November 2014 were approved as a correct record and signed by the Chairman.

56. MEMBERS' INTERESTS

No declarations of interests were received from the Members present.

57. ZERO-BASED BUDGETING

Consideration was given to a report by the Head of Resources (a copy of which is appended in the Minute Book) on progress of the Zero Based Budgeting (ZBB) programme. Executive Councillors had considerable involvement in the programme and they were satisfied that the process had been robust and that much has been learned. There had been a mixed approach from services, though this could partly be attributed to a lack of understanding about how the Council defined ZBB and about what practical steps were required for the star chamber. The Cabinet discussed the approaches taken by individual services and their performance in the star chamber. The Corporate Management Team was charged with robustly enforcing the Cabinet's view that cultural change should be adopted along ZBB principles.

All services had been required to do more work on their individual budgets for inclusion in the draft budget, which was being prepared by Officers in conjunction with their respective Executive Councillors. There would be scope for further debate by Members and changes to be made before the budget was finalised in February.

Of the improvements that needed to be made to the process, the most important was to develop the Council's systems to provide the necessary financial / management information to enable Officers to manage and monitor their services. In particular, the new systems would resolve what service budgets included and what were deemed to be corporate costs. In addition, it was confirmed this information would be independently verified. The Cabinet requested that a plan of the action that would be taken leading to the introduction of the new systems was submitted to a future meeting.

The Cabinet noted the comments of Members of the Economic Well-being Overview and Scrutiny Panel. The Panel had welcomed the Cabinet's approach to working with them. The Chairman of the Panel invited all Executive Councillors to the Panel's meetings in the New Year to discuss their budget proposals. Further scrutiny work would be undertaken on their performance throughout the year.

RESOLVED

- a) that the ZBB process for the setting of the 2015/16 Budget and the Medium Term Financial Strategy and the "process" findings and "savings" to date be noted;
- b) that the revised timetable for the completion of all other Council services by November 2015 in preparation for the setting of the 2016/17 Budget and the Medium Term Financial Strategy be approved;
- c) that the comments of the Overview and Scrutiny Panel (Economic Well-Being) on the contents of the report be noted, and
- d) the process of the Star Chamber and the improvements to the robustness of financial information be noted.

58. COUNCIL TAX SUPPORT SCHEME 2015/2016

The Cabinet gave consideration to a report by the Benefits Manager (a copy of which is appended in the Minute Book) on a proposed change to the Council Tax Support Scheme for 2015/2016. The change would mean that all child maintenance was disregarded in the Council's calculations, which would result in those who were in receipt of this type of income having greater levels of Council Tax Support entitlement.

It was reported that the change would affect approximately 350 households and would cost in the region of £2k. It would bring the Council into line with the majority of other Councils. The Overview and Scrutiny Panel (Social Well-Being) had supported the change. Having requested the Social Well-Being Panel to carry out an evaluation of the overall scheme and, in particular, its effect on employment trends, the Cabinet

RESOLVED

that the Council be recommended to approve the change to the local Council Tax Support scheme with effect from 1st April 2015.

59. ENERGY MANAGEMENT UPDATE

With the aid of a report by the Environment Team Leader (a copy of which is appended in the Minute Book) Executive Councillors received an update on the energy and cost savings that had been made through the Council's Carbon Management Plan 2009/14. In 2013/14 projects to the value of £183,000 had been implemented,

saving the council an estimated £55,000 per annum.

Members were informed that there was considerable scope to undertake further work. The Cabinet, therefore, supported a proposal to enter into a partnership with the County Council, the Greater London Authority and Local Partnerships to access the RE:FIT programme. The latter was a nationwide scheme involving an assessment of property to identify the potential for the installation of energy saving measures, leading to the option for preparation of a detailed Investment Grade Proposal outlining the cost of all potential projects and the guaranteed savings that would result. Initially the Council would commission free desk top energy assessments of the Council's nine main sites. Having noted that the Cabinet would be consulted before the subsequent stages of the programme were undertaken, Executive Councillors stressed that the revenue savings of such capital investments should be reflected in future budgets.

RESOLVED

- a) that the contribution of the Carbon Management Plan 2009/14 in assisting the Council to reduce its energy use and carbon emissions from its buildings and fleet be recognised.
- b) that support be given to the plans to enter into a partnership with the County Council, Greater London Authority and Local Partnerships to access the RE:FIT programme, allowing the Council to:
 - commission free desk top energy assessments of the Council's 9 main sites, and
 - explore the option of commissioning Investment Grade Proposals, where a business case for energy reduction is identified by the desk top assessment.

60. ANTI-SOCIAL BEHAVIOUR, CRIME AND POLICING ACT 2014

The Cabinet considered a report by the Head of Community (a copy of which is appended in the Minute Book) on the implications for the Council of the Anti-Social Behaviour, Crime and Policing Act 2014. The Act meant that enforcement would be streamlined and it gave the Council more control over its enforcement activities. With the exception of the Community Trigger, which was a duty, all the provisions of the Act constituted powers so the Council only had to use them if they were appropriate.

Executive Councillors were advised that Public Space Protection Orders and Dog Control Orders would expire if they were not reviewed and re-evidenced, thereby creating additional workloads. Members drew attention to the absence of available data on the likely benefits of the Act and on its objectives.

Comment was made that the Act could cause resources to be diverted to activities that had less benefit for the public and that the Community Trigger could be used in ways for which it was not intended and it could also have unintended consequences. Various ways of managing its use were discussed.

RESOLVED

- a) that the delegations to Officers, after liaison with Executive Councillors and Consultees, and to Enforcing Officers for dealing with the new powers contained in the Anti-Social Behaviour, Crime and Policing Act 2014, as set out in Section 6.1 of the report now submitted, be approved;
- b) that the delegations to Officers for dealing with the creation and maintenance of policies and procedures relating to the new powers contained in the Anti-Social Behaviour, Crime and Policing Act 2014, as set out in Section 6.1 of the report now submitted, be approved, and
- c) that Executive Councillors, Senior Officers and Overview and Scrutiny be requested to look at how enforcement under the Act should be undertaken in conjunction with the Police and to devise a draft scheme of thresholds for application to the Community Trigger and to report back on their findings.

Chairman

HUNTINGDONSHIRE DISTRICT COUNCIL

Title: Draft 2015/16 Revenue Budget and Medium Term Financial Strategy (2016/17 to 2019/20)

Meeting/Date: Overview & Scrutiny Panel (Economic Well-Being)
8th January 2015

Cabinet
22nd January 2015

Executive Portfolio: Resources: Councillor J A Gray

Report by: Head of Resources

Ward(s) affected: All Wards

Executive Summary:

Members are aware that for the first time the Council's budget is being prepared within the principles of Zero Based Budgeting (ZBB). At the December 2014 Panel meeting, a report was presented to members that detailed the ZBB process to date, including a summary of service efficiencies that the ZBB Heavy process had identified prior to review by the Star Chamber in late November.

Since then, services have been refining their ZBB Heavy submissions and along with other service efficiencies (via the ZBB Light process and Facing the Future) and the application of inflation where necessary, this report highlights the draft revenue budget for 2015/16 and the Medium Term Financial Strategy for the period 2016/17 to 2019/20 (MTFS). At this point in the budget setting process, the draft Net Service Expenditure budget for 2015/16 is £19.925m (the detailed draft 2015/16 Budget and MTFS is shown in Appendix 1).

Net Service Expenditure

Upon comparing the draft Net Service Expenditure budget to the 2014/15 Forecast Outturn and the Updated budget, there has been a net saving of £0.286m (1.4%) and £1.781m (8.2%) respectively, as shown in Table 1 below:

Table 1	Saving on Net Service Expenditure: 2014/15 to 2015/16									
	2014/15		2015/16				Variance to Forecast Outturn		Variance to Updated Budget	
	Forecast Outturn	Updated Budget	ZBB	FtF	Inflation	Base Budget				
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	%	£ 000's	%
Net Service Expenditure	20,211	21,706	(1,843)	(109)	171	19,925	(286)	(1.4)	(1,781)	(8.2)
Key: ZBB: Zero Based Budgeting FtF: Facing the Future										

The Capital Programme will be reported in February 2015, once the currently approved capital programme along with any new capital projects have been appraised via the new Capital Project Appraisal Methodology.

Government Funding

The total government funding used within the Draft 2015/16 Budget is £11.828m, this decreases to £11.122m by 2019/20.

- **New Homes Bonus**

On the 16th December, the Secretary of State for Communities and Local Government announced the 2015/16 New Homes Bonus allocation of £4.403m; this is an increase of £0.390m over what was included in the 2015/16-2018/19 Medium Term Plan. Over the period of the Medium Term Financial Strategy, this is modelled to increase to £5.814m by 2019/20.

- **Revenue Support Grant, Non-Domestic Rates and Council Tax Freeze Grant**

On the 18th December, the Secretary of State for Communities and Local Government announced the 2015/16 Revenue Support Grant (RSG) and the Non-Domestic Rates (NDR) baseline of £3.183m and £4.160m respectively, this is a net marginal increase of £24,000 over what was included in the 2015/16-2018/19 Medium Term Plan. Over the period of the Medium Term Financial Strategy, it is modelled that RSG will have gone and NDR increased to £5.308m by 2019/20.

Grant Support for 2015/16	£'000
Revenue Support Grant	3,183
New Homes Bonus	4,403
Council Tax Freeze grant	82
	7,668
Retained Non-domestic Rates	4,160
	11,828

Council Tax

At the Full Council meeting held in July 2014, the Portfolio Holder for Resources announced that the Council was aiming to freeze Council Tax for 2015/16 and subject to the outcome of the 2015/16 general election and reasonable economic forecasts, to freeze Council Tax for the period of the MTFS; this would maintain Council Tax at £133.18 from 2016/17 through to 2019/20.

Considering the estimates for the Provisional Settlement and assumptions relating to Retained Business Rates, Table 2 below shows that the Council will not be required to make contributions from the General Fund Balance to meet the Council's stated Council Tax commitment for 2015/16. However, over the period of the MTFS, General Fund Reserves will be fully depleted having reduced to below zero by 2019/20. This clearly shows that the Council will be required to make substantially more savings than have already been achieved as the current spend profile is "financially unsustainable".

Table 2	Achievement of Freeze of Council Tax for 2015/16 and the period of the Medium Term Financial Strategy				
	2015/16	2016/17	2017/18	2018/19	2019/20
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's
2015/16 Budget Cycle					
Net Service Expenditure	19,925	21,178	21,891	22,497	22,985
Technical Adjustments	(510)	(510)	(510)	(510)	(510)
Net Expenditure	19,415	20,668	21,381	21,987	22,475
Reserves required	181	(1,096)	(2,247)	(2,801)	(3,109)
Net Budget	19,596	19,572	19,134	19,186	19,366
Government Funding	(7,668)	(7,026)	(6,263)	(5,979)	(5,814)
Retained Business Rates	(4,160)	(4,661)	(4,868)	(5,084)	(5,308)
Council Tax Requirement	7,768	7,885	8,003	8,123	8,244
Council Tax Base (*)	58,329	59,204	60,092	60,993	61,908
Council Tax Level (**)	£133.18	£133.18	£133.18	£133.18	£133.18

It is recommended that Overview and Scrutiny provides comments to Cabinet in respect of the:

- savings that have been achieved (as shown on Table A in Appendix 1).
- further savings that should be considered.
- the detailed service budget pages (as shown on pages 9 to 17 in Appendix 1).
- the level of reserves currently modelled.
- its considerations in respect of freezing Council Tax for:
 - 2015/16, and
 - over the period covered by the Medium Term Financial Strategy (2016/17 to 2019/20).

1. PURPOSE

- 1.1 To update members on the Draft 2015/16 Revenue Budget and Medium Term Financial Strategy (MTFS) for the period 2016/17 to 2019/20 and how the budget has moved in comparison to the 2014/15 Updated Budget and the 2014/15 Forecast Outturn.

2. PREPARATION OF THE DRAFT BUDGET 2015/16, AND MEDIUM TERM FINANCIAL STRATEGY 2016/17 TO 2019/20

- 2.1 In November 2014, members were updated by both the Portfolio Holder for Resources and the Head of Resources on the Zero Based Budgeting (ZBB) process that has been followed in preparing the 2015/16 Budget. This update sought to reassure members of the:

- governance around the ZBB process itself,
- overall budget setting process, and the
- Star Chamber review that took place in late November.

- 2.2 Following the Star Chamber Heads of Services have been updating their budget submissions in respect of the ZBB Heavy services. In addition, the draft budget has also taken into account the following:

- conclusions of ZBB Light reviews
- changes to the Facing the Future programme, and the
- Grant Settlement relating to New Homes Bonus and Council Tax Freeze Grant and Funding Estimates for Revenue Support Grant and New Homes Bonus.

