

CABINET

9 February 2011

PRINCIPAL SCRUTINY COMMITTEE

14 February 2011

BUDGET AND COUNCIL TAX 2011/12

REPORT OF HEAD OF FINANCE

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RECENT REFERENCES:

[CAB 2111](#): General Fund Budget 2011/12 - Progress Report, 19 January 2011

[CAB2087](#): Council Tax Base 2011/12, 8 December 2010

[CAB2078](#): General Fund Budget Consultation 2011/12, 10 November 2010

[CAB2069](#): Adoption of the Winchester District Sustainable Community Strategy 2010 - 2020, 13 October 2010

[CAB2038](#): Financial Strategy 2011/12 – 2014/15, 9 July 2010

[CAB2056](#): Capital Strategy and Programme 2010/11 – 2013/14, 13 October 2010

[CAB2057](#): General Fund Revenue Budget – Revised Estimate 2010/11,
15 September 2010

EXECUTIVE SUMMARY:

This report presents the General Fund Budget proposals for 2011/12 for approval, including proposals for growth and savings and transfers to reserves. Members are asked to consider these and the level of Council Tax to be set for next year. The current tax is £126.27 at Band D for City Council services, and it is proposed that this is frozen at the same amount for 2011/12. The Government has stipulated that a local authority which freezes council tax in 2011/12 will receive an additional grant equivalent to them having set a 2.5 per cent increase on the 2010/11 level.

This report includes final growth and savings proposals identified as part of the work

undertaken by officers, Corporate Management Team, Cabinet and Scrutiny Panels, and following consultation with the Local Strategic Partnership, the business community and parish and town chairpersons.

The Prudential Indicators covering affordability, prudence and capital expenditure which are required to be calculated by 31 March 2011 are reported elsewhere on this agenda (CAB2117).

A Council Tax of £61.32 is recommended for the Winchester Town Account (frozen at 2010/11 levels). Any increase in either the District or Town taxes would remove eligibility for the council tax freeze grant mentioned above.

Despite the significant financial challenges that have been imposed on the Council this year the Budget presented for 2011/12 and for the medium term is balanced.

RECOMMENDATIONS to Cabinet and Council:

1. That Members consider the level of General Fund Budget for 2011/12 and make recommendations for the following:

	<u>2011/12</u>
	<u>£</u>
Gross budget for General Fund Services	14,152,976
<u>Less</u>	
Capital financing	(1,626,293)
Transfers to /(from) Reserves	(272,304)
Contributions to / (from) Winchester Town Account	31,957
Total	12,286,337
<u>Less</u> Charges on Winchester Town Account	(868,165)
Total City Net Expenditure	11,418,172

1. That Members consider the budget options as set out in Appendices D and E and indicate those items to be included in the Budget.
2. That the capital programme set out in Appendices G and H be confirmed.
3. That the policy as previously agreed by the Council on 14 July 1999 (min 186 refers) is confirmed to treat all expenses of the Council as General Expenses other than those specifically identified and itemised in the Winchester Town Account. In consequence of which the sum of £858,136 be treated as Special Expenses under Section 35 of the Local Government Finance Act 1992 in respect of the Winchester Town area, Appendix K.
4. That the Council Tax for the Special Expenses in the Winchester Town area at Band D for 2011/12 to be frozen at 2010/11 levels; £61.32.
5. That the balance on the Collection Fund calculated at 17 January 2011 of zero for Council Tax, be approved.
6. That Members recommend the level of Council Tax at Band D for City Council services for 2011/12 to be frozen at 2010/11 levels; £126.27.
7. That Parish Council Taxes be noted as in Appendix L.

RECOMMENDATIONS to Principal Scrutiny Committee:

1. That Principal Scrutiny Committee considers any recommendations it wishes to make to the Council for its consideration of the Budget and Council Tax for 2011/12.

CABINET9 February 2011PRINCIPAL SCRUTINY COMMITTEE14 February 2011BUDGET AND COUNCIL TAX 2011/12REPORT OF HEAD OF FINANCE1 Introduction

- 1.1 The corporate planning cycle and budget preparation for 2011/12 began with the agreement of the Financial Strategy in July 2010 and the review of the Sustainable Community Strategy over the summer. The Sustainable Community Strategy was adopted by the Council in November and a set of Change Plans have been consulted on for each outcome (see report elsewhere on this agenda). As in recent years the budget process is linked closely to the Sustainable Community Strategy and the associated Change Plans, and these have been taken into account in the proposed 2011/12 budget.
- 1.2 This year's budget has also been informed by a series of service reviews. In September the Leader announced that, in response to anticipated reductions in Central Government financial support, she anticipated the Council would have to reduce salary costs by up to 15% over the next three years. Officers have led a number of reviews which sought to 're-design' services so that savings can be made whilst the Council is still able to minimise the impact on services to the public and allow it to play its part in achieving the outcomes sought under the Sustainable Community Strategy. Service reviews and phases 1 and 2 of organisational development have already produced savings which are reflected in the baseline budget (PER180 and PER183 refer). Further savings, incorporating the conclusions of those reviews undertaken thus far are summarised in Appendix D.
- 1.3 Appendices D & E summarise the Budget growth and savings options that are now proposed to be included in the budget.
- 1.4 The capital programme is considered elsewhere on this agenda (CAB2112 refers) and the implications from that report are reflected within this report.
- 1.5 A summary of the General Fund revenue budgets is presented for final consideration and Members are asked to consider the total level of General Fund Budget and the Council Tax for next year.
- 1.6 The summary service budgets are presented for approval as Appendix M. These do not include the impact of the growth and savings proposals in this report for

consideration. When the budget is finalised – by Council on 24 February – any final adjustments will be made and published in the Budget Book.

- 1.7 This year there has been consultation of budget options with the four scrutiny panels, Principal Scrutiny Committee, the Town Forum, parish council chairmen, the business community, and the Local Strategic Partnership. The feedback from these consultations has been considered by Cabinet in January ([CAB 2111](#)).
- 2 Revised Budget 2010/11
 - 2.1 The Revised Estimate was approved by Cabinet in September ([CAB2057](#)). Monthly monitoring is indicating that the forecast outturn will be below budget due to one-off exceptional items including NNDR refunds from appeals relating to Avalon House and the Guildhall.
- 3 2011/12 Budget
 - 3.1 The General Fund budget for the net cost of services, after the inclusion of proposed growth and savings, totals £14,153m. Summaries of service budgets are shown in Appendix M although these do not include the proposed growth and savings. Final figures, when approved, will be uploaded to the finance system and published in the Budget Book.
 - 3.2 The proposed Budget includes the following assumptions:
 - a) Growth pressures of £1.110m (listed in Appendices D & E).
 - b) Savings totalling £1.751m (listed in Appendices D & E).
 - c) A contingency budget amount of £0.150m.
 - d) That there is no increase in Council Tax in 2011/12.
 - e) The receipt of Council Tax Freeze grant of £173,637 (£22,000 relating to the Winchester Town Account 'Special Expenses') - a local authority that freezes or reduces its Band D council tax in 2011-12 will receive an additional grant equivalent to them having set a 2.5 per cent increase from their 2010/11 level. Specifically, the scheme refers to Band D council tax as an authority's basic amount of council tax. All special items (other than parish precepts) are included in an authority's basic amount of council tax.
 - f) Net Interest receivable of £0.184m (Appendix F).
 - g) South Downs National Park income (income £0.419m) - From 1 April 2011, the South Downs National Park Authority (SDNPA) will become the all-purpose planning authority for the designated area. The Council has agreed to enter into an agency agreement (under Section 101 of the Local Government Act 1972) with the SDNPA to continue to provide a number of planning functions. The agreement will initially cover the three years from 2011/12 to 2013/14 with

a break clause allowing dissolution of the agreement at the end of each year. The SDNPA will make a net contribution towards the cost of this service, with the intention to cover the full costs in year one with efficiency reductions and harmonisation of this contribution across all local authorities in 2012/13 and 2013/14.

- h) Forecast receipts of £0.548m relating to a new Government grant called the 'New Homes Bonus', which is currently under consultation. The Bonus would replace the previous 'Housing and Planning Delivery Grant'. The forecast receipts are based on the methodology contained within the [consultation paper](#). Further details are contained within [PHD320](#).
- i) The '1team' baseline budget savings target (previously Vacancy Management / FRM) has been set at £0.176m for 2011/12 onwards (£0.354m in 2010/11). This target has been set at a realistic level to represent the reduced opportunities for in year savings. In addition, separate provision has been made for further stages of our organisational change programme (Phase 3) leading to the realisation of significant employee savings (assumed at £0.175m). It is likely that there will be further redundancy costs associated with further organisational development and a budget amount of £0.200m is proposed; to be funded from the Major Investment Reserve.
- j) For the Asset Management Plan, the amount for 2011/12 assumes; the slippage of the letting of (and works to) Avalon House (previously approved); an amount to allow for changes to management arrangements for the Winchester Centre (currently leased to WACA); and additional revenue maintenance budget. In future years a revenue budget growth of £300k p.a. has been assumed with £100k supporting revenue costs and £200k contributing to capital expenditure.

