

CABINET

11 February 2015

THE OVERVIEW & SCRUTINY COMMITTEE

16 February 2015

BUDGET AND COUNCIL TAX 2015/16

REPORT OF CHIEF FINANCE OFFICER

Contact Officer: Alexis Garlick Tel No: 01962 848224

Email: agarlick@winchester.gov.uk

RECENT REFERENCES:

CAB2610: Capital Strategy, 10 September 2014

CAB2606: Medium Term Financial Strategy 2015/16 to 2019/20, 22 October 2014

CAB2629: General Fund Budget 2015/16 – Capital and Revenue Considerations, 3 December 2014

CAB2633: Draft Portfolio Plans 2015/16, 3 December 2014

CAB2627: Transforming Winchester: A Council that Makes Things Happen, 3 December 2014

CL102: Portfolio Plans 2015/16, 7 January 2015

EXECUTIVE SUMMARY:

This report presents the General Fund Budget and Council Tax proposals for 2015/16; including proposed growth and savings; movements in reserves, and the proposed Capital Programme for the period to 2019/20.

The General Fund Budget, both Capital and Revenue considerations, were consulted on with The Overview and Scrutiny Committee, the business community and parish and town councils during December, and in finalising these proposals consideration has been given to all comments received.

It is proposed that Council Tax should once again be frozen at 2010/11 levels; £126.27 at Band D for City Council services, and £61.32 for Winchester Town.

The Prudential Indicators covering affordability, prudence and sustainability of capital expenditure plans, are being considered elsewhere on this agenda (Treasury Management Strategy, CAB2648).

RECOMMENDATIONS to Cabinet and Council:

1. That the update on the 2014/15 budget as set out in paragraph 2 be noted.
2. That Members consider the level of General Fund Budget for 2015/16 and make recommendations for the following:

| | <u>2015/16</u> |
|--|-----------------------|
| | <u>£</u> |
| General Fund Cost of Services | 18,889,107 |
| (Surplus) / Deficit on trading accounts | 424,385 |
| Other Operating Income & Expenditure (Local Precepts) | 2,411,417 |
| Financing & Investment Income & Expenditure | (2,447,255) |
| Adjustments between accounting basis & funding basis under regulations | (2,514,175) |
| Appropriations to / (from) other earmarked reserves | 1,594,117 |
| Collection Fund deficit / (surplus) | (933,371) |
| Council Tax Support Grant to Parishes | 155,712 |
| Net Budget Requirement (incl. Local Precepts) | 17,579,937 |
| <u>Less</u> non-ring fenced Government Grants | (8,494,217) |
| Council Tax Requirement (incl. Local Precepts) | 9,085,720 |
| Comprising: | |
| Aggregate of Special Expenses (Winchester Town) | 809,014 |
| Winchester City Council – General Expenses | 5,865,289 |
| Council Tax Requirement for billing authority | 6,674,303 |
| aggregate of local precepts | 2,411,417 |
| Council Tax Requirement (incl. Local Precepts) | 9,085,720 |

2. That Members approve the changes proposed to the budget, as set out in Appendix D.
3. That Members approve the capital programme and financing for 2014/15 to 2019/20, as set out in Appendices E and G.

4. 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 £809,014 be treated as Special Expenses under Section 35 of the Local Government Finance Act 1992 in respect of the Winchester Town area, Appendix J.
5. That the Council Tax for the Special Expenses in the Winchester Town area at Band D for 2015/16 be frozen at 2010/11 levels; £61.32.
6. That the balance on the Collection Fund for distribution to this Council, calculated at 15 January 2015 of £120,249 for Council Tax, be approved.
7. That the balance on the Collection Fund for distribution to this Council in 2015/16, calculated at 31 January 2015, of £813k for Business Rates be noted.
8. That Members recommend the level of Council Tax at Band D for City Council services for 2015/16 to be frozen at 2010/11 levels; £126.27.
9. That Parish Council Taxes be noted as in Appendix K.

RECOMMENDATIONS to The Overview & Scrutiny Committee:

1. That The Overview & Scrutiny Committee considers any recommendations it wishes to make to the Council for its consideration of the Budget and Council Tax for 2015/16.

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REPORT OF CHIEF FINANCE OFFICER

1 Introduction

- 1.1 At its meeting in January the Council approved the Portfolio Plans for 2015/16 (Reports CAB2633 and CL102 refer). The proposed budget supporting these plans is now presented for approval.
- 1.2 The budget preparation for 2015/16 began with the agreement of the Capital Strategy in September 2014 followed by the Medium Term Financial Strategy in October 2014. Capital and Revenue budget considerations were consulted on with The Overview & Scrutiny Committee, the business community, and parish council representatives during December 2014. The feedback received from this consultation has been fully reflected in finalising these proposals. The Overview and Scrutiny minutes can be found on the Council's [website](#). The Parish Councillors welcomed the proposals for the Council to continue to provide Council Tax Support grants to parishes. The Business discussion centred around some of the Council's projects in its capital programme, including Broadband and Hampshire Community Bank.
- 1.3 A summary of the General Fund revenue budget is now presented for final consideration and Members are asked to consider the total level of General Fund Budget and the Council Tax for 2015/16. The proposed revenue budget growth and savings are summarised at Appendix D.
- 1.4 The proposed Capital Programme is included at Appendix E; the Revenue consequences (which are reflected in the budget projections at Appendix C) are provided at Appendix F, and the proposed financing of the capital programme is provided at Appendix G.
- 1.5 The summary service budgets are presented for approval at Appendix L. These do not yet include the impact of the growth and savings proposals in this report for consideration. When the budget is finalised – by Council on 20 February – any final adjustments will be made and published in the Budget Book.

2 Current Year Budget update (2014/15)

- 2.1 A General Fund Revised Budget was approved by Cabinet in October (CAB2606). This identified a number of key items of variance, mostly favourable, for which the budget was adjusted. The trends identified have continued; for example there have been further savings in employee costs and higher interest earned. Overall, the outturn position is forecast to be more favourable than the Revised Estimate; and after allowing for carry forward requirements, it is also expected that earmarked reserves will be increased to cover identified future risks.

3 2015/16 Budget

- 3.1 The proposed net General Fund budget for cost of services, after the inclusion of proposed growth and savings, totals £18.889m. Summaries of service budgets are shown in Appendix L (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 In line with the guiding principles included in the Medium Term Financial Strategy, the proposed Budget includes the following assumptions:

- That there is no increase in Council Tax in 2015/16
- That there are no reductions to frontline services in 2015/16 (Grants to the Voluntary Sector and Council Tax Support Grants to Parishes have also been maintained at the same levels as 2014/15)
- That diversity of income is maintained
- That a programme of capital projects is supported
- That the forecast New Homes Bonus to support the baseline budget is capped at below 10% of expenditure (£2.830m is assumed for New Homes and Affordable Homes Bonus as per the Provisional allocations notified by CLG in December 2014).

3.3 Non- Ring fenced Government Grants

The budget has been set based on the provisional local government finance Settlement Funding Assessment of £3,752k for 2015/16. This includes:

- Homelessness Prevention Funding of £224,872
- Council Tax Freeze funding of £313,405
- Rural Services Delivery Funding £8,862

- Total Revenue Support Grant of £1,728k and a Baseline Funding Level (for Business Rates retention) of £2,024k

3.4 Business Rates Retention

- (i) On 1 April 2013 a new system of business rates retention began in England whereby local authorities retain a local share of up to half of the business rate growth in their area. This gives financial incentives to councils to grow their local economy but also creates more risk. For this Council, based on the current formula and levy rate, this equates to retentions of circa 20% of any business rates growth over the baseline set.
- (ii) The Council's share of the forecast retention of Business Rates growth for 2015/16 amounts to £1.3m.
- (iii) The forecast Collection Fund surplus, for previous years (2013/14 outturn adjustment and 2014/15 Revised Estimate), for distribution in 2015/16 has been calculated at £813k, at 31 January 2015 (NNDR1).
- (iv) The localisation of the Business Rate Retention scheme increased the Council's exposure to financial risks including those relating to business rate appeals. To provide against this risk an earmarked reserve of £1m was created in 2014/15. As with all reserves, this will be kept under review.
- (v) The Chancellor's Autumn Statement 2014 contained a range of announcements on local taxation including:
 - Time limits on backdating changes to the Rating Lists, with effect from 1 April 2015, and
 - A review of the future structure of Business Rates to report by Budget 2016.

It is not currently possible to predict what the implications of this might be; whilst the time limits on backdating should reduce the amount of risk, the review of the future structure could worsen the Council's income. It is not considered prudent therefore to change the amount of Business Rates Reserve until more information is available.

4 Members' Allowances

- 4.1 At its meeting on 7 January 2015 the Council accepted the recommendations of the Independent Remuneration Panel, but did not apply the general inflation increase for 2015/16. Any change in HMRC mileage rate will be applied in 2015/16. As a consequence there is no change in the Members Allowances base budget for 2015/16. Reports CAB2635 and CL104 refer.

5 The Capital Programme

- 5.1 The Capital Strategy (CAB2610) was approved by Cabinet in September 2014, followed by a Revised Capital Estimate, approved in October (CAB2606), and the report on the General Fund Budget – capital and revenue considerations (CAB2629 – December) included capital budget options and the estimated revenue consequences.
- 5.2 The updated proposed Capital Programme for the current and the next 5 years is provided at Appendix E with changes to the current approved programme identified in bold. More detail on the Housing Revenue Account capital expenditure is included in the HRA Budget & Business Plan 2015/16 report (CAB2652 (HSG) refers).
- 5.3 The associated financing of the capital programme is provided at Appendix G. This identifies significant unfunded expenditure i.e. Capital Financing Requirements (CFR), which will, lead to external borrowing. The planned CFR has been matched against specific assets. These are generally those assets for which the financial appraisal is expected to demonstrate value for money in terms that the financial benefits outweigh the financing costs (including the Minimum Revenue Provision).
- 5.4 Individual schemes in the Capital Programme require appropriate approval by Cabinet or under the scheme of delegation involving Portfolio Holders in accordance with Financial Procedure Rules before any expenditure is committed. Substantial amounts of unfinanced expenditure are being proposed, and it will be essential that full options appraisals are undertaken, on a whole life costing basis, before any significant expenditure is committed. Effective monitoring will also be key, to manage the risks that the assumed financial costs and benefits are not actually achieved so that corrective action can be taken as necessary.
- 5.5 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.
- 5.6 The forecasts for the MIR are included at Appendix H. There are also various specific earmarked reserves to fund the relevant elements of the Capital Programme. Appendix H also provides projections for the Useable Capital Receipts Reserve, reflecting the proposed Capital Programme. The programme for asset sales remains under review although there is still limited opportunity for sales in the current economic climate.

