

# **Supplementary Papers**

## **Council**

held in The Ridgeway (main hall first floor), The Beacon, (formerly Wantage Civic Hall), Portway, Wantage, OX12 9BY  
on Wednesday, 18 February 2015 at 7.00 pm

Open to the public including the press

12. Revenue budget 2015/16 and capital programme to 2019/20 (Pages 3 - 49)

Cabinet, at its meeting on 6 February 2015, considered the report of the head of finance on the draft revenue budget 2015/16, and the capital programme to 2019/20.

**The report of the head of finance, considered by the Cabinet on 6 February 2015, is attached.**

Cabinet supported the draft budget, and emphasised that should there be no change to the new homes bonus scheme then the leader of the council might wish to use an element of the remaining new homes bonus balance to fund infrastructure projects.

Cabinet made the following amendments to the draft budget:

- In appendix B item 5 under Economy, Leisure and Property, the title of the bid should be amended to 'strategic property – additional professional support'
- In appendix D.2 item 1 under Corporate Management Team, the title of the bid should read 'South Hinksey rail crossing' and 'South Hinksey' should replace 'North Hinksey' in the summary text
- In appendix D.2 item 2 under HR, IT and Technical Services, the title of the bid should read 'Abingdon flood defences' and the summary text should be amended to 'Funding of Abingdon flood defences including St Helen's Mill and River Ock retention scheme'

Revised appendices B and D2 reflecting the above changes are attached.

Cabinet agreed that the leader of the council could make minor adjustments to the draft budget proposals and prudential indicators, in conjunction with the head of finance, should they prove necessary following the publication of the final Local Government settlement and prior to its submission to Council on 18 February 2015.

**RESOLVED** to recommend Council that it:

- (a) sets the revenue budget for 2015/16 as set out in the appendix A.1 to the head of finance's report;
- (b) approves the capital programme for 2015/16 to 2019/20 as set out in appendix D.1 to the head of finance's report, together with the capital growth bids set out in appendix D.2 of the head of finance's report;
- (c) sets the council's prudential limits as listed in appendix E to the head of finance's report;
- (d) approves the medium term financial plan to 2019/20 as set out in appendix F.1 to the head of finance's report.

**13. Council tax 2015/16 (Pages 50 - 63)**

To consider the report of the head of finance regarding the setting of the council tax for the 2015/16 financial year.

**Report to:  
Cabinet  
Scrutiny Committee  
Council**



Report of Head of Finance

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Wards affected: All

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To: CABINET

6 February 2015

To: SCRUTINY COMMITTEE

11 February 2015

To: COUNCIL

18 February 2015

AGENDA ITEM NO  
XX

**Revenue Budget 2015/16 and Capital  
Programme to 2019/20**

**RECOMMENDATIONS**

1. That cabinet recommends to council that it:
  - a. sets the revenue budget for 2015/16 as set out in appendix A.1 to this report,
  - b. approves the capital programme for 2015/16 to 2019/20 as set out in appendix D.1 to this report, together with the capital growth bids set out in appendix D.2 of this report,
  - c. sets the council's prudential limits as listed in appendix E to this report,,
  - d. approves the medium term financial plan to 2019/20 as set out in appendix F.1 to this report.
  
2. That cabinet authorises the leader of the council to make minor adjustments to this report and the prudential indicators, in conjunction with the head of finance, should they prove necessary following the publication of the final Local Government settlement and prior to its submission to council on 18 February 2015.

## Purpose of report

### 1. This report:

- brings together all relevant information to allow cabinet to recommend to council a revenue budget for 2015/16 and a capital programme for 2015/16 to 2019/20;
- recommends the prudential indicators to be set by the council in accordance with 'the Prudential Code' introduced as part of the Local Government Act 2003;
- contains the opinion of the council's chief financial officer on the robustness of estimates and adequacy of the council's financial reserves;
- contains the medium term financial plan which provides details of the forward budget model for the next five years.

## Strategic objectives

2. Setting the budget in accordance with prescribed timetables enables the council to comply with its strategic objective of managing our business effectively.
3. The allocation of financial resources within the revenue and capital budgets needs to match the objectives agreed by the council. The objectives identify where investment, including proposed growth, will take place in order to help the council achieve its corporate plan targets.
4. Where officers have made growth proposals (known as growth bids), each bid sets out how it will help achieve the council's objectives. The leader of the council has chosen to include some growth bids in his budget proposals and these are identified in **appendix B** (revenue) and **appendix D.2** (capital).

## Revenue budget 2015/16

5. **Appendix A.1** summarises the movements in the base budget from £13,212,193 in 2014/15 to £11,715,918 in 2015/16. These movements are detailed below.
6. **Opening budget adjustment reduction £404,908 (appendix A.2)**. This includes the removal of one-off growth items relating to 2014/15 and before, and the realisation of the full-year effect of savings proposals identified in previous years.
7. Additions to the base budget:
  - **inflation, salary increments and other salary adjustments £226,298 (appendix A.3)** . The salary and contract inflation totals £201,876, representing an average increase of 1.86 per cent on the 2014/15 net expenditure budgets. For council employees an overall increase in salary costs of two per cent is budgeted for 2015/16. Should the award when agreed be greater than this it will be met from the contingency budget. Increments payable to council employees not at the top of their salary range total £48,625.

Other salary adjustments represent a net reduction of £24,202. This includes an increase in the managed vacancy factor of £6,479.<sup>1</sup>

- **essential growth – one-off £376,838 and ongoing £161,928 (appendix A.4).** These items comprise additional expenditure which is considered unavoidable, and reflect changes that have occurred in the current year or which are known will happen in 2015/16.

8. Deductions from the base budget:

- **base budget savings £1,777,209 (appendix A.5).** These base budget savings are reductions in costs identified by officers which may be the result of more efficient working or previously agreed policy decisions, cost reductions outside of the council's control, increases in income, or correction to budgets. These savings do not affect frontline service delivery.
- **Office accommodation savings £134,000.** This brings the savings resulting from the sharing of accommodation at Abbey House with Oxfordshire County Council (OCC) and the move of council staff to the South Oxfordshire DC offices at Crowmarsh Gifford up to an annual equivalent. At this stage it is too early to assess the financial impact of the recent fire at the Crowmarsh offices on the council's budgets.

9. Other changes to corporate base budgets:

- **additional revenue contingency (appendix A.6) £213,600.** This brings the level of revenue contingency up to £644,000. This includes specific provision for certain events should they occur, together with a general contingency amount.

10. As a result of these changes the council's revised base budget for 2015/16 is **£11,715,918.**

### **Revenue growth proposals**

11. A number of revenue growth proposals have been selected by the leader of the council to be included in the budget for 2015/16. These are detailed in **appendix B** and total **£760,636**. The growth proposals have been selected on the basis that they support the council's key aims as set out in the council's corporate plan and enhance service provision.

12. There are also costs in the revenue budget of **£6,500** arising from the capital growth proposals shown in **appendix D.2**. These are discussed later in the report.

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<sup>1</sup> In order to recognise a level of establishment vacancies which occur every year, a managed vacancy factor is used. This reduces the employee budgets across the council from the 100 per cent of the establishment list to 98 per cent.

## **Net property income**

13. Net property income represents the council's income from its investment property portfolio less expenditure, and for 2015/16 is estimated at **£932,150**.

## **Gross treasury income**

14. Investment returns for 2015/16 are used to finance expenditure in-year. As interest rates are expected to remain low for the short/medium term, it is currently forecast that **£411,640** will be earned in 2015/16.
15. More details of treasury income can be found in the council's Treasury Management Strategy 2015/16 report (see Cabinet 6 February 2015, Council 18 February 2015).
16. Including growth, property and treasury income results in a net expenditure budget for the council of **£11,139,264**.

## **Reserves and other funding**

### **New Homes Bonus (NHB)**

17. The provisional government allocations for NHB payment for 2015/16 is **£2,823,094**. For 2015/16 this will all be transferred to reserves, apart from a sum of £100,000 which will be used to fund the NHB community grants scheme. Projections of future NHB earnings and how they will be used are detailed later in this report.

### **Council Tax Freeze Grant**

18. It is proposed that council tax will remain at the same level as 2014/15 and as a result of this, the council will receive **£58,949** of Council Tax Freeze Grant for 2015/16. This grant equates to the funding the council would have generated by increasing council tax by one per cent.

### **Transfers to/ from earmarked reserves**

19. In addition to the transfer to reserves of the NHB payment referred to in paragraph 18 above, there will be a transfer of **£100,000** from the election equalisation reserve to fund the costs of the district council elections in 2015.
20. The new leisure services contract that came into force on the 1 September 2014 promised the council enhanced management fee income in exchange for the council funding the capital works agreed within the contract. As a result **£1,142,902** will be used for this purpose.
21. Based on the above use of reserves and other funding, the amount of revenue expenditure to be financed in 2015/16 is **£12,023,217**.

## **Funding**

### **Final local government settlement**

22. On December 18 2014, the government announced the provisional 2015/16 local government settlement. At the time of writing we have not received the final

settlement. Officers consider that any changes to the settlement at this stage would not be material. Table 1 below details the provisional funding outlined for the council for 2015/16.

**Table 1: settlement funding assessment 2015/16 (provisional)**

	Provisional 2015/16 settlement funding assessment		
	Revenue support grant	Baseline funding level	Total
	£	£	£
Lower tier funding	1,493,162	2,057,190	<b>3,550,352</b>
Council tax freeze compensation:			
• 2011/12	81,468	58,636	<b>140,104</b>
• 2013/14	58,155	0	<b>58,155</b>
• 2014/15	58,422	0	<b>58,422</b>
Homelessness prevention funding	48,119	35,275	<b>83,394</b>
Other:			
• Rural services delivery funding	1,741	0	<b>1,741</b>
<b>Total</b>	<b>1,741,067</b>	<b>2,151,101</b>	<b>3,892,168</b>

23. The provisional settlement for 2015/16 is 14.2 per cent lower than 2014/15.

24. Whilst the baseline funding element of the settlement is increasing in line with the increase in national non domestic rates, to achieve the overall reduction in funding the government has significantly reduced the revenue support grant element. It should be noted that these figures exclude NHB funding which is discussed later in the report.

#### **Council tax reduction scheme grant – payments to town and parish councils**

25. As agreed by Council on December 10 2014 and explained to parish councils during consultation, the council tax support grant contribution payable to town and parish councils will be **£120,445** for 2015/16. The proposed MTFP shows that this contribution will be gradually phased out by a 20 per cent reduction annually.

#### **Business rate retention scheme**

26. For budget setting purposes it has been assumed that the council's share of business rates income after payment of tariff will remain below the safety net. For 2015/16 this shortfall is estimated to **£161,333**. Should the actual business rate receipt prove to be in excess of the safety net surpluses generated will be added to the council's reserves.

27. Should the council decide to join the Oxfordshire Business Rate Pooling Distribution Group surpluses arising will be added to the council's reserves at the end of the financial year. Further information about this can be found in the report to Cabinet on Business Rate Pooling and Business Rate Distribution on 5 December 2014.

#### **Collection fund**

28. The surplus on the collection fund is estimated to be **£250,932**.

## Use of general fund balance

29. The difference between expenditure requirement and the funding available is smoothed over the medium term financial plan by transfers to and from earmarked reserves and the general fund balance. The net impact of the leader of the council's proposals detailed in this report is a draw on general fund balances of **£2,611,757** in 2015/16.

## Leader of the council's revenue budget proposal

30. Based on the amendments detailed above, and as shown in **appendix A1** of this report, the cabinet member's budget proposal, including growth, is for a budget requirement of **£9,411,460**. This revenue budget proposal includes a freeze of the current band "D" council tax at **£116.69**. **Appendix C** shows the breakdown of the revenue budget.

31. A draft MTFP and proposed growth bids were published on the council's website in December 2014. No comments on the published MTFP and growth bids have been received by officers or by the leader of the council.

## Capital programme 2015/16 to 2019/20

### Current capital programme

32. The latest capital programme (before growth) is summarised in table 2 below. It is the capital programme as set by council in February 2014 plus:-

- slippage (caused by delays to projects) carried forward from 2013/14
- new schemes approved by council during 2014/15
- re-profiling of expenditure on schemes from the 2014/15 financial year to future years where delays to schemes have occurred
- the deletion of previously agreed schemes that have completed or are no longer to be pursued.

**Table 2: current capital programme (before growth)**

<b>2014/15 latest estimate £000</b>	<b>2015/16 estimate £000</b>	<b>2016/17 estimate £000</b>	<b>2017/18 estimate £000</b>	<b>2018/19 estimate £000</b>	<b>2019/20 estimate £000</b>
7,418	7,614	1,442	1,177	1,147	1,147

### Cabinet capital programme proposals

33. **Appendix D.2** contains a list of new capital schemes that the leader of the council is proposing as part of his budget proposals. Officers will amend the capital programme to include the proposals if approved by cabinet and council.



## **Financing the capital programme**

34. Where permitted, capital expenditure is funded in the first instance from specific government grants, earmarked reserves and other external contributions. The balance of the programme is funded from the council's capital receipts reserve, and then from NHB when this is extinguished. The council is permitted to borrow to fund the programme, provided any borrowing is prudent, sustainable and affordable. NHB is discussed further below.
35. At present there is no requirement to borrow to fund the programme as proposed. Any future borrowing would require a provision to be made in the revenue budget for repayment.

## **Future pressures on the capital programme**

36. **Appendix D.1** also shows the use of capital receipts to fund the capital programme (excluding growth) and the balance of receipts over the five-year programme. Officers advise cabinet not to earmark all available resources (including NHB) in proposing the budget to council, as the prudential code requires local authorities to set sustainable budgets. By retaining an unallocated balance, cabinet can demonstrate that through a combination of this and future income (that can be expected beyond the period of the budget) it can fund future pressures.
37. There is some uncertainty about the future of NHB after the May 2015 general election. A new government may choose to review and reform the distribution methodology.

## **The prudential code and prudential indicators**

38. In setting its revenue and capital budgets for 2015/16, the council must agree prudential indicators in accordance with the prudential code (see below). When recommending its budgets to council, cabinet must also recommend the prudential indicators.
39. From 1 April 2004, government control of local authorities' borrowing was abolished and replaced by a prudential system of self-regulation. Authorities are able to borrow based on need and affordability, which they demonstrate through compliance with the prudential code developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and given statutory force by government regulation.
40. The key objectives of the prudential code are to ensure that the capital investment plans of the authority are affordable, prudent and sustainable. To demonstrate that authorities have had regard to these objectives, the prudential code sets out a number of indicators that must be considered covering five distinct areas – capital expenditure, affordability, prudence, external debt and treasury management. The council must approve the indicators through the budget process before 1 April each year, but they can be revised during the year if required.
41. The key indicators that will drive the capital budget decision making process will be those concerning affordability, as these measure the impact of capital investment

decisions on the overall revenue budget and in particular the precept against the collection fund.

