



2016/17 Budget
&
Medium Term Financial
Strategy

2017/18

to

2020/21

Contents

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1.0 STRATEGIC BUDGET SUMMARY

1.1 Savings and Growth

- **Zero Based Budgeting**

1.1.1 The 2015/16 budget and the Medium Term Financial Strategy have been constructed following a Zero Based Budgeting (ZBB) approach. For the 2016/17 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:

- Customer Services
- Development Services
- Operational Services
- Sports and Active Lifestyle Team (Health & Leisure)
- Estates (Resources)
- CCTV, Licensing, Projects and Asset Management (Community Services)
- Corporate Services and CMT

1.1.3 The total savings agreed via the ZBB Heavy reviews for each department are shown below with detailed savings shown in Annex A and summarised in Table A below.

| Table A - ZBB Tranche 2 & 3 Savings | | | | | |
|------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Service | 2016/17 £'000 | 2017/18 £'001 | 2018/19 £'002 | 2019/20 £'003 | 2020/21 £'004 |
| Directors and Corporate Resources | (221) | (323) | (373) | (373) | (373) |
| Customer Services | (543) | (778) | (918) | (1,075) | (1,075) |
| Operations | (860) | (1,121) | (1,347) | (1,657) | (1,657) |
| Development | (314) | (314) | (315) | (315) | (315) |
| Community | (112) | (169) | (172) | (173) | (173) |
| Leisure & Health | (102) | (123) | (123) | (123) | (123) |
| TOTAL | (2,237) | (2,975) | (3,458) | (3,988) | (3,988) |

- **ZBB Light Reviews**

1.1.4 Where services have not been subject to a “ZBB Heavy” review they have been reviewed via the “ZBB Light” process. This is a desktop exercise to review the level of budgets required including further savings and any growth required on individual budget lines which must be financed from within the overall budget.

- **Capital**

1.1.5 The revenue budget contains any implications from the proposed capital programme for 2016/17 and the MTFs, whether that be savings as a result of investment, additional running costs or the cost of borrowing and minimum revenue provisions.

- **Growth**

1.1.7 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 national insurance contributions from 2016/17 and for business rates.

1.1.8 The significant exception to this is in relation to the recycling service. In June 2014 the Council, as part of its involvement in the Cambridgeshire and Peterborough Waste Partnership (RECAP) entered into a joint contract for the processing and sale of recyclable materials. One of the main aims of the contract was to support the Council to deliver its waste minimisation targets. A joint decision by each council in RECAP was taken and endorsed to amend the commercial basis of the contract i.e. taking on increased commercial risk than under the previous contract. This involved the partners electing to take a greater share of the income from the sale of recyclables to reduce other costs paid under the previous contract; this was based on assumptions that the market for recyclables would at least remain constant if not grow. The reality has been the worldwide collapse of the market for recyclables resulting in a reduced income to this Council and all the other partners in RECAP. This income in part meets the costs of the contract and these costs have remained constant because the tonnage of materials for recycling has remained constant. The net effect is additional costs for the Council from a projected monthly cost of £2,500 per month to an estimated cost of £25,000 per month if the recyclables market does not recovery to its previous position.

1.1.8 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 B below where such growth exceeds £50,000.

| Table B | | Corporate Budget Items and the impact on the 2016/17 budget (value > £50,000) | | | | |
|-----------------------------------|-----------------|-----------------------------------------------------------------------------------------|----------------|--------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Item of Unavoidable Growth | 2015/16 | | 2016/17 | | | Reason for Growth |
| | Forecast | Original Budget | Budget | Growth Against Forecast | Against Updated Budget | |
| | £ 000's | £ 000's | £ 000's | £ 000's | £ 000's | |
| Minimum Revenue Provision | 1,574 | 1,574 | 1,635 | 61 | 61 | Additional capital spend due to the Council not funding capital expenditure from other sources (grants/capital receipts) |
| Pension Contribution | 1,136 | 1,135 | 1,510 | 374 | 375 | Actuarial revaluation |

- Summary Impact of all budget changes**

1.1.9 Overall, ZBB, Capital and Growth have resulted in a net reduction in the Council's budget of £1.4m (7%) and £0.9m (5%) when compared to the 2015/16 Forecast Outturn and the Original Budget respectively. A service by service summary is shown in Table C below.

| Table C | 2015/16 | | 2016/17 | | | | | Variance: | |
|-------------------------|-------------------------|------------------------|------------------|-------------------------|----------------|------------------|--------------------|--------------------------|----------|
| | Forecast Outturn | Original Budget | ZBB Heavy | ZBB Light/ Other | Capital | Inflation | Base Budget | 2016/17 Budget to | |
| Service | £ 000's | £ 000's | £ 000's | £ 000's | £ 000's | | £ 000's | % | % |
| Directors and Corporate | 2,348 | 2,377 | (210) | 120 | 0 | 13 | 2,300 | (2%) | (3%) |
| Resources | (392) | (445) | (85) | (8) | 219 | 12 | (308) | (22%) | (31%) |
| Customer Services | 4,425 | 4,488 | (543) | (1,643) | 5 | 49 | 2,355 | (47%) | (48%) |
| Operations | 4,727 | 4,593 | (860) | 167 | 8 | 61 | 3,968 | (16%) | (14%) |
| Development | 1,427 | 1,691 | (314) | (34) | 0 | 26 | 1,370 | (4%) | (19%) |
| Community | 1,987 | 2,130 | (123) | (84) | (7) | 19 | 1,936 | (3%) | (9%) |
| Leisure & Health | (53) | 58 | (102) | (278) | (11) | 53 | (280) | 430% | (583%) |
| Corporate Finance | 4,336 | 4,374 | 0 | 425 | 0 | 0 | 4,799 | 11% | 10% |
| Shared Service | 0 | 0 | 0 | 1,680 | 0 | 116 | 1,796 | 0% | 0% |
| Net Expenditure | 18,804 | 19,267 | (2,237) | 345 | 213 | 349 | 17,938 | | |

Forecast Outturn **18,804** \longrightarrow **(866)** \longleftarrow **17,938** **(5%)**

Updated Budget **19,267** \longrightarrow **(1,329)** \longleftarrow **17,938** **(7%)**

1.1.10 Included in the Community Services tranche 2 proposals was a proposal to implement a bus departure levy in the District, raising an estimated £75,000. Following further discussion on this proposed it is being recommended that this proposal is removed from the ZBB savings. This change has been built into the draft budget.

1.1.11 In addition, the implications of the Commercial Investment Strategy, as reported to Cabinet in December 2015 have been included in the draft budget.

1.2 Revenue spending and sources of income

Income

1.2.1 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.

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

Government Grant

1.2.3 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 17th December the government made an announcement in respect of New Homes Bonus and that the 2016/17 settlement would be £5.0m. At this time the Council continues to rely on NHB as part of the base budget.
- Council Tax Freeze Grant (CTFG) is being rolled into the RSG from 2016/17 and is, therefore, no longer identifiable. However the Government is no longer providing funding for any council tax freezes from 2016/17 onward.
- On the 17th December the government announced the Revenue Support Grant (RSG) and Non-Domestic Rates (NDR) baseline 2015/16 provisional settlement for the Council. The relative allocations for RSG and NDR are £2.1m and £4.2m respectively.

Council Tax

1.2.4 There is an assumption within the budget 2016/17 and over the term of the MTFS of a Council tax freeze thus Council Tax would remain at £133.18 from 2016/17 through to 2020/21.

Collection Fund Surplus/Deficit

1.2.5 The Collection Fund is the statutory account to account for the Council Tax and Business Rates income and the payments to preceptors of their respective shares. Any surplus or deficit on the Collection Fund at year end is distributed to the preceptors, as per legislation. The Council is required to make an estimate of the projected surplus or deficit of each component of the

Collection Fund at year end in order for the preceptors to bring their share of the surplus or deficit into the budget setting process.

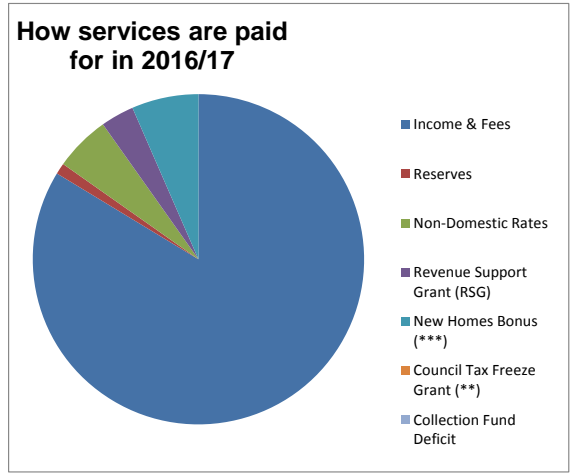
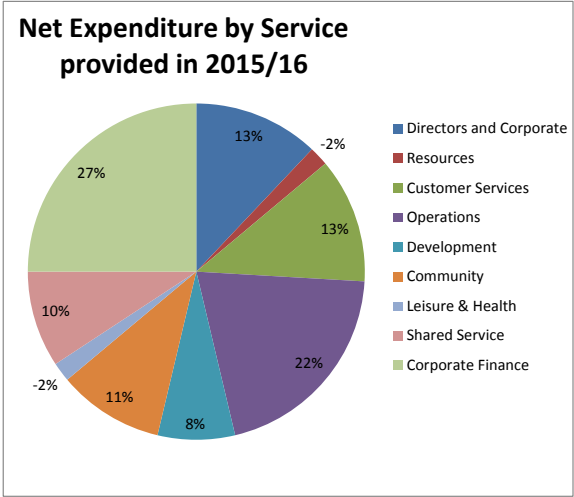
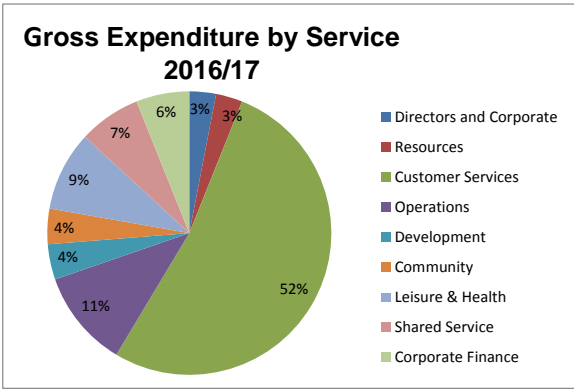
- 1.2.6 The estimated year end position of the Collection Fund is shown in **Table D** below along with the share that is apportioned to the Council. However, due to the safety net mechanisms in place for NDR funding, the Council will only have to fund £0.3m of the deficit share shown below.

