

CABINET – 23 OCTOBER 2013

THE OVERVIEW & SCRUTINY COMMITTEE – 28 OCTOBER 2013

GENERAL FUND BUDGET CONSULTATION 2014/15

REPORT OF CHIEF FINANCE OFFICER

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RECENT REFERENCES:

CAB2503: Second refresh of the Winchester District Sustainable Community Strategy 2010 – 2020, 11 September 2013

CAB2502: Financial Strategy 2014/15 to 2018/19, 11 September 2013

CAB2510: Capital Strategy 2013, 11 September 2013

CAB2454: Budget and Council Tax 2013/14, 13 February 2013

EXECUTIVE SUMMARY:

In accordance with the Financial Strategy approved in September, this report gives an opportunity to comment on proposals for the General Fund Budget for 2014/15.

The views of The Overview & Scrutiny Committee and other consultees will be welcomed, as will be any ideas for opportunities for increased income and further savings.

The Budget position should be considered in the context of the emerging refresh of the Winchester District Sustainable Community Strategy and the priorities that identifies.

Consultation will take place alongside the consultation now underway on the refresh of the Community Strategy, and will include The Overview & Scrutiny Committee; parish and town councils; the Winchester Town Forum; the business community, and members of the Winchester District Strategic Partnership.

Cabinet will give further consideration to emerging proposals, taking account of this consultation, Government support and other information, as part of finalising next year's budget in the New Year.

RECOMMENDATIONS:

That Cabinet:

1. Approves the Revised Estimate for 2013/14.
2. Confirms this report should be considered in the context of the emerging service priorities following consultation on the refresh of the Winchester District Sustainable Community Strategy and be adopted as the basis of budget consultation.
3. Seek views from within Council and from partner organisations on the opportunities for closing the forecast revenue funding gap in 2014/15 and beyond.

That The Overview & Scrutiny Committee:

4. Considers whether it wishes to make any comments to Cabinet on the General Fund Revised Estimate for 2013/14, and;
5. Provides comments to Cabinet on the Budget and makes any proposals they think should be considered.

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REPORT OF CHIEF FINANCE OFFICER

1. Introduction

- 1.1. The Council's Financial Strategy, approved in September (CAB2502 refers), set out proposals for how it would support the achievement of the Council's priorities and the broader outcomes set out in the Winchester District Sustainable Community Strategy by seeking to match available resources to priorities. Appendix B to that report provided indicative revenue projections showing that, should the Council take no action, cost increases and grant reductions would lead to a deficit of £1.2m for 2014/15, building up to an annual deficit of £5.8m by 2018/19. This is before taking into account the implications of any changes to the Capital Programme.
- 1.2. That report also set out the key stages of the timetable to achieve the setting of the Council's annual Budget and Council Tax within the statutory timescales, for approval in February 2014.
- 1.3. This report follows the approval of the Financial Strategy in September (CAB2502), and the Capital Strategy also in September (CAB2510), and now provides an update on the emerging Budget issues. It also needs to be read alongside the emerging priorities set out in the consultation draft of the refreshed Winchester District Sustainable Community Strategy (CAB2503).
- 1.4. This report does not address budget options for the Housing Revenue Account (HRA) which will be considered separately.
- 1.5. Potential changes to the capital programme, and the implications of this on the Revenue budgets will be reported to Cabinet in December.
- 1.6. The Overview and Scrutiny Committee now has an opportunity to comment on options for balancing the General Fund Budget for 2014/15. Cabinet will consider The Overview and Scrutiny Committee's comments along with other comments from business leaders, our partners in the Winchester District Strategic Partnership, the Town Forum and parish councils.
- 1.7. The proposed options are shown in Appendices C and D, almost giving a balanced budget for 2014/15 before taking into account the implications of any changes to the Capital Programme. Cabinet will consider any comments made alongside its further consideration of budget options, to take account of Government support, Council Tax, the revenue cost implications of the capital programme, and other information, as part of finalising the budget before making recommendations to Council in February.