42. In setting or revising the prudential indicators the council is required to have regard to:
- affordability e.g. implications for the precept;
  - prudence and sustainability e.g. implications for external borrowing;
  - value for money e.g. option appraisal;
  - stewardship of assets e.g. asset management planning;
  - service objectives e.g. strategic planning for the council;
  - practicality e.g. achievability of the forward plan.
43. Under the code, the head of finance as chief finance officer is responsible for ensuring that the council considers all relevant matters when setting or revising indicators through a report. The head of finance is also required to establish procedures to monitor performance against all forward-looking indicators; and report upon any significant deviations from forward forecasts with proposed actions.
44. **Appendix E** contains the recommended prudential indicators, which have been calculated based on the budget proposals. The head of finance is satisfied that these indicators show that the council's capital investment plans are affordable, prudent and sustainable.

### **The Medium Term Financial Plan (MTFP)**

45. The MTFP provides a forward budget model for the next five years, and highlights the known estimated budget pressures for new responsibilities and changes in legislation, predicted investment and capital receipts.
46. **Appendix F.1** contains the MTFP for 2015/16 to 2019/20. This is a projection of the revenue budget up to 31 March 2020. The projection identifies budget pressures in later years and assumes that council approves all the budget proposals within this report. Officers have made no adjustments for the costs of contracts that will be re-let during this period. These could rise or fall depending on market conditions.
47. The MTFP identifies some significant challenges ahead for the council. It assumes that government grant funding will fall by 36 per cent from 2015/16 to 2019/20. This is only an estimate by officers, and the fall could be greater or less. It also incorporates assumptions on interest income, and other known pressures on the council, such as inflation and salary increments.
48. Estimates of future receipts of new homes bonus are shown in table 3 below, and are also included in the MTFP (detailed in row 39). In total the council is expected to have received in excess of £23.4 million during the MTFP period.
49. The element of the bonus that relates to the new homes bonus premium is ring-fenced to support the provision of additional affordable housing.

**Table 3: New Homes Bonus**

Year earned	Year of receipt				
	2015/16 budget £000	2016/17 indicative £000	2017/18 indicative £000	2018/19 indicative £000	2019/20 indicative £000
2011/12	452	452	0	0	0
2012/13	546	546	546	0	0
2013/14	376	376	376	376	0
2014/15	713	713	713	713	713
2015/16	736	736	736	736	736
2016/17	0	1,031	1,031	1,031	1,031
2017/18	0	0	1,350	1,350	1,350
2018/19	0	0	0	1,391	1,391
2019/20	0	0	0	0	1,104
<b>Total</b>	<b>2,823</b>	<b>3,854</b>	<b>4,752</b>	<b>5,597</b>	<b>6,325</b>

50. Officers consider that any pressures in the period covered by the MTFP are manageable in light of the level of reserves and balances available to the council, particularly when combined with our ability to vary budgets and redirect funding in the later years of the plan. However, it is expected that further savings will be required to balance the budget in future years, and this represents a significant challenge. Management team are already looking at ways in which the budget requirement in future years can be managed without continual calls upon the council's reserves. A summary of the council's earmarked reserves over the life of the MTFP is attached at **appendix F.2**.

### **The robustness of the estimates and the adequacy of reserves**

51. The Local Government Act 2003 places a duty on the chief finance officer (i.e. the head of finance) to report on the robustness of the estimates and the adequacy of reserves. The council must have regard to this report when making decisions about the setting of the budget.

52. The construction of the budget has been managed by qualified accountants and has been subject to challenge, specifically by strategic management board, head of finance, other heads of service and cabinet members. Informal meetings of cabinet have considered the budget, and a briefing has been/will be given to the council's scrutiny committee members. In view of the process undertaken and his own knowledge of the budget, the head of finance is satisfied that the budget is both prudent and robust.

53. The head of finance is satisfied that this allows retention of sufficient uncommitted balances at the end of the period to ensure that the overall level of reserves is adequate in relation to the proposed revenue budget and capital programme and that the budgets are sustainable.

54. The one significant risk identified is a possible change to the NHB scheme. Should this happen a fundamental review of the council's budget will be necessary. Table 4 below shows that £13.587 million of expenditure budgeted for within the MTFP and the capital programme from 2017/18 onwards is dependent on the receipt of

NHB not yet received or confirmed as payable by the government. The Head of Finance and leader of the council will determine which expenditure should not commence until further certainty over the future of NHB is received. This will be reflected in the 2015/16 capital programme.

**Table 4.1 New Homes Bonus account**

Year	Opening balance £000	Receipt £000	Revenue expenditure £000	Capital expenditure £000	Closing balance £000
<b>2015/16</b>	<b>4,728</b>	<b>2,823</b>	(100)	(1,590)	5,861
<b>2016/17</b>	5,861	3,854	(2,455)	(907)	6,353
<b>2017/18</b>	6,353	4,752	(2,606)	(5,240)	3,259
<b>2018/19</b>	3,503	5,597	(1,592)	(3,371)	4,137
<b>2019/20</b>	4,137	6,325	(1,706)	(1,571)	6,941
<b>Total</b>		<b>23,351</b>	<b>(8,459)</b>	<b>(12,679)</b>	

Note that the figures in **bold** represent monies confirmed or received. The closing balance of £6.941 million includes £2.007 million has been ring fenced by the council for affordable housing.

**Table 4.2 Expenditure at risk**

	£000
Total expenditure to be funded from NHB per table 4	(21,138)
NHB funding received or confirmed (2015/16 in bold) note 2	7,551
<b>Expenditure to be funded from NHB not yet received or confirmed</b>	<b>13,587</b>

55. Should there be no change to the NHB scheme then the leader of the council has indicated that he may want to use an element of the remaining NHB balance to front fund infrastructure projects.

56. The head of finance's full report will be available at full council.

## Legal Implications

57. The cabinet needs to make recommendations to the council on its spending proposals. Under the Local Government Act 2000 it is the council that must agree the revenue and capital spending plans, and then set the council tax. Council will meet on 18 February 2015 in order to set the budget, and the council tax (including amounts set by Oxfordshire County Council and the Police and Crime Commissioner for Thames Valley).

58. The requirement placed on the council by the Local Government Act 2003 to set prudential indicators and for the head of finance as chief finance officer to make a report to the authority on the robustness of the estimates and the adequacy of reserves are addressed within the body of this report.

## Other Implications

59. Agreement of the revenue and capital budgets authorises expenditure in accordance with the council's delegated powers and financial procedure rules. The officer, councillor or councillor body taking those decisions will take into

account the human resources, sustainability and equality and diversity implications of individual spending decisions.

## **Conclusion**

60. This report provides details of the revenue base budget for 2015/16, the capital programme 2015/16 to 2019/20, government grants (the settlement), uncommitted reserves and balances, the leader of the council's budget proposals and the resulting prudential indicators.

61. In light of the information provided cabinet must make a number of recommendations to council regarding the revenue budget, the capital programme and the prudential indicators.

## **Appendices**

Appendix A.1	Revenue budget 2015/16
Appendix A.2	Opening budget adjustments
Appendix A.3	Inflation, salary increments and other salary adjustments
Appendix A.4	Essential growth
Appendix A.5	Base budget savings
Appendix A.6	Revenue contingency
Appendix B	Revenue growth
Appendix C	Service budget analysis
Appendix D.1	Capital programme before growth
Appendix D.2	Capital growth bids
Appendix E	Prudential indicators
Appendix F.1	Medium term financial plan
Appendix F.2	Earmarked reserves 2015/16 to 2019/20

## **Background Papers**

- Provisional settlement figures (December 2014)
- Council tax base 2015/16 – Cabinet 5 December 2014, Council 10 December 2014
- Council tax reduction scheme grant for town and parish councils – Cabinet 5 December 2014, Council 10 December 2014
- Treasury Management Strategy – Cabinet 6 February 2015, Council 18 February 2015
- Business Rate Pooling and Business Rate Distribution - Cabinet 5 December 2015

## Vale of White Horse DC - revenue budget summary 2015/16

	2014/15 Budget	2015/16 Base	Appendix Ref:
<b>Opening base budget</b>			
Base service budgets 2014/15	12,940,051	12,940,051	
Contingency	430,400	430,400	
Managed vacancy factor	(158,258)	(158,258)	
<b>Total opening base budget</b>	<b>13,212,193</b>	<b>13,212,193</b>	
<b>Revisions to base budget</b>			
Opening budget adjustments		(404,908)	Appendix A.2
Inflation, salary increments and other salary adjustments		226,298	Appendix A.3
Essential growth - one-off		376,838	Appendix A.4
Essential growth - ongoing		161,928	
Base budget savings		(1,777,209)	Appendix A.5
Additional revenue contingency		213,600	Appendix A.6
Office accommodation savings		(134,000)	
Changes in property budgets included in ** below		(158,822)	
<b>Total revised base budget</b>	<b>13,212,193</b>	<b>11,715,918</b>	
Growth proposals			
Revenue - one-off		463,022	Appendix B
Revenue - ongoing		297,614	
Capital (revenue consequences of)		6,500	Appendix D.2
Net property income**	(1,090,972)	(932,150)	
Gross treasury income	(355,500)	(411,640)	
<b>Net expenditure</b>	<b>11,765,721</b>	<b>11,139,264</b>	
Funding from reserves			(11,765,721)
New homes bonus	(2,086,928)	(2,823,094)	
Council tax freeze grant 2015/16	0	(58,949)	
Council tax freeze grant 2014/15	(54,425)	0	
Transfers to/from earmarked reserves	2,006,928	3,765,996	
<b>Budget funding requirement before use of General fund balances</b>	<b>11,631,296</b>	<b>12,023,217</b>	
Contribution to/from general fund balances	(1,732,085)	(2,611,757)	
<b>Budget funding requirement</b>	<b>9,899,211</b>	<b>9,411,460</b>	Appendix C
<b>Funded by:</b>			
Settlement funding assessment	(4,537,887)	(3,892,168)	
Less - Parish share of council tax support grant	160,593	120,445	
+ / - estimated NNDR over/under collection	158,308	161,333	
Collection fund (surplus)/deficit	(237,745)	(250,932)	
Council tax requirement	(5,442,480)	(5,550,138)	
<b>Total Funding</b>	<b>(9,899,211)</b>	<b>(9,411,460)</b>	
<b>Council tax yield required</b>	<b>5,442,480</b>	<b>5,550,138</b>	

## Vale of White Horse DC - 2015/16 budget build changes

## Opening budget adjustments

Year of bid	Summary	Spending profile:				
		2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>CORPORATE MANAGEMENT TEAM</b>						
2013/14	Enterprise zone - financial software	0	0	0	(1,800)	(1,800)
2014/15	Corporate services contract renewal	10,000	(5,000)	(15,000)	(15,000)	(15,000)
		<b>10,000</b>	<b>(5,000)</b>	<b>(15,000)</b>	<b>(16,800)</b>	<b>(16,800)</b>
<b>CORPORATE STRATEGY &amp; WASTE</b>						
2014/15	Increase in new properties' waste costs	13,590	27,180	40,770	54,360	67,950
2014/15	New Homes Bonus grant funding	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
2014/15	Thrupp lake / Abbey fishponds	10,000	5,000	(10,000)	(10,000)	(10,000)
2014/15	Biannual residents survey	24,000	0	24,000	0	24,000
2014/15	Community right to bid 14/15	7,855	7,855	7,855	7,855	7,855
2014/15	Community right to challenge 14/15	8,547	8,547	8,547	8,547	8,547
2014/15	Reduction in income from recycling credits	50,000	100,000	100,000	100,000	100,000
		<b>13,992</b>	<b>48,582</b>	<b>71,172</b>	<b>60,762</b>	<b>98,352</b>
<b>DEVELOPMENT &amp; HOUSING</b>						
2014/15	Housing refurbishment Abingdon	10,000	(20,400)	(20,400)	(20,400)	(20,400)
2014/15	Increased rental income	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
		<b>3,000</b>	<b>(27,400)</b>	<b>(27,400)</b>	<b>(27,400)</b>	<b>(27,400)</b>
<b>ECONOMY LEISURE AND PROPERTY</b>						
2014/15	Leisure development officer	(15,785)	(15,785)	(15,785)	(15,785)	(15,785)
2014/15	Reduction in rental income EMCOR	(13,232)	(13,232)	(13,232)	(13,232)	(13,232)
2014/15	Tilsley park ongoing savings	(91,000)	(91,000)	(91,000)	(91,000)	(91,000)
2014/15	New Leisure contract - savings	(260,000)	(260,000)	(260,000)	(260,000)	(260,000)
2012/13	Leisure consultancy support	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
2013/14	Go Active project	(24,550)	(24,550)	(24,550)	(24,550)	(24,550)
2013/14	Scanning of deed packets	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
2013/14	Additional leisure staff 5 years	0	11,090	0	0	0
2014/15	Strategic property technical support	0	(9,200)	(9,200)	(9,200)	(9,200)
2014/15	Choose Abingdon partnership	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)

## Vale of White Horse DC - 2015/16 budget build changes

## Opening budget adjustments

Year of bid	Summary	Spending profile:				
		2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>ECONOMY LEISURE AND PROPERTY CONTINUED</b>						
2014/15	Market town support Faringdon and Wantage	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)
2014/15	Wantage Grove leisure centre feasibility	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
2010/11	Increase in utility variation payable to SOLL	(3,180)	(3,180)	(3,180)	(3,180)	(3,180)
		<b>(629,747)</b>	<b>(627,857)</b>	<b>(638,947)</b>	<b>(638,947)</b>	<b>(638,947)</b>
<b>FINANCE</b>						
2014/15	Pension costs	29,000	29,000	29,000	29,000	29,000
2014/15	Actuarial fees	(15,000)	(15,000)	0	(15,000)	(15,000)
		<b>14,000</b>	<b>14,000</b>	<b>29,000</b>	<b>14,000</b>	<b>14,000</b>
<b>HR, IT &amp; TECHNICAL</b>						
2011/12	Delete one IT support role	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
2014/15	Civil parking enforcement	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
2014/15	Training	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
2014/15	Pension hidden costs	(47,000)	(56,000)	(56,000)	(56,000)	(56,000)
2013/14	Student to help with flooding	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
		<b>(107,000)</b>	<b>(116,000)</b>	<b>(116,000)</b>	<b>(116,000)</b>	<b>(116,000)</b>
<b>LEGAL &amp; DEMOCRATIC</b>						
2014/15	Parish community review	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
2014/15	2015 District council elections	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
2014/15	2015 parliamentary and local elections	100,000	0	0	0	0
2014/15	Restructure in democratic and electoral services	(4,037)	(8,075)	(8,075)	(8,075)	(8,075)
2014/15	Additional 0.49 FTE solicitors post	(6,426)	(6,426)	(6,426)	(6,426)	(6,426)
2012/13	External legal fees re Leisure management contract	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
2014/15	Reduction in Community Safety Partnership funding	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
		<b>39,537</b>	<b>(64,501)</b>	<b>(64,501)</b>	<b>(64,501)</b>	<b>(64,501)</b>



Vale of White Horse DC - 2015/16 budget build changes  
Opening budget adjustments