| Table D | (Surplus)/Deficit (£'000) | HDC Share (£'000) |
|------------------------------|--------------------------------------|------------------------------|
| Council Tax | (401) | (55) |
| Business Rates | 8,237 | 3,876 |
| | | |
| TOTAL | 7,836 | 3,821 |
| Safety Net Grant | | (3,564) |
| Net Impact on Funding | | 257 |

1.3 Summary Budget

- 1.3.1 Considering the commitment made to Freeze Council Tax for 2016/17 and 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 | Original Budget | Budget | Medium Term Financial Strategy | | | |
|-------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|---------------|--------------------------------|---------------|---------------|---------------|
| | 2015/16 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | £ 000's | £ 000's | £ 000's | £ 000's | £ 000's | £ 000's | £ 000's |
| Services provided: | | | | | | | |
| Directors and Corporate | 2,948 | 2,654 | 2,565 | 2,487 | 2,453 | 2,460 | 2,472 |
| Resources | 1,613 | 1,569 | 2,612 | 3,661 | 4,124 | 4,139 | 4,149 |
| Customer Services | 42,378 | 42,412 | 40,241 | 40,127 | 40,037 | 39,919 | 39,950 |
| Operations | 9,205 | 8,682 | 8,797 | 8,703 | 8,599 | 8,594 | 8,639 |
| Development | 3,186 | 3,645 | 2,910 | 2,758 | 2,754 | 2,776 | 2,798 |
| Community | 2,898 | 3,021 | 2,802 | 2,782 | 2,799 | 2,819 | 2,839 |
| Leisure & Health | 7,012 | 7,146 | 6,938 | 6,881 | 6,898 | 6,912 | 6,966 |
| Shared Service | 0 | 0 | 5,034 | 5,134 | 5,237 | 5,342 | 5,449 |
| Corporate Finance | 4,572 | 5,000 | 4,980 | 5,791 | 6,233 | 6,437 | 6,545 |
| Gross Expenditure | 73,811 | 74,129 | 76,880 | 78,324 | 79,135 | 79,398 | 79,807 |
| Funding to provide services | | | | | | | |
| Income & Fees | (55,007) | (54,476) | (58,942) | (60,684) | (61,795) | (62,389) | (62,748) |
| Net Expenditure | 18,804 | 19,653 | 17,938 | 17,639 | 17,340 | 17,008 | 17,058 |
| Contribution to/(from) Earmarked Reserves | | | (257) | 0 | 0 | 0 | 0 |
| Budget Requirement | 19,678 | 20,450 | 19,931 | 17,942 | 16,409 | 14,916 | 13,868 |
| Non-Domestic Rates | (4,160) | (4,160) | (4,190) | (4,232) | (4,274) | (4,317) | (4,360) |
| Revenue Support Grant (RSG) | (3,183) | (3,183) | (2,110) | (921) | (442) | 0 | 0 |
| New Homes Bonus (***) | (4,403) | (4,403) | (4,965) | (3,724) | (2,483) | (1,241) | 0 |
| Council Tax Freeze Grant (**) | (82) | (82) | 0 | 0 | 0 | 0 | 0 |
| Collection Fund Deficit | (82) | (82) | 257 | 0 | 0 | 0 | 0 |
| Council Tax Requirement | 7,768 | 7,768 | 7,905 | 8,048 | 8,193 | 8,340 | 8,490 |
| - Base (*) | 58,329 | 58,329 | 59,358 | 60,426 | 61,514 | 62,621 | 63,749 |
| - 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 1.8%. | | | | | | |
| ** Council Tax Freeze Grant | Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG). | | | | | | |
| *** New Homes Bonus | Assumed that this does not continue as a separate grant (could be "rolled-up" within RSG). | | | | | | |

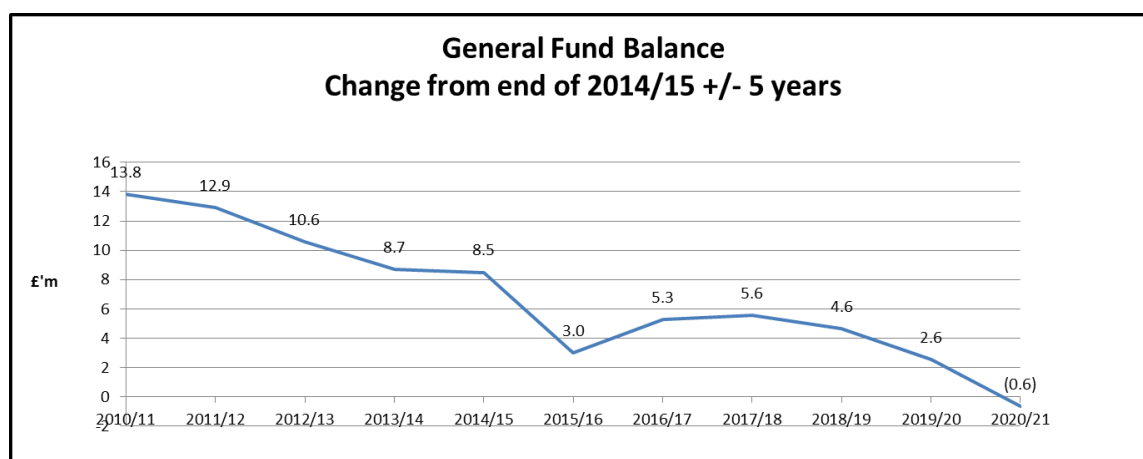


1.4 Revenue Reserves

1.4.1 The impact on the General Fund Reserve of the grant settlement from Government, the Council’s policy to freeze Council Tax and the savings and growth built into the budget 2016/17 and MTFs is shown in **Table F** below.

| Table F | Forecast | Budget | Medium Term Financial Strategy | | | |
|-------------------------------------|------------------|------------------|--------------------------------|------------------|------------------|------------------|
| | 2015/16 £'000 | 2016/17 £'000 | 2017/18 £'000 | 2018/19 £'000 | 2019/20 £'000 | 2020/21 £'000 |
| General Fund Brought forward | 9,287 | 3,022 | 5,273 | 5,576 | 4,645 | 2,553 |
| Contribution (to) Reserve | 535 | 2,251 | 303 | | | |
| Contribution from Reserve | (6,800) | | | (931) | (2,092) | (3,190) |
| Carried forward | 3,022 | 5,273 | 5,576 | 4,645 | 2,553 | (637) |
| <i>Minimum Level of Reserves</i> | 2,687 | 2,693 | 2,648 | 2,604 | 2,554 | 2,561 |

1.4.2 The £6.8m contribution from reserve in 2015/16 reflects the transfer to the CIS Earmarked Reserve approved by Cabinet in December 2015.



1.4.3 This is an unsustainable position and as a result the Council has three options to consider in order to ensure it is budgeting in a sustainable manner both in terms of on-going revenue and funding and its reserves.

- i. Maintain the current level of reserves and CIS investments and continue the programme of ZBB reviews in order to find the necessary savings to bring the GF reserve back to prudent recommended levels.
- ii. The decision to transfer £6.8m from the GF reserve to the CIS earmarked reserve is reversed. As a result the approved CIS business case will need to be reviewed.
- iii. Take a less aggressive view on the reduction of Government funded NHB and therefore anticipate higher levels of government grant in future years or growth in business rates.