2. Proposed Budget Revisions 2013/14

2.1. Performance against budgets for the current financial year has been closely monitored through the monthly reporting procedures. The total net change will be a £0.329m reduction (saving) to the working budget for 2013/14, including recurring revenue savings of £0.370m per annum.

- Full year income is forecast to be £0.337m above (favourable) the working budget.
- Full year expenditure is forecast to be £0.008m above (adverse) the working budget. This is a net figure made up of growth pressures of £0.288m which are mostly offset by savings of £0.280m.

2.2. In addition to the changes summarised above, Hockley Viaduct –CAB2519 (elsewhere on this agenda) proposes that a long term lease is entered into between the City Council and Sustrans for the long term maintenance, inspection and repair of Hockley Viaduct.

2.3. A one-off revenue cost of £120,000 in 2013/14 is proposed.

2.4. The budgets are currently split between capital (£83,000) and revenue (£37,000). As this is a revenue cost and the source of funding will remain unchanged it is proposed to reduce the capital programme by £83,000 and increase the revenue budget by a supplementary estimate of £83,000.

3. Setting the Baseline

3.1. The capital programme has a potentially significant impact on the baseline revenue forecast. The current baseline revenue forecast has been based on the existing Capital Programme (CAB2502, Appendix C); any changes to this programme will impact on the baseline. This will be considered further in December.

3.2. The rate of Consumer Prices Index (CPI) inflation was 2.7% in September and the Retail Prices Index (RPI), which includes mortgage interest payments, was 3.2%. In the continuing drive for efficiency, the Council's Financial Strategy stipulates that no inflationary increases will be added to any expenditure budgets other than for contractual commitments. The Council's contracts have various trigger dates for inflationary uplifts and the cost of contract inflation for 2014/15 is estimated to be around £350,000.

3.3. Employee pay scales were increased by 1% from April 2013, the first increase since April 2009. A 1% increase, in line with the Government's Public Sector Pay Restraint expectations, would cost circa £130,000, and is reflected in the baseline forecast. The Council implemented a 'living wage' pay structure for its direct employees from April 2013 at a cost of approximately £20,000 per annum.

3.4. Pension auto enrolment will be implemented by the Council during 2013. This is designed to encourage more employees to join the pension scheme, and uptake will be kept under review to identify any additional costs.

4. External Factors

4.1. The Financial Strategy approved in September identified a number of external factors that will affect the Budget for next year. The consultation timescales relating to these external factors are indicated below where available:

4.1.1. ***The amount of New Homes Bonus and Affordable Homes Bonus earned*** – having commenced in April 2011 the Council will receive £1.6m of New and Affordable Homes bonus in 2013/14. The amount of New Homes Bonus directly available to the Council is likely to be reduced by approximately 35% as a result of a Government consultation proposing £400m of nationally available New Homes Bonus previously allocated to local authorities will be pooled with other sums and made available to Local Enterprise Partnerships to support strategic and local economic development priorities. The consultation ended on the 19 September 2013 and a formal response will be published within three months.

4.1.2. ***Local Government Finance Settlement 2014/15*** – the baseline revenue forecast includes figures from the latest illustrative settlement data. The consultation ended on the 2 October 2013 with a detailed response expected at the ‘earliest opportunity’, most likely in the days before Christmas.

4.1.3. ***Employer’s Pension Contributions*** – the Hampshire Pension Fund is currently awaiting the final details of the 2013 actuarial fund valuation. The subsequent confirmation of Employers’ contribution rates (both past and current service contributions) is expected to be received before the end of the calendar year.

5. Capital Expenditure

5.1. Under the prudential approach to capital investment, local authorities are required to have full regard to affordability when setting the future capital programme. Such consideration must include the level of long term revenue commitments. Indeed, in considering the affordability of its capital plans, the Council is required to consider all of the resources available to it/estimated for the future, together with the totality of its capital plans and revenue forecasts for the forthcoming year and the following three years.