Year of bid	Summary	Spending profile:				
		2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>PLANNING</b>						
2014/15	Community engagement	22,500	0	(48,000)	(48,000)	(48,000)
2014/15	Local plan	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
2014/15	CIL examination	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
2014/15	Neighbourhood plan	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
2014/15	Master planning and SPD work	0	(100,000)	(100,000)	(100,000)	(100,000)
2014/15	Area action planning	(25,000)	(75,000)	(75,000)	(75,000)	(75,000)
2014/15	Identify and evidence infrastructure requirements	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
2014/15	Joint planning policy work	0	24,000	24,000	24,000	24,000
2014/15	S106 strategic review	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
2014/15	Progress CIL and complete S106 background work	(21,600)	(60,000)	(60,000)	(60,000)	(60,000)
2014/15	Major applications	0	0	(203,000)	(203,000)	(203,000)
2014/15	Pre applications advice	(29,000)	(29,000)	(87,000)	(87,000)	(87,000)
2014/15	On-line planning	(5,000)	(5,000)	0	0	0
2014/15	Expected increase in planning income 2014/15	544,410	544,410	544,410	544,410	544,410
		<b>251,310</b>	<b>14,410</b>	<b>(289,590)</b>	<b>(289,590)</b>	<b>(289,590)</b>
<b>GRAND TOTAL</b>		<b>(404,908)</b>	<b>(763,766)</b>	<b>(1,051,266)</b>	<b>(1,078,476)</b>	<b>(1,040,886)</b>

**Vale of White Horse DC - 2015/16 budget build changes**  
**Inflation, salary increments and other salary adjustments**

Detail	Spending profile:				
	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>ALL SERVICES</b>					
Salary inflation	131,477	265,584	402,372	541,897	684,212
Salary increments	48,625	98,223	148,812	200,412	253,045
Other salary adjustments	(24,203)	(24,204)	(24,203)	(24,203)	(24,203)
Other inflation	70,399	142,206	215,449	290,157	366,359
<b>Grand total</b>	<b>226,298</b>	<b>481,809</b>	<b>742,430</b>	<b>1,008,263</b>	<b>1,279,413</b>

## Vale of White Horse DC - 2015/16 budget build changes

## Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>ALL SERVICES</b>								
1	<b>Staff travel expenses</b>	Staff travel costs following relocation to one site	One-off	61,838	0	0	0	0
2	<b>Business rates</b>	Changes in business rates liabilities over and above inflation	Ongoing	15,095	15,095	15,095	15,095	15,095
				<b>76,933</b>	<b>15,095</b>	<b>15,095</b>	<b>15,095</b>	<b>15,095</b>

<b>CORPORATE STRATEGY AND WASTE</b>								
1	<b>Increased grounds maintenance costs</b>	New areas adopted from developers and added to the grounds maintenance contract.	Ongoing	10,000	10,000	10,000	10,000	10,000
2	<b>Refuse - Increased refuse collection payments to Biffa.</b>	Increased refuse collection payments to Biffa for additional properties. Based on 557 new properties each year being the 231 actual increase over last five months and a predicted increase of 326 for the remainder of this year. A growth of 250 properties per year is already in the budget so this bid is for a further 307	Ongoing	12,766	25,532	38,298	51,064	63,830
3	<b>Recycling - Increased recycling collection payments to Biffa.</b>	Increased dry recycling and food collection payments to Biffa for additional properties. Based on 557 new properties, 231 actual increase over last five months and a predicted increase of 326 for the remainder of this year. A growth of 250 properties per year is already in the budget so this bid is for a further 307	Ongoing	17,512	35,024	52,536	70,048	87,560

## Vale of White Horse DC - 2015/16 budget build changes

## Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>CORPORATE STRATEGY AND WASTE CONTINUED</b>								
4	<b>Garden Waste - Increased garden waste recycling collection payments.</b>	Third Party Payments. Increased garden waste collection payments to Biffa based on an increase of 1313 actual customers (April - August 2014) and predicted 377 for the remainder of this year. This growth bid can be funded from increased income from within this cost centre which has been credited to base budget savings.	Ongoing	39,929	39,929	39,929	39,929	39,929
5	<b>Bulky Waste - Increased waste collection payments to Biffa.</b>	Because OCC have commissioned the incinerator we have had to change the collection of bulky waste items from weekday collections to weekends. This means we have to pay the crews to work the weekends. The alternative is to continue collecting during the week but this would mean we have to buy additional vehicles and pay for additional drivers. In addition there has been an increase in clinical collections.	Ongoing	26,244	26,244	26,244	26,244	26,244
6	<b>Increase the corporate projects officer post to full time</b>	This part time post is currently 50:50 with South and deals with projects such as councillor development, assets of community value etc. The hours are insufficient to deliver the work allocated. We received new burdens money for the assets of community value work for three years totalling £13,420 (for both councils) each year, but in the past two years we had not spent it. However now the number of assets coming through requires additional resource to manage the work load.	Ongoing	10,287	10,287	10,287	10,287	10,287

## Vale of White Horse DC - 2015/16 budget build changes

## Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>CORPORATE STRATEGY AND WASTE CONTINUED</b>								
7	<b>Funding for tree works</b>	Funding to address works identified as required through the tree surveys undertaken throughout 2014/15. This would be required for two years to deal with the backlog of works and then be reduced for subsequent years. The risk to the council of not doing this work is liability for insurance claims for subsidence and potential damage to property, there are also potential health and safety issues if we do not manage our trees.	Ongoing	10,000	10,000	10,000	5,000	5,000
8	<b>Great Western Park – running costs of Boundary Park Sports Pavilion</b>	Vale share of running costs of Boundary Park Pavilion (2:1 Vale/South to reflect pitch numbers in each district)	Ongoing	0	48,000	48,000	48,000	48,000
				<b>126,738</b>	<b>205,016</b>	<b>235,294</b>	<b>260,572</b>	<b>290,850</b>

## Vale of White Horse DC - 2015/16 budget build changes

## Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>ECONOMY, LEISURE AND PROPERTY</b>								
1	<b>Abingdon BID - additional business rates</b>	If the Abingdon BID is successful, then there will be a 1.75 per cent levy in 2015/16 for the Vale Council-owned property within the BID area.	Ongoing	10,095	10,095	10,095	10,095	10,095
2	<b>The Beacon - additional budget for buying stock</b>	Increase in expenditure budget to cover additional stock required for the growing business at The Beacon. This will generate a further £4,400 income in addition to the £18,400 which has already been included in the base budget.	Ongoing	10,000	10,000	10,000	10,000	10,000
3	<b>Reduction in rental income from EMCOR House during void period</b>	There will be a reduction in rent income from EMCOR House, Hatfield, during the void period after the lease expired in September 2014. The 2014/15 growth bid assumed a tenant would be found, but in a slow market the property is likely to remain empty or let under a rent free initial period	One-off	145,000	0	0	0	0
				<b>165,095</b>	<b>20,095</b>	<b>20,095</b>	<b>20,095</b>	<b>20,095</b>
<b>LEGAL AND DEMOCRATIC</b>								
1	<b>Corporate services contract</b>	External legal costs to support corporate services contract procurement	One-off	100,000	25,000	0	0	0
2	<b>2015 district and parish elections</b>	To deliver the 2015 district and parish elections. This is a provisional figure which we will refine to reflect outcome of staff resource planning and project planning sessions. 2015/16 base budget includes £100,000	One-off	70,000	0	0	0	0
				<b>170,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>				<b>538,766</b>	<b>265,206</b>	<b>270,484</b>	<b>295,762</b>	<b>326,040</b>

## Vale of White Horse - 2015/16 budget build changes

### Base budget savings

Item		2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>CORPORATE MANAGEMENT TEAM</b>						
1	Reduction in number of strategic directors	(62,507)	(62,507)	(62,507)	(62,507)	(62,507)
2	Other budget savings across service	(2,510)	(2,510)	(2,510)	(2,510)	(2,510)
		<b>(65,017)</b>	<b>(65,017)</b>	<b>(65,017)</b>	<b>(65,017)</b>	<b>(65,017)</b>

<b>CORPORATE STRATEGY</b>						
1	Reduction to net waste budget	(211,768)	(211,768)	(211,768)	(211,768)	(211,768)
2	Reduced partnership contributions	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
3	Environmental protection salary savings	(15,460)	(15,460)	(15,460)	(15,460)	(15,460)
4	Other budget savings across service	(1,482)	(1,482)	(1,482)	(1,482)	(1,482)
		<b>(256,210)</b>	<b>(256,210)</b>	<b>(256,210)</b>	<b>(256,210)</b>	<b>(256,210)</b>

<b>DEVELOPMENT &amp; HOUSING</b>						
1	Budget savings across service	(450)	(450)	(450)	(450)	(450)
		<b>(450)</b>	<b>(450)</b>	<b>(450)</b>	<b>(450)</b>	<b>(450)</b>

<b>ECONOMY, LEISURE AND PROPERTY</b>						
1	New leisure contract savings	(721,256)	(721,256)	(721,256)	(721,256)	(721,256)
2	Property savings	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)
3	Other budget savings across service	(187)	(187)	(187)	(187)	(187)
		<b>(733,943)</b>	<b>(733,943)</b>	<b>(733,943)</b>	<b>(733,943)</b>	<b>(733,943)</b>

## Vale of White Horse - 2015/16 budget build changes

### Base budget savings

Item		2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>FINANCE</b>						
1	Accountancy savings through restructure	(21,196)	(21,196)	(21,196)	(21,196)	(21,196)
2	Reduced bank charges	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
3	Housing benefit savings	(5,764)	(5,764)	(5,764)	(5,764)	(5,764)
4	Other budget savings across service	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)
		<b>(31,190)</b>	<b>(31,190)</b>	<b>(31,190)</b>	<b>(31,190)</b>	<b>(31,190)</b>
<b>HR, IT &amp; TECHNICAL</b>						
1	Facilities savings	(10,211)	(10,211)	(10,211)	(10,211)	(10,211)
2	Other budget savings across service	(8,930)	(8,930)	(8,930)	(8,930)	(8,930)
		<b>(19,141)</b>	<b>(19,141)</b>	<b>(19,141)</b>	<b>(19,141)</b>	<b>(19,141)</b>
<b>LEGAL AND DEMOCRATIC</b>						
1	Expected increase in taxi licensing income	(33,410)	(33,410)	(33,410)	(33,410)	(33,410)
2	Other budget savings across service	(6,020)	(6,020)	(6,020)	(6,020)	(6,020)
		<b>(39,430)</b>	<b>(39,430)</b>	<b>(39,430)</b>	<b>(39,430)</b>	<b>(39,430)</b>
<b>PLANNING</b>						
1	Increased development management income	(631,828)	(631,828)	(631,828)	(631,828)	(631,828)
		<b>(631,828)</b>	<b>(631,828)</b>	<b>(631,828)</b>	<b>(631,828)</b>	<b>(631,828)</b>
<b>Overall total</b>		<b>(1,777,209)</b>	<b>(1,777,209)</b>	<b>(1,777,209)</b>	<b>(1,777,209)</b>	<b>(1,777,209)</b>



## Vale of White Horse DC - 2015/16 budget build changes

### Contingency

<b>SUMMARY</b>			<b>Provision 2015/16 £</b>	
<b>Revenue contingency 2014/15</b>			<b>430,400</b>	
Movement 2014/15-2015/16				
Unused specific budget release			(28,600)	
General contingency Bfwd			401,800	
Uplift to contingency provision 2015/16			242,200	
<b>Total revenue contingency budget 2014/15</b>			<b>644,000</b>	
<b>DETAIL</b>			<b>Provision 2015/16 £</b>	
			<b>Worst case liability (£)</b>	
			<b>Probability (%)</b>	
			<b>£</b>	
			<b>%</b>	
<b>ALL SERVICES</b>			<b>£</b>	
1	General contingency	N/A	100	150,000
				<b>150,000</b>
<b>CORPORATE STRATEGY</b>				
2	Waste contract inflation costs - assumes contract will rise by 1%	46,400	100	46,400
				<b>46,400</b>
<b>FINANCE</b>				
3	Capita pay and performance mechanism - council tax	18,000	100	18,000
4	Capita pay and performance mechanism - benefits	160,000	100	160,000
				<b>178,000</b>
<b>HEALTH &amp; HOUSING</b>				
5	Homelessness preventions payments	85,000	25	21,250
6	Rent Income from Vale properties used for temporary housing	229,000	90	206,100
				<b>227,350</b>
<b>LEGAL AND DEMOCRATIC</b>				
7	External legal costs for major projects	35,000	75	26,250
8	External legal costs	20,000	50	10,000
9	By-elections	14,000	25	3,500
10	Code of conduct investigations	10,000	25	2,500
				<b>42,250</b>
<b>Overall total</b>				<b>644,000</b>

## Vale of White Horse DC - 2015/16 revenue growth bids

No	Title of bid	Summary	One-off or ongoing	Spending profile:				
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>CORPORATE MANAGEMENT TEAM</b>								
1	<b>Change support programme</b>	Consultancy costs to support in-house teams in preparing for corporate services tendering exercise.	One-off	37,500	0	0	0	0
				<b>37,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CORPORATE STRATEGY AND WASTE</b>								
1	<b>Freeze garden waste fee</b>	A growth bid to enable the price for the garden waste service to remain the same and not be increased by inflation. This is based on the current number of garden waste customers	Ongoing	22,000	22,000	22,000	22,000	22,000
2	<b>Community grants</b>	To fund another year of the New Homes Bonus Community grants scheme	One-off	100,000	0	0	0	0
3	<b>Grade 5 tree officer</b>	This is a Grade 5 tree officer post to manage the council's tree stock of around 30,000 trees. This post would undertake regular scheduled inspections to assist in mitigating any insurance claim against the council. This bid includes on costs of 22.4 per cent. Costs reflect the different size of tree stocks at south and vale. Vale share of this post is 60 per cent.	Ongoing	21,600	21,600	21,600	21,600	21,600
	<b>Oxfordshire Safeguarding Childrens Board</b>	Increase funding to OSCB from £2,000 to £5,000 annually to help ensure that the protection of children is given priority in the council	Ongoing	3,000	3,000	3,000	3,000	3,000
5	<b>Highway verges grass cutting</b>	Funding for grass cutting of highway verges in the main urban areas to bridge the gap from a reduction in grant from OCC. This would enable the standard of maintenance to remain the same. We are still in discussions, along with the other district and city council, with OCC on actual figures.	One-off	25,000	0	0	0	0
6	<b>Councillor development programme</b>	Councillor development programme - programme of training to support new and returning councillors post 2015 elections.	One-off	13,500	0	0	0	0
				<b>185,100</b>	<b>46,600</b>	<b>46,600</b>	<b>46,600</b>	<b>46,600</b>

