Appendix 1

Huntingdonshire
DISTRICT COUNCIL

DRAFT

2015/16 Budget

&

Medium Term Financial Strategy

2016/17

to

2019/20

Contents

Page Number

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	126	Additional salaries, reduction in supplies expenditure, correction to fees and charges and savings from Building Control Shared Services.
Total	**(110)**	

- 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**
				Against Forecast	**Against Updated Budget**	
	£ 000's	**£ 000's**	**£ 000's**	**£ 000's**	**£ 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	(358)	(228)	61	4,635	(5%)	(10%)
Operations	5,293	5,478	(780)	15	60	4,773	(10%)	(13%)
Development	1,655	1,930	(187)	126	32	1,902	15%	(1%)
Community	2,356	2,529	(360)	0	16	2,185	(7%)	(14%)
Leisure & Health	451	291	(141)	0	12	163	(64%)	(44%)
Corporate Finance	3,235	3,619	623	0	0	4,241	31%	17%
Net Expenditure	20,211	21,706	(1,873)	(109)	201	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

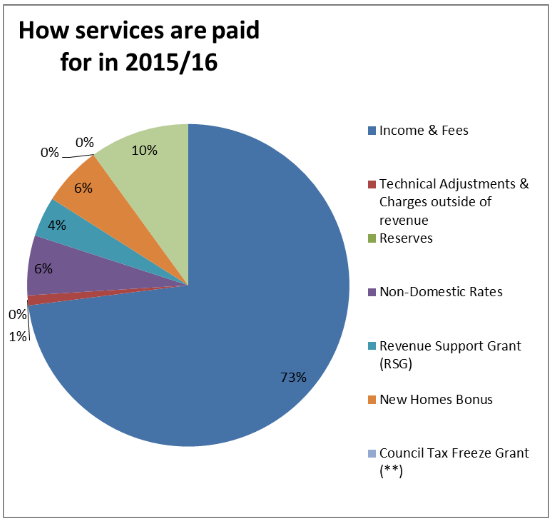
Members will recall that at the Full Council meeting held in July 2014, the Portfolio Holder for Resources announced that the Council was aiming to freeze Council Tax for 2015/16. Subject to the outcome of the 2015/16 general election and reasonable economic forecasts, the intention will be to freeze 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.

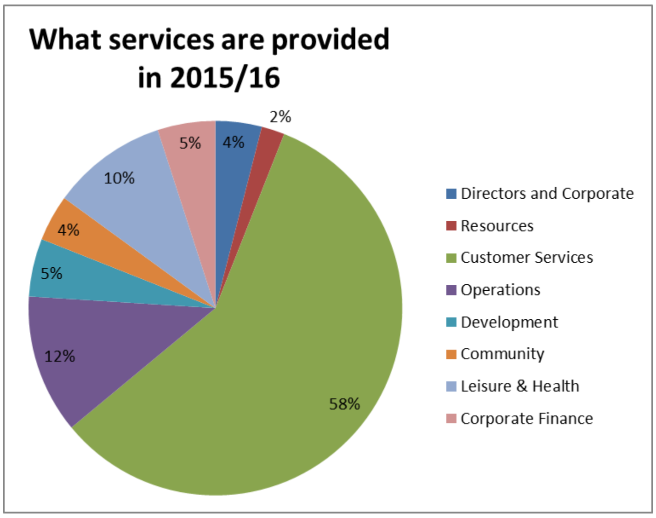
Summary Budget

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 2014/15 £ 000's	Updated Budget 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
What services are provided							
Directors and Corporate	2,769	2,894	2,662	2,662	2,675	2,692	2,701
Resources	1,875	2,177	1,621	1,650	1,662	1,673	1,685
Customer Services	44,310	44,735	42,559	42,684	42,740	42,797	42,850
Operations	9,334	9,512	8,863	8,991	9,043	9,095	9,148
Development	3,703	3,992	3,805	3,932	3,787	3,791	3,820
Community	2,947	3,138	3,067	3,058	3,078	3,098	3,118
Leisure & Health	7,427	7,961	7,196	7,283	7,296	7,404	7,450
Corporate Finance	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 agjusted for CLG notified reduced new build. 2015/16 housing trajectory will be used post Christmas.