- 2.3 The detailed analysis of the draft 2015/16 Budget and MTFS (2016/17 to 2019/20) is attached at Appendix 1. At this stage the budget analysis does not include the Capital Programme, as this is currently subject to corporate project appraisal and will be reported to members in February 2015.

3. Savings and Growth

- 3.1 As well as being built around the principles of ZBB, the draft 2015/16 budget and MTFS has also taken into account the requirements of Facing the Future.

Zero Based Budgeting

- 3.2 Table A within Appendix 1 details the savings that have been accrued from the ZBB review across the Councils services, the net savings achieved are summarised below:

	£m
Expenditure	
• Employees	(0.964)
• Premised	(0.034)
• Supplies & Services	(1.449)
• Transport	(0.374)
• Benefit & Transfer Payments	(1.490)
	(4.311)
Income	
• Fees and Charges	2.438
Total change in Budget	(1.873)

Facing the Future

- 3.3 As per the 2014/15 Budget and Medium Term Plan 2016/17 to 2018/19 that was approved in February 2014, this included £0.497m in respect of Facing the Future projects, of which £0.388m has been removed from the 2014/15 base budget. The remaining £0.110m is allocated over the services as shown in Table 3 below (these savings are as reported to and approved by Full Council in February 2014).

Table 3	How Facing the Future has impacted on the 2015/16 Budget	
	Change in Facing the Future Initiatives	Reason for Change
	£ 000's	
Resources	(23)	Shared Services Savings in respect of Legal Services
Customer Services	(228)	CallCentre and IMD Shared Services
Operations	15	Reduction in grant income.
Development	127	Additional salaries, reduction in supplies expenditure, correction to fees and charges and savings from Building Control Shared Services.
Total	(109)	

- 3.4 Included within Facing the Future are the Shared Services savings that will accrue from the Strategic Partnership with South Cambridgeshire District Council and Cambridge City Council. Currently the Council is progressing with shared service arrangements for the Information Management Division, Legal Services and Building Control; however at this time the business cases for each of these services are not finalised, so an estimated saving of £0.224m (equating to 12.5% of net service spend for each service) has been included in the 2015/16 budget.

Growth

- 3.5 There has not been any growth within the budget except for items where it is unavoidable e.g. additional pension costs and statutory technical adjustments. There has not been any general service inflation but Pay Inflation of 1% has been included. It should be noted that in 2016/17 employers National Insurance costs will increase due to all staff moving over to Band A from the lower Band D, this change is built into the MTFS.
- 3.6 The unavoidable growth or other statutory technical adjustments that have been included within Corporate Finance are shown in Table 4 below:

Table 4	Corporate Budget Items and the impact on the 2015/16 budget (value > £50,000)					
Item of Unavoidable Growth	Forecast 2014/15	Updated Budget 2014/15	Budget 2015/16	Amount of Growth in 2015/16		Reason for Growth
	£ 000's	£ 000's	£ 000's	Against Forecast £ 000's	Against Updated Budget £ 000's	
Minimum Revenue Provision	1,331	1,623	1,574	243	(49)	Additional capital spend due to the Council not funding capital expenditure from other sources (grants/capital receipts)
Pension Contribution	789	789	1,135	346	346	Actuarial revaluation
Insurance	366	335	394	28	59	Additional premium costs

4. SUMMARY DRAFT BUDGET 2015/16 and MEDIUM TERM FINANCIAL STRATEGY 2016/17 TO 2019/20

Council Tax Freeze

- 4.1 At the Full Council meeting held in July 2014, it was announced that the Council would commit to freezing Council Tax for 2015/16 and over the next 4 years subject to the outcome of the 2015 general election and reasonable economic forecasts.

Government Grant

4.2 New Homes Bonus

On the 16th December, the Secretary of State for Communities and Local Government announced that the 2015/16 New Homes Bonus allocation for the Council will be £4.403m, this is an increase of £0.390m (9.8%) over what was included in the 2015/16 to 2018/19 Medium Term Plan approved in February 2014. Future NHB is currently modelled based on the 2014/15 Housing Trajectory; this will be updated in January when the 2015/16 Housing Trajectory is published. It should be noted that NHB is a critical funding stream for the Council and is wholly reliant on the success of local housing growth.

4.3 Council Tax Freeze Grant

With regard to Council Tax Freeze Grant (CTFG), this was confirmed last year.

4.4 Revenue Support Grant, Non-Domestic Rates

On the 18th December, the Secretary of State for Communities and Local Government announced the 2015/16 Revenue Support Grant (RSG) and the Non-Domestic Rates (NDR) baseline of £3.183m and £4.160m respectively, this is a net marginal increase of £24,000 over what was included in the

2015/16 to 2018/19 Medium Term Plan. Over the period of the Medium Term Financial Strategy, it is modelled that RSG will have gone and NDR increased to £5.308m for 2019/20.

Grant Support for 2015/16	£'000
Revenue Support Grant	3,183
New Homes Bonus	4,403
Council Tax Freeze grant	82
	7,668
Retained Non-domestic Rates	4,160
	11,828

- 4.5 Over the MTFS period, there is a significant change in government funding, with NDR gradually increasing, NHB rising then falling and RSG falling away. Over the period there is a net reduction of £0.624m (5.3%). This represents a significant change in “funding philosophy” in that local government central funding will be primarily based on both the national and local growth agenda rather than other funding criteria i.e. deprivation, demography etc.

	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
NDR	4,160	4,661	4,868	5,084	5,308
RSG	3,183	1,900	921	442	0
NHB	4,403	5,126	5,342	5,537	5,814
	11,746	11,687	11,131	11,063	11,122
----- Loss of Grant -----					
Year-on-Year Reduction	(0.5%) (£59)	(4.8%) (£556)		(0.6%) (£68)	0.5% £59
Cumulative Loss in Grant	(0.5%) (£59)				
	(5.2%) (£615)				
	(5.8%) (£683)				
	(5.3%) (£624)				

Impact on Reserves

- 4.6 The General Fund Balance at the start of 2014/15 was £8.684m; considering the forecast outturn (based on the November 2014 Dashboard) the General Fund Balance at the end 2014/15 is estimated to be £8.950m. Ensuring that the commitment to Council Tax is achieved for 2015/16, it is anticipated that the Council will be able to make a fair contribution to Reserves. However, as shown in Table 5 below over the period of the MTFS reserves will be fully depleted, which means that the Councils current budget is “financially unsustainable”.

Table 5	Forecast 2014/15 £ 000's	Budget 2015/16 £ 000's	Medium Term Financial Strategy			
			2016/17 £ 000's	2017/18 £ 000's	2018/19 £ 000's	2019/20 £ 000's
General Fund						
Brought forward	8,684	8,950	9,131	8,035	5,788	2,987
Contribution (to)/from	266	181	(1,096)	(2,247)	(2,801)	(3,109)
Carried forward	8,950	9,131	8,035	5,788	2,987	(122)

Summary Draft Budget 2015/16 and Medium Term Financial Strategy 2016/17 to 2019/20

4.7 Incorporating the:

- Savings and Growth budget changes noted in para 3,
- Council Tax freeze commitment,
- assumptions relating to Government Grant, and
- the contributions to and from the General Fund Balance,

the Draft 2015/16 Budget and Medium Term Financial Strategy delivers a budget as shown in Table 6 below:

Table 6	Forecast	Updated Budget	Budget	Medium Term Financial Strategy			
	2014/15 £ 000's	2014/15 £ 000's	2015/16 £ 000's	2016/17 £ 000's	2017/18 £ 000's	2018/19 £ 000's	2019/20 £ 000's
What services are provided							
Directors and Corporate Resources	2,769	2,894	2,662	2,662	2,675	2,692	2,701
Customer Services	1,875	2,177	1,621	1,650	1,662	1,673	1,685
Operations	44,310	44,735	42,559	42,684	42,740	42,797	42,850
Development	9,334	9,512	8,863	8,991	9,043	9,095	9,148
Community	3,703	3,992	3,805	3,932	3,787	3,791	3,820
Leisure & Health	2,947	3,138	3,067	3,058	3,078	3,098	3,118
Corporate Finance	7,427	7,961	7,196	7,283	7,296	7,404	7,450
Gross Expenditure	3,744	4,285	4,481	5,207	5,866	6,265	6,536
	76,109	78,694	74,254	75,467	76,147	76,815	77,308
Where the money comes from to provide services							
Income & Fees	(55,899)	(56,986)	(54,329)	(54,289)	(54,256)	(54,318)	(54,323)
Technical Adjustments & Charges outside of revenue	(611)	(611)	(510)	(510)	(510)	(510)	(510)
Net Expenditure	19,599	21,097	19,415	20,668	21,381	21,987	22,475
• Reserves	266	(1,232)	181	(1,096)	(2,247)	(2,801)	(3,109)
Budget Requirement	19,865	19,865	19,596	19,572	19,134	19,186	19,366
• Non-Domestic Rates	(4,218)	(4,218)	(4,160)	(4,661)	(4,868)	(5,084)	(5,308)
• Revenue Support Grant (RSG)	(4,562)	(4,562)	(3,183)	(1,900)	(921)	(442)	0
• New Homes Bonus (****)	(3,344)	(3,344)	(4,403)	(5,126)	(5,342)	(5,537)	(5,814)
• Council Tax Freeze Grant (**)	(82)	(82)	(82)	0	0	0	0
• Collection Fund Deficit (***)	(21)	(21)	0	0	0	0	0
Council Tax							
- Requirement	7,638	7,638	7,768	7,885	8,003	8,123	8,244
- Base (*)	57,357	57,357	58,329	59,204	60,092	60,993	61,908
- Per Band D	133.18	133.18	133.18	133.18	133.18	133.18	133.18
Assumptions							
* Increase in Council Tax Base	Assumed there is an annual increase in the base of 1.5%.						
** Council Tax Freeze Grant	Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG).						
*** Collection Fund Deficit	For 2015/16 and the MTFS period this has not yet been calculated.						
**** New Homes Bonus	Based on 2014/15 housing trajectory adjusted for CLG notified reduced new build. 2015/16 housing trajectory will be used post Christmas.						

5. LEGAL IMPLICATIONS

There are no direct legal implications arising from this report.

6. RESOURCE IMPLICATIONS

The resource implications have been shown within the main body of this report.

7. COMMENTS OF OVERVIEW AND SCRUTINY

7.1 The Economic Well-Being Scrutiny Panel has welcomed the new format of the report and has supported the Executive Councillor for Resources' expression

of gratitude for the work of the Resources section in preparing the Budget. Members have further recognised the significant milestone that producing a Budget surplus represents.

- 7.2 The Panel has been acquainted with the provisions made and trends in various areas. Members have also questioned the Executive Councillors present at the meeting about the saving they have made, what their plans are for the future and what impact any changes will have on the public. They have noted:
- the portfolio for Customer Services has identified in the order of £500k in savings. This is in addition to £2m in savings in recent years. Further areas of potential savings are being investigated;
 - the portfolio for Resources has identified approximately £450 in savings. This portfolio will make significant investments in the next few years to generate income, and
 - the Executive Leader has referred to his intention to pursue an overall strategy of investment in assets to produce income coupled with a more commercial approach to appropriate services. He will challenge Officers to achieve savings targets earlier than indicated in the report and has stressed that, where changes are to be made to services, Overview and Scrutiny will be involved in assessing their impact on residents.
- 7.3 The aim is for the Council to produce a surplus each year and capital investments are a key way that this will be achieved. The current report does not contain figures for asset investments. Generally, it is expected that for every £13m invested, £1m of income will be produced. The Council could potentially borrow £60 and it is planned to introduce a framework to enable investment decisions to be made. The Economic Scrutiny Panel has supported this approach and has asked for regular monitoring reports on progress.
- 7.4 The Panel has been made aware that future government grant is likely to change if there is a change in Government. There is a possibility that the eligibility criteria will change from a performance basis to a needs basis. The Panel has noted that the District would still qualify for grant if the latter is introduced. The other way that income from the Government might vary is through changes to the New Homes Bonus. However, it is likely that if it is removed, this income will be received in another form.
- 7.5 All areas of the Council will be defining their service standards and levels over the next year. The Panel is of the view that the impact of any changes should be assessed. The comment has been made that benchmarking should take place; in which case, some areas could potentially experience an increase in their standards.
- 7.6 On the question of Council Tax, the Panel has noted that increasing it over the period of the MTFS would not achieve the order of savings the Council will have to make. Members have supported the alternative approach of investing in capital assets to produce a surplus so that the Council is self-reliant.
- 7.7 In summary, the Scrutiny Panel has:
- noted the information presented in the report by the Head of Resources;

- supported the general intention not to use reserves. Given future uncertainty, it is recommended that the position should be reviewed next year but that reserves should not fall below £3m. Their use should be justified by the value they achieve for the Council;
- endorsed the proposal to freeze Council Tax for 2015/16 and the intention to freeze Council Tax over the period of the MTFS, and
- recommended that the work to be undertaken over the coming year to define service levels and standards is subject to an assessment of the impact of any changes on the public.

