

Report of:	Head of Finance
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Key Decision:	No
Report Track:	Council: 12/02/14

CABINET
30 JANUARY 2014
GENERAL FUND BUDGET AND CAPITAL PROGRAMME 2014-15 TO 2016-17

1 Purpose of Report

- 1.1 To consider the current position of the General Fund Revenue Budget for 2014-15 to 2016-17 and the updated capital programme 2013-14 to 2016-17.

2 Recommendations

- 2.1 That the following be recommended to Council as part of the formal budget setting process:-
- (a) the level of net spending for the General Fund Revenue Budget for 2014-15 be set at £12.987 million; with indicative net spending for 2015-16 and 2016-17 of £12.350 million and £12.584 million respectively;
 - (b) the detailed portfolio budgets as set out in **Appendix 2**
 - (c) the forecast outturn net budget of £14.234 million including a Revenue Contribution to Capital Outlay of £1.5 million, funded from reserves be approved.
 - (d) the use of Government Grants in 2014-15 of £1.428 million with indicative figures of £1.519 million and £1.669 million for 2015-16 and 2016-17 respectively;
 - (e) the working balances be set at £0.716 million; £0.679 million and £0.692 million for 2014-15 to 2016-17 respectively;
 - (f) That a Council Tax freeze be recommended to the Council for 2014-15; with indicative increases of 2% to the level of Council Tax for 2015-16 and 2016-17;
 - (g) The Council's Tax base be set at 26,409.89

- (h) the revised capital programme, including new schemes, as set out in **APPENDICES 3 and 4.**

3 Key Issues and Reasons for Recommendation

- 3.1 The report sets out a draft standstill budget for 2014-15 as well as indicative budgets for 2015-16 and 2016-17 and associated issues and also includes current indications of the impact that this will have on Council Tax. It also sets out the updated capital programme, and it sets out the capital resources available to the authority to finance the capital programme.

4 Relationship to Corporate Priorities

- 4.1 The revenue budget and capital programme reflect the Council's priorities.

5 Report Detail

- 5.1 As a precursor to the consideration of the overall General Fund Revenue Budget, Cabinet approved the General Fund Financial Plan for the period 2014-15 to 2016-17 on 21 November 2013.
- 5.2 The General Fund Revenue Budget for the period 2014-15 to 2016-17 has now been compiled following the principles agreed in the Financial Plan.
- 5.3 The detailed Portfolio Budgets together with Variation Statements as compared with the Budget Approved by Council last year are attached as Appendix 2 to the report. The following paragraphs highlight the background to the compilation of the Revenue Budget.

5.4 Budget issues

Costs and Inflation

- 5.4.1 The draft 2014-15 to 2016-17 Revenue Budget has been compiled against the background of a pay cap for all employees, increasing pension and national insurance costs to the Council as well as inflationary increases.
- 5.4.2 The assumptions contained within the draft Budget are that pay will increase by a maximum of 1% in 2014-15 and 2015-16 rising to 2% in 2016-17. The government announced in the 2013 Budget that the 1% cap on public sector pay rises would be extended to 2015-16 and this is effectively reflected in the level of Government Settlement for 2015-16. In addition pension contributions by the Council will rise by 2% per annum from 1 April 2014 through to 2016-17, whereas the Employer's National Insurance Contribution rebate will end as part of the introduction of the Single State Pension in April 2016.

- 5.4.3 In addition to providing for the continuation of the Council's services, only items of committed and unavoidable growth have been included.

Main streams of income

- 5.4.4 The economic climate continues to affect the Council's main income streams. Planning fees are showing a shortfall of £60,000, car parking income is showing a shortfall of £31,000, Market /Shop rent income is down by £48,000 and cemeteries and refuse collection are both showing shortfalls of £20,000 each.

Spending Pressures

- 5.4.5 During the preparation of the detailed draft budgets, a number of spending pressures and income reductions were identified for the period 2014-15 to 2016-17.

Spending Pressures	2014/15 £000	2015/16 £000	2016/17 £000
Increase in contributions to the pension fund	90	180	307
Increase in National Insurance Contributions	-	-	202
Increase in refuse collection costs	40	40	40
Reduction in car parking fees	31	31	31
Reduction in planning fees	60	60	60
Reduction in refuse collection fees	20	20	20
Reduction in cemeteries fees	20	20	20
Reduction in Markets/Shops Income	48	20	20
Additional Loss of Housing Benefit subsidy	18		49

- 5.4.6 Government Grant in relation to Benefit Admin has now been separated between DWP and DCLG, a reduction in grant of £68,000 was anticipated in 2014-15 and 2015-16 with the above figures relating to additional reductions in the grant.

Efficiency Savings and Sources of Additional Income

- 5.4.7 In the light of the financial difficulties facing the Council, the following savings and sources of additional income have been identified which have no impact on service provision to the public:

Savings/Additional Income	2014/15 £000	2015/16 £000	2016/17 £000
Senior Management Restructure	(78)	(79)	(79)
Civic Building sharing of accommodation	(140)	(140)	(140)
Efficiency savings	(412)	(440)	(448)
Reduction in Insurance Premium	(30)	(30)	(30)
Discretionary Rate Relief	(33)	(33)	(33)

- 5.4.8 Additional income was anticipated in relation to the sharing of accommodation however business cases are still to be finalised for Phase 3 of the work with the

Councils partners. No provision is therefore reflected in the budget at this stage although further savings are likely to occur in 2015-16 and 2016-17.

5.5 Monitoring of the 2013-14 Revenue Budget

5.5.1 The Budget for 2013-14 is monitored each month against the profiled budget. The position based on the November figures is set out in the following table:

	2013-14				
	Approved Budget	Profiled Budget	Actual to date	Variance	Forecast Outturn
	£000	£000	£000	£000	£000
Portfolio Budgets	12,278	10,937	10,805	(132)	12,234
Investment income	(99)	(66)	(43)	23	(99)
Technical financing adjustments	632	-	-	-	2099
Net Revenue Budget	12,811	10,871	10,762	(109)	14,234
Small Business Rates Relief					(424)
New Homes Bonus	(705)				(705)
New Burdens Funding	(108)				(108)
Reserves	8				(1286)
Working Balances	(105)				190
Collection Fund	(65)				(65)
Budget Requirement	11,836				11,836

5.5.2 The monitoring statement includes a projection to the financial year end of the forecast outturn position. It is currently expected that there will be an overall net saving of £44,000 on Portfolio Budgets compared with the original budget by the end of the financial year.

5.5.3 The under spend partly relates to the Discretionary Rates Relief Budget which now forms part of the Business Rates Retention regime.

5.5.4 The Council is in addition likely to see additional income from Government Grants and potentially Business Rates as a result of the new funding regime. These are described in more detail in sections 5.9 and 5.10.

5.5.5 Material changes to the forecast outturn also relate to the Technical Financing Adjustments and Reserves whereby a review of reserves has enabled £1.5

million to be transferred to the General Fund enabling a Revenue Contribution to Capital Outlay (RCCO) to be made.

5.5.6 The RCCO will negate the requirement to borrow and will save £135,000 per annum in Capital Financing requirement on an ongoing basis.

5.5.7 The reserves relinquished primarily relate to the Actuarial Strain Reserve no longer required following the Actuarial Review of the Pension Fund: Budget Support Reserve including rollovers from previous years no longer required.

5.6 Reserves and Balances

5.6.1 Reserves and balances comprise general reserves, the working balance and earmarked reserves. The general strategy for using unallocated reserves is that they are used to meet shortfalls in the net budget during the year. This is particularly important in the current economic circumstances when sources of income are particularly volatile.

5.6.2 The Council's General Fund working balance currently stands at £1.843 million. In setting the 2013-14 budget it was anticipated that £105,000 would be used to support the budget, however a contribution to Balances of £190,000 is now likely. The prudent level of Working Balance is recommended to be £716,000 as set out in **APPENDIX 1**, thus allowing £1,317,000 to be made available to support the budget from 2014-15 onwards.

5.6.3 The Draft Budget however assumes at this stage that there will be no contribution from balances to support the budget and further savings will need to be identified as part of the Medium Term strategy to meet any shortfall. Balances as such are used to enable the Council to mitigate the impact of downsizing, restructuring and to meet any associated severance/termination costs.

5.6.4 The Council holds a number of earmarked reserves for specific purposes. Earmarked reserves have been reviewed and those that are no longer required have been incorporated in the Council's general reserves. A summary of earmarked reserves incorporating their planned use over the next four years is attached at **APPENDIX 5**.

5.6.5 **APPENDIX 6** sets out the required report on the robustness of the budget estimates and the adequacy of the Council's reserves.

5.7 Local Government Finance Settlement 2014-15 and 2015-16

- 5.7.1 The provisional Local Government Finance Settlement for 2014-15 was received by the Council on 18 December. The 2014-15 provisional settlement represents the second year in which the Business Rates Retention (BRR) scheme is the principal form of local government funding. The settlement provides the Council with a combination of its provisional Revenue Support Grant allocation and its baseline figures within the BRR scheme.
- 5.7.2 The provisional figures show a reduction of funding of 13.5% in 2014/15 and a further reduction of 16.0% in 2015/16 amounting to a cash reduction of £885,000 and £907,000 respectively.
- 5.7.3 In comparison with the Draft Budget considered by Cabinet the provisional allocations now received indicate additional resources of £37,000 in 2014-15 and £50,000 in 2015-16.
- 5.7.4 Tables 1 and 2 compare the provisional settlement to 2013-14 and the Financial Plan as considered by Cabinet at its meeting on the 21 November 2013.

Table 1			
Provisional Spending Assessments as compared to 2013-14 actual			
	2013-14 £m	2014-15 £m	2015-16 £m
Business Rates	2.661	2.712	2.787
Revenue Support Grant	3.999	3.034	2.052
Sub Total	6.660	5.746	4.839
Less LCTS(Parish allocations)	(0.090)	(0.090)	(0.090)
Sub Total	6.570	5.656	4.749
Section 31 Grant 2% NNDR Multiplier		0.029	0.029
Total		5.685	4.778
Reduction		(0.885)	(0.907)
Cumulative Reduction			(1.792)

Table2.		
Comparison of Provisional Settlement to Draft Budget		
	2014-15 £m	2015-16 £m
Settlement Funding assessment		
Financial Plan	5.648	4.728
Provisional Allocation	5.685	4.778
Variance	0.037	0.050

- 5.7.5 Although an indication of the Formula Grant award has been provided in the draft settlement for 2015-16, the award for 2016-17 remains unknown. However, clear indications have been given that reductions in public expenditure will continue for the foreseeable future with the firm likelihood that Revenue Support Grant will eventually disappear completely. The Formula Grant figures included in the indicative budget for 2016-17 include our best estimate of formula funding based on the assumption that significant reductions in Formula Grant will continue.
- 5.7.6 Clearly, the level of funding the Council can anticipate to receive in the future under the new regime, incorporating Business Rates Retention and New Homes Bonus Grant can be significantly influenced by the Council itself through its policies and priorities.

