Appendix 1



2016/17 Budget

&

Medium Term Financial Strategy

2017/18

to

2020/21

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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)
 - o 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 - Z	BB Tranche 2	2 & 3 Savings	3	
Service	2016/17 £'000	2017/18 £'001	2018/19 £'002	2019/20 £'003	2020/21 £'004
Directors and Corporate	(221)	(323)	(373)	(373)	(373)
Resources	(85)	(147)	(210)	(272)	(272)
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)											
	201	5/16		2016/17								
Item of Unavoidable Growth	Forecast Original Budget £ 000's £ 000's £ 000's		Budget	Growth Against Forecast	Against Updated Budget	Reason for Growth						
	£ 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	201	5/16			2016/17			Varia 2016/17 E	
Service	Forecast Outturn	Original Budget	ZBB Heavy	ZBB Light/ Other	Capital	Inflation	Base Budget	Forecast Outturn	Updated Budget
	£ 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) \leftarrow 17,938 (5%)

Updated Budget 19,267 \longrightarrow (1,329) \leftarrow 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 son 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.

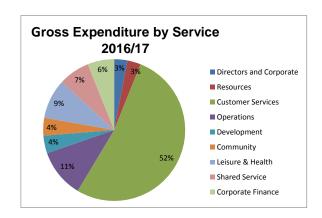
1.2.6 The estimated year end position of the Collection Fund is shown in **Table D** below along with the share that is apportioned to the Council. However, due to the safety net mechanisms in place for NDR funding, the Council will only have to fund £0.3m of the deficit share shown below.

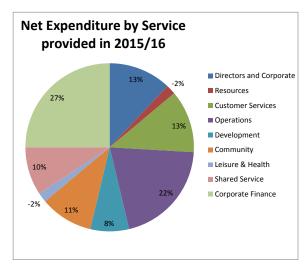
Table D	(Surplus)/Deficit (£'000)	HDC Share (£'000)
Council Tax	(401)	(55)
Business Rates	8,237	3,876
TOTAL	7,836	3,821
Safety Net Grant		(3,564)
Net Impact on Funding		257

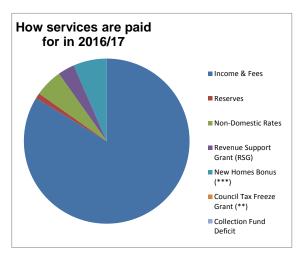
1.3 **Summary Budget**

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	Mediu	ım Term Fi	nancial Str	ategy
Tubic L	2015/16 £ 000's	2015/16 £ 000's	2016/17 £ 000's	2017/18 £ 000's	2018/19 £ 000's	2019/20 £ 000's	2020/21 £ 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	73,811	74,129	76,880	78,324	79,135	79,398	79,807
Expenditure Funding to provide	corvicos						
runding to provide							
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			(257)	0	0	0	0
Reserves	875	797	2,251	303	(931)	(2,092)	(3,190)
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 the	ere is an ann	ual increase i	n the base of	1.8%.		
** Council Tax Freeze Grant	Assumed the RSG).	at this does r	not continue a	is a separate	grant (could	be "rolled-up"	within
*** New Homes Bonus	Assumed the RSG).	at this does r	not continue a	s a separate	grant (could	be "rolled-up"	within





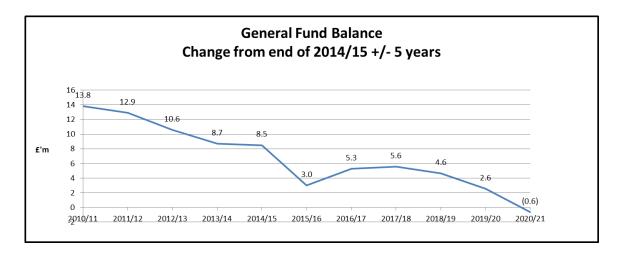


1.4 Revenue Reserves

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 2016/17and MTFS is shown in **Table F** below.

Table F	Forecast	Budget	Medium Term Financial Strategy								
l able i	2015/16	2016/17	2017/18		2019/20	2020/21					
	£'000	£'000	£'000	£'000	£'000	£'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)					
Minimum Level of Reserves	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.