6 Future Potential Capital Projects

- 6.1 The Capital Strategy identifies that there will be further capital spending requirements which are not yet in the programme. These will need to be brought

forward and prioritised in due course and financing identified, taking into account compliance with the Council's Treasury Management Strategy, The Prudential Code and the Council's risk appetite.

6.2 These are (as previously reported in the Capital Strategy report):

- The development of a replacement depot was completed in 2013 and which enabled the previous Bar End Depot to be released for redevelopment. An assessment of potential options for this development is ongoing and will need to take account of any decisions made by the Council in due course on River Park Leisure Centre.
- Consideration is also being given to the future of River Park Leisure Centre and this is focusing on future need and whether this can be met by either the refurbishment of the existing premises, or the development of new premises and this will depend upon the cost assessment and feasibility work.
- The City Offices behind the Guildhall which house a large number of the City Council's staff are reaching the stage when substantial investment will be required to keep them fit for purpose. This may be better undertaken as part of a redevelopment proposal. Consideration is being given to this and a proposal may be brought forward in due course.

7 Community Infrastructure Levy (CIL)

7.1 The Community Infrastructure Levy (CIL) is a mechanism for raising funds for essential infrastructure from development, adopted by the Council on the 8 January 2014 and brought into effect from April 2014.

7.2 As 2014/15 was the first year operating CIL neither an income nor an expenditure budget was set for that year. It is planned that spending proposals will be brought forward as and when sufficient receipts are available. Spending is more likely to occur in 2016/17. Therefore no income or expenditure budget has been set for 2015/16.

8 The Prudential Code

8.1 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.

8.2 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.

- 8.3 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.
- 8.4 All of the indicators in respect of treasury management covering affordability, prudence, capital expenditure, borrowing and investment have been included in report CAB2648 which is being considered elsewhere on this agenda.

9 Collection Fund

- 9.1 **Council Tax** - Regulations require the Council to approve the Collection Fund balance at 31 March, calculated at 15 January preceding. For Council Tax a surplus of £900,000 is estimated, shared between the County Council (£645,613), the Police & Crime Commission (£95,957), the Fire & Rescue Authority (£38,181) and this Council (£120,249). This must be credited to the Council Tax for the District for 2015/16. The City Council's budget for 2015/16 can therefore be set including the £120,249 surplus.
- 9.2 **Business Rates** – In relation to Business Rates the budget set for 2015/16 will include the distribution of the Council's share of adjustments as follows:
- (i) For 2013/14 – a deficit of £37k being the difference between the Revised Estimate (per NNDR1 in Feb. 2014) and the final outturn (audited NNDR3),
 - (ii) For 2014/15 – a surplus of £850k being the difference between the Original Estimate (NNDR1 Feb. 2014) and the Revised Estimate (NNDR1 Feb. 2015)

10 Council Tax

- 10.1 The Government has confirmed that a local authority which freezes or reduces its Band D council tax in 2015/16 will receive an additional grant equivalent to having set a one per cent increase over the 2014/15 level. The indicative amount of this is £71,274. The Parish precept amounts are excluded from this grant, but Winchester Town (£8k) is included.
- 10.2 The Government has also confirmed that the maximum Council Tax rise for 2015/16 before a local referendum is required is 2%.
- 10.3 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 | |
|---------------------|-----------------|-------|------------------------|----------------------|
| | | | District £000 | Town Account £000 |
| £126.27 | 0.00% | £0.00 | 0 | 0 |
| £126.90 | 0.50% | £0.63 | 29 | 4 |
| £127.53 | 1.00% | £1.26 | 58 | 8 |
| £128.16 | 1.50% | £1.89 | 87 | 12 |
| £128.80 | 2.00% | £2.53 | 116 | 16 |

- 10.4 The current level of Tax for the District is £126.27.
- 10.5 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.
- 10.6 The current level of Tax for the Town is £61.32.
- 10.7 Appendix K shows the figures for Parish Council precepts, including a comparison with the previous year's precept. The Council has no control over the levels of parish precepts.
- 10.8 The Taxes for the County Council and the Fire and Rescue Authority will be decided on 19 and 20 February, respectively. The Police and Crime Panel for Hampshire do not have a formal meeting but intends to set its precept during February. 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.
- 11 Winchester Town Charge – Section 35
- 11.1 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 20 February 2014.
- 11.2 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.

- 11.3 The services currently covered by special expenses are listed in Appendix J.
- 11.4 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 2014/15 (CAB2555, 12 February 2014) 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 £809,014 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 J.
- 11.5 The Winchester Town Forum met on 21 January 2015 and recommended the Budget as set out in Appendix J and a Council Tax freeze for 2015/16.
- 12 Reserves
- 12.1 A summary of earmarked reserves is included at Appendix H. These have all been reviewed as part of the budget process and the levels are considered to be appropriate.
- 12.2 The Major Investment Reserve is a revenue funded reserve that supports the delivery of the Council's priorities; both capital and revenue. The Major Investment Reserve has historically been funded by one-off grants and revenue underspends and from 2013/14 planned annual contributions of £100,000 have been budgeted for the support the delivery of future projects. However, this reserve would be the first call for future any revenue deficits that are not resolved by transformational savings. The balance on this reserve is forecast to be £2.6m at 31 March 2016, reducing to £2.3m by the end of the strategy period. This is before making any provision for the forecast deficits of £330k in 2016/17 rising to £2,175k (cumulative amount £5,678k) at the end of the strategy period. The delivery of savings from 2016/17 is therefore essential.
- 12.3 The proposed baseline budget for 2015/16 also includes fixed annual contributions to various earmarked reserves including: Property Repairs and Renewals (Asset Management Plan) £300k; Car Parks Property £400k, and IMT Strategy £215k.
- 12.4 An Organisational Development earmarked reserve was proposed in the Revised Estimate for 2014/15 (CAB2606) to be credited by the amount of any employee cost savings at the year end and increased in 2015/16 to £1m to cover any costs in relation to the planned pay review.
- 12.5 As proposed in the budget consultation paper the 2015/16 budget includes the creation of an Income Equalisation reserve to offset fluctuations in major income streams such as rents. This is now proposed to be set at £1m to cover the potential reduction in income due to void periods in non-operational property lettings or delays in delivery of the major investment programme, such as might result from the judicial review of the Silver Hill development.

13 General Fund Working Balance

- 13.1 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.
- 13.2 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.

14 Looking Ahead

- 14.1 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 five years.
- 14.2 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.
- 14.3 However, there are a number of known future changes for which the timing or impact is uncertain that are not yet included in the forward projections at Appendix C. These include:
- (i) Procurement / contracts
 - Insurance (April 2015)
 - Park & Ride (April 2016)
 - Public conveniences cleaning contract (2015)
 - External Audit
 - Living wage for contractors
 - Provision of services to South East Employers (2015)
 - (ii) Universal credit
 - (iii) Land charges transfer to the Land Registry (2017)
 - (iv) Major projects
 - Silver Hill delay

- slippage of other planned capital projects
- Office accommodation review
- Leisure provision review

(v) Electoral review

(vi) Change of Government or change of Government policy

14.4 A summary Budget risk assessment, linked to the Corporate Risk Register, has been included at Appendix A.

15 Adequacy of Reserves and Robustness of Estimates

15.1 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.

15.2 Reserves are detailed in this report and specific comment is made on the most 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 forecast balance remains throughout the Strategy period (assuming the forecast deficits are covered by savings). There is a forecast balance on the Usable Capital Receipts Reserve although future receipts have not been presumed/applied in the allocations to the General Fund Capital Programme.

15.3 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. Given the complex nature of the organisation, the significant turnover, the cautious approach to budgeting and the sensitivity to income, these variations are to be expected. The purpose of reserves, in particular the General Fund working balance, is to provide a cushion for these variations.

15.4 Within the context of the overall budget and reserve levels, the Chief Finance Officer is able to provide positive assurance on the robustness of the estimates made for the purposes of the budget calculation for next year.

OTHER CONSIDERATIONS:

16 COMMUNITY STRATEGY AND PORTFOLIO PLANS (RELEVANCE TO):

16.1 The Financial Strategy and the budget process should accord with the objectives of the Community Strategy and Portfolio Plans whilst proposals in the Strategy

must be linked to resource allocation and availability. The Budget is vital to the achievement of the Community Strategy and the Portfolio 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.

BACKGROUND DOCUMENTS:

[Council Tax Base 2015/16](#)

As detailed in the Appendices.