5.8 Business Rates Retention Scheme

- 5.8.1 The Business Rates Retention Scheme forms part of the new Funding regime for Local Government and incentivises Councils to promote economic growth in their area as they are entitled to retain a share of business rates growth.
- 5.8.2 The scheme has only been operational since 1 April 2013 therefore, considerable uncertainty exists particularly in relations to appeals. The draft budget for 2014-15 anticipates core funding for the Council of £2,661 million in the form of retained business rates as compared with £2.712 million in the Financial Plan. The core funding was initially anticipated to increase annually in line with the rate of inflation; however the government announced that a 2% cap on the Business Rate Multiplier will be applied for 2014-15 with a grant payable to the Council to compensate for the resulting loss of income through the Business Rates Retention scheme. The overall funding is variable depending on actual business rates collected compared with the Government's baseline for the Council. If the baseline is exceeded, the Council retains 20% of the growth with a further 20% (levy saved) being paid over to the Greater Birmingham and Solihull Business Rates Pool that the Council is a member of. A different mechanism applies if the baseline is not met.
- 5.8.3 The draft budget for 2014-15 onwards assumes that the Council will receive additional funding of £612,000 from the Business Rates Retention Scheme in respect of "growth" compared with the Government's baseline. A large number of appeals are also still outstanding which could have a detrimental impact on income. The level of income is affected by many other factors, including the number of empty business properties and the levels of mandatory and discretionary rate relief granted and forecasts are therefore subject to regular review.
- 5.8.4 Additional resources are also likely to arise in 2013-14 and 2014-15 in relation to **Small Business Rates Relief** within the new Financial Regime. Small Businesses have traditionally been entitled to 50% relief for Rateable Values up to £6,000 with a tapering relief thereafter up to £12,000. The scheme was amended in October 2010 to provide 100% relief up to £6,000 and tapering thereafter.

- 5.8.5 The scheme was due to terminate in March 2013 but has now been extended initially to 31 March 2014 and then for a further 12 months .The Council will receive a Section 31 Grant to compensate for the reduction in Business Rates Income. The draft budget assumes additional resources of £444,000 in both years.
- 5.8.6 The amendment is classed in 2013-14 as a New Burden under the Rates Retention Scheme however it is likely to be also treated as Business Rates income for 2014-15 hence the additional income is potentially subject to a 50% levy the Council is therefore estimated to receive in the region of £222,000 additional grant income in 2014-15.
- 5.8.7 The business rates scheme brings more uncertainty into setting the Council's future budgets. There may be situations where the Council may face reductions in business rate income during a financial year which would not have been budgeted. In those circumstances, the Council's General Fund Working Balance would be used to meet any shortfalls in that year and the following year's budget would be adjusted to reflect the changed circumstances.

5.9 New Homes Bonus.

- 5.9.1 Provisional allocations for the New Homes Bonus Grant for 2014-15 were announced by the Department for Communities and Local Government on the 16th December 2013
- 5.9.2 The provisional allocations now received indicate additional resources of £16,000 for New Homes Bonus for 2014-15 reflecting an increase in the National Band D Council Tax amount as compared with 2013-14 and a slightly higher than anticipated premium payment in relation to affordable homes .
- 5.9.3 The New Homes Bonus grant is a six year rolling programme that commenced in 2011-12. The cumulative level of grant for 2014-15 amounts to £1.006 million and was anticipated to increase by £200,000 and a further £150,000 in 2015-16 and 2016-17 respectively.
- 5.9.4 The Draft Budget however reduced the 2015-16 amount by £212,000 following Government proposals to pool £400 million of New Homes Bonus allocations through Local Enterprise Partnerships to support strategic housing and other local growth priorities by top slicing allocations from 2015-16 onwards.
- 5.9.5 The Chancellor however announced in his Autumn statement that New Homes Bonus monies would not be pooled as part of the Single Local Growth Fund.
- 5.9.6 New Homes Bonus Grant now forms a major element in this authority's funding but the scheme is likely to be subject to some form of reform at the end of its initial six year period.
- 5.9.7 Table 3 Compares the Draft Budget to the Provisional allocations for New Homes Bonus Grants. .

	2014-15 £m	2015-16 £m
New Homes Bonus		
Draft Budget	0.990	0.978
Provisional Allocation	1.006	1.206
Variance	0.016	0.228

6 General Fund Revenue Draft Budget 2014-15 to 2016-17

6.1 The table below sets out the Council's current draft General Fund Revenue Budget position for 2014-15 and indicative budgets for 2015-16 and 2016-17.

	Budget 2014-15 £000	Budget 2015-16 £000	Budget 2016-17 £000
Net Expenditure			
Portfolio budgets	12,189	11,996	12,676
Investment interest	(99)	(90)	(90)
Technical items	657	630	570
Collection Fund	240		
Savings requirement/use of Balances		(186)	(572)
Net Spending	12,987	12,350	12,584
Less: Government Grants			
Small Business Rates Relief	(222)	(222)	(222)
NNDR Multiplier	(29)	(29)	(29)
Council Tax Freeze Grant	(62)	(62)	(62)
New Burdens Funding	(109)		
New Homes Bonus	(1,006)	(1,206)	(1,356)
Budget Requirement	11,559	10,831	10,915
Financing			
Business Rates	(3,325)	(3,402)	(3,588)
Revenue Support Grant	(2,944)	(1,962)	(1,695)
Council Tax Income	(5,307)	(5,467)	(5,632)
Total Financing	(11,576)	(10,831)	(10,915)

6.2 The budget for 2014-15 shows Total Financing exceeds the Budget Requirement by £17,000 and represents a Contribution to Working Balances in that year whereas there is a saving requirement of £186,000 and £572,000 in 2015-16 and 2016-17 respectively,

6.3 It should be noted that the position outlined above is draft and could marginally change between now and the Council Tax being set by Council in late February. Costs relating to capital charges and the allocation of departmental and support services recharges have been disregarded as they do not affect the level of expenditure to be met from Council Tax.

7. Council Tax Base and Collection Fund

7.1 The final part of the consideration of the Budget is the Council Tax base. This is the number of properties in the district expressed in terms of Band D equivalents. The amount of money that the Council can raise per £1 charge for a Band D equivalent property can be established from the tax base.

7.2 The Council's gross tax base for budget purposes will see a small increase of 0.8% in 2014-15 reflecting new properties being built in the district. The net tax base reflects an estimate of the impact of the Local Council Tax Reduction Scheme.

7.3 Based on the revised Local Council Tax Reduction Scheme for 2014-15 the tax base for Council Tax setting purposes will be 26409.89

7.4 The Council's Tax Base is now calculated on the following basis:

Council Tax base for budget setting purposes	30,782.75
Less: impact of Local Council Tax Reduction Scheme	<u>(4,372.86)</u>
	26,409.89

7.5 Details of the tax base, broken down over parishes are set out in **APPENDIX 7**. In order to ensure parish council's are not disadvantaged by the local scheme, some of the Council's grant funding is credited to Parish Councils to ensure that they are no worse off.

7.6 The Council's Collection Fund has been reviewed as part of the budget process and is expected to break even in 2014-15.

8. Council Tax 2014-15

8.1 In determining the level of Council Tax for 2014-15 Cabinet will need to take into account the medium term financial position; the Council Tax Referendum Thresholds and the level of Council Tax Freeze compensation available from the Government.

8.2 The Localism Act 2011 contains provisions to veto excessive Council Tax increases by means of a referendum. Details of the final proposals that determine whether an increase is excessive are still awaited and although the Autumn Statement indicated that Council Tax increases that exceed 2.0% would be excessive the provisional Settlement indicated that this was subject to review.

- 8.3 Authorities planning to set excessive council tax increases would be required to draw up shadow budgets with both budgets being approved as part of the budget process and a referendum held in May. If the rise in Council Tax is rejected the shadow budget would be adopted immediately and refunds made to residents in accordance with a predetermined timetable.
- 8.4 The Financial Plan as considered by Cabinet in November was based upon the 2% increase as assumed as part of the 2013-14 budget. A 1% increase amounts to £52,000 per annum. Indicative figure provided by the government indicate that £62,000 would be available as compensation if a Council Tax Freeze was implemented in 2014-15.
- 8.5 In considering previous Council tax Freeze proposals a key factor in rejecting the Grant was that the grant was only for a limited period of time will all grants from 2011-12 onwards effectively falling out in 2016-17. The government have however now announced that

“Council Tax freeze funding for 2014-15 and 2015-16 will be built into the baseline for subsequent years. This provides the maximum possible certainty for councils that the extra funding for freezing council tax will remain available. “

This would suggest that Council Tax Freeze Grants will not fall out in 2016-17 as originally planned however whether the grants are simply top sliced from the overall funding levels in that year will determine whether additional funding is actually available.

- 8.6 In light of the above considerations Cabinet are proposing that the Band D Council Tax for 2014-15 will be unchanged at £200.95.
- 8.7 The final level of Council Tax levied will be determined by Council on 19 February 2014. The figures set out in this report may require minor amendment if any further information emerges before then.
- 8.8 The total Council Tax for the Borough will reflect the spending decision made by the County Council, the Police Authority and the Fire Authority. In addition, in certain areas, parish council precepts are also added to the overall bill.

9. Medium Term Outlook

- 9.1 A balanced budget is currently forecast for 2014-15 although the indicative budgets for 2015-16 and 2016-17 highlight an efficiency requirement of £186,000 in 2015-16 and a further £572,000 in 2016-17. This shortfall could be addressed in the following ways:
- Use of General Fund Balances - the Local Government Finance Act 2002 requires the Chief Financial Officer to make a recommendation to the Council as to the proper level of balances for each financial year. The Council's policy is to maintain a minimum working balance reflecting the higher amount as determined by the Budget Risk analysis or 5.5% of net expenditure (Audit Commission Recommendation);

- Other Reserves and Provisions - the Council has a number of earmarked reserves or amounts set aside for known future events some of which are available to support the budget. Some of these will be used in supporting the budget into the future;
- The Council's Priorities - it is important to continue to reflect clearly the Council's priorities in its budget and the redirection of resources to those priorities;
- Capital Programme – the programme had both direct and indirect revenue implications and the existing programme will be reviewed to ensure it reflects current priorities whereas new initiatives will also be evaluated based upon an Invest to Save criteria;
- Capital Financing – the budget setting process will review both existing and forecast borrowing requirements to determine if alternative financing strategies are available including the use of Revenue Contributions to Capital Outlay;
- External Funding - there are sources of funding available to local authorities to support specific initiatives. It is necessary as part of budget setting to explore the availability of such funding;
- Fees and Charges - a significant amount of support for the Council's Budget comes from fees and charges. Key sources of fees and charges are development control (planning), building control fees, parking and market rents which are under the direct control of the Council. In addition to increasing fees and charges for current Council services it is possible to consider charging for discretionary services and introducing new charges to raise new income streams;
- Asset Management – in addition to the current sharing of accommodation initiatives, all other aspects of asset management including rationalisation of assets; disposal of land and building and invest to save initiatives including energy efficiency measures will be explored;
- Senior Management Restructure – The senior management restructure is subject to regular review reflecting the Councils current and future budgetary requirements and future strategic needs .The restructure will be re-assessed as natural vacancies occur and in light of the deficit in 2016-17 a further strategic review will be undertaken;
- Procurement - The Council continues to review its procurement strategy to ensure services are commissioned that provide value for money and that prices are not only competitive but the services actually reflect the right level of demand. The Council have recently entered into a collaborative arrangement with Staffordshire County Council to deliver procurement savings and an analysis of spend is to be undertaken to prioritise work within this arrangement in order to maximise such savings;

- Local Enterprise Partnership /Business Rate Pooling – The Council is a member of two LEPS and GBSLEP Business Rate pool and scope exists for efficiency saving/ contributions to core funding by the pooling and alignment of revenue and capital resources, sharing and developing economic development activities and re-allocating resources to grant earning activities;
- Efficiencies and service variations are constantly under review to deliver savings. However it is clear that with the background of significant cuts in Government support that this will not always be possible without impacting on service delivery. Alternative methods of service delivery exist including in-house provision, trust and partnership working and shared services and all such options provide opportunities to ensure services are provided in the most effective and efficient manner.