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM TERM FINANCIAL STRATEGY

2.1 Subjective Analysis of Spend and Income

Actuals			Forecast	Durdons		Bı	udget 2016/1	17		Me	dium Term Fi	nancial Strate	gy
2014/15	Subjective Analysis	: Controllable Only *	2015/16	Budget 2015/16	ZBB Heavy	ZBB Light/Othe	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
866,160	Employees	Hired Staff	694,018	433,798	(2,100)	(5,700)		0	425,998	424,388	422,288	420,188	420,1
353,329	•	Other staff costs	306,973	306,395	(40,982)	(37,479)		17	227,951	226,778	225,146	223,514	223,
4,447,019		Pension & NI	4,703,812	5,095,132	(267,268)	511,860		42,639	5,382,363	5,432,157	5,503,614	5,581,913	5,697,7
0		Recruitment			0	1,500		30	1,530	1,561	1,592	1,624	1,0
16,599,600		Salary	16,306,744	17,195,343	(943,859)	879,711		214,044	17,345,239	17,327,138	17,259,530	17,307,668	17,507,
213,325		Training	195,411	210,302	(50,583)	17,920		648	178,287	178,948	179,622	180,309	181,
30,998		Uniform & laundry	28,474	36,097	(200)	1,209		10	37,116	37,076	36,987	36,998	37,
455,403		Severance payments	206,241	207,000	0	0		0	207,000	207,000	206,000	206,000	205,
144,101		Employee Insurance	162,673	179,516	0	(9,752)		0	169,764	169,764	169,764	186,540	186,
	Employees Total		22,604,347	23,663,582		1,359,270	4.000	257,388	23,975,248	24,004,810	24,004,543	24,144,755	24,459,
286,118 873,794	Buildings	Rents Repairs & Maintenance	248,597 781,282	183,244 779,315	(7,000)	7,850 9,642	4,000 (27,000)	0 400	188,094 744,357	167,404 737,765	148,556 737,609	148,556 738,033	148, 738,
773,688		Energy Costs	760,751	761,879	(18,000)	24,623		400	769,002	718,502	681,302	641,302	641,
111,122		Water Services	105,323	144,511	0	4,180	(17,500)	0	148,691	148,691	148,491	148,491	148.
210,835		Premises Cleaning	207,866	221,767	. 0	(3,470)		0	218,297	218,297	217,289	217,289	217,
1,113,680		Rates	1,127,414	1,109,623	(1,000)	(10,631)		22,050	1,120,043	1,121,546	1,127,144	1,137,899	1,148,
81,452		Premises Insurance	79.291	64,284	(1,000)	(3,997)		22,030	60,287	60.287	60,287	65,812	65.
01,432		Insurance - service related	10,201	0-1,204	0	5,000		0	5,000	5,000	5,000	5,500	5,
17,423		Ground Maintenance Costs	21,285	20,400	0	10,145		0	30,545	30,545	30,545	30,545	30,
8,210		Fixtures & Fittings	2,771	3,026	0	(1,370)		0	1,656	1,656	1,656	1,656	1,
	Buildings Total	· ······go	3,334,581	3,288,050	(26,000)	41,972	(40,500)	22,450	3,285,972	3,209,693	3,157,879	3,135,083	3,146,
	∃Transport	Contract Hire & operating leases	29,546	29,657	0	0		0	29,657	29,657	29,657	29,657	29,
107,022	•	Mileage Allowance	103,136	128,190	(2,000)	(21,135)		141	105,196	101,240	101,337	101,487	101,
35,659		Pool Car	42,106	44,310	0	(9,350)		72	35,032	34,905	34,980	35,056	35,
30,167		Public Transport	25,617	29,210	(1,000)	(4,750)		31	23,491	22,622	22,654	22,686	22,
84,453		Vehicle Insurance	86,864	85,735	0	(917)		0	84,818	84,818	84,818	93,180	93,
1,012,295		Operating Costs	1,049,606	1,123,603	(7,000)	170		0	1,116,773	1,043,583	1,037,083	1,030,583	1,030,
1,286,644	Transport Total		1,336,874	1,440,705	(10,000)	(35,982)		244	1,394,967	1,316,825	1,310,529	1,312,649	1,312,
83,289	Supplies & Services	Catering	30,549	31,250	(2,000)	(3,220)		0	26,030	26,030	26,030	26,030	26,0
705,488		Communication and computing	684,457	650,792	(53,500)	333,258		11,008	941,558	921,726	928,453	940,134	952,0
1,981,595		Equipment, furniture & materials	1,888,343	1,870,419	(16,100)	1,636,235	77,647	46,613	3,614,814	3,606,388	3,650,986	3,701,596	3,752,0
649,800		Office expenses	593,676	566,596	(24,100)	(12,055)	144,000	465	674,905	745,029	812,444	813,939	815,
94,315		Rents	118,960	103,149	0	2,000		0	105,149	105,149	105,149	105,149	105,
3,711,005		Services	4,508,152	3,875,608	(202,605)	(198,999)	907,000	10,742	4,391,747	5,918,359	6,665,533	6,737,223	6,751,
495		Uniform & laundry	675	800	0	(100)		0	700	700	700	700	
0		Expenses			0	1,000		20	1,020	1,040	1,061	1,082	1,
104,345		Insurance - service related	123,217	113,801	0	6,175		0	119,976	119,976	119,976	127,313	127,
376,481		Members Allowances	379,825 8,327,852	379,550 7,591,965	(000 005)	7,225 1,771,519	1,128,647	68,848	386,775 10,262,674	386,775 11,831,172	386,775 12,697,107	386,775 12,839,941	386, 12,918 ,
	Supplies & Services Total Benefit & Transfer Paymen	Conicco	6,277	7,700	(298,305) 0	1,771,519	1,128,047	08,848	7,700	7,700	7,700	7,700	7,
33,689 130,769	Benefit & Transfer Paymen	Irrecoverable V A T	116,125	116,125	0	75		0	116,200	116,200	116,200	116,200	116,
1.568.314		Contributions paid	1.282.383	742,730	(137,000)	503.255		0	1.108.985	1.108.985	1.108.985	1.108.985	1.108.
354,640		Grants	368,206	362,356	(3,000)	(25,356)		0	334,000	334,000	334,000	334,000	334,0
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,
389,740		Levies	389,355	394,291	(105,000)	(4,936)		0	389,355	389,355	393,249	393,249	397,
	Benefit & Transfer Payments		38,182,347	37,733,202	Ŭ	448,038		0			37,940,134	37,940,134	37,944,0
25,000	Renewals Fund Contributio		25,000	25,000	(243,000)	0		0		25,000	25,000	25,000	25,
	Renewals Fund Contribution		25,000	25,000	0	0		0	25,000	25,000	25,000	25,000	25,
16,156,654)	□Income & Fees	Fees & charges	(14,877,515)	(14,524,550)		(1,332,688)		(120)		(16,500,363)	(16,775,484)		
(974,682)		Sales	(970,017)	(1,019,529)	(30,000)	(129,750)		0	(1,179,279)	(1,215,583)	(1,241,363)	(1,267,918)	(1,295,2
(2,014,384)		Rent	(2,076,112)	(2,075,224)	(80,000)	(3,200)	(875,000)	0	(3,033,424)	(4,361,574)	(5,129,729)	(5,291,888)	(5,355,0
(233,696)		Other grants and contributions	(213,494)	(164,497)	(1,000)			0	(2,296,514)	(2,288,360)	(2,330,411)	(2,373,303)	(2,417,0
(77,763)		Communted sums	(151,331)	(151,331)	0	0		0	(151,331)	(151,331)	(151,331)	(151,331)	(151,3
38,737,256)		Government grants	(36,683,868)	(36,466,436)	45,000	355,974		0		(36,065,462)	(36,065,462)	(36,065,462)	
		Bad debt provision	198,050	158,050	(20,000)	(25,000)		0	113,050	103,050	103,050	103,050	103,0
174,613		Interest	(232,882)	(232,014)	0	26,299		0	(205,715)	(204,715)	(204,715)	(209,715)	(209,7
(84,917)			(55,007,170)	(54,475,531)	(352,286)	(3,239,382)	(875,000)	(120)	(58,942,319)	(60,684,338)	(61,795,445)	(62,389,136)	(62,748,3
(84,917) 58,104,738) I	ncome & Fees Total												
(84,917)	Income & Fees Total Grand Total		18,803,831	19,266,973	(2,236,583)	345,435	213,147	348,810	17,937,783	17,639,403	17,339,747	17,008,425	17,058,
(84,917) 58,104,738) I					(2,236,583)	345,435	213,147	348,810	17,937,783	17,639,403	17,339,747	17,008,425	17,058,
(84,917) (58,104,738) I 15,881,413	Grand Total		18,803,831	19,266,973					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		77.77		, , , , , , ,
(84,917) 58,104,738) I						3,584,817 (3,239,382)		348,930 (120)	76,880,102 (58,942,319)	78,323,741 (60,684,338)	17,339,747 79,135,192 (61,795,445)	17,008,425 79,397,561 (62,389,136)	79,806 (62,748,