| Head of Customer Services | | | | | | | | | | | | | |
|---------------------------|----------------------------------------------|----------------------------------|---------------------|---------------------|------------------|--------------------|---------------|---------------------|---------------------|--------------------------------|---------------------|---------------------|---------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
| | | | | | ZBB Heavy | ZBB Light/Oth | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 171,121 | =Employees | Hired Staff | 160,481 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 55,239 | | Other staff costs | 29,985 | 31,208 | 0 | (7,208) | 0 | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 | |
| 848,033 | | Pension & NI | 872,018 | 957,964 | (63,500) | (216,017) | 9,581 | 688,028 | 669,761 | 657,458 | 634,033 | 640,375 | |
| 3,645,047 | | Salary | 3,617,001 | 3,899,284 | (250,500) | (977,123) | 38,919 | 2,710,580 | 2,632,457 | 2,588,506 | 2,494,365 | 2,519,283 | |
| 44,802 | | Training | 34,404 | 34,350 | 0 | (33,000) | 0 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | |
| 1,980 | | Uniform & laundry | 2,027 | 2,799 | 0 | (500) | 0 | 2,299 | 2,299 | 2,200 | 2,200 | 2,200 | |
| 4,766,222 | Employees Total | | 4,715,917 | 4,925,605 | (314,000) | (1,233,848) | 48,500 | 3,426,257 | 3,329,867 | 3,273,514 | 3,155,948 | 3,187,208 | |
| 70,984 | =Buildings | Rents | 68,131 | 26,598 | (4,000) | 8,000 | 0 | 30,598 | 18,848 | 0 | 0 | 0 | |
| 620 | | Repairs & Maintenance | 838 | 572 | 0 | 0 | 0 | 572 | 572 | 0 | 0 | 0 | |
| 358 | | Energy Costs | 1,671 | 1,200 | 0 | 0 | 0 | 1,200 | 1,200 | 0 | 0 | 0 | |
| 285 | | Water Services | 117 | 200 | 0 | 0 | 0 | 200 | 200 | 0 | 0 | 0 | |
| 4,427 | | Rates | 6,120 | 4,733 | (1,000) | 2,000 | 95 | 5,828 | 4,945 | 0 | 0 | 0 | |
| 1,019 | | Premises Cleaning | 1,135 | 1,008 | 0 | 0 | 0 | 1,008 | 1,008 | 0 | 0 | 0 | |
| 77,693 | Buildings Total | | 78,012 | 34,311 | (5,000) | 10,000 | 95 | 39,406 | 26,773 | 0 | 0 | 0 | |
| 10,046 | =Transport | Mileage Allowance | 8,929 | 10,050 | 0 | (1,850) | 0 | 8,400 | 8,400 | 8,350 | 8,350 | 8,350 | |
| 8,696 | | Pool Car | 11,494 | 11,610 | 0 | (2,800) | 0 | 9,010 | 9,010 | 9,010 | 9,010 | 9,010 | |
| 6,935 | | Public Transport | 7,013 | 6,620 | 0 | (730) | 0 | 5,890 | 5,890 | 5,890 | 5,890 | 5,890 | |
| 4,522 | | Operating Costs | 2,315 | 2,777 | 0 | 0 | 0 | 2,777 | 2,777 | 2,777 | 2,777 | 2,777 | |
| 30,198 | Transport Total | | 29,752 | 31,057 | 0 | (4,980) | 0 | 26,077 | 26,077 | 26,027 | 26,027 | 26,027 | |
| 1,091 | =Supplies & Services | Catering | 520 | 250 | 0 | 0 | 0 | 250 | 250 | 250 | 250 | 250 | |
| 299,115 | | Communication and computing | 274,820 | 280,042 | (19,000) | (172,127) | 0 | 88,915 | 83,415 | 77,689 | 77,689 | 77,689 | |
| 441,227 | | Equipment, furniture & materials | 531,327 | 492,847 | (12,000) | (389,459) | 4,680 | 96,068 | 96,068 | 96,068 | 96,068 | 96,068 | |
| 152,555 | | Office expenses | 134,998 | 141,683 | (16,000) | (3,849) | 0 | 121,834 | 116,834 | 116,765 | 116,765 | 116,765 | |
| 71,151 | | Rents | 91,826 | 75,894 | 0 | 0 | 0 | 75,894 | 75,894 | 75,894 | 75,894 | 75,894 | |
| 116,525 | | Services | (15,177) | (122,177) | 0 | 186,594 | 0 | 64,417 | 69,417 | 68,337 | 68,337 | 68,337 | |
| 1,081,664 | Supplies & Services Total | | 1,018,315 | 868,539 | (47,000) | (378,841) | 4,680 | 447,378 | 441,878 | 435,003 | 435,003 | 435,003 | |
| 499,208 | =Benefit & Transfer Payments | Contributions paid | 515,975 | 442,244 | (120,000) | 0 | 0 | 322,244 | 322,244 | 322,244 | 322,244 | 322,244 | |
| 35,904,283 | | Benefits | 36,020,000 | 36,110,000 | (105,000) | (25,000) | 0 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 | 35,980,000 | |
| 36,403,491 | Benefit & Transfer Payments Total | | 36,535,975 | 36,552,244 | (225,000) | (25,000) | 0 | 36,302,244 | 36,302,244 | 36,302,244 | 36,302,244 | 36,302,244 | |
| (1,872,828) | =Income & Fees | Fees & charges | (1,780,467) | (1,664,772) | 23,000 | (145,000) | 0 | (1,786,772) | (1,850,772) | (1,865,772) | (1,870,772) | (1,870,772) | |
| 0 | | Rent | (358) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (36,431,151) | | Government grants | (36,310,374) | (36,357,196) | 45,000 | 274,974 | 0 | (36,037,222) | (36,037,222) | (36,037,222) | (36,037,222) | (36,037,222) | |
| 166,704 | | Bad debt provision | 138,050 | 98,050 | (20,000) | 0 | 0 | 78,050 | 68,050 | 68,050 | 68,050 | 68,050 | |
| 0 | | Internal Sales | 0 | 0 | 0 | (140,207) | 0 | (140,207) | (140,207) | (140,207) | (140,207) | (140,207) | |
| (38,137,275) | Income & Fees Total | | (37,953,149) | (37,923,918) | 48,000 | (10,233) | 0 | (37,886,151) | (37,960,151) | (37,975,151) | (37,980,151) | (37,980,151) | |
| 4,221,994 | Grand Total | | 4,424,821 | 4,487,838 | (543,000) | (1,642,902) | 4,680 | 48,595 | 2,355,211 | 2,166,688 | 2,061,637 | 1,939,071 | |
| 42,359,269 | Gross Service Expenditure | | 42,377,970 | 42,411,756 | (591,000) | (1,632,669) | 4,680 | 48,595 | 40,241,362 | 40,126,839 | 40,036,788 | 39,919,222 | |
| (38,137,275) | Gross Service Income | | (37,953,149) | (37,923,918) | 48,000 | (10,233) | 0 | 0 | (37,886,151) | (37,960,151) | (37,975,151) | (37,980,151) | |
| 4,221,994 | Net Service Expenditure | | 4,424,821 | 4,487,838 | (543,000) | (1,642,902) | 4,680 | 48,595 | 2,355,211 | 2,166,688 | 2,061,637 | 1,939,071 | |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|------------------|------------------------------------------|--|------------------|------------------|------------------|--------------------|--------------|---------------|------------------|--------------------------------|------------------|------------------|---------|
| | | | | | ZBB Heavy | ZBB Light/Oth | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 154,798 | Head of Service | | 92,117 | 88,639 | 0 | 6,972 | 0 | 866 | 96,477 | 97,363 | 98,328 | 99,303 | |
| 928,244 | Customer Services | | 935,833 | 1,105,638 | (239,000) | (52,388) | 4,680 | 10,372 | 829,302 | 787,893 | 727,837 | 735,494 | |
| 464,206 | Document Centre | | 467,882 | 466,883 | (91,000) | (148,484) | 0 | 3,404 | 230,803 | 199,295 | 187,687 | 186,113 | |
| 240,985 | Housing Benefits | | 586,631 | 513,609 | (139,000) | (105,501) | 11,498 | 280,606 | 227,445 | 211,934 | 96,289 | 104,487 | |
| 799,053 | Housing Needs | | 837,487 | 823,288 | (30,000) | (21,148) | 5,597 | 777,737 | 783,490 | 789,108 | 794,782 | 800,515 | |
| 1,445,953 | Information Management | | 1,353,297 | 1,264,179 | 0 | (1,274,303) | 0 | 10,124 | 0 | 0 | 0 | 0 | |
| 188,755 | Local Tax Collection | | 151,574 | 225,601 | (44,000) | (48,049) | 6,734 | 140,286 | 71,202 | 46,743 | 27,090 | 32,241 | |
| 4,221,994 | Grand Total | | 4,424,821 | 4,487,838 | (543,000) | (1,642,902) | 4,680 | 48,595 | 2,355,211 | 2,166,688 | 2,061,637 | 1,939,071 | |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of ICT Shared Services

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|-------------------------------------------|----------------------------------|---------------------|-------------------|----------------|---------------------|----------|----------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | | | | ZBB Heavy | ZBB Light/ Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | | | | | | | | | | | | | |
| 0 | =Employees | Pension & NI | | 0 | 0 | 213,625 | | 3,036 | 216,661 | 220,994 | 225,414 | 229,923 | 234,522 |
| 0 | | Salary | | 0 | 0 | 2,486,543 | | 42,866 | 2,529,409 | 2,579,997 | 2,631,597 | 2,684,229 | 2,737,913 |
| 0 | | Training | | 0 | 0 | 32,380 | | 648 | 33,028 | 33,689 | 34,363 | 35,050 | 35,751 |
| 0 | | Other staff costs | | 0 | 0 | 850 | | 17 | 867 | 884 | 902 | 920 | 938 |
| 0 | | Uniform & laundry | | 0 | 0 | 500 | | 10 | 510 | 520 | 530 | 541 | 552 |
| 0 | | Recruitment | | 0 | 0 | 1,500 | | 30 | 1,530 | 1,561 | 1,592 | 1,624 | 1,656 |
| 0 | Employees Total | | | 0 | 0 | 2,735,398 | | 46,607 | 2,782,005 | 2,837,645 | 2,894,398 | 2,952,287 | 3,011,332 |
| 0 | =Buildings | Repairs & Maintenance | | 0 | 0 | 20,000 | | 400 | 20,400 | 20,808 | 21,224 | 21,648 | 22,081 |
| 0 | Buildings Total | | | 0 | 0 | 20,000 | | 400 | 20,400 | 20,808 | 21,224 | 21,648 | 22,081 |
| 0 | =Transport | Mileage Allowance | | 0 | 0 | 7,060 | | 141 | 7,201 | 7,345 | 7,492 | 7,642 | 7,795 |
| 0 | | Public Transport | | 0 | 0 | 1,530 | | 31 | 1,561 | 1,592 | 1,624 | 1,656 | 1,689 |
| 0 | | Pool Car | | 0 | 0 | 3,600 | | 72 | 3,672 | 3,745 | 3,820 | 3,896 | 3,974 |
| 0 | Transport Total | | | 0 | 0 | 12,190 | | 244 | 12,434 | 12,682 | 12,936 | 13,194 | 13,458 |
| 0 | =Supplies & Services | Communication and computing | | 0 | 0 | 560,391 | | 11,008 | 561,399 | 572,627 | 584,080 | 595,761 | 607,677 |
| 0 | | Equipment, furniture & materials | | 0 | 0 | 2,330,678 | | 46,613 | 2,377,291 | 2,424,839 | 2,473,337 | 2,522,803 | 2,573,258 |
| 0 | | Office expenses | | 0 | 0 | 23,240 | | 465 | 23,705 | 24,179 | 24,663 | 25,158 | 25,660 |
| 0 | | Services | | 0 | 0 | (755,217) | | 10,742 | (744,475) | (759,366) | (774,555) | (790,047) | (805,846) |
| 0 | | Expenses | | 0 | 0 | 1,000 | | 20 | 1,020 | 1,040 | 1,061 | 1,082 | 1,104 |
| 0 | Supplies & Services Total | | | 0 | 0 | 2,150,092 | | 68,848 | 2,218,940 | 2,263,319 | 2,308,586 | 2,354,757 | 2,401,853 |
| 0 | =Income & Fees | Fees & charges | | 0 | 0 | (1,175,999) | | (120) | (1,176,119) | (1,199,641) | (1,223,634) | (1,248,106) | (1,273,069) |
| 0 | | Other grants and contributions | | 0 | 0 | (2,061,326) | | 0 | (2,061,326) | (2,102,552) | (2,144,603) | (2,187,495) | (2,231,245) |
| 0 | Income & Fees Total | | | 0 | 0 | (3,237,325) | | (120) | (3,237,445) | (3,302,193) | (3,368,237) | (3,435,601) | (3,504,314) |
| 0 | Grand Total | | | 0 | 0 | 1,680,355 | | 115,979 | 1,796,334 | 1,832,261 | 1,868,907 | 1,906,285 | 1,944,410 |
| 0 | Gross Service Expenditure | | | 0 | 0 | 4,917,680 | 0 | 116,099 | 5,033,779 | 5,134,454 | 5,237,144 | 5,341,886 | 5,448,724 |
| 0 | Gross Service Income | | | 0 | 0 | (3,237,325) | 0 | (120) | (3,237,445) | (3,302,193) | (3,368,237) | (3,435,601) | (3,504,314) |
| 0 | Net Service Expenditure | | | 0 | 0 | 1,680,355 | 0 | 115,979 | 1,796,334 | 1,832,261 | 1,868,907 | 1,906,285 | 1,944,410 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