8. REASONS FOR THE RECOMMENDED DECISIONS

8.1 To enable members of the Panel to comment on the:

- financial results of ZBB and other service changes and their impact on service budgets.
- the implications on reserves in supporting a freeze in Council Tax.

9. LIST OF APPENDICES INCLUDED

Appendix 1 – DRAFT 2015/16 Budget & Medium Term Financial Strategy 2016/17 to 2019/20

BACKGROUND PAPERS

Working papers in Resources; Accountancy Services

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DRAFT

2015/16 Budget

&

Medium Term Financial

Strategy

2016/17

to

2019/20

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Strategic Budget Summary

Savings and Growth

The 2015/16 budget and the Medium Term Financial Strategy has been constructed following a Zero Based Budgeting approach. For the 2015/16 budget, the following services have been subject to a “ZBB Heavy” approach, in that the budgets have been fundamentally rebuilt from the “bottom to the top”:

- Resources; Accountancy, Audit & Risk, Procurement and Legal
- Operations; Car Parking and Green Space
- Community; Health Protection and Animal Welfare (including Pest Control)
- Leisure & Health; One Leisure

For all other services, they have been subject to a “ZBB Light” approach, which has effectively been a table-top review of service budgets. Over the next year, all services that have only received a “Light” approach will be subject to a “Heavy” review.

The breakdown of how costs have been reduced or income increased by subjective type and service is shown below, further detailed analysis is shown in the service budget papers later in this report:

Table A	Impact of ZBB across Services										
	2014/15	2015/16								Variance	
		Expenditure changes						Income changes	Non ZBB changes	Total	2014/15 to 2015/16
	Updated Budget	Employee	Premises	Supplies & Services	Transport	Benefit & Transfer Payments	Fees & Charges			Budget	
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	%
Directors and Corporate	2,605	(126)	(8)	(84)	(26)	1	12	11	2,385	(220)	(8.5)
Resources	95	(312)	(95)	(122)	(15)	0	104	(14)	(359)	(453)	(479.1)
Customer Services	5,159	(249)	(48)	(195)	(25)	(1,475)	1,634	(167)	4,635	(524)	(10.2)
Operations	5,478	(129)	96	(425)	(243)	(1)	(78)	76	4,773	(705)	(12.9)
Development	1,930	57	1	(197)	(28)	1	(21)	158	1,902	(29)	(1.5)
Community	2,529	(63)	(33)	30	(19)	(2)	(273)	16	2,185	(344)	(13.6)
Leisure & Health	291	(490)	53	(323)	(18)	0	637	12	163	(128)	(44.2)
Corporate Finance	3,619	347	0	(134)	0	(14)	423	0	4,241	623	17.2
Net Expenditure	21,706	(964)	(34)	(1,449)	(374)	(1,490)	2,438	92	19,925	(1,781)	(8.2)
		(4,311)									

• Facing the Future

In addition to the savings that have been identified via ZBB, the Facing the Future programme continues and where projects and programmes have been included in the previous Medium Term Plan process, or where new Facing the Future projects and programmes have been developed, these have been included within this Medium Term Financial Strategy. The changes to service budgets are shown

in Table B below. This also includes savings of £0.224m for shared services as a consequence of the Strategic Partnership with South Cambridgeshire District Council and Cambridge City Council.

Table B	How Facing the Future has impacted on the 2015/16 Budget	
	Change in Facing the Future Initiatives	Reason for Change
	£ 000's	
Resources	(23)	Shared Services Savings in respect of Legal Services
Customer Services	(228)	CallCentre and IMD Shared Services
Operations	15	Reduction in grant income.
Development	127	Additional salaries, reduction in supplies expenditure, correction to fees and charges and savings from Building Control Shared Services.
Total	(109)	

- Growth

In the main, service growth expenditure has not been included; however inflation has been applied in respect of Pay and a reflection of the additional costs relating to statutory changes to employers contributions from 2016/17.

There are items of expenditure where growth is unavoidable and where these have occurred, the ZBB process requires that they are recognised and included. Also within growth are such items as inflation and adjustments to corporate related expenditure (e.g. minimum revenue provision and pension contributions); these are detailed in Table C below where such growth exceeds £50,000.

Table C	Corporate Budget Items and the impact on the 2015/16 budget (value > £50,000)					
Item of Unavoidable Growth	Forecast 2014/15	Updated Budget 2014/15	Budget 2015/16	Amount of Growth in 2015/16		Reason for Growth
	£ 000's	£ 000's	£ 000's	Against Forecast £ 000's	Against Updated Budget £ 000's	
Minimum Revenue Provision	1,331	1,623	1,574	243	(49)	Additional capital spend due to the Council not funding capital expenditure from other sources (grants/capital receipts)
Pension Contribution	789	789	1,135	346	346	Actuarial revaluation
Insurance	366	335	394	28	59	Additional premium costs

- Summary Impact of ZBB, Facing the Future and Growth

Overall, ZBB, Facing the Future and Growth have resulted in a net reduction in the Councils budget of £0.286m (1%) and £1.781m (8%) when compared to the 2014/15 Forecast Outturn and the Updated budget respectively. A service by service summary is shown in Table D below.

Table D	2014/15		2015/16				Variance: 2015/16 Budget to 2014/15	
Service	Forecast Outturn	Updated Budget	ZBB	Facing the Future	Growth	Budget	Forecast Outturn	Updated Budget
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	%	%
Directors and Corporate	2,471	2,605	(231)	0	11	2,385	(3%)	(8%)
Resources	(118)	95	(440)	(23)	9	(359)	203%	(479%)
Customer Services	4,867	5,159	(337)	(228)	41	4,635	(5%)	(10%)
Operations	5,293	5,478	(780)	15	60	4,773	(10%)	(13%)
Development	1,655	1,930	(177)	127	21	1,902	15%	(1%)
Community	2,356	2,529	(360)	0	16	2,185	(7%)	(14%)
Leisure & Health	451	291	(141)	0	12	162	(64%)	(44%)
Corporate Finance	3,235	3,619	623	0	0	4,242	31%	17%
Net Expenditure	20,211	21,706	(1,843)	(109)	171	19,925		

Forecast Outturn **20,211** —————> **(286)** <————— **19,925** **(1%)**

Updated Budget **21,706** —————> **(1,781)** <————— **19,925** **(8%)**

Revenue spending and sources of income

Income

The Council generates a considerable proportion of its own funding from the various services it provides; these range from income from One Leisure and Car Parking through to charging for the use of the Document Centre and Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.

In addition the Council also generates income from corporate activity, this mainly centres around Treasury Management; however this is considerably less than in recent years because of the current extremely low interest rate environment.

Government Grant

The government provides a fair proportion of the core funding of the Council. Some of this funding is in relation to specific services e.g. Housing Benefit; but some of the funding is in support of general activity. With regard to

- New Homes Bonus (NHB), on the 16th December the government made an announcement on in respect of New Homes Bonus and that the 2015/16 settlement would be £4.403m.
- Council Tax Freeze Grant (CTFG), the Council knows its allocation for 2015/16 as this was agreed in the 2014/15 settlement, this was for £82,000.
- On the 18th December the government announced the Revenue Support Grant (RSG) and Non-Domestic Rates (NDR) 2015/16 provisional settlement for the Council. The relative allocations for RSG and NDR are £3.183m and £4.160m respectively.

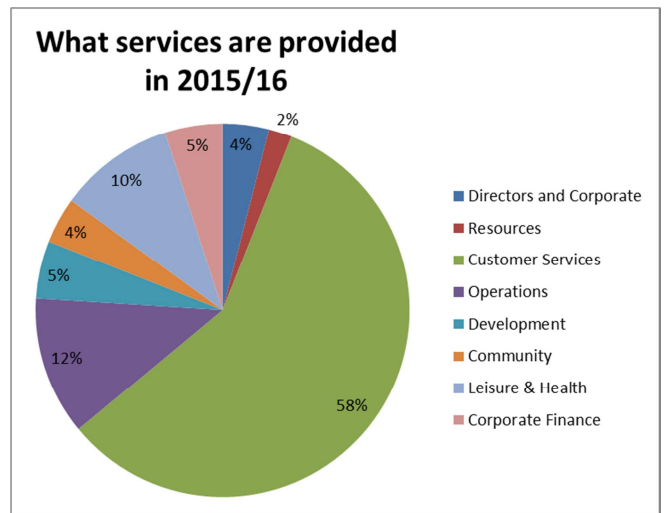
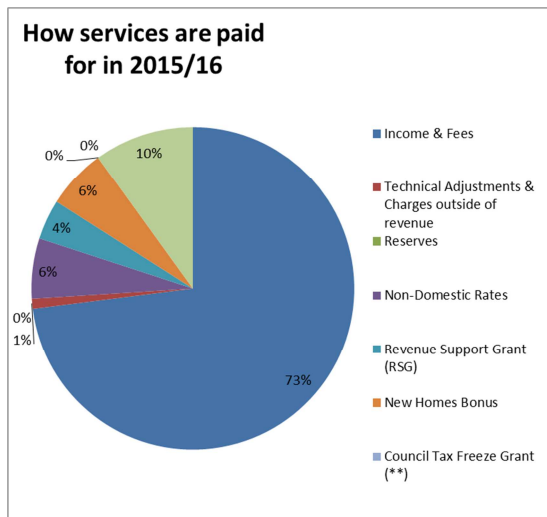
Council Tax

Members will recall that at the Full Council meeting held in July 2014, the Portfolio Holder for Resources announced that the Council was aiming to freeze Council Tax for 2015/16. Subject to the outcome of the 2015/16 general election and reasonable economic forecasts, the intention will be to freeze Council Tax for the period of the MTFS; thus Council Tax would remain at £133.18 from 2016/17 through to 2019/20 as well as 2015/16.

Summary Budget

Considering the commitment made to Freeze Council Tax for 2015/16 and over the MTFs period and the ZBB process followed for the budget setting process, this results in the funding statement shown in Table E below.

Table E	Forecast	Updated Budget	Budget	Medium Term Financial Strategy			
	2014/15 £ 000's	2014/15 £ 000's	2015/16 £ 000's	2016/17 £ 000's	2017/18 £ 000's	2018/19 £ 000's	2019/20 £ 000's
What services are provided							
Directors and Corporate Resources	2,769	2,894	2,662	2,662	2,675	2,692	2,701
Customer Services	1,875	2,177	1,621	1,650	1,662	1,673	1,685
Operations	44,310	44,735	42,559	42,684	42,740	42,797	42,850
Development	9,334	9,512	8,863	8,991	9,043	9,095	9,148
Community	3,703	3,992	3,805	3,932	3,787	3,791	3,820
Leisure & Health	2,947	3,138	3,067	3,058	3,078	3,098	3,118
Corporate Finance	7,427	7,961	7,196	7,283	7,296	7,404	7,450
Gross Expenditure	3,744	4,285	4,481	5,207	5,866	6,265	6,536
Gross Expenditure	76,109	78,694	74,254	75,467	76,147	76,815	77,308
Where the money comes from to provide services							
Income & Fees	(55,899)	(56,986)	(54,329)	(54,289)	(54,256)	(54,318)	(54,323)
Technical Adjustments & Charges outside of revenue	(611)	(611)	(510)	(510)	(510)	(510)	(510)
Net Expenditure	19,599	21,097	19,415	20,668	21,381	21,987	22,475
Reserves	266	(1,232)	181	(1,096)	(2,247)	(2,801)	(3,109)
Budget Requirement	19,865	19,865	19,596	19,572	19,134	19,186	19,366
Non-Domestic Rates	(4,218)	(4,218)	(4,160)	(4,661)	(4,868)	(5,084)	(5,308)
Revenue Support Grant (RSG)	(4,562)	(4,562)	(3,183)	(1,900)	(921)	(442)	0
New Homes Bonus	(3,344)	(3,344)	(4,403)	(5,126)	(5,342)	(5,537)	(5,814)
Council Tax Freeze Grant (**)	(82)	(82)	(82)	0	0	0	0
Collection Fund Deficit (***)	(21)	(21)	0	0	0	0	0
Council Tax Requirement	7,638	7,638	7,768	7,885	8,003	8,123	8,244
- Base (*)	57,357	57,357	58,329	59,204	60,092	60,993	61,908
- Per Band D	133.18	133.18	133.18	133.18	133.18	133.18	133.18
Assumptions							
* Increase in Council Tax Base	Assumed there is an annual increase in the base of 1.5%.						
** Council Tax Freeze Grant	Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG).						
*** Collection Fund Deficit	For 2015/16 and the MTFs period this has not yet been calculated.						
**** New Homes Bonus	Based on 2014/15 housing trajectory adjusted for CLG notified reduced new build. 2015/16 housing trajectory will be used post Christmas.						