APPENDICES:

| | |
|------------|--|
| Appendix A | Summary Budget Risk Assessment |
| Appendix B | General Fund Budget & Council Tax Requirements |
| Appendix C | General Fund Revenue Projections 2014/15 to 2019/20 |
| Appendix D | Proposed Growth & Savings |
| Appendix E | Proposed Capital Programme 2014/15 to 2019/20 |
| Appendix F | Revenue Consequences of Capital Expenditure Programme |
| Appendix G | Capital Programme Financing |
| Appendix H | Summary of Reserves projections |
| Appendix J | Winchester Town Account – Revenue Projections 2014/15 to 2019/20 |
| Appendix K | Parish Council Precepts and Council Taxes 2015/16 |
| Appendix L | General Fund - Summary Service Budgets 2015/16 |

BUDGET – SUMMARY FINANCIAL RISK ASSESSMENT

CAB2647

Appendix A

A Financial Risk assessment linked to the Council's Corporate risk register was included in Cabinet Report CAB2629 (December 2014) General Fund Budget 2015/16 – capital and revenue considerations. This is not repeated in this report. Below is a summary of the key financial risks identified and taken into consideration when preparing this budget.

| Corporate risk | Potential financial issue | Financial Mitigation |
|-----------------------------|---|---|
| Silver Hill [CR5002] | Delay to scheme – resulting in loss of income and costs | Income Equalisation Reserve (£1m) Business Rates Earmarked Reserve (£1m) GF Balance (£2m) |
| Financial Strategy [CR5004] | Unforeseen Income losses / expenditure increases Increased Borrowing reqts. Future year's forecast deficit Reliance on New Homes Bonus to support baseline Business Rates Retentions lower, higher appeals or bad debts, or fewer businesses Government change / Policy change | Prudent baseline assumptions. Treasury Mgt Strategy MIR balance, GF balance & transformation plans. NHB supporting the baseline capped at 10% Business Rates Earmarked reserve (£1m) MTFS to reduce reliance on Government Grant |
| Workforce [CR5006] | Lack of skills and capacity to deliver plans | Organisational Development reserve (£1m) |
| Programme mgt [CR5007] | Significant delays in delivery of capital projects, increasing financing costs and delaying benefits | Enhanced in year monitoring and link to cashflow management. GF Balance (£2m) |
| Shared services [CR5012] | Failure to deliver planned savings from shared service arrangements | Enhanced monitoring GF Balance (£2m) |

GENERAL FUND BUDGET SUMMARY

| | 2014/15 Original Estimate £ | 2014/15 Revised Estimate £ | 2015/16 Original Estimate £ |
|--|--|---|--|
| General Fund Cost of Services | 17,389,033 | 17,867,903 | 18,889,107 |
| (Surplus) / Deficit on trading accounts | 426,000 | 424,000 | 424,385 |
| Other Operating Income & Expenditure (Local Precepts) | 2,272,657 | 2,272,657 | 2,411,417 |
| Financing & Investment Income & Expenditure | (2,336,458) | (2,197,000) | (2,447,255) |
| Adjustments between accounting basis & funding basis under regulations | (2,022,043) | (2,077,000) | (2,514,175) |
| Appropriations to(+)/ from(-) other earmarked financial reserves | 497,168 | 1,166,044 | 1,594,117 |
| Collection Fund deficit (+) / surplus (-) | (34,664) | 367,000 | (933,371) |
| Council Tax Support Grant to Parishes | 150,000 | 150,000 | 155,712 |
| Net Budget Requirement (including Local Precepts) | 16,341,693 | 17,973,604 | 17,579,937 |
| Less: Non-ringfenced Government Grants | (7,495,411) | (9,127,323) | (8,494,217) |
| Council Tax Requirement (including Local Precepts) | 8,846,282 | 8,846,282 | 9,085,720 |
| Aggregate of Special Expenses (Winchester Town) | 795,261 | 795,261 | 809,014 |
| Winchester City Council - General Expenses | 5,778,364 | 5,778,364 | 5,865,289 |
| Council Tax Requirement for Billing Authority | 6,573,625 | 6,573,625 | 6,674,303 |

| | Original Budget | Revised Budget | Forecast | Forecast | Forecast | Forecast | Forecast |
|---|--------------------|-------------------|---------------|---------------|---------------|---------------|---------------|
| | 2014/15 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Cost of Services (b/f) | 17,099 | 18,385 | 17,870 | 18,889 | 18,755 | 19,533 | 19,477 |
| One-off budgets & Stepped Growth / Savings | | (530) | (351) | (1,439) | (7) | (38) | (7) |
| Contractual commitments inflation (c.2% pa) | | | 225 | 281 | 286 | 292 | 298 |
| Employee Costs (+2.2% wef 1 Jan 2015, +2% p.a. thereafter) | | | 365 | 781 | 481 | 481 | 481 |
| Recurring Budget Proposals (Appendix C) | | 14 | 245 | 222 | (102) | (783) | 0 |
| One-off Budget Proposals (Appendix C) | | | 21 | 0 | 0 | 0 | 0 |
| Increase in Depreciation | | | 372 | | | | |
| Revenue Expenditure Consequences of Capital Programme | | | 144 | 21 | 120 | (8) | 0 |
| Cost of Services (c/f) | | | 18,889 | 18,755 | 19,533 | 19,477 | 20,249 |
| Trading account (surplus) / deficit | 426 | 424 | 424 | 424 | 424 | 424 | 424 |
| Other Operating Income & Expenditure | | | | | | | |
| Payment of Parish Precepts | 2,273 | 2,273 | 2,411 | 2,411 | 2,411 | 2,411 | 2,411 |
| Council Tax Support grant to parishes | 150 | 150 | 156 | 156 | 156 | 156 | 156 |
| Financing & Investment Income & Expenditure | | | | | | | |
| Interest | (70) | (197) | (280) | (128) | 299 | 545 | 601 |
| Rental Income from Investment Properties | (2,813) | (2,796) | (2,881) | (3,100) | (4,134) | (5,225) | (5,598) |
| Direct operating expenses of Investment Properties | 897 | 796 | 714 | 714 | 714 | 714 | 714 |
| Taxation & Non-Specific Grant Income | | | | | | | |
| Non-ringfenced Government Grants | (5,398) | (7,029) | (5,664) | (4,905) | (4,276) | (3,983) | (3,691) |
| New & Affordable Homes Bonus | (2,098) | (2,098) | (2,830) | (2,830) | (2,830) | (2,830) | (2,830) |
| Council Tax Income | (8,882) | (8,847) | (9,086) | (9,086) | (9,086) | (9,086) | (9,086) |
| (Surplus) / deficit on Provision of General Fund Services | 1,584 | 545 | 1,853 | 2,412 | 3,212 | 2,604 | 3,351 |
| Adjustments between Accounting basis and Funding basis under Regulations | | | | | | | |
| Minimum Revenue Provision | 264 | 209 | 165 | 185 | 434 | 862 | 862 |
| Charges for depreciation & impairment of non-current assets | (2,286) | (2,286) | (2,679) | (2,679) | (2,679) | (2,679) | (2,679) |
| Reversal of items relating to retirement benefits (IAS19) | | | | | | | |
| Collection Fund Adjustment Account (to) / from GF Balance | | 367 | (933) | | | | |
| Other planned Movements in Reserves | | | | | | | |
| Transfers to or (from) Major Investment Reserve | (348) | (658) | 645 | (50) | (50) | (50) | (50) |
| Transfers to or (from) Earmarked Reserves | 795 | 1,904 | 945 | 411 | 773 | 691 | 691 |
| Transfers to or (from) Winchester Town Reserve | (9) | (80) | 4 | 51 | 55 | 0 | 0 |
| FORECAST DEFICIT / (SURPLUS) | 0 | 0 | 0 | 330 | 1,745 | 1,428 | 2,175 |

| | Expenditure Increase / (Reduction) & (Increase) / Reduction | | | | | Income |
|--|---|------------|------------|------------|--------------|--------------|
| | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
| | £000 | £000 | £000 | £000 | £000 | £000 |
| <u>Active Communities</u> | | | | | | |
| River Park Leisure Centre - reduction in profit share income | 14 | 14 | 14 | 14 | 14 | 14 |
| Affordable Housing Contributions - s106 applied to cover admin costs (up to 5%) | | (37) | (37) | (37) | (37) | (37) |
| Hampshire Cultural Trust - additional pension and other costs | | 11 | 11 | 40 | 10 | 10 |
| Cycle Café (TOWN A/C) - pump prime funding for the Cycle Café project | | 1 | | | | |
| <u>Prosperous Economy</u> | | | | | | |
| Accountable Body for Fieldfare Leader 2015-2021- Admin costs (re CAB2622, Oct. 2014) | | 25 | 25 | 25 | 25 | 25 |
| <u>High Quality Environment</u> | | | | | | |
| Car Parking Income | | 120 | 343 | 212 | (541) | (541) |
| Car Parking Expenditure - reduction in business rates payable | | (58) | (58) | (58) | (58) | (58) |
| Environmental Services Contract - Service Changes: | | | | | | |
| Street Cleaning Improvements | | 16 | 16 | 16 | 16 | 16 |
| Grass & Hedge Cutting - reclassification of areas | | 11 | 11 | 11 | 11 | 11 |
| Additional 10th Grass cut, Variation orders and fencelines strimming frequency | | 14 | 14 | 14 | 14 | 14 |
| Litter Bin replacement | | 11 | 11 | 11 | 11 | 11 |
| Leaf clearance hit squad | | 10 | 10 | 10 | 10 | 10 |
| Environmental Services Contract - reduction in Furniture & Equipment & Publicity budgets | | (29) | (29) | (29) | (29) | (29) |
| Tree Care (TOWN A/C) - one-off budget to respond to the legacy of the 2013/14 floods | | 12 | | | | |
| Tree Planting & Maintenance (TOWN A/C) - for the replacement of lost trees | | 5 | 5 | 5 | 5 | 5 |
| Community Speed Watch (TOWN A/C) | | 1 | 1 | 1 | 1 | 1 |
| Solar PV Survey (TOWN A/C) - survey work on public buildings | | 8 | - | - | - | - |
| Neighbourhood Plans (TOWN A/C) | | (2) | (2) | (2) | (2) | (2) |
| Grit Bins (TOWN A/C) - reduction in maintenance budget as a lower number to maintain | | (1) | (1) | (1) | (1) | (1) |
| <u>Efficient & Effective</u> | | | | | | |
| External funding changes | | | | | | |
| Planning & Highways - 12% reduction in HCC funded agency expenditure | | 25 | 25 | 25 | 25 | 25 |
| Planning - South Downs National Park 3% reduction | | 14 | 14 | 14 | 14 | 14 |
| Housing Revenue Account staffing reductions arising from HCC removal of Supporting People grant resulting in greater proportion of support service costs being borne by the GF | | 30 | 30 | 30 | 30 | 30 |
| Employee Training Budget - increase to 1.5% of basic salary | | 18 | 18 | 19 | 19 | 19 |
| IMT - Increased annual revenue contribution to earmarked reserve reflecting centralisation of software upgrade costs etc | | 80 | 80 | 80 | 80 | 80 |
| Reduction in Audit Fees | | (17) | (17) | (17) | (17) | (17) |
| Total | 14 | 280 | 483 | 381 | (401) | (401) |
| Comprising: Recurring | | | | | | |
| General Fund (excluding Town) | 14 | 256 | 478 | 377 | (406) | (406) |
| Town Account | | 3 | 3 | 3 | 3 | 3 |
| Housing Revenue Account | | 1 | 2 | 2 | 2 | 2 |
| | 14 | 260 | 483 | 381 | (401) | (401) |
| <u>One off</u> | | | | | | |
| General Fund (excluding Town) | - | - | - | - | - | - |
| Town Account | | 21 | - | - | - | - |
| Housing Revenue Account | | | | | | |
| | - | 21 | - | - | - | - |