| Head of Development | | | | | | | | | | | | | | |
|---------------------|-------------------------------------------|----------------------------------------------|----------------------------------|--------------------|--------------------|--------------------|------------------|---------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | Medium Term Financial Strategy | | | | | |
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 | |
| 0 | = | Employees | Hired Staff | 11,547 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9,754 | | | Other staff costs | 11,219 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 468,548 | | | Pension & NI | 424,314 | 531,856 | (19,630) | (50,860) | 5,317 | 466,683 | 471,663 | 476,380 | 481,145 | 485,957 | |
| 1,851,551 | | | Salary | 1,698,970 | 2,108,589 | (76,765) | (381,887) | 21,086 | 1,671,023 | 1,689,147 | 1,706,040 | 1,723,101 | 1,740,331 | |
| 28,962 | | | Training | 16,356 | 19,000 | 0 | (19,000) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 116 | | | Uniform & laundry | 301 | 500 | 0 | (150) | 0 | 350 | 350 | 350 | 350 | 350 | |
| 2,358,930 | | Employees Total | | 2,162,708 | 2,659,945 | (96,395) | (451,897) | 26,403 | 2,138,056 | 2,161,160 | 2,182,770 | 2,204,596 | 2,226,638 | |
| 1,344 | = | Buildings | Rents | 566 | 150 | 0 | (150) | 0 | 0 | 0 | 0 | 0 | 0 | |
| (34,335) | | | Repairs & Maintenance | 8,120 | 8,120 | 0 | 0 | 8,120 | 8,120 | 8,120 | 8,120 | 8,120 | 8,120 | |
| 21,995 | | | Energy Costs | 17,982 | 20,000 | 0 | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | |
| 22,062 | | | Water Services | 22,714 | 19,400 | 0 | 3,600 | 0 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | |
| 11,066 | | Buildings Total | | 49,382 | 47,670 | 0 | 3,450 | 0 | 51,120 | 51,120 | 51,120 | 51,120 | 51,120 | |
| 30,572 | = | Transport | Mileage Allowance | 21,846 | 36,600 | 0 | (19,300) | 0 | 17,300 | 17,300 | 17,300 | 17,300 | 17,300 | |
| 9,982 | | | Pool Car | 10,283 | 13,100 | 0 | (3,000) | 0 | 10,100 | 10,100 | 10,100 | 10,100 | 10,100 | |
| 6,070 | | | Public Transport | 3,639 | 6,100 | 0 | (50) | 0 | 6,050 | 6,050 | 6,050 | 6,050 | 6,050 | |
| 46,624 | | Transport Total | | 35,768 | 55,800 | 0 | (22,350) | 0 | 33,450 | 33,450 | 33,450 | 33,450 | 33,450 | |
| 4,538 | = | Supplies & Services | Catering | 743 | 1,500 | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 19,707 | | | Communication and computing | 13,075 | 14,696 | (7,000) | (3,396) | 4,300 | 4,300 | 4,300 | 4,300 | 4,300 | 4,300 | |
| 63,124 | | | Equipment, furniture & materials | 53,218 | 55,800 | 0 | (52,680) | 0 | 3,120 | 3,120 | 3,120 | 3,120 | 3,120 | |
| 63,183 | | | Office expenses | 32,931 | 35,332 | (5,000) | (9,977) | 0 | 20,355 | 20,355 | 20,355 | 20,355 | 20,355 | |
| 23,164 | | | Rents | 23,134 | 23,255 | 0 | 0 | 23,255 | 23,255 | 23,255 | 23,255 | 23,255 | 23,255 | |
| 396,596 | | | Services | 597,215 | 535,176 | (175,605) | 79,531 | 0 | 439,102 | 264,102 | 239,102 | 239,102 | 239,102 | |
| 570,312 | | Supplies & Services Total | | 720,317 | 665,759 | (187,605) | 13,478 | 0 | 491,632 | 316,632 | 291,632 | 291,632 | 291,632 | |
| 6,276 | = | Benefit & Transfer Payments | Irrecoverable V A T | 5,800 | 5,800 | 0 | 0 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 | |
| 390,606 | | | Contributions paid | 187,227 | 185,136 | (17,000) | (600) | 0 | 167,536 | 167,536 | 167,536 | 167,536 | 167,536 | |
| 73,050 | | | Grants | 25,000 | 25,000 | (3,000) | 0 | 0 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | |
| 469,932 | | Benefit & Transfer Payments Total | | 218,027 | 215,936 | (20,000) | (600) | 0 | 195,336 | 195,336 | 195,336 | 195,336 | 195,336 | |
| (3,128,727) | = | Income & Fees | Fees & charges | (1,644,076) | (1,836,986) | (10,000) | 425,227 | 0 | (1,421,759) | (1,415,759) | (1,415,759) | (1,415,759) | (1,415,759) | |
| (10,341) | | | Sales | (10,135) | (11,900) | 0 | 2,000 | 0 | (9,900) | (9,900) | (9,900) | (9,900) | (9,900) | |
| (98,253) | | | Rent | (100,000) | (100,000) | 0 | (3,000) | 0 | (103,000) | (103,000) | (103,000) | (103,000) | (103,000) | |
| (30,000) | | | Government grants | (5,000) | (5,000) | 0 | 0 | 0 | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | |
| (3,267,320) | | Income & Fees Total | | (1,759,211) | (1,953,886) | (10,000) | 424,227 | 0 | (1,539,659) | (1,533,659) | (1,533,659) | (1,533,659) | (1,533,659) | |
| 189,544 | | Grand Total | | 1,426,990 | 1,691,224 | (314,000) | (33,692) | 26,403 | 1,369,935 | 1,224,039 | 1,220,649 | 1,242,475 | 1,264,517 | |
| 3,456,864 | | Gross Service Expenditure | | 3,186,201 | 3,645,110 | (304,000) | (457,919) | 0 | 26,403 | 2,909,594 | 2,757,698 | 2,754,308 | 2,776,134 | 2,798,176 |
| (3,267,320) | | Gross Service Income | | (1,759,211) | (1,953,886) | (10,000) | 424,227 | 0 | 0 | (1,539,659) | (1,533,659) | (1,533,659) | (1,533,659) | (1,533,659) |
| 189,544 | | Net Service Expenditure | | 1,426,990 | 1,691,224 | (314,000) | (33,692) | 0 | 26,403 | 1,369,935 | 1,224,039 | 1,220,649 | 1,242,475 | 1,264,517 |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | Medium Term Financial Strategy | | | | |
|--------------------|------------------------------------------|------------------------|---------------------|-------------------|------------------|--------------------|-----------------|---------------|--------------------------------|------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 102,739 | | Head of Service | | 76,395 | 77,928 | 0 | (888) | 762 | 77,802 | 78,582 | 79,363 | 80,151 | 80,947 |
| (61,861) | | Building Control | | (31,439) | 12,892 | 0 | 74,892 | 3,815 | 91,599 | 91,599 | 91,599 | 91,599 | 91,599 |
| (1,239,373) | | Development Management | | (210,354) | (201,414) | (117,605) | 81,171 | 9,584 | (228,264) | (218,399) | (207,488) | (196,468) | (185,339) |
| 191,382 | | Economic Development | | 268,097 | 308,167 | (80,000) | 2,542 | 1,353 | 232,062 | 189,457 | 190,865 | 192,288 | 193,725 |
| 265,776 | | Housing Strategy | | 275,739 | 298,921 | (54,000) | (25,556) | 2,682 | 222,047 | 224,797 | 226,984 | 229,193 | 231,423 |
| 930,881 | | Planning Policy | | 1,048,552 | 1,194,729 | (62,395) | (165,852) | 8,207 | 974,689 | 858,003 | 839,326 | 845,712 | 852,162 |
| 189,544 | | Grand Total | | 1,426,990 | 1,691,224 | (314,000) | (33,692) | 26,403 | 1,369,935 | 1,224,039 | 1,220,649 | 1,242,475 | 1,264,517 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