2.2 Service Budgets by Head of Service

						Rı	udget 2016/1	7		Med	lium Term Fi	nancial Strat	eav
Actuals 2014/15	Subjective Analysis	Controllable Only*	Forecast 2015/16	Budget 2015/16	ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
22,218	⊟Employees	Hired Staff	15,050	7,000	0	0		0	7,000	7,000	7,000	7,000	7,0
24,670		Other staff costs	4,439	10,648	0	(10,208)		0	440	440	440	440	4
351,978		Pension & NI	354,295	379,299	(19,000)	25,274		3,791	389,364	392,669	396,298	400,261	404,2
1,461,934		Salary	1,393,493	1,503,905	(69,000)	27,355		15,039	1,477,299	1,488,353	1,501,530	1,516,538	1,531,6
14,943		Training	30,655	31,826	0	(28,776)		0	3,050	3,050	3,050	3,050	3,0
189		Uniform & laundry	1,268	2,100	0	(200)		0	1,900	1,900	1,900	1,900	1,9
	Employees Total	,	1,799,201	1,934,778	(88,000)	13.445		18,830	1,879,053	1,893,412	1,910,218	1,929,189	1,948,3
23,359	⊟Buildings	Rents	4,801	550	0	0		0	550	550	550	550	5
174,410		Repairs & Maintenance	101,049	110,200	(10,000)	(20,000)		0	80,200	75,200	75,200	75,200	75,2
12,878		Energy Costs	11.377	13,200	(10,000)	(20,000)		0	13,200	13,200	13,200	13,200	13,2
164		Water Services	3,880	580	0	80		0	660	660	660	660	10,2
15,986		Premises Cleaning	23.707	22.626	0	0		0	22,626	22.626	22.626	22.626	22,6
					0	0			26,842				
26,278		Rates	26,376	26,316				526		27,368	27,915	28,473	29,0
	Buildings Total	151	171,190	173,472	(10,000)	(19,920)		526	144,078	139,604	140,151	140,709	141,2
20,054	⊟Transport	Mileage Allowance	26,335	30,100	0	(2,250)		0	27,850	25,250	25,250	25,250	25,2
4,613		Pool Car	9,006	10,950	0	(3,750)		0	7,200	7,000	7,000	7,000	7,0
5,602		Public Transport	6,249	8,550	0	(4,300)		0	4,250	3,850	3,850	3,850	3,8
31,537		Operating Costs	30,954	32,711	0	0		0	32,711	32,711	32,711	32,711	32,7
61,805	Transport Total		72,544	82,311	0	(10,300)		0	72,011	68,811	68,811	68,811	68,8
1,065	Supplies & Services	Catering	451	600	0	280		0	880	880	880	880	8
121,066		Communication and computing	128,145	127,449	(25,000)	(3,914)		0	98,535	73,175	73,175	73,175	73,1
244,419		Equipment, furniture & materials	170,271	152,689	0	(10,534)	(6,600)	0	135,555	135,455	135,455	135,455	135,4
12,795		Office expenses	28.485	29,944	0	(11,724)		0	18,220	17,520	17,520	17,520	17,5
50,478		Services	110,423	107,781	0	(40,526)		0	67,255	67,065	67,065	67,065	67,0
391		Uniform & laundry	475	600	0	(100)		0	500	500	500	500	5
	Supplies & Services Total	,	438.249	419.063	(25,000)	(66,518)	(6,600)	0	320,945	294,595	294,595	294,595	294,5
5,503	Benefit & Transfer Payments	Irrecoverable V A T	4,600	4,600	0	(00,0.0)	(0,000)	0	4,600	4,600	4,600	4,600	4,6
209,383	Denent a Transier rayments	Contributions paid	70,956	71,010	0	0		0	71,010	71,010	71,010	71,010	71,0
281.066		Grants	341,206	335,356	0	(25,356)		0	310,000	310,000	310,000	310,000	310,0
	Benefit & Transfer Payments To		416,762	410.966	0	(25,356)		0	385,610	385,610	385,610	385,610	385,6
				-,									
(986,444)	□Income & Fees	Fees & charges	(871,326)	(850,267)	0	90,450		0	(759,817)	(754,217)	(754,217)	(759,817)	(754,2
(5,450)		Rent	(5,450)	(5,450)	0	(200)		0	(5,650)	(5,650)	(5,650)	(5,650)	(5,65
(31,857)		Other grants and contributions	(34,485)	(34,485)	0	(65,252)		0	(99,737)	(99,737)	(99,737)	(99,737)	(99,73
	Income & Fees Total		(911,261)	(890,202)	0	24,998		0	(865,204)	(859,604)	(859,604)	(865,204)	(859,60
2,093,228	Grand Total		1,986,686	2,130,388	(123,000)	(83,651)	(6,600)	19,356	1,936,493	1,922,428	1,939,781	1,953,710	1,979,0
3,116,979	Gross Service Expenditure		2,897,947	3,020,590	(123,000)	(108,649)	(6,600)	19.356	2,801,697	2,782,032	2,799,385	2.818.914	2,838,6
,023,751)	Gross Service Income		(911,261)	(890,202)	(120,000)	24,998	(0,000)	0,000	(865,204)	(859,604)	(859,604)	(865,204)	(859,6
2,093,228	Net Service Expenditure		1,986,686	2,130,388	(123,000)	(83,651)	(6,600)	19,356	1,936,493	1,922,428	1,939,781	1,953,710	1,979,0
2,093,220	Net Service Experiorare		1,900,000	2,130,300	(123,000)	(65,651)	(0,000)	13,330	1,930,493	1,322,420	1,339,701	1,933,710	1,979,0
						Budget 2016/17				Med	Medium Term Financial Strategy		
Actuals			Forecast	Rudget			udget 2016/1	<u> </u>					
	Objective Analysis :	Controllable Only*	Forecast 2015/16	Budget 2015/16	ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/2
	Objective Analysis :	Controllable Only*				ZBB	•		Budget 79,602			2019/20 81,951	2020/2 :
2014/15		Controllable Only*	2015/16	2015/16	Heavy	ZBB Light/Other	•	Inflation	·	2017/18	2018/19		
77,219 (20,953)	Head of Service	Controllable Only*	2015/16 77,309 (82,318)	2015/16 78,452 (77,973)	Heavy 0 0	ZBB Light/Other 388 6,973	Capital	Inflation 762	79,602 (71,000)	2017/18 80,382 (71,000)	2018/19 81,163	81,951 (71,000)	82,7 (71,0
77,219 (20,953) 309,167	Head of Service C C T V C C T V Shared Service	Controllable Only*	2015/16 77,309 (82,318) 254,585	2015/16 78,452 (77,973) 245,158	Heavy 0	ZBB Light/Other 388 6,973 (4,622)	•	762 0 3,308	79,602 (71,000) 212,244	2017/18 80,382 (71,000) 187,637	2018/19 81,163 (71,000) 188,928	81,951 (71,000) 192,232	82, (71,0 195,
77,219 (20,953) 309,167 319,267	Head of Service C C T V C C T V Shared Service Commercial Team	Controllable Only*	2015/16 77,309 (82,318) 254,585 327,622	2015/16 78,452 (77,973) 245,158 359,557	0 0 (25,000)	ZBB Light/Other 388 6,973 (4,622) (14,089)	Capital	762 0 3,308 3,153	79,602 (71,000) 212,244 348,621	2017/18 80,382 (71,000) 187,637 351,869	81,163 (71,000) 188,928 355,188	81,951 (71,000) 192,232 358,539	82, (71,0 195,
77,219 (20,953) 309,167 319,267 606,024	Head of Service C C T V C C T V Shared Service Commercial Team Community Team	Controllable Only*	2015/16 77,309 (82,318) 254,585 327,622 687,573	78,452 (77,973) 245,158 359,557 688,286	0 0 (25,000) 0	ZBB Light/Other 388 6,973 (4,622) (14,089) 40,851	Capital	762 0 3,308 3,153 2,676	79,602 (71,000) 212,244 348,621 731,813	2017/18 80,382 (71,000) 187,637 351,869 734,237	2018/19 81,163 (71,000) 188,928 355,188 737,834	81,951 (71,000) 192,232 358,539 741,466	82, (71,0 195, 361, 745,
77,219 (20,953) 309,167 319,267 606,024 8,640	Head of Service C C T V C C T V Shared Service Commercial Team Community Team Corporate Health & Safety	Controllable Only*	2015/16 77,309 (82,318) 254,585 327,622 687,573 26,000	78,452 (77,973) 245,158 359,557 688,286 26,000	0 0 (25,000) 0 0 0	ZBB Light/Other 388 6,973 (4,622) (14,089) 40,851 74,608	Capital	762 0 3,308 3,153 2,676	79,602 (71,000) 212,244 348,621 731,813 100,608	2017/18 80,382 (71,000) 187,637 351,869 734,237 100,608	2018/19 81,163 (71,000) 188,928 355,188 737,834 101,481	81,951 (71,000) 192,232 358,539 741,466 102,363	82, (71,0 195, 361, 745, 103,
(20,953) 309,167 319,267 606,024 8,640 144,068	Head of Service C C T V C C T V Shared Service Commercial Team Community Team Corporate Health & Safety Environmental Health Admin	Controllable Only *	2015/16 77,309 (82,318) 254,585 327,622 687,573 26,000 146,555	78,452 (77,973) 245,158 359,557 688,286 26,000 166,156	0 0 (25,000) 0 0 0	ZBB Light/Other 388 6,973 (4,622) (14,089) 40,851 74,608 (18,902)	Capital	762 0 3,308 3,153 2,676 0 1,349	79,602 (71,000) 212,244 348,621 731,813 100,608 148,603	80,382 (71,000) 187,637 351,869 734,237 100,608 149,986	81,163 (71,000) 188,928 355,188 737,834 101,481 151,368	81,951 (71,000) 192,232 358,539 741,466 102,363 152,764	82, (71,0 195, 361, 745, 103, 154,
2014/15 77,219 (20,953) 309,167 319,267 606,024 8,640 144,068 439,692	Head of Service C C T V C C T V Shared Service Commercial Team Community Team Corporate Health & Safety Environmental Health Admin Environmental Protection Team	Controllable Only*	2015/16 77,309 (82,318) 254,585 327,622 687,573 26,000 146,555 416,466	78,452 (77,973) 245,158 359,557 688,286 26,000 166,156 476,354	0 (25,000) 0 0 0 0 0 0	ZBB Light/Other 388 6,973 (4,622) (14,089) 40,851 74,608 (18,902) (73,536)	Capital	762 0 3,308 3,153 2,676 0 1,349 4,408	79,602 (71,000) 212,244 348,621 731,813 100,608 148,603 407,226	2017/18 80,382 (71,000) 187,637 351,869 734,237 100,608 149,986 417,362	2018/19 81,163 (71,000) 188,928 355,188 737,834 101,481 151,368 421,367	81,951 (71,000) 192,232 358,539 741,466 102,363 152,764 419,811	82, (71,0 195, 361, 745, 103, 154, 429,
77,219 (20,953) 309,167 319,267 606,024 8,640 144,068	Head of Service C C T V C C T V Shared Service Commercial Team Community Team Corporate Health & Safety Environmental Health Admin	Controllable Only *	2015/16 77,309 (82,318) 254,585 327,622 687,573 26,000 146,555	78,452 (77,973) 245,158 359,557 688,286 26,000 166,156	0 0 (25,000) 0 0 0	ZBB Light/Other 388 6,973 (4,622) (14,089) 40,851 74,608 (18,902)	Capital	762 0 3,308 3,153 2,676 0 1,349	79,602 (71,000) 212,244 348,621 731,813 100,608 148,603	80,382 (71,000) 187,637 351,869 734,237 100,608 149,986	81,163 (71,000) 188,928 355,188 737,834 101,481 151,368	81,951 (71,000) 192,232 358,539 741,466 102,363 152,764	82, (71,0 195, 361, 745, 103, 154,