5.2. The capital programme will be determined before the budget is finalised, and the revenue consequences of the proposed programme will be quantified and included in the final revenue budget proposals. Any additional capital expenditure will have a significant impact on future revenue budgets and they will therefore require careful consideration to ensure both short term and long term affordability.

5.3. The Council is currently considering major capital investment in leisure facilities and in developing other parts of its estate. The implications of that investment will need to be reflected in the February proposed budget, but at

this stage no decisions have been taken on what projects will be taken forward and their cost implications.

5.4. The financing of the Council's capital expenditure plans will also be reflected in the Treasury Management Strategy, which will include the Prudential Indicators on affordability, prudence and sustainability, and authorised levels of borrowing, to be approved by the Council in February. Any "unfinanced" capital expenditure requires a Minimum Revenue Provision to be made in accordance with the Council's approved policy.

5.5. The cost of external borrowing will vary dependent on the term, the type of borrowing, and when it is borrowed. A broad indication of the borrowing cost to the Council is that £1m over 30 years would be similar to adding 1% to Council Tax.

6. Key Budget Principles

6.1. The Financial Strategy set out the following Key Budget Principles:

- The revenue budget for the forthcoming year will be balanced;
- Reserves will not be used to fund annual, recurring expenditure;
- Savings proposals will be sufficient to eliminate any projected deficit and to fund Growth proposals;
- Growth proposals will not create a revenue deficit in future financial years without equivalent forward savings also being identified;
- Growth and Savings proposals will be considered in relation to the Council's corporate objectives and priorities, and;
- Inflation will be applied only to budgets for staff and external contracts.

7. Income

7.1. Local Authorities fund their activities from 3 main sources; grants from central government; council tax and other locally generated income.

Council Tax

7.2. For next year, 2014/15, the Government has announced its intention to support a further council tax freeze whereby councils that freeze or reduce their 2013/14 basic council tax level (Band D) will receive an additional grant equivalent to a 1% increase on their council tax for that year (c. £65,000 District & Town).

7.3. For the purposes of calculating eligibility for council tax freeze grant both the District and the Winchester Town Account council tax are considered together.

7.4. The effect of increasing District Council Tax is illustrated below:

Council Tax Band D	Annual Increase		Additional Council Tax	One-off freeze funding
			£000	£000
£126.27	0.00%	£0.00	0	57
£126.90	0.50%	£0.63	29	0
£127.53	1.00%	£1.26	57	0
£128.16	1.50%	£1.89	86	0
£128.80	2.00%	£2.53	115	0

7.5. The Council Tax base will be considered by the Cabinet in December and, when approved, will be used as the basis for calculating the Council Tax income for the budget.

Locally generated income

7.6. Of the total external income in the Original Budget for 2013/14: Car parking and enforcement income was 37%; General Fund Property – 17%; Guildhall 7%; and Planning income 9% (*source Budget Book, page 21*).

7.7. General Fund Property income –Although there is some specific growth in income being forecast arising from the development of Abbey Mill, no general increases to rental income are expected in the current economic climate. Cabinet will, however, be exploring opportunities to generate additional income from the Council's estate to support services in the longer term.

7.8. Planning fee income is affected by both the number and the size of planning applications, with a high proportion of the budgeted income being dependant on the receipt of major applications. Planning income in the year to date (2013/14) is above budget due to a number of large applications and is being closely monitored.

7.9. Appendix C considers opportunities for increased income in 2014/15, either because of increases in volume, for example on parking, or through increased charges.

8. Expenditure

8.1. Despite the significant real savings the Council has made to date it will be necessary to continue to make further reductions to expenditure. There are significant savings to be achieved over the five year projections, even before any additional capital expenditure projects are considered. It is recognised that whilst income will be kept under close review, and the Council will consider when it is appropriate to charge users for services, the majority of the required savings will need to come from expenditure budgets.

8.2. The gross General Fund expenditure (excluding benefit transfer payments) in the Original Budget for 2013/14 comprised: employee costs 44%; third party

payments – 18%; supplies and services 15%; and premises 13% (*source Budget Book page 10*).