## Vale of White Horse DC - 2015/16 revenue growth bids

No	Title of bid	Summary	One-off or ongoing	Spending profile:					
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	
<b>DEVELOPMENT AND HOUSING</b>									
1	<b>Growth Board / LEP Support Officer+delivery support</b>	Recruit a Growth Board/LEP Officer to co-ordinate the actions coming out of the Growth Board/ LEP/ County Council Infrastructure programmes to inform SO/Vale Councils so that they are best represented.	Ongoing	24,000	24,000	24,000	24,000	24,000	
2	<b>Science Vale Project Manager</b>	Creation of a Science Vale project manager post to work within the LEP, Science Vale board, Oxfordshire growth board framework, writing the SV sections of Oxon strategies and growth bids, leading on production of business cases and co-ordinating actions that flow from the above boards to optimise income to S&V	Ongoing	35,000	35,000	35,000	35,000	35,000	
				<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	

<b>ECONOMY, LEISURE AND PROPERTY</b>									
1	<b>Beacon staffing increase</b>	In view of growing usage of The Beacon, we wish to maintain the development of our existing business (includes making the temporary marketing officer and coffee shop assistant posts into permanent posts, and additional casual staff + provision of annual £10,000 marketing budget) and to grow new areas of our business (includes a part-time duty officer) at a cost of £73,594. However, we expect this expenditure to generate additional income of £43,450, and this bid is for the net cost of £30,144.	Ongoing	30,144	30,144	30,144	30,144	30,144	
2	<b>Leisure administration apprentice - make temporary full-time post a permanent post</b>	Following the successful completion of our first apprenticeship, we want to provide routine admin support for the leisure team through this route. The post is a full-time grade 1 position and is split 50 per cent South : 50 per cent Vale.  This will be a rolling programme of a two year fixed-term contract for each apprentice, but will be a permanent post on the establishment list.	Ongoing	9,370	9,370	9,370	9,370	9,370	
3	<b>Market towns support</b>	Market town support for Faringdon and Wantage. To continue the successful posts of market town co-ordinators in both towns for a further year, plus funding to deliver specific projects. We will seek contributions from town councils towards cost of these posts..	One-off	46,000	0	0	0	0	
4	<b>Business support officer</b>	To extend post of business support officer in the legal team from March 2015 until March 2016 to complete the Vale's first registration work (Botley and villages outstanding) in partnership with strategic property team and clearly identify sub projects to be delivered. The bid includes on-costs.	One-off	16,022	0	0	0	0	

## Vale of White Horse DC - 2015/16 revenue growth bids

No	Title of bid	Summary	One-off or ongoing	Spending profile:				
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<b>ECONOMY, LEISURE AND PROPERTY continued</b>								
5	<b>Strategic property - additional professional support</b>	To provide additional resources for the strategic property team, by means of property consultancy advice and/or temporary surveyor support, to deliver specific projects and workstreams. The bid is split 67 per cent Vale: 33 per cent South, from 1 April 2015.	Ongoing	20,000	20,000	20,000	20,000	20,000
6	<b>Strategic property technical assistant - make temporary part-time post a permanent part-time post</b>	To make the temporary part-time strategic property technical assistant a permanent part-time post from 1 April 2015 (current growth bid for temporary post expires March 2016). The bid includes on-costs and is split 67 per cent Vale: 33 per cent South. The additional cost would be incurred from 2016/17 onwards.	Ongoing	0	13,524	13,524	13,524	13,524
				<b>121,536</b>	<b>73,038</b>	<b>73,038</b>	<b>73,038</b>	<b>73,038</b>
<b>HR, IT &amp; TECHNICAL</b>								
1	<b>Statutory compliance officer</b>	New roles to cover statutory health and safety compliance requirements.	One-off	21,000	21,000	0	0	0
	<b>Mastering management training for new managers</b>	Additional funding for Mastering Management. To cover two years worth of courses for those newly appointed / promoted to team leader or manager (48 people in total based on 24 per year). Amount dependent on specific numbers on the course and which supplier gets the work.	One-off	9,000	9,000	0	0	0
3	<b>Data capture</b>	Complete historic data capture of planning applications and building control applications, putting information online and enabling staff to move off paper records.	One-off	145,000	145,000	145,000	0	0
4	<b>FOI officer</b>	Admin support (FOI) - due to the increase in number of FOI requests	Ongoing	12,000	12,000	12,000	12,000	12,000
				<b>187,000</b>	<b>187,000</b>	<b>157,000</b>	<b>12,000</b>	<b>12,000</b>
<b>LEGAL AND DEMOCRATIC</b>								
1	<b>Funding to support victims of crime</b>	Reduction in Police and Crime Commissioner funding. The Community Safety Partnership cannot sustain the funding of projects to support victims of crime/vulnerable people and the cost of partnership staff. This represents the funding required to mainstream the two partnership members of staff. £8,000 was agreed for 2014/15 on a one-off basis.	Ongoing	35,000	35,000	35,000	35,000	35,000
				<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

## Vale of White Horse DC - 2015/16 revenue growth bids

No	Title of bid	Summary	One-off or ongoing	Spending profile:					
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	
<b>PLANNING</b>									
1	<b>Enforcement officer</b>	Enforcement Officer (joint) - following increases in planning applications (18 per cent up this year South, 15 per cent up at Vale - ontop of last years planning application workload increase of approx 20 per cent) and major applications for housing development, more proactive monitoring of new development during construction to improve credibility with local communities that council managing plan/condition compliance	Ongoing	17,500	17,500	17,500	17,500	17,500	
2	<b>Neighbourhood planning officer</b>	Neighbourhood Planning Officer (Joint) to support Parish Councils in preparation of their neighbourhood plans (NPs) and to meet expectations and ensure NPs are sound for submission. Expecting increase in NPs following Local Plan process over next two years. Conference in Feb 2015 will help reduce some workload, but expertise still required to guide and assist sound NPs.	Ongoing	23,000	23,000	23,000	23,000	23,000	
3	<b>SHMA2</b>	SHMA2 Following agreement by districts to secure resources to second staff (and backfill) and contribute to Oxfordshire wide studies (watercycle, transport). This bottom up approach, overseen by the Growth Board, will help deal with Oxford City's un met housing need.	One-off	50,000	0	0	0	0	
	<b>S106/CIL monitoring officer</b>	S106/CIL monitoring officer (Joint) - Following a review of our processes, we need to ensure S106 contributions are collected and monitored. Similarly this will be required by CIL. Post holder will invoice, chase , monitor spend/clarification of spend and keeping live data for public inspection (web site). This requires an administrative resource to assist across the two councils. Potential income to fund post from S106 obligations and 5% CIL will be recoverable (approx 2yr time)	Ongoing	20,000	20,000	20,000	20,000	20,000	
		CIL funding		0	0	(20,000)	(20,000)	(20,000)	
5	<b>Digital satellite imagery</b>	Joint procurement of high quality digital satellite imagery rather than aerial photography which is no longer fit for propose (don't fly, not uptodate for district and quality poor). The satellite images will be updated every 3 months and are at significantly higher resolution, adding a great deal of value to the service / councils. The councils planning data will be shared with wider corporate benefits. Can additionally secure back images.	Ongoing	25,000	25,000	25,000	25,000	25,000	
				<b>135,500</b>	<b>85,500</b>	<b>65,500</b>	<b>65,500</b>	<b>65,500</b>	
<b>GRAND TOTAL</b>				<b>760,636</b>	<b>486,138</b>	<b>436,138</b>	<b>291,138</b>	<b>291,138</b>	

**Vale of White Horse DC Service budget analysis 2015/16**

Budget head	Final Budget £
Corporate management team	390,758
Corporate strategy	5,267,148
Development & Housing	586,676
Economy leisure & property	(409,760)
Finance	2,033,330
HR IT & Technical	1,840,225
Legal & democratic services	1,289,308
Planning	1,005,036
Contingency	644,000
Managed Vacancy Factor	(163,667)
<b>Net cost of delivering services</b>	<b>12,483,054</b>
Net property income	(932,150)
Gross treasury income	(411,640)
<b>Net expenditure</b>	<b>11,139,264</b>
<b>Government grant funding:</b>	
Council tax freeze grant	(58,949)
New Homes Bonus	(2,823,094)
<b>Transfer to reserves</b>	
SIF	2,666,014
Affordable homes	157,080
Leisure funding	1,142,902
<b>Funding from existing resources:</b>	
Election equalisation reserve	(100,000)
New home bonus	(100,000)
Contribution to/from General fund balances	(2,611,757)
<b>Budget funding requirement</b>	<b>9,411,460</b>

**VALE OF WHITE HORSE DISTRICT COUNCIL  
CAPITAL PROGRAMME TO 31 MARCH 2020**

	2014/15 original budget £000	2014/15 latest budget £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
<b>APPROVED PROGRAMME</b>							
Corporate Strategy	1,139	1,479	1,168	1,102	1,102	1,102	1,102
Development and Housing	1,707	143	1,814	0	0	0	0
Economy, Leisure and Property	1,623	2,399	3,341	250	0	0	0
Finance	2	4	0	0	0	0	0
HR, IT and Technical Services	1,608	881	1,076	75	75	45	45
Legal and Democratic Services	61	61	15	15	0	0	0
Planning	95	164	0	0	0	0	0
Contingency	2,200	2,287	200	0	0	0	0
<b>TOTAL APPROVED PROGRAMME</b>	<b>8,435</b>	<b>7,418</b>	<b>7,614</b>	<b>1,442</b>	<b>1,177</b>	<b>1,147</b>	<b>1,147</b>
PROVISIONAL PROGRAMME	0	0	0	0	0	0	0
<b>GRAND TOTAL</b>	<b>8,435</b>	<b>7,418</b>	<b>7,614</b>	<b>1,442</b>	<b>1,177</b>	<b>1,147</b>	<b>1,147</b>
<b>Cumulative Total Budget</b>							<b>19,945</b>
<b>CAPITAL FINANCING</b>							
Public arts projects funded by developer contributions	57	68					
Wantage Civic Hall Capital Works, funded from developer contribution	55	55					
Wantage Leisure Facilities, funded from developer contribution	46	0	46				
Chilton Public Art, funded from developer contribution	78	83					
Great Western Park public art, funded from developer contribution	153	156					
Marlborough Gardens Play Area, funded from developer contribution		5					
Tower Close Play Area, funded from developer contribution		22					
Wantage leisure centre capital investment direct revenue financing		131	131				
WHLTC capital investment direct revenue financing		125	538	716	581		
Faringdon leisure centre capital investment direct revenue financing		315	473	203			
Support development of social housing, funded from developer contributions	305	0	305				
Mandatory Disabled Facilities Grants, government funding	523	523	523	523	523	523	523
Community Safety Partnership grants LAA1 CDRP funding	24	16					
Electronic delivery of planning service PDG	22	22					
Cyclepath Willow Walk, funded from developer contribution		48					
Balance from reserves and capital receipts	7,172	5,850	5,598	0	73	624	624
<b>GRAND TOTAL</b>	<b>8,435</b>	<b>7,418</b>	<b>7,614</b>	<b>1,442</b>	<b>1,177</b>	<b>1,147</b>	<b>1,147</b>
Capital receipts b/f from previous year	6,207	6,207	3,929	0	0	0	0
Projected increase in capital receipts in year	3,550	3,572	1,425	0	0	0	0
Other resources			244	0	73	624	624

**VALE OF WHITE HORSE DISTRICT COUNCIL  
CAPITAL PROGRAMME TO 31 MARCH 2020**

	2014/15 original budget £000	2014/15 latest budget £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
Capital receipt balance to c/f	2,585	3,929	0	0	0	0	0



**VALE OF WHITE HORSE DISTRICT COUNCIL  
CAPITAL PROGRAMME TO 31 MARCH 2020**

2014/15 original budget £000	2014/15 latest budget £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
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**Corporate Strategy**

Energy reduction plan	25	25	25				
New and Upgraded Parks Facilities	15	15	15	15	15	15	15
Additional Wheeled Bins for New Properties	47	47	47	47	47	47	47
Community Grants Fund	100	153	141	100	100	100	100
Marlborough Gardens Play Area	0	5					
Tower Close Play Area	0	22					
Disabled Facilities Grants	850	1,110	850	850	850	850	850
Home Repairs Target	90	90	90	90	90	90	90
IT for Mobile Working in EH	12	12					
	1,139	1,479	1,168	1,102	1,102	1,102	1,102

**Development and Housing**

Support Development of Social Housing	387	0	387				
Online Housing Applications	0	13					
Open Market Homebuy Scheme	200	105	42				
Implementation of Online Housing Advice	0	25					
Housing Allocations	0	0	13				
Refurbish Abingdon Temporary Accommodation	0	0	252				
Refurbish Tiverton House	200	0	200				
Housing Abingdon	920	0	920				
	1,707	143	1,814	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL  
CAPITAL PROGRAMME TO 31 MARCH 2020**

2014/15 original budget £000	2014/15 latest budget £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
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**Economy, Leisure and Property**

Great Coxwell Wall Reinstatement	25	25				
Essential Refurbishment of Operational Property Assets	200	0	200			
West Way Shopping Centre Refurbishment	50	0	50			
Refurbishment of Emcor House, Hatfield	150	0	150			
Public Art Projects (funded by contributions)	57	68				
Maintain Building Fabric - Leisure Facilities	113	143				
Wi-fi for Vale Towns	1	10	8			
Wantage Civic Hall Capital Works	55	55				
WHLTC Car Park Extension	435	420	14			
Wantage Leisure Facilities	46	0	46			
Chilton Public Art	78	83				
Great Western Park Public Art	153	156				
Abingdon Riverbank Repairs	10	0	600			
Leisure Centre Essential Works	250	65	435	250		
Wantage leisure centre capital investment	0	261				
WHLTC capital investment	0	249	1,711			
Faringdon leisure centre capital investment	0	864	127			
	1,623	2,399	3,341	250	0	0

**Finance**

Fixed Asset System	2	4				
	2	4	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL  
CAPITAL PROGRAMME TO 31 MARCH 2020**

2014/15 original budget £000	2014/15 latest budget £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
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**HR, IT and Technical Services**

Flood Prevention	45	65	170	45	45	45	45
Sewage Works	17	17					
MHP - Junct. Box Replacement	20	9					
Upgrade of Sewage Treatment Works - Challow & Sparsholt	50	50					
Development of Additional Plots at MHP	836	0	836				
Hales Meadow Public Convenience	100	200					
Mobile Home Parks Improvement Works	18	18					
Woodlands watercourse	30	30					
Car park lighting improvements	36	36	30	30	30		
Changes to Rye Farm car park	5	5	40				
IT Infrastructure Investment	187	187					
IT Applications Investment	14	14					
IT Infrastructure (improvements identified under FftF)	250	250					
	1,608	881	1,076	75	75	45	45

**Legal and Democratic Services**

CCTV Capital Works	37	37	15	15			
Community Safety Partnership Grants	24	16					
Legal Case Management System	0	1					
Licensing software project	0	7					
	61	61	15	15	0	0	0

**Planning**

Wantage & Grove Integrated Transport Study	30	30					
Electronic Delivery of Planning Service	22	22					
New Paths/Cycleways	0	77					
Computerising Property Planning Software	33	25					
Capture Planning Constraints	10	10					
	95	164	0	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL  
CAPITAL PROGRAMME TO 31 MARCH 2020**