4 Commissioning

- 4.1 The Administration announced in the autumn of 2010 they intended to introduce a mechanism for 'commissioning': procuring specific projects or programmes of work which help realise the outcomes set out in Winchester's Community Strategy. This approach would replace, *inter alia*, our revenue grants programmes, but also provide the flexibility to support projects and programmes developed at a local level as and when they are brought forward. It has been discussed with those currently in receipt of grants and was the subject of a recent Cabinet report (CAB2098).
- 4.2 Appendix E of this report outlines the reductions which it is proposed be made to the overall grants budget. The amounts currently awarded to bodies in receipt of grants for 2010/11 helps make up the Commissioning team spend (Appendix M (3)), including awards made to our key clients. The total amount of resources which it is proposed to be available to support commissioning also includes the three proposed commissioning budgets (see below) and the amended Community Revenue Grants Budget (Appendix E). Cabinet is being asked to agree details of

- initial awards in March – a similar process to that previously adopted for grants. It is anticipated that the quantum available for commissioning will grow as a proportion of total spend in coming years as we seek to procure more through commissioning rather than in-house provision.
- 4.3 The commissioning approach allows the Council to be more focused in how it supports other bodies and better assess the contribution that support makes to wider outcomes. It will give the Council flexibility to respond to emerging needs of our communities, ideas from the business sector and the variety of smaller projects which can make a real contribution but which it has not always been easy to support through our annual funding programme. Commissioning also provides a mechanism for returning to communities a share of the resources generated by the New Homes Bonus offered in support of housing development.
- 4.4 It is important that we retain some flexibility to commission work during the coming year, rather than commit all budgets at the beginning of the financial year. A small element of growth is proposed for each commissioning areas to allow for projects undertaken by not-for-profit, voluntary and community sector bodies, including Parish Councils, to be supported in the coming year (Appendix E).
- 5 Capital Programme
- 5.1 The capital programme is considered elsewhere on this agenda (CAB2112). The proposed Capital Programme is provided at Appendix G1.
- 5.2 The financing assumptions for the proposed capital programme are provided in Appendix H. This identifies a forecast Capital Financing Requirement (CFR) of £4.4m in 2010/11, and £13.9m in 2011/12.
- 5.3 The effect of this on the Revenue Budget has been reflected in the calculations for interest and capital financing (provided at Appendix F).
- 5.4 The Major Investment Reserve (MIR) is the principal reserve used for supporting the Budget; both Revenue and Capital. Although any deficit in the Revenue budget would have the first call on these funds, the financial strategy supports the use of this reserve to fund the capital programme. The forecasts for the MIR are included in the Table at Appendix I. There are also various specific earmarked reserves to fund the relevant elements of the capital programme (see para 10 below)
- 5.5 Appendix I also provides a forecast of the Capital Receipts Reserve, reflecting the proposed capital programme.
- 5.6 There are a number of projects and forward programmes that are not included in the proposed capital programme because of funding constraints. These have been listed in the Capital Programme report (CAB2112).

6 The Government Settlement

- 6.1 The local government finance settlement in England covers the two years from 2011/12 to 2012/13. After this, the Government has announced that it plans to make changes to the distributional system for 2013/14 and will begin a review of local government resources in 2011.
- 6.2 The settlement follows the [Spending Review](#) in October 2010, which set the framework for government expenditure to 2014/15.
- 6.3 The settlement for 2012/13 cannot be formally made until the total distributable amount has been calculated for each year. It will therefore remain provisional and there will be a formal consultation to approve each year's final settlement.
- 6.4 The final Formula Grant figures have now been published for 2011-12 Settlement and Provisional 2012-13 Settlement and are as follows:

REDISTRIBUTED BUSINESS RATES & REVENUE SUPPORT GRANT	<u>2011/12</u>	<u>2012/13</u>
	<u>£m</u>	<u>£m</u>
FINAL ALLOCATIONS	4.638	4.126
PROVISIONAL ALLOCATIONS	4.482	4.087
INCREASE FROM PROVISIONAL TO FINAL	0.156	0.039

These figures are slightly higher than the provisional amounts that were consulted on; the amount deducted for the establishment of the South Downs National Park has been reduced.

7 Collection Fund

- 7.1 The regulations require the Council formally to approve the Collection Fund balance at 31 March, calculated at 15 January preceding.
- 7.2 For Council Tax a break-even position is estimated, so there is no forecast budget impact.

8 Council Tax

- 8.1 The Government has confirmed that a local authority which freezes or reduces its Band D council tax in 2011-12 will receive an additional grant equivalent to them having set a 2.5 per cent increase from their 2010-11 level. The Parish Tax amounts are excluded from this grant, but Winchester Town is included.

- 8.2 Any grant paid to an authority for freezing or reducing its council tax in 2011-12 will be matched exactly in each subsequent year of the Spending Review to compensate for the income foregone for a freeze. Authorities will not have to continue to freeze or reduce their council tax from 2012-13 to continue to receive this grant.
- 8.3 At present the projections reflect a freeze in council tax for the District and the Winchester Town Area. Any increase in either the District or Town taxes would remove eligibility for the council tax freeze grant included in the projections, and would also be subject to capping regulations. The effect of increasing District tax levels are shown below:

Council Tax Options	Annual Increase		Additional Council Tax £000	Net of freeze funding £000
£126.27	0.0%	£0.00	0	150
£126.90	0.5%	£0.63	30	30
£127.53	1.0%	£1.26	60	60
£128.16	1.5%	£1.89	90	90
£128.80	2.0%	£2.53	120	120
£129.43	2.5%	£3.16	150	150
£130.06	3.0%	£3.79	180	6

- 8.4 The current level of Tax for the District is £126.27.
- 8.5 In considering the level of District tax, regard has to be had to the Tax for the Town area in order to ensure that the overall increase does not exceed the capping regulations. Any increase in the Town tax levels would result in the whole of the Council Tax freeze funding being lost.
- 8.6 The current level of Tax for the Town is £61.32.
- 8.7 Appendix L shows the figures for Parish Council or Meeting taxes, including a comparison with the previous year's precept. The Council has no control over the levels of parish precepts.
- 8.8 The Taxes for the County Council, the Police Authority and the Fire Authority will be decided on 24, 15 and 9 February, respectively. It should be noted that the County Council will set its tax on the same day as the City Council. An update will be given to Council on the recommendations being made.

9 Winchester Town Charge – Section 35

- 9.1 In accordance with Section 35 of the Local Government Finance Act 1992 the Council has taken the decision in previous years to treat all expenses of the Council as general expenses other than those identified as special expenses. The Council endorsed this policy on 18 February 2010 (minute 739 refers).
- 9.2 Special expenses are costs incurred for the provision of an amenity or service that is primarily for the benefit of one locality. In the Winchester District these expenses are levied by the Council to cover the costs of local services in the Winchester Town area which elsewhere would be dealt with by parish councils.
- 9.3 The services currently covered by special expenses are listed in Appendix K.
- 9.4 It is recommended that the policy as previously agreed by the Council on 14 July 1999 (minute 186), and confirmed in the budget and council tax report for 2010/11 (CAB1954, 3 February 2010) is endorsed again. That is to treat all expenses of the Council as General Expenses other than those specifically identified and itemised in the Winchester Town Account. In consequence of which the sum of £858,136 will be treated as Special Expenses under Section 35 of the Local Government Finance Act, 1992 in respect of the Winchester Town area, summarised in Appendix K.
- 9.5 The Winchester Town Forum met on 26 January 2011 and recommended the Budget as set out in Appendix K and a Council Tax freeze for 2011/12.

10 Reserves

- 10.1 A summary of reserves is included at Appendix I. There remain some specific Earmarked Reserves, the most significant of which are itemised in the appendix. These have all been reviewed as part of the budget process and the levels are considered to be appropriate.
- 10.2 The Major Investment Reserve is a revenue funded reserve that supports the delivery of the Council's priorities; both capital and revenue. As indicated in paragraph 2 above, it is expected that there will be an underspend in 2010/11, and it is the Council's policy that any surplus at the year end will be transferred to the MIR, thus making it available to support any one-off future expenditure. This could include "invest to save" projects as they are brought forward.
- 10.3 The Council has continuing budget requirements to support its Asset Management Plans and it is proposed that amounts are transferred to the earmarked Property Repairs and Renewals reserve for application towards both capital and revenue Asset Management Plan priorities (see Appendix E).
- 10.4 Also, Cabinet on 9 February (CAB2126 refers) will consider a report on future options for the management of the Winchester Centre and accommodation for

tenant bodies. This budget makes provision for estimated costs of any changes to current arrangements in the coming financial year within the amount identified to support actions arising from our Asset Management Plan.

11 General Fund Working Balance

- 11.1 The General Fund working balance stands at £2m. As has been reported previously, the level of this balance needs to be considered in the light of a number of factors concerning the Council's level of exposure to changes in income and expenditure.
- 11.2 A significant proportion of the Council's spending has historically been financed from investment income. However, the drastic reductions to the base rate from 2008/09 have impacted significantly on the interest income forecasts which are estimated at £0.184m in the 2011/12 budget (Appendix F). The forward projections assume that the current rates remain fairly steady at the start of 2011/12 and gradually begin to recover, in accordance with the latest information from the Council's investment advisors. A change in interest rates of 0.25% would alter investment income by circa £56,000 in 2011/12.
- 11.3 Exposure to expenditure fluctuations is more limited; the latest figure available for the Retail Price Index (RPI) is 4.8% (December 2010). The current relatively high inflation is forecast to continue at around the same level throughout 2011/12. The most significant contract is with Serco and is uplifted based on the RPI at February 2011, to impact from 1 April 2011 until the contract ends on 30 September 2011.
- a) It is possible that contract costs will be higher or lower than those currently provided for within the budget. A fluctuation of 1% in RPI on total contract costs would amount to c.£90,000 although the contracts are tied in to inflationary uplifts at differing points in time.
 - b) An assumption of a pay freeze has been included in the budget in line with Government expectations that salaries will be frozen for two further years during 2011/12 and 2012/13. This is the second year of frozen salaries, with the last uplift coming in 2009/10. A variance of 0.25% equates to c. £35,000.
 - c) There is adequate insurance cover for risks such as fire.
- 11.4 A relatively prudent approach has been taken in respect of fees and charges income. The baseline projections have been held at 2010/11 levels, reflecting the experience in the current year, and proposed income growth is provided in Appendices D & E.
- 11.5 Overall, the provision of £2m as a General Reserve is considered to be sufficient and the forward projections assume that this level is retained. This will be kept under review.

12 Members' Allowances

- 12.1 In order to set the Members Allowances for 2011/12 there has been a full review by an Independent Remuneration Panel. The results of this review have been considered by Cabinet and Principal Scrutiny Committee and proposals will be considered by Council in February (CAB2106 refers). This report reflects the Cabinet's recommendations to Council.