- 8.3. The Council's Organisational Development programme has sought to make efficiency improvements and savings through service re-design, increased operational flexibility and collaborative working. Whilst there have been staffing reductions, this approach has minimised the impact of those reductions on services to the public.
- 8.4. The Council has now completed a phased programme of changes to the organisation's senior staff structure, which began in September 2010. The focus will now be on the efficient staffing and delivery of all services, and on ensuring flexible use of staff to match resources with pressures and priorities.
- 8.5. The Council's "1team" approach to managing its shrinking workforce flexibly to meet priorities has consistently delivered managed savings to the payroll, at or above the levels planned. It is proposed that this will continue to be a key tool in managing the budget going forward.
- 8.6. For 2014/15 the Council has reviewed all services to consider opportunities for efficiency and other savings. Any areas of underspending, identified as a result of robust day-to-day budget management in recent years, have also been considered. Services were also asked to identify opportunities for increased income. Appendix D summarises options of making expenditure savings to balance the budget. Many of these arise from careful in-year budget management and the identification of efficiencies. It is expected they will have a minimal effect on services to the public.
- 8.7. Assistant Directors are currently leading a programme of 'Outcome Reviews', which are aimed at identifying new and more cost effective ways of delivering services. It is anticipated these will make a contribution to tackling the budget deficit in the medium to long term, but they are unlikely to offer significant savings for 2014/15. There is also a review of governance arrangements and practices, again with a view to medium term savings and efficiency improvements.
- 8.8. The Council provides grants to voluntary organisations delivering a wide range of services which support the outcomes of the Community Strategy. The process of determining core funding allocations for these organisations for 2014/15 has now begun, and will scrutinise value for money. This will mean examining the impact made on the lives and wellbeing of local people by the organisations. In a challenging economic climate, the process also includes greater examination of the financial position and resilience of organisations.

9. Reserves

- 9.1. The requirement for financial reserves is acknowledged in statute. Sections 32 and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of

reserves needed for meeting estimated future expenditure when calculating the budget requirement.

9.2. CIPFA guidance stipulates:

“When reviewing their medium term financial plans and preparing their annual budgets local authorities should consider the establishment and maintenance of reserves. These can be held for three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves
- a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves
- a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.”

9.3. The first 2 items are provided for by the Council’s General Fund Working Balance which stands at £2m. It is proposed that this is maintained at this level, which is considered appropriate in the context of the strategic, operational and financial risks facing the Council.

9.4. The Council has a number of earmarked reserves and has made some provision in the baseline budgets for building up funds to meet predicted future liabilities; specifically in respect of the Asset Management Plan and the Information Management Strategy. The adequacy of these will be reviewed as part of the finalisation of the budget.

10. Winchester Town Reserve

10.1. The Winchester Town Account will be considered by the Town Forum at its meetings in November and January. The Town Forum, at its November meeting, is considering one-off growth options which would be funded within the Town Account.

10.2. Some of the General Fund budget decisions may impact on the Town Account, including those relating to Council Tax and any relevant increases to the Council Tax base.

OTHER CONSIDERATIONS:

11. SUSTAINABLE COMMUNITY STRATEGY AND CHANGE PLANS (RELEVANCE TO):

11.1. In order that limited resources are matched most appropriately to the Council's priorities the Budget should be considered in the context of the Sustainable Community Strategy and the Change Plans.

12. RESOURCE IMPLICATIONS:

12.1. As set out in the report.

13. EQUALITIES

13.1 The Financial Strategy supports delivery of the priorities set out in the Winchester District Sustainable Community Strategy (WDSCS). The WDSCS is currently being refreshed to reflect up to date evidence on needs and emerging pressures. That will in due course be the subject of an impact assessment. The Council's integrated impact assessment model will be used to scrutinise individual projects and proposed revenue reductions as they are developed.

14. RISK/UNCERTAINTY/SENSITIVITY

14.1. 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 current risk assessment is attached at Appendix A and will be maintained alongside the development of the final budget proposals.