								47			T E1		
Actuals 2014/15	Subjective Analysis	: Controllable Only *	Forecast 2015/16	Budget 2015/16	ZBB Heavy	ZBB Light/Oth	udget 2016 Capital	Inflation	Budget	2017/18	2018/19	2019/20	egy 2020/21
171,121	Employees	Hired Staff	160,481	0				0	0	0	0	0	-
55,239		Other staff costs	29,985	31,208	Ċ			0	24.000	24,000	24,000	24,000	24.000
848.033		Pension & NI	872,018	957,964	(63,500)			9.581	688,028	669,761	657,458	634.033	640,375
3,645,047		Salary	3,617,001	3,899,284	(250,500)			38,919	2,710,580	2,632,457	2,588,506	2,494,365	
44,802		Training	34,404	34,350	(===,===)			0	1,350	1,350	1,350	1,350	
1,980		Uniform & laundry	2.027	2,799				0	2.299	2,299	2,200	2,200	
4,766,222	Employees Total	Crimerini di iddinary	4,715,917	4,925,605		(1,233,848)		48.500	3.426.257	3.329.867	3,273,514	3,155,948	
70,984	■Buildings	Rents	68,131	26,598	(4,000)	8.000		0	30,598	18,848	0,210,011	0	
620		Repairs & Maintenance	838	572	(1,000)	-,		0	572	572	0	0	
358		Energy Costs	1,671	1,200		-		0	1.200	1,200	0	0	
285		Water Services	117	200				0	200	200	0	0	
4,427		Rates	6,120	4,733	(1,000)			95	5,828	4,945	0	0	0
1.019		Premises Cleaning	1,135	1,008	(1,000)			0	1,008	1.008	0	0	
77,693	Buildings Total	r remises Cleaning	78.012	34,311	(5,000)	10.000		95	39.406	26,773	0	0	
10,046		Mileage Allowance	8,929	10,050	(5,000)	-,		0	8,400	8,400	8,350	8,350	
8,696	- I ransport	Pool Car	11,494					0	9,010	9,010	9,010	9,010	
6,935			7,013	11,610 6,620	(0	5,890	5,890	5,890	5,890	
		Public Transport				()							
4,522		Operating Costs	2,315	2,777				0	2,777	2,777	2,777	2,777	2,777
30,198			29,752	31,057				0	26,077	26,077	26,027	26,027	26,027
1,091	Supplies & Services	Catering	520	250	(0	250	250	250	250	250
299,115		Communication and computing	274,820	280,042	(19,000)			0	88,915	83,415	77,689	77,689	77,689
441,227		Equipment, furniture & materials	531,327	492,847	(12,000)		4,680	0	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	75,894	75,894	75,894	75,894	75,894
116,525		Services	(15,177)	(122,177)	(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	0	447,378	441,878	435,003	435,003	435,003
499,208	■Benefit & Transfer Payment	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	
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	C	0		0	0	0	0	0	C
(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	C	(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	1,970,331
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	39,950,482
(38,137,275)	Gross Service Income		(37,953,149)	(37,923,918)	48,000		0		(37,886,151)		(37,975,151)		
4,221,994			4,424,821	4,487,838		(1,642,902)	4,680	48,595	2,355,211	2,166,688		1,939,071	1,970,331
1,221,001	not con not Expenditure		1,121,021	1,101,000	(0.10,000)	(1,012,002)	1,000	10,000	2,000,211	2,100,000	2,001,001	1,000,011	.,070,00
Actuals	Objective Analysis :	Controllable Only*	Forecast	Budget	ZDD	В	udget 2016				dium Term Fi		
2014/15			2015/16	2015/16	Henn	Limbs/Osb	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
154,798	Head of Service		92,117	88,639	(- 7 -		866	96,477	97,363	98,328	99,303	100,287
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	743,228
464,206	Document Centre		467,882	466,883	(91,000)	(148,484)		3,404	230,803	199,295	187,687	186,113	189,573
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)			5,597	777,737	783,490	789,108	794,782	
1,445,953	Information Management		1,353,297	1,264,179		(1,274,303)		10,124	0	0		0	
188,755	Local Tax Collection		151,574	225,601	(44,000)	,		6,734	140,286	71,202	46,743	27,090	32,241
	Grand Total		4,424,821	4,487,838		(1,642,902)	4,680	48,595	2,355,211	2,166,688	2,061,637	1,939,071	1,970,331