10 Capital Programme 2013-14 to 2016-17

10.1 On the 13 February 2013 the Council approved a capital programme to 2015-16. This programme has been updated to include approved changes, re-profiled to reflect current spend estimates reflecting slippage in schemes and more up to date information on costs. The updated programme is attached at **APPENDIX 3** with anticipated expenditure and resources as reflected by the Capital Budget included at **APPENDIX 4**. The capital resources position, based on the approved capital programme, for the period 2013-14 to 2016-17 is summarised overleaf:

	General Fund	Section 106
	£000	£000
Capital resources brought forward at 1 April 2013	(1,754)	(1,615)
Estimated Capital Receipts 2013-14 to 2016-17	(1,894)	
Estimated Capital Grants 2013-14 to 2016-17	(3,336)	
Estimate of other capital resources 2013-14 to 2016-17	(3,577)	(313)
Revenue contribution to Capital Outlay	(1,500)	
Use of Reserves	(603)	
Funding Requirement-Borrowing	(2,000)	
Draft Capital Programme 2013-14 to 2016-17	13,969	948
Remaining resources at 31 March 2017	(695)	(980)

10.2 During the period the main changes in the sources of capital resources are:

- **Borrowing** – The Capital Programme approved by Council In February 2013 included a borrowing requirement of £1,619,000 during the period, this was subsequently reduced to £1,500,000 following the outturn and slippage arising for 2012-13. Any increase in the Capital Financing or Borrowing requirement has a direct financial impact on the Revenue Budget with the Council being required to set aside 4% per annum as part of its Minimum Revenue Provision (MRP) technical adjustments together with interest costs reflecting the period of the loan/ treasury management strategy. In accordance with prudential guidelines, any borrowing must be affordable, prudent and sustainable. To this end, the capital financing costs of the proposed borrowing requirement has now been eliminated by the use of a Revenue Contribution to Capital Outlay arising from a review of Reserves and Balances and the saving is now included in the 2014-15 to 2016-17 draft budgets. The remaining borrowing requirement relates to the Local Authority Mortgage Scheme which is a five year indemnity scheme and not subject to MRP and provides a favourable interest position.
- **Housing grants** – it is estimated that the Council will receive £1,312 million in housing grants to support expenditure on Disabled Facilities Grants over the period. Expenditure on Grants has been included in the 2013-14 to 2014-15 period based on expected government subsidy and a contribution from the councils own resources. The total level of expenditure having a direct impact upon future Government receipts.
In light of the implications arising from the Better Care Fund (Health and Social Care Integration Transformation Fund) coming into being with effect from 2015-16, and the transfer of the Governments Disabled Facilities Funding to the Fund, expenditure in 2015-16 and 2016-17 has been simply matched to Government funding reflecting the minimum requirement under the Councils mandatory duty.

11 Implications

11.1 Financial

The continued loss of Formula Funding from the Government is a key risk which will undoubtedly impact on the Council’s ability to deliver services in the future.

The impact can be reduced (or increased) as a result of the New Financial Regime and the opportunities / risks associated with the Business Rates Retention scheme.

11.2 Legal

The legal implications are set out throughout the report including the statutory requirement for the Council to set a balanced budget.

11.3 Human Resources

None

11.4 Section 17 (Crime Prevention)

None

11.5 Human Rights Act

None

11.6 Data Protection

None

11.7 Risk Management

Risk management issues have been covered in the report detail.

11.8 Equality & Diversity

In preparing a balanced budget for consultation Cabinet will need to ensure that due regard is made to Equality and Diversity implications as well as financial considerations. The standstill budget will reflect the Council's current Equality and Diversity policy whereas changes to service provision will need to be addressed as part of the Delivering Change process.

11.9 Best Value

None

7 Appendices to the Report

APPENDIX 1	Risks considered in determining the Working Balance
APPENDIX 2	Detailed Portfolio Budgets and Variation Statements
APPENDIX 3	Capital Programme 2013-14 to 2016-17
APPENDIX 4	General Fund and Section 106 Capital Budgets 2013-14 to 2016-17 General Fund and Section 106 Capital Resources

APPENDIX 5

General Fund Earmarked Reserves

APPENDIX 6

Robustness of the Budget Estimates and
the Adequacy of the Council's Reserves

APPENDIX 7

Council Tax Base –Parishes

Previous Consideration

FINANCIAL PLAN 2014/15 – 2016/17

21 November 2013

Background Papers

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		14-15	15-16	16-17	14-15	15-16	16-17	
- Volatility in Business Rates	Med	+0.767	+0.774	+0.908	+ 0.384	+ 0.387	+0.454	<p>The Council will be exposed to volatility or reduction in its business rates due to the failure or temporary closure of a key industry and the impact of Appeals, both outstanding and new, against Rateable Values. This is particularly acute for Cannock Chase with Rugeley Power Station representing 11% of its rateable value. A Safety Net exists via Pooling arrangements which guarantees 92.5% of Business Rates Baseline Funding.</p> <p>Baselines for 2014-15 and 2015-16 as per the Draft Local Government settlement amount to £2.7 and £2.8m with a resultant safety net requirement of £203,000 in 2014-15 rising to £209,000 in 2015-16. Current projections indicate actual Business Rates will be £560,000 above the baseline and hence in addition to Safety Net requirements.</p>

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		14-15	15-16	16-17	14-15	15-16	16-17	
Council Tax Base	Med		+/- 0.050	+/- 0.050		+/- 0.025	+/- 0.025	The Council Tax base for 2014-15 is based upon a cut off point each year and although figures are up to date at November 2013 they will vary as properties become occupied /unoccupied etc. whereas provision will also exist for the impact of new properties coming in line during the next financial year. The major risk relates to whether the forecast increase in Council Tax base can be achieved. The increase is dependant upon new properties and the maintenance or reduction in the number of properties subject to exemptions or discounts. The budget assumes a 1% increase in 2015-16 and 2016-17. A 1% variation amounts to approximately £50,000.
Council Tax	Low	0.270						Council Tax increases will be subject to a referendum if considered excessive by the Government. The Council Tax level determines the resource base for future years and any "capping" will impact upon the Medium term Plan. No provision exists for the additional administrative costs of a referendum and rebilling

ITEM NO. 7.19

APPENDIX 1 cont.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		14-15	15-16	16-17	14-15	15-16	16-17	
New Homes Bonus	Low		+/- 0.200	+/- 0.200		+/- 0.050	+/- 0.050	The provisional New Homes Bonus Grant for 2014-15 has been published and is in line with the Councils own estimate. The risk relates to future years funding, indirectly in how much is top sliced from Government support as part of the Business Rates retention and directly in the number of net new properties being completed by October next year. This is outside the control of the Council however the assumptions used in forecasting future Council Tax bases can be used to predict new homes grant including the affordable housing allocation. In addition the monitoring of Planning approvals enables an insight into when developments will come onto the VOA schedules. The risk can also be partly managed by ensuring a pro active approach in ensuring properties are assessed for eligibility for council tax purposes as soon as practically possible and Long Term empty properties are effectively managed. New homes bonus is provided as part of a six year rolling programme with the 2011-12 grant falling out in 2017-18.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		14-15	15-16	16-17	14-15	15-16	16-17	
<u>Realism of standstill budget</u>								The budget is based upon realistic estimates with the strategy assuming all budgets will be controlled within agreed levels. However, a number of budgets are not within the control of the Council or involve a risk element.
Staff Turnover	Med/low	+0.330	+0.340	+0.350		+0.034	+0.034	The budget contains annual savings of approximately £0.330m due to staff turnover. The current economic climate restricts the opportunities for external migration however corporate budgetary control exists to ensure that the employee budget is contained within the overall budget within the budget year
Provision for Bad Debts	Med	+0.100	+0.100	+0.100	+0.050	+0.050	+0.050	The introduction of the Council Tax Reduction scheme resulted in an increase in the amount some people previously in receipt of council tax benefit are required to pay to the Council. It is unknown how much of this additional debt will be collectable and so the level of bad debts for the Council may increase.
Actuarial Valuation	N/A							The Actuarial Valuation of the Pension Fund covering 2014-15 to 2016-17 is now available and reflected in the Draft Budget.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		14-15	15-16	16-17	14-15	15-16	16-17	
<u>Customer & Client Receipts</u>								
Car Park Income	Med	+0.030	+0.030	+0.030	+0.015	+0.015	+0.015	Car park income for 2012-13 was some £30,000 lower than the budget. The mid year outturn anticipated a reduction of £18,000 and this has been reflected in outturn and forward projections, but the recession may have an additional impact on the additional income forecast in future year's budgets.
Planning Fees	Med	+/-0.100	+/-0.100	+/-0.100	+ 0.050	+/- 0.050	+/- 0.050	Planning income for 2012-13 was some £67,000 lower than the budget. The mid year outturn anticipated a reduction of £50,000 and this has been reflected in outturn and forward projections, but the ongoing recession / economic recovery may have an additional impact on the additional income forecast in future year's budgets
Market Shops	Med		+0.028	+0.028		+0.014	+0.014	The impact of reduced income/ increased rates liability is likely to lead to a £28,000 shortfall in 2013-14. This has been reflected in 2014-15 however the budget assumes that town centre initiatives will generate additional rental income in latter years

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

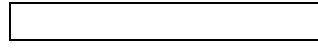
ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		14-15	15-16	16-17	14-15	15-16	16-17	
Recycling Credits	Med		0.120	0.120		+ 0.040	+0.080	The County Council have announced that they are to commence discussion with District Councils with a view to revised Green Waste Recycling service provision from 2015-16
<u>Inflation</u>	Low							Annual inflation of 2% for prices and 1% for pay and 2% income have been included within the standstill budget.
Energy	Low/Med							Energy prices are subject to volatility and although a time lag exists between changes in wholesale food and energy costs and actual charges the budget reflects the latest contracts for energy supply.
Pay Awards	Low							The Chancellor announced as part of his Autumn statement last year a 1% cap for 2014-15 and 2015-16. A risk therefore exists in relation to 2016-17. Normal policy is that any excess above the budgeted pay award will be managed via efficiency savings.
Interest Rates	Med	- 0.018	- 0.090	- 0.090		-0.030	-0.030	The amount earned depends on the prevailing interest rates and the level of cash balances held. .

ITEM NO. 7.23

APPENDIX 1 cont.