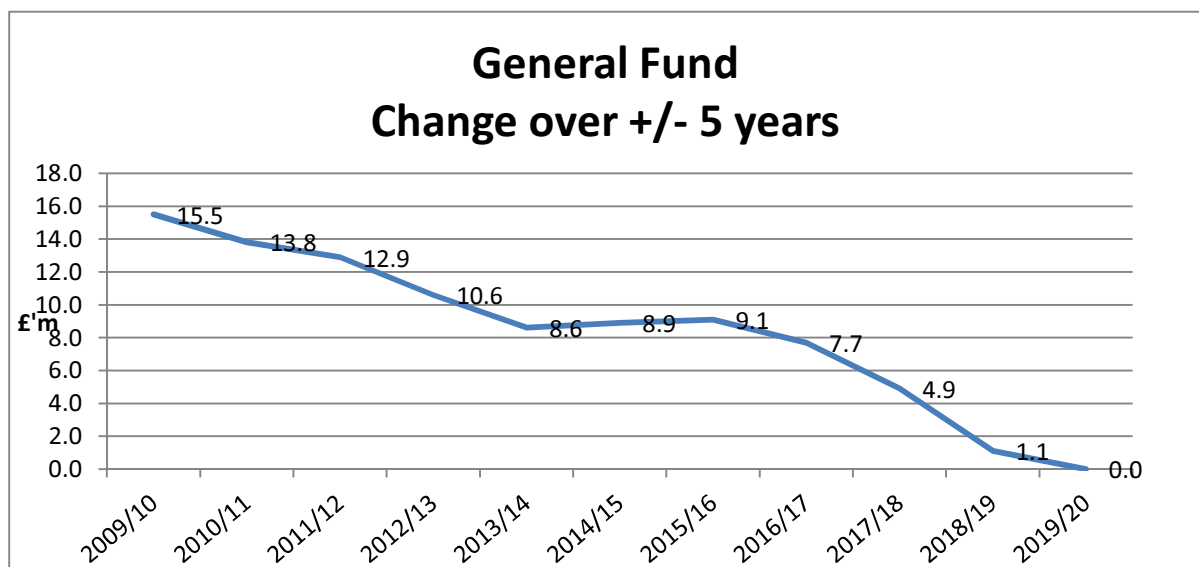


Revenue Reserves

The previous section has shown that the Council has met its stated commitment to freeze Council Tax from 2015/16 through to 2019/20. However, this commitment has required the extensive use of Revenue Reserves as is shown in Table F below.

Table F	Forecast	Budget	Medium Term Financial Strategy			
	2014/15 £ 000's	2015/16 £ 000's	2016/17 £ 000's	2017/18 £ 000's	2018/19 £ 000's	2019/20 £ 000's
General Fund						
Brought forward	8,684	8,950	9,131	8,035	5,788	2,987
Contribution (to)/from	266	181	(1,096)	(2,247)	(2,801)	(3,109)
Carried forward	8,950	9,131	8,035	5,788	2,987	(122)

What this table shows is that if the Council takes no further action, then the current financial position of the Council is not sustainable over the medium term. Further extensive service rationalisation is required to ensure that there is an adequate level of reserves.



Operational Budgets and Medium Term Financial Strategy

Subjective Analysis of Spend and Income

Huntingdonshire District Council													
Actual 2013/14	Subjective Analysis : Controllable spend		Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
					FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	≡Employees												
720,717	Hired Staff		568,494	509,450			(71,652)		437,798	437,798	437,798	437,798	437,798
499,080	Other staff costs		376,691	411,618			(74,759)		336,859	336,859	336,859	336,859	336,859
3,843,918	Pension & NI		3,858,471	4,095,166	0		(46,613)		4,048,553	4,446,765	4,491,233	4,536,145	4,581,507
34,240	Recruitment		23,435	26,239			(25,339)		900	900	900	900	900
17,482,358	Salary		17,228,924	18,471,769	50,000	(25,000)	(1,012,107)	137,883	17,622,545	17,759,974	17,936,776	18,120,347	18,300,753
1,747	Severance payments		8,123	0					0	0	0	0	0
226,583	Training		277,622	295,970			(80,722)		215,248	215,248	215,248	215,248	215,248
1,140,898	Additional pension payments		789,000	789,011			345,989		1,135,000	1,510,000	1,574,000	1,574,000	1,574,000
804,970	Severance costs		204,949	205,726			1,274		207,000	207,000	207,000	207,000	207,000
24,754,511			23,335,709	24,804,949	50,000	(25,000)	(963,929)	137,883	24,003,903	24,914,544	25,199,814	25,428,297	25,654,065
	≡Premises												
765,195	Energy Costs		777,218	753,245			8,634		761,879	761,879	761,879	761,879	761,879
229,403	Premises Cleaning		194,153	207,780	(2,500)		16,487		221,767	221,767	221,767	221,767	221,767
979,200	Rates		1,066,093	1,200,208			(90,220)	30,331	1,140,319	1,140,319	1,140,319	1,140,319	1,140,319
396,463	Rents		330,561	240,464		(40,000)	84,850	1,361	286,675	286,675	286,675	286,675	286,675
1,001,741	Repairs & Maintenance		816,598	785,214	(5,000)		19,521		799,735	799,735	799,735	799,735	799,735
111,907	Water Services		143,599	162,768			(18,257)		144,511	144,511	144,511	144,511	144,511
8,811	Fixtures & Fittings		10,119	4,040			(1,014)		3,026	3,026	3,026	3,026	3,026
23,643	Ground Maintenance Costs		30,382	28,176			(7,776)		20,400	20,400	20,400	20,400	20,400
50,628	Premises Insurance		45,623	45,623			(45,623)		0	0	0	0	0
3,566,993			3,414,346	3,427,518	(7,500)	(40,000)	(33,398)	31,692	3,378,313	3,378,313	3,378,313	3,378,313	3,378,313
	≡Transport												
57,577	Car Allowance		29,510	40,682			(40,682)		0	0	0	0	0
2,568	Contract Hire & operating leases		1,458	1,458			(1,458)		0	0	0	0	0
115,060	Mileage Allowance		167,466	200,948			(72,758)		128,190	128,190	128,190	128,190	128,190
1,200,778	Operating Costs		1,323,779	1,435,149			(281,899)		1,153,250	1,153,250	1,153,250	1,153,250	1,153,250
45,118	Pool Car		27,042	27,974			21,349		49,323	49,323	49,323	49,323	49,323
35,637	Public Transport		22,762	25,183			2,537		27,720	27,720	27,720	27,720	27,720
2,147	Vehicle Insurance		3,913	4,813			(222)		4,591	4,591	4,591	4,591	4,591
1,458,885			1,575,930	1,736,207			(373,133)		1,363,074	1,363,074	1,363,074	1,363,074	1,363,074
	≡Supplies & Services												
82,877	Catering		66,216	69,452			(38,202)		31,250	31,250	31,250	31,250	31,250
631,380	Communication and computing		668,287	655,601	100		(17,699)		638,002	606,002	606,002	606,002	606,002
94,320	Contributions paid		0	0					0	0	0	0	0
1,962,014	Equipment, furniture & materials		2,043,667	2,271,214	1,000		(424,665)		1,847,549	1,847,549	1,847,549	1,847,549	1,847,549
3,517	Expenses		4,413	4,133			(3,383)		750	750	750	750	750
616,408	Office expenses		654,346	682,148	(970)		(102,262)		578,916	578,916	578,916	578,916	578,916
1,648,002	Services		2,272,445	2,226,407		(62,491)	(510,131)		1,653,785	1,667,785	1,466,785	1,507,785	1,503,785
70,958	Uniform & laundry		35,568	43,442			17,455		60,897	60,897	60,897	60,897	60,897
17,208	Insurance - service related		6,378	22,137			27,755	1,137	51,029	51,029	51,029	51,029	51,029
379,493	Members Allowances		392,236	392,236			(12,686)		379,550	379,550	379,550	379,550	379,550
0	Contingencies & provisions		0	(225,277)			225,277		(0)	(0)	(0)	(0)	(0)
0	Vehicle sale under £10k		(6,634)	0					0	0	0	0	0
3,459	Burials Under Health Act		0	0					0	0	0	0	0
1,118,000	Minimum Revenue Provision		1,331,000	1,623,000			(49,000)		1,574,000	1,905,000	2,354,000	2,577,000	2,902,000
393,321	Insurance		366,146	335,458			58,687		394,145	394,145	394,145	394,145	394,145
2,496	Council tax booklet printing		1,700	2,619			(619)		2,000	2,000	2,000	2,000	2,000
68,077	External audit fees		90,000	116,682			(26,682)		90,000	90,000	90,000	90,000	90,000
99,539	Income collection costs		110,752	117,209			(7,919)		109,290	109,290	109,290	109,290	109,290
435,260	Interest paid		449,300	900,300			(334,300)		566,000	586,000	732,000	908,000	854,000
9,750	External fund consultants		8,850	9,033			717		9,750	9,750	9,750	9,750	9,750
(295,868)	Contributions received		0	0					0	0	0	0	0
(9,490)	Interest		0	0					0	0	0	0	0
7,330,721			8,494,671	9,245,794	130	(62,491)	(1,197,657)	1,137	7,986,913	8,319,913	8,713,913	9,153,913	9,420,913
	≡Benefit & Transfer Payments												
809,172	Contributions paid		824,165	958,421			(215,691)		742,730	742,730	742,730	742,730	742,730
526,694	Grants		331,410	340,335			(8,261)		332,074	302,074	302,074	302,074	302,074
123,409	Irrecoverable V A T		135,409	135,387			7		135,394	135,394	135,394	135,394	135,394
	Shared Service Savings				(225,722)				(225,722)	(225,722)	(225,722)	(225,722)	(225,722)
381,694	Levies		399,305	399,305			(5,014)		394,291	394,291	394,291	394,291	394,291
38,133,788	Benefits		37,369,384	37,369,384			(1,259,384)		36,110,000	36,110,000	36,110,000	36,110,000	36,110,000
39,974,758			39,059,673	39,202,832	(225,722)		(1,488,343)		37,488,768	37,458,768	37,458,768	37,458,768	37,458,768
	≡Renewals Fund Contribution												
138,184	Repairs & Renewals		229,510	274,912			(241,680)		33,232	33,232	33,232	33,232	33,232
138,184			229,510	274,912			(241,680)		33,232	33,232	33,232	33,232	33,232
	≡Income & Fees												
(114,521)	Commuted sums		(171,164)	(171,164)			19,833		(151,331)	(112,331)	(112,331)	(112,331)	(112,331)
(15,341,118)	Fees & charges		(13,648,874)	(14,584,488)	20,000	116,327	43,179		(14,404,982)	(14,394,982)	(14,362,982)	(14,424,982)	(14,424,982)
(39,110,047)	Government grants		(38,800,334)	(38,346,821)			1,885,385		(36,461,436)	(36,416,436)	(36,416,436)	(36,416,436)	(36,416,436)
(346,495)	Other grants and contributions		(338,011)	(299,011)		57,750	71,764		(169,497)	(169,497)	(169,497)	(169,497)	(169,497)
(2,001,374)	Rent		(2,056,451)	(2,112,326)	7,800		58,302		(2,046,224)	(2,046,224)	(2,046,224)	(2,046,224)	(2,046,224)
(965,754)	Sales		(999,506)	(959,149)			(62,780)		(1,021,929)	(1,021,929)	(1,021,929)	(1,021,929)	(1,021,929)
123,961	General bad debt provision		124,899	11,269			48,731		60,000	60,000	60,000	60,000	60,000
(247,151)	Interest earned		(91,289)	(606,110)			374,096		(232,014)	(286,014)	(285,014)	(285,014)	(290,014)
46,281	Bad debt provision		81,417	81,417			16,633		98,050	98,050	98,050	98,050	98,050
(57,956,217)			(55,899,313)	(56,986,383)	27,800	174,077	2,455,143		(54,329,363)	(54,289,363)	(54,256,363)	(54,318,363)	(54,323,363)
19,267,835	Service Net Expenditure		20,210,527	21,705,829	(155,292)	46,586	(1,842,997)	170,712	19,924,839	21,178,480	21,890,750	22,497,233	22,985,001
77,224,052	Gross Service Expenditure		76,109,840	78,692,212	(183,092)	(127,491)	(4,298,140)	170,712	74,254,202	75,467,843	76,147,113	76,815,596	77,308,364
(57,956,217)	Gross Service Income		(55,899,313)	(56,986,383)	27,800	174,077	2,455,143	0	(54,329,363)	(54,289,363)	(54,256,363)	(54,318,363)	(54,323,363)
19,267,835	Net Service Expenditure		20,210,527	21,705,829	(155,292)	46,586	(1,842,997)	170,712	19,924,839	21,178,480	21,890,750	22,497,233	22,985,001