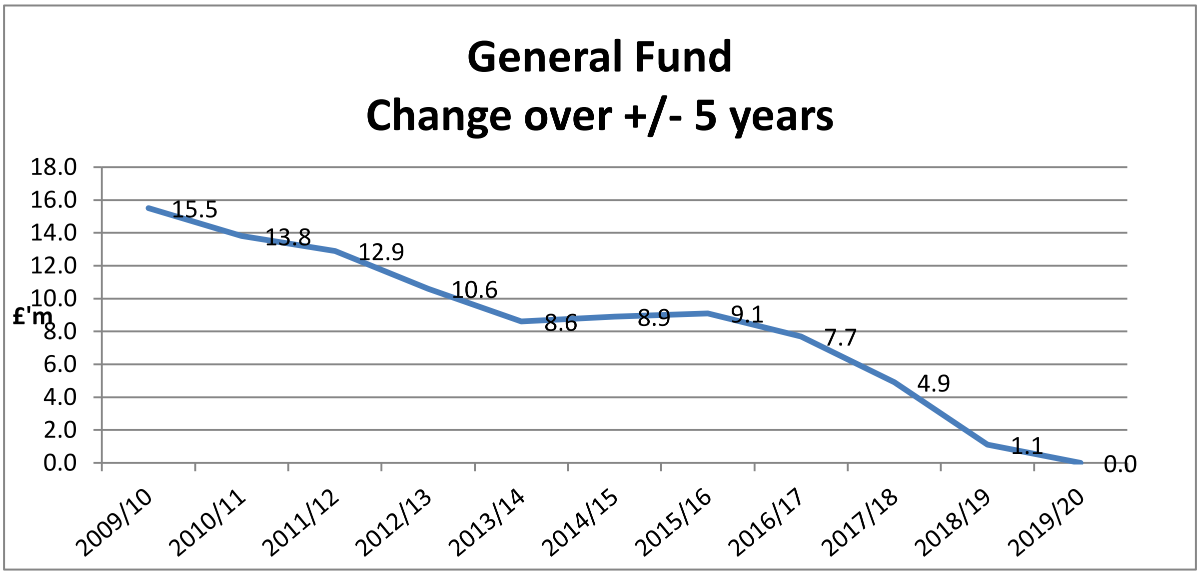


- **Revenue Reserves**

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	2015/16	2016/17	2017/18	2018/19	2019/20
	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 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	Subjective Analysis : Controllable spend	Forecast	Budget	Budget 2015/16					Medium Term Financial Strategy			
2013/14		2014/15	2014/15	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)	84,280	1,931	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			(18,657)	400	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)**	**(34,368)**	**32,662**	**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			2,137	400	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**			**(373,533)**	**400**	**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		(426,112)	1,447	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)		(102,409)	147	578,916	578,916	578,916	578,916	578,916
1,648,002	Services	2,272,445	2,226,407		(62,491)	(518,131)	8,000	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)**	**(1,207,251)**	**10,731**	**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			(217,731)	2,040	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)**		**(1,490,383)**	**2,040**	**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)	Communted 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)			1,867,020	18,365	(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		59,302	(1,000)	(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**	**2,437,778**	**17,365**	**(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**	**(1,873,366)**	**201,081**	**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)**	**(4,311,144)**	**183,716**	**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**	**2,437,778**	**17,365**	**(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**	**(1,873,366)**	**201,081**	**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 FtF New	FtF System	ZBB	Inflation	2015/16 Budget	Medium Term Financial Strategy 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	562,291	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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 & Elections	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 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**

Main changes from ZBB	**£**	**£**	**£**	**£**
Inflation on salary and NDR				10,791
Removal of Elections Manager and Democratic Manager			(99,000)	
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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 Managemer	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 Expenditure**	**(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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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			(68,172)	400	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**			**(194,561)**	**400**	**979,399**	**974,399**	**979,399**	**979,399**	**979,399**
	Benefit & Transfer Payments											
397,794	Contributions paid	535,301	655,975			(215,231)	1,500	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)**		**(1,474,615)**	**1,500**	**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)			1,868,319	18,365	(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)**			**1,633,592**	**18,365**	**(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)**	**(357,673)**	**61,023**	**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)**	**(1,991,265)**	**42,658**	**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**	**1,633,592**	**18,365**	**(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)**	**(357,673)**	**61,023**	**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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 Services	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 Management	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			(102,546)	8,713	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 Collection	192,911	175,387			43,925	23,881	243,194	261,751	268,885	276,091	283,369
(408,017)	Council Tax Support	(138,952)	(152,810)			29,860		(122,950)	(122,950)	(122,950)	(122,950)	(122,950)
4,376,566	**Service Net Expenditure**	**4,867,303**	**5,159,367**	**(187,794)**	**(40,000)**	**(357,673)**	**61,023**	**4,634,923**	**4,760,254**	**4,816,561**	**4,873,382**	**4,925,770**