| Head of Leisure & Health | | | | | | | | | | | | | |
|--------------------------|----------------------------------------------|----------------------------------|--------------------|--------------------|------------------|------------------|-----------------|---------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 19,773 | = Employees | Hired Staff | 11,280 | 14,000 | 0 | (4,000) | | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 27,358 | | Other staff costs | 18,587 | 20,417 | (500) | (936) | | 0 | 18,981 | 18,781 | 18,781 | 18,781 | 18,781 |
| 625,373 | | Pension & NI | 545,285 | 642,872 | (17,500) | 26,118 | | 6,434 | 657,925 | 652,772 | 659,301 | 665,890 | 672,550 |
| 3,861,081 | | Salary | 3,762,959 | 3,729,304 | (59,500) | (50,704) | | 37,271 | 3,656,371 | 3,648,999 | 3,685,461 | 3,722,288 | 3,759,495 |
| 56,762 | | Training | 51,000 | 58,536 | (2,000) | (33,736) | | 0 | 22,800 | 22,800 | 22,800 | 22,800 | 22,800 |
| 8,882 | | Uniform & laundry | 10,099 | 10,355 | (200) | 1,684 | | 0 | 11,839 | 11,789 | 11,789 | 11,789 | 11,789 |
| 4,599,229 | Employees Total | | 4,399,210 | 4,475,484 | (79,700) | (61,574) | | 43,705 | 4,377,916 | 4,365,141 | 4,408,132 | 4,451,548 | 4,495,415 |
| 111,058 | = Buildings | Premises Cleaning | 102,171 | 113,555 | 0 | (3,470) | | 0 | 110,085 | 110,085 | 110,085 | 110,085 | 110,085 |
| 11,852 | | Rents | 15,740 | 15,740 | (3,000) | 0 | 4,000 | 0 | 16,740 | 7,800 | 7,800 | 7,800 | 7,800 |
| 198,778 | | Repairs & Maintenance | 265,722 | 265,247 | 0 | 9,642 | (15,000) | 0 | 259,889 | 257,889 | 257,889 | 257,889 | 257,889 |
| 467,781 | | Rates | 476,837 | 477,410 | 0 | (12,631) | | 9,548 | 474,327 | 483,875 | 493,553 | 503,425 | 513,493 |
| 537,568 | | Energy Costs | 530,517 | 546,550 | 0 | 8,539 | | 0 | 555,089 | 522,089 | 486,089 | 446,089 | 446,089 |
| 65,195 | | Water Services | 59,256 | 96,461 | 0 | 500 | | 0 | 96,961 | 96,961 | 96,961 | 96,961 | 96,961 |
| 12,260 | | Ground Maintenance Costs | 8,800 | 2,200 | 0 | 10,145 | | 0 | 12,345 | 12,345 | 12,345 | 12,345 | 12,345 |
| 8,210 | | Fixtures & Fittings | 2,771 | 3,026 | 0 | (1,370) | | 0 | 1,656 | 1,656 | 1,656 | 1,656 | 1,656 |
| 1,412,702 | Buildings Total | | 1,461,815 | 1,520,189 | (3,000) | 11,355 | (11,000) | 9,548 | 1,527,092 | 1,492,700 | 1,466,378 | 1,436,250 | 1,446,318 |
| (1,424) | = Transport | Contract Hire & operating leases | 301 | 300 | 0 | 0 | | 0 | 300 | 300 | 300 | 300 | 300 |
| 15,929 | | Mileage Allowance | 10,615 | 11,580 | (2,000) | 2,255 | | 0 | 11,835 | 10,335 | 10,335 | 10,335 | 10,335 |
| 0 | | Pool Car | 117 | 200 | 0 | (200) | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,671 | | Public Transport | 2,194 | 2,500 | (1,000) | 0 | | 0 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5,823 | | Operating Costs | 9,026 | 8,783 | (500) | 170 | | 0 | 8,453 | 8,164 | 8,164 | 8,164 | 8,164 |
| 22,999 | Transport Total | | 22,254 | 23,363 | (3,500) | 2,225 | | 0 | 22,088 | 19,799 | 19,799 | 19,799 | 19,799 |
| 19,655 | = Supplies & Services | Catering | 19,099 | 21,450 | 0 | (2,500) | | 0 | 18,950 | 18,950 | 18,950 | 18,950 | 18,950 |
| 66,349 | | Communication and computing | 82,015 | 67,007 | (500) | (6,254) | | 0 | 60,253 | 60,053 | 61,053 | 61,053 | 61,053 |
| 735,841 | | Equipment, furniture & materials | 633,840 | 653,776 | (200) | (84,527) | | 0 | 569,049 | 568,649 | 568,649 | 568,649 | 568,649 |
| 135,523 | | Office expenses | 145,872 | 136,112 | (2,100) | (5,849) | | 0 | 128,162 | 125,512 | 125,512 | 125,512 | 125,512 |
| 148,896 | | Services | 141,494 | 141,996 | (5,000) | (8,214) | | 0 | 128,782 | 123,802 | 123,802 | 123,802 | 123,802 |
| 104 | | Uniform & laundry | 200 | 200 | 0 | 0 | | 0 | 200 | 200 | 200 | 200 | 200 |
| 1,106,368 | Supplies & Services Total | | 1,022,521 | 1,020,541 | (7,800) | (107,344) | | 0 | 905,396 | 897,166 | 898,166 | 898,166 | 898,166 |
| 82,991 | = Benefit & Transfer Payments | Irrecoverable V A T | 81,000 | 81,000 | 0 | 0 | | 0 | 81,000 | 81,000 | 81,000 | 81,000 | 81,000 |
| 82,991 | Benefit & Transfer Payments Total | | 81,000 | 81,000 | 0 | 0 | | 0 | 81,000 | 81,000 | 81,000 | 81,000 | 81,000 |
| 25,000 | = Renewals Fund Contribution | R&R | 25,000 | 25,000 | 0 | 0 | | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 25,000 | Renewals Fund Contribution Total | | 25,000 | 25,000 | 0 | 0 | | 0 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| (6,001,660) | = Income & Fees | Fees & charges | (6,127,444) | (6,134,235) | (7,000) | (161,367) | | 0 | (6,302,602) | (6,503,399) | (6,699,527) | (6,901,540) | (7,107,110) |
| (825,987) | | Sales | (816,315) | (876,929) | 0 | 43,489 | | 0 | (833,440) | (859,744) | (885,524) | (912,079) | (939,426) |
| (6,250) | | Rent | (5,000) | (5,000) | 0 | 0 | | 0 | (5,500) | (5,150) | (5,305) | (5,464) | (5,628) |
| (51,843) | | Other grants and contributions | (115,841) | (71,380) | (1,000) | (5,151) | | 0 | (77,531) | (28,151) | (28,151) | (28,151) | (28,151) |
| (6,885,740) | Income & Fees Total | | (7,064,599) | (7,087,544) | (8,000) | (123,029) | | 0 | (7,218,573) | (7,396,444) | (7,618,507) | (7,847,234) | (8,080,315) |
| 363,550 | Grand Total | | (52,800) | 58,032 | (102,000) | (278,367) | (11,000) | 53,253 | (280,082) | (515,639) | (720,033) | (935,472) | (1,114,618) |
| 7,249,290 | Gross Service Expenditure | | 7,011,799 | 7,145,576 | (94,000) | (155,338) | (11,000) | 53,253 | 6,938,491 | 6,880,805 | 6,898,474 | 6,911,762 | 6,965,697 |
| (6,885,740) | Gross Service Income | | (7,064,599) | (7,087,544) | (8,000) | (123,029) | 0 | 0 | (7,218,573) | (7,396,444) | (7,618,507) | (7,847,234) | (8,080,315) |
| 363,550 | Net Service Expenditure | | (52,800) | 58,032 | (102,000) | (278,367) | (11,000) | 53,253 | (280,082) | (515,639) | (720,033) | (935,472) | (1,114,618) |
| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
| 44,027 | Head of Service | | 75,801 | 78,028 | 0 | (968) | | 762 | 77,822 | 78,602 | 79,383 | 80,171 | 80,967 |
| 258,785 | Sports and Active Lifestyles | | 225,073 | 323,397 | (102,000) | (2,360) | | 3,842 | 222,879 | 205,811 | 208,407 | 211,030 | 213,676 |
| 60,738 | One Leisure | | (353,674) | (343,392) | 0 | (275,039) | (11,000) | 48,649 | (580,782) | (800,051) | (1,007,822) | (1,226,672) | (1,409,260) |
| 363,550 | Grand Total | | (52,800) | 58,032 | (102,000) | (278,367) | (11,000) | 53,253 | (280,082) | (515,639) | (720,033) | (935,472) | (1,114,618) |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of Resources