RISKS CONSIDERED IN DETERMINING THE WORKING BALANCE

ASSUMPTION	RISK	MAXIMUM COST			REQUIRED BALANCES			COMMENTS
		14-15	15-16	16-17	14-15	15-16	16-17	
Rates	Low		+0.024	+0.036				Variations to the budget will arise if the NNDR multiplier increases are in excess of the Council inflation assumption. Recent Government announcements suggest that increases will be lower than the September inflation levels.
Family Intervention Worker		0.030	0.030	0.030	+0.030	+0.015		Subject to approval by Cabinet the post and the LSP the Council will underwrite the Commissioning of this service to be funded by Troubled Families Reward Grant.
General Contingency					+0.200	+0.150	+0.100	Future year's budgets reflect the ongoing aggregate implications of assumptions that have a high risk identified in 2016-17 unless separately identified Provision will however be required for unforeseen events
Maximum					0.699	0.785	0.812	
Minimum					0.699	0.535	0.562	
Average					0.699	0.660	0.687	
Minimum as per Audit Commission					0.716	0.679	0.692	



Capital Programme 2013-14 to 2016-17		
	General Fund	Section 106
	£000	£000
Environment		
Additional Cemetery Provision	1,500	-
Stile Cop Cemetery Phase 1	45	-
Stile Cop Cemetery Phase 2	250	-
Home Security	127	-
Contaminated Land	12	-
Coppice Tip	-	2
Mill Green Nature Reserve	-	2
Wolseley Road POS Improvements	-	20
Replacement -Vehicles- cleansing	83	
Sub Total – Environment	2,017	24
Housing		
Disabled Facilities Grants	2,378	-
Private Sector Decent Homes	161	-
Elizabeth Road	1	-
LAMS	2,000	-
Affordable Housing	502	-
Sub Total – Housing	5,042	
Culture and Sport		
Bevan Lee Play Area	4	-
Hednesford Park Improvements (part s106 funding)	2,215	212
Hednesford Signal Box	30	-
Relocation Arthur Street Play Area	-	3
Artificial Pitch Cardinal Griffin	30	8
Multi Use Games Area, Laburnum Avenue	-	121
Pitch Drainage Newlands Lane	-	27
North End Park Improvements	-	28
Brownhills Skate Park	-	9
Refurbishment Heath Hayes Park/Pitch	-	116
Replacement Vehicles	520	-
Hednesford ATP	980	-
Stadium Development	1,500	-
Sub Total – Culture and Sport	5,279	524
Economic Development & Planning		
Economic Development & Physical Assets	400	-
Sub Total – Econ Dev.	400	-
Corporate Improvement		
Civic Centre Accommodation Sharing	500	-
Sub Total – Corp. Improvement	500	-

Capital Programme 2013-14 to 2016-17		
	General Fund	Section 106
	£000	£000
Town Centre Regeneration		-
Town Centre Improvement 12-13	168	-
Town Centre Improvement 13-14	200	19
Rugeley Town Centre Conservation 11-12	50	-
Rugeley Town Centre Conservation 12-13	300	-
Rugeley Pedestrian /Cycle Linkage	13	381
Sub Total – Town Centres	731	400
Total Capital Programme	13,969	948

ITEM NO. 7.67

APPENDIX 4

GENERAL FUND AND SECTION 106 CAPITAL BUDGETS 2013-14 TO 2016-17					
		2013-14	2014-15	2015-16	2016-17
		£'000	£'000	£'000	£'000
ENVIRONMENT					
	Additional Cemetery Provision	-	1,500	-	-
	Stile Cop Cemetery Phase 1	45	-	-	-
	Stile Cop Cemetery Phase 2	-	250	-	-
	Home Security	55	36	36	-
	Contaminated Land	12	-	-	-
	Coppice Tip	2	-	-	-
	Mill Green Nature Reserve	2	-	-	-
	Wolseley Road POS Improvements	-	20	-	-
	Replacement -Vehicles- cleansing	83	-	-	-
	Total	199	1,806	36	-
HOUSING					
	Disabled Facilities Grants	635	531	328	328*
	Private Sector Decent Homes	161	-	-	-
	Elizabeth Road	1	-	-	-
	LAMS	2,000	-	-	-
	Affordable Housing	-	214	214	-
	Total	2,797	745	542	328
CULTURE AND SPORT					
	Bevan Lee Play Area	4	-	-	-
	Hednesford Park Improvements	250	1,073	1,104	-
	Hednesford Signal Box	30	-	-	-
	Relocation Arthur Street Play Area	-	3	-	-
	Artificial Pitch Cardinal Griffin (part s106 funding)	39	-	-	-
	Multi Use Games Area, Laburnum Avenue	-	121	-	-

ITEM NO. 7.68

GENERAL FUND AND SECTION 106 CAPITAL BUDGETS 2013-14 TO 2016-17					
		2013-14	2014-15	2015-16	2016-17
		£'000	£'000	£'000	£'000
CULTURE AND SPORT ctd.					
	Pitch Drainage Newlands Lane	27	-	-	-
	North End Park Improvements	28	-	-	-
	Brownhills Skate Park	9	-	-	-
	Refurbishment Heath Hayes Park/Pitch	-	35	81	-
	Replacement Vehicles	520	-	-	-
	Total	907	1,232	1,185	-
CORPORATE IMPROVEMENT					
	Civic Centre Accommodation Sharing	200	300	-	-
	Total	200	300	-	-
TOWN CENTRE REGENERATION					
	Town Centre Improvement 12-13	100	68	-	-
	Town Centre Improvement 13-14	99	101	-	-
	Rugeley Town Centre Conservation 11-12	69	-	-	-
	Rugeley Town Centre Conservation 12-13	100	200	-	-
	Rugeley Pedestrian /Cycle Linkage	-	394*	-	-
	Total	368	763	-	-
		-	-	-	-
TOTAL CAPITAL BUDGET		4,471	4,846	1,763	328
*	New Schemes				

ITEM NO. 7.69

GENERAL FUND AND SECTION 106 CAPITAL RESOURCES TO 2016-17					
		2013-14	2014-15	2015-16	2016-17
		£'000	£'000	£'000	£'000
Resources B/fwd.					
	General Fund	(1,754)	(476)	(267)	(106)
	Section 106	(1,615)	(1,803)	(1,061)	(980)
	Total	(3,369)	(2,279)	(1,328)	(1,086)
Capital Receipts					
	Bungalows	(112)	-	-	-
	Right to Buy	(59)	(89)	(89)	(89)
	Red Lion Lane, Norton Canes	-	(950)	-	-
	SCC –Rugeley Leisure Centre	-	-	-	(500)
	Other	(6)	-	-	-
	Total	(177)	(1,039)	(89)	(589)
Capital Contributions					
	SCC – Joint investment Fund	(70)	(50)	-	-
	SCC- Accommodation	(100)	(150)	-	-
	SCC- Rugeley Heritage	-	(100)	-	-
	English Heritage	(150)	-	-	-
	Staffs Environment Fund	(29)	-	-	-
	Football Foundation	(16)	-	-	-
	Cardinal Griffin	(15)	-	-	-
	Other	(23)	-	-	-
	Total	(403)	(300)	-	-
Borrowing					
	LAMS	(2,000)	-	-	-
Revenue Contribution to Capital Outlay		-	(1,500)	-	-
GENERAL FUND AND SECTION 106 CAPITAL RESOURCES TO 2016-17					

ITEM NO. 7.70

	2013-14	2014-15	2015-16	2016-17
	£'000	£'000	£'000	£'000
Capital Grants				
Disabled Facilities Grants	(328)	(328)	(328)	(328)
Heritage Lottery	(191)	(728)	(1,104)	-
Section 106	(313)	-	-	-
Total	(832)	(1,056)	(1,432)	(328)
Reserves				
Internal Leasing	(603)	-	-	-
Total	(603)	-	-	-
TOTAL IN YEAR RESOURCES	(4,015)	(3,895)	(1,521)	(917)
Less Expenditure				
Capital Budget	4,471	4,846	1,763	328
Capital Programme	634			
	5,105	4,846	1,763	328
Resources C/Fwd.				
General Fund	(476)	(267)	(106)	(695)
Section 106	(1,803)	(1,061)	(980)	(980)
Total	(2,279)	(1,328)	(1,086)	(1,675)

APPENDIX 5				
GENERAL FUND EARMARKED RESERVES				
	01/04/2014	01/04/2015	01/04/2016	01/04/2017
	£'000	£'000	£'000	£'000
Building Maintenance	366	366	366	366
Internal Leasing Reserve/ IT	245	343	440	538
Insurance Liabilities	190	190	190	190
Corporate Initiatives	155	128	128	128
Communications	124	124	124	124
CLG Loans to Prevent	114	114	114	114
High Street Innovation	100	20	-	-
Financial Systems	22	44	66	88
CRM	54	54	54	54
Central Training	53	53	53	53
Hednesford Regeneration	48	48	48	48
CCTV Replacement	60	80	100	120
Economic Development LEP	32	32	32	32
SSCF	29	29	29	29
Bus Shelters	24			
Rail Revenue	24	24	24	24
Benefits- New Burdens	91	21	3	-
Homelessness	22	22	22	22
Civic Duties and Hospitality	20	20	20	20
ERDF	20	20	20	20
Shared Services	38	38	38	38
Other	183	183	198	168
Total	2,014	1,953	2,069	2,176

CABINET
30 JANUARY 2014
General Fund Revenue Budget 2014/15 to 2016/17 and Capital Programme
2013/14 to 2016/17

Report of the Chief Finance Officer on the Robustness of the Budget Estimates and the Adequacy of the Council's Reserves

Introduction

Section 25 of the Local Government Act 2003 places a duty on the Chief Financial Officer (Head of Finance) to make a report to the Council on the robustness of budget estimates and the adequacy of the Council's reserves. The Council must have regard to this report when making its decisions about budgets and council tax for the forthcoming year. This is because the Council is setting the council tax before the commencement of the year and cannot increase it during the year. An understanding of the risks of increased expenditure during the year in terms of likelihood and impact is therefore important.

Robustness of Budget Estimates

The Council's budget estimates for 2014/15 to 2016/17 have been prepared by appropriately qualified and experienced staff in consultation with service managers. Budgets have been discussed and fully managed by the Leadership Team. The budgets are considered to accurately reflect likely expenditure in 2014/15, being based on historic information, experience of expenditure in previous years and latest projections where appropriate. The indicative budgets for 2015/16 and 2016/17 are similarly based upon the best information available at this moment in time.

A full risk assessment of the Council's Budget 2014/15 has been carried out - APPENDIX 1).

Inflation equivalent to an average of 1% has been allowed for the staff pay award within 2014/15 budgets. Allowance has also been made for staff incremental progression. Sufficient provision has been built in for current employer pension contributions, in line with the most recent actuarial valuation. Different vacancy rates have been assumed for Council services based on past experience.

Inflation on contractor costs has been allowed based on the projected retail prices index increases and on energy budgets based on anticipated tariff increases. Inflation has been provided on fees and charges, but excluding Car Parks and Allotments. Given the demand led nature of some of the more significant income budgets, such as for parking, development control and land charges, prudent but realistic assumptions have been made about estimated income. The current economic climate is expected to continue to have a significant impact on fees and charges generally during 2014/15. Major sources of income will continue to be closely

monitored throughout the year with a view to protecting overall income to the Council as far as possible.

Investment income of £99,000 has been included within 2014/15 budgets. This has been based on current projections of bank rate remaining at ½ % during 2014/15. Prudent assumptions about cash flow have been made and the advice of the Council's treasury management consultants has been taken into account in determining the average rate of return.

No specific contingency budget is provided in 2014/15 as it is considered that the Council's overall revenue balances are sufficient to act as an overall contingency (see below). However, robust budget monitoring arrangements are in place and will continue throughout the year. These arrangements have been extended in 2013/14 to include Business Rates Monitoring and New Homes Bonus forecasts. In addition to budget monitoring by officers, all Cabinet members will receive a monthly update and there will be quarterly reports to the Cabinet and Scrutiny Committee.

Significant expenditure and income budgets will be monitored closely during the year. Any projected variances will be addressed in a timely manner.

The Council has a Risk Management Strategy and has identified its key corporate risks. Significant financial risks will be managed appropriately. In addition, some financial risks will be mitigated by the Council's insurance arrangements.

I can therefore confirm that the budget estimates as presented are robust.

Adequacy of the Council's Reserves

The Chartered Institute of Public Finance and Accountancy (CIPFA) has issued guidance on local authority reserves and balances. It sets out three main purposes for which reserves are held:-

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
- A contingency to cushion the impact of unexpected events or emergencies;
- A means of building up funds to meet known or predicted liabilities, known as earmarked reserves.