CAPITAL PROGRAMME 2014/15 to 2019/20

| | 2014/15 | | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | TOTAL | Comments |
|---|-------------------|----------------|------------------|--------------|------------|------------|------------|------------|--------------|--|
| | Original Estimate | Adjustments | Revised Estimate | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | |
| GENERAL FUND | | | | | | | | | | |
| ACTIVE COMMUNITIES | | | | | | | | | | |
| Capital Grants - Chesil theatre | 60 | (60) | - | 60 | - | - | - | - | 60 | Planning delays - expected now in 2015/16. |
| Changing Pavilions (Town A/C) | 457 | (457) | - | 457 | - | - | - | - | 457 | Dependent on Leisure Centre decision, as possible site. |
| Disabled Facility Grants | 500 | 206 | 706 | 500 | 500 | 500 | 500 | 500 | 3,206 | Brought forward from 2013/14. |
| River Park Leisure Centre - Essential Repairs | 4,190 | (4,190) | - | 4,190 | - | - | - | - | 4,190 | No expenditure expected in 2014/15. |
| Portable Event Space | 5 | 15 | 20 | - | - | - | - | - | 20 | Brought forward from 2013/14. |
| Total Active Communities | 5,212 | (4,486) | 726 | 5,207 | 500 | 500 | 500 | 500 | 7,933 | |
| PROSPEROUS ECONOMY | | | | | | | | | | |
| Enterprise Centre managed workspace | 6,000 | (6,000) | - | 1,000 | - | - | - | - | 1,000 | Revised estimate for art and business units. |
| Hampshire Community Bank | - | 250 | 250 | - | - | - | - | - | 250 | Additional budget approved in CAB 2594. |
| Broadband for Hampshire | 46 | - | 46 | 46 | - | - | - | - | 92 | |
| Winchester Cathedral Roof | 25 | 25 | 50 | 25 | 25 | - | - | - | 100 | Brought forward from 2013/14. |
| Total Prosperous Economy | 6,071 | (5,725) | 346 | 1,071 | 25 | - | - | - | 1,442 | |
| HIGH QUALITY ENVIRONMENT | | | | | | | | | | |
| Car Parks | 326 | (125) | 201 | 197 | 140 | 180 | 180 | 180 | 1,078 | Brought forward from 2013/14 and projects delayed to 2015/16. |
| Chesil Multi Storey car park | - | - | - | 200 | 200 | 200 | 200 | 200 | 1,000 | Essential works to protect the building structure. |
| Hockley Viaduct | - | 7 | 7 | - | - | - | - | - | 7 | Project complete. |
| Magdalen Hill Cemetery - Extension | 135 | (135) | - | 135 | - | - | - | - | 135 | Delayed - expected now in 2015/16. |
| Market Lane Toilet Works | - | - | - | 44 | - | - | - | - | 44 | Delayed - expected now in 2015/16. |
| North Walls Skate Park | 330 | (6) | 324 | - | - | - | - | - | 324 | Brought forward from 2013/14. |
| River Itchen Maintenance | 75 | 58 | 133 | - | - | - | - | - | 133 | Brought forward from 2013/14. |
| Wet Shelter | 50 | (50) | - | - | - | - | - | - | 0 | No longer required. |
| Wickham Toilet Works | - | 50 | 50 | - | - | - | - | - | 50 | Brought forward from 2013/14. |
| Total High Quality Environment | 916 | (201) | 715 | 576 | 340 | 380 | 380 | 380 | 2,771 | |
| EFFICIENT & EFFECTIVE | | | | | | | | | | |
| ASSET MANAGEMENT | | | | | | | | | | |
| Abbey Gardens - environmental improvements | 150 | - | 150 | - | - | - | - | - | 150 | |
| Abbey House | - | 59 | 59 | - | - | - | - | - | 59 | Brought forward from 2013/14 |
| Abbey Mill | 166 | 124 | 290 | - | - | - | - | - | 290 | £66k brought forward from 2013/14 and £58k increased budget (£24k due to flood works and to be covered by insurance. |
| Abbey Mill - hydro | 100 | (99) | 1 | 149 | - | - | - | - | 150 | Brought fwd from 2013/14 and main works delayed to 2015/16. |
| Archaeological Storage Facility | 500 | (500) | - | - | - | - | - | - | 0 | Replaced by Matley's Yard and New Streetcare/Pest Control. |
| Asset Management Plans | - | 44 | 44 | 30 | 40 | 200 | 200 | 200 | 714 | Brought forward from 2013/14. |
| Avalon House | 741 | 497 | 1,238 | - | - | - | - | - | 1,238 | Brought forward from 2013/14 and to complete in 2014/15. |
| Avalon House - tenant fit out | 559 | (559) | - | - | - | - | - | - | 0 | Agency arrangement and therefore not capital expenditure. |
| 2-3 Bridge St | 100 | (100) | - | 100 | - | - | - | - | 100 | Delayed - expected now in 2015/16. |
| Carfax | 2,361 | (2,225) | 136 | 2,470 | - | - | - | - | 2,606 | B/ fwd from 2013/14 and main purchase delayed to 2015/16. |
| Carfax Subsequent Works | - | - | - | 1,000 | 16,000 | 12,000 | - | - | 29,000 | Estimated budget. |
| Cattlemarket | - | - | - | - | - | 1,250 | 5,000 | 3,750 | 10,000 | Estimated budget. |
| City Museum Lift | - | 20 | 20 | - | - | - | - | - | 20 | Vired from Asset Management Plans budget |
| City Offices & Annexe Works | 332 | 70 | 402 | 170 | - | - | - | - | 572 | Brought forward from 2013/14. |
| Depot | - | 70 | 70 | - | - | - | - | - | 70 | Brought forward from 2013/14. |
| Flood Prevention Works | - | - | - | 100 | - | - | - | - | 100 | Estimate for various projects in the District. |

CAPITAL PROGRAMME 2014/15 to 2019/20

| | 2014/15 | | | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | TOTAL | Comments |
|--|-------------------|-----------------|------------------|---------------|---------------|---------------|---------------|---------------|----------------|--|
| | Original Estimate | Adjustments | Revised Estimate | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | |
| Guildhall Toilets | - | 71 | 71 | - | - | - | - | - | 71 | Brought forward from 13/14 and additional budget of £4k reqd. |
| Matley's Yard | - | - | - | 500 | - | - | - | - | 500 | For relocation of the Council's storage and element for letting. |
| New Streetcare/Pest Control Depot | - | - | - | 200 | - | - | - | - | 200 | To develop alternative site for WCC following F2 transfer. |
| Old Chesil Rectory | - | 6 | 6 | 30 | - | - | - | - | 36 | Brought forward from 13/14 and main works delayed to 15/16. |
| Property Acquisition & Development | 4,000 | - | 4,000 | - | - | - | - | - | 4,000 | |
| Redevelopment of Old Bar End Depot Site | - | - | - | 2,500 | 2,500 | - | - | - | 5,000 | Dependent on Leisure Centre decision as possible site. |
| St Clement's Surgery | - | - | - | 3,000 | 1,100 | - | - | - | 4,100 | Revised estimate for St Clement's Surgery. |
| Silver Hill Car Park purchase | - | - | - | - | - | 2,100 | - | - | 2,100 | Revised estimate for Silver Hill Car Park purchase. |
| Silver Hill associated development | 7,000 | (7,000) | - | - | - | - | - | - | 0 | For surgery and car park - revised estimates above. |
| Winchester Town Access Plan | - | - | - | - | 150 | - | - | - | 150 | Revised timing of expenditure. |
| Total Asset Management Plan | 16,009 | (9,522) | 6,487 | 10,249 | 19,790 | 15,550 | 5,200 | 3,950 | 61,226 | |
| IMT ASSET MANAGEMENT | | | | | | | | | | |
| Equipment (server & desktop refresh) | 43 | 29 | 72 | 106 | 60 | 20 | 20 | 20 | 298 | Brought forward from 2013/14 and revised budget estimates. |
| Electronic Document System & SharePoint | 11 | 48 | 59 | - | - | - | - | - | 59 | Brought forward from 2013/14. |
| Guildhall Wireless | - | - | - | 15 | - | - | - | 10 | 25 | Public wireless broadband facilities. |
| Hardware (Corporate Network) | 5 | 42 | 47 | - | - | 125 | - | - | 172 | Brought forward from 2013/14 and revised budget estimates. |
| Infrastructure (SAN) | 109 | - | 109 | - | - | - | - | 90 | 199 | Planned replacement in 2019/20. |
| Multi Functional Device (MFD) replacement | - | - | - | - | - | - | 60 | - | 60 | Planned replacement in 2018/19. |
| New Wireless Network (West Wing) | - | - | - | 30 | - | - | - | - | 30 | Corporate wireless infrastructure. |
| Remote Working Investments (West Wing) | - | - | - | 30 | - | - | - | - | 30 | Upgrade to secure remote access. |
| Software | 226 | (115) | 111 | - | - | - | 30 | - | 141 | Brought forward from 2013/14 and revised budget estimates. |
| Tape Library Upgrade | - | - | - | - | - | - | 12 | - | 12 | Replacement & management software upgrade (Arcserve). |
| Telephony replacement | - | - | - | - | - | - | 30 | - | 30 | Planned replacement in 2018/19. |
| Uninterruptable Power Supply (UPS) | - | - | - | - | 20 | - | - | - | 20 | Planned replacement in 2016/17. |
| Total IMT Asset Management | 394 | 4 | 398 | 181 | 80 | 145 | 152 | 120 | 1,076 | |
| Total General Fund | 28,602 | (19,930) | 8,672 | 17,284 | 20,735 | 16,575 | 6,232 | 4,950 | 74,448 | |
| HOUSING REVENUE ACCOUNT | | | | | | | | | | |
| ACTIVE COMMUNITIES | | | | | | | | | | |
| Major repairs | 7,474 | (1,250) | 6,224 | 7,979 | 6,552 | 6,729 | 6,911 | 7,109 | 41,504 | |
| Stock Condition Survey | - | - | - | - | - | - | - | - | 0 | Now incorporated in other budget lines |
| New Build | 7,310 | (5,357) | 1,953 | 13,037 | 14,266 | 9,679 | 5,810 | 5,970 | 50,715 | |
| Improvements and Loft Conversions | 1,414 | (523) | 891 | 1,193 | 906 | 933 | 962 | 989 | 5,874 | |
| Disabled Adaptations | 715 | - | 715 | 731 | 750 | 772 | 795 | 819 | 4,582 | |
| Other Capital Spend | 139 | 24 | 163 | 136 | 108 | 111 | 114 | 117 | 749 | |
| Total Housing Revenue Account | 17,052 | (7,106) | 9,946 | 23,076 | 22,582 | 18,224 | 14,592 | 15,004 | 103,424 | |
| Grand Total | 45,654 | (27,036) | 18,618 | 40,360 | 43,317 | 34,799 | 20,824 | 19,954 | 177,872 | |