13 Looking Ahead

- 13.1 In considering its budget each year the Council is required to look further ahead than the year under detailed consideration to ensure that the impact and affordability of proposals is assessed for future years. The forward projections in Appendix C give an indication of the Council's position for the next four years.
- 13.2 Over recent years, the Council has achieved significant savings and efficiencies and continues to work hard to ensure that ongoing savings are delivered. It is assumed that this process will continue into the future and that the budget setting process for next year will identify further savings to balance the budget.
- 13.3 A summary Budget risk assessment, linked to the Corporate Risk Register, has been included at Appendix A.

14 Adequacy of Reserves and Robustness of Estimates

- 14.1 There are specific requirements under Section 25 of the Local Government Act, 2003, for the Chief Finance Officer to provide a positive assurance statement about the adequacy of proposed financial reserves and the robustness of estimates made for the purposes of the Budget calculation.
- 14.2 Reserves are detailed in this report and specific comment is made upon the significant balances. The General Fund working balance is discussed above and is considered to be adequate. The Major Investment Reserve is available to support specific projects, both revenue and capital, and a balance remains throughout the Strategy period. Capital Receipts are also forecast to have a balance remaining at the end of the period. Borrowing is an option available to the Council to consider for specific projects, taking account of the revenue impact of those projects, in the same way as it considers that impact for schemes financed from capital receipts. The Head of Finance is able to provide positive assurance about the adequacy of reserves bearing in mind the commentary about the need to identify funding for future projects that are not yet included within current programmes.
- 14.3 When considering the robustness of estimates for the budget calculation for the current year savings and increased income proposals included in the budget must be considered to be achievable. Considerable savings have been achieved to date, and the recent experience has been that compensating savings have been

found to cover unforeseen growth pressures, which has meant that there has been no additional call on balances. Given the complex nature of the organisation, the significant turnover, the cautious approach to budgeting and the sensitivity to changes in inflation and interest rates, these variations are not unexpected. The purpose of reserves, in particular the General Fund working balance, is to provide a cushion for these variations.

- 14.4 For next year significant savings continue to be forecast. To ensure the delivery of the savings assumed will require a diligent approach to realising them. Directors and Members will need to adopt a robust attitude towards realising improvements in efficiency and, where necessary, accepting reductions in service levels. It is recognised that achieving reductions may incur one-off costs, and a provision of £0.200m has been made for this in the estimates as a priority call on the MIR. There is also inherent uncertainty in the forecasts and to allow for this a general contingency has been included in the estimates of £0.150m. The monthly financial management reporting systems will support in-year monitoring and management of the budgets set.
- 14.5 It should be noted that the financial projections show a balanced position for the medium term (3 years) and that the forecast balance remaining on the MIR at the end of the period could be used to contribute towards the forecast budget gap at the end of the financial strategy period (2014/15).
- 14.6 Within the context of the overall budget and reserve levels, the Head of Finance is able to provide positive assurance on the robustness of the estimates made for the purposes of the budget calculation for next year.

15 Prudential Code

- 15.1 Local authorities determine their own programmes for capital investment in fixed assets that are central to the delivery of quality public services. The Prudential Code has been developed as a professional code of practice to support local authorities in taking their decisions. They are required by Regulation to have regard to the Prudential Code when carrying out their duties under Part 1 of the Local Government Act 2003.
- 15.2 The key objectives of the Prudential Code are to ensure, within a clear framework, that the capital investment plans of local authorities are affordable, prudent and sustainable. A further key objective is to ensure that treasury management decisions are taken in accordance with good professional practice and in a manner that supports prudence, affordability and sustainability.
- 15.3 To demonstrate that local authorities have fulfilled these objectives, the Prudential Code sets out indicators that must be used and factors that must be taken into account. These indicators are designed to support and record local decision making in a manner that is publicly accountable.

- 15.4 The indicators are purely for internal use by the Council and are not intended to be used as comparators with other authorities, as any comparisons will be meaningless. In addition the indicators should not be taken individually; rather the benefit from monitoring will arise from following the movement in indicators over time and the year on year changes.
- 15.5 All of the indicators in respect of treasury management covering affordability, prudence, capital expenditure, borrowing and investment have been included in report CAB2117 elsewhere on this agenda.

OTHER CONSIDERATIONS:

16 SUSTAINABLE COMMUNITY STRATEGY AND CHANGE PLANS (RELEVANCE TO):

- 16.1 The Financial Strategy and the budget process should accord with the objectives of the Sustainable Community Strategy and Change Plans whilst proposals in the Strategy must be linked to resource allocation and availability. The Budget is vital to the achievement of Sustainable Community Strategy and the Change Plans.

17 RESOURCE IMPLICATIONS:

- 17.1 These are contained in the body of the report.

18 RISK

- 18.1 The Budget for next year and the forward projections will be influenced significantly by various factors that cannot be quantified or assessed fully at this stage; some external and outside of the control of the Council; and others that relate to factors and aspirations within the Council's control. The sensitivity to key assumptions is explained within the report and a risk assessment is also provided at Appendix A.

19 EQUALITIES

- 19.1 The Budget supports the Council's Change Plans, and the Sustainable Community Strategy, which sits above the Change Plans, was subjected to an equalities impact assessment. It is anticipated that the Council's new integrated assessment model will be used for each Change Plan project as it is developed. The most significant impacts are likely to arise from changes to the way in which voluntary and community organisations are supported – the move from grants to commissioning - and a specific impact assessment will be brought forward to the March meeting of Cabinet, where initial decisions about allocation of these resources will be made.

BACKGROUND DOCUMENTS:

[Local Government Finance Settlement 2011/12](#)

APPENDICES:

Appendix A	Summary Risk Assessment
Appendix B	General Fund Service Summary
Appendix C	General Fund Revenue Projections 2011/12 to 2014/15
Appendix D	Proposed Budget Growth & Savings
Appendix E	Proposed Budget Growth & Savings Tables
Appendix F	Financing Transactions
Appendix G	Capital Programme
Appendix H	Capital Programme Financing
Appendix I	Summary of Reserves projections
Appendix J	Collection Fund (provisional)
Appendix K	Council Tax on Winchester Town Area
Appendix L	Parish Council Precepts and Council Taxes 2011/12
Appendix M	General Fund - Summary Service Budgets 2011/12

SUMMARY RISK ASSESSMENT

No.	Corporate Risk Register Number	Risk area identified	Potential Impact of Risk	Mitigation / Change Plans reference
1	CR5002	Silver Hill development proposals	Ineffective delivery of Council services leading to delays in regeneration resulting in deterioration of Council assets and lost opportunity.	Revised redevelopment plan
2	CR5003	Asset Management	Asset Management Plan not fit for purpose leading to non housing property assets falling into disrepair resulting in unforeseen expenditure and inability to maximise income or capital receipts.	- Maintain adequate level of General Fund working balance, and Major Investment Reserves
3	CR5004	RPI	Budget provision insufficient to cover contractual commitments that are linked to RPI	Contractual commitments assessed and reflected in baseline
				Maintain adequate level of General Fund working balance
4		Car Parking Income	A small percentage deviation in parking income would have a significant impact on budgets	Monitor income levels on a monthly basis. Consider raising charges if necessary.
5		Planning Fee Income	Reduction in level of income due to reduction in number of planning applications received	Monitor income levels and potential major applications
6	CR5005	Housing Finance Reform	Changes in WCC liability for its proportion of the National Housing Debt leading to a destabilising of HRA funding. Potential loss of Net Interest Receivable for the General Fund due to strengthened ring fencing and new arrangements.	Maintain adequate level of General Fund working balance and keep developments under close review.
7	CR5006	Business Changes and Workforce Planning	Lack of skills and flexibility within the Council leading to the Transforming Winchester Programme not being implemented resulting in non delivery of change plans and loss of opportunity	Business Plans & Change Plans
				Transforming Winchester Programme
8	CR5008	Equality Assessment	Ineffective service Equality Impact Assessments (EIAs), leading to a successful challenge on grounds of discrimination resulting in financial penalty imposed on the Council.	Equality Impact Assessments & Equality Framework
				EIA programme / schedule
9	CR5012	Shared Services	Weak governance or breakdown of consensus between authorities, leading to wasted resource time resulting in less efficient service delivery and loss of opportunity.	Shared Service project plans
10	CR5013	Environmental Services Contract	Weak partnership governance, including contract monitoring leading to an unforeseeable breach of contract resulting in an interruption in service provision.	Resourced contract monitoring
11	CR5014	New Homes & Affordable Homes Bonus	Future grant funding could be lower than current budget or discontinued. Lower than anticipated new homes could reduce the net funding received by the Council.	Monitor Government consultation on future proposals for funding planning improvement

GENERAL FUND SERVICE SUMMARY

	2010/11 Original Estimate £	2010/11 Revised Estimate £	2011/12 Original Estimate £
Gross budget for General Fund Services	18,652,738	19,438,881	14,152,976
<u>Less</u>			
Financing Transactions	(4,117,000)	(3,921,000)	(1,626,293)
Net budget for General Fund Services	14,535,738	15,517,881	12,526,684
Transfers to / (from) Reserves	(515,703)	(1,357,451)	(272,304)
Contributions to / (from) Win Town Reserve	35,661	22,053	31,957
Total	14,055,697	14,182,484	12,286,337
<u>Less</u> Charges on Winchester Town Account	(863,506)	(863,506)	(868,165)
Total City Expenditure	13,192,191	13,318,978	11,418,172