			Forecast 2015/16			-	udget 2016	/17		Medium Term Financial Strategy				
Actuals 2014/15	Subjective Analysis	s : Controllable Only *		Budget 2015/16	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	234,52	
0		Salary		0	0	2,486,543		42,866	2,529,409	2,579,997	2,631,597	2,684,229	2,737,91	
0		Training		0	0	32,380		648	33,028	33,689	34,363	35,050	35,75	
0		Other staff costs			0	850		17	867	884	902	920	93	
0		Uniform & laundry		0	0	500		10	510	520	530	541	55	
0		Recruitment			0	1,500		30	1,530	1,561	1,592	1,624	1,65	
0	Employees Total			0	0	2,735,398		46,607	2,782,005	2,837,645	2,894,398	2,952,287	3,011,33	
0	■Buildings	Repairs & Maintenance			0	20,000		400	20,400	20,808	21,224	21,648	22,08	
0	Buildings Total				0	,		400	20,400	20,808	21,224	21,648	22,08	
0	■Transport	Mileage Allowance		0	0	7,060		141	7,201	7,345	7,492	7,642	7,79	
0		Public Transport		0	0	1,530		31	1,561	1,592	1,624	1,656	1,68	
0		Pool Car		0	0	3,600		72	3,672	3,745	3,820	3,896	3,97	
0	Transport Total			0	0	12,190		244	12,434	12,682	12,936	13,194	13,45	
0	Supplies & Services	Communication and computing		0	0	550,391		11,008	561,399	572,627	584,080	595,761	607,67	
0		Equipment, furniture & materials		0	0	2,330,678		46,613	2,377,291	2,424,839	2,473,337	2,522,803	2,573,25	
0		Office expenses		0	0	23,240		465	23,705	24,179	24,663	25,158	25,66	
0		Services		0	0	(755,217)		10,742	(744,475)	(759,366)	(774,555)	(790,047)	(805,846	
0		Expenses			0	1,000		20	1,020	1,040	1,061	1,082	1,10	
0	Supplies & Services Total			0	0	2,150,092		68,848	2,218,940	2,263,319	2,308,586	2,354,757	2,401,85	
0	■Income & Fees	Fees & charges			0	(, -,,		(120)	(1,176,119)	(1,199,641)	(1,223,634)	(1,248,106)	(1,273,069	
0		Other grants and contributions			0	(=,00.,0=0)		0	(2,061,326)	(2,102,552)	(2,144,603)	(2,187,495)	(2,231,245	
	Income & Fees Total				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	1,944,41	
0	Gross Service Expenditure		0	0	0	4,917,680	0	116,099	5,033,779	5,134,454	5,237,144	5,341,886	5,448,72	
0	Gross Service Income		0	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	0	1,680,355	0	115,979	1,796,334	1,832,261	1,868,907	1,906,285	1,944,41	