Service Budgets by Head of Service

Directors and Corporate Management													
Actual 2013/14	Subjective Analysis : Controllable only		Forecast 2014/15	Budget 2014/15	Budget 2015/16				Medium Term Financial Strategy				
					FtF New	FtF System	ZBB	Inflation	2015/16 Budge	2016/17	2017/18	2018/19	2019/20
	☐Employees												
14,266		Hired Staff	13,871	13,871			(3,871)		10,000	10,000	10,000	10,000	10,000
4,934		Other staff costs	13,354	13,354			21,856		35,210	35,210	35,210	35,210	35,210
185,654		Pension & NI	241,291	243,065	0		15,866		258,931	280,169	282,971	285,801	288,659
19,168		Recruitment	20,633	20,633			(20,633)		0	0	0	0	0
802,489		Salary	975,832	1,125,724	0		(123,294)	9,654	1,012,084	1,022,205	1,032,427	1,042,751	1,053,179
31,734		Training	44,598	44,598			(15,775)		28,823	28,823	28,823	28,823	28,823
1,058,245			1,309,579	1,461,245	0		(125,851)	9,654	1,345,048	1,376,407	1,389,431	1,402,585	1,415,870
	☐Premises												
22,334		Rents	18,809	18,809			(7,609)		11,200	11,200	11,200	11,200	11,200
22,334			18,809	18,809			(7,609)		11,200	11,200	11,200	11,200	11,200
	☐Transport												
11,245		Car Allowance	7,330	7,330			(7,330)		0	0	0	0	0
19,563		Mileage Allowance	23,164	25,464			(6,214)		19,250	19,250	19,250	19,250	19,250
209		Pool Car	2,643	2,643			(1,643)		1,000	1,000	1,000	1,000	1,000
4,191		Public Transport	4,566	4,566			(2,926)		1,640	1,640	1,640	1,640	1,640
3,844		Operating Costs	7,759	7,759			(7,759)		0	0	0	0	0
39,053			45,462	47,762			(25,872)		21,890	21,890	21,890	21,890	21,890
	☐Supplies & Services												
12,640		Catering	2,357	2,357			4,893		7,250	7,250	7,250	7,250	7,250
93,806		Communication and computing	140,993	154,993			(22,982)		132,011	100,011	100,011	100,011	100,011
81,831		Equipment, furniture & materials	100,454	100,454			(36,011)		64,443	64,443	64,443	64,443	64,443
(51)		Expenses	1,336	1,336			(1,336)		0	0	0	0	0
134,065		Office expenses	151,550	137,550			(4,536)		133,014	133,014	133,014	133,014	133,014
668,165		Services	598,600	569,756			(11,465)		558,291	558,291	558,291	558,291	558,291
6,167		Insurance - service related	6,378	6,378				1,137	7,515	7,515	7,515	7,515	7,515
379,493		Members Allowances	392,236	392,236			(12,686)		379,550	379,550	379,550	379,550	379,550
1,376,115			1,393,904	1,365,060			(84,123)	1,137	1,282,074	1,250,074	1,250,074	1,254,074	1,250,074
	☐Benefit & Transfer Payments												
1,075		Grants	1,371	1,371			629		2,000	2,000	2,000	2,000	2,000
1,075			1,371	1,371			629		2,000	2,000	2,000	2,000	2,000
	☐Income & Fees												
(537,905)		Fees & charges	(276,213)	(266,813)			2,812		(264,001)	(264,001)	(264,001)	(264,001)	(264,001)
(81,529)		Government grants	(22,000)	(22,000)			9,000		(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
(619,434)			(298,213)	(288,813)			11,812		(277,001)	(277,001)	(277,001)	(277,001)	(277,001)
1,877,389	Service Net Expenditure		2,470,912	2,605,434	0		(231,014)	10,791	2,385,211	2,384,570	2,397,594	2,414,748	2,424,033
2,496,823	Gross Service Expenditure		2,769,125	2,894,247	0	0	(242,826)	10,791	2,662,212	2,661,571	2,674,595	2,691,749	2,701,034
(619,434)	Gross Service Income		(298,213)	(288,813)	0	0	11,812	0	(277,001)	(277,001)	(277,001)	(277,001)	(277,001)
1,877,389	Net Service Expenditure		2,470,912	2,605,434	0	0	(231,014)	10,791	2,385,211	2,384,570	2,397,594	2,414,748	2,424,033

Actual 2013/14	Objective Analysis : Controllable only		Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
					FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
208,166	Directors		356,191	356,191			103,533	3,501	463,225	472,516	477,148	481,826	486,551
735,749	Corporate		488,471	631,336			(87,891)	3,887	547,332	561,263	566,322	571,432	576,592
286,070	Democratic & Elec		1,038,263	1,029,920	0		(254,133)	3,403	779,190	755,298	758,601	765,936	765,305
647,404	HR & Payroll		587,987	587,987			7,476		595,463	595,493	595,523	595,554	595,585
1,877,389	Service Net Expen		2,470,912	2,605,434	0		(231,014)	10,791	2,385,211	2,384,570	2,397,594	2,414,748	2,424,033

Main changes from ZBB				
Inflation on salary and Insurance	£	£	£	£
Removal of Elections Manager and Democratic Manager			(99,000)	10,791
Childcare vouchers			25,000	
Realignment of budgets (removal of "just in case")			(157,014)	
	0	0	(231,014)	10,791

Head of Resources

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	Employees											
19,481	Hired Staff	52,091	35,992			(10,992)		25,000	25,000	25,000	25,000	25,000
7,785	Other staff costs	390	16,588			(15,438)		1,150	1,150	1,150	1,150	1,150
373,879	Pension & NI	222,771	290,988			(63,950)		227,038	247,613	250,089	252,590	255,116
1,501,515	Salary	893,845	1,110,811			(214,496)	8,863	905,178	914,130	923,171	932,303	941,526
12,078	Training	17,043	29,880			(7,098)		22,782	22,782	22,782	22,782	22,782
1,914,738		1,186,139	1,484,259			(311,974)	8,863	1,181,148	1,210,675	1,222,192	1,233,825	1,245,574
	Premises											
7,739	Energy Costs	4,920	4,920			80		5,000	5,000	5,000	5,000	5,000
1,116	Premises Cleaning	1,230	1,230					1,230	1,230	1,230	1,230	1,230
50,628	Premises Insurance	45,623	45,623			(45,623)		0	0	0	0	0
36,608	Rates	30,140	30,140			(15,140)	300	15,300	15,300	15,300	15,300	15,300
169,554	Rents	150,299	150,299			(30,299)		120,000	120,000	120,000	120,000	120,000
62,842	Repairs & Maintenance	67,151	63,151	0		(3,673)		59,478	59,478	59,478	59,478	59,478
352	Water Services	247	247			(47)		200	200	200	200	200
328,839		299,610	295,610	0		(94,702)	300	201,208	201,208	201,208	201,208	201,208
	Transport											
12,850	Car Allowance	2,146	13,352			(13,352)		0	0	0	0	0
1,121	Mileage Allowance	1,100	1,226			524		1,750	1,750	1,750	1,750	1,750
1,284	Pool Car	450	982			(82)		900	900	900	900	900
4,445	Public Transport	2,273	4,282			(1,682)		2,600	2,600	2,600	2,600	2,600
19,700		5,969	19,842			(14,592)		5,250	5,250	5,250	5,250	5,250
	Supplies & Services											
1,165	Catering	435	196			(196)		0	0	0	0	0
8,339	Communication and computing	6,364	5,849			(1,469)		4,380	4,380	4,380	4,380	4,380
74,534	Equipment, furniture & materials	65,314	76,077			(17,117)		58,960	58,960	58,960	58,960	58,960
23	Insurance - service related	0	15,759			20,755		36,514	36,514	36,514	36,514	36,514
56,904	Office expenses	57,014	63,605			(11,652)		51,953	51,953	51,953	51,953	51,953
121,373	Services	130,518	92,455			(16,755)		75,700	75,700	75,700	75,700	75,700
262,338		259,646	253,941			(26,434)		227,507	227,507	227,507	227,507	227,507
	Benefit & Transfer Payments											
14,635	Irrecoverable V A T	28,243	28,243					28,243	28,243	28,243	28,243	28,243
	Shared Service Savings			(22,736)				(22,736)	(22,736)	(22,736)	(22,736)	(22,736)
14,635		28,243	28,243	(22,736)				5,507	5,507	5,507	5,507	5,507
	Income & Fees											
(180,649)	Fees & charges	(139,448)	(182,077)			52,331		(129,746)	(129,746)	(129,746)	(129,746)	(129,746)
0	Government grants	(373)	0					0	0	0	0	0
(1,802,492)	Rent	(1,853,813)	(1,900,813)			51,363		(1,849,450)	(1,849,450)	(1,849,450)	(1,849,450)	(1,849,450)
(1,983,141)		(1,993,634)	(2,082,890)			103,694		(1,979,196)	(1,979,196)	(1,979,196)	(1,979,196)	(1,979,196)
	Renewals Fund Contribution											
88,082	Repairs & Renewals	95,589	95,589			(95,589)		0	0	0	0	0
88,082		95,589	95,589			(95,589)		0	0	0	0	0
645,192	Service Net Expenditure	(118,437)	94,594	(22,736)		(439,597)	9,163	(358,576)	(329,050)	(317,532)	(305,900)	(294,151)
2,628,332	Gross Service Expenditure	1,875,197	2,177,484	(22,736)	0	(543,291)	9,163	1,620,620	1,650,146	1,661,664	1,673,296	1,685,045
(1,983,141)	Gross Service Income	(1,993,634)	(2,082,890)	0	0	103,694	0	(1,979,196)	(1,979,196)	(1,979,196)	(1,979,196)	(1,979,196)
645,192	Net Service Expenditure	(118,437)	94,594	(22,736)	0	(439,597)	9,163	(358,576)	(329,050)	(317,532)	(305,900)	(294,151)

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
122,360	Head of Service	65,347	96,177			(9,985)	590	86,782	88,574	89,354	90,142	90,938
1,053,040	Legal	276,862	317,851	(22,736)		(137,170)	1,209	159,153	163,407	164,985	166,578	168,187
83,757	Procurement	80,559	83,825			(2,372)	493	81,946	83,622	84,265	84,914	85,570
186,735	Audit & Risk Managen	201,964	290,995			(59,223)	1,269	233,041	237,100	238,747	240,411	242,091
680,148	Finance	663,900	795,015			(154,258)	4,491	645,248	660,039	665,843	671,705	677,626
(1,480,847)	Commercial Estates	(1,407,069)	(1,489,269)	0		(76,587)	1,111	(1,564,745)	(1,561,792)	(1,560,726)	(1,559,650)	(1,558,563)
645,192	Service Net Expendit	(118,437)	94,594	(22,736)		(439,597)	9,163	(358,576)	(329,050)	(317,532)	(305,900)	(294,151)

Main changes from ZBB				£	£	£	£
Inflation on salary and NDR							9,163
Legal services shared service savings @ 12.5%				(22,736)			
Removal of Accountancy Assistant and part time Senior Accountant posts						(45,000)	
Principal Accountants posts changed to Senior Accountants post						(19,100)	
Removal of the Legal Service Manager, Legal Assistant and 2 Legal Support Officers						(122,000)	
Associated pension and NI for above changes						(51,160)	
Insurance now included in Corporate finance for budgeting purposes						(45,623)	
Removal of leased cars						(13,352)	
Removal of Repairs and Renewal funds - now within maintenance budgets						(95,589)	
Realignment of budgets (removal of "just in case")						(47,773)	
				(22,736)	0	(439,597)	9,163