The Council held General Fund revenue balances of £1.843 million at 31 March 2013. In addition to this, earmarked revenue reserves amounting to £4.461 million are forecast to be available as at 31 March 2014.

The Council also has a planned four year capital programme which is financially sustainable based on current capital resources and a prudent assessment of future capital resources. The financial strategy includes the use of unallocated reserves and a Revenue Contribution to Capital Outlay to supplement capital resources and mitigate any borrowing requirement; nevertheless Prudential Borrowing to finance the Council's capital programme will be used where there is a robust business case.

The Council has set a policy of a minimum level of 5.5% of net expenditure or the amount calculated by the risk analysis. The Budget for 2014/15 has been constructed on the basis that there will be a level of general reserves at 31 March 2013 in excess of the £0.716 million risk analysis requirement.

I can therefore confirm that the Council's reserves are adequate.

Bob Kean
Head of Finance
14 January 2014

Council Tax Base 2014/15

Parish	Band D Equivalents
Brereton and Ravenhill	1,719.14
Bridgtown	405.09
Brindley Heath	215.14
Cannock Wood	382.75
Heath Hayes and Wimblebury	3,914.13
Hednesford	4,568.04
Norton Canes	1,957.12
Rugeley	5,013.37
Unparished	8,235.11
	26,409.89

Corporate Improvement

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Public Buildings				
Employee Expenses	341,760	334,210	342,850	357,330
Premises Related Expenditure	579,660	577,960	591,380	601,220
Transport Related Expenditure	8,160	5,660	5,750	5,860
Supplies & Services	44,010	45,190	45,240	45,670
Third Party Payments	14,970	15,560	15,610	15,770
Total Expenditure	988,560	978,580	1,000,830	1,025,850
Income	(243,760)	(343,460)	(348,350)	(354,100)
Total Income	(243,760)	(343,460)	(348,350)	(354,100)
Public Buildings Net Expenditure	744,800	635,120	652,480	671,750
2. Executive Management				
Employee Expenses	168,720	171,590	175,160	182,420
Transport Related Expenditure	2,660	910	930	950
Supplies & Services	66,250	67,050	67,730	68,420
Total Expenditure	237,630	239,550	243,820	251,790
Executive Management Net Expenditure	237,630	239,550	243,820	251,790
3. Legal Services				
Third Party Payments	235,810	226,240	231,800	243,880
Total Expenditure	235,810	226,240	231,800	243,880
Income	(132,910)	(136,100)	(140,730)	(146,920)
Total Income	(132,910)	(136,100)	(140,730)	(146,920)
Legal Services Net Expenditure	102,900	90,140	91,070	96,960
4. Technology				
Supplies & Services	175,300	155,820	156,260	157,240
Third Party Payments	698,900	708,650	726,590	754,080
Total Expenditure	874,200	864,470	882,850	911,320
Income	(167,940)	(171,970)	(177,810)	(185,630)
Total Income	(167,940)	(171,970)	(177,810)	(185,630)
Technology Net Expenditure	706,260	692,500	705,040	725,690

Corporate Improvement

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
5. Finance				
Employee Expenses	974,970	878,860	888,950	940,200
Transport Related Expenditure	32,030	33,480	24,050	21,430
Supplies & Services	172,360	175,020	176,540	178,070
Total Expenditure	1,179,360	1,087,360	1,089,540	1,139,700
Income	(808,770)	(796,060)	(807,260)	(847,940)
Total Income	(808,770)	(796,060)	(807,260)	(847,940)
Finance Net Expenditure	370,590	291,300	282,280	291,760
6. Governance				
Employee Expenses	95,130	87,800	89,610	93,950
Transport Related Expenditure	970	980	1,000	1,020
Supplies & Services	2,070	30,640	30,640	16,600
Total Expenditure	98,170	119,420	121,250	111,570
Income	(14,730)	(15,060)	(15,340)	(15,960)
Total Income	(14,730)	(15,060)	(15,340)	(15,960)
Governance Net Expenditure	83,440	104,360	105,910	95,610
7. Human Resources				
Third Party Payments	193,760	199,170	204,730	221,400
Total Expenditure	193,760	199,170	204,730	221,400
Income	(112,800)	(115,510)	(119,440)	(124,700)
Total Income	(112,800)	(115,510)	(119,440)	(124,700)
Human Resources Net Expenditure	80,960	83,660	85,290	96,700
8. Corporate Management				
Supplies & Services	122,160	109,580	110,820	111,930
Total Expenditure	122,160	109,580	110,820	111,930
Income	(30,910)	(31,650)	(32,730)	(34,170)
Total Income	(30,910)	(31,650)	(32,730)	(34,170)
Corporate Management Net Expenditure	91,250	77,930	78,090	77,760

Corporate Improvement

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
9. Non-Distributed Costs				
Employee Expenses	478,680	434,750	337,710	323,200
Total Expenditure	478,680	434,750	337,710	323,200
Non-Distributed Costs Net Expenditure	478,680	434,750	337,710	323,200
10. Customer Services				
Employee Expenses	214,360	191,590	196,100	204,240
Premises Related Expenditure	1,550	1,570	1,590	1,610
Transport Related Expenditure	1,660	-	-	-
Supplies & Services	70,030	71,820	72,540	73,270
Total Expenditure	287,600	264,980	270,230	279,120
Income	(72,360)	(74,100)	(76,620)	(79,990)
Total Income	(72,360)	(74,100)	(76,620)	(79,990)
Customer Services Net Expenditure	215,240	190,880	193,610	199,130
11. Corporate Services				
Employee Expenses	93,840	97,690	97,130	101,800
Supplies & Services	81,680	82,600	83,430	84,270
Total Expenditure	175,520	180,290	180,560	186,070
Income	(30,570)	(31,300)	(32,370)	(33,800)
Total Income	(30,570)	(31,300)	(32,370)	(33,800)
Corporate Services Net Expenditure	144,950	148,990	148,190	152,270
12. Excluded Items				
Supplies & Services	9,640	-	-	-
Total Expenditure	9,640	-	-	-
Income	(700,760)	(701,190)	(723,090)	(752,400)
Total Income	(700,760)	(701,190)	(723,090)	(752,400)
Excluded Items Net Expenditure	(691,120)	(701,190)	(723,090)	(752,400)

Appendix 2
ITEM 7.27

Corporate Improvement

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
13. Communications				
Employee Expenses	194,650	216,700	224,480	236,360
Transport Related Expenditure	12,470	11,460	11,600	11,820
Supplies & Services	25,160	25,650	25,930	26,200
Total Expenditure	232,280	253,810	262,010	274,380
Income	(3,050)	(3,120)	(3,230)	(3,370)
Total Income	(3,050)	(3,120)	(3,230)	(3,370)
Communications Net Expenditure	229,230	250,690	258,780	271,010
14. Policy, Partnerships & Performance				
Employee Expenses	274,200	275,500	282,560	299,130
Transport Related Expenditure	3,050	2,480	2,510	2,540
Supplies & Services	35,120	35,620	35,980	36,340
Total Expenditure	312,370	313,600	321,050	338,010
Policy, Partnerships & Performance Net Expenditure	312,370	313,600	321,050	338,010
15. Local Taxation				
Employee Expenses	2,198,670	2,330,110	2,350,120	2,414,820
Transport Related Expenditure	46,000	33,590	34,270	34,960
Supplies & Services	418,300	441,750	447,260	351,750
Capital Financing Costs	6,580	6,580	6,580	6,580
Total Expenditure	2,669,550	2,812,030	2,838,230	2,808,110
Income	(2,400,620)	(2,402,910)	(2,409,370)	(2,291,550)
Total Income	(2,400,620)	(2,402,910)	(2,409,370)	(2,291,550)
Local Taxation Net Expenditure	268,930	409,120	428,860	516,560

Corporate Improvement

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
16. Vehicles				
Employee Expenses	108,050	113,880	115,620	121,440
Premises Related Expenditure	6,090	5,030	5,080	5,140
Transport Related Expenditure	5,060	6,240	6,320	6,450
Supplies & Services	92,010	76,960	77,900	78,680
Third Party Payments	520	540	550	560
Total Expenditure	211,730	202,650	205,470	212,270
Income	(242,740)	(237,880)	(245,230)	(252,700)
Total Income	(242,740)	(237,880)	(245,230)	(252,700)
Vehicles Net Expenditure	(31,010)	(35,230)	(39,760)	(40,430)
17. Land Charges				
Employee Expenses	24,450	24,810	25,330	26,450
Transport Related Expenditure	100	-	-	-
Supplies & Services	38,980	39,390	39,790	40,200
Total Expenditure	63,530	64,200	65,120	66,650
Income	(90,000)	(90,000)	(90,000)	(92,700)
Total Income	(90,000)	(90,000)	(90,000)	(92,700)
Land Charges Net Expenditure	(26,470)	(25,800)	(24,880)	(26,050)
18. Audit				
Employee Expenses	261,770	268,910	274,490	290,180
Transport Related Expenditure	12,360	12,370	12,520	12,660
Supplies & Services	30,520	30,980	31,290	31,600
Total Expenditure	304,650	312,260	318,300	334,440
Income	(135,070)	(124,160)	(126,760)	(132,240)
Total Income	(135,070)	(124,160)	(126,760)	(132,240)
Audit Net Expenditure	169,580	188,100	191,540	202,200

Appendix 2
ITEM 7.29

Corporate Improvement

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
19. Risk and Resilience				
Employee Expenses	172,730	176,600	180,600	190,450
Premises Related Expenditure	7,030	270	480	490
Transport Related Expenditure	2,090	4,920	5,020	5,120
Supplies & Services	792,170	746,350	755,940	764,090
Total Expenditure	974,020	928,140	942,040	960,150
Income	(760,890)	(733,050)	(751,890)	(776,260)
Total Income	(760,890)	(733,050)	(751,890)	(776,260)
Risk and Resilience Net Expenditure	213,130	195,090	190,150	183,890
20. Corporate Director				
Employee Expenses	144,130	149,190	152,250	159,140
Transport Related Expenditure	1,100	1,350	1,380	1,410
Supplies & Services	4,320	4,380	4,410	4,440
Total Expenditure	149,550	154,920	158,040	164,990
Corporate Director Net Expenditure	149,550	154,920	158,040	164,990
Corporate Improvement Net Expenditure	3,850,890	3,738,480	3,684,180	3,840,400

Corporate Improvement Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	5,718	34	5,752	5,766	- 33	5,733	124	84	5,941
Premises Related Costs	707	- 122	585	723	- 124	599	10	- 1	608
Transport Related Costs	128	- 15	113	125	- 20	105	1	- 2	104
Supplies and Services	2,253	- 114	2,139	2,275	- 113	2,162	20	- 113	2,069
Third Party Payments	1,173	- 23	1,150	1,213	- 34	1,179	28	29	1,236
Capital Financing	6	-	6	6	-	6		-	6
Total Expenditure	9,985	- 240	9,745	10,108	- 324	9,784	183	- 3	9,964
Income	- 5,955	- 52	- 6,007	- 6,080	- 20	- 6,100	- 108	84	- 6,124
Net Expenditure	4,030	- 292	3,738	4,028	- 344	3,684	75	81	3,840