2014/15 original budget £000	2014/15 latest budget £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
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**Contingency**

Capital Contingency	2,200	2,287	200				
	2,200	2,287	200	0	0	0	0

## Notes

- CORC-(1) Capital growth bid approved as part of 2014/15 budget setting process.
- CORC-(2) 2014/15 Working Budget allocations reflect budget slipped from 2013/14
- CORC-(3) Scheme t/f'd from Health and Housing
- CORC-(4) £22k added to programme (ICMD February 2014)
- DAHC-(1) 2014/15 Working Budget allocations reflect budget slipped from 2013/14
- DAHC-(2) Capital growth bid approved as part of 2014/15 budget setting process.
- ELPC-(1) 2014/15 Working Budget allocations reflect budget slipped from 2013/14
- ELPC-(2) Capital growth bid approved as part of 2014/15 budget setting process.
- ELPC-(3) Capital growth bid approved as part of 2012/13 budget setting process.
- ELPC-(4) £250k growth bid approved as part of 2012/13 budget setting process. Further growth of £250k approved as part of 2014/15 budget setting process.
- ELPC-(5) Addition to programme per Joint Cabinet leisure management contract (May 2014). £175 moved from 16/17 to 25/26
- FINC-(1) 2014/15 Working Budget allocations reflect budget slipped from 2013/14
- HITC-(1) 2014/15 Working Budget allocations reflect budget slipped from 2013/14
- HITC-(2) Capital growth bid approved as part of 2014/15 budget setting process.
- HITC-(3) Schemes transferred from Economy, Leisure and Property
- LEGC-(1) 2014/15 Working Budget allocations reflect budget slipped from 2013/14
- PLAC-(1) 2014/15 Working Budget allocations reflect budget slipped from 2013/14
- CONC-(1) £2m capital growth bid approved as part of 2014/15 budget setting process added to existing scheme.
- CONC-(2) 2014/15 Working Budget allocations reflect budget slipped from 2013/14

No	Title of bid	Summary	One-off or rolling	CAPITAL SPEND					REVENUE CONSEQUENCES					
				Spending profile:					Spending profile:					
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	
<b>CORPORATE MANAGEMENT TEAM</b>														
1	South Hinksey rail crossing	The crossing is an essential link for the communities of South Hinksey, New Hinksey and Kennington. The contribution to Network Rail from OCC, Oxford City Council and Vale for including ramps in the crossing specification will be £250,000 split evenly between partners.	One-off	83,333	0	0	0	0	0	0	0	0	0	0
2	Fencing at Redbridge Hollow	OCC are willing to install security fencing around the perimeter of the Redbridge Hollow romany traveller site to reduce the risk of further flytipping. Vale and other partners are to make a financial contributions to the cost. Estimated at £60,000. Cost to Vale is £15,000	One-off	15,000	0	0	0	0	0	0	0	0	0	0
				<b>98,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>CORPORATE STRATEGY &amp; WASTE</b>														
1	Wantage memorial park	Refurbish Wantage Memorial Park play area, in conjunction with the community fund raising and consultation that has taken place.	One-off	77,000	0	0	0	0	0	0	0	0	0	0
2	Pye street play area	Refurbish Pye street play area, Faringdon	One-off	77,000	0	0	0	0	0	0	0	0	0	0
3	Additional kerbside recycling	Contractor payment to Biffa for the introduction of additional recycling streams from the kerbside such as textiles and small electrical items. This will pay for the cages under the vehicles	One-off	10,500	0	0	0	0	0	0	0	0	0	0
	Purchase of new bins	For the purchase of new household waste bins.	Rolling	27,000	27,000	27,000	27,000	27,000	0	0	0	0	0	0
				<b>191,500</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>ECONOMY LEISURE AND PROPERTY</b>														
1	Beacon capital works	To establish a five year rolling programme for essential capital works at The Beacon. This will include electronic booking system, new stage curtains and fridges for the bar in year 2015/16 and further works in subsequent years.	Rolling	30,000	20,000	20,000	20,000	20,000	500	500	500	500	500	500
2	Broadband	To increase superfast broadband coverage across the district by provision of a capital grant fund for communities.	One-off	250,000	0	0	0	0	0	0	0	0	0	0
3	Leisure centre capital works	To provide refurbishment works in the Vale leisure facilities during 2019/20 to comply with the Vale Council's contractual requirements and maintaining key public assets.	Rolling	0	0	0	0	250,000	0	0	0	0	0	0
4	Wantage / Grove leisure facility	The Wantage and Grove leisure facility project will see the construction of a new building. There are a number of significant issues which prohibit the existing centre being a viable option. The leisure and sports facilities study identified that in order to meet the capacity requirements of planned housing growth a new replacement leisure centre is required to be delivered by 2019. This project will provide a long-term solution for the leisure facility needs of the Wantage and Grove locality.	One-off	50,000	560,000	7,120,000	4,200,000	0	0	0	0	0	0	0
S106 funding				0	0	(2,500,000)	(2,500,000)	0	0	0	0	0	0	0

No	Title of bid	Summary	One-off or rolling	CAPITAL SPEND					REVENUE CONSEQUENCES					
				Spending profile:					Spending profile:					
				2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	
<b>ECONOMY LEISURE AND PROPERTY CONTINUED</b>														
5	<b>Abbey Meadows and Gardens improvements</b>	To deliver improvements to Abbey Meadows and Abbey Gardens, identified by public consultation, to encourage greater use of the grounds by both visitors and residents, to make the grounds appeal to an even wider demographic and to attract visitors to the grounds all year round. The bid may need to be amended in the light of whatever improvements are agreed.	One-off	500,000	0	0	0	0	0	0	0	0	0	0
				<b>830,000</b>	<b>580,000</b>	<b>4,640,000</b>	<b>1,720,000</b>	<b>270,000</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>HR, IT&amp; TECHNICAL</b>														
1	<b>Wantage PC</b>	Demolish the existing public conveniences in Wantage rec and replace with newly designed, modern, unisex block.	One-off	70,000	0	0	0	0	0	0	0	0	0	0
2	<b>Abingdon flood relief</b>	Funding of Abingdon flood defences including St Helen's Mill and Ock flood retention scheme.	One-off	50,000	300,000	500,000	1,000,000	650,000	0	0	0	0	0	0
3	<b>Abbey meadows public convenience</b>	To replace the public conveniences in Abbey Meadows, Abingdon. On-going cost from existing WC budget plus £6,000 pa to keep them open all year, as currently only open at weekends in winter.	One-off	70,000	0	0	0	0	6,000	6,000	6,000	6,000	6,000	6,000
4	<b>Car park signs</b>	To replace the car park tariff boards in all the car parks, to show details of new payment methods and directions to alternative car parks.	One-off	15,000	0	0	0	0	0	0	0	0	0	0
	<b>Gas boiler</b>	New gas boiler at Abbey House (pricing assumes 30 per cent contribution from OCC as per lease agreement)	One-off	21,000	0	0	0	0	0	0	0	0	0	0
				<b>226,000</b>	<b>300,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>650,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>GRAND TOTAL</b>				<b>1,345,833</b>	<b>907,000</b>	<b>5,167,000</b>	<b>2,747,000</b>	<b>947,000</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>

## Prudential indicators

### 1 Affordability

#### 1.1 Ratio of financing costs to net revenue stream

These indicators compare the net interest payable less investment income receivable to the overall net revenue spending of the council. Because the council has a high level of investment income and no long term borrowing this indicator is negative.

<b>Indicator A-1</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
<b>Ratio of financing costs to net revenue stream</b>	<b>estimate</b>	<b>estimate</b>	<b>estimate</b>	<b>estimate</b>	<b>estimate</b>
Non – HRA	(2.9%)	(4.2%)	(5.6%)	(6.8%)	(7.3%)

Even though this indicator is negative it is still important for the council as it shows a slight increase over the period. This is due to the expected slow rise in interest rates, which will impact on the investment income earned by the council, and the expected fall in the council's net revenue spending as government grant income falls.

The key point to note for this authority is that in the Medium Term Financial Plan (MTFP) the council will be using the projected returns from investment income to help mitigate the effects of the reduction in government grant income over this period.

#### 1.2 Estimated incremental impact of capital investment decisions on the council tax

This indicator estimates the incremental impact of capital investment decisions on the council tax by comparing the likely council tax based on the current capital programme and the likely council tax based on the proposed capital programme.

<b>Indicator A-2</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
<b>Incremental impact of capital investment decisions on council tax</b>	<b>estimate</b>	<b>estimate</b>	<b>estimate</b>	<b>estimate</b>	<b>estimate</b>
	£	£	£	£	£
Band D council tax	0.37	0.32	2.35	1.49	0.55

This demonstrates the potential increase in band D council tax if this was viewed in isolation. However the MTFP shows that the capital expenditure proposals, when viewed alongside the revenue proposals, are sustainable over the medium term, in accordance with the assumptions included in the MTFP.

### 2 Prudence

#### 2.1 Net borrowing and the capital financing requirement

It is prudent to ensure that borrowing is only used to fund capital (as opposed to revenue) expenditure. The indicator to measure whether this is achieved is to demonstrate that net external borrowing does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years. For this council this means that the value of investments should be equal to or higher than the capital financing requirement.

<i>Indicator P-1</i>	2013/14 actual £000	2014/15 estimate £000	2015/16 estimate £000	2016/17 estimate £000
<b>Capital financing requirement</b>	(0)	(0)	(0)	(0)
<b>Average level of investments</b>	34,400	31,500	30,000	30,000

In this instance the capital financing requirement is shown as zero; this reflects the on-going debt-free status of the council.

The head of finance reports that the authority had no difficulty meeting this requirement in 2013/14, nor are there any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the proposals in the 2015/16 budget.

### **3 Capital expenditure**

#### **3.1 Capital expenditure**

The first indicator shows the total capital expenditure plans of the council's existing programme including the capital growth proposals put forward.

<i>Indicator C-1</i>	2014/15 estimate £000	2015/16 estimate £000	2016/17 estimate £000	2017/18 estimate £000	2018/19 estimate £000	2019/20 estimate £000
<b>Estimates of capital expenditure</b>	<b>7,418</b>	<b>8,960</b>	<b>2,349</b>	<b>6,344</b>	<b>3,894</b>	<b>2,094</b>

The second indicator records actual capital expenditure for the previous financial year.

<i>Indicator C-2</i>	2013/14 estimate £000	2013/14 actual £000
<b>Actual capital expenditure</b>	<b>3,497</b>	<b>2,701</b>

#### **3.2 Borrowing need**

This indicator reflects the authority's underlying need to borrow for a capital purpose, its Capital Financing Requirement (CFR). This borrowing may not need to take place externally, and the council may judge it prudent to make use of cash that it has already invested for long term purposes.

<i>Indicator C-3</i>	31/3/2015 estimate £000	31/3/2016 estimate £000	31/3/2017 estimate £000	31/3/2018 estimate £000	31/3/2019 estimate £000	31/3/2020 estimate £000
<b>Estimate of capital financing requirement</b>						
Non-HRA	0	0	0	0	0	0
<b>Estimate of movement in year</b>						
Non-HRA	0	0	0	0	0	0



The capital financing requirement as at 31 March each year is derived from specific balances within the balance sheet, and adjustments are made for capital expenditure, and the resources applied to finance the expenditure. As all the authority's capital expenditure is resourced immediately from capital receipts, reserves, grants, contributions and directly from revenue, the CFR remains zero throughout.

The actual CFR for 31 March 2014 is shown below.

	<b>31/3/2014</b>
<b><i>Indicator C-4</i></b>	<b>actual</b>
	<b>£000</b>
<b>Actual capital financing requirement</b>	
Non-HRA	0
<b>Actual movement in year</b>	
Non-HRA	0

	A	B	C	D	E	F	G
1	<b>Vale of White Horse District Council</b>	<b>Budget</b>	<b>Indicative</b>	<b>Indicative</b>	<b>Indicative</b>	<b>Indicative</b>	
2		<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	
3		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
4	<b>Base budget</b>						
5	Corporate management	401,413	401,413	401,413	401,413	401,413	
6	Corporate strategy	5,153,444	5,153,444	5,153,444	5,153,444	5,153,444	
7	Development & Housing	476,289	476,289	476,289	476,289	476,289	
8	Economy, leisure and property	845,480	845,480	845,480	845,480	845,480	
9	Finance	1,986,466	1,986,466	1,986,466	1,986,466	1,986,466	
10	HR, IT, & technical	1,811,236	1,811,236	1,811,236	1,811,236	1,811,236	
11	Legal and democratic	1,055,109	1,055,109	1,055,109	1,055,109	1,055,109	
12	Planning	1,210,614	1,210,614	1,210,614	1,210,614	1,210,614	
13	Managed vacancy factor	(158,258)	(158,258)	(158,258)	(158,258)	(158,258)	
14	Contingency	430,400	430,400	430,400	430,400	430,400	
15	<b>Total base budget</b>	<b>13,212,193</b>	<b>13,212,193</b>	<b>13,212,193</b>	<b>13,212,193</b>	<b>13,212,193</b>	
16	<b>Revisions to base budget</b>						
17	Opening budget adjustments	(404,908)	(763,766)	(1,051,266)	(1,078,476)	(1,040,886)	
18	Inflation, salary increments and adjustments	226,298	481,809	742,430	1,008,263	1,279,413	
19	Essential growth - one-off	376,838	25,000	0	0	0	
20	Essential growth - ongoing	161,928	240,206	270,484	295,762	326,040	
21	Base budget savings	(1,777,209)	(1,777,209)	(1,777,209)	(1,777,209)	(1,777,209)	
22	Additional revenue contingency	213,600	213,600	213,600	213,600	213,600	
23	Office accommodation savings	(134,000)	(134,000)	(134,000)	(134,000)	(134,000)	
24	Corporate contract savings	0	(50,000)	(100,000)	(100,000)	(100,000)	
25	Other budget adjustments	(158,822)	(13,822)	(13,822)	(13,822)	(13,822)	
26	<b>Total revised base budget</b>	<b>11,715,918</b>	<b>11,434,011</b>	<b>11,362,410</b>	<b>11,626,311</b>	<b>11,965,329</b>	
27	<b>Growth, savings and other budget adjustments</b>						
29	<b>Growth proposals</b>						
30	Revenue - one-off	463,022	175,000	145,000	0	0	
31	Revenue - ongoing	297,614	311,138	291,138	291,138	291,138	
32	Capital (revenue consequences of)	6,500	6,500	6,500	6,500	6,500	
33	Assumed future essential growth	0	100,000	200,000	300,000	400,000	
35	<b>Net cost of services</b>	<b>12,483,054</b>	<b>12,026,649</b>	<b>12,005,048</b>	<b>12,223,949</b>	<b>12,662,967</b>	
36	Net property income	(932,150)	(1,077,150)	(1,077,150)	(1,077,150)	(1,077,150)	
37	Gross treasury income	(411,640)	(514,000)	(670,000)	(814,000)	(886,000)	
38	<b>Net expenditure</b>	<b>11,139,264</b>	<b>10,435,499</b>	<b>10,257,898</b>	<b>10,332,799</b>	<b>10,699,817</b>	
39	New Homes Bonus	(2,823,094)	(3,854,170)	(4,751,884)	(5,596,921)	(6,325,111)	
40	CT freeze grant 2015/16 tranche	(58,949)	0	0	0	0	
41	Transfers to / (from) earmarked reserves	3,765,996	2,582,448	3,286,992	4,024,152	4,519,368	
42	<b>Amount to be financed</b>	<b>12,023,217</b>	<b>9,163,777</b>	<b>8,793,006</b>	<b>8,760,030</b>	<b>8,894,074</b>	
43	<b>Financing</b>						
44	Revenue support grant	(1,741,067)	(1,114,220)	(574,086)	(248,117)	(150,000)	
45	Business rates retention scheme	(2,151,101)	(2,194,123)	(2,238,005)	(2,282,766)	(2,328,421)	
46	<b>Total start-up funding allocation</b>	<b>(3,892,168)</b>	<b>(3,308,343)</b>	<b>(2,812,091)</b>	<b>(2,530,882)</b>	<b>(2,478,421)</b>	
47	Less - Parish share of council tax support grant	120,445	80,297	40,148	0	0	
48	+ / - estimated NNDR over/under collection	161,333	164,559	167,850	171,207	174,632	
49	Collection fund (surplus)/deficit	(250,932)	(200,000)	(200,000)	(200,000)	(200,000)	
50	<b>Council tax requirement before use of reserves</b>	<b>8,161,895</b>	<b>5,900,290</b>	<b>5,988,914</b>	<b>6,200,355</b>	<b>6,390,285</b>	
51	Use of general fund balance	(2,611,757)	(155,595)	(17,754)	7,497	36,709	
52	<b>Council tax requirement after use of reserves</b>	<b>5,550,138</b>	<b>5,744,696</b>	<b>5,971,160</b>	<b>6,207,852</b>	<b>6,426,994</b>	
53	Tax base	47,563.1	48,265.1	49,184.1	50,131.1	50,883.1	
54	Band D Council tax (£)	116.69	119.02	121.40	123.83	126.31	
55	Council tax increase from previous year	0.0%	2.0%	2.0%	2.0%	2.0%	
56	<b>Reserves at year end</b>						
57	opening GFB	(3,810,916)	(1,199,159)	(1,043,565)	(1,025,811)	(1,033,308)	
58	General fund balance	(1,199,159)	(1,043,565)	(1,025,811)	(1,033,308)	(1,070,018)	
59	Earmarked revenue reserves	(6,231,931)	(6,764,477)	(3,710,433)	(4,363,585)	(7,311,953)	