Head of Customer Services

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	Employees											
228,987	Hired Staff	44,108	45,688			(45,688)		0	0	0	0	0
46,306	Other staff costs	41,843	42,286			(10,328)		31,958	31,958	31,958	31,958	31,958
899,028	Pension & NI	947,208	973,427			15,295		988,722	1,083,937	1,094,776	1,105,724	1,116,781
949	Recruitment	56	56			(56)		0	0	0	0	0
3,952,021	Salary	3,988,574	4,158,920			(179,032)	39,304	4,019,192	4,054,308	4,094,776	4,140,648	4,181,979
32,977	Training	57,563	63,659			(29,309)		34,350	34,350	34,350	34,350	34,350
5,160,268		5,079,352	5,284,036			(249,119)	39,304	5,074,221	5,204,553	5,255,860	5,312,680	5,365,069
	Premises											
1,655	Energy Costs	1,599	1,599			(399)		1,200	1,200	1,200	1,200	1,200
816	Premises Cleaning	1,002	2,252			(1,244)		1,008	1,008	1,008	1,008	1,008
4,343	Rates	4,440	4,640				93	4,733	4,733	4,733	4,733	4,733
135,371	Rents	145,159	171,362	(40,000)		(30,231)	1,361	102,492	102,492	102,492	102,492	102,492
8,633	Repairs & Maintenance	7,050	17,050			(16,478)		572	572	572	572	572
367	Water Services	214	214			(14)		200	200	200	200	200
151,184		159,464	197,117	(40,000)		(48,366)	1,454	110,205	110,205	110,205	110,205	110,205
	Transport											
11,617	Car Allowance	9,025	9,025			(9,025)		0	0	0	0	0
10,611	Mileage Allowance	21,619	22,417			(12,367)		10,050	10,050	10,050	10,050	10,050
1,242	Operating Costs	2,959	2,959			(182)		2,777	2,777	2,777	2,777	2,777
10,583	Pool Car	9,997	10,397			1,221		11,618	11,618	11,618	11,618	11,618
6,942	Public Transport	10,372	10,372			(4,252)		6,120	6,120	6,120	6,120	6,120
40,995		53,972	55,170			(24,605)		30,565	30,565	30,565	30,565	30,565
	Supplies & Services											
1,024	Catering	692	692			(442)		250	250	250	250	250
287,505	Communication and computing	293,694	299,249			(19,207)		280,042	280,042	280,042	280,042	280,042
524,377	Equipment, furniture & materials	553,405	560,619			(67,772)		492,847	492,847	492,847	492,847	492,847
1,084	Expenses	122	122			28		150	150	150	150	150
138,145	Office expenses	150,526	154,295			(14,601)		139,694	139,694	139,694	139,694	139,694
127,840	Services	110,252	153,058			(89,441)		63,617	58,617	63,617	63,617	63,617
1,086	Uniform & laundry	3,525	5,525			(2,726)		2,799	2,799	2,799	2,799	2,799
1,081,060		1,112,216	1,173,560			(194,161)		979,399	974,399	979,399	979,399	979,399
	Benefit & Transfer Payments											
397,794	Contributions paid	535,301	655,975			(213,731)		442,244	442,244	442,244	442,244	442,244
38,133,788	Benefits	37,369,384	37,369,384			(1,259,384)		36,110,000	36,110,000	36,110,000	36,110,000	36,110,000
	Shared Service Savings			(187,794)				(187,794)	(187,794)	(187,794)	(187,794)	(187,794)
38,531,581		37,904,685	38,025,359	(187,794)		(1,473,115)		36,364,450	36,364,450	36,364,450	36,364,450	36,364,450
	Income & Fees											
(2,327,973)	Fees & charges	(1,298,288)	(1,413,412)			(251,360)		(1,664,772)	(1,664,772)	(1,664,772)	(1,664,772)	(1,664,772)
(38,306,830)	Government grants	(38,225,515)	(38,243,880)			1,886,684		(36,357,196)	(36,357,196)	(36,357,196)	(36,357,196)	(36,357,196)
46,281	Bad debt provision	81,417	81,417			16,633		98,050	98,050	98,050	98,050	98,050
(40,588,522)		(39,442,386)	(39,575,875)			1,651,957		(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)
4,376,566	Service Net Expenditure	4,867,303	5,159,367	(187,794)	(40,000)	(337,408)	40,758	4,634,923	4,760,254	4,816,561	4,873,382	4,925,770
44,965,088	Gross Service Expenditure	44,309,689	44,735,242	(187,794)	(40,000)	(1,989,365)	40,758	42,558,841	42,684,172	42,740,479	42,797,300	42,849,688
(40,588,522)	Gross Service Income	(39,442,386)	(39,575,875)	0	0	1,651,957	0	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)	(37,923,918)
4,376,566	Net Service Expenditure	4,867,303	5,159,367	(187,794)	(40,000)	(337,408)	40,758	4,634,923	4,760,254	4,816,561	4,873,382	4,925,770

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
172,381	Head of Service	167,902	167,902			(79,940)	677	88,639	90,637	91,524	92,419	93,323
949,863	Customer Service:	989,498	1,139,789		(40,000)	(3,803)	9,652	1,105,638	1,127,292	1,137,786	1,153,385	1,164,140
499,122	Document Centre	485,341	473,227			(9,056)	2,715	466,886	470,793	479,285	482,813	486,375
1,808,691	Information Mana	1,728,624	1,728,624	(187,794)		(234,639)	8,366	1,314,557	1,345,325	1,356,258	1,367,302	1,378,455
787,597	Housing Needs	1,136,320	1,233,881			(100,646)	6,813	1,140,048	1,163,905	1,172,761	1,181,705	1,190,738
426,577	Housing Benefits	305,659	393,367			(1,475)	7,018	398,911	423,502	433,012	442,618	452,319
140,351	Local Tax Collectic	192,911	175,387			62,290	5,516	243,194	261,751	268,885	276,091	283,369
(408,017)	Council Tax Suppc	(138,952)	(152,810)			29,860		(122,950)	(122,950)	(122,950)	(122,950)	(122,950)
4,376,566	Service Net Exper	4,867,303	5,159,367	(187,794)	(40,000)	(337,408)	40,758	4,634,923	4,760,254	4,816,561	4,873,382	4,925,770

Main changes from ZBB				£	£	£	£
Inflation on salary and NDR							40,758
Movement of 2 BA post to the Corporate Team and the removal of 1 BA post						(123,000)	
Removal of 3 Benefit Assessment Officers posts						(60,100)	
Removal of 2 Fraud Investigators posts						(54,800)	
Removal of hired staff budgets						(45,688)	
Change in housing benefit grant funding						162,209	
MTP savings for Customer services						(25,000)	
Increase in Bad debt provision						(16,000)	
Reduction in training budget						(29,000)	
Movement of the call centre					(40,000)		
IMD Shared service savings @ 12.5%				(187,794)			
Realignment of budgets (removal of "just in case")						(146,029)	
				(187,794)	(40,000)	(337,408)	40,758

Head of Operations													
Actual 2013/14	Subjective Analysis : Controllable only		Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
					FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	☐Employees												
438,707		Hired Staff	433,822	397,837			(16,039)		381,798	381,798	381,798	381,798	381,798
386,395		Other staff costs	254,178	258,178			(21,452)		236,726	236,726	236,726	236,726	236,726
919,021		Pension & NI	968,110	977,719			3,384		981,103	1,069,409	1,080,103	1,090,904	1,101,813
195		Recruitment	2,246	2,246			(1,846)		400	400	400	400	400
3,889,331		Salary	4,116,385	4,130,878			(61,041)	40,112	4,109,949	4,150,471	4,191,398	4,232,734	4,274,484
36,766		Training	51,690	51,690			(31,759)		19,931	19,931	19,931	19,931	19,931
5,670,415			5,826,431	5,818,548			(128,754)	40,112	5,729,907	5,858,735	5,910,356	5,962,493	6,015,152
	☐Premises												
201,847		Energy Costs	195,723	190,923			(14,994)		175,929	175,929	175,929	175,929	175,929
24,424		Rents	14,396	(101,984)			114,990		13,006	13,006	13,006	13,006	13,006
389,231		Repairs & Maintenance	326,946	293,766	(5,000)		68,972		357,738	357,738	357,738	357,738	357,738
10,042		Water Services	34,850	36,350			(8,680)		27,670	27,670	27,670	27,670	27,670
77,635		Premises Cleaning	60,061	60,061	(2,500)		25,787		83,348	83,348	83,348	83,348	83,348
8,930		Ground Maintenance Costs	17,507	17,507			693		18,200	18,200	18,200	18,200	18,200
455,277		Rates	540,049	687,629			(91,130)	20,062	616,561	616,561	616,561	616,561	616,561
1,167,385			1,189,532	1,184,252	(7,500)		95,638	20,062	1,292,452	1,292,452	1,292,452	1,292,452	1,292,452
	☐Transport												
6,070		Car Allowance	6,724	7,273			(7,273)		0	0	0	0	0
14,960		Mileage Allowance	15,624	29,121			(10,261)		18,860	18,860	18,860	18,860	18,860
1,142,983		Operating Costs	1,245,680	1,341,192			(232,503)		1,108,689	1,108,689	1,108,689	1,108,689	1,108,689
13,483		Pool Car	5,745	5,745			5,805		11,550	11,550	11,550	11,550	11,550
4,753		Public Transport	0	0			1,200		1,200	1,200	1,200	1,200	1,200
2,147		Vehicle Insurance	3,913	4,813			(222)		4,591	4,591	4,591	4,591	4,591
1,184,396			1,277,686	1,388,144			(243,254)		1,144,890	1,144,890	1,144,890	1,144,890	1,144,890
	☐Supplies & Services												
40,038		Catering	41,454	41,454			(41,254)		200	200	200	200	200
33,453		Communication and computing	39,562	39,562	100		(15,065)		24,597	24,597	24,597	24,597	24,597
372,126		Equipment, furniture & materials	408,133	565,430	1,000		(189,784)		376,646	376,646	376,646	376,646	376,646
138		Expenses	390	390			(390)		0	0	0	0	0
48,246		Office expenses	52,994	62,994	(970)		(9,445)		52,579	52,579	52,579	52,579	52,579
155,395		Services	360,305	220,060			(77,207)		142,853	142,853	142,853	142,853	142,853
58,484		Uniform & laundry	19,202	19,202			25,141		44,343	44,343	44,343	44,343	44,343
7,018		Insurance - service related	0	0			7,000		7,000	7,000	7,000	7,000	7,000
714,898			922,040	949,092	130		(301,004)		648,218	648,218	648,218	648,218	648,218
	☐Benefit & Transfer Payments												
6,725		Irrecoverable V A T	3,952	3,952			(1,210)		2,742	2,742	2,742	2,742	2,742
56,774		Contributions paid	35,758	44,340			0		44,340	44,340	44,340	44,340	44,340
63,499			39,710	48,292			(1,210)		47,082	47,082	47,082	47,082	47,082
	☐Income & Fees												
(3,396,582)		Fees & charges	(3,508,440)	(3,616,190)			(23,353)		(3,639,543)	(3,639,543)	(3,639,543)	(3,639,543)	(3,639,543)
(18,065)		Government grants	(9,792)	(12,492)			(10,748)		(23,240)	(23,240)	(23,240)	(23,240)	(23,240)
(94,103)		Rent	(92,998)	(101,748)	7,800		7,624		(86,324)	(86,324)	(86,324)	(86,324)	(86,324)
(127,027)		Sales	(132,010)	(45,260)			(85,440)		(130,700)	(130,700)	(130,700)	(130,700)	(130,700)
(128,994)		Other grants and contributions	(126,671)	(87,671)			14,039	15,000	(58,632)	(58,632)	(58,632)	(58,632)	(58,632)
(114,521)		Communed sums	(171,164)	(171,164)			19,833		(151,331)	(112,331)	(112,331)	(112,331)	(112,331)
(3,879,293)			(4,041,075)	(4,034,525)	7,800	15,000	(78,045)		(4,089,770)	(4,050,770)	(4,050,770)	(4,050,770)	(4,050,770)
	☐Renewals Fund Contribution												
65,934		Repairs & Renewals	78,962	123,739			(123,739)		0	0	0	0	0
65,934			78,962	123,739			(123,739)		0	0	0	0	0
4,987,234	Service Net Expenditure		5,293,286	5,477,542	430	15,000	(780,368)	60,174	4,772,779	4,940,607	4,992,228	5,044,365	5,097,024
8,866,527	Gross Service Expenditure		9,334,361	9,512,067	(7,370)	0	(702,323)	60,174	8,862,549	8,991,377	9,042,998	9,095,135	9,147,794
(3,879,293)	Gross Service Income		(4,041,075)	(4,034,525)	7,800	15,000	(78,045)	0	(4,089,770)	(4,050,770)	(4,050,770)	(4,050,770)	(4,050,770)
4,987,234	Net Service Expenditure		5,293,286	5,477,542	430	15,000	(780,368)	60,174	4,772,779	4,940,607	4,992,228	5,044,365	5,097,024