GENERAL FUND REVENUE BASELINE PROJECTIONS 2011/12 - 2014/15					
		2011/12 Forecast £000	2012/13 Forecast £000	2013/14 Forecast £000	2014/15 Forecast £000
Net Cost of Services b/f		18,175	14,153	12,611	13,036
One-off budgets & Stepped Growth / Savings		(344)	(419)	(38)	10
Capital Financing Adjustment	1	(2,408)			
Concessionary Fares Scheme transferred to County	2	(1,070)			
South Downs National Park - Reimbursement	3	(419)	42	38	89
Contractual commitments - Inflation	4	300	322	335	349
Employee Costs	5	160	180	180	180
Proposed Savings	Appendix E	(1,751)	(878)	(82)	(25)
Proposed Growth	Appendix E	1,110	(610)	(27)	(14)
Redundancy Provision	6	200	(200)		
Contingency	7	150			
Net Cost of Services		14,153	12,611	13,036	13,645
<u>Less:</u>					
Reversal of Capital Financing	Appendix F	(1,513)	(1,513)	(1,513)	(1,513)
Financing and Investment Income and Expenditure	Appendix F	(184)	(153)	(291)	(346)
<u>Plus:</u>					
Minimum Revenue Provision & Voluntary Revenue Provision	Appendix H	70	315	315	315
Movement in reserves					
Transfers to or (from) Major Investment Reserve	Appendix I	(225)	144	(187)	(82)
Transfers to or (from) Earmarked Reserves	Appendix I	(47)	415	441	436
Transfers to or (from) Winchester Town Reserve	Appendix K	32	93	93	77
Net Budget Requirement		12,286	11,912	11,896	12,532
<u>Taxation and non-specific grant incomes</u>					
Council Tax Income	8	6,927	6,927	6,927	6,927
Council Tax Freeze Funding	9	174	174	174	174
<u>Non-ringfenced Government Grants & non-domestic rates</u>					
New Homes Bonus	10	495	632	632	632
Affordable Housing Bonus	11	53	53	53	53
Revenue Support Grant & Non-domestic rates	12	4,638	4,126	4,110	3,977
Taxation and non-specific grant incomes		12,287	11,912	11,896	11,763
(Headroom) / shortfall		0	0	0	769
Collection Fund (surplus) / deficit		-			

Notes:

- 1 Depreciation & Impairment Losses reduction from 10/11 to 11/12
- 2 Transfer of Concessionary Travel Scheme to HCC - reduction in costs
- 3 South Downs National Park forecast net receipts for planning services
- 4 Contract inflation assumed at 4% pa
- 5 2011/12 - Includes Increments and Employers NI rise of 1%
- 6 At 2011/12 Council Tax base levels
- 7 Funding of 2.5% for 2011/12 was announced in the CSR to local authorities which freeze Council Tax
- 8 Council Tax baseline is assumed to remain flat in this forecast
- 9 Indicative allocations provided by the CLG relating to 2.5% Council Tax Freeze Funding

GENERAL FUND – GROWTH & SAVINGS PROPOSALS**2011/12 – 2014/15****Winchester District Community Strategy Outcome
– Active Communities**

The vitality of the District comes from the people who live and work here. They are able to lead active and healthy lifestyles by making good choices and decisions, for example by eating well, exercising regularly, not smoking or abusing drink or drugs. They also enjoy the benefits of a community where there are low levels of crime and everyone feels safe. People play an active role in their community and help shape how resources are used to deliver local services. Communities ensure everyone can access the services they need. People enjoy a range of learning opportunities throughout their lives, both formal and informal. They can also share their skills and talents through the District's many volunteering networks.

1. Community Safety

The grant funding for the posts of Acceptable Behaviour Co-ordinator and Community Safety Data Analyst ends in March 2011. The Council holds a balance of £30,000, which it is proposed to release in 2011/12, and to use half of this to continue support of the Data Analyst post for a period. Other contributions will be sought from our partners in order to be able to provide this service for as long as possible. The post of Acceptable Behaviour Co-ordinator will cease at the end of the current financial year, with these responsibilities being picked up by the Neighbourhood Wardens' Team.

2. Neighbourhood Wardens

The role of this Team is being developed, with a view to the existing Neighbourhood Warden service being integrated with other WCC services and those of partners, within existing budgets. The financial implications of this review will be reported once it is completed.

3. Community Revenue Grants

A new approach is proposed for commissioning services through the voluntary and community sector, which may well lead to a different pattern of support from that now given through grants. The budget proposal is a 10% reduction in the total sum available for next year, and for an overall 25% reduction over three years. Instead, voluntary and community organisations will be encouraged to assist in delivering a range of outcomes for the district, and will be commissioned to undertake specific projects or programmes.

4. Forward Planning

The Strategic Planning Team will be integrated with those parts of the Strategic Housing Team which lead on housing strategy, housing enabling and community planning. This will create a single team to take a corporate lead on all aspects of forward planning, and which works with the Assistant Director (Communities) to commissioning key outcomes for affordable housing, neighbourhood planning and community development. Support for some aspects of community development would be sought from developers' contributions where appropriate (e.g. a £20,000 contribution from the West of Waterlooville development in 2011/12).

These changes entail a reduction of 3.6 FTEs (currently vacant posts). As the emerging changes to the planning system become clearer, so this Team's role will be clarified and developed further. Further savings are being considered through streamlining management arrangements.

5. Salary savings

Strategic Housing - further savings through Hampshire Home Choice partnership.

6. WDSP Partnerships

The City Council is discussing through the WDSP and key partnerships what programme of activity can be taken forward, and in particular how best to work together within the new arrangements for delivering public health services. It is not yet apparent whether any financial savings can be made in this area.

7. Active Communities

Officers are considering opportunities for closer working between teams which support community activity and development. This includes in particular sport and physical activity, community safety, public health and those improving outcomes for children and young people. This may offer options for service improvement and savings in the future.

GENERAL FUND – GROWTH & SAVINGS PROPOSALS**2011/12 – 2014/15****Winchester District Community Strategy Outcome
– Prosperous Economy**

The economy of the Winchester District is dynamic and creative. Its culture and heritage provide an attractive setting for entrepreneurs and businesses keen to develop new ways of working, for the long term benefit of everyone who lives, works and visits here. Economic prosperity means that everyone has enough: decent housing, a good quality of life and a fulfilling job.

8. Tourism

The Council is working with Hampshire County Council to develop the joint provision of tourism services through a single Destination Management Organisation. Initial opportunities have been identified to make a saving through the deletion of one support post, leading to further savings as the organisation develops a subscription-based financial model. Cabinet has recently approved a shared service arrangement between the two Councils, leading to savings of £22,000 in 2011/12 (CAB 2113 (Exempt) - January 2011).

9. Museums

The Council is working with Hampshire County Council, Portsmouth City Council and Southampton City Council to develop a joint approach to Museum provision and management. That has already led to new joint funding for projects in 2011/12, and may in time offer opportunities for improving services, bidding for additional funding and/or making savings. A report on the future of the Museums Service will be brought to Cabinet in March 2011.

Consultants working on the joint museums project have indicated that Winchester would be better advised to focus scarce resources on a smaller number of building-based commitments and focus on low cost community outreach activities to deliver museums services more effectively in future. It is proposed that the Westgate is therefore opened only at weekends and from February half term to October half term each year, rather than seven days a week from the start of February to the end of October. It would still be available for special events or hirings as appropriate. This would see a reduction in staff hours and associated headcount (approximately one FTE grade two post).

Some savings are also being realised through the continued rationalising of museums storage, with notice to quit the Fort Brockhurst store now served on English Heritage.

Changes also include the deletion of one other FTE post in the team, as the service modernises its outreach activity through an interactive collections website, new web pages driven by free social media tools and a team of volunteers to support community and schools events. There would be no impact on our ability to manage museum and exhibition space.

Members have indicated that the option for museum charges was not a desirable one, and this has consequently not been pursued.

10. Historic Environment

Introduce charges for pre-application advice. Review charges for commercial applicants requiring searches of the Historic Environment Record.

11. Town Twinning

Cease annual budget and release remaining reserve.

12. Salary savings – reduced hours or deletion of vacancies

None identified.

GENERAL FUND – GROWTH & SAVINGS PROPOSALS**2011/12 – 2014/15****Winchester District Community Strategy Outcome
– High Quality Environment**

Our communities use resources such as water and energy in a sustainable way. The beautiful countryside, heritage and character which make our District so distinct are valued and the built environment complements our natural environment. Our open spaces, streets and the built environment are clean and can be enjoyed by everyone.

13. Car Parking Charges

Proposals as outlined in [CAB2061](#) (October 2010) and CAB2110 (TP).

14. Park & Ride

The ticket price for the new park and ride service has been kept at a cost which will be seen as attractive to potential users to encourage its use as opposed to parking in central areas. It is felt that the current level of charge should remain for the time being in order that the wider benefits of the scheme in terms of climate change and congestion reduction can be fully realised.

15. Green Waste Collection

No changes proposed to the current free service.

16. Planning Management

Reducing the number of posts in the management structure of the team, together with changes in planning admin section and the redeployment of an Enforcement Officer into the DC Team. The overall effect would be a more targeted approach to dealing with enforcement cases, and a greater management load falling on a smaller number of senior staff. A range of process and administrative changes will help smooth workflow and manage the impact of staff changes.

17. Sustainability

The Council's approach to sustainability is led by the Assistant Director, through the commissioning process and Change Plans, to ensure sustainability and the Council's response to the challenge of climate change is embedded in the work of all teams. Entails deletion of the post of Sustainability Officer, with some saving retained to provide for commissioning of services.

18. Salary savings

Access & Infrastructure – reduction in hours for Drainage Engineer.

19. Environmental Management

This entails a review of opportunities for closer working between teams who have responsibility for managing the local environment: notably landscape services, historic environment and those responsible for aspects of grounds and parks contract management. This may offer a stronger focus on environmental quality outcomes. A fresh approach to environmental management would also impact on the work of the Neighbourhood Wardens and Planning Enforcement Teams. Any potential savings are not yet quantifiable.

The retendering of the environmental services contract has produced savings on the annual cost which can be reflected in the budget. Some services will have a variable volume depending on customer requirements throughout the year and provision is included for these as a growth item. Options to provide additional services including the collection of kerbside glass were also priced by all contractors. An exempt report on these services is considered elsewhere on this agenda. A provisional budget sum has been allowed for some additional services subject to the decision of Cabinet on which, if any, to include in the contract.