RESERVES FUNDING (Lines 41, 58 and 59 of the MTFP)

	Budgeted Balance 31.3.14 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Budgeted Balance 31.3.15 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.15 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.16 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.16 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.17 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.17 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.18 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.18 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.19 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.19 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.20 £
Building Regulations Training	(89,000)			(89,000)				(89,000)				(89,000)				(89,000)				(89,000)				(89,000)				(89,000)				(89,000)				(89,000)				(89,000)				(89,000)
Community Grants Awards	(27,000)			(27,000)				(27,000)				(27,000)				(27,000)				(27,000)				(27,000)				(27,000)				(27,000)				(27,000)				(27,000)				(27,000)
Election Equalisation reserve	(80,000)			(80,000)				(80,000)				(80,000)				(80,000)				(80,000)				(80,000)				(80,000)				(80,000)				(80,000)				(80,000)				(80,000)
Local Development Framework	(153,000)			(153,000)				(153,000)				(153,000)				(153,000)				(153,000)				(153,000)				(153,000)				(153,000)				(153,000)				(153,000)				(153,000)
Rent Deposit Guarantee Scheme	(12,000)			(12,000)				(12,000)				(12,000)				(12,000)				(12,000)				(12,000)				(12,000)				(12,000)				(12,000)				(12,000)				(12,000)
Reserve reserve	(10,000)			(10,000)				(10,000)				(10,000)				(10,000)				(10,000)				(10,000)				(10,000)				(10,000)				(10,000)				(10,000)				(10,000)
Insurance excess reserve	(49,000)			(49,000)				(49,000)				(49,000)				(49,000)				(49,000)				(49,000)				(49,000)				(49,000)				(49,000)				(49,000)				(49,000)
Cabinet Grant Fund	(90,000)			(90,000)				(90,000)				(90,000)				(90,000)				(90,000)				(90,000)				(90,000)				(90,000)				(90,000)				(90,000)				(90,000)
Besselsleigh Wood management	(1,000)			(1,000)				(1,000)				(1,000)				(1,000)				(1,000)				(1,000)				(1,000)				(1,000)				(1,000)				(1,000)				(1,000)
Capacity grant funding	0			0				0				0				0				0				0				0				0				0				0				0
Leisure	0			0				0				0				0				0				0				0				0				0				0				0
<b>Total Earmarked Reserves</b>	<b>(451,000)</b>	<b>(40,000)</b>	<b>20,000</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>100,000</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	<b>(471,000)</b>	<b>(1,142,902)</b>	<b>0</b>	<b>1,142,902</b>	
Revenue Government Grant	31,314 £			31,314 £				31,314 £				31,314 £				31,314 £				31,314 £				31,314 £				31,314 £				31,314 £				31,314 £				31,314 £				31,314 £
New Homes Bonus	0			0				0				0				0				0				0				0				0				0				0				0
Service and Infrastructure reserve	(2,594,783)			(1,954,207)				(2,686,014)				(2,686,014)				(2,686,014)				(2,686,014)				(2,686,014)				(2,686,014)				(2,686,014)				(2,686,014)				(2,686,014)				(2,686,014)
Affordable Homes element	(155,669)			(132,720)				(157,080)				(157,080)				(157,080)				(157,080)				(157,080)				(157,080)				(157,080)				(157,080)				(157,080)				(157,080)
<b>Total external contributions</b>	<b>(2,740,743)</b>	<b>(2,086,927)</b>	<b>100,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>100,000</b>	<b>1,589,833</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>	<b>(2,823,094)</b>	<b>2,454,624</b>	<b>907,000</b>	<b>(4,727,670)</b>
Contributions tolerance of	(3,191,743)	(2,126,927)	120,000	(5,196,670)	(3,965,995)	200,000	2,732,735	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)	(3,965,995)	2,454,624	2,048,002	(5,637,072)				

## **Report of the chief financial officer on the robustness of the budget estimates and the adequacy of the reserves.**

1. Section 25 of the Local Government Act 2003 places a duty on the chief finance officer (at this council the head of finance) to make a report to the council on the robustness of the estimates and the adequacy of the reserves. This report fulfils this requirement and provides councillors with assurance that the budgets have been compiled appropriately and that the level of reserves is adequate. It is a statutory requirement that councillors must consider this report when considering and approving a budget.
2. In presenting this report the head of finance is mindful of other associated statutory safeguards designed to prevent the authority from over-committing itself financially, namely:
  - Section 151 of the Local Government Act 1972 which requires the authority to make arrangements for the proper administration of its financial affairs and that the head of finance as the chief financial officer has personal responsibility for such administration;
  - Sections 32, 43 & 93 of the Local Government Finance Act 1992 which requires the authority to set a balanced budget;
  - The Prudential Code introduced as part of the Local Government Act 2003 sets out the framework within which the authority must manage its investments, including adequate planning and budget estimates;
  - the external auditor's duty to assess the adequacy of the authority's proper arrangements to secure economy, efficiency and effectiveness ('value for money').
3. To reinforce these obligations, section 114 of the Local Government Finance Act 1988 requires the head of finance as the chief finance officer to report to all the authority's councillors, in consultation with the monitoring officer, if there is or is likely to be unlawful expenditure or an unbalanced budget.

### **Robustness of the budget estimates**

#### PREPARATION, REVIEW & SCRUTINY

4. In accordance with best practice and using accruals accounting, the council provides for realistic estimates of costs and known liabilities.
5. The detailed budget estimates have been prepared jointly by the heads of service and appropriately qualified staff from the council's financial services team. These have been reviewed and challenged by the accountancy manager, the head of finance, the council's strategic management board and cabinet members.
6. The 2015/16 budget briefing session presented to the members on 5 February 2015 provided a detailed explanation of the factors taken into account in determining the base budgets.

REVENUE BUDGET

7. The most significant costs within the revenue budget are:
  - staff salaries and related costs
  - payments under contracts for services
  - housing benefit and council tax support payments.
8. The estimates of staff costs are prepared by calculating the cost of employing each member of staff for the full year. The budget also includes the costs of recruiting to posts that are currently vacant, unless it has been decided that the post will not be filled. The costs include incremental progression and an allowance for the cost of any locally agreed pay award.
9. The risk of overspending on staff costs is therefore considered negligible. The risk of under-spending on staff costs is high, so SMB have assumed a level of expected vacancy savings and this year, the council has budgeted at 98 per cent of the expected salary level.
10. The costs of the most significant council contracts are linked to increases in the various price indices, usually the Retail Prices Index (RPI). The applicable RPI is known when the budgets are set and the budget reflects any estimated contract inflation. Allowance has also been made within the budget for additional costs arising from demographic growth and increased demand for services (e.g. additional properties leading to increased waste collection costs).
11. The risk of overspending on contract costs is therefore considered small. There remains a financial risk from a contractor failing to deliver services in accordance with the contract. Such risks are managed through the council's contract monitoring and risk management procedures, but cannot be eliminated.
12. The cost of housing benefit is largely met through government subsidy. The financial risk to the council should this cost increase significantly is small, because a very high percentage of the cost is met by the subsidy.
13. The level of local authority errors in the latest grant subsidy claim is safely below the government's threshold. The risk of any cost falling on the council is therefore low and continues to be mitigated by close contract management.
14. The government has reformed council tax benefit, which became a local 'council tax reduction scheme' (CTRS) from April 2013. This change resulted in extra cost pressures for the council which have been factored into the proposed budget. The change also transfers the financial risk (and reward) from central government to the council for any significant changes in the numbers of residents claiming CTRS. We closely monitor caseloads to assess any significant financial variation.
15. The areas of expenditure where there is a greater level of risk are within the demand led budgets such as the costs of homelessness (including temporary accommodation). Experience of demand in the current and recent years has been used to inform the 2015/16 budget.

16. However, these form a relatively small part of the council's gross revenue expenditure and heads of service manage these risks through monitoring activity and the performance management and budget monitoring processes.
17. As part of the budget setting process consideration has been given to income streams which could change as a result of recent and pending legislation. These include:
- council tax freeze grant. Details regarding the council tax freeze grant for 2014/15 (two years) and 2015/16 have been included in the budget;
  - New Homes Bonus (NHB). The council has had confirmation of the first five tranches of NHB; these figures are provided by the Department of Communities and Local Government (CLG) and they have been included in the budget. Future year estimates have been provided by council officers. In my opinion the methodology used produces a prudent estimate.
  - The government's Comprehensive Spending Review (CSR) in 2010 indicated that later tranches of NHB would be funded from reductions in formula grant – and consequently (like many other councils) the later years of the MTFP rely heavily on using NHB funds to support the revenue account; There is a risk that a new government from 2015 may decide to change the NHB scheme or even stop it altogether. The MTFP projects the council's available balances at 31 March 2020 to be £7.3 million. However the proposed budget includes £13.6 million of capital and revenue expenditure that is to be funded from NHB that have not yet been paid or committed by the government. Should the scheme be stopped the council will have to fundamentally review the services and the service levels it provides.
18. A number of revenue income streams are sensitive to changes in market conditions and therefore there will always be a risk that budget targets are not met. These include planning fees, building control fees, and land charges fees which all respond directly to the fluctuating characteristics of the housing market. Car parking income can also be volatile and responds to the general economy and retail market. Previous budget-setting exercises have made adjustments to reflect prevailing market conditions. Further adjustments have been made for 2015/16 refining budgets in light of actual patterns.
19. In order to minimise the risk of budgeted income not being achieved, the council takes a prudent approach when calculating the revenue income budgets and debts due and makes appropriate provisions for bad debts.

### INVESTMENT INCOME

20. The returns on the council investment portfolio are relied upon to support the cost of services. The continuing impact of the low interest rates, and the predicted slow rise, have been factored in to the MTFP reported as part of the budget setting report.
21. Investments have been diversified in accordance with the treasury management strategy, and the earnings assumptions in the budget are set prudently. Investment income is used in year to support the revenue budget, therefore there

could be some uncertainty about the amount available when the budgets are set, but the estimates are considered prudent enough to reduce the risk of this to manageable levels.

### REVENUE CONTINGENCY SUM & OVERALL REVENUE BUDGET

22. Since 2014/15 a significant change to the way the council budgets for contingency has been introduced. Previously underspends were in part caused by pessimistic budgeting that assumed and budgeted for worse case scenarios. A review of service budgets identified that, in addition to the central contingency budget, there were also budgets within services that could also be considered contingency budgets. These budgets have now been centralised.
23. There is now the potential for a greater call on the council's contingency budget and so the risk of overspending on this budget and the revenue budget has increased. Should this occur the council has adequate revenue reserves to cover such additional costs.

### FUNDING FROM CENTRAL GOVERNMENT

24. The revenue financial projections for future years included in the MTFP show budget pressures emerging across the next five years and beyond. A major factor in this is the predicted reduction in central government funding. On 18 December 2014, the provisional settlement provided a one-year funding figure for 2015/16. The 2015/16 settlement was finalised on 4 February 2015 with negligible changes. Future years have had to be based on prudent estimates for 2016/17 – 2019/20. There is a risk that the assumptions are proven to be under-estimated, in which case the council's revenue reserves are considered adequate to compensate. Furthermore, savings from future savings initiatives will help to combat reduced funding, but the council may still need to draw heavily on its revenue balances (including NHB receipts) to cover any funding deficit.
25. From 2013/14, the government changed the National Non-Domestic Rates (NNDR) system which previously made up the majority of our formula grant when it was redistributed by the government. These changes introduced a complicated system of baselines, top-ups, tariffs, levies and safety nets. The council is projected to be around the safety-net due to the closure of Didcot A power station. Although growth is expected in future years it has felt prudent not to factor any increase in income into the MTFP due to the known volatile nature of this income stream.
26. There is a risk that the assumptions about government grant reductions are proven to be under-estimated, in which case the council's revenue reserves are considered adequate to compensate until the MTFP can be reviewed.

### CAPITAL PROGRAMME

27. Over recent years the council has adopted a more rigorous approach to the preparation of its capital programme. The council has implemented a project management system that is used to manage capital schemes. These measures reduce the risks of both overspends and slippage in the programme.

28. For major projects the council engages skilled advisors to assist it. Whilst these measures can manage and mitigate risk some capital schemes, by their nature, will still contain financial risks.
29. In the capital programme recommended to the cabinet, allowance has been made for works considered necessary to the council's land and property assets including, in the case of leisure centres, those needed in order to maintain the facilities and retain customers.
30. In estimating additional capital receipts a view has been taken of the income to be obtained from future asset disposals.
31. The council has a sufficient capital contingency and reserves to meet any potential capital programme overspends. While the use of these reserves would reduce the interest income earned, the current low rates available mean the impact would not be significant.