Actual 2013/14	Objective Analysis : Controllable only		Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
					FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
0		Head of Service	78,031	78,031			13,306	670	92,007	93,894	94,782	95,678	96,583
852,499		Street Cleansing	938,795	976,457			(94,145)	4,908	887,220	901,570	907,814	914,119	920,488
927,809		Operations Mangement	918,213	975,010			(513,385)	3,222	464,846	475,386	479,555	483,767	488,020
1,084,912		Green Spaces	1,039,590	1,070,376			139,686	10,764	1,220,826	1,295,395	1,309,271	1,323,284	1,337,438
11,215		Public Conveniences	21,423	21,423			(8,023)		13,400	13,400	13,400	13,400	13,400
253,740		Fleet Management	257,325	288,210			(41,418)	1,190	247,982	252,133	253,675	255,231	256,804
1,007,456		Facilities Management	1,110,030	1,144,130	(1,500)		(160,161)	16,268	998,737	1,006,983	1,010,371	1,013,793	1,017,249
(109,977)		Markets	(126,217)	(120,217)			29,859	1,013	(89,345)	(88,603)	(88,321)	(88,035)	(87,747)
(1,165,352)		Car Parks	(1,099,726)	(1,153,004)			(83,165)	7,148	(1,229,021)	(1,223,403)	(1,221,053)	(1,218,679)	(1,216,281)
199,170		Environmental & Energy	134,069	135,819	1,330	15,000	15,199	1,617	168,965	173,787	175,503	177,236	178,987
1,925,761		Waste Management	2,021,753	2,061,307	600		(78,120)	13,374	1,997,161	2,040,064	2,057,231	2,074,570	2,092,081
4,987,234	Service Net Expenditure		5,293,286	5,477,542	430	15,000	(780,368)	60,174	4,772,779	4,940,607	4,992,228	5,044,365	5,097,024

Main changes from ZBB				
Inflation on salary and NDR	£	£	£	£
MLEI funding		15,000		60,174
Reduction in the use of diesel			(52,000)	
Removal of vehicle leases from budget			(22,000)	
Reduction in maintenance budget			(55,000)	
Removal of Other IT hardware budget			(148,000)	
Removal of parking charges from budget			(102,000)	
Realignment of budgets (removal of "just in case")			(401,368)	
			(780,368)	60,174

Head of Development

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	⊖ Employees											
2,902	Other staff costs	16,446	24,906			(24,706)		200	200	200	200	200
510,594	Pension & NI	482,848	517,286			36,454		553,740	608,856	614,945	621,094	627,305
7,608	Recruitment	0	0					0	0	0	0	0
2,021,045	Salary	1,922,265	2,155,528	50,000	(25,000)	45,013	21,495	2,247,036	2,269,506	2,292,201	2,315,123	2,338,274
43,802	Training	18,279	18,279			721		19,000	19,000	19,000	19,000	19,000
2,585,950		2,439,838	2,715,999	50,000	(25,000)	57,482	21,495	2,819,975	2,897,562	2,926,346	2,955,417	2,984,779
	⊖ Premises											
19,645	Energy Costs	19,026	19,026			974		20,000	20,000	20,000	20,000	20,000
23,991	Rents	21,761	21,761			1,644		23,405	23,405	23,405	23,405	23,405
1,959	Repairs & Maintenance	11,060	11,060			(4,560)		6,500	6,500	6,500	6,500	6,500
19,199	Water Services	15,879	15,879			3,521		19,400	19,400	19,400	19,400	19,400
64,794		67,726	67,726			1,579		69,305	69,305	69,305	69,305	69,305
	⊖ Transport											
4,672	Car Allowance	1,669	1,669			(1,669)		0	0	0	0	0
2,568	Contract Hire & operating lease	1,458	1,458			(1,458)		0	0	0	0	0
30,785	Mileage Allowance	40,643	52,643			(16,043)		36,600	36,600	36,600	36,600	36,600
4,455	Operating Costs	22,868	22,868			(22,868)		0	0	0	0	0
10,536	Pool Car	3,299	3,299			9,801		13,100	13,100	13,100	13,100	13,100
5,610	Public Transport	1,741	1,741			4,359		6,100	6,100	6,100	6,100	6,100
58,626		71,678	83,678			(27,878)		55,800	55,800	55,800	55,800	55,800
	⊖ Supplies & Services											
4,498	Catering	303	303			1,197		1,500	1,500	1,500	1,500	1,500
30,230	Communication and computing	20,325	20,325			(5,629)		14,696	14,696	14,696	14,696	14,696
56,988	Equipment, furniture & materials	47,533	47,533			7,267		54,800	54,800	54,800	54,800	54,800
224	Expenses	850	850			(850)		0	0	0	0	0
62,627	Office expenses	54,035	54,035			(18,670)		35,365	35,365	35,365	35,365	35,365
367,820	Services	784,176	784,176	(62,491)		(170,318)		551,367	600,367	426,367	401,367	401,367
307	Uniform & laundry	936	936			(436)		500	500	500	500	500
0	Insurance - service related	0	0					0	0	0	0	0
522,695		908,158	908,158	(62,491)		(187,439)		658,228	707,228	533,228	508,228	508,228
	⊖ Benefit & Transfer Payments											
260,509	Contributions paid	176,959	176,959			8,177		185,136	185,136	185,136	185,136	185,136
213,163	Grants	32,006	32,006			(7,006)		25,000	25,000	25,000	25,000	25,000
5,048	Irrecoverable V A T	5,454	5,454			0		5,454	5,454	5,454	5,454	5,454
	Shared Service Savings			(15,191)				(15,191)	(15,191)	(15,191)	(15,191)	(15,191)
478,719		214,419	214,419	(15,191)		1,171		200,399	200,399	200,399	200,399	200,399
	⊖ Renewals Fund Contribution											
11,337	Repairs & Renewals	1,620	1,620					1,620	1,620	1,620	1,620	1,620
11,337		1,620	1,620					1,620	1,620	1,620	1,620	1,620
	⊖ Income & Fees											
(2,376,932)	Fees & charges	(1,890,315)	(1,903,315)	20,000	116,327	(19,771)		(1,786,759)	(1,786,759)	(1,786,759)	(1,786,759)	(1,786,759)
(94,329)	Rent	(98,624)	(98,624)			(1,376)		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
(23,874)	Sales	(16,476)	(16,476)			4,576		(11,900)	(11,900)	(11,900)	(11,900)	(11,900)
(10,000)	Other grants and contributions	(42,750)	(42,750)			(5,000)		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(2,505,134)		(2,048,165)	(2,061,165)	20,000	159,077	(21,571)		(1,903,659)	(1,903,659)	(1,903,659)	(1,903,659)	(1,903,659)
1,216,987	Service Net Expenditure	1,655,274	1,930,435	54,809	71,586	(176,656)	21,495	1,901,668	2,028,255	1,883,038	1,887,110	1,916,472
3,722,121	Gross Service Expenditure	3,703,439	3,991,600	34,809	(87,491)	(155,085)	21,495	3,805,327	3,931,914	3,786,697	3,790,769	3,820,131
(2,505,134)	Gross Service Income	(2,048,165)	(2,061,165)	20,000	159,077	(21,571)	0	(1,903,659)	(1,903,659)	(1,903,659)	(1,903,659)	(1,903,659)
1,216,987	Net Service Expenditure	1,655,274	1,930,435	54,809	71,586	(176,656)	21,495	1,901,668	2,028,255	1,883,038	1,887,110	1,916,472

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
223,850	Head of Service	137,350	153,750			(76,412)	590	77,928	79,720	80,500	81,288	82,084
(576,178)	Development Management	(237,510)	(164,935)		116,327	(16,160)	7,908	(56,859)	(28,012)	(17,196)	(6,272)	4,761
1,102,274	Planning Policy	1,030,986	1,200,516	20,000		(116,397)	6,473	1,110,592	1,182,756	1,017,195	1,000,719	1,009,327
330,438	Housing Strategy	286,938	286,938	50,000	(25,000)	(15,290)	1,928	298,575	305,423	308,174	310,952	313,758
109,904	Economic Development	336,637	323,637		(19,741)	18,954	1,193	324,043	328,476	330,032	331,603	333,190
11,657	Public Transport	11,050	11,050			8,150		19,200	19,200	19,200	19,200	19,200
68,673	Transportation Strategy	102,823	102,823			(37,803)		65,020	65,020	65,020	65,020	65,020
(53,631)	Building Control	(13,000)	16,656	(15,191)		58,302	3,402	63,169	75,671	80,113	84,600	89,131
1,216,987	Service Net Expenditure	1,655,274	1,930,435	54,809	71,586	(176,656)	21,495	1,901,668	2,028,255	1,883,038	1,887,110	1,916,472

Main changes from ZBB				£	£	£	£
Inflation on salary and NDR							21,495
Changes to organisational structure						45,013	
Rephasing of spend						(86,000)	
Increase in application fees						(18,000)	
Removal of lease car costs						(24,326)	
Realignment of budgets (removal of "just in case")						(93,343)	
Building Control shared service savings @ 12.5%				(15,191)			
MTP Fall out and re-phase 14/15 project costs					(62,491)		
Removal of fees as not able to sell expertise				20,000			
Change in Regs & loss of Sainsburys and Morrisons site income					116,327		
MTP fall out - St Neots Town Centre Advice grant					42,750		
No Review yet but Vacancies in Planning off - setting in 2014/15				50,000	(25,000)		
				54,809	71,586	(176,656)	21,495

Head of Community

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	≡ Employees											
5,414	Hired Staff	686	686			6,314		7,000	7,000	7,000	7,000	7,000
12,522	Other staff costs	25,925	25,925			(14,227)		11,698	11,698	11,698	11,698	11,698
333,571	Pension & NI	361,168	398,441			(2,294)		396,147	434,941	439,290	443,683	448,120
1,540	Recruitment	0	0					0	0	0	0	0
1,379,540	Salary	1,434,811	1,598,241			(54,930)	15,433	1,558,744	1,541,331	1,556,745	1,572,312	1,588,035
1,747	Severance payments	8,123	0					0	0	0	0	0
20,921	Training	29,438	29,438			2,388		31,826	31,826	31,826	31,826	31,826
1,755,256		1,860,151	2,052,731			(62,749)	15,433	2,005,415	2,026,796	2,046,559	2,066,519	2,086,679
	≡ Premises											
14,177	Energy Costs	11,109	11,109			2,091		13,200	13,200	13,200	13,200	13,200
13,798	Premises Cleaning	15,126	15,126			7,500		22,626	22,626	22,626	22,626	22,626
25,690	Rates	23,683	23,683			2,117	516	26,316	26,316	26,316	26,316	26,316
9,091	Rents	(35,532)	(35,532)			36,364		832	832	832	832	832
249,280	Repairs & Maintenance	190,762	190,762			(80,562)		110,200	110,200	110,200	110,200	110,200
519	Water Services	1,465	1,465			(885)		580	580	580	580	580
312,555		206,613	206,613			(33,375)	516	173,754	173,754	173,754	173,754	173,754
	≡ Transport											
6,333	Car Allowance	1,351	1,763			(1,763)		0	0	0	0	0
18,205	Mileage Allowance	48,244	49,197			(19,097)		30,100	30,100	30,100	30,100	30,100
32,083	Operating Costs	35,215	44,547			(11,836)		32,711	32,711	32,711	32,711	32,711
8,991	Pool Car	4,703	4,703			6,247		10,950	10,950	10,950	10,950	10,950
4,978	Public Transport	100	100			7,450		7,550	7,550	7,550	7,550	7,550
70,590		89,613	100,310			(18,999)		81,311	81,311	81,311	81,311	81,311
	≡ Supplies & Services											
1,841	Catering	0	0			600		600	600	600	600	600
107,475	Communication and computing	100,879	59,876			55,393		115,269	115,269	115,269	115,269	115,269
95,041	Equipment, furniture & materia	127,120	132,120			13,957		146,077	146,077	146,077	146,077	146,077
1,027	Expenses	987	987			(387)		600	600	600	600	600
20,846	Office expenses	37,209	55,637			(25,476)		30,161	30,161	30,161	30,161	30,161
70,856	Services	112,334	112,909			7,052		119,961	119,961	119,961	119,961	119,961
1,232	Uniform & laundry	2,012	2,012			688		2,700	2,700	2,700	2,700	2,700
298,318		380,541	363,541			51,827		415,368	415,368	415,368	415,368	415,368
	≡ Benefit & Transfer Payments											
94,096	Contributions paid	76,147	81,147			(10,137)		71,010	71,010	71,010	71,010	71,010
308,707	Grants	298,033	298,033			7,041		305,074	275,074	275,074	275,074	275,074
10,176	Irrecoverable V A T	7,391	7,391			1,109		8,500	8,500	8,500	8,500	8,500
412,978		381,571	386,571			(1,987)		384,584	354,584	354,584	354,584	354,584
	≡ Renewals Fund Contribution											
(52,170)	Repairs & Renewals	28,339	28,339			(21,727)		6,612	6,612	6,612	6,612	6,612
(52,170)		28,339	28,339			(21,727)		6,612	6,612	6,612	6,612	6,612
	≡ Income & Fees											
(571,096)	Fees & charges	(535,981)	(554,481)			(287,786)		(842,267)	(842,267)	(842,267)	(842,267)	(842,267)
(108,858)	Other grants and contributions	(48,869)	(48,869)			14,384		(34,485)	(34,485)	(34,485)	(34,485)	(34,485)
(5,450)	Rent	(6,016)	(6,016)			566		(5,450)	(5,450)	(5,450)	(5,450)	(5,450)
(685,404)		(590,866)	(609,366)			(272,836)		(882,202)	(882,202)	(882,202)	(882,202)	(882,202)
2,112,123	Service Net Expenditure	2,355,962	2,528,739			(359,846)	15,949	2,184,842	2,176,223	2,195,986	2,215,946	2,236,106
2,797,528	Gross Service Expenditure	2,946,828	3,138,105	0	0	(87,010)	15,949	3,067,044	3,058,425	3,078,188	3,098,148	3,118,308
(685,404)	Gross Service Income	(590,866)	(609,366)	0	0	(272,836)	0	(882,202)	(882,202)	(882,202)	(882,202)	(882,202)
2,112,123	Net Service Expenditure	2,355,962	2,528,739	0	0	(359,846)	15,949	2,184,842	2,176,223	2,195,986	2,215,946	2,236,106