REVENUE CONSEQUENCES OF CAPITAL PROGRAMME 2014/15 TO 2019/20

| GENERAL FUND | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|--|--------------|------------|------------|--------------|----------------|----------------|----------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Income | - | 17 | 134 | 14 | (698) | (698) | (698) |
| Expenditure | 20 | 244 | 15 | 135 | 127 | 127 | 129 |
| Net Cost of services | 20 | 261 | 149 | 149 | (571) | (571) | (569) |
| <u>Financing & Investment Income & Expenditure</u> | | | | | | | |
| Rental Income | (314) | (689) | (919) | (1,963) | (3,054) | (3,427) | (4,546) |
| Interest payments | 139 | 462 | 810 | 1,336 | 1,743 | 1,918 | 1,993 |
| (Surplus)/ deficit on Provision of Services | (155) | 34 | 40 | (478) | (1,882) | (2,080) | (3,122) |
| <u>Adjustments between accounting basis and funding basis under regulations</u> | | | | | | | |
| Minimum Revenue Provision | 209 | 165 | 185 | 434 | 862 | 862 | 1,062 |
| Revenue Contribution to Capital | - | - | - | - | - | - | - |
| Net effect | 54 | 199 | 225 | (44) | (1,020) | (1,218) | (2,060) |
| Capital consultancy and resource budget | - | 150 | 150 | 150 | 150 | 150 | 150 |
| Total net effect | 54 | 349 | 375 | 106 | (870) | (1,068) | (1,910) |
| <u>Net effect by project (excludes nil impact)</u> | | | | | | | |
| Silver Hill acquisition | 170 | - | - | - | - | - | - |
| River Park Leisure Centre - Essential Repairs | - | 250 | - | - | - | - | - |
| Enterprise Centre | - | 20 | (23) | (23) | (23) | (23) | (23) |
| Car Parks | - | 2 | (15) | (15) | (15) | (15) | (12) |
| Abbey Mill | (20) | (13) | (13) | (13) | (13) | (13) | (13) |
| Avalon House | (41) | (124) | (124) | (124) | (124) | (124) | (124) |
| Carfax subsequent works | - | (2) | 242 | 122 | (574) | (574) | (574) |
| Cattlemarket | - | - | - | 183 | 191 | (7) | (852) |
| Depot | (55) | (55) | (55) | (55) | (55) | (55) | (55) |
| Matley's Yard | - | - | 34 | 34 | 34 | 34 | 34 |
| Redevelop old Bar End Depot site | - | 50 | 150 | (192) | (192) | (192) | (192) |
| Silver Hill St Clements | - | 71 | 29 | (3) | (3) | (3) | (3) |
| Silver Hill Car Park | - | - | - | 42 | (246) | (246) | (246) |
| Net effect | 54 | 199 | 225 | (44) | (1,020) | (1,218) | (2,060) |
| Capital consultancy and resource budget | - | 150 | 150 | 150 | 150 | 150 | 150 |
| Total net effect | 54 | 349 | 375 | 106 | (870) | (1,068) | (1,910) |

Note - revenue consequences are estimates and are subject to change. More detailed analysis is carried out prior to actual expenditure being approved.

| CAPITAL PROGRAMME FINANCING 2014/15 to 2019/20 | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | Total |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| General Fund | | | | | | | |
| Externally Funded | | | | | | | |
| Government Grants | 390 | 445 | 445 | 445 | 445 | 445 | 2,615 |
| External Contributions | | | | | | | |
| King George V and Skate Park grants | 160 | 200 | 0 | 0 | 0 | 0 | 360 |
| Open Space Fund | 164 | 180 | 0 | 0 | 0 | 0 | 344 |
| Total Externally Funded | 714 | 825 | 445 | 445 | 445 | 445 | 3,319 |
| Earmarked Reserves | | | | | | | |
| Car park property | 201 | 397 | 340 | 380 | 380 | 380 | 2,078 |
| IMT Strategy | 153 | 181 | 80 | 145 | 122 | 120 | 801 |
| Property Repairs (Asset Management Plan) | 541 | 493 | 190 | 200 | 200 | 200 | 1,824 |
| Winchester Town | 0 | 77 | 0 | 0 | 0 | 0 | 77 |
| Total Earmarked Reserves | 895 | 1,148 | 610 | 725 | 702 | 700 | 4,780 |
| Major Investment Reserve | 386 | 5,336 | 25 | 0 | 30 | 0 | 5,777 |
| Capital Receipts | 1,079 | 3,475 | 8,735 | 55 | 55 | 55 | 13,454 |
| Revenue Contributions to Capital | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| Capital Financing Requirement | 5,574 | 6,500 | 10,920 | 15,350 | 5,000 | 3,750 | 47,094 |
| Total General Fund | 8,672 | 17,284 | 20,735 | 16,575 | 6,232 | 4,950 | 74,448 |
| Housing | | | | | | | |
| Revenue Contributions to Capital | 3,036 | 10,362 | 7,552 | 7,008 | 7,131 | 7,514 | 42,603 |
| Capital Grants and Contributions | 174 | 2,055 | 1,825 | 0 | 0 | 0 | 4,054 |
| Capital Receipts | 803 | 3,382 | 2,344 | 1,885 | 797 | 628 | 9,839 |
| Major Repairs Reserve | 5,933 | 6,152 | 6,121 | 6,431 | 6,664 | 6,862 | 38,163 |
| Harris Bequest | 0 | 605 | 0 | 0 | 0 | 0 | 605 |
| Capital Financing Requirement | 0 | 520 | 4,740 | 2,900 | 0 | 0 | 8,160 |
| Total Housing Revenue Account | 9,946 | 23,076 | 22,582 | 18,224 | 14,592 | 15,004 | 103,424 |
| Total Financing of Capital Programme | 18,618 | 40,360 | 43,317 | 34,799 | 20,824 | 19,954 | 177,872 |

| RESERVES | | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|--|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Bal. @ 01/04/2014 | FORECAST Closing Bal. | FORECAST Closing Bal. | FORECAST Closing Bal. | FORECAST Closing Bal. | FORECAST Closing Bal. | FORECAST Closing Bal. |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| General Fund Earmarked Reserves | | | | | | | |
| Building Control | (16) | (16) | (16) | (16) | (16) | (16) | (16) |
| Business Rates Retention | | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| Car Parks Property | (545) | (739) | (544) | (342) | (362) | (382) | (402) |
| Community Grants | (11) | (11) | (11) | (11) | (11) | (11) | (11) |
| Flood Support Schemes | (130) | | | | | | |
| Homelessness Gold Standard | (810) | (997) | | | | | |
| Homelessness Prevention | (360) | (284) | (146) | (146) | (146) | (146) | (146) |
| IMT Strategy | (122) | (172) | (94) | (117) | (75) | (56) | (39) |
| Income Equalisation | | | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| Insurance | (41) | (41) | (41) | (41) | (41) | (41) | (41) |
| Land Charges - New Burdens | (34) | | | | | | |
| Local Development Framework (LDF) | (173) | (117) | (17) | (17) | (17) | (17) | (17) |
| Local Elections | (15) | (30) | (30) | | (70) | (58) | (46) |
| Major Investment Reserve * | (8,339) | (7,295) | (2,604) | (2,529) | (2,479) | (2,399) | (2,349) |
| Municipal Mutual Insurance | (157) | (157) | (157) | (157) | (157) | (157) | (157) |
| Museums Acquisitions | (11) | (11) | (11) | (11) | (11) | (11) | (11) |
| Museums Publications | (30) | (30) | (30) | (30) | (30) | (30) | (30) |
| Organisational Development | | (300) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| Planning Deposits (Interest) | (144) | (144) | (144) | (144) | (144) | (144) | (144) |
| Property Repairs (Asset Management Plan) | (968) | (527) | (209) | (219) | (219) | (219) | (219) |
| Winchester Town Reserve | (277) | (198) | (101) | (97) | (76) | (31) | |
| Total General Fund Earmarked Reserves | (12,183) | (12,067) | (7,154) | (6,876) | (6,853) | (6,717) | (6,627) |
| General Fund Balance | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| Usable Capital Receipts Reserve | (2,682) | (3,062) | (2,775) | (2,895) | (3,153) | (3,414) | (3,678) |