BACKGROUND DOCUMENTS:

None

APPENDICES

Appendix A: Budget Risks

Appendix B: General Fund Revenue Indicative Medium Term Projections 2014/15 - 2018/19

Appendix C: Income Proposals

Appendix D: Expenditure Proposals

BUDGET RISKS

Corporate Risk Register Number	Risk area identified	Potential Impact of Risk	Mitigation / Change Plans reference
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 an up to date Asset Management Plan and ensure that financial aspects of the Council's fixed assets are appropriately incorporated into the financial planning process, taking account of the possible impact of the current economic situation on the Council's properties. A Property (Asset Management Plan) earmarked reserve operates to support this.
CR5004	Balanced Budget - Setting and achieving priorities within the context of recession and reduced resources for local government.	Council priorities and aspirations in Change plans not deliverable because of lack of funding/ reductions in income.	Consultation on Council priorities / budget and stronger links between Portfolio Plans and Change Plans and the Sustainable Community Strategy. Maintain adequate General Fund Balance and replenish reserves.
CR5006	Organisational Development/ Capacity	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.	Maintain adequate General Fund Working Balance. Keep organisational structure under review. Use of Major Projects team to support key projects/ priorities.
CR5011	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
CR5012	Partnership Arrangements	Weak governance or breakdown of consensus between authorities, leading to wasted resource time resulting in less efficient service delivery and loss of opportunity IMT - Budget provision for Core infrastructure data processing hardware is based on the IMT Asset Plan shared proposals. A breakdown of consensus between authorities would require significantly increased budget provision or a reduction in service levels. Environmental Services Contract - Weak partnership governance, including contract monitoring leading to an unforeseeable breach of contract resulting in an interruption in service provision.	Appropriate Governance arrangements including scrutiny and monitoring
CR5004	Government Funding	Major changes to the distribution of Government Funding could put significant unexpected pressure on future budgets. For example consultation is currently underway to reduce Local Government share of New Homes Bonus by 35%.	Forecasts show the latest position and include forecasts of any consultations underway e.g. the forecast already shows the impact of a reduction to New Homes Bonus of 35%.
CR5004	Council Tax	Continued pressure from Government to freeze Council Tax could cause a significant imbalance between future net Council expenditure and the funding it receives. Significant rises in future years would not be desirable and are likely to be restricted by capping regulations.	The Financial Strategy and Budget Setting papers show a five year forecast and clearly highlight the impact of the one-off freeze funding grants.
CR5007	Unfinanced Capital Expenditure	Unfinanced projects which commit the Council to financing costs over a long period could put significant pressure on future budgets particularly because of the significant savings requirements year-on-year. Unfinanced projects that aim to pay back their costs through annual income streams (e.g. rental income) increase the Council's risk from Void periods which could create significant budget shortfalls.	The Treasury Management Strategy, to be approved by Council in February will set the Prudential Indicators. Member Training in November will focus on the management of treasury risk. The Capital Strategy and Asset Management Plan will support the management of the capital expenditure and associated investment risks.
CR5007	Silver Hill Project		

GENERAL FUND REVENUE INDICATIVE MEDIUM TERM PROJECTIONS 2014/15 - 2018/19 (updated October 2013)