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
0	Head of Service	58,044	58,044			19,818	590	78,452	80,244	81,024	81,812	82,608
223,624	C C T V	196,121	155,121			(3,264)	2,533	154,390	162,833	166,098	169,395	172,726
379,797	Commercial Team	411,250	502,497			(145,418)	2,478	359,557	368,927	372,174	375,453	378,765
633,311	Community Team	650,766	661,072			344	2,145	663,561	608,226	610,695	613,189	615,709
272,371	Environmental Health Ac	205,114	210,871			(19,795)	1,080	192,156	195,529	196,912	198,309	199,719
458,854	Environmental Protection	492,546	498,586			(25,676)	3,460	476,369	489,648	494,189	498,775	503,407
(297,579)	Licencing	(143,436)	(129,436)			(6,614)	1,351	(134,699)	(130,346)	(128,611)	(126,858)	(125,088)
441,744	Projects And Assets	485,558	571,985			(179,240)	2,312	395,057	401,163	403,505	405,871	408,261
2,112,123	Service Net Expenditure	2,355,962	2,528,739			(359,846)	15,949	2,184,842	2,176,223	2,195,986	2,215,946	2,236,106

Main changes from ZBB	£	£	£	£
Inflation on salary and NDR				15,949
Removal of 1 x Environmental Health Officer post			(40,301)	
Removal of overtime and other staff expenses budgets			(14,227)	
Income from CCTV shared service			(299,000)	
Realignment of budgets (removal of "just in case")			(6,318)	
			(359,846)	15,949

Head of Leisure & Health

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	⊖ Employees											
13,862	Hired Staff	23,916	15,376			(1,376)		14,000	14,000	14,000	14,000	14,000
38,236	Other staff costs	24,555	30,381			(10,464)		19,917	19,917	19,917	19,917	19,917
622,172	Pension & NI	635,075	694,240	0		(51,368)		642,872	721,841	729,059	736,350	743,714
4,779	Recruitment	500	3,304			(2,804)		500	500	500	500	500
3,936,417	Salary	3,897,213	4,191,667	0		(424,326)	3,022	3,770,363	3,808,023	3,846,059	3,884,475	3,923,276
48,304	Training	59,011	58,426			110		58,536	58,536	58,536	58,536	58,536
4,663,770		4,640,270	4,993,394	0		(490,228)	3,022	4,506,188	4,622,817	4,668,071	4,713,778	4,759,942
	⊖ Premises											
520,132	Energy Costs	544,841	525,668			20,882		546,550	546,550	546,550	546,550	546,550
11,698	Rents	15,669	15,749			(9)		15,740	15,740	15,740	15,740	15,740
289,797	Repairs & Maintenance	213,629	209,425			55,822		265,247	265,247	265,247	265,247	265,247
81,427	Water Services	90,944	108,613			(12,152)		96,461	96,461	96,461	96,461	96,461
8,811	Fixtures & Fittings	10,119	4,040			(1,014)		3,026	3,026	3,026	3,026	3,026
136,039	Premises Cleaning	116,734	129,111			(15,556)		113,555	113,555	113,555	113,555	113,555
14,714	Ground Maintenance Costs	12,875	10,669			(8,469)		2,200	2,200	2,200	2,200	2,200
457,282	Rates	467,781	454,116			13,933	9,361	477,410	477,410	477,410	477,410	477,410
1,519,901		1,472,592	1,457,391			53,437	9,361	1,520,189	1,520,189	1,520,189	1,520,189	1,520,189
	⊖ Transport											
4,790	Car Allowance	1,265	270			(270)		0	0	0	0	0
19,815	Mileage Allowance	17,072	20,880			(9,300)		11,580	11,580	11,580	11,580	11,580
16,172	Operating Costs	9,298	15,824			(6,751)		9,073	9,073	9,073	9,073	9,073
32	Pool Car	205	205					205	205	205	205	205
4,717	Public Transport	3,710	4,122			(1,612)		2,510	2,510	2,510	2,510	2,510
45,526		31,550	41,301			(17,933)		23,368	23,368	23,368	23,368	23,368
	⊖ Supplies & Services											
21,671	Catering	20,975	24,450			(3,000)		21,450	21,450	21,450	21,450	21,450
70,571	Communication and computing	66,470	75,747			(8,740)		67,007	67,007	67,007	67,007	67,007
757,118	Equipment, furniture & materials	741,708	788,981			(135,205)		653,776	653,776	653,776	653,776	653,776
1,096	Expenses	728	448			(448)		0	0	0	0	0
155,576	Office expenses	151,018	154,032			(17,882)		136,150	136,150	136,150	136,150	136,150
136,553	Services	176,260	293,993			(151,997)		141,996	111,996	79,996	141,996	141,996
9,849	Uniform & laundry	9,893	15,767			(5,212)		10,555	10,555	10,555	10,555	10,555
4,000	Insurance - service related	0	0			0		0	0	0	0	0
1,156,433		1,167,052	1,353,418			(322,484)		1,030,934	1,000,934	968,934	1,030,934	1,030,934
	⊖ Benefit & Transfer Payments											
3,750	Grants	0	0					0	0	0	0	0
86,826	Irrecoverable V A T	90,369	90,347			108		90,455	90,455	90,455	90,455	90,455
90,576		90,369	90,347			108		90,455	90,455	90,455	90,455	90,455
	⊖ Income & Fees											
(5,949,980)	Fees & charges	(6,000,189)	(6,648,200)			570,306		(6,077,894)	(6,067,894)	(6,035,894)	(6,097,894)	(6,097,894)
(5,000)	Rent	(5,000)	(5,125)			125		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
(814,853)	Sales	(851,020)	(897,413)			18,084		(879,329)	(879,329)	(879,329)	(879,329)	(879,329)
(98,643)	Other grants and contributions	(119,721)	(119,721)			48,341		(71,380)	(71,380)	(71,380)	(71,380)	(71,380)
(6,868,476)		(6,975,930)	(7,670,459)			636,856		(7,033,603)	(7,023,603)	(6,991,603)	(7,053,603)	(7,053,603)
	⊖ Renewals Fund Contribution											
25,000	Repairs & Renewals	25,000	25,625			(625)		25,000	25,000	25,000	25,000	25,000
25,000		25,000	25,625			(625)		25,000	25,000	25,000	25,000	25,000
632,730	Service Net Expenditure	450,903	291,017	0		(140,869)	12,382	162,531	259,159	304,414	350,121	396,285
7,501,206	Gross Service Expenditure	7,426,833	7,961,476	0	0	(777,725)	12,382	7,196,134	7,282,762	7,296,017	7,403,724	7,449,888
(6,868,476)	Gross Service Income	(6,975,930)	(7,670,459)	0	0	636,856	0	(7,033,603)	(7,023,603)	(6,991,603)	(7,053,603)	(7,053,603)
632,730	Net Service Expenditure	450,903	291,017	0	0	(140,869)	12,382	162,531	259,159	304,414	350,121	396,285

Actual 2013/14	Objective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
0	Head of Service	54,900	54,900			22,538	590	78,028	79,820	80,600	81,388	82,184
181,926	Sports and Active Lifestyle	270,091	270,091	0		50,903	2,432	323,426	332,578	336,510	340,481	344,492
450,804	Leisure Centres	125,912	(33,974)			(214,309)	9,361	(238,923)	(153,238)	(112,696)	(71,748)	(30,391)
632,730	Service Net Expenditure	450,903	291,017	0		(140,869)	12,382	162,531	259,159	304,414	350,121	396,285

Corporate Finance

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16					Medium Term Financial Strategy			
				FtF New	FtF System	ZBB	Inflation	Budget	2016/17	2017/18	2018/19	2019/20
	Benefit & Transfer Payments											
0	Grants		8,925			(8,925)		0	0	0	0	0
381,694	Levies	399,305	399,305			(5,014)		394,291	394,291	394,291	394,291	394,291
381,694		399,305	408,230			(13,939)		394,291	394,291	394,291	394,291	394,291
	Income & Fees											
(703,624)	Government grants	(542,654)	(68,449)			449		(68,000)	(23,000)	(23,000)	(23,000)	(23,000)
123,961	General bad debt provision	124,899	11,269			48,731		60,000	60,000	60,000	60,000	60,000
(247,151)	Interest earned	(91,289)	(606,110)			374,096		(232,014)	(286,014)	(285,014)	(285,014)	(290,014)
(826,813)		(509,044)	(663,290)			423,276		(240,014)	(249,014)	(248,014)	(248,014)	(253,014)
	Supplies & Services											
94,320	Contributions paid	0	0					0	0	0	0	0
(9,490)	Interest	0	0					0	0	0	0	0
68,077	External audit fees	90,000	116,682			(26,682)		90,000	90,000	90,000	90,000	90,000
1,118,000	Minimum Revenue Provision	1,331,000	1,623,000			(49,000)		1,574,000	1,905,000	2,354,000	2,577,000	2,902,000
2,496	Council tax booklet printing	1,700	2,619			(619)		2,000	2,000	2,000	2,000	2,000
435,260	Interest paid	449,300	900,300			(334,300)		566,000	586,000	732,000	908,000	854,000
9,750	External fund consultants	8,850	9,033			717		9,750	9,750	9,750	9,750	9,750
(295,868)	Contributions received	0	0					0	0	0	0	0
0	Vehicle sale under £10k	(6,634)	0					0	0	0	0	0
3,459	Burials Under Health Act	0	0					0	0	0	0	0
0	Contingencies & provisions	0	(225,277)			225,277		(0)	(0)	(0)	(0)	(0)
99,539	Income collection costs	110,752	117,209			(7,919)		109,290	109,290	109,290	109,290	109,290
393,321	Insurance	366,146	335,458			58,687		394,145	394,145	394,145	394,145	394,145
1,918,864		2,351,114	2,879,024			(133,839)		2,745,185	3,096,185	3,691,185	4,090,185	4,361,185
	Employees											
1,140,898	Additional pension payments	789,000	789,011			345,989		1,135,000	1,510,000	1,574,000	1,574,000	1,574,000
804,970	Severance costs	204,949	205,726			1,274		207,000	207,000	207,000	207,000	207,000
1,945,868		993,949	994,737			347,263		1,342,000	1,717,000	1,781,000	1,781,000	1,781,000
3,419,613	Service Net Expenditure	3,235,324	3,618,701			622,761		4,241,462	4,958,462	5,618,462	6,017,462	6,283,462
4,246,427	Gross Service Expenditure	3,744,368	4,281,991	0	0	199,485	0	4,481,476	5,207,476	5,866,476	6,265,476	6,536,476
(826,813)	Gross Service Income	(509,044)	(663,290)	0	0	423,276	0	(240,014)	(249,014)	(248,014)	(248,014)	(253,014)
3,419,613	Net Service Expenditure	3,235,324	3,618,701	0	0	622,761	0	4,241,462	4,958,462	5,618,462	6,017,462	6,283,462

Main changes from ZBB	£	£	£	£
Increase in bad debt provision in line with year end values and current debt			48,731	
Increase in pension payments from triannual actuary valuation			345,989	
Removal of contingency budgets			225,277	
Net change in interest costs			39,796	
Realignment of budgets (removal of "just in case")			(37,032)	
			622,761	0

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