Corporate Improvement Portfolio**Proposed Real Terms / Efficiency Variations**

	£'000	£'000
-		
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-71
Reduction in Utilities		-30
Reduced Housing Benefit Administration Grant		18
Procurement additional funding		15
Reduction in Insurance Premium		-30
Increased income Civic lettings		-140
Reduced costs photocopiers		-20
Reduced shared service payments		-23
Local Taxation - reduced car allowances		-12
minor variations		1
		<u>-292</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-84
Reduction in Utilities		-30
Procurement additional funding		15
Reduction in Insurance Premium		-30
Increased income Civic lettings		-140
Reduced costs photocopiers		-20
Reduced shared service payments		-33
Local Taxation - reduced car allowances		-7
minor variations		-15
		<u>-344</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations and Increments		-21
Increase in Superannuation		52
Cessation of national insurance rebate		84
Procurement additional funding falling out		-15
Increased shared service payments		25
Increased income shared services		-23
Increased recharge to HRA		-45
Reduced Housing Benefit Administration Grant		49
New burden grant falling out		66
Local Taxation - budget saving		-100
minor variations		9
		<u>81</u>

Appendix 2
ITEM 7.32

Crime & Partnerships

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Partnerships				
Employee Expenses	138,240	171,660	176,280	185,840
Premises Related Expenditure	31,230	19,700	19,880	20,030
Transport Related Expenditure	2,420	2,210	2,260	2,310
Supplies & Services	38,600	8,710	8,800	8,890
Total Expenditure	210,490	202,280	207,220	217,070
Income	(35,430)	(36,070)	(36,670)	(36,670)
Total Income	(35,430)	(36,070)	(36,670)	(36,670)
Partnerships Net Expenditure	175,060	166,210	170,550	180,400
Crime & Partnerships Net Expenditure	175,060	166,210	170,550	180,400

Crime & Partnerships Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	142	30	172	144	32	176	4	6	186
Premises Related Costs	32	- 12	20	32	- 12	20	-	-	20
Transport Related Costs	2	-	2	2	-	2	-	-	2
Supplies and Services	39	- 30	9	40	- 31	9	-	-	9
Third Party Payments	-	-	-	-	-	-	-	-	-
Capital Financing	-	-	-	-	-	-	-	-	-
Total Expenditure	215	- 12	203	218	- 11	207	4	6	217
Income	- 36	-	- 36	- 37	-	- 37	-	-	- 37
Net Expenditure	179	- 12	167	181	- 11	170	4	6	180

Crime & Partnerships Portfolio

Proposed Real Terms / Efficiency Variations

2014/15 Change

	£'000	£'000
<u>Real Term Variations</u>		
Direct Employment of Vulnerable person post		
Supplies and services	-30	
Employees	30	0
Reduced utility and rents cost on Domestic violence premises		-12
		<u>-12</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Direct Employment of Vulnerable person post		
Supplies and services	-30	
Employees	30	0
Reduced utility and rents cost on Domestic violence premises		-12
minor variations		1
		<u>-11</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		3
Increase in Superannuation		2
minor variations		1
		<u>6</u>

Appendix 2
ITEM 7.35

Culture and Sport

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Parks & Open Spaces				
Employee Expenses	132,200	181,010	183,040	190,790
Premises Related Expenditure	807,960	820,650	885,380	904,410
Transport Related Expenditure	1,590	1,460	1,490	1,520
Supplies & Services	78,250	132,190	163,500	149,920
Third Party Payments	148,300	151,280	155,100	159,220
Total Expenditure	1,168,300	1,286,590	1,388,510	1,405,860
Income	(38,230)	(111,320)	(130,290)	(122,960)
Total Income	(38,230)	(111,320)	(130,290)	(122,960)
Parks & Open Spaces Net Expenditure	1,130,070	1,175,270	1,258,220	1,282,900
2. Stadium				
Premises Related Expenditure	30,000	30,000	30,000	30,000
Total Expenditure	30,000	30,000	30,000	30,000
Stadium Net Expenditure	30,000	30,000	30,000	30,000
3. Cemeteries				
Employee Expenses	88,730	89,160	90,600	95,170
Premises Related Expenditure	40,360	39,750	40,590	41,390
Transport Related Expenditure	5,490	5,110	5,160	5,260
Supplies & Services	19,440	19,940	20,150	20,360
Total Expenditure	154,020	153,960	156,500	162,180
Income	(143,420)	(149,390)	(154,480)	(159,110)
Total Income	(143,420)	(149,390)	(154,480)	(159,110)
Cemeteries Net Expenditure	10,600	4,570	2,020	3,070

Culture and Sport

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
4. Contract Monitoring				
Employee Expenses	165,970	150,380	153,520	164,150
Premises Related Expenditure	10,170	10,270	10,370	10,470
Transport Related Expenditure	10,240	12,290	12,470	12,730
Supplies & Services	3,100	3,170	3,200	3,230
Total Expenditure	189,480	176,110	179,560	190,580
Income	(39,650)	(40,530)	(41,810)	(43,520)
Total Income	(39,650)	(40,530)	(41,810)	(43,520)
Contract Monitoring Net Expenditure	149,830	135,580	137,750	147,060
5. Leisure Management Contract				
Premises Related Expenditure	152,330	156,140	160,040	161,650
Supplies & Services	1,638,060	1,671,030	1,551,150	1,725,470
Total Expenditure	1,790,390	1,827,170	1,711,190	1,887,120
Income	(193,050)	(156,140)	(160,040)	(161,650)
Total Income	(193,050)	(156,140)	(160,040)	(161,650)
Leisure Management Contract Net Expenditure	1,597,340	1,671,030	1,551,150	1,725,470
6. Leisure, Planning & Marketing				
Employee Expenses	84,640	86,070	87,860	92,170
Transport Related Expenditure	1,420	1,050	1,070	1,090
Supplies & Services	123,070	69,100	69,140	69,250
Total Expenditure	209,130	156,220	158,070	162,510
Income	(61,800)	(61,800)	(61,800)	(61,800)
Total Income	(61,800)	(61,800)	(61,800)	(61,800)
Leisure, Planning & Marketing Net Expenditure	147,330	94,420	96,270	100,710
7. Leisure Services				
Employee Expenses	48,140	-	-	-
Total Expenditure	48,140	-	-	-
Leisure Services Net Expenditure	48,140	-	-	-

Appendix 2
ITEM 7.37

Culture and Sport

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
8. Civic Ballroom				
Premises Related Expenditure	550	560	570	580
Total Expenditure	550	560	570	580
Income	(23,080)	(13,320)	(13,440)	(13,570)
Total Income	(23,080)	(13,320)	(13,440)	(13,570)
Civic Ballroom Net Expenditure	<u>(22,530)</u>	<u>(12,760)</u>	<u>(12,870)</u>	<u>(12,990)</u>
Culture and Sport Net Expenditure	<u>3,090,780</u>	<u>3,098,110</u>	<u>3,062,540</u>	<u>3,276,220</u>

Culture & Sport Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	481	26	507	492	23	515	11	16	542
Premises Related Costs	1,091	- 34	1,057	1,121	6	1,127	22	-	1,149
Transport Related Costs	19	1	20	19	1	20	-	-	20
Supplies and Services	1,863	32	1,895	1,745	62	1,807	33	128	1,968
Third Party Payments	153	- 2	151	156	- 1	155	-	4	159
Capital Financing	-	-	-	-	-	-	-	-	-
Total Expenditure	3,607	23	3,630	3,533	91	3,624	66	148	3,838
Income	- 428	- 104	- 532	- 439	- 123	- 562	- 8	8	- 562
Net Expenditure	3,179	- 81	3,098	3,094	- 32	3,062	58	156	3,276

Culture & Sport Portfolio

Proposed Real Terms / Efficiency Variations

2014/15 Change

	£'000	£'000
<u>Real Term Variations</u>		
HLF Hednesford Park		
Expenditure	73	
Income	-73	0
Discretionary rate relief now part of Business Rates Retention Scheme		-18
Reduced Leisure Management Contract Costs		-15
Reduced Cemeteries Income		20
Reduced contribution to Earmarked Reserves		-66
minor variations		-2
		<u>-81</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
HLF Hednesford Park		
Expenditure	140	
Income	-90	50
Discretionary rate relief now part of Business Rates Retention Scheme		-18
Reduced Leisure Management Contract Costs		-15
Reduced Cemeteries Income		20
Reduced contribution to Earmarked Reserves		-66
minor variations		-3
		<u>-32</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		9
Increase in Superannuation		7
Year 5 Leisure Management contract fee per agreement		143
minor variations		-3
		<u>156</u>

Economic Development and Planning

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Economic Development				
Employee Expenses	213,540	203,420	184,450	195,040
Transport Related Expenditure	6,040	6,160	6,280	6,410
Supplies & Services	44,120	223,270	15,450	15,730
Total Expenditure	263,700	432,850	206,180	217,180
Income	(25,500)	(156,970)	-	-
Total Income	(25,500)	(156,970)	-	-
Economic Development Net Expenditure	238,200	275,880	206,180	217,180
2. Management & Support				
Employee Expenses	268,850	272,240	261,710	288,940
Transport Related Expenditure	6,800	8,120	8,280	8,440
Supplies & Services	38,200	48,300	17,080	17,260
Transfer Payments	9,650	9,750	9,750	9,750
Total Expenditure	323,500	338,410	296,820	324,390
Income	(23,440)	(31,380)	-	-
Total Income	(23,440)	(31,380)	-	-
Management & Support Net Expenditure	300,060	307,030	296,820	324,390
3. Development Control				
Employee Expenses	315,380	280,650	256,910	253,940
Transport Related Expenditure	7,350	6,410	6,540	6,670
Supplies & Services	30,840	41,520	66,850	67,290
Total Expenditure	353,570	328,580	330,300	327,900
Income	(342,680)	(354,760)	(367,200)	(378,210)
Total Income	(342,680)	(354,760)	(367,200)	(378,210)
Development Control Net Expenditure	10,890	(26,180)	(36,900)	(50,310)

Economic Development and Planning

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
4. Building Control				
Employee Expenses	544,380	454,760	467,450	493,230
Transport Related Expenditure	59,000	43,720	44,250	44,970
Supplies & Services	56,180	93,070	90,390	90,990
Total Expenditure	659,560	591,550	602,090	629,190
Income	(576,340)	(504,760)	(513,270)	(526,230)
Total Income	(576,340)	(504,760)	(513,270)	(526,230)
Building Control Net Expenditure	83,220	86,790	88,820	102,960
5. Industrial Sites				
Premises Related Expenditure	10,490	10,990	11,210	11,420
Supplies & Services	3,950	3,990	4,030	4,070
Capital Financing Costs	1,610	1,610	1,610	1,610
Total Expenditure	16,050	16,590	16,850	17,100
Income	(95,000)	(96,000)	(111,000)	(111,000)
Total Income	(95,000)	(96,000)	(111,000)	(111,000)
Industrial Sites Net Expenditure	(78,950)	(79,410)	(94,150)	(93,900)
6. Christmas Illuminations				
Premises Related Expenditure	3,030	1,600	1,650	1,700
Supplies & Services	31,630	31,950	32,270	32,590
Total Expenditure	34,660	33,550	33,920	34,290
Christmas Illuminations Net Expenditure	34,660	33,550	33,920	34,290
Economic Development and Planning Net Expenditure	588,080	597,660	494,690	534,610

Economic Development Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	1,255	- 44	1,211	1,238	- 67	1,171	27	33	1,231
Premises Related Costs	14	- 1	13	14	- 1	13	-	-	13
Transport Related Costs	71	- 7	64	71	- 6	65	-	2	67
Supplies and Services	269	173	442	185	41	226	2	-	228
Third Party Payments	10	-	10	10	-	10	-	-	10
Capital Financing	1	-	1	1	-	1	-	-	1
Total Expenditure	1,620	121	1,741	1,519	- 33	1,486	29	35	1,550
Income	- 1,088	- 56	- 1,144	- 1,073	82	- 991	- 29	5	- 1,015
Net Expenditure	532	65	597	446	49	495	-	40	535