GROWTH**20. Car Parks Major Works**

Revenue contributions to support both revenue and capital spend on car parks works, determined by affordability and priority need within the car park maintenance programme.

21. Food Waste Collection

The Administration believes that separate collection and disposal of food waste will be an environmentally sound and affordable waste management process when there is appropriate infrastructure within Hampshire. Winchester will promote this objective within Project Integra, the Hampshire Waste Management Partnership, and will expect to see it as an element within a new Joint Waste Management Strategy. The Council has an option within the new waste contract for food waste collection but will only take it up when it makes environmental and financial sense.

22. Elections / museums storage

This growth reflects the need to replace storage currently available at Bar End depot as proposals for redevelopment proceed.

Area Based Insulation Scheme

Growth reflects costs of a scheme to improve insulation of domestic properties as part of the Climate Change Programme.

GENERAL FUND – GROWTH & SAVINGS PROPOSALS**2011/12 – 2014/15****Outcome – Efficient & Effective Council**

The City Council seeks to be efficient in all we do, and adopt the most cost-effective ways of working. Our 'Transforming Winchester' change programme is addressing a number of aspects of this, for example through promoting new ways of working, flexible use of staff resources and collaborative working. We are also seeking to use our drive to improve customer service to improve and simplify processes and consolidate customer facing functions in the Customer Service Centre, thus delivering savings alongside service improvement.

23. Corporate Support

Savings have been achieved through merging the Performance Management Team and the Democratic Services Team. This recognises that, with the Covalent performance management system offering 'self service' for officers, the Performance Team's primary role is to support Members, notably through the scrutiny process. Bringing the teams together provides more flexibility and managing the workload, and resilience to deal with peaks of work. The changes also recognise the Coalition Government's reduction of the burden through changes to the national reporting and inspection regime.

Officers are also considering how the Project Office Team, which provides project management and business analysis services, should change to reflect changing Council work programmes.

24. Land Charges

Changes to the Team are planned over the coming year. These will take account of current conditions in the property market. Officers are also exploring the business case for closer working between the Land Charges and Planning Administration Teams. Business processes are being reviewed to enable the two teams to work more closely together and future management will also be considered

25. Local Development Framework Reserve

Reduction in annual contributions to the LDF reserve to reflect the revised timetable for completion of the LDF following changes the Coalition Government has made to the national planning framework. This will be kept under review in future years.

26. Consultancy Expenditure

Reduction to consultancy budgets.

27. Overtime and Agency Budget

Reduction in corporate budgets for overtime working and agency staff.

28. Interview & Recruitment

Reduction in corporate budget to reflect reduced recruitment and more flexible use of existing staff resource through the *1Team* initiative

29. Salary savings

- Office Support – through closer working with other teams (0.9 Sc.2, 0.3.Sc.3)
- Cash Office – (0.6 Sc.3) through more efficient procedures arising from the upgrade of the Financials and Cash Receipting systems.
- Mayor's secretary (0.3 Sc.4)

30. Human Resources

The Council is part of a shared service project with Hampshire County Council and four other district councils. A review of HR resources in the light of changes brought about by our corporate change and service re-design programmes is also to be undertaken. Projected savings are not yet determined, and therefore not included in the budget forecasts.

31. IMT

Savings relate to a Head of Service and a service desk shared with Test Valley Borough Council– both now implemented. Officers are exploring opportunities for further savings in revenue budgets through shared service initiatives (5% by 2012/13). Options to be considered include; sharing of assets including infrastructure hosting and storage; further reducing 3rd party support; and maintenance requirements.

32. Procurement

Potential savings through alternative procurement methodologies to be considered and evaluated, including for example, the use of framework contracts, and collaborative procurement, etc

33. Cash Office

Options for the future of the Cash Office are being considered by the Resources Scrutiny Panel and will be progressed during 2011/12.

34. IMT Equipment (Growth)

Revenue contributions to support recurring IMT capital spend (previously funded by earmarked reserve).

		Net Budget (Saving) /Cost			
CAB2078 Budget Options ref:	Change Proposal (see Appendix D for more information)	2011/12	2012/13	2013/14	2014/15
		£000	£000	£000	£000
		Active Communities			
1	Community Safety - Release of Reserve	(30)	0	0	0
1	Community Safety - net cost of Data Analyst post	15	0	0	0
3	Community Revenue Grants - reductions	(77)	(115)	(172)	(172)
4	Forward Planning - single team	(128)	(128)	(128)	(128)
4	Contribution receivable for community development	(20)	0	0	0
5	Strategic Housing - Hampshire Home Choice partnership	(27)	(27)	(27)	(27)
-	Commissioning - Active Communities	50	100	100	100
Prosperous Economy					
8	Tourism - Secondment to HCC in 2011/12 then deletion	(22)	(22)	(22)	(22)
9	Museums - staffing changes	(40)	(40)	(40)	(40)
9	Museums - Fort Brockhurst - termination of lease on store	(5)	(8)	(8)	(8)
9	Museums – weekend opening of Westgate Museum	(15)	(15)	(15)	(15)
10	Historic Environment - introduce pre-application advice	(8)	(8)	(8)	(8)
11	Town Twinning	(10)	0	0	0
-	Commissioning - Prosperous Economy	50	100	100	100
High Quality Environment					
16	Planning Mgt - reducing no. of posts	(125)	(125)	(125)	(125)
17	Sustainability - deletion of post	(40)	(40)	(40)	(40)
17	Sustainability - commissioning	15	15	15	15
18	Drainage Engineer - reduced hours	(9)	(9)	(9)	(9)
20	Car Parks Major Works	179	134	161	175
20	Car Parks Major Works	27	46	19	5
22	Elections/Museums Storage	22	44	44	44
-	Winchester Town Account	51	15	15	15
-	Commissioning - High Quality Environment	50	50	50	50
-	Area Based Insulation Scheme for Hampshire	30	30	30	30
-	Environmental Services Contract & In-house arrangements	(397)	(973)	(973)	(973)
-	Localising Planning Fees	(250)	(500)	(500)	(500)
Efficient & Effective					
23	Corporate Support	(109)	(109)	(109)	(109)
24	Land Charges	(18)	(24)	(24)	(24)
25	Local Development Framework	(40)	(40)	(40)	(40)
26	Consultancy - reduction	(30)	(30)	(30)	(30)
27	Overtime/Agency - reduction	(30)	(30)	(30)	(30)
28	Interview & Recruitment - reduction	(15)	(15)	(15)	(15)
29	Salary savings - support costs	(39)	(39)	(39)	(39)
31	Shared Service - IMT	(34)	(34)	(34)	(34)
31	IMT - Further SS Savings	(25)	(50)	(75)	(100)
34	IMT - Equipment	60	60	60	60
-	Organisational Development - Phase 3	(175)	(175)	(175)	(175)
-	Asset Management Plan - Revenue	700	100	100	100
-	Asset Management Plan - Revenue contribution Capital		200	200	200
-	Depot - relocation	100	0	0	0
-	Benefits Subsidy	(107)	(107)	(107)	(107)
CAB2106	Members - Broadband	(6)	(6)	(6)	(6)
Total		(483)	(1,775)	(1,857)	(1,882)
Comprising: Savings		(1,751)	(2,629)	(2,711)	(2,736)
Growth		1,110	500	473	459
Transfer		159	354	381	395

FINANCING TRANSACTIONS

Original 2010/11 £000	Revised 2010/11 £000	Original 2011/12 £000	Forecast 2012/13 £000	Forecast 2013/14 £000	Forecast 2014/15 £000
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Capital Financing

Charge to GF services	3,921	1,797	1,513	1,513	1,513	1,513
Minimum Revenue Provision / VRC	51	39	70	315	315	315
Total General Fund Charge	3,972	1,836	1,583	1,828	1,828	1,828

Interest

Short Term	11	6	6	6	6	6
Other	9	4	4	4	4	4
Total payable	20	10	10	10	10	10
Investment income	(184)	(227)	(150)	(47)	(124)	(143)
Net external interest	(164)	(217)	(140)	(37)	(114)	(133)
Reserve interest payable	37	46	22	41	76	100
Net Interest receivable	(127)	(171)	(118)	5	(38)	(33)
Interest recoverable from HRA	(120)	(56)	(66)	(157)	(252)	(313)
Total Net Interest (receivable)/payable	(247)	(227)	(184)	(153)	(291)	(346)

Capital charges

(3,921)	(1,797)	(1,513)	(1,513)	(1,513)	(1,513)
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Total Financing Transactions

(4,168)	(2,024)	(1,697)	(1,666)	(1,804)	(1,859)
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Notes:

Capital financing charges are the charges made to operational budgets for capital investment through the capital programme, and include depreciation.