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|----------------------------------------------|----------------------------------|---------------------|--------------------|-----------------|--------------------|------------------|---------------|--------------------|--------------------------------|--------------------|--------------------|--------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 68,892 | =Employees | Hired Staff | 79,782 | 21,000 | 0 | (1,700) | | 0 | 19,300 | 19,300 | 19,300 | 19,300 | 19,300 |
| 3,484 | | Other staff costs | 671 | 1,150 | 0 | (800) | | 0 | 350 | 350 | 350 | 350 | 350 |
| 216,045 | | Pension & NI | 205,790 | 227,038 | 0 | (17,863) | | 2,270 | 211,645 | 203,109 | 198,406 | 200,389 | 202,394 |
| 860,471 | | Salary | 822,799 | 905,178 | 0 | (146,557) | | 8,952 | 767,573 | 736,127 | 718,623 | 725,709 | 732,867 |
| 10,623 | | Training | 15,349 | 18,282 | 0 | (18,282) | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,159,515 | Employees Total | | 1,124,391 | 1,172,648 | 0 | (185,002) | | 11,222 | 998,868 | 958,886 | 936,679 | 945,748 | 954,911 |
| 1,058 | =Buildings | Premises Cleaning | 1,230 | 1,230 | 0 | 0 | | 0 | 1,230 | 1,230 | 1,230 | 1,230 | 1,230 |
| 128,124 | | Rents | 120,000 | 120,000 | 0 | 0 | | 0 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 196,740 | | Repairs & Maintenance | 40,893 | 42,478 | (8,000) | 0 | (12,000) | | 0 | 22,478 | 22,478 | 22,478 | 22,478 |
| 19,732 | | Premises Insurance | 20,718 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 39,122 | | Rates | 34,376 | 15,300 | 0 | 0 | 0 | 306 | 15,606 | 15,918 | 16,236 | 16,561 | 16,892 |
| 5,980 | | Energy Costs | 4,873 | 5,000 | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 338 | | Water Services | 200 | 200 | 0 | 0 | 0 | 0 | 200 | 200 | 200 | 200 | 200 |
| 391,095 | Buildings Total | | 222,289 | 184,208 | (8,000) | 0 | (12,000) | 306 | 164,514 | 164,826 | 165,144 | 165,469 | 165,800 |
| 2,878 | =Transport | Mileage Allowance | 1,297 | 1,750 | 0 | (750) | | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1,118 | | Pool Car | 1,424 | 900 | 0 | (100) | | 0 | 800 | 800 | 800 | 800 | 800 |
| 3,461 | | Public Transport | 2,904 | 2,600 | 0 | (1,200) | | 0 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 7,457 | Transport Total | | 5,625 | 5,250 | 0 | (2,050) | | 0 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 9,849 | =Supplies & Services | Communication and computing | 5,534 | 4,380 | 0 | (1,680) | | 0 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 66,365 | | Equipment, furniture & materials | 55,339 | 58,960 | 0 | (58,960) | 74,567 | | 74,567 | 20,233 | 18,233 | 21,233 | 21,233 |
| 31,779 | | Insurance - service related | 34,116 | 31,514 | 0 | 0 | 0 | | 31,514 | 31,514 | 31,514 | 31,514 | 31,514 |
| 45,926 | | Office expenses | 49,323 | 41,170 | 0 | (15,600) | 144,000 | | 169,570 | 247,570 | 314,570 | 315,570 | 316,570 |
| 140,028 | | Services | 91,498 | 45,964 | 0 | 209,974 | 887,000 | | 1,142,938 | 2,207,938 | 2,627,938 | 2,628,938 | 2,628,938 |
| 293,946 | Supplies & Services Total | | 235,810 | 181,988 | 0 | 133,734 | 1,105,567 | 0 | 1,421,289 | 2,509,955 | 2,994,955 | 2,999,955 | 3,000,955 |
| 3,539 | =Benefit & Transfer Payments | Services | 4,000 | 4,000 | 0 | 0 | | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 28,974 | | Irrecoverable V A T | 20,500 | 20,500 | 0 | 0 | 0 | | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 |
| 32,513 | Benefit & Transfer Payments Total | | 24,500 | 24,500 | 0 | 0 | | 0 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 |
| (128,871) | =Income & Fees | Fees & charges | (149,453) | (134,746) | (10,000) | 45,000 | | 0 | (99,746) | (99,746) | (99,746) | (99,746) | (99,746) |
| (1,868) | | Sales | (4,520) | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| (1,813,544) | | Rent | (1,851,011) | (1,878,450) | (67,000) | 0 | (875,000) | | 0 | (2,820,450) | (4,127,450) | (4,895,450) | (4,957,450) |
| (1,944,283) | Income & Fees Total | | (2,004,984) | (2,013,196) | (77,000) | 45,000 | (875,000) | 0 | (2,920,196) | (4,227,196) | (4,995,196) | (5,057,196) | (5,120,196) |
| (59,758) | Grand Total | | (392,368) | (444,602) | (85,000) | (8,318) | 218,567 | 11,528 | (307,825) | (565,829) | (870,718) | (918,324) | (970,830) |
| 1,884,525 | Gross Service Expenditure | | 1,612,616 | 1,568,594 | (8,000) | (53,318) | 1,093,567 | 11,528 | 2,612,371 | 3,661,367 | 4,124,478 | 4,138,872 | 4,149,366 |
| (1,944,283) | Gross Service Income | | (2,004,984) | (2,013,196) | (77,000) | 45,000 | (875,000) | 0 | (2,920,196) | (4,227,196) | (4,995,196) | (5,057,196) | (5,120,196) |
| (59,758) | Net Service Expenditure | | (392,368) | (444,602) | (85,000) | (8,318) | 218,567 | 11,528 | (307,825) | (565,829) | (870,718) | (918,324) | (970,830) |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | | |
|--------------------|------------------------------------------|--------------------|---------------------|-------------------|-----------------|--------------------|----------------|---------------|------------------|--------------------------------|------------------|------------------|------------------|---------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 | |
| 177,906 | Audit & Risk Management | Commercial Estates | 211,138 | 223,542 | 0 | 559 | | 1,607 | 225,708 | 227,355 | 229,094 | 230,849 | 232,623 | |
| (1,362,807) | | Finance | (1,584,605) | (1,618,488) | (85,000) | 1,389 | 144,000 | 1,342 | (1,556,757) | (1,720,380) | (1,999,985) | (2,060,572) | (2,122,142) | |
| 670,319 | | Head of Service | 634,838 | 639,512 | 0 | (60,801) | 74,567 | | 5,656 | 658,933 | 559,904 | 531,425 | 541,180 | 546,983 |
| 76,509 | | Legal | 88,267 | 86,782 | 0 | 478 | | | 762 | 88,022 | 89,607 | 90,420 | 91,241 | |
| 292,910 | | Procurement | 178,100 | 142,153 | 0 | 68,151 | | | 1,534 | 211,838 | 213,416 | 213,431 | 213,446 | 213,462 |
| 85,405 | | | 79,894 | 81,898 | 0 | (18,094) | | | 627 | 64,431 | 65,074 | 65,710 | 66,353 | 67,003 |
| (59,758) | Grand Total | | (392,368) | (444,602) | (85,000) | (8,318) | 218,567 | 11,528 | (307,825) | (565,829) | (870,718) | (918,324) | (970,830) | |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Directors and Corporate Management

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|----------------------------------------------|----------------------------------|---------------------|-------------------|------------------|--------------------|---------------|------------------|------------------|--------------------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 48,871 | =Employees | Hired Staff | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 26,885 | | Other staff costs | 7,260 | 7,400 | (5,000) | 0 | 0 | 0 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 217,972 | | Pension & NI | 255,637 | 263,217 | (27,447) | 12,595 | 2,632 | 250,997 | 250,168 | 241,866 | 244,285 | 246,729 | 246,729 |
| 954,078 | | Salary | 1,128,793 | 1,027,825 | (99,553) | (2,983) | 10,279 | 935,568 | 932,822 | 902,956 | 911,984 | 921,103 | 921,103 |
| 29,027 | | Training | 32,767 | 28,823 | (48,583) | 137,819 | 0 | 118,059 | 118,059 | 118,059 | 118,059 | 118,059 | 118,059 |
| 1,276,833 | Employees Total | | 1,434,458 | 1,337,265 | (180,583) | 147,431 | 12,911 | 1,317,024 | 1,313,449 | 1,275,281 | 1,286,728 | 1,298,291 | 1,298,291 |
| 28,869 | =Buildings | Rents | 23,964 | 7,200 | 0 | 0 | 0 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| 28,869 | Buildings Total | | 23,964 | 7,200 | 0 | 0 | 0 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| 13,214 | =Transport | Mileage Allowance | 18,406 | 19,250 | 0 | (6,500) | 0 | 12,750 | 12,750 | 12,750 | 12,750 | 12,750 | 12,750 |
| 947 | | Pool Car | 759 | 1,000 | 0 | (700) | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 2,498 | | Public Transport | 1,913 | 1,640 | 0 | 0 | 0 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 |
| 16,659 | Transport Total | | 21,078 | 21,890 | 0 | (7,200) | 0 | 14,690 | 14,690 | 14,690 | 14,690 | 14,690 | 14,690 |
| 8,447 | =Supplies & Services | Catering | 6,871 | 7,250 | (2,000) | (1,000) | 0 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 |
| 156,984 | | Communication and computing | 154,576 | 132,011 | (2,000) | (11,511) | 0 | 118,500 | 118,500 | 118,500 | 118,500 | 118,500 | 118,500 |
| 57,672 | | Equipment, furniture & materials | 61,590 | 64,443 | (2,000) | (60,443) | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 7,332 | | Insurance - service related | 7,332 | 7,515 | 0 | 0 | 0 | 7,515 | 7,515 | 7,515 | 7,515 | 7,515 | 7,515 |
| 376,481 | | Members Allowances | 379,825 | 379,550 | 0 | 7,225 | 0 | 386,775 | 386,775 | 386,775 | 386,775 | 386,775 | 386,775 |
| 199,373 | | Office expenses | 160,125 | 133,005 | (1,000) | 15,334 | 0 | 147,339 | 147,339 | 147,339 | 147,339 | 147,339 | 147,339 |
| 0 | | Rents | 4,000 | 4,000 | 0 | 2,000 | 0 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 624,742 | | Services | 689,766 | 554,191 | (22,000) | 16,309 | 0 | 548,500 | 473,500 | 477,500 | 473,500 | 473,500 | 473,500 |
| 1,431,032 | Supplies & Services Total | | 1,464,085 | 1,281,965 | (29,000) | (32,086) | 0 | 1,220,879 | 1,145,879 | 1,149,879 | 1,145,879 | 1,145,879 | 1,145,879 |
| 525 | =Benefit & Transfer Payments | Grants | 2,000 | 2,000 | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 30,150 | | Services | 2,277 | 3,700 | 0 | 0 | 0 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 |
| 30,675 | Benefit & Transfer Payments Total | | 4,277 | 5,700 | 0 | 0 | 0 | 5,700 | 5,700 | 5,700 | 5,700 | 5,700 | 5,700 |
| (257,874) | =Income & Fees | Fees & charges | (308,185) | (264,001) | 0 | (999) | 0 | (265,000) | (275,000) | (275,000) | (275,000) | (275,000) | (275,000) |
| (706,308) | | Government grants | (291,762) | (13,000) | 0 | 13,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (964,183) | Income & Fees Total | | (599,947) | (277,001) | 0 | 12,001 | 0 | (265,000) | (275,000) | (275,000) | (275,000) | (275,000) | (275,000) |
| 1,819,886 | Grand Total | | 2,347,916 | 2,377,019 | (209,583) | 120,146 | 12,911 | 2,300,493 | 2,211,918 | 2,177,750 | 2,185,197 | 2,196,760 | 2,196,760 |
| 2,784,068 | Gross Service Expenditure | | 2,947,863 | 2,654,020 | (209,583) | 108,145 | 0 | 12,911 | 2,585,493 | 2,486,918 | 2,452,750 | 2,460,197 | 2,471,760 |
| (964,183) | Gross Service Income | | (599,947) | (277,001) | 0 | 12,001 | 0 | 0 | (265,000) | (275,000) | (275,000) | (275,000) | (275,000) |
| 1,819,886 | Net Service Expenditure | | 2,347,916 | 2,377,019 | (209,583) | 120,146 | 0 | 12,911 | 2,300,493 | 2,211,918 | 2,177,750 | 2,185,197 | 2,196,760 |