Economic Development Portfolio

Proposed Real Terms / Efficiency Variations

2014/15 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations		-43
Economic Development Section 106 funded activities		
Expenditure	157	
Income	-157	
Reduced planning fee income		60
Reserve funding falling out		15
Reduced building control income		11
Reduced industrial sites income		15
minor variations		7
		<u>65</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations		-32
Reduced planning fee income		60
Reduced building control income		18
minor variations		3
		<u>49</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		23
Increase in Superannuation		15
minor variations		2
		<u>40</u>

Appendix 2
ITEM 7.44

Environment

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Waste & Recycling				
Employee Expenses	908,560	916,860	943,330	996,640
Premises Related Expenditure	540	550	560	570
Transport Related Expenditure	578,620	648,490	610,710	596,800
Supplies & Services	2,750,480	2,790,480	2,839,060	3,091,530
Third Party Payments	360,660	348,350	351,830	361,880
Total Expenditure	4,598,860	4,704,730	4,745,490	5,047,420
Income	(2,881,610)	(3,002,050)	(3,032,750)	(3,219,010)
Total Income	(2,881,610)	(3,002,050)	(3,032,750)	(3,219,010)
Waste & Recycling Net Expenditure	1,717,250	1,702,680	1,712,740	1,828,410
2. Regulatory Services				
Employee Expenses	524,700	501,020	494,110	522,430
Premises Related Expenditure	38,720	27,960	28,240	28,400
Transport Related Expenditure	16,900	17,340	17,690	18,580
Supplies & Services	71,950	72,720	73,440	74,170
Total Expenditure	652,270	619,040	613,480	643,580
Income	(17,960)	(38,500)	(19,060)	(19,630)
Total Income	(17,960)	(38,500)	(19,060)	(19,630)
Regulatory Services Net Expenditure	634,310	580,540	594,420	623,950
3. Cleansing Services				
Premises Related Expenditure	9,290	9,330	9,370	9,470
Supplies & Services	5,710	6,050	6,170	6,230
Third Party Payments	333,750	345,390	359,060	368,620
Total Expenditure	348,750	360,770	374,600	384,320
Cleansing Services Net Expenditure	348,750	360,770	374,600	384,320
4. Drainage Services				
Premises Related Expenditure	17,070	17,280	17,280	17,450
Supplies & Services	640	20	30	30
Total Expenditure	17,710	17,300	17,310	17,480
Drainage Services Net Expenditure	17,710	17,300	17,310	17,480

Appendix 2
ITEM 7.45

Environment

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
5. Streetscene				
Employee Expenses	863,400	891,430	936,520	967,640
Premises Related Expenditure	17,090	17,460	17,900	18,230
Transport Related Expenditure	320,400	329,390	332,590	336,840
Supplies & Services	365,160	284,030	279,330	282,550
Total Expenditure	1,566,050	1,522,310	1,566,340	1,605,260
Income	(1,566,050)	(1,595,060)	(1,639,090)	(1,678,010)
Total Income	(1,566,050)	(1,595,060)	(1,639,090)	(1,678,010)
Streetscene Net Expenditure	-	(72,750)	(72,750)	(72,750)
6. Head of Environmental Services				
Employee Expenses	172,740	-	-	-
Transport Related Expenditure	1,060	-	-	-
Supplies & Services	1,270	-	-	-
Total Expenditure	175,070	-	-	-
Head of Environmental Services Net Expenditure	175,070	-	-	-
7. Countryside Management				
Employee Expenses	135,120	136,370	138,890	146,590
Premises Related Expenditure	8,370	8,280	8,440	8,590
Transport Related Expenditure	11,570	11,940	12,060	12,300
Supplies & Services	60,990	62,040	62,360	62,980
Total Expenditure	216,050	218,630	221,750	230,460
Income	(53,750)	(53,790)	(54,180)	(54,580)
Total Income	(53,750)	(53,790)	(54,180)	(54,580)
Countryside Management Net Expenditure	162,300	164,840	167,570	175,880

Environment

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
8. Allotments				
Premises Related Expenditure	2,420	2,450	2,520	2,570
Total Expenditure	2,420	2,450	2,520	2,570
Income	(5,570)	(4,500)	(4,500)	(4,500)
Total Income	(5,570)	(4,500)	(4,500)	(4,500)
Allotments Net Expenditure	(3,150)	(2,050)	(1,980)	(1,930)
9. Conservation Areas				
Employee Expenses	121,240	123,350	125,970	133,340
Transport Related Expenditure	3,270	5,370	5,480	5,590
Supplies & Services	1,960	2,000	2,020	2,040
Total Expenditure	126,470	130,720	133,470	140,970
Conservation Areas Net Expenditure	126,470	130,720	133,470	140,970
10. Public Clocks				
Premises Related Expenditure	5,240	5,230	5,340	5,430
Total Expenditure	5,240	5,230	5,340	5,430
Public Clocks Net Expenditure	5,240	5,230	5,340	5,430
11. Off Street Parking				
Premises Related Expenditure	237,220	246,390	251,420	255,810
Transport Related Expenditure	360	360	360	360
Supplies & Services	68,010	72,160	72,860	73,590
Third Party Payments	15,800	16,110	16,520	16,960
Total Expenditure	321,390	335,020	341,160	346,720
Income	(745,450)	(745,130)	(745,640)	(746,170)
Total Income	(745,450)	(745,130)	(745,640)	(746,170)
Off Street Parking Net Expenditure	(424,060)	(410,110)	(404,480)	(399,450)

Appendix 2
ITEM 7.47

Environment

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
12. On Street Parking				
Employee Expenses	40,030	40,700	41,560	43,920
Transport Related Expenditure	2,110	2,700	2,760	2,820
Supplies & Services	489,130	510,130	526,420	536,550
Total Expenditure	531,270	553,530	570,740	583,290
Income	(531,270)	(553,530)	(570,740)	(583,290)
Total Income	(531,270)	(553,530)	(570,740)	(583,290)
On Street Parking Net Expenditure	-	-	-	-
13. Hawks Green Depot				
Employee Expenses	5,530	5,590	5,700	5,810
Premises Related Expenditure	104,330	104,890	107,490	109,640
Supplies & Services	10,430	15,180	15,330	15,510
Total Expenditure	120,290	125,660	128,520	130,960
Income	(118,270)	(119,450)	(123,540)	(128,910)
Total Income	(118,270)	(119,450)	(123,540)	(128,910)
Hawks Green Depot Net Expenditure	2,020	6,210	4,980	2,050
14. Licensing				
Employee Expenses	147,570	145,760	148,720	156,680
Transport Related Expenditure	3,940	4,260	4,350	4,440
Supplies & Services	22,940	23,200	23,450	23,700
Total Expenditure	174,450	173,220	176,520	184,820
Income	(268,460)	(274,890)	(283,150)	(291,650)
Total Income	(268,460)	(274,890)	(283,150)	(291,650)
Licensing Net Expenditure	(94,010)	(101,670)	(106,630)	(106,830)
Environment Net Expenditure	2,667,900	2,381,710	2,424,590	2,597,530

Environment Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	2,940	- 179	2,761	3,017	- 182	2,835	66	72	2,973
Premises Related Costs	440	-	440	451	- 2	449	8	- 1	456
Transport Related Costs	873	147	1,020	854	132	986	20	- 28	978
Supplies and Services	3,953	- 115	3,838	3,997	- 97	3,900	60	209	4,169
Third Party Payments	739	- 29	710	757	- 30	727	3	17	747
Capital Financing	-	-	-	-	-	-	-	-	-
Total Expenditure	8,945	- 176	8,769	9,076	- 179	8,897	157	269	9,323
Income	- 6,396	9	- 6,387	- 6,489	17	- 6,472	- 51	- 202	- 6,725
Net Expenditure	2,549	- 167	2,382	2,587	- 162	2,425	106	67	2,598

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Environment Portfolio**Proposed Real Terms / Efficiency Variations****2014/15 Change**

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-87
Senior management restructure		-86
Public health post funded by grant		
Expenditure	17	
Income	-17	0
Budget savings - wasps		-12
Refuse and Recycling fuel and hire costs		95
Budget savings - gate fees		-23
Streetscene - transfer of budget to Parks for tree contract		-26
Increased recycling credits		-63
Countryside stewardship funding		
Expenditure	30	
Income	-30	0
District Roads		
Expenditure	25	
Income	-25	0
Reduction off street parking income		31
Increased rents and utility costs Off Street Parking		7
minor variations		-3
		<u>-167</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-78
Senior management restructure		-87
Budget savings - wasps		-12
Refuse and Recycling fuel and hire costs		95
Budget savings - gate fees		-23
Streetscene - transfer of budget to Parks for tree contract		-26
Increased recycling credits		-63
Countryside stewardship funding		
Expenditure	30	
Income	-30	0
Reduction off street parking income		31
Increased rents and utility costs Off Street Parking		7
minor variations		-6
		<u>-162</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		53
Increase in Superannuation		29
Increased recycling credits		-29
Waste increased internal recharge		
Expenditure	137	
Income	-137	0
Increased gate fees		6
minor variations		8
		<u>67</u>

Health and Wellbeing

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Benefits Payments				
Transfer Payments	28,100,000	29,000,040	29,580,040	30,171,640
Total Expenditure	28,100,000	29,000,040	29,580,040	30,171,640
Income	(28,453,360)	(29,103,090)	(29,683,090)	(30,274,690)
Total Income	(28,453,360)	(29,103,090)	(29,683,090)	(30,274,690)
Benefits Payments Net Expenditure	(353,360)	(103,050)	(103,050)	(103,050)
2. Food Safety				
Employee Expenses	295,770	279,500	285,680	303,210
Transport Related Expenditure	7,690	9,270	9,450	9,640
Supplies & Services	24,610	24,900	25,170	25,440
Total Expenditure	328,070	313,670	320,300	338,290
Food Safety Net Expenditure	328,070	313,670	320,300	338,290
3. Management & Administration				
Employee Expenses	56,500	44,940	45,660	48,290
Transport Related Expenditure	780	1,120	1,140	1,160
Supplies & Services	780	800	810	820
Total Expenditure	58,060	46,860	47,610	50,270
Management & Administration Net Expenditure	58,060	46,860	47,610	50,270
4. Mortuary				
Employee Expenses	31,990	32,520	33,200	35,000
Premises Related Expenditure	15,630	15,760	16,070	16,330
Supplies & Services	18,250	18,450	18,610	18,770
Total Expenditure	65,870	66,730	67,880	70,100
Income	(86,270)	(87,670)	(87,670)	(87,670)
Total Income	(86,270)	(87,670)	(87,670)	(87,670)
Mortuary Net Expenditure	(20,400)	(20,940)	(19,790)	(17,570)