WINCHESTER TOWN ACCOUNT - Financial Projections 2014/15 - 2019/20

| | 2014/15 Original | 2014/15 Forecast | 2015/16 Forecast | 2016/17 Forecast | 2017/18 Forecast | 2018/19 Forecast | 2019/20 Forecast |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Expenditure | | | | | | | |
| Recreation Grounds & Open Spaces | 588,551 | 597,011 | 599,324 | 607,114 | 615,080 | 623,226 | 631,558 |
| Maintenance Work to Council Owned Bridges | 5,500 | 9,000 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| Cemeteries | 32,039 | 22,980 | 29,376 | 30,940 | 32,549 | 34,205 | 35,908 |
| Community Wardens (Contribution) | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Grants | 60,000 | 90,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Support Costs for Grant Scheme | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Footway Lighting | 29,371 | 29,210 | 28,964 | 29,377 | 29,810 | 30,265 | 30,743 |
| Bus Shelter Cleaning / Maintenance / New Provision | 7,600 | 7,600 | 7,600 | 7,600 | 7,600 | 7,600 | 7,600 |
| Town Forum Support | 4,798 | 4,798 | 4,798 | 4,798 | 4,798 | 4,798 | 4,798 |
| Christmas Lights | 15,189 | 10,480 | 10,549 | 10,796 | 11,051 | 11,313 | 11,583 |
| Allotments | (1,646) | (1,299) | (1,646) | (1,646) | (1,646) | (1,646) | (1,646) |
| Public Conveniences (Contribution) | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Theatre Royal (Contribution) | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 20mph Speed Limit | 0 | 3,389 | 0 | 0 | 0 | 0 | 0 |
| Neighbourhood Plans | 2,000 | 9,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Grit Bins | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Night Bus Contribution | 13,390 | 13,390 | 13,390 | 13,792 | 14,205 | 14,632 | 15,071 |
| St Maurice's Covert | 10,000 | 20,000 | 10,000 | 10,000 | 0 | 0 | 0 |
| Historic Environment Projects Officer | 22,500 | 22,500 | 17,236 | 0 | 0 | 0 | 0 |
| Community Speed Watch | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Proposed Growth & Savings | | | | | | | |
| a) Tree Care | | 26,500 | 12,000 | 0 | 0 | 0 | 0 |
| b) Tree Planting & Maintenance | | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| c) Community Speed Watch | | | 500 | 500 | 500 | 500 | 500 |
| d) Cycle Café | | | 1,000 | | | | |
| e) Solar PV Survey | | | 7,500 | | | | |
| f) Neighbourhood Plans | | | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| g) Grit Bins | | | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| Total NET Expenditure | 908,792 | 984,059 | 929,592 | 902,271 | 902,947 | 913,893 | 925,115 |
| Funding | | | | | | | |
| Proceeds of Council Tax | (795,261) | (795,261) | (809,014) | (809,014) | (809,014) | (809,014) | (809,014) |
| Council Tax Support Funding | (68,943) | (68,943) | (55,154) | (44,124) | (35,299) | (28,239) | (22,591) |
| Council Tax Freeze Funding 2011/12 - 2014/15 | | | (36,536) | (35,701) | (28,561) | (22,849) | (18,279) |
| Council Tax Freeze Funding 2015/16 (1.0%) | | | (8,090) | | | | |
| Council Tax Freeze Funding (Forecast) | | | | (8,090) | (8,090) | (8,090) | (8,090) |
| Interest on Balances | (1,561) | (2,771) | (1,487) | (986) | (859) | (529) | 59 |
| Total Funding | (903,345) | (904,555) | (910,282) | (897,915) | (881,823) | (868,721) | (857,915) |
| Reserves | | | | | | | |
| (Surplus added to Reserves) / Deficit taken from Reserves | 9,447 | 79,503 | 19,310 | 4,356 | 21,124 | 45,171 | 67,199 |
| Capital Expenditure funded by Town Reserve | 44,000 | | 77,000 | | | | |
| Opening Fund Balance (at 1st April) | (156,073) | (277,086) | (197,583) | (101,273) | (96,917) | (75,792) | (30,621) |
| Closing Fund Balance (carried forward) | (102,626) | (197,583) | (101,273) | (96,917) | (75,792) | (30,621) | 36,578 |
| Closing Reserves as % of net expenditure (Target 10%) | 11% | 20% | 11% | 11% | 8% | 3% | -4% |
| TAX | | | | | | | |
| Tax at Band D | £61.32 | £61.32 | £61.32 | £61.32 | £61.32 | £61.32 | £61.32 |
| Increase over previous year (£) | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |

DISTRICT, TOWN & PARISH COUNCIL PRECEPTS

| | 2014/15 | | | | 2015/16 | | | | Council Tax Increase |
|--------------------------|------------------|----------------|------------------|------------------------|------------------|----------------|------------------|------------------------|----------------------|
| | Tax Base | CTS Grant £ | Precepts £ | Council Tax Band D (£) | Tax Base | CTS Grant £ | Precepts £ | Council Tax Band D (£) | |
| BILLING AUTHORITY | | | | | | | | | |
| WINCHESTER | 45,761.97 | 0 | 5,778,364 | 126.27 | 46,450.38 | 0 | 5,865,289 | 126.27 | 0.0% |
| SPECIAL AREAS | | | | | | | | | |
| (BILLING AUTHORITY) | | | | | | | | | |
| WINCHESTER TOWN | 12,969.03 | 68,943 | 795,261 | 61.32 | 13,193.31 | 55,154 | 809,014 | 61.32 | 0.0% |
| PARISHES | | | | | | | | | |
| BADGER FARM | 972.59 | 860 | 31,640 | 32.53 | 964.85 | 1,189 | 35,750 | 37.05 | 12.2% |
| BEAUWORTH | 57.80 | - | - | 0.00 | 57.55 | - | - | 0.00 | 0.0% |
| BIGHTON | 162.70 | 139 | 3,711 | 22.81 | 164.93 | 154 | 3,696 | 22.41 | (1.8%) |
| BISHOPS SUTTON | 204.31 | 211 | 4,389 | 21.48 | 205.39 | 209 | 4,800 | 23.37 | 8.1% |
| BISHOPS WALTHAM | 2,530.88 | 29,446 | 284,845 | 112.55 | 2,572.73 | 26,219 | 320,337 | 124.51 | 9.6% |
| BOARHUNT | 247.57 | 501 | 13,999 | 56.55 | 256.87 | 432 | 15,568 | 60.61 | 6.7% |
| BRAMDEAN & HINTON AMPNER | 207.17 | 430 | 6,570 | 31.72 | 211.54 | 354 | 6,646 | 31.42 | (1.0%) |
| CHERITON | 308.20 | 482 | 8,618 | 27.96 | 321.95 | 422 | 9,578 | 29.75 | 6.0% |
| CHILCOMB | 58.63 | - | - | 0.00 | 57.82 | - | - | 0.00 | 0.0% |
| COLDEN COMMON | 1,505.58 | 9,139 | 131,252 | 87.18 | 1,523.04 | 9,171 | 138,827 | 91.15 | 4.4% |
| COMPTON & SHAWFORD | 836.30 | 663 | 26,507 | 31.70 | 846.40 | 500 | 26,670 | 31.51 | (0.6%) |
| CORHAMPTON & MEONSTOKE | 376.45 | 611 | 10,189 | 27.07 | 370.64 | 751 | 12,749 | 34.40 | 21.3% |
| CRAWLEY | 219.85 | 411 | 12,839 | 58.40 | 218.45 | 402 | 13,098 | 59.96 | 2.6% |
| CURDRIDGE | 618.22 | 1,099 | 22,106 | 35.76 | 633.88 | 957 | 29,750 | 46.93 | 23.8% |
| DENMEAD | 2,707.52 | 26,000 | 316,499 | 116.90 | 2,826.61 | 26,124 | 326,424 | 115.48 | (1.2%) |
| DROXFORD | 324.39 | 675 | 12,240 | 37.73 | 322.70 | 777 | 17,500 | 54.23 | 30.4% |
| DURLEY | 450.92 | 1,118 | 16,882 | 37.44 | 458.01 | 1,091 | 17,409 | 38.01 | 1.5% |
| EXTON | 130.60 | 15 | 660 | 5.06 | 135.55 | 14 | - | 0.00 | -100.0% |
| HAMBLEDON | 506.91 | 900 | 13,100 | 25.84 | 512.35 | 722 | 13,278 | 25.92 | 0.3% |
| HEADBOURNE WORTHY | 237.55 | 67 | 4,437 | 18.68 | 244.66 | 112 | 5,546 | 22.67 | 17.6% |
| HURSLEY | 434.85 | 692 | 21,808 | 50.15 | 439.62 | 898 | 18,102 | 41.18 | (21.8%) |
| ITCHEN STOKE & OVINGTON | 122.84 | 50 | 2,750 | 22.39 | 128.20 | 35 | 2,715 | 21.18 | -5.7% |
| ITCHEN VALLEY | 714.56 | 598 | 17,102 | 23.93 | 722.50 | 677 | 23,300 | 32.25 | 25.8% |
| KILMESTON | 133.34 | 157 | 3,443 | 25.82 | 133.99 | 175 | 3,600 | 26.87 | 3.9% |
| KINGS WORTHY | 1,769.86 | 8,109 | 107,900 | 60.97 | 1,809.54 | 7,950 | 110,059 | 60.82 | (0.2%) |
| LITTLETON & HARESTOCK | 1,460.05 | 2,639 | 72,951 | 49.96 | 1,460.58 | 3,712 | 79,437 | 54.39 | 8.1% |
| MICHELDEVER | 639.66 | 2,274 | 42,726 | 66.79 | 658.19 | 2,281 | 42,719 | 64.90 | (2.9%) |
| NEW ALRESFORD | 2,171.44 | 17,583 | 251,417 | 115.78 | 2,169.97 | 19,775 | 255,225 | 117.62 | 1.6% |
| NORTHINGTON | 127.75 | 102 | 3,798 | 29.73 | 128.61 | 69 | 3,831 | 29.79 | 0.2% |
| OLD ALRESFORD | 249.50 | 556 | 11,382 | 45.62 | 252.91 | 622 | 12,230 | 48.36 | 5.7% |
| OLIVERS BATTERY | 742.34 | 579 | 24,721 | 33.30 | 744.38 | 523 | 24,777 | 33.29 | (0.0%) |
| OTTERBOURNE | 698.06 | 837 | 32,302 | 46.27 | 700.77 | 951 | 33,122 | 47.27 | 2.1% |
| OWSLEBURY | 374.57 | 928 | 21,997 | 58.73 | 382.95 | 1,212 | 21,800 | 56.93 | (3.2%) |
| SHEDFIELD | 1,595.73 | 4,034 | 71,592 | 44.87 | 1,600.84 | 4,243 | 75,783 | 47.34 | 5.2% |
| SOBERTON | 798.68 | 1,008 | 26,549 | 33.24 | 810.71 | 821 | 27,556 | 33.99 | 2.2% |
| SOUTH WONSTON | 1,187.91 | 1,362 | 83,150 | 70.00 | 1,189.80 | 1,332 | 95,862 | 80.57 | 13.1% |
| SOUTHWICK & WIDLEY | 262.23 | 1,330 | 13,870 | 52.89 | 319.59 | 1,600 | 15,870 | 49.66 | (6.5%) |
| SPARSHOLT | 298.42 | 749 | 13,751 | 46.08 | 295.38 | 821 | 15,225 | 51.54 | 10.6% |
| SWANMORE | 1,260.92 | 9,191 | 159,934 | 126.84 | 1,260.12 | 10,325 | 162,535 | 128.98 | 1.7% |
| TICHBORNE | 114.43 | 205 | 4,546 | 39.73 | 109.22 | 357 | 4,339 | 39.73 | 0.0% |
| TWYFORD | 712.49 | 3,051 | 55,199 | 77.47 | 718.45 | 3,342 | 55,658 | 77.47 | 0.0% |
| UPHAM | 314.00 | 543 | 17,457 | 55.60 | 323.24 | 571 | 18,429 | 57.01 | 2.5% |
| WARNFORD | 108.32 | 69 | 881 | 8.13 | 106.94 | 60 | 890 | 8.32 | 2.3% |
| WEST MEON | 370.56 | 1,545 | 20,986 | 56.63 | 377.95 | 1,532 | 29,269 | 77.44 | 26.9% |
| WHITELEY | 1,262.43 | 3,719 | 112,411 | 89.04 | 1,280.71 | 4,405 | 113,920 | 88.95 | (0.1%) |
| WICKHAM | 1,632.92 | 12,663 | 123,775 | 75.80 | 1,643.07 | 15,080 | 133,687 | 81.36 | 6.8% |
| WONSTON | 570.94 | 2,815 | 33,777 | 59.16 | 582.92 | 2,744 | 33,848 | 58.07 | (1.9%) |
| TOTAL/AVERAGE | 45,761.97 | 219,098 | 3,067,918 | 67.04 | 46,450.38 | 210,866 | 3,220,430 | 69.33 | (3.3%) |
| PARISH TOTAL | 32,792.94 | 150,155 | 2,272,657 | 69.30 | 33,257.07 | 155,712 | 2,411,417 | 72.51 | |
| WINCHESTER TOWN | 12,969.03 | 68,943 | 795,261 | 61.32 | 13,193.31 | 55,154 | 809,014 | 61.32 | |
| TOTAL | 45,761.97 | 219,098 | 3,067,918 | 67.04 | 46,450.38 | 210,866 | 3,220,430 | 69.33 | |