| Actuals 2014/15 | Objective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|------------------------------------------|--|---------------------|-------------------|------------------|--------------------|----------|---------------|------------------|--------------------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 556,050 | Corporate Team | | 1,123,243 | 1,139,452 | (206,583) | 159,640 | 0 | 5,197 | 1,097,706 | 1,001,244 | 965,250 | 958,796 | 962,377 |
| 948,643 | Democratic & Elections | | 765,077 | 774,341 | (3,000) | (40,585) | 0 | 3,176 | 733,932 | 737,188 | 744,388 | 743,618 | 746,882 |
| 315,193 | Directors | | 459,596 | 463,225 | 0 | 1,092 | 0 | 4,538 | 468,855 | 473,486 | 478,112 | 482,783 | 487,501 |
| 1,819,886 | Grand Total | | 2,347,916 | 2,377,019 | (209,583) | 120,146 | 0 | 12,911 | 2,300,493 | 2,211,918 | 2,177,750 | 2,185,197 | 2,196,760 |

*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

Head of Resources (Corporate Budgets)

| Actuals 2014/15 | Subjective Analysis : Controllable Only * | | Forecast 2015/16 | Budget 2015/16 | Budget 2016/17 | | | | | Medium Term Financial Strategy | | | |
|--------------------|----------------------------------------------|----------------------------------|---------------------|-------------------|----------------|---------------------|----------|-----------|------------------|--------------------------------|------------------|------------------|------------------|
| | | | | | ZBB Heavy | ZBB Light/ Other | Capital | Inflation | Budget | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| 142,554 | = Employees | Employee Insurance | 161,506 | 177,516 | 0 | (9,752) | | 0 | 167,764 | 167,764 | 167,764 | 184,540 | 184,540 |
| 794,669 | | Pension & NI | 1,136,000 | 1,135,000 | 0 | 375,000 | | 0 | 1,510,000 | 1,574,000 | 1,649,000 | 1,724,000 | 1,799,000 |
| 455,403 | | Severance payments | 206,241 | 207,000 | 0 | 0 | | 0 | 207,000 | 207,000 | 206,000 | 206,000 | 205,000 |
| 1,392,626 | Employees Total | | 1,503,747 | 1,519,516 | 0 | 365,248 | | 0 | 1,884,764 | 1,948,764 | 2,022,764 | 2,114,540 | 2,188,540 |
| 0 | = Buildings | Insurance - service related | | | 0 | 5,000 | | 0 | 5,000 | 5,000 | 5,000 | 5,500 | 5,500 |
| 62,276 | | Premises Insurance | 55,633 | 59,244 | 0 | (3,997) | | 0 | 55,247 | 55,247 | 55,247 | 60,772 | 60,772 |
| 62,276 | Buildings Total | | 55,633 | 59,244 | 0 | 1,003 | | 0 | 60,247 | 60,247 | 60,247 | 66,272 | 66,272 |
| 81,337 | = Transport | Vehicle Insurance | 81,360 | 84,535 | 0 | (917) | | 0 | 83,618 | 83,618 | 83,618 | 91,980 | 91,980 |
| 81,337 | Transport Total | | 81,360 | 84,535 | 0 | (917) | | 0 | 83,618 | 83,618 | 83,618 | 91,980 | 91,980 |
| 550 | = Supplies & Services | Communication and computing | 580 | 610 | 0 | (610) | | 0 | 0 | 0 | 0 | 0 | 0 |
| 19,553 | | Equipment, furniture & materials | 21,478 | 20,258 | 0 | (19,821) | | 0 | 437 | 437 | 437 | 481 | 481 |
| 62,385 | | Insurance - service related | 77,218 | 67,772 | 0 | 6,175 | | 0 | 73,947 | 73,947 | 73,947 | 81,284 | 81,284 |
| 1,961,542 | | Services | 2,440,771 | 2,466,625 | 0 | (54,525) | | 0 | 2,412,100 | 3,158,773 | 3,523,216 | 3,613,399 | 3,643,488 |
| 2,044,031 | Supplies & Services Total | | 2,540,047 | 2,555,265 | 0 | (68,781) | | 0 | 2,486,484 | 3,233,157 | 3,597,600 | 3,695,163 | 3,725,253 |
| 198,209 | = Benefit & Transfer Payments | Contributions paid | 0 | 0 | 0 | 73,855 | | 0 | 73,855 | 73,855 | 73,855 | 73,855 | 73,855 |
| 2,375 | | Irrecoverable V A T | 1,625 | 1,625 | 0 | 75 | | 0 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 389,740 | | Levies | 389,355 | 394,291 | 0 | (4,936) | | 0 | 389,355 | 389,355 | 393,249 | 393,249 | 397,181 |
| 590,323 | Benefit & Transfer Payments Total | | 390,980 | 395,916 | 0 | 68,994 | | 0 | 464,910 | 464,910 | 468,804 | 468,804 | 472,736 |
| 7,909 | = Income & Fees | Bad debt provision | 60,000 | 60,000 | 0 | (25,000) | | 0 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 2,387 | | Fees & charges | 0 | 0 | 0 | (10,000) | | 0 | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| (1,549,467) | | Government grants | (63,175) | (68,000) | 0 | 68,000 | | 0 | 0 | 0 | 0 | 0 | 0 |
| (84,917) | | Interest | (232,882) | (232,014) | 0 | 26,299 | | 0 | (205,715) | (204,715) | (204,715) | (209,715) | (209,715) |
| (1,624,087) | Income & Fees Total | | (236,057) | (240,014) | 0 | 59,299 | | 0 | (180,715) | (179,715) | (179,715) | (184,715) | (184,715) |
| 2,546,507 | Grand Total | | 4,335,710 | 4,374,462 | 0 | 424,846 | | 0 | 4,799,308 | 5,610,982 | 6,053,318 | 6,252,044 | 6,360,066 |
| 4,170,594 | Gross Service Expenditure | | 4,571,768 | 4,614,476 | 0 | 365,547 | 0 | 0 | 4,980,023 | 5,790,697 | 6,233,033 | 6,436,759 | 6,544,781 |
| (1,624,087) | Gross Service Income | | (236,057) | (240,014) | 0 | 59,299 | 0 | 0 | (180,715) | (179,715) | (179,715) | (184,715) | (184,715) |
| 2,546,507 | Net Service Expenditure | | 4,335,710 | 4,374,462 | 0 | 424,846 | 0 | 0 | 4,799,308 | 5,610,982 | 6,053,318 | 6,252,044 | 6,360,066 |

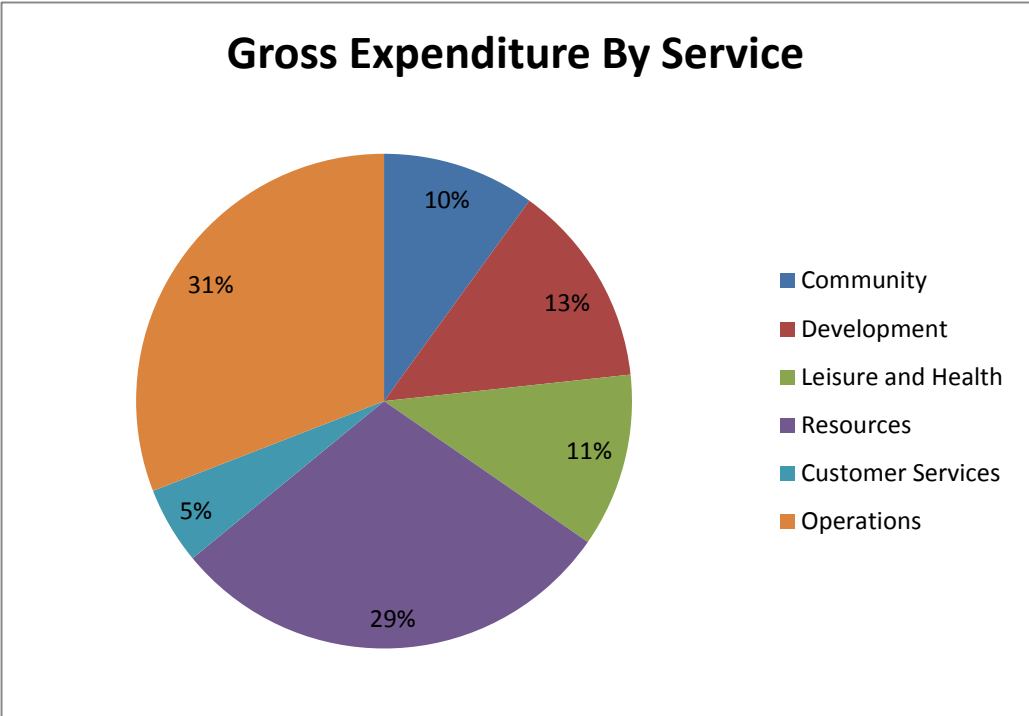
*Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