Appendix 2
ITEM 7.51

Health and Wellbeing

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
5. CCTV				
Employee Expenses	145,790	167,970	156,300	162,580
Premises Related Expenditure	41,870	41,430	42,550	43,370
Transport Related Expenditure	690	980	1,000	1,020
Supplies & Services	114,710	121,140	122,260	123,340
Total Expenditure	303,060	331,520	322,110	330,310
Income	(26,250)	(42,780)	(27,550)	(28,590)
Total Income	(26,250)	(42,780)	(27,550)	(28,590)
CCTV Net Expenditure	276,810	288,740	294,560	301,720
6. Social Alarms				
Employee Expenses	163,430	164,460	168,440	176,290
Transport Related Expenditure	3,140	2,380	2,430	2,480
Supplies & Services	40,150	40,650	41,060	41,470
Total Expenditure	206,720	207,490	211,930	220,240
Income	(343,740)	(350,130)	(358,970)	(369,930)
Total Income	(343,740)	(350,130)	(358,970)	(369,930)
Social Alarms Net Expenditure	(137,020)	(142,640)	(147,040)	(149,690)
Health and Wellbeing Net Expenditure	152,160	382,640	392,590	419,970

Health & Wellbeing Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	709	- 20	689	722	- 33	689	16	20	725
Premises Related Costs	58	- 1	57	60	- 1	59	1	-	60
Transport Related Costs	11	3	14	12	2	14	-	-	14
Supplies and Services	206	-	206	208	-	208	2	-	210
Transfer Payments	28,676	324	29,000	29,256	324	29,580	592	-	30,172
Capital Financing	-	-	-	-	-	-	-	-	-
Total Expenditure	29,660	306	29,966	30,258	292	30,550	611	20	31,181
Income	- 29,227	- 357	- 29,584	- 29,816	- 341	- 30,157	- 599	- 5	- 30,761
Net Expenditure	433	- 51	382	442	- 49	393	12	15	420

Health & Wellbeing Portfolio

Proposed Real Terms / Efficiency Variations

2014/15 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-33
Additional CCTV staffing costs funded by income		
Expenditure	16	
Income	-16	
Change in benefit payments		
Expenditure	340	
Income	-340	0
Discretionary rate relief now part of Business Rates Retention Scheme		-16
minor variations		-2
		<u>-51</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-33
Change in benefit payments		
Expenditure	340	
Income	-340	0
Discretionary rate relief now part of Business Rates Retention Scheme		-16
		<u>-49</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		12
Increase in Superannuation		10
Increased recharge to HRA		-5
minor variations		-2
		<u>15</u>

Housing General Fund

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Private Sector Housing				
Employee Expenses	208,910	216,110	220,520	233,280
Transport Related Expenditure	9,350	8,830	9,010	9,190
Supplies & Services	16,840	17,410	17,850	18,170
Total Expenditure	235,100	242,350	247,380	260,640
Private Sector Housing Net Expenditure	235,100	242,350	247,380	260,640
2. Circular 8/95				
Supplies & Services	97,240	98,440	99,430	100,420
Total Expenditure	97,240	98,440	99,430	100,420
Circular 8/95 Net Expenditure	97,240	98,440	99,430	100,420
3. Housing Services				
Employee Expenses	324,650	320,490	327,330	344,790
Transport Related Expenditure	4,380	3,500	3,580	3,660
Supplies & Services	104,660	105,740	106,780	107,830
Total Expenditure	433,690	429,730	437,690	456,280
Income	(103,470)	(105,370)	(108,120)	(111,800)
Total Income	(103,470)	(105,370)	(108,120)	(111,800)
Housing Services Net Expenditure	330,220	324,360	329,570	344,480
4. Supporting People				
Supplies & Services	444,570	446,690	449,760	453,870
Total Expenditure	444,570	446,690	449,760	453,870
Income	(444,570)	(446,690)	(449,760)	(453,870)
Total Income	(444,570)	(446,690)	(449,760)	(453,870)
Supporting People Net Expenditure	-	-	-	-
Housing General Fund Net Expenditure	662,560	665,150	676,380	705,540

Housing General Fund Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	544	- 7	537	553	- 5	548	12	18	578
Premises Related Costs	-	-	-	-	-	-	-	-	-
Transport Related Costs	9	3	12	9	3	12	-	1	13
Supplies and Services	666	2	668	669	5	674	2	4	680
Third Party Payments	-	-	-	-	-	-	-	-	-
Capital Financing	-	-	-	-	-	-	-	-	-
Total Expenditure	1,219	- 2	1,217	1,231	3	1,234	14	23	1,271
Income	- 558	6	- 552	- 561	3	- 558	- 2	- 6	- 566
Net Expenditure	661	4	665	670	6	676	12	17	705

Housing General Fund Portfolio

Proposed Real Terms / Efficiency Variations

2014/15 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-11
Reduced recharge to HRA		8
minor variations		7
		<u>4</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-9
Reduced recharge to HRA		8
minor variations		7
		<u>6</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		10
Increase in Superannuation		8
minor variations		-1
		<u>17</u>

Appendix 2
ITEM 7.57

Leader of the Council

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Democratic Services				
Employee Expenses	183,810	171,790	175,670	182,480
Transport Related Expenditure	6,480	3,650	3,720	3,790
Supplies & Services	408,280	412,390	420,130	424,330
Total Expenditure	598,570	587,830	599,520	610,600
Democratic Services Net Expenditure	598,570	587,830	599,520	610,600
2. Elections				
Employee Expenses	98,920	126,770	129,750	135,970
Premises Related Expenditure	-	9,850	10,150	10,350
Transport Related Expenditure	-	3,650	3,680	3,750
Supplies & Services	65,520	114,110	115,390	116,600
Total Expenditure	164,440	254,380	258,970	266,670
Income	(980)	(1,010)	(1,040)	(1,070)
Total Income	(980)	(1,010)	(1,040)	(1,070)
Elections Net Expenditure	163,460	253,370	257,930	265,600
3. Executive Support				
Employee Expenses	104,370	80,510	81,990	84,610
Transport Related Expenditure	1,580	1,150	1,170	1,190
Supplies & Services	17,240	17,410	17,590	17,770
Total Expenditure	123,190	99,070	100,750	103,570
Executive Support Net Expenditure	123,190	99,070	100,750	103,570
4. e-Government				
Supplies & Services	36,410	36,770	19,340	19,710
Total Expenditure	36,410	36,770	19,340	19,710
e-Government Net Expenditure	36,410	36,770	19,340	19,710
5. Grants & Contributions				
Supplies & Services	187,460	170,620	172,310	174,230
Total Expenditure	187,460	170,620	172,310	174,230
Grants & Contributions Net Expenditure	187,460	170,620	172,310	174,230

Appendix 2
ITEM 7.58

Leader of the Council

Leader of the Council Net Expenditure

Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
<u>1,109,090</u>	<u>1,147,660</u>	<u>1,149,850</u>	<u>1,173,710</u>

Leader of the Council Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	428	- 49	379	436	- 49	387	8	8	403
Premises Related Costs	10	-	10	10	-	10	-	-	10
Transport Related Costs	12	- 3	9	12	- 3	9	-	-	9
Supplies and Services	763	- 12	751	775	- 30	745	8	-	753
Third Party Payments	-	-	-	-	-	-	-	-	-
Capital Financing	-	-	-	-	-	-	-	-	-
Total Expenditure	1,213	- 64	1,149	1,233	- 82	1,151	16	8	1,175
Income	- 6	5	- 1	- 6	5	- 1	-	-	- 1
Net Expenditure	1,207	- 59	1,148	1,227	- 77	1,150	16	8	1,174

Leader of the Council Portfolio

Proposed Real Terms / Efficiency Variations

2014/15 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations		-45
Elections budget savings		-7
minor variations		-7
		<u>-59</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations		-45
Elections budget savings		-7
E-government budget savings		-18
minor variations		-7
		<u>-77</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		5
Increase in Superannuation		4
minor variations		-1
		<u>8</u>

Appendix 2
ITEM 7.61

Town Centre Regeneration

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
1. Markets				
Employee Expenses	113,860	101,170	105,270	109,970
Premises Related Expenditure	123,470	148,970	124,830	127,090
Transport Related Expenditure	3,390	2,720	2,770	2,830
Supplies & Services	62,170	64,270	64,910	65,550
Total Expenditure	302,890	317,130	297,780	305,440
Income	(401,220)	(363,110)	(408,690)	(409,290)
Total Income	(401,220)	(363,110)	(408,690)	(409,290)
Markets Net Expenditure	(98,330)	(45,980)	(110,910)	(103,850)
2. Town Centre Management				
Premises Related Expenditure	249,980	242,220	242,530	242,800
Supplies & Services	210	20,210	35,210	35,210
Total Expenditure	250,190	262,430	277,740	278,010
Income	(207,920)	(188,160)	(208,400)	(208,650)
Total Income	(207,920)	(188,160)	(208,400)	(208,650)
Town Centre Management Net Expenditure	42,270	74,270	69,340	69,360
3. Bus Shelters				
Premises Related Expenditure	29,160	29,060	29,650	30,220
Total Expenditure	29,160	29,060	29,650	30,220
Income	(38,500)	(38,500)	(39,660)	(40,850)
Total Income	(38,500)	(38,500)	(39,660)	(40,850)
Bus Shelters Net Expenditure	(9,340)	(9,440)	(10,010)	(10,630)

Appendix 2
ITEM 7.62

Town Centre Regeneration

	Budget 2013-2014 £	Budget 2014-2015 £	Budget 2015-2016 £	Budget 2016-2017 £
4. Miscellaneous Properties				
Premises Related Expenditure	11,840	12,020	12,250	12,480
Supplies & Services	2,060	2,100	2,130	2,160
Total Expenditure	13,900	14,120	14,380	14,640
Income	(11,340)	(21,990)	(22,020)	(22,050)
Total Income	(11,340)	(21,990)	(22,020)	(22,050)
Miscellaneous Properties Net Expenditure	<u>2,560</u>	<u>(7,870)</u>	<u>(7,640)</u>	<u>(7,410)</u>
Town Centre Regeneration Net Expenditure	<u><u>(62,840)</u></u>	<u><u>10,980</u></u>	<u><u>(59,220)</u></u>	<u><u>(52,530)</u></u>

Town Centre Regeneration Portfolio

Variation Statement 2014/2015 to 2016/2017

	2014/15 Indicative	Real Terms / Efficiency Variations	2014/15 Budget	2015/16 Indicative	Real Terms / Efficiency Variations	2015/16 Budget	Inflation	Real Terms / Efficiency Variations	2016/2017 Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Employee Costs	116	- 15	101	118	- 13	105	3	2	110
Premises Related Costs	414	18	432	426	- 17	409	8	- 4	413
Transport Related Costs	3	-	3	3	-	3	-	-	3
Supplies and Services	87	-	87	87	15	102	-	1	103
Third Party Payments	-	-	-	-	-	-	-	-	-
Capital Financing	-	-	-	-	-	-	-	-	-
Total Expenditure	620	3	623	634	- 15	619	11	- 1	629
Income	- 669	57	- 612	- 685	6	- 679	-	- 2	- 681
Net Expenditure	- 49	60	11	- 51	- 9	- 60	11	- 3	- 52

Town Centre Regeneration Portfolio

Proposed Real Terms / Efficiency Variations

2014/15 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-12
Cannock markets shops rates payable on empty premises		27
Reduced markets income - vacant units		48
Community toilet scheme saving		20
Town centre business rates discount scheme		-20
minor variations		-3
		<u>60</u>

2015/16 Change

	£'000	£'000
<u>Real Term Variations</u>		
Staffing variations (including budget savings)		-12
Reduced markets income - vacant units		20
Increased rental income misc amenity premises		-11
Community toilet scheme saving		20
Town centre business rates discount scheme		-20
minor variations		-6
		<u>-9</u>

2015/16 to 2016/17 Change

	£'000	£'000
<u>Real Term Variations</u>		
Cessation of National Insurance rebate		3
minor variations		-6
		<u>-3</u>