| | | Original Estimate |
|-------------------------------|----------------------------------|-------------------|
| Cost of Services | | 2015/16 |
| | Subjective Analysis | £000 |
| Expenditure | Employees | 14,383 |
| | Premises | 3,407 |
| | Transport | 603 |
| | Supplies & Services | 5,366 |
| | Third Party Payments | 6,278 |
| | Transfer Payments | 28,541 |
| | Depreciation & Impairment Losses | 2,433 |
| | Support Services | (2,351) |
| Expenditure Total | | 58,661 |
| Income | External income | (40,181) |
| Income Total | | (40,181) |
| Cost of Services Total | | 18,480 |

* To note these figures represent the baseline position before any growth or savings

| | | Original Estimate |
|--|----------------------------------|-------------------|
| Trading Account (Guildhall) | | 2015/16 |
| | Subjective Analysis | £000 |
| Expenditure | Employees | 499 |
| | Premises | 279 |
| | Transport | 8 |
| | Supplies & Services | 464 |
| | Depreciation & Impairment Losses | 185 |
| | Support Services | 77 |
| | Expenditure Total | |
| Income | External income | (942) |
| | Internal Charges | (147) |
| Income Total | | (1,088) |
| Trading Account (Guildhall) Total | | 424 |

| Cost of Services | | | Original Estimate |
|---|-------------------|----------------------------------|-------------------|
| Outcomes | | | 2015/16 |
| | | | £000 |
| A - Efficient and Effective | Expenditure | Subjective Analysis | |
| | | Employees | 8,063 |
| | | Premises | 777 |
| | | Transport | 308 |
| | | Supplies & Services | 2,495 |
| | | Third Party Payments | 514 |
| | | Transfer Payments | 28,541 |
| | | Depreciation & Impairment Losses | 672 |
| | Support Services | (4,738) | |
| | Expenditure Total | 36,632 | |
| | Income | External Income | (29,815) |
| | Income Total | (29,815) | |
| A - Efficient and Effective Total | | | 6,816 |
| B - High Quality Environment | Expenditure | Employees | 4,001 |
| | | Premises | 1,957 |
| | | Transport | 99 |
| | | Supplies & Services | 1,124 |
| | | Third Party Payments | 4,242 |
| | | Depreciation & Impairment Losses | 854 |
| | | Support Services | 1,648 |
| | | | Expenditure Total |
| | Income | External Income | (9,224) |
| | Income Total | (9,224) | |
| B - High Quality Environment Total | | | 4,701 |
| C - Prosperous Economy | Expenditure | Employees | 828 |
| | | Premises | 135 |
| | | Transport | 71 |
| | | Supplies & Services | 521 |
| | | Third Party Payments | 481 |
| | | Depreciation & Impairment Losses | 62 |
| | | Support Services | 419 |
| | | | Expenditure Total |
| | Income | External Income | (945) |
| | Income Total | (945) | |
| C - Prosperous Economy Total | | | 1,572 |
| D - Active Communities | Expenditure | Employees | 1,491 |
| | | Premises | 538 |
| | | Transport | 126 |
| | | Supplies & Services | 1,227 |
| | | Third Party Payments | 1,041 |
| | | Depreciation & Impairment Losses | 845 |
| | | Support Services | 321 |
| | | | Expenditure Total |
| | Income | External Income | (196) |
| | Income Total | (196) | |
| D - Active Communities Total | | | 5,391 |
| Grand Total | | | 18,480 |

| Cost of Services | | | Original Estimate |
|-------------------------------|-------------|----------------------------------|-------------------|
| Team | | Subjective Analysis | 2015/16 £000 |
| AD Economic Prosperity | Expenditure | Employees | 99 |
| | | Transport | 4 |
| | | Supplies & Services | 45 |
| | | Third Party Payments | 90 |
| | | Support Services | (136) |
| Expenditure Total | | | 103 |
| AD Economic Prosperity Total | | | 103 |
| Building Control | Expenditure | Employees | 439 |
| | | Premises | |
| | | Transport | 47 |
| | | Supplies & Services | 113 |
| | | Support Services | 176 |
| Expenditure Total | | | 776 |
| Income | | External Income | (554) |
| Income Total | | | (554) |
| Building Control Total | | | 221 |
| Estates | Expenditure | Employees | 663 |
| | | Premises | 1,004 |
| | | Transport | 38 |
| | | Supplies & Services | 155 |
| | | Third Party Payments | 1 |
| | | Depreciation & Impairment Losses | 324 |
| | | Support Services | (1,499) |
| Expenditure Total | | | 686 |
| Income | | External Income | (387) |
| Income Total | | | (387) |
| Estates Total | | | 300 |
| Finance | Expenditure | Employees | 1,451 |
| | | Premises | 6 |
| | | Transport | 22 |
| | | Supplies & Services | 324 |
| | | Third Party Payments | 1 |
| | | Support Services | (807) |
| Expenditure Total | | | 997 |
| Income | | External Income | (27) |
| Income Total | | | (27) |
| Finance Total | | | 970 |
| Historic Environment | Expenditure | Employees | 195 |
| | | Premises | |
| | | Transport | 17 |
| | | Supplies & Services | 11 |
| | | Support Services | (143) |
| Expenditure Total | | | 81 |
| Income | | External Income | (8) |
| Income Total | | | (8) |
| Historic Environment Total | | | 73 |
| Landscape & Open Spaces | Expenditure | Employees | 360 |
| | | Premises | 835 |
| | | Transport | 43 |
| | | Supplies & Services | 70 |
| | | Third Party Payments | 95 |
| | | Depreciation & Impairment Losses | 183 |
| | | Support Services | (2) |
| Expenditure Total | | | 1,584 |
| Income | | External Income | (298) |
| Income Total | | | (298) |
| Landscape & Open Spaces Total | | | 1,286 |
| Legal | Expenditure | Supplies & Services | 3 |
| | | Support Services | 48 |
| Expenditure Total | | | 52 |
| Legal Total | | | 52 |
| Museums | Expenditure | Employees | |
| | | Premises | 37 |
| | | Transport | 5 |
| | | Supplies & Services | 19 |
| | | Third Party Payments | 412 |
| | | Depreciation & Impairment Losses | 44 |
| Support Services | 166 | | |
| Expenditure Total | | | 683 |
| Income | | External Income | (13) |
| Income Total | | | (13) |
| Museums Total | | | 670 |
| Organisational Development | Expenditure | Employees | 720 |
| | | Premises | |
| | | Transport | 24 |
| | | Supplies & Services | 30 |
| | | Support Services | (760) |
| Expenditure Total | | | 13 |
| Income | | External Income | (29) |