Average interest rate on investments	1.00%	0.90%	0.90%	1.70%	3.10%	4.00%
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CAPITAL PROGRAMME 2010/11 TO 2013/14							
	Growth / Saving / Timing / Transfer	Funding *	2010/11	2011/12	2012/13	2013/14	TOTAL
			£000	£000	£000	£000	£000
GENERAL FUND							
ACTIVE COMMUNITIES							
Affordable Housing / Regeneration	Growth	CR - H	1,033	1,000	1,000	1,000	4,033
Affordable Hsg funded by Developers' contributions	Growth	EF	269	700	200	400	1,569
Capital Grants	Saving	MIR	124	20	-	-	144
CCTV		CR	588	-	-	-	588
Disabled Facility Grants (Mandatory)	Growth	EF / MIR	567	500	378	378	1,823
Home Improvement Grants (Discretionary)		MIR	85	-	-	-	85
Knowle Community Building		MIR	412	-	-	-	412
"Ok to Play" project		EF	73	-	-	-	73
Push4Safer Homes	Growth	EF	85	-	-	-	85
River Park Leisure Centre - Essential Repairs		CR	183	460	-	-	643
Whiteley Community Facility		ER	50	-	-	-	50
			3,468	2,680	1,578	1,778	9,504
PROSPEROUS ECONOMY							
Alresford 'Putting Pedestrians First'		MIR	15	-	-	-	15
Smarter Working Centres	Saving	ER	-	-	-	-	0
Village Community Shop Grants		ER	34	-	-	-	34
			49	-	-	-	49
HIGH QUALITY ENVIRONMENT							
Car Parks	Growth	ER	220	178	156	162	716
Hockley Viaduct	Growth	CR / MIR	-	500	-	-	500
Kerbside Glass Collection - Recycling Containers	Growth	MIR	-	200	-	-	200
Magdalen Hill Cemetery -Extension		MIR (Town)	-	200	-	-	200
Open Space & Recreation Facilities	Growth	EF	23	70	20	20	133
St George's Street Improvements	Saving	MIR	-	-	-	-	0
Street Care Vehicles & Equipment	Growth	MIR	-	90	-	-	90
Tower Street		CR	100	-	-	-	100
Winchester High Street		ER	250	-	-	-	250
Winchester High Street		MIR	100	-	-	-	100
The Square, Winchester	Growth	ER	150	-	-	-	150
Winnall Moors Project		MIR	10	10	10	-	30
			853	1,248	186	182	2,469
TRANSFORMATION & RESOURCES							
Abbey House	Transfer	ER	16	50	-	-	66
Abbey Mill		CR / CFR	115	575	-	-	690
Asset Management Plans	Growth	ER	-	200	200	200	600
Avalon House	Timing	CFR	-	696	-	-	696
Car Parking Server		MIR	160	-	-	-	160
City Offices	Growth	CR	-	150	-	-	150
Council Archiving and Stores (F2)		CR	6	-	-	-	6
Depot	Timing	CFR	100	1,802	-	-	1,902
Financial System		CR	124	-	-	-	124
Guildhall Community Facilities/Bapsy Bequest		EF	1,324	-	-	-	1,324
Guildhall Refurbishment		CFR/ER	1,645	-	-	-	1,645
Guildhall 'Secret Rooms'	Growth	CR	-	21	-	-	21
Guildhall staff office to changing rooms	Growth	CR	-	50	-	-	50
Hyde	Timing	CFR	200	1,528	-	-	1,728
ICT E-govt		CR	135	-	-	-	135
ICT Equipment	Growth	CR / ER	219	60	35	35	349
Old Chesil Rectory	Growth	CR	-	38	-	-	38
Property Acquisition & Development	Growth	CFR	-	5,000	-	-	5,000
Purchase of Property		CR	39	-	-	-	39
Urgent Property Works	Transfer	ER	48	-	-	-	48
West Wing / City Offices Heating Works	Transfer	ER	-	50	-	-	50
			4,131	10,220	235	235	14,821
Total General Fund			8,501	14,148	1,999	2,195	26,843
HOUSING REVENUE ACCOUNT							
ACTIVE COMMUNITIES							
Major repairs	Growth	EF	3,434	3,943	3,572	3,572	14,521
Major repairs funded by revenue		ER	700	-	-	-	700
Re-investment in stock condition	Growth	CR - H	113	2,295	1,000	1,000	4,408
Orchard Upgrade		ER	100	-	-	-	100
Asset Management Solution	Growth	ER	-	80	-	-	80
Sewage Treatment Works		CR - H	200	135	100	100	535
Total Housing Revenue Account			4,547	6,453	4,672	4,672	20,344
Grand Total			13,048	20,601	6,671	6,867	47,187

* Key - Funding

Capital Financing Requirement	CFR
Capital Receipts	CR
Capital Receipts - Housing	CR - H
Earmarked Reserves	ER
External Funding	EF
Major Investment Reserve	MIR
Revenue Contribution to Capital	RCC
Funded by MIR then charged to the Town A/C through depreciation	MIR (Town)

CAPITAL PROGRAMME FINANCING						
		2010/11	2011/12	2012/13	2013/14	Total
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£001</u>	<u>£000</u>
General Fund						
EXTERNALLY FUNDED						
Government Grants						
Capital Grant (DFG)	CG	378	378	378	378	1,512
Total Government grants		378	378	378	378	1,512
External contributions						
Developers' contributions	DC	269	700	200	400	1,569
Bapsy Bequest	EF	710				710
Lottery - It's Ok to Play	EF	73				73
Push4Safer Homes	EF	85				85
Open Space Fund	OS	23	70	20	20	133
Total External Contributions		1,160	770	220	420	2,570
TOTAL EXTERNALLY FUNDED		1,538	1,148	598	798	4,082
Earmarked Reserves						
Car Park Property	ER	220	178	156	162	716
IT Equipment	ER	-	60	35	35	130
Bapsy Bequest Interest	ER	614				614
Property Fund	ER	203	300	200	200	903
LABGI	LABGI	484				484
Total Earmarked Reserves		1,521	538	391	397	2,847
Capital Receipts Excluding Housing	CR	1,410	1,069	-	-	2,479
Total Capital Receipts		1,410	1,069	-	-	2,479
Capital Financing Requirement		1,905	9,601	-	-	11,506
Major Investment Reserve	MIR	1,095	792	10	-	1,897
Total General Fund excluding Housing		7,469	13,148	999	1,195	22,811
Housing						
Government Grants						
Major Repairs Allowance	MRA	3,434	3,943	3,572	3,572	14,521
Capital Receipts	CR - H	200	135	100	100	535
Housing Revenue Account	HRA	800	80			880
Disposal of dwellings	CR - H	1,146	3,295	2,000	2,000	15,056
Total Housing Revenue Account		5,580	7,453	5,672	5,672	24,377
Total Financing of Capital Programme		13,048	20,601	6,671	6,867	47,187

Forecast Movement in Reserves Statement									
	Earmarked General Fund Reserves ***				Housing Revenue Account	Earmarked Housing Revenue Account Reserves	Capital Receipts Reserve		Total Usable Reserves (Excl. General Fund Balance)
	Major Investment Reserve	Other Earmarked GF Reserves					Housing	General Fund**	
		Local Authority Business Growth Incentive	Property Repairs & Renewals	Other					
	£000	£000	£000	£000	£000	£000	£000	£000	
Balance at 31 March 2010	3,621	811	582	1,740	2,248	826	1,997	2,749	14,574
Transfer to/(from) Earmarked Reserves (Revenue)	(1,047)	(118)	(41)	(144)	(97)				(1,447)
Transfer to Earmarked Reserves (Capital)						45	1,164	200	1,409
Transfer (from) Earmarked Reserves (Capital)	(1,095)	(484)	(203)	(834)	(800)		(1,615)	(1,410)	(6,440)
Forecast Balance at 31 March 2011	1,479	209	338	762	1,351	871	1,547	1,539	8,096
Transfer to/(from) Earmarked Reserves (Revenue)	(225)		(38)	(9)	618				345
Transfer to Earmarked Reserves (Capital)							2,950		2,950
Transfer (from) Earmarked Reserves (Capital)	(792)		(300)	(238)	(80)	(278)	(4,160)	(1,069)	(6,917)
Forecast Balance at 31 March 2012	462	209	0	515	1,889	593	337	470	4,474
Transfer to/(from) Earmarked Reserves (Revenue)	144		200	215					559
Transfer to Earmarked Reserves (Capital)							2,450		2,450
Transfer (from) Earmarked Reserves (Capital)	(10)		(200)	(191)			(2,300)	-	(2,701)
Forecast Balance at 31 March 2013	596	209	0	538	1,889	593	487	470	4,782
Transfer to/(from) Earmarked Reserves (Revenue)	(187)		200	241					254
Transfer to Earmarked Reserves (Capital)	-						2,650	-	2,650
Transfer (from) Earmarked Reserves (Capital)			(200)	(197)			(2,500)		(2,897)
Forecast Balance at 31 March 2014	409	209	0	583	1,889	593	637	470	4,789

* Assumes Right to Buy net receipts of £250k retained pr annum

** Assumes no future receipts from 2011/12 onwards

*** Does not reflect any reclassification of opening reserves under IFRS

COLLECTION FUND (PROVISIONAL)

	2010/11 Probable £	2011/12 Estimate £
<u>Income</u>		
Council Tax		
Net income	(63,337,121)	(63,695,799)
Benefits	(5,270,000)	(5,302,000)
Non Domestic Rates	(45,104,443)	(47,179,247)
	<u>(113,711,564)</u>	<u>(116,177,046)</u>
<u>Expenditure</u>		
Hampshire County Council Precept	49,498,687	49,798,001
Hampshire Police Authority Precept	6,974,971	7,017,148
Hampshire Fire & Rescue Authority Precept	2,927,341	2,945,043
Winchester City Council Demand	8,983,484	9,037,607
Provision for Non Payment of Council Tax	107,000	200,000
Council Tax Written Off	93,000	
NNDR Payment to National Pool	44,913,150	46,979,155
<u>NNDR Cost of Collection Allowance</u>	<u>191,293</u>	<u>200,092</u>
	113,688,926	116,177,046
Estimated (Surplus) / Deficit in year	(22,638)	0
<u>Adjustments re Previous Years</u>		
(Surplus) / Deficit brought forward 1st April	(270,362)	0
Preceptors (Contributions) / Refunds on prior year estimates	293,000	0
Estimated (Surplus) / Deficit carried forward 31st March	<u>0</u>	<u>0</u>

BUDGET REQUIREMENT

	2010/11 Probable £000	2011/12 Estimate £000
Winchester City Council Budget	13,319	11,418
Winchester Town Charge	864	868
Parish Precepts		
Budget Requirement	<u>14,182</u>	<u>12,286</u>
Collection Fund (Surplus) / Deficit	(38)	0
Government Grant	(889)	(1,095)
NNDR - payment from National Pool	(6,124)	(3,543)
Net Budget Requirement	<u>7,131</u>	<u>7,648</u>