### MEDIUM TERM FINANCIAL PLAN

32. An updated MTFP has been included in the budget report. The plan sets out provisional revenue spending plans and the estimated use of reserves through to 2019/20.

### PRUDENTIAL INDICATORS

33. The prudential code requires the calculation of a number of prudential indicators, which measure the sustainability of the council's MTFP, explicitly with regard to affordability, prudence, value for money, stewardship, service objectives and practicality. This is backed up by a specific requirement to monitor performance against forward-looking indicators and report and act on significant deviations.

### BUDGET MONITORING

34. The council has a budget monitoring process for both its revenue budget and capital programme. System reports are produced quarterly for heads of service, and the strategic management board (SMB). Formal quarterly reports are issued via In Focus.

### RISK MANAGEMENT & INSURANCE

35. We adopted a risk management strategy in July 2005. SMB regularly revises the corporate risk register in light of changing conditions. Service teams have taken account of the risk management work in their service plans for 2014/15 and will review their risk management plans before finalising their 2015/16 service plans. In 2006 we worked with Garrison Security to prepare business continuity plans, which are now in place
36. In addition to the various mitigation measures outlined above, certain financial risks are mitigated by the council's insurance arrangements which are reviewed annually. It is anticipated that, should there be any costs arising from the fire at our shared offices in Crowmarsh, these will be covered by our insurance policies.
37. The main risks inherent in the council's MTFP are:



- government grant funding being less than estimated;
- NHB income being less than that shown in the MTFP;
- substantial increases in council tax reduction scheme caseload and costs
- further council tax freezes in the later years of the MTFP;
- macro-economic deterioration, such as slower interest rate rises, higher inflationary pressures and slower housing growth.

Currently, there are sufficient usable revenue balances and New Homes Bonus income to allow time to manage the financial consequence of any of the above costs arising over the medium term should the risks materialise.

### Adequacy of reserves

38. The Chartered Institute of Public Finance and Accountancy has issued guidance on local authority reserves and balances in LAAP Bulletin 55. It sets out the three main purposes for which reserves can be held.
- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – which forms part of general reserves.
  - a contingency to cushion the impact of unexpected events or emergencies – also part of general reserves.
  - a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.
39. The council is expected to hold £1.2 million in its general fund as at 1 April 2015 and, over the term of the MTFP intends to maintain this at a level that is no less than approximately 10 per cent of the annual budget requirement (when the Audit Commission previously recommended at least 5 per cent); this is likely to be sufficient to cover uneven cash flow and all but the most serious emergency. In addition, the recommended revenue budget contains an adequate contingency sum to cover unanticipated costs.
40. Finally the council is expected to hold unspent capital receipts of £3.9 million at 1 April 2015 which form the capital reserve.

### Conclusion

41. The budget estimates have been prepared following a properly controlled and professionally supported process. They have been subject to due consideration and the identifiable risks should be capable of management.
42. Overall, the level of reserves is adequate in relation to the proposed revenue budget and capital programme and the budgets are sustainable.
43. The reserves are not reduced other than by the sums already earmarked. The income earned on these reserves is therefore a sustainable source of funds for the council.

**William Jacobs** (Head of finance and chief finance officer)

12 February 2015

# Council Report



Report of Head of Finance

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To: COUNCIL

DATE: 18 February 2015

## Council Tax 2015/16

### Recommendations

1. To **note** that at its meeting on 10 December 2014 the council calculated the council tax base 2015/16:
  - (a) for the whole council area as **47,563.1** [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
  - (b) for dwellings in those parts of its area to which a parish precept relates as in column 1 of appendix 1.
2. To **resolve** that the council tax requirement for the council's own purposes for 2015/16 (excluding parish precepts) is £5,550,138
3. To **resolve** that the following amounts be calculated for the year 2015/16 in accordance with Sections 31 to 36 of the Act:
  - (a) £74,189,445 being the aggregate of the amounts which the council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by parish councils.
  - (b) £65,612,694 being the aggregate of the amounts which the council estimates for the items set out in Section 31A(3) of the Act.
  - (c) £8,576,751 being the amount by which the aggregate at (3)(a) above exceeds the aggregate at (3)(b) above, calculated by the council, in accordance with Section 31A(4) of the Act as its council tax requirement for the year. (Item R in the formula in Section 31B) of the Act).
  - (d) £180.32 being the amount at (3)(c) above (Item R), all divided by Item T (1(a) above), calculated by the council, in accordance with Section 31(B) of the Act, as the basic amount of its council tax for the year (including parish

precepts).

- (e) £3,026,613 being the aggregate amount of all special items referred to in Section 34(1) of the Act, as set out in column 2 of appendix 1.
- (f) £116.69 being the amount at (3)(d) above less the result given by dividing the amount at (3)(e) above by Item T (1(a) above), calculated by the council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no parish precept relates.

4. To **note** that for the year 2015/16 Oxfordshire County Council has stated the following amounts in precepts issued to the council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Band A	£821.64
Band B	£958.58
Band C	£1,095.52
Band D	£1,232.46
Band E	£1,506.34
Band F	£1,780.22
Band G	£2,054.10
Band H	£2,464.92

5. To **note** that for the year 2015/16 the Police and Crime Commissioner for Thames Valley has stated the following amounts in precepts issued to the council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Band A	£109.13
Band B	£127.32
Band C	£145.51
Band D	£163.70
Band E	£200.08
Band F	£236.46
Band G	£272.83
Band H	£327.40

6. To **resolve** that the council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in appendix 3 as the amounts of council tax for 2015/16 for each part of its area and for each of the categories of dwellings shown in appendix 3.
7. To note the allocation of the town and parish element of the council tax reduction scheme grant payable to each parish shown in appendix 4.
8. Determine that the council's basic amount of council tax for 2015/16 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

## Purpose of report

1. The parish councils informed us of their 2015/16 precept requirements by 30 January 2015. Oxfordshire County Council set its council tax for 2015/16 on 17 February 2015 and the Police and Crime Commissioner for Thames Valley (PCCTV) set his council tax requirement on 30 January 2015. This council finalised its revenue budget at its meeting of 18 February 2015. Following these decisions the council has to calculate and set the council tax to include the County Council and the PCCTV as well as the district and parish taxes.
2. The council tax for 2015/16 is the result of calculations in accordance with the legislation and regulations which have been issued. The recommendations above are phrased to comply with the statutory requirements which may make them difficult to comprehend. The sequence of calculations leading to the council tax is therefore set out in detail in this report.
3. **A summary of the calculation of the council tax is given in paragraph 28 (table 7). The district council's element of the band D council tax for 2015/16 will be £116.69, which is the same level as 2014/15.**

## Strategic objectives

4. Setting the council tax in accordance with a prescribed timetable enables the council to comply with its strategic objective of managing our business effectively.

## Council tax base

5. At its meeting on 10 December 2014 the council agreed the calculation of the tax base for its area and for each parish within the district. These figures are set out in column 1 of appendix 1. **(recommendation (1))**.
6. The tax base for the district has been calculated to be 47,563.1 which means that for each £1 increase of council tax a sum of £47,563.10 is expected to be raised. Whilst a band D property taxpayer would pay the extra £1, taxpayers in other bands would pay less (bands A to C) or more (bands E to H).

## District council expenditure

7. At its meeting on 18 February 2015 the council set its own council tax requirement at £5,550,138. **(recommendation (2))**.
8. In order to comply with the legislation, district council expenditure and income met from or credited to all accounts, together with parish precepts, must be added. The resulting figures for gross expenditure and gross income are shown in table 1 below.

**Table 1: gross expenditure and gross income 2015/16**

	<b>2015/16 £</b>
Gross expenditure	74,189,445
Gross income	65,612,694

9. The council is asked to approve these calculations. **(recommendations (3)(a) and (3)(b))**
10. The council tax requirement of the district council is therefore £8,576,751, as detailed in table 2 below.

**Table 2: district council council tax requirement 2015/16**

	<b>2015/16 £</b>
District council element	5,550,138
Parish council element	3,026,613
<b>Council tax requirement</b>	<b>8,576,751</b>

11. The council is asked to approve this calculation. **(recommendation (3)(c)).**

### **Basic amount of council tax**

12. The next step is to calculate the basic amount of council tax for the district. This is an average which includes both district and parish expenditure and is for a band D property. The calculation is shown in table 3 below.

**Table 3: calculation of basic amount of council tax**

	<b>2015/16 £</b>
Council tax requirement (inc. parishes)	8,576,751
Divided by tax base	47,563.1

The basic amount of council tax for 2015/16 is £180.32 (2014/15 was £179.17). This is an increase of 0.6 per cent from 2014/15. **(recommendation (3)(d)).**

### **Special items**

13. Having previously resolved that all the expenses of the district council are to be treated as general expenses and therefore met by all taxpayers the only special items are parish precepts.
14. The parish precepts are set out in column 2 of appendix 1 and total £3,026,613 (2014/15 was £2,914,167). The increase of £1.15 from 2014/15 is 1.84 per cent. **(recommendation (3)(e)).**

### **Basic amount of council tax with no parish precept**

15. The parish precepts total £3,026,613 and the average tax for parish purposes is £63.63 (2014/15 was £62.48). The basic amount of tax applying where the parish

precept is nil is £116.69 (2014/15 was £116.69). This is the council's council tax requirement. **(recommendation (3)(f))**

16. S52ZB of the Local Government Finance Act 1992 sets out the duty on authorities to determine whether their basic amount of council tax for a financial year is excessive. Guidance from Communities and Local Government is that any increase of 2.0 per cent or more in the basic amount of council tax would generate the requirement under S52ZB to hold a referendum. For 2015/16 the council is not proposing any increase in its basic amount of council tax. **(recommendation (8)).**

### **Basic amount of council tax by parish**

17. Where there is a parish precept this is divided by the tax base for that parish and the result is added to the basic amount applying where there is no parish precept. This ensures that each parish precept is met only by taxpayers in that parish area.
18. The schedule of amounts for each parish is given in column 6 of appendix 1.

### **Amount of council tax by property band**

19. The basic amount for each parish is then scaled up or down to give the tax applying to each property band. The factors laid down in the legislation are shown in table 4 below.

**Table 4: council tax property bands**

<b>Property band</b>	<b>Factor</b>
Band A	6/9
Band B	7/9
Band C	8/9
Band D	9/9
Band E	11/9
Band F	13/9
Band G	15/9
Band H	18/9

20. Applying these factors gives the council tax covering district and parish expenditure for each property band. These are given, parish by parish, in columns 3 to 10 of appendix 2.

### **Council tax for Oxfordshire County Council**

21. At its meeting on 17 February 2015 the County Council set its council tax as shown in table 5 below.

**Table 5: council tax for Oxfordshire County Council 2015/16**

<b>Property band</b>	<b>2015/16 Council Tax £</b>
Band A	821.64
Band B	958.58
Band C	1,095.52
Band D	1,232.46
Band E	1,506.34
Band F	1,780.22
Band G	2,054.10
Band H	2,464.92

22. The council is asked to note these figures. The amount of money payable to the County Council by way of a precept in 2015/16 is £58,619,618 (2014/15 was £56,360,847). **(recommendation (4))**

### **Council tax for Police and Crime Commissioner for Thames Valley**

23. We have been notified by the PCCTV that his council tax will be as set out in table 6 below.

**Table 6: council tax for PCCTV 2015/16**

<b>Property band</b>	<b>2015/16 Council Tax £</b>
Band A	109.13
Band B	127.32
Band C	145.51
Band D	163.70
Band E	200.08
Band F	236.46
Band G	272.83
Band H	327.40

24. The council is asked to note these figures. The amount of money payable to the PCCTV by way of a precept in 2015/16 is £7,786,079 (2014/15 was £7,486,267). **(recommendation (5))**

### **The council tax for 2015/16**

25. The county council's council tax, together with the PCCTV, and district and parish council tax figures, are shown in appendix 3. The amounts are the aggregate council tax payable in 2015/16 for each band of property in each parish, assuming no discounts or exemptions apply. **(recommendation (6))**

### **Legal implications**

26. The Local Government Finance Act 1992 requires the council to set the council tax by 11 March preceding the start of the financial year. The Act sets out the calculations that must be made and this report is structured to meet those requirements.

## Financial implications

27. These are dealt with in the body of the report.

## Conclusion

28. In summary the council tax calculation is as shown in table 7 below.

**Table 7: summary council tax calculation 2015/16**

	2015/16	
	Amount £	Band D council tax £
Oxfordshire County Council	58,619,618	1,232.46
PCCTV	7,786,079	163.70
Vale of White Horse District Council	5,550,138	116.69
Parish council	3,026,613	63.63
<b>Total council tax (average)</b>	<b>74,982,448</b>	<b>1,576.48</b>

29. The percentage increases in council tax are shown in table 8 below.

**Table 8: Percentage increases in council tax 2015/16**

	2015/16 £	2014/15 £	Increase %
Oxfordshire County Council	1,232.46	1,208.41	1.99
PCCTV	163.70	160.51	1.99
Vale of White Horse District Council	116.69	116.69	0.00
Parish council	63.63	62.48	1.84
<b>Overall (average)</b>	<b>1,576.48</b>	<b>1,548.09</b>	<b>1.83</b>

## Appendices:

1. 2015/16 parish and district council tax based on Band D
2. 2015/16 Vale Of White Horse District Council and parish council tax
3. 2015/16 total council tax (OCC, PCCTV, VWHDC and parishes)
4. 2015/16 distribution of the council tax reduction scheme grant.