Head of	Development												
			_			E	Budget 2016	/17		Med	dium Term F	inancial Strat	eav
Actuals 2014/15	Subjective Analysis :	Controllable Only*	Forecast 2015/16	Budget 2015/16	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	C
9,754		Other staff costs	11,219	0	0	0		0	0	0	0	0	C
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	Ó	(19,000)		0	0	0			C
116		Uniform & laundry	301	500	0	(150)		0	350	350	350	350	350
	Employees Total		2,162,708	2,659,945	(96,395)	(451,897)		26,403	2,138,056	2,161,160	2,182,770		2,226,638
1,344	∃Buildings	Rents	566	150	0	(150)		0	0	0	, ,		, ,
(34,335)		Repairs & Maintenance	8,120	8,120	0	0		0	8,120	8,120	8,120	8,120	8,120
21,995		Energy Costs	17,982	20,000	0	0		0	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
	Buildings Total	Traidi Corridos	49,382	47,670	0	3,450		0	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
9,982	- Transport	Pool Car	10.283	13,100	0	(3,000)		0	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
46,624	Transport Total	Fubilic Transport	35,768	55,800		(22,350)		0	33,450		33,450		33,450
4,538	Supplies & Services	Catering	743	1,500	0	(22,330)		0	1,500	1,500	1,500		1,500
19,707	= Supplies & Services		13,075	14,696	(7,000)	(3,396)		0	4,300	4,300	4,300		4,300
		Communication and computing			(7,000)			0					
63,124		Equipment, furniture & materials	53,218	55,800	Ü	(52,680)			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
23,164		Rents	23,134	23,255	0	0		0	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
	Supplies & Services Total		720,317	665,759	(187,605)	13,478		0	491,632	316,632	291,632		291,632
6,276	Benefit & Transfer Payments	Irrecoverable V A T	5,800	5,800	0	0		0	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
73,050		Grants	25,000	25,000	(3,000)	0		0	22,000	22,000	22,000		22,000
	Benefit & Transfer Payments To		218,027	215,936	(20,000)	(600)		0	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)
(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)	C		2,909,594	2,757,698	2,754,308		2,798,176
(3,267,320)	Gross Service Income		(1,759,211)	(1,953,886)	(10,000)	424,227	C		(1,539,659)	(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	Objective A	Controllable Color	Forecast	Budget	Budget 2016/17 ZBB ZBB		717		Med	alum i erm F	inancial Strat	egy	
2014/15	Objective Analysis :	Controllable Only	2015/16	2015/16	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		193,725
265,776	Housing Strategy		275,739	298,921	(54,000)	(25,556)		2,682	222.047	224,797	226,984	- ,	231,423
930,881	Planning Policy		1,048,552	1,194,729	(62,395)	(165,852)		8,207	974,689	858,003	839,326		852,162
189,544	Grand Total		1,426,990	1,691,224		(33,692)		26,403	1.369.935		1,220,649		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												
						-	3udget 2016/	17		Med	ium Term Fi	nancial Strat	euv
Actuals 2014/15	Subjective Analysis :	Controllable Only*	Forecast 2015/16	Budget 2015/16	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	10,00
27,358		Other staff costs	18,587	20,417	(500)	(936)		0	18,981	18,781	18,781	18,781	18,78
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	3,759,49
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
	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		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		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 12,260		Water Services	59,256	96,461 2,200	0	500		0	96,961 12,345	96,961 12,345	96,961	96,961	96,961 12,345
		Ground Maintenance Costs	8,800 2,771	3,026	0	10,145		0	12,345	12,345	12,345 1.656	12,345	12,345
8,210		Fixtures & Fittings	1,461,815	1,520,189	(3,000)	(1,370) 11,355	(11,000)		1,527,092	1,492,700	1,466,378	1,656 1,436,250	1,446,318
	Buildings Total	O	301	1,520,189	(3,000)	11,355		9,548	300	300	300	300	300
(1,424) 15,929		Contract Hire & operating leases	10,615	11,580	(2,000)	2,255		0	11,835	10,335	10,335	10,335	10,335
15,929		Mileage Allowance Pool Car	10,615	200	(2,000)	(200)		0	11,835	10,335	10,335	10,335	10,330
2.671		Public Transport	2.194	2.500	(1,000)	(200)		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		Operating Costs	22.254	23.363	(3.500)	2.225		0	22.088	19.799	19.799	19.799	19.799
19,655		Catering	19.099	21,450	(3,300)	(2,500)		0	18,950	18,799	18,799	18,799	18,795
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	(0,000)	(0,214)		0	200	200	200	200	200
	Supplies & Services Total	Ormorni a ladirary	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
	Benefit & Transfer Payments To		81,000	81,000	0	0		0	81,000	81,000	81,000	81,000	81,000
25,000	Renewals Fund Contribution		25,000	25,000	0	0		0	25,000	25,000	25,000	25,000	25,000
25,000			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)	
(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	(5,000)	(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)	Ó	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			Forecast	Budget			Budget 2016/	17		Med	ium Term Fi	nancial Strat	egy
2014/15	Objective Analysis :	Controllable Only*	2015/16	2015/16	ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
44,027	Head of Service		75,801	78,028	пеаvy 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)