| Cost of Services | | | Original Estimate |
|---|----------------------------------|----------------------------------|-------------------|
| Team | | Subjective Analysis | 2015/16 £000 |
| | Income Total | | (29) |
| Organisational Development Total | | | (16) |
| Revenues | Expenditure | Employees | 1,324 |
| | | Transport | 38 |
| | | Supplies & Services | 172 |
| | | Transfer Payments | 28,541 |
| | | Support Services | 557 |
| | Expenditure Total | | 30,632 |
| | Income | External Income | (29,351) |
| | Income Total | | (29,351) |
| Revenues Total | | | 1,280 |
| Sport & Physical Activity | Expenditure | Employees | 141 |
| | | Premises | 22 |
| | | Transport | 10 |
| | | Supplies & Services | 9 |
| | | Third Party Payments | 65 |
| | Depreciation & Impairment Losses | 751 | |
| | Support Services | 102 | |
| | Expenditure Total | | 1,100 |
| | Income | External Income | (34) |
| | Income Total | | (34) |
| Sport & Physical Activity Total | | | 1,066 |
| Strategic Planning | Expenditure | Employees | 214 |
| | | Premises | 1 |
| | | Transport | 23 |
| | | Supplies & Services | 170 |
| | | Support Services | (150) |
| | Expenditure Total | | 257 |
| Strategic Planning Total | | | 257 |
| Tourism | Expenditure | Employees | 226 |
| | | Premises | 1 |
| | | Transport | 9 |
| | | Supplies & Services | 114 |
| | | Depreciation & Impairment Losses | 4 |
| | Support Services | 136 | |
| | Expenditure Total | | 490 |
| | Income | External Income | (124) |
| | Income Total | | (124) |
| Tourism Total | | | 366 |
| Corporate | Expenditure | Employees | 177 |
| | | Premises | |
| | | Transport | |
| | | Supplies & Services | 31 |
| | | Third Party Payments | 203 |
| | Support Services | 1,251 | |
| | Expenditure Total | | 1,662 |
| Corporate Total | | | 1,662 |
| Housing Services General Fund | Expenditure | Employees | 685 |
| | | Premises | 1 |
| | | Transport | 125 |
| | | Supplies & Services | 1,003 |
| | | Third Party Payments | 101 |
| | Support Services | 143 | |
| | Expenditure Total | | 2,057 |
| | Income | External Income | (100) |
| | Income Total | | (100) |
| Housing Services General Fund Total | | | 1,956 |
| Health and Wellbeing | Expenditure | Employees | 123 |
| | | Premises | 1 |
| | | Transport | 8 |
| | | Supplies & Services | 3 |
| | | Third Party Payments | 15 |
| | Support Services | 55 | |
| | Expenditure Total | | 204 |
| Health and Wellbeing Total | | | 204 |
| Traffic and Transport Proj Eng | Expenditure | Employees | 231 |
| | | Premises | 7 |
| | | Transport | 31 |
| | | Supplies & Services | 46 |
| | | Third Party Payments | 265 |
| | Depreciation & Impairment Losses | 50 | |
| | Support Services | 55 | |
| | Expenditure Total | | 686 |
| | Income | External Income | (244) |
| | Income Total | | (244) |
| Traffic and Transport Proj Eng Total | | | 442 |
| Executive Support Team (CMT) | Expenditure | Employees | 478 |
| | | Premises | 4 |
| | | Transport | 25 |

| Cost of Services | | | Original Estimate |
|--|-------------------|----------------------------------|-------------------|
| | | | 2015/16 |
| Team | | Subjective Analysis | £000 |
| | | Supplies & Services | 31 |
| | | Support Services | (502) |
| | Expenditure Total | | 37 |
| Executive Support Team (CMT) Total | | | 37 |
| Legal and Democratic Services | Expenditure | Employees | 928 |
| | | Premises | 94 |
| | | Transport | 83 |
| | | Supplies & Services | 616 |
| | | Third Party Payments | 21 |
| | | Depreciation & Impairment Losses | 32 |
| | | Support Services | 314 |
| | Expenditure Total | | 2,090 |
| | Income | External Income | (18) |
| | Income Total | | (18) |
| Legal and Democratic Services Total | | | 2,071 |
| Community Grants | Expenditure | Employees | 21 |
| | | Premises | 1 |
| | | Transport | 6 |
| | | Supplies & Services | 77 |
| | | Third Party Payments | 770 |
| | | Support Services | (149) |
| | Expenditure Total | | 726 |
| Community Grants Total | | | 726 |
| Policy and Major Projects | Expenditure | Employees | 396 |
| | | Transport | 16 |
| | | Supplies & Services | 10 |
| | | Support Services | (146) |
| | Expenditure Total | | 276 |
| Policy and Major Projects Total | | | 276 |
| Business Management | Expenditure | Employees | 897 |
| | | Premises | 1 |
| | | Transport | 21 |
| | | Supplies & Services | 89 |
| | | Third Party Payments | 3 |
| | | Depreciation & Impairment Losses | |
| | | Support Services | (868) |
| | Expenditure Total | | 142 |
| | Income | External Income | (434) |
| | Income Total | | (434) |
| Business Management Total | | | (292) |
| Corporate Communications | Expenditure | Employees | 248 |
| | | Transport | 6 |
| | | Supplies & Services | 181 |
| | | Third Party Payments | |
| | | Support Services | (414) |
| | Expenditure Total | | 21 |
| | Income | External Income | (7) |
| | Income Total | | (7) |
| Corporate Communications Total | | | 14 |
| Economic Development & Arts | Expenditure | Employees | 181 |
| | | Premises | 5 |
| | | Transport | 16 |
| | | Supplies & Services | 101 |
| | | Third Party Payments | 68 |
| | | Support Services | 115 |
| | Expenditure Total | | 486 |
| | Income | External Income | (80) |
| | Income Total | | (80) |
| Economic Development & Arts Total | | | 407 |
| Environment and Licensing | Expenditure | Employees | 792 |
| | | Premises | 9 |
| | | Transport | 102 |
| | | Supplies & Services | 113 |
| | | Third Party Payments | 7 |
| | | Depreciation & Impairment Losses | 8 |
| | | Support Services | 358 |
| | Expenditure Total | | 1,389 |
| | Income | External Income | (362) |
| | Income Total | | (362) |
| Environment and Licensing Total | | | 1,027 |
| IMT Services | Expenditure | Employees | 480 |
| | | Premises | 10 |
| | | Transport | 18 |
| | | Supplies & Services | 833 |
| | | Third Party Payments | 87 |
| | | Depreciation & Impairment Losses | 330 |
| | | Support Services | (1,526) |
| | Expenditure Total | | 232 |
| | Income | External Income | (37) |

| Cost of Services | | | Original Estimate |
|--|-------------------|----------------------------------|-------------------|
| Team | | Subjective Analysis | 2015/16 £000 |
| | Income Total | | (37) |
| IMT Services Total | | | 195 |
| Joint Waste | Expenditure | Employees | 56 |
| | | Premises | 73 |
| | | Transport | 14 |
| | | Supplies & Services | 147 |
| | | Third Party Payments | 3,003 |
| | | Depreciation & Impairment Losses | 411 |
| | Support Services | 108 | |
| | Expenditure Total | | 3,811 |
| | Income | | (479) |
| | External Income | | (479) |
| | Income Total | | (479) |
| Joint Waste Total | | | 3,332 |
| AD Neighbourhoods & Environment | Expenditure | Employees | 77 |
| | | Premises | |
| | | Transport | 5 |
| | | Supplies & Services | 4 |
| | | Third Party Payments | 51 |
| | Support Services | (128) | |
| | Expenditure Total | | 9 |
| AD Neighbourhoods & Environment Total | | | 9 |
| New Homes Delivery | Expenditure | Employees | 378 |
| | | Transport | 30 |
| | | Supplies & Services | 1 |
| | | Third Party Payments | 7 |
| | | Support Services | (122) |
| | | Expenditure Total | |
| | Income | | (31) |
| | External Income | | (31) |
| | Income Total | | (31) |
| New Homes Delivery Total | | | 264 |
| Streetcare | Expenditure | Employees | 247 |
| | | Premises | 40 |
| | | Transport | 60 |
| | | Supplies & Services | 125 |
| | | Depreciation & Impairment Losses | 1 |
| | Support Services | (446) | |
| | Expenditure Total | | 27 |
| | Income | | (2) |
| | External Income | | (2) |
| | Income Total | | (2) |
| Streetcare Total | | | 25 |
| Community Safety & Nhd Wardens | Expenditure | Employees | 226 |
| | | Transport | 25 |
| | | Supplies & Services | 5 |
| | | Third Party Payments | |
| | | Support Services | 64 |
| | | Expenditure Total | |
| | Income | | |
| | External Income | | |
| | Income Total | | |
| Community Safety & Nhd Wardens Total | | | 320 |
| Parking | Expenditure | Employees | 738 |
| | | Premises | 1,247 |
| | | Transport | (319) |
| | | Supplies & Services | 546 |
| | | Third Party Payments | 1,013 |
| | | Depreciation & Impairment Losses | 286 |
| | | Support Services | 404 |
| | | Expenditure Total | |
| | Income | | (6,172) |
| | External Income | | (6,172) |
| | Income Total | | (6,172) |
| Parking Total | | | (2,258) |
| Development Management | Expenditure | Employees | 1,191 |
| | | Premises | 10 |
| | | Transport | 54 |
| | | Supplies & Services | 169 |
| | | Depreciation & Impairment Losses | 7 |
| | | Support Services | 1,393 |
| | | Expenditure Total | |
| | Income | | (1,389) |
| | External Income | | (1,389) |
| | Income Total | | (1,389) |
| Development Management Total | | | 1,435 |
| Grand Total | | | 18,480 |