Main changes from ZBB	**£**	**£**	**£**	**£**
Inflation on salary and NDR				61,023
Movement of the Business Analysts to the Corporate Team			(123,000)	
Removal of 3 x Benefit Assessment Officers posts			(60,100)	
Removal of 12 x Fraud Investigators posts			(54,800)	
Removal of hired staff budgets			(45,688)	
Change in housing benefits			142,344	
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")			(146,429)	
	(187,794)	(40,000)	(357,673)	61,023

Head of Operations

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 computin	39,562	39,562	100		(15,065)		24,597	24,597	24,597	24,597	24,597
372,126	Equipment, furniture & materi	408,133	565,430	1,000		(189,825)	41	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**		**(301,045)**	**41**	**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)		15,000	14,039		(58,632)	(58,632)	(58,632)	(58,632)	(58,632)
(114,521)	Communted 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**	**(780,409)**	**60,215**	**4,772,778**	**4,940,606**	**4,992,228**	**5,044,365**	**5,097,024**

8,866,527	**Gross Service Expenditure**	**9,334,361**	**9,512,067**	**(7,370)**	**0**	**(702,364)**	**60,215**	**8,862,548**	**8,991,376**	**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**	**(780,409)**	**60,215**	**4,772,778**	**4,940,606**	**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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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			(94,186)	4,949	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**	**(780,409)**	**60,215**	**4,772,778**	**4,940,606**	**4,992,228**	**5,044,365**	**5,097,024**

Main changes from ZBB	**£**	**£**	**£**	**£**
Inflation on salary and NDR				60,215
MLEI funding		15,000		
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")			(401,409)	
			(780,409)	60,215

Head of Development

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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			1,074	570	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			3,121	400	19,400	19,400	19,400	19,400	19,400
64,794		**67,726**	**67,726**			**609**	**970**	**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 leas	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			3,959	400	6,100	6,100	6,100	6,100	6,100
58,626		**71,678**	**83,678**			**(28,278)**	**400**	**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 computin	20,325	20,325			(5,629)		14,696	14,696	14,696	14,696	14,696
56,988	Equipment, furniture & materi	47,533	47,533			6,261	1,006	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			(18,817)	147	35,365	35,365	35,365	35,365	35,365
367,820	Services	784,176	784,176		(62,491)	(178,318)	8,000	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)**	**(196,592)**	**9,153**	**658,228**	**707,228**	**533,228**	**508,228**	**508,228**
	Benefit & Transfer Payments											
260,509	Contributions paid	176,959	176,959			7,637	540	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)**		**631**	**540**	**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)			(376)	(1,000)	(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)		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**	**(20,571)**	**(1,000)**	**(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**	**(186,719)**	**31,558**	**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)**	**(166,148)**	**32,558**	**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**	**(20,571)**	**(1,000)**	**(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**	**(186,719)**	**31,558**	**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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 Manageme	(237,510)	(164,935)		116,327	(16,864)	8,612	(56,859)	(28,012)	(17,196)	(6,272)	4,761
1,102,274	Planning Policy	1,030,986	1,200,516	20,000		(123,407)	13,483	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)	16,954	3,193	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)		57,953	3,751	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**	**(186,719)**	**31,558**	**1,901,668**	**2,028,255**	**1,883,038**	**1,887,110**	**1,916,472**

Main changes from ZBB	**£**	**£**	**£**	**£**
Inflation on salary and NDR				31,558
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")			(103,406)	
Building Control shared service savings @ 12.5%	(15,191)			
MTP Fallout 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	(186,719)	31,558

Head of Community

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 Adr	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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 & materi	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 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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 Lifesty	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**

Main changes from ZBB	**£**	**£**	**£**	**£**
Inflation on salary and NDR				12,382
Review of staffing levels at each centre			(424,326)	
Review of income against current trends			570,306	
Realignment of budgets to projected income targets			(286,849)	
			(140,869)	12,382

Corporate Finance

Actual 2013/14	Subjective Analysis : Controllable only	Forecast 2014/15	Budget 2014/15	Budget 2015/16 FtF New	FtF System	ZBB	Inflation	Budget	Medium Term Financial Strategy 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