COUNCIL TAX ON WINCHESTER TOWN AREA

	2010/11 Revised	2011/12 Forecast	2012/13 Forecast	2013/14 Forecast	2014/15 Forecast
	£	£	£	£	£
Expenditure					
Recreation Grounds & Open Spaces	553,962	586,386	575,299	587,498	600,186
Maintenance Work to Council Owned Bridges	23,608	15,000	15,000	0	0
Support Costs to Council Owned Bridges	0	1,000	1,000	0	0
Cemeteries *	44,686	71,081	70,956	75,382	79,985
Community Wardens (Contribution)	45,000	45,000	45,000	45,000	45,000
Grants	51,813	41,813	41,813	41,813	41,813
Footway Lighting	26,401	26,275	26,503	26,741	26,988
Bus Shelter Cleaning & Maintenance	10,970	10,970	10,970	10,970	10,970
Town Forum Support	5,595	5,595	5,595	5,595	5,595
Christmas Lights	14,936	14,640	14,640	14,640	14,640
Allotments	(1,018)	(1,624)	(1,624)	(1,624)	(1,624)
Public Conveniences (Contribution)	50,000	50,000	50,000	50,000	50,000
Theatre Royal (Contribution)	20,000	20,000	20,000	20,000	20,000
20mph Speed Limit	0	10,000	0	0	0
Urban Neighbourhood Plans	1,500	0	0	0	0
Grit Bins	4,000	2,000	2,000	2,000	2,000
Revised Forecast Environmental Contract Savings **		(40,000)	(80,000)	(80,000)	(80,000)
Total Baseline Expenditure	851,453	858,136	797,152	798,015	815,552
Funding					
Proceeds of Council Tax	(863,506)	(868,165)	(868,165)	(868,165)	(868,165)
Council Tax Freeze Funding (2.5%)	0	(21,704)	(21,704)	(21,704)	(21,704)
Interest on Balances	0	(224)	(543)	(1,476)	(2,409)
Total Funding	(863,506)	(890,093)	(890,412)	(891,345)	(892,278)
Reserves					
(Surplus added to Reserves) / Deficit taken from Reserves	(12,053)	(31,957)	(93,260)	(93,330)	(76,726)
Opening Fund (Balance) / Deficit - at 1st April	(10,313)	(22,366)	(54,323)	(147,583)	(240,913)
Closing Fund Balance (carried forward)	(22,366)	(54,323)	(147,583)	(240,913)	(317,639)
Closing Reserves forecast as % of net expenditure	3%	6%	19%	30%	39%
TAX					
Tax at Band D	£61.32	£61.32	£61.32	£61.32	£61.32
Increase over previous year (£)		£0.00	£0.00	£0.00	£0.00

* Cemeteries net expenditure has increased from WTF152 to reflect the latest Capital Programme

** Environmental Contract Savings have been revised from WTF152 to reflect the latest assumptions. (Final figures are still to be determined)

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES 2011/12

	EXPENDITURE £	TAX BASE	TAX RATE BAND D - £.p
<u>BILLING AUTHORITY</u>			
WINCHESTER	6,058,493	47,980.46	126.27
<u>SPECIAL AREAS</u>			
(BILLING AUTHORITY)			
WINCHESTER TOWN	868,165	14,157.94	61.32
<u>PARISHES</u>			
BADGER FARM	27,900	983.86	28.36
BEAUWORTH	0	57.13	0.00
BIGHTON	3,000	169.29	17.72
BISHOPS SUTTON	3,540	218.91	16.17
BISHOPS WALTHAM	335,304	2,720.88	123.23
BOARHUNT	15,000	246.66	60.81
BRAMDEAN & HINTON AMPNER	5,000	216.25	23.12
CHERITON	9,000	308.12	29.21
CHILCOMB	-	56.87	0.00
COLDEN COMMON	132,000	1,587.56	83.15
COMPTON & SHAWFORD	27,170	831.30	32.68
CORHAMPTON & MEONSTOKE	9,800	389.93	25.13
CRAWLEY	13,000	220.79	58.88
CURDRIDGE	22,000	633.74	34.71
DENMEAD	335,665	2,783.52	120.59
DROXFORD	10,000	332.24	30.10
DURLEY	17,500	472.94	37.00
EXTON	675	128.48	5.25
HAMBLEDON	20,000	510.03	39.21
HEADBOURNE WORTHY	3,850	230.84	16.68
HURSLEY	29,000	422.19	68.69
ITCHEN STOKE & OVINGTON	2,200	125.77	17.49
ITCHEN VALLEY	14,250	726.27	19.62
KILMESTON	3,600	133.00	27.07
KINGS WORTHY	111,845	1,827.02	61.22
LITTLETON & HARESTOCK	58,750	1,520.13	38.65
MICHELDEVER	43,000	625.07	68.79
NEW ALRESFORD	246,000	2,314.40	106.29
NORTHINGTON	3,380	125.65	26.90
OLD ALRESFORD	9,450	261.51	36.14
OLIVERS BATTERY	24,600	755.24	32.57
OTTERBOURNE	29,227	694.54	42.08
OWSLEBURY	18,000	380.22	47.34
SHEDFIELD	85,701	1,639.01	52.29
SOBERTON	27,000	824.80	32.74
SOUTH WONSTON	67,626	1,178.88	57.36
SOUTHWICK & WIDLEY	12,700	282.36	44.98
SPARSHOLT	12,750	304.30	41.90
SWANMORE	113,000	1,306.63	86.48
TICHBORNE	3,500	85.95	40.72
TWYFORD	50,000	722.91	69.16
UPHAM	14,000	321.27	43.58
WARNFORD	950	110.88	8.57
WEST MEON	21,320	380.34	56.06
WHITELEY	75,929	1,287.34	58.98
WICKHAM	108,413	1,770.41	61.24
WONSTON	26,000	597.09	43.54
PARISH TOTAL	2,202,595	33,822.52	65.12
WINCHESTER TOWN	868,165	14,157.94	61.32
TOTAL	3,070,760	47,980.46	64.00

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES - YEAR ON YEAR CHANGE

	BAND D TAX RATE 2011/12	BAND D TAX RATE 2010/11	Difference	%
	£	£	£	
<u>BILLING AUTHORITY</u>				
WINCHESTER TOWN	61.32	61.32	0.00	0.0%
<u>PARISHES</u>				
BADGER FARM	28.36	28.39	(0.03)	(0.1%)
BEAUWORTH	0.00	0.00	0.00	0.0%
BIGHTON	17.72	16.56	1.16	7.0%
BISHOPS SUTTON	16.17	16.18	(0.01)	(0.1%)
BISHOPS WALTHAM	123.23	118.59	4.64	3.9%
BOARHUNT	60.81	52.61	8.20	15.6%
BRAMDEAN & HINTON AMPNER	23.12	22.94	0.18	0.8%
CHERITON	29.21	29.97	(0.76)	(2.5%)
CHILCOMB	0.00	0.00	0.00	0.0%
COLDEN COMMON	83.15	77.22	5.93	7.7%
COMPTON & SHAWFORD	32.68	33.14	(0.46)	(1.4%)
CORHAMPTON & MEONSTOKE	25.13	25.33	(0.20)	(0.8%)
CRAWLEY	58.88	56.50	2.38	4.2%
CURDRIDGE	34.71	28.71	6.00	20.9%
DENMEAD	120.59	121.97	(1.38)	(1.1%)
DROXFORD	30.10	30.22	(0.12)	(0.4%)
DURLEY	37.00	32.92	4.08	12.4%
EXTON	5.25	1.05	4.20	400.0%
HAMBLEDON	39.21	27.75	11.46	41.3%
HEADBOURNE WORTHY	16.68	15.18	1.50	9.9%
HURSLEY	68.69	70.34	(1.65)	(2.3%)
ITCHEN STOKE & OVINGTON	17.49	17.57	(0.08)	(0.5%)
ITCHEN VALLEY	19.62	19.01	0.61	3.2%
KILMESTON	27.07	26.37	0.70	2.7%
KINGS WORTHY	61.22	60.62	0.60	1.0%
LITTLETON & HARESTOCK	38.65	39.01	(0.36)	(0.9%)
MICHELDEVER	68.79	63.79	5.00	7.8%
NEW ALRESFORD	106.29	106.66	(0.37)	(0.3%)
NORTHINGTON	26.90	26.88	0.02	0.1%
OLD ALRESFORD	36.14	34.90	1.24	3.6%
OLIVERS BATTERY	32.57	31.58	0.99	3.1%
OTTERBOURNE	42.08	38.22	3.86	10.1%
OWSLEBURY	47.34	44.38	2.96	6.7%
SHEDFIELD	52.29	52.02	0.27	0.5%
SOBERTON	32.74	32.68	0.06	0.2%
SOUTH WONSTON	57.36	55.09	2.27	4.1%
SOUTHWICK & WIDLEY	44.98	41.67	3.31	7.9%
SPARSHOLT	41.90	21.08	20.82	98.8%
SWANMORE	86.48	87.13	(0.65)	(0.7%)
TICHBORNE	40.72	40.68	0.04	0.1%
TWYFORD	69.16	62.97	6.19	9.8%
UPHAM	43.58	38.11	5.47	14.4%
WARNFORD	8.57	8.50	0.07	0.8%
WEST MEON	56.06	54.55	1.51	2.8%
WHITELEY	58.98	39.99	18.99	47.5%
WICKHAM	61.24	57.08	4.16	7.3%
WONSTON	43.54	43.55	(0.01)	(0.0%)

GENERAL FUND HIGH LEVEL SUMMARY

SUBJECTIVE	£
aa - Employees	14,314,726
ab - Premises	4,155,672
ac - Transport	542,359
ad - Supplies & services	4,644,388
ae - Third party payments	7,892,718
af - Transfer payments	29,342,109
ba - External income	-44,319,377
ai - Support Services	-1,475,468
ag - Depreciation Impairment Costs	1,512,999
bc - Internal Charges	-315,101
Grand Total	16,295,024