Head of	Operations												
				5 1		Bı	idget 2016/1	7		Medium Term Financial Strategy			egy
Actuals 2014/15	Subjective Analysis	: Controllable Only*	Forecast 2015/16	Budget 2015/16	ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
535,286	⊟Employees	Hired Staff	405,878	381,798	(2,100)	0		0	379,698	378,088	375,988	373,888	373,888
205,940		Other staff costs	234,812	235,572	(35,482)	(19,177)		0	180,913	179,923	178,273	176,623	176,623
924,400		Pension & NI	910,472	957,886	(120,191)	143,787		9,578	991,060	997,021	999,491	1,001,987	1,012,008
3,965,438		Salary	3,882,729	4,021,257	(388,541)	(74,932)		39,632	3,597,416	3,619,236		3,529,454	3,564,490
28,206		Training	14,879	19,485	0	(19,485)		0	0	0		0	0
1,547		Employee Insurance	1,167	2,000	0	0		0	2,000	2,000		2,000	2,000
19,831		Uniform & laundry	14,780	20,343	0	(125)		0	20,218	20,218	20,218	20,218	20,218
	Employees Total	D : 01 :	5,464,715	5,638,341	(546,314)	30,068		49,210	5,171,305	5,196,486		5,104,170	5,149,227
81,713	■Buildings	Premises Cleaning	79,622	83,348	0	0		0	83,348	83,348	83,348	83,348	83,348
21,586 337,581		Rents Repairs & Maintenance	15,394 364,660	13,006 352,698	0	0		0	13,006 352,698	13,006 352,698	13,006 352,698	13,006 352,698	13,006 352,698
576,071		Rates	583,706	585,865	0	0		11.575	597,440	589,440		589,440	589,440
194,910		Energy Costs	194,332	175,929	0	16,084	(17,500)	0	174,513	157,013		157,013	157,013
23,076		Water Services	19,157	27,670	0	10,004	(17,500)	0	27,670	27,670		27,670	27,670
5,163		Ground Maintenance Costs	12,484	18,200	0	0		0	18,200	18,200		18,200	18,200
(556)		Premises Insurance	2,940	5.040	0	0		0	5.040	5,040	5.040	5.040	5.040
	Buildings Total	Tromoso modranos	1,272,296	1,261,756	0	16,084	(17,500)	11,575	1,271,915	1,246,415			1,246,415
18,471	∃Transport	Contract Hire & operating leases	29,245	29,357	0	0	(,=50)	0	29,357	29,357	29,357	29,357	29,357
14,330		Mileage Allowance	15,706	18,860	0	0		0	18,860	18,860	18,860	18,860	18,860
10,304		Pool Car	9,023	6,550	0	(2,600)		0	3,950	3,950	3,950	3,950	3,950
2,931		Public Transport	1,704	1,200	0	Ó		0	1,200	1,200	1,200	1,200	1,200
3,116		Vehicle Insurance	5,504	1,200	0	0		0	1,200	1,200	1,200	1,200	1,200
970,413		Operating Costs	1,007,310	1,079,332	(6,500)	0		0	1,072,832	999,931	993,431	986,931	986,931
1,019,565	Transport Total		1,068,493	1,136,499	(6,500)	(2,600)		0	1,127,399	1,054,498	1,047,998	1,041,498	1,041,498
48,493	Supplies & Services	Catering	2,865	200	0	0		0	200	200	200	200	200
31,869		Communication and computing	25,711	24,597	0	(17,641)		0	6,956	6,956	6,956	6,956	6,956
353,394		Equipment, furniture & materials	361,280	371,646	(1,900)	(18,019)	5,000	0	356,727	355,587	353,687	351,787	351,787
2,848		Insurance - service related	4,550	7,000	0	0		0	7,000	7,000	7,000	7,000	7,000
40,445		Office expenses	41,942	49,350	0	(3,630)		0	45,720	45,720	45,720	45,720	45,720
272,198		Services	452,160	146,053	0	167,075	20,000	0	333,128	313,128	313,128	313,128	313,128
	Supplies & Services Total		888,508	598,846	(1,900)	127,785	25,000		749,731	728,591	726,691	724,791	724,791
4,649	Benefit & Transfer Payments		2,600	2,600	0	0		0	2,600	2,600	2,600	2,600	2,600
270,909		Contributions paid	508,226	44,340	0	430,000		0	474,340	474,340	474,340	474,340	474,340
	Benefit & Transfer Payments To Income & Fees		510,826	46,940	(202,222)	430,000		0	476,940	476,940		476,940	476,940
(3,782,636)	Income & rees	Fees & charges	(3,996,565)	(3,639,543)	(262,286)	(400,000)		0	(4,301,829)	(4,391,829)		(4,551,829)	(4,551,829)
(136,486)		Sales Rent	(139,047)	(130,700)	(30,000)	0		0	(160,700)	(170,700)	(170,700)	(170,700)	(170,700)
(90,887) (149,996)		Other grants and contributions	(114,294) (63,169)	(86,324) (58,632)	(13,000)	712		0	(99,324) (57,920)	(120,324) (57,920)	(120,324) (57,920)	(220,324) (57,920)	(220,324) (57,920)
(20,330)		Government grants	(13,557)	(23,240)	0	712		0	(23,240)	(23,240)	(23,240)	(23,240)	(23,240)
(77,763)		Communted sums	(151,331)	(151,331)	0	0		0	(151,331)	(151,331)		(151,331)	(151,331)
(11,100)		Internal Sales	(101,001)	(101,001)	0	(35,032)			(35,032)	(35,032)	(35,032)	(35,032)	(35,032)
(4 258 098)	Income & Fees Total	internal Gales	(4,477,962)	(4,089,770)		(434,320)		0	(4,829,376)	(4,950,376)	(4,990,376)		(5,210,376)
4,706,463	Grand Total		4,726,876	4,592,612		167,017	7.500	60,785	3,967,914	3,752,554	3,608,455	3,383,438	3,428,495
1,100,100	Orana rota		4,7.20,0.0	1,002,012	(000,000)	101,011	,,000	00,700	0,007,014	0,102,001	0,000,100	0,000,100	0,120,100
8,964,561	Gross Service Expenditure		9,204,839	8,682,382	(554,714)	601,337	7,500	60,785	8,797,290	8,702,930	8,598,831	8,593,814	8,638,871
(4,258,098)	Gross Service Income		(4,477,962)	(4,089,770)	(305,286)	(434,320)	0	0	(4,829,376)	(4,950,376)	(4,990,376)	(5,210,376)	(5,210,376)
4,706,463	Net Service Expenditure		4,726,876	4,592,612	(860,000)	167,017	7,500	60,785	3,967,914	3,752,554	3,608,455	3,383,438	3,428,495
Actuals	Objective Analysis :	Controllable Only *	Forecast	Budget	ZBB	ZBB Bu	idget 2016/1					nancial Strate	
2014/15			2015/16	2015/16	Heavy	Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21
92,137	Head of Service		182,967	92,007	(14,348)	(225)		868	78,302	79,189	79,971	80,761	81,558
(1,202,950)	Car Parks		(1,110,079)	(1,298,295)	(186,277)	15,166		6,723	(1,462,683)	(1,528,722)		(1,634,976)	(1,633,074)
157,722	Environmental & Energy Mgt		179,959	182,362	(87,430)	20,902	20,000	1,807	137,641	119,357	120,239	121,131	122,032
998,505	Facilities Management		945,582	969,642	51,942	18,787	(17,500)	9,223	1,032,094	996,690		854,219	857,789
219,394	Fleet Management		235,396	245,862	42,788	(36,715)		1,500	253,435	254,976		259,157	261,278
	Green Spaces		1,128,091	1,209,648 (89,395)	(169,409)	14,407		13,419	1,068,065	1,041,840		967,839	980,466
1,031,685					24,049	(1,040)		688	(65,699)	(65,416)	(64,894)	(64,366)	(63,833)
1,031,685 (110,053)	Markets		(98,872)										
1,031,685 (110,053) 847,975	Operations Mangement		388,805	430,407	(275,839)	(129,397)		3,720	28,891	32,713	32,751	32,789	32,828
1,031,685 (110,053) 847,975 815,464	Operations Mangement Street Cleansing		388,805 835,802	430,407 882,213	(275,839) (63,329)	(129,397) 4,950	5.05-	3,720 6,099	28,891 829,933	32,713 816,176	32,751 752,538	32,789 748,464	754,450
1,031,685 (110,053) 847,975	Operations Mangement		388,805	430,407	(275,839) (63,329) (182,147)	(129,397)	5,000 7,500	3,720 6,099 16,738	28,891	32,713 816,176 2,005,751	32,751	32,789 748,464 2,018,420	

Head of	Resources									1				
						Budget 2016/17				Medium Term Financial Strategy				
Actuals 2014/15	Subjective Analysis :	: Controllable Only *	Forecast 2015/16	Budget 2015/16	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	(17,663)		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		
	Employees Total		1,124,391	1,172,648	0			11,222	998,868	958,886	936,679	945,748		
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	120,000	120,000	120,000	120,000	120,000	
196,740		Repairs & Maintenance	40,893	42,478	(8,000)	0		0	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			306	15,606		16,236	16,561	16,892	
5,980		Energy Costs	4,873	5,000	0	0		0	5,000	5,000	5,000	5,000	5,000	
338		Water Services	200	200	0			0	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	()		0	1,000	1,000		1,000	1,000	
1,118		Pool Car	1,424	900	0	(100)		0	800	800		800	800	
3,461		Public Transport	2,904	2,600	0			0	1,400	1,400	1,400	1,400	1,400	
7,457	Transport Total		5,625	5,250	0			0	3,200		3,200	3,200		
9,849	■Supplies & Services	Communication and computing	5,534	4,380	0			0	2,700	2,700	2,700	2,700	2,700	
66,365		Equipment, furniture & materials	55,339	58,960	0		74,567	0	74,567	20,233		21,233		
31,779		Insurance - service related	34,116	31,514	0			0	31,514	31,514	31,514	31,514		
45,926		Office expenses	49,323	41,170	0	(15,600)	144,000	0	169,570	247,570	314,570	315,570	316,570	
140,028		Services	91,498	45,964	0		887,000	0	1,142,938	2,207,938		2,628,938		
	Supplies & Services Total		235,810	181,988	0			0	1,421,289	2,509,955		2,999,955		
3,539	Benefit & Transfer Payments	Services	4,000	4,000	0			0	4,000	4,000	4,000	4,000	4,000	
28,974		Irrecoverable V A T	20,500	20,500	0			0	20,500	20,500	20,500	20,500	20,500	
	Benefit & Transfer Payments To		24,500	24,500	0			0	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		
(1,813,544)		Rent	(1,851,011)	(1,878,450)	(67,000)	0	(0:0)000)	0	(2,820,450)	(4,127,450)		(4,957,450)		
	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		0	(2.920.196)	(4,227,196)		(5,057,196)		
(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)	
(,)			(002,000)	(,/	(,)	(0,010)	,	,	(***,*=*)	(000,020)	(0.0,)	(= :=,== :)	(010,000)	
Actuals	Objective Analysis : Controllable Only*		Forecast	Budget	700		udget 2016/	17		Med	dium Term Fi	nancial Strat	egy	
2014/15	Objective Analysis:	Controllable Offig	2015/16	2015/16	ZBB Heavy	ZBB Light/Other	Capital	Inflation	Budget	2017/18	2018/19	2019/20	2020/21	
177,906	Audit & Risk Management		211,138	223,542	0	559		1,607	225,708	227,355	229,094	230,849	232,623	
(1,362,807)	Commercial Estates		(1,584,605)	(1,618,488)	(85,000)	1,389	144,000	1,342	(1,556,757)	(1,720,380)		(2,060,572)		
670,319	Finance		634,838	639,512	Ó	(60,801)	74,567	5,656	658,933	559,904	531,425	541,180	546,983	
76,509	Head of Service		88,267	86,782	0	478		762	88,022	88,802	89,607	90,420	91,241	
292,910	Legal		178,100	142,153	0	68,151		1,534	211,838	213,416	213,431	213,446	213,462	
85,405	Procurement		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)	