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Working Budget	Forecast	Forecast	Forecast	Forecast	Forecast
	£000	£000	£000	£000	£000	£000
OPENING BALANCE	15,434	16,080	15,002	15,060	15,944	16,550
One-off budgets & Stepped Growth / Savings	1,016	(1,065)	(556)	(40)		
Contractual commitments inflation (3% pa)		350	361	371	382	394
Employee Costs (Assuming pay inflation of 1% pa)		330	260	560	260	260
Income proposals (Appendix C)	(210)	(366)	(366)	(366)	(366)	(366)
Expenditure proposals (Appendix D)	(160)	(698)	(705)	(712)	(748)	(754)
One-off changes (Appendices C & D)	41	30	0	0	0	0
Cost of Services (incl. Trading Accounts)	16,121	15,032	15,060	15,944	16,550	17,198
Other Operating Income & Expenditure						
Payment of Parish Precepts	2,208	2,208	2,208	2,208	2,208	2,208
Council Tax Support Grant to Parishes (Estimate)	155	133	121	109	98	88
Financing & Investment Income & Expenditure	(68)	(70)	90	131	123	122
Taxation & Non-Specific Grants						
Council Tax Income	(6,524)	(6,524)	(6,524)	(6,524)	(6,524)	(6,524)
Parish Precepts	(2,208)	(2,208)	(2,208)	(2,208)	(2,208)	(2,208)
<u>Non-ring fenced Govt grants</u>						
Council Tax Support grant	(627)					
Formula grant	(3,847)	(3,836)	(3,494)	(3,145)	(2,830)	(2,547)
New Homes Bonus	(1,522)	(2,070)	(2,714)	(3,360)	(3,360)	(3,359)
New Homes Bonus adjustment			950	1,176	1,176	1,176
Affordable Homes Bonus	(94)	(105)	(105)	(105)	(105)	(105)
<u>Council Tax Freeze grant</u>						
2011/12	(173)	(173)				
2012/13 (one year only)						
2013/14	(70)	(70)				
2014/15		(65)	(65)			
2015/16 (assumed for two years)			(65)	(65)		
Local Services Support Grant	(229)	(229)	(190)	(190)	(190)	(190)
New Burdens Grants	(100)	(68)				
(Surplus) / deficit on Provision of Services	3,022	1,954	3,063	3,971	4,939	5,859
Adjustments between Accounting basis and Funding basis under Regulations						
Capital Charges	(2,314)	(2,314)	(2,314)	(2,314)	(2,314)	(2,314)
Transfers to or (from) Capital Adjustment Account		102	478	478	478	478
Other planned Movements in Reserves						
Transfers to or (from) Major Investment Reserve	(952)	70	100	100	100	100
Transfers to or (from) Earmarked Reserves	336	199	465	470	530	530
Transfers to or (from) Winchester Town Reserve	(94)	3	(13)			
FORECAST DEFICIT / (SURPLUS)	(0)	14	1,779	2,705	3,733	4,653

	Income (Increase) / Reduction					
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Active Communities</u>						
RPLC Income Share	(25)	(25)	(25)	(25)	(25)	(25)
<u>Prosperous Economy</u>						
<u>High Quality Environment</u>						
Textiles Income (ring fenced for grants programme)		(40)	(40)	(40)	(40)	(40)
Additional Car Parking Income (volume based)	(185)	(185)	(185)	(185)	(185)	(185)
Additional Planning Income	(127)	(25)	(25)	(25)	(25)	(25)
Increase Pest Control charges from £36 to £51		(18)	(18)	(18)	(18)	(18)
Planning - charge for non fee earning enquiries to the pre-application advice service		(20)	(20)	(20)	(20)	(20)
Licensing - Introduce Street Trading Consent Regime across the whole District		(7)	(7)	(7)	(7)	(7)
<u>Car Parking</u>						
Increase Coach Tariff charge from £7 to £19		(36)	(36)	(36)	(36)	(36)
Increase parking bay waiver charge		(2)	(2)	(2)	(2)	(2)
Increase charge to Christmas Market Traders for use of Chesil Street		(1)	(1)	(1)	(1)	(1)
Increase charge for parking suspensions from £20 to £40		(7)	(7)	(7)	(7)	(7)
<u>Efficient & Effective</u>						
Total	(337)	(366)	(366)	(366)	(366)	(366)
Comprising: Recurring						
General Fund (excluding Town)	(210)	(366)	(366)	(366)	(366)	(366)
Town Account						
Housing Revenue Account						
	(210)	(366)	(366)	(366)	(366)	(366)
<u>One off</u>						
General Fund (excluding Town)	(127)					
Town Account						
Housing Revenue Account						
	(127)	-	-	-	-	-