3.0 CAPITAL

- 3.1 The detailed draft capital programme for the period 2016/17 to 2020/21 is shown below in **Table G**, along with the sources of finance. The revenue implications of the individual capital proposals are built into the individual revenue budgets and the impact of the proposed programme on the minimum revenue position (MRP) is **£61,000**. In addition there is an MRP increase in 2017/18 of £0.6m as a result of the funding of the 2016/17 capital programme.

| Table G | Forecast | Budget | Medium Term Financial Strategy | | | |
|--------------------------------------------------------------|------------------|------------------|--------------------------------|------------------|------------------|------------------|
| | 2015/16 £000s | 2016/17 £000s | 2017/18 £000s | 2018/19 £000s | 2019/20 £000s | 2020/21 £000s |
| Community | | | | | | |
| CCTV Camera Replacements | 87 | 40 | 40 | 40 | 40 | 40 |
| CCTV Shared Service Room | 2 | | | | | |
| Loves Farm Community Building | 72 | | | | | |
| Pathfinder House Site | 10 | | | | | |
| Huntingdon West Development | 1,059 | 718 | | | | |
| CCTV Pathfinder House Resilience | | 20 | | | | |
| CCTV Wi-Fi | | 250 | | | | |
| Lone Worker Software | | 20 | | | | |
| Development | | | | | | |
| Alconbury Weald Remediation | 1,985 | | | | | |
| Private Sector Housing Grants | 75 | | | | | |
| Disabled Facilities Grants | 1,545 | 1,400 | 1,300 | 1,200 | 1,100 | 1,000 |
| A14 Upgrade | | | | | 200 | 200 |
| Leisure and Health | | | | | | |
| Pedals Scheme | 9 | | | | | |
| One Leisure Synthetic Pitch | 392 | | | | | |
| One Leisure St Ives Development | 0 | | | | | |
| One Leisure Improvements | 226 | 249 | 270 | 281 | 317 | 317 |
| Replacement Fitness Equipment | 185 | | | | | |
| One Leisure St Ives String Bowling System | | 42 | | | | |
| One Leisure Huntingdon Changing Facilities | | 92 | | | | |
| One Leisure Huntingdon Expansion | | 811 | | | | |
| Resources | | | | | | |
| VAT Exempt Capital | 121 | | | | | |
| Housing Association Loan | 2,750 | 2,750 | | | | |
| Phoenix Industrial Unit Roof Replacement | 200 | | | | | |
| Octagon Improvements | 50 | | | | | |
| Cash Receipting System Upgrade | 17 | | | | | |
| Levellers Lane Industrial Unit Roof Replacement | | 78 | | | | |
| Clifton Road Industrial Unit Roof Replacement | | 70 | | | | |
| Financial Management System Replacement | | 192 | | | | |
| Customer Services | | | | | | |
| Business Systems | 13 | | | | | |
| CRM System Upgrade | | 117 | | | | |
| E-forms | | 44 | | | | |
| Flexible Working - 3CSS | | 50 | 50 | 50 | | |
| Telephones - 3CSS | | 100 | 100 | | | |
| Virtual Server - 3CSS | | 220 | | | | |
| Operations | | | | | | |
| Building Efficiencies (Salix) | 70 | 74 | 74 | | | |
| Environment Strategy Funding (Loves Farm Community Building) | 30 | | | | | |
| Wheeled Bins | 127 | 234 | 234 | 234 | 234 | 234 |
| Vehicle Fleet Replacement | 761 | 1,861 | 1,062 | 551 | 1,344 | 971 |
| Car Park Improvements | 25 | | | | | |
| In-Cab Technology | | 75 | | | | |
| Play Equipment | 45 | 25 | 20 | 20 | 21 | 21 |
| Retro-Fitting Buildings | | 662 | 320 | | | |
| Bridge Place Car Park Godmanchester | | 318 | | | | |
| Total Cost | 9,856 | 10,512 | 3,470 | 2,376 | 3,256 | 2,783 |
| Total Sources of Finance | | | | | | |
| Asset Sales | (847) | | | | | |
| Capital Receipts | (500) | (400) | (300) | (300) | (300) | (300) |
| Grants and Contributions | (3,456) | (536) | (758) | (792) | (810) | (853) |
| Borrowing - External | (2,750) | (7,750) | (2,000) | (1,000) | (2,000) | (1,000) |
| Borrowing - Internal | (2,303) | (1,826) | (412) | (284) | (146) | (630) |
| Total Sources of Finance | (9,856) | (10,512) | (3,470) | (2,376) | (3,256) | (2,783) |

Borrowing: External; for 2016/17 this includes the balance of the loan to Luminus Housing. Any additional external borrowing to the capital programme will be included in the Treasury Management Strategy that will be approved in February 2016.



4.0 TREASURY MANAGEMENT

4.1 The following gives a high level commentary on the Treasury Management activity that the Council is expecting to undertake during 2016/17.

- Short Term Borrowing**

During any year the Council will undertake short term borrowing and lending to maintain effective daily cash flow balances. For the forthcoming year, it is estimated that the net cost of short-term borrowing will be £15,000; this is based on an estimated daily cash flow balance of £8.0m. The cost of borrowing is based on an estimated interest rate of 0.75%.

- Long Term Borrowing**

The Treasury Management Strategy permits the Council to borrow for the long-term to maintain effective working capital balances and to support back-to-back lending to external organisations. At the end of 2015/16, it is forecast that the total balances in respect of long-term borrowing will be £14.0m. The estimated cost of long term borrowing in 2016-17 is £0.649m.

During 2016/17 further long-term borrowing will occur to finance the Commercial Investment Strategy. Borrowing of £20m is estimated, with an estimated cost of £55,000 in 2016/17.

5.0 Capital Financing Requirement (CFR)

5.1 The following tables demonstrate, over the period of the MTFs, the Councils capital commitments and plans against its underlying need to borrow. The three tables below show the Council's total CFR which is then split into that which relates to the Council's mainstream spending and that which relates to the Capital Investment Strategy (CIS).

| Capital Financing Requirement - Total | Forecast 2015/16 £000s | Budget 2016/17 £000s | Medium Term Financial Strategy | | | |
|----------------------------------------------|------------------------------|----------------------------|--------------------------------|----------------|--------------|--------------|
| | | | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | | | £000s | £000s | £000s | £000s |
| Opening Capital Financing Requirement | 35,474 | 38,997 | 66,053 | 79,285 | 75,780 | 75,371 |
| Closing Capital Financing Requirement | 38,997 | 66,053 | 79,285 | 75,780 | 75,371 | 74,420 |
| Increase in Underlying Need to Borrow | 3,523 | 27,056 | 13,232 | (3,505) | (409) | (951) |

| Capital Financing Requirement - Capital Programme | Forecast 2015/16 £000s | Budget 2016/17 £000s | Medium Term Financial Strategy | | | |
|-------------------------------------------------------|------------------------------|----------------------------|--------------------------------|----------------|---------------|---------------|
| | | | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | | | £000s | £000s | £000s | £000s |
| Opening Capital Financing Requirement | 35,474 | 38,997 | 46,938 | 47,119 | 45,983 | 45,574 |
| Property Plant and Equipment | 2,172 | 4,753 | 2,020 | 1,126 | 1,956 | 1,583 |
| Intangible Assets | 30 | 743 | 150 | 50 | 0 | 0 |
| Investment Properties | 240 | 148 | 0 | 0 | 0 | 0 |
| Revenue Expenditure Funded From Capital Under Statute | 4,589 | 2,118 | 1,300 | 1,200 | 1,300 | 1,200 |
| Community Infrastructure Levy | 700 | 0 | 0 | 0 | 0 | 0 |
| Repayable Advances | 2,825 | 2,750 | 0 | 0 | 0 | 0 |
| Additional Requirement | 10,556 | 10,512 | 3,470 | 2,376 | 3,256 | 2,783 |
| Capital Receipts | (1,347) | (400) | (300) | (300) | (300) | (300) |
| Grants and Contributions | (3,456) | (536) | (758) | (792) | (810) | (853) |
| Capital Reserves | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Reserves - Community Infrastructure Levy | (700) | 0 | 0 | 0 | 0 | 0 |
| Minimum Revenue Provision | (1,530) | (1,635) | (2,231) | (2,420) | (2,555) | (2,581) |
| | (7,033) | (2,571) | (3,289) | (3,512) | (3,665) | (3,734) |
| Closing Capital Financing Requirement | 38,997 | 46,938 | 47,119 | 45,983 | 45,574 | 44,623 |
| Increase in Underlying Need to Borrow | 3,523 | 7,941 | 181 | (1,136) | (409) | (951) |

| Capital Financing Requirement - Commercial Investment Strategy | Forecast | Budget | Medium Term Financial Strategy | | | | | |
|----------------------------------------------------------------|----------|---------------|--------------------------------|---------------|---------------|---------------|---------|---------|
| | | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
| | | | £000s | £000s | £000s | £000s | £000s | £000s |
| Opening Capital Financing Requirement | 0 | 0 | 19,115 | 32,166 | 29,797 | 27,428 | | |
| Property Shares | 5,000 | 5,000 | 0 | 0 | 0 | 0 | | |
| Direct Assets (Local Area) | 5,000 | 10,000 | 5,000 | 0 | 0 | 0 | | |
| Direct Assets (Regional Cities) | 0 | 5,000 | 10,000 | 0 | 0 | 0 | | |
| Additional Requirement | 10,000 | 20,000 | 15,000 | 0 | 0 | 0 | | |
| Capital Investment Earmarked Reserve | (10,000) | 0 | 0 | 0 | 0 | 0 | | |
| Minimum Revenue Provision | 0 | (885) | (1,949) | (2,369) | (2,369) | (2,369) | | |
| | (10,000) | (885) | (1,949) | (2,369) | (2,369) | (2,369) | | |
| Closing Capital Financing Requirement | 0 | 19,115 | 32,166 | 29,797 | 27,428 | 25,059 | | |
| Increase in Underlying Need to Borrow | 0 | 19,115 | 13,051 | (2,369) | (2,369) | (2,369) | | |