						В	udget 2016/1	7		Medium Term Financial Strategy				
Actuals 2014/15	Subjective Analysis	: Controllable Only*	Forecast 2015/16	Budget 2015/16	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	10,000	10,000	10,000	10,000	10,000	
26,885		Other staff costs	7,260	7,400	(5,000)	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	
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	
29,027		Training	32,767	28,823	(48,583)	137,819		0	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	
28,869	⊟Buildings	Rents	23,964	7,200	0	0		0	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	
13,214	∃Transport	Mileage Allowance	18,406	19.250	0	(6,500)		0	12.750	12,750	12,750	12,750	12,750	
947		Pool Car	759	1,000	0	(700)		0	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	
16,659	Transport Total	i i	21,078	21,890	0	(7,200)		0	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	
156,984	• •	Communication and computing	154,576	132,011	(2,000)	(11,511)		0	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	
7,332		Insurance - service related	7,332	7,515	0	0		0	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	
199,373		Office expenses	160,125	133,005	(1,000)	15,334		0	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	
624,742		Services	689,766	554,191	(22,000)	16,309		0	548,500	473,500	477,500	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	
525	Benefit & Transfer Payments	Grants	2,000	2,000	0	0		0	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	
30,675	Benefit & Transfer Payments T	otal	4,277	5,700	0	0		0	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)	
(706,308)		Government grants	(291,762)	(13,000)	0	13,000		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)	
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	
2,784,068	Gross Service Expenditure		2,947,863	2,654,020	(209,583)	108.145	0	12,911	2,565,493	2,486,918	2,452,750	2,460,197	2.471.760	
(964,183)	Gross Service Experiolitie Gross Service Income		(599,947)	(277,001)	(209,563)	12,001	0		(265,000)	(275,000)	(275,000)	(275,000)	(275,000)	
1.819.886	Net Service Expenditure		2.347.916	2.377.019		12,001	0	-	2.300.493	2,211,918	2,177,750	2,185,197	2,196,760	
1,019,000	Net Sel Vice Experialture		2,347,910	2,317,019	(209,503)	120,146	- U	12,911	2,300,493	2,211,910	2,177,730	2,105,197	2,190,760	
Actuals			Forecast	Budget	Budget 2016/17		Med	ium Term Fir	nancial Strate	gy				
2014/15		: Controllable Only *	2015/16	2015/16	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		5,197	1,097,706	1,001,244	955,250	958,796	962,377	
948,643	Democratic & Elections		765,077	774,341	(3,000)	(40,585)		3,176	733,932	737,188	744,388	743,618	746,882	
315,193	Directors		459,596	463,225	0	1,092		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		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.

					Pudget 2016/17				Medium Term Financial Strategy				
Actuals			Forecast	Budget			lget 2016/17			Med	lium Term Fir	nancial Strate	egy
2014/15	Subjective Analysis	s : Controllable Only *	2015/16	2015/16	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	C
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 Paymen	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	C
(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	-	(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	-	4,799,308	5,610,982	6,053,318	6.252.044	6,360,066
2,546,507	Net Service Expenditure		4,335,710	4,374,462	U	424,846	U	U	4,199,308	5,010,982	0,033,318	0,232,044	0,300,000

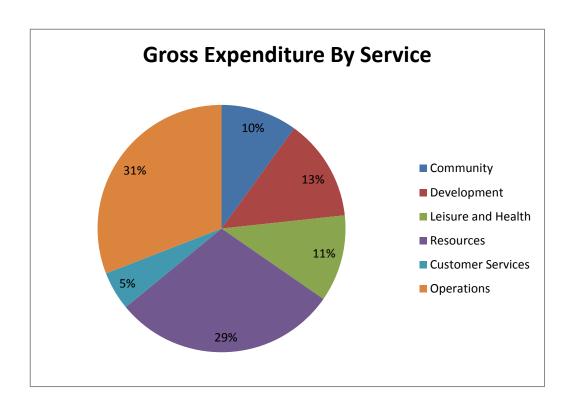
^{*}Controllable Budgets – Support Service costs (e.g. HR and Financial Services) are not included in the service budgets in the tables above. Therefore, the Controllable Budgets do not represent the total cost of a service.

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		Budget		m Term F		
	2015/16			2018/19		2020/21
	£000s	£000s	£000s	£000s	£000s	£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		1,300	1,200	1,100	1,000
A14 Upgrade	1,545	1,400	1,500	1,200	200	-
					200	200
Leisure and Health						
Pedals Scheme	9					
One Leisure Synthetic Pitch	392					
One Leisure St Ives Development	0					
One Leisure Improvements	226		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	13	117				
E-forms		44				
Flexible Working - 3CSS		50	50	50		
Telephones - 3CSS		100	100			
Virtual Server - 3CSS		220	100			
		220				
Operations						
Building Efficiencies (Salix)	70		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
Asset Sales	(0.47)					
	(847)		(000)	(200)	(000)	(000)
Capital Receipts	(500)	. ,	(300)	. ,	(300)	(300)
Grants and Contributions	(3,456)		(758)			, ,
Borrowing - External	(2,750)		(2,000)			
Borrowing - Internal	(2,303)					
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	Budget	Medi	um Term F	inancial St	rategy
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	£000s	£000s	£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	Budget	Medi	um Term F	inancial St	rategy
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	£000s	£000s	£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	4,589	2,118	1,300	1,200	1,300	1,200
Statute						
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	Medi	um Term F	inancial St	rategy
	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)