	Expenditure Increase / (Reduction)					
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	£000	£000	£000	£000	£000	£000
<u>Active Communities</u>						
Health & Wellbeing - Meals on wheels budget: savings arising from services changes		(6)	(6)	(6)	(6)	(6)
New Homes Delivery Team - efficiency savings		(5)	(5)	(5)	(5)	(5)
Strategic Planning - reduced Local Development Framework consultancy budget		(17)	(17)	(17)	(17)	(17)
Housing Services General Fund - services to be funded through DCLG Homelessness grants		(27)	(27)	(27)	(27)	(27)
Increase charge to HRA for Choice Based Lettings (WCC stock only) to £125k per annum		(61)	(61)	(61)	(61)	(61)
External commission for the organisation of the Winchester Criterium and Family Cycle Day 2014	10	5				
<u>Prosperous Economy</u>						
Tourist Information Centre - efficiency savings		(5)	(5)	(5)	(5)	(5)
Economic Prosperity - reduced commissioning budget		(7)	(7)	(7)	(7)	(7)
Museums Cultural Trust	45	27	20	13	(23)	(29)
<u>High Quality Environment</u>						
Neighbourhood Wardens - Increase service share to HRA and reduce vehicle leasing costs		(13)	(13)	(13)	(13)	(13)
Environmental Health - employee savings (changed working arrangements)		(22)	(22)	(22)	(22)	(22)
Environmental Services Contract - contingency provision not required		(50)	(50)	(50)	(50)	(50)
Landscape - reduce maintenance budget for play areas now with Parishes		(5)	(5)	(5)	(5)	(5)
Reduce Planning (Environmental Improvements) Grants budget		(10)	(10)	(10)	(10)	(10)
Annual Energy savings at Chesil Street Car Park following LED lighting installation		(14)	(14)	(14)	(14)	(14)
Parking - employee savings (deletion of vacant admin post)		(10)	(10)	(10)	(10)	(10)
Neighbourhoods & Environment - reduced commissioning budget		(7)	(7)	(7)	(7)	(7)
Streetcare - delete excess supplies & services provision following transfer from SERCO		(100)	(100)	(100)	(100)	(100)
<u>Efficient & Effective</u>						
<u>Employees</u>						
Living Wage		20	20	20	20	20
Revenues & Benefits - costs recovered	(130)	(130)	(130)	(130)	(130)	(130)
Delete General Contingency - provision to cover planned savings not achieved	(150)	(150)	(150)	(150)	(150)	(150)
Trade Waste Rebate	78					
Planning/Estates - recognise costs of Planning Viability Work	75	75	75	75	75	75
Planning - temporary increase in staff resources	80					
Democratic Services - changes to Electoral Cycle		25				
Communications - reduced print budget, selling services and staffing efficiencies		(17)	(17)	(17)	(17)	(17)
Policy - reduced consultancy budget		(2)	(2)	(2)	(2)	(2)
Finance - reduced Internal & External Audit expenditure		(45)	(45)	(45)	(45)	(45)
IMT - reduced software licensing expenditure		(66)	(66)	(66)	(66)	(66)
Organisational Development - shared training provision with Eastleigh		(24)	(24)	(24)	(24)	(24)
Business Support - reduce budget for Local Access Points		(7)	(7)	(7)	(7)	(7)
Business Support - reduce print room budget		(4)	(4)	(4)	(4)	(4)
Business Support - deletion of complaints officer post		(4)	(4)	(4)	(4)	(4)
Democratic Services - reduce budget for member training / mayor's transport / emergency planning / professional consultancy		(10)	(10)	(10)	(10)	(10)
Legal Services - reduction in budget for technical books		(20)	(20)	(20)	(20)	(20)
Total	8	(685)	(722)	(729)	(765)	(771)
<u>Comprising: Recurring</u>						
General Fund (excluding Town)	(160)	(698)	(705)	(712)	(748)	(754)
Town Account						
Housing Revenue Account		(17)	(17)	(17)	(17)	(17)
	(160)	(715)	(722)	(729)	(765)	(771)
<u>One off</u>						
General Fund (excluding Town)	168	30	-	-	-	-
Town Account						
Housing Revenue Account						
	168	30	-	-	-	-