GENERAL FUND SUMMARY BY OUTCOME

OUTCOMES	SUBJECTIVE	£
A - Efficient and Effective	aa - Employees	6,775,490
	ab - Premises	976,610
	ac - Transport	271,546
	ad - Supplies & services	2,445,461
	ae - Third party payments	111,815
	af - Transfer payments	29,342,109
	ba - External income	-32,989,243
	ai - Support Services	-4,723,000
	ag - Depreciation Impairment Costs	700,791
A - Efficient and Effective Total		2,911,578
B - High Quality Environment	aa - Employees	4,568,138
	ab - Premises	2,330,904
	ac - Transport	87,128
	ad - Supplies & services	934,686
	ae - Third party payments	4,920,199
	ba - External income	-8,426,897
	ai - Support Services	1,461,280
	ag - Depreciation Impairment Costs	505,206
	B - High Quality Environment Total	
C - Prosperous Economy	aa - Employees	1,818,480
	ab - Premises	564,704
	ac - Transport	79,759
	ad - Supplies & services	1,016,583
	ae - Third party payments	619,670
	ba - External income	-2,339,190
	ai - Support Services	1,057,666
	ag - Depreciation Impairment Costs	82,877
	bc - Internal Charges	-315,101
C - Prosperous Economy Total		2,585,448
D - Active Communities	aa - Employees	1,152,618
	ab - Premises	283,454
	ac - Transport	103,926
	ad - Supplies & services	247,658
	ae - Third party payments	2,241,034
	ba - External income	-564,047
	ai - Support Services	728,586
	ag - Depreciation Impairment Costs	224,125
	bc - Internal Charges	0
D - Active Communities Total		4,417,355
Grand Total		16,295,024

GENERAL FUND SUMMARY BY TEAM

TEAM	SUBJECTIVE	£
Access and Infrastructure	aa - Employees	1,193,200
	ab - Premises	1,237,130
	ac - Transport	-208,766
	ad - Supplies & services	546,070
	ae - Third party payments	2,396,300
	ba - External income	-6,018,371
	ai - Support Services	312,953
	ag - Depreciation Impairment Costs	270,382
Access and Infrastructure Total		-271,102
Building Control	aa - Employees	497,077
	ab - Premises	300
	ac - Transport	38,127
	ad - Supplies & services	113,063
	ba - External income	-639,498
	ai - Support Services	123,920
Building Control Total		132,990
CMT	aa - Employees	392,494
	ab - Premises	4,000
	ac - Transport	18,977
	ad - Supplies & services	38,139
	ai - Support Services	-423,788
CMT Total		29,822
Commissioning	aa - Employees	331,123
	ab - Premises	783
	ac - Transport	50,062
	ad - Supplies & services	52,038
	ae - Third party payments	839,713
	ba - External income	0
	ai - Support Services	-445,211
Commissioning Total		828,508
Communications	aa - Employees	179,342
	ac - Transport	4,234
	ad - Supplies & services	97,261
	ae - Third party payments	250
	ba - External income	-2,352
	ai - Support Services	-271,567
Communications Total		7,168
Community Safety	aa - Employees	208,108
	ac - Transport	24,838
	ad - Supplies & services	6,130
	ae - Third party payments	0
	ba - External income	-1,500
	ai - Support Services	122,303
Community Safety Total		359,879
Community Wellbeing	aa - Employees	95,496
	ab - Premises	750
	ac - Transport	4,884
	ad - Supplies & services	2,540
	ae - Third party payments	21,000
	ba - External income	-42,750
	ai - Support Services	6,799
Community Wellbeing Total		88,718
Corporate	aa - Employees	176,561
	ab - Premises	46,705
	ac - Transport	0
	ad - Supplies & services	6,500
	ai - Support Services	599,513
Corporate Total		829,279
Customer Services	aa - Employees	543,352
	ab - Premises	634

GENERAL FUND SUMMARY BY TEAM

TEAM	SUBJECTIVE	£
Customer Services	ac - Transport	8,666
	ad - Supplies & services	125,416
	ae - Third party payments	9,860
	ba - External income	-2,993
	ai - Support Services	-593,864
	ag - Depreciation Impairment Costs	46,939
Customer Services Total		138,010
Democratic Services	aa - Employees	562,463
	ab - Premises	95,467
	ac - Transport	57,310
	ad - Supplies & services	568,043
	ae - Third party payments	23,503
	ba - External income	-5,724
	ai - Support Services	933,183
	ag - Depreciation Impairment Costs	3,984
Democratic Services Total		2,238,229
Economy & Arts	aa - Employees	141,770
	ab - Premises	4,950
	ac - Transport	12,373
	ad - Supplies & services	114,776
	ae - Third party payments	375,960
	ba - External income	-409,000
	ai - Support Services	109,401
Economy & Arts Total		350,229
Environmental Protection	aa - Employees	332,919
	ac - Transport	27,067
	ad - Supplies & services	85,374
	ba - External income	-53,107
	ai - Support Services	62,519
	ag - Depreciation Impairment Costs	8,333
Environmental Protection Total		463,105
Estates	aa - Employees	951,241
	ab - Premises	1,205,972
	ac - Transport	22,279
	ad - Supplies & services	633,108
	ae - Third party payments	1,000
	ba - External income	-3,783,209
	ai - Support Services	-1,137,880
	ag - Depreciation Impairment Costs	323,885
	bc - Internal Charges	-315,101
Estates Total		-2,098,705
Finance	aa - Employees	979,588
	ab - Premises	14,390
	ac - Transport	27,346
	ad - Supplies & services	603,281
	ba - External income	-42,740
	ai - Support Services	-942,803
Finance Total		639,063
Health Protection	aa - Employees	305,461
	ab - Premises	1,000
	ac - Transport	23,472
	ad - Supplies & services	2,500
	ba - External income	-6,970
	ai - Support Services	138,685
Health Protection Total		464,148
Historic Environment	aa - Employees	187,768
	ab - Premises	200
	ac - Transport	13,559
	ad - Supplies & services	1,130
	ai - Support Services	47,376

GENERAL FUND SUMMARY BY TEAM

TEAM	SUBJECTIVE	£
Historic Environment Total		250,033
Human Resources	aa - Employees	604,249
	ab - Premises	3,429
	ac - Transport	17,691
	ad - Supplies & services	15,177
	ba - External income	-5,050
	ai - Support Services	-630,141
Human Resources Total		5,356
Improvement, Partnerships & Scrutiny	ab - Premises	710
	ad - Supplies & services	5,466
	ae - Third party payments	4,000
	ai - Support Services	4,930
Improvement, Partnerships & Scrutiny Total		15,106
IMT	aa - Employees	640,635
	ab - Premises	9,199
	ac - Transport	20,394
	ad - Supplies & services	712,953
	ae - Third party payments	78,062
	ba - External income	-37,000
	ai - Support Services	-1,827,253
	ag - Depreciation Impairment Costs	370,143
	IMT Total	
Landscape and Open Spaces	aa - Employees	361,629
	ab - Premises	869,299
	ac - Transport	35,158
	ad - Supplies & services	61,345
	ae - Third party payments	91,133
	ba - External income	-406,940
	ai - Support Services	89,902
	ag - Depreciation Impairment Costs	183,176
	Landscape and Open Spaces Total	
Legal	aa - Employees	660,604
	ab - Premises	128,527
	ac - Transport	37,816
	ad - Supplies & services	145,753
	ae - Third party payments	7,240
	ba - External income	-683,825
	ai - Support Services	-211,257
	ag - Depreciation Impairment Costs	8,969
Legal Total		93,827
Museums	aa - Employees	324,107
	ab - Premises	93,798
	ac - Transport	13,337
	ad - Supplies & services	75,903
	ae - Third party payments	37,710
	ba - External income	-82,040
	ai - Support Services	231,615
	ag - Depreciation Impairment Costs	22,523
Museums Total		716,953
Planning	aa - Employees	1,568,944
	ab - Premises	10,500
	ac - Transport	123,551
	ad - Supplies & services	131,850
	ba - External income	-1,101,513
	ai - Support Services	757,061
	ag - Depreciation Impairment Costs	7,476
	Planning Total	
Revenues	aa - Employees	1,493,538
	ac - Transport	46,277
	ad - Supplies & services	133,714

GENERAL FUND SUMMARY BY TEAM

TEAM	SUBJECTIVE	£
Revenues	af - Transfer payments	29,342,109
	ba - External income	-30,276,300
	ai - Support Services	526,604
	ag - Depreciation Impairment Costs	3,340
Revenues Total		1,269,282
Sports and Physical Activity	aa - Employees	147,228
	ab - Premises	279,150
	ac - Transport	8,277
	ad - Supplies & services	11,720
	ae - Third party payments	54,591
	ba - External income	-59,287
	ai - Support Services	232,222
	ag - Depreciation Impairment Costs	200,200
bc - Internal Charges	0	
Sports and Physical Activity Total		874,101
Strategic Housing	aa - Employees	701,787
	ac - Transport	64,940
	ad - Supplies & services	41,485
	ae - Third party payments	58,500
	ba - External income	-192,600
	ai - Support Services	217,168
Strategic Housing Total		891,279
Strategic Planning	aa - Employees	248,130
	ab - Premises	1,000
	ac - Transport	16,806
	ad - Supplies & services	63,025
	ai - Support Services	110,338
Strategic Planning Total		439,299
Tourism	aa - Employees	255,977
	ab - Premises	55,294
	ac - Transport	9,867
	ad - Supplies & services	114,128
	ba - External income	-118,996
	ai - Support Services	164,817
	ag - Depreciation Impairment Costs	5,852
Tourism Total		486,939
Waste and Environment	aa - Employees	229,933
	ab - Premises	92,484
	ac - Transport	23,817
	ad - Supplies & services	136,500
	ae - Third party payments	3,893,896
	ba - External income	-347,612
	ai - Support Services	216,987
	ag - Depreciation Impairment Costs	57,797
Waste and Environment Total		4,303,803
Grand Total		16,295,024