## Appendix 1

<b>Parish and district council tax based on "Band D"</b>						
(1)	(2)	(3)	(4)	(5)	(6)	
Tax base	2015/16 Precept £	Parish / town Council	2015/16 Parish tax £	2015/16 District tax £	2015/16 Total £	
11,840.2	1,305,099	Abingdon	110.23	116.69	226.92	
153.4	10,370	Appleford on Thames	67.60	116.69	184.29	
432.8	17,623	Appleton with Eaton	40.72	116.69	157.41	
210.5	6,580	Ardington and Lockinge	31.26	116.69	147.95	
243.0	4,860	Ashbury	20.00	116.69	136.69	
48.7	125	Baulking	2.57	116.69	119.26	
36.1	200	Besselsleigh	5.54	116.69	122.23	
697.8	43,000	Blewbury	61.62	116.69	178.31	
139.7	3,387	Bourton	24.24	116.69	140.93	
310.9	8,600	Buckland	27.66	116.69	144.35	
87.5	2,200	Buscot	25.14	116.69	141.83	
150.5	4,100	Charney Bassett	27.24	116.69	143.93	
238.2	10,021	Childrey	42.07	116.69	158.76	
608.9	23,084	Chilton	37.91	116.69	154.60	
67.0	850	Coleshill	12.69	116.69	129.38	
40.8	0	Compton Beauchamp	0.00	116.69	116.69	
2,736.6	87,600	Cumnor	32.01	116.69	148.70	
82.5	0	Denchworth	0.00	116.69	116.69	
905.4	40,000	Drayton	44.18	116.69	160.87	
257.8	20,000	East Challow	77.58	116.69	194.27	
383.6	0	East Hanney	0.00	116.69	116.69	
505.6	29,150	East Hendred	57.65	116.69	174.34	
33.9	0	Eaton Hastings	0.00	116.69	116.69	
2,635.7	328,347	Faringdon	124.58	116.69	241.27	
107.2	2,500	Fernham	23.32	116.69	140.01	
120.0	3,000	Frilford	25.00	116.69	141.69	
236.2	500	Fyfield & Tubney	2.12	116.69	118.81	
82.3	3,638	Garford	44.20	116.69	160.89	
64.9	0	Goosey	0.00	116.69	116.69	
155.1	4,500	Great Coxwell	29.01	116.69	145.70	
2,543.8	217,775	Grove	85.61	116.69	202.30	
971.5	59,164	Harwell	60.90	116.69	177.59	
45.1	200	Hatford	4.43	116.69	121.12	
145.9	2,615	Hinton Waldrist	17.92	116.69	134.61	

## Appendix 1

<b>Parish and district council tax based on "Band D"</b>					
(1)	(2)	(3)	(4)	(5)	(6)
Tax base	2015/16 Precept £	Parish / town Council	2015/16 Parish tax £	2015/16 District tax £	2015/16 Total £
1,666.6	78,847	Kennington	47.31	116.69	164.00
984.5	23,735	Kingston Bagpuize & Southmoor	24.11	116.69	140.80
108.0	5,000	Kingston Lisle	46.30	116.69	162.99
81.1	650	Letcombe Bassett	8.01	116.69	124.70
367.7	18,894	Letcombe Regis	51.38	116.69	168.07
76.8	1,236	Little Coxwell	16.09	116.69	132.78
114.6	600	Littleworth	5.24	116.69	121.93
262.8	6,000	Longcot	22.83	116.69	139.52
259.5	8,600	Longworth	33.14	116.69	149.83
26.5	0	Lyford	0.00	116.69	116.69
684.9	38,966	Marcham	56.89	116.69	173.58
419.8	20,107	Milton	47.90	116.69	164.59
1,691.5	75,200	North Hinksey	44.46	116.69	161.15
33.9	50	Pusey	1.47	116.69	118.16
863.7	51,882	Radley	60.07	116.69	176.76
866.1	16,900	Saint Helen Without	19.51	116.69	136.20
80.8	1,500	Shellingford	18.56	116.69	135.25
1,024.7	55,958	Shrivenham	54.61	116.69	171.30
182.4	7,500	South Hinksey	41.12	116.69	157.81
151.8	3,000	Sparsholt	19.76	116.69	136.45
836.6	19,200	Stanford in the Vale	22.95	116.69	139.64
608.2	22,500	Steventon	36.99	116.69	153.68
437.7	21,000	Sunningwell	47.98	116.69	164.67
978.1	43,378	Sutton Courtenay	44.35	116.69	161.04
323.6	14,688	Uffington	45.39	116.69	162.08
216.8	8,000	Upton	36.90	116.69	153.59
4,243.3	160,500	Wantage	37.82	116.69	154.51
837.8	25,794	Watchfield	30.79	116.69	147.48
94.1	2,400	West Challow	25.50	116.69	142.19
247.2	4,950	West Hanney	20.02	116.69	136.71
160.7	6,300	West Hendred	39.20	116.69	155.89
76.9	100	Woolstone	1.30	116.69	117.99
1,157.9	39,000	Wootton	33.68	116.69	150.37
76.4	5,090	Wytham	66.62	116.69	183.31
<b>47,563.1</b>	<b>3,026,613</b>				

## Appendix 2

<b>2015/16 Vale of White Horse District Council + parish council tax</b>									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>BAND</b>		<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>
<b>D</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
226.92	Abingdon	151.28	176.49	201.70	226.92	277.35	327.77	378.20	453.84
184.29	Appleford on Thames	122.86	143.34	163.81	184.29	225.24	266.19	307.15	368.58
157.41	Appleton with Eaton	104.94	122.43	139.92	157.41	192.39	227.37	262.35	314.82
147.95	Ardington and Lockinge	98.63	115.07	131.51	147.95	180.83	213.70	246.58	295.90
136.69	Ashbury	91.12	106.32	121.50	136.69	167.06	197.44	227.81	273.38
119.26	Baulking	79.50	92.76	106.00	119.26	145.76	172.26	198.76	238.52
122.23	Besselsleigh	81.48	95.07	108.64	122.23	149.39	176.55	203.71	244.46
178.31	Blewbury	118.87	138.69	158.49	178.31	217.93	257.56	297.18	356.62
140.93	Bourton	93.95	109.61	125.27	140.93	172.25	203.56	234.88	281.86
144.35	Buckland	96.23	112.27	128.31	144.35	176.43	208.50	240.58	288.70
141.83	Buscot	94.55	110.31	126.07	141.83	173.35	204.86	236.38	283.66
143.93	Charney Bassett	95.95	111.95	127.93	143.93	175.91	207.90	239.88	287.86
158.76	Childrey	105.84	123.48	141.12	158.76	194.04	229.32	264.60	317.52
154.60	Chilton	103.06	120.25	137.42	154.60	188.95	223.31	257.66	309.20
129.38	Coleshill	86.25	100.63	115.00	129.38	158.13	186.88	215.63	258.76
116.69	Compton Beauchamp	77.79	90.76	103.72	116.69	142.62	168.55	194.48	233.38
148.70	Cumnor	99.13	115.66	132.17	148.70	181.74	214.79	247.83	297.40
116.69	Denchworth	77.79	90.76	103.72	116.69	142.62	168.55	194.48	233.38
160.87	Drayton	107.24	125.12	142.99	160.87	196.62	232.37	268.11	321.74
194.27	East Challow	129.51	151.10	172.68	194.27	237.44	280.61	323.78	388.54
116.69	East Hanney	77.79	90.76	103.72	116.69	142.62	168.55	194.48	233.38
174.34	East Hendred	116.22	135.60	154.96	174.34	213.08	251.82	290.56	348.68
116.69	Eaton Hastings	77.79	90.76	103.72	116.69	142.62	168.55	194.48	233.38
241.27	Faringdon	160.84	187.66	214.46	241.27	294.88	348.50	402.11	482.54
140.01	Fernham	93.34	108.90	124.45	140.01	171.12	202.23	233.35	280.02
141.69	Frilford	94.46	110.20	125.94	141.69	173.18	204.66	236.15	283.38
118.81	Fyfield & Tubney	79.20	92.41	105.60	118.81	145.21	171.61	198.01	237.62
160.89	Garford	107.26	125.14	143.01	160.89	196.64	232.39	268.15	321.78
116.69	Goosey	77.79	90.76	103.72	116.69	142.62	168.55	194.48	233.38
145.70	Great Coxwell	97.13	113.32	129.51	145.70	178.08	210.45	242.83	291.40
202.30	Grove	134.86	157.35	179.82	202.30	247.25	292.21	337.16	404.60
177.59	Harwell	118.39	138.13	157.85	177.59	217.05	256.52	295.98	355.18
121.12	Hatford	80.74	94.21	107.66	121.12	148.03	174.95	201.86	242.24
134.61	Hinton Waldrist	89.74	104.70	119.65	134.61	164.52	194.43	224.35	269.22

## Appendix 2

<b>2015/16 Vale of White Horse District Council + parish council tax</b>									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>BAND</b>		<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>
<b>D</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
164.00	Kennington	109.33	127.56	145.77	164.00	200.44	236.89	273.33	328.00
140.80	Kingston Bagpuize & Southmoor	93.86	109.51	125.15	140.80	172.09	203.38	234.66	281.60
162.99	Kingston Lisle	108.66	126.77	144.88	162.99	199.21	235.43	271.65	325.98
124.70	Letcombe Bassett	83.13	96.99	110.84	124.70	152.41	180.12	207.83	249.40
168.07	Letcombe Regis	112.04	130.72	149.39	168.07	205.42	242.77	280.11	336.14
132.78	Little Coxwell	88.52	103.27	118.02	132.78	162.29	191.79	221.30	265.56
121.93	Littleworth	81.28	94.84	108.38	121.93	149.02	176.12	203.21	243.86
139.52	Longcot	93.01	108.52	124.01	139.52	170.52	201.53	232.53	279.04
149.83	Longworth	99.88	116.54	133.18	149.83	183.12	216.42	249.71	299.66
116.69	Lyford	77.79	90.76	103.72	116.69	142.62	168.55	194.48	233.38
173.58	Marcham	115.72	135.01	154.29	173.58	212.15	250.72	289.30	347.16
164.59	Milton	109.72	128.02	146.30	164.59	201.16	237.74	274.31	329.18
161.15	North Hinksey	107.43	125.34	143.24	161.15	196.96	232.77	268.58	322.30
118.16	Pusey	78.77	91.90	105.03	118.16	144.42	170.67	196.93	236.32
176.76	Radley	117.84	137.48	157.12	176.76	216.04	255.32	294.60	353.52
136.20	Saint Helen Without	90.80	105.93	121.06	136.20	166.47	196.73	227.00	272.40
135.25	Shellingford	90.16	105.20	120.22	135.25	165.30	195.36	225.41	270.50
171.30	Shrivenham	114.20	133.23	152.26	171.30	209.37	247.43	285.50	342.60
157.81	South Hinksey	105.20	122.74	140.27	157.81	192.88	227.95	263.01	315.62
136.45	Sparsholt	90.96	106.13	121.28	136.45	166.77	197.09	227.41	272.90
139.64	Stanford in the Vale	93.09	108.61	124.12	139.64	170.67	201.70	232.73	279.28
153.68	Steventon	102.45	119.53	136.60	153.68	187.83	221.98	256.13	307.36
164.67	Sunningwell	109.78	128.08	146.37	164.67	201.26	237.85	274.45	329.34
161.04	Sutton Courtenay	107.36	125.25	143.14	161.04	196.83	232.61	268.40	322.08
162.08	Uffington	108.05	126.06	144.07	162.08	198.10	234.11	270.13	324.16
153.59	Upton	102.39	119.46	136.52	153.59	187.72	221.85	255.98	307.18
154.51	Wantage	103.00	120.18	137.34	154.51	188.84	223.18	257.51	309.02
147.48	Watchfield	98.32	114.71	131.09	147.48	180.25	213.02	245.80	294.96
142.19	West Challow	94.79	110.59	126.39	142.19	173.79	205.38	236.98	284.38
136.71	West Hanney	91.14	106.33	121.52	136.71	167.09	197.47	227.85	273.42
155.89	West Hendred	103.92	121.25	138.56	155.89	190.53	225.17	259.81	311.78
117.99	Woolstone	78.66	91.77	104.88	117.99	144.21	170.43	196.65	235.98
150.37	Wootton	100.24	116.96	133.66	150.37	183.78	217.20	250.61	300.74
183.31	Wytham	122.20	142.58	162.94	183.31	224.04	264.78	305.51	366.62

## Appendix 3

<b>2015/16 total council tax</b>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Abingdon	1,082.05	1,262.39	1,442.73	1,623.08	1,983.77	2,344.45	2,705.13	3,246.16
Appleford on Thames	1,053.63	1,229.24	1,404.84	1,580.45	1,931.66	2,282.87	2,634.08	3,160.90
Appleton with Eaton	1,035.71	1,208.33	1,380.95	1,553.57	1,898.81	2,244.05	2,589.28	3,107.14
Ardington and Lockinge	1,029.40	1,200.97	1,372.54	1,544.11	1,887.25	2,230.38	2,573.51	3,088.22
Ashbury	1,021.89	1,192.22	1,362.53	1,532.85	1,873.48	2,214.12	2,554.74	3,065.70
Baulking	1,010.27	1,178.66	1,347.03	1,515.42	1,852.18	2,188.94	2,525.69	3,030.84
Besselsleigh	1,012.25	1,180.97	1,349.67	1,518.39	1,855.81	2,193.23	2,530.64	3,036.78
Blewbury	1,049.64	1,224.59	1,399.52	1,574.47	1,924.35	2,274.24	2,624.11	3,148.94
Bourton	1,024.72	1,195.51	1,366.30	1,537.09	1,878.67	2,220.24	2,561.81	3,074.18
Buckland	1,027.00	1,198.17	1,369.34	1,540.51	1,882.85	2,225.18	2,567.51	3,081.02
Buscot	1,025.32	1,196.21	1,367.10	1,537.99	1,879.77	2,221.54	2,563.31	3,075.98
Charney Bassett	1,026.72	1,197.85	1,368.96	1,540.09	1,882.33	2,224.58	2,566.81	3,080.18
Childrey	1,036.61	1,209.38	1,382.15	1,554.92	1,900.46	2,246.00	2,591.53	3,109.84
Chilton	1,033.83	1,206.15	1,378.45	1,550.76	1,895.37	2,239.99	2,584.59	3,101.52
Coleshill	1,017.02	1,186.53	1,356.03	1,525.54	1,864.55	2,203.56	2,542.56	3,051.08
Compton Beauchamp	1,008.56	1,176.66	1,344.75	1,512.85	1,849.04	2,185.23	2,521.41	3,025.70
Cumnor	1,029.90	1,201.56	1,373.20	1,544.86	1,888.16	2,231.47	2,574.76	3,089.72
Denchworth	1,008.56	1,176.66	1,344.75	1,512.85	1,849.04	2,185.23	2,521.41	3,025.70
Drayton	1,038.01	1,211.02	1,384.02	1,557.03	1,903.04	2,249.05	2,595.04	3,114.06
East Challow	1,060.28	1,237.00	1,413.71	1,590.43	1,943.86	2,297.29	2,650.71	3,180.86
East Hanney	1,008.56	1,176.66	1,344.75	1,512.85	1,849.04	2,185.23	2,521.41	3,025.70
East Hendred	1,046.99	1,221.50	1,395.99	1,570.50	1,919.50	2,268.50	2,617.49	3,141.00
Eaton Hastings	1,008.56	1,176.66	1,344.75	1,512.85	1,849.04	2,185.23	2,521.41	3,025.70
Faringdon	1,091.61	1,273.56	1,455.49	1,637.43	2,001.30	2,365.18	2,729.04	3,274.86
Fernham	1,024.11	1,194.80	1,365.48	1,536.17	1,877.54	2,218.91	2,560.28	3,072.34
Frilford	1,025.23	1,196.10	1,366.97	1,537.85	1,879.60	2,221.34	2,563.08	3,075.70
Fyfield & Tubney	1,009.97	1,178.31	1,346.63	1,514.97	1,851.63	2,188.29	2,524.94	3,029.94
Garford	1,038.03	1,211.04	1,384.04	1,557.05	1,903.06	2,249.07	2,595.08	3,114.10
Goosey	1,008.56	1,176.66	1,344.75	1,512.85	1,849.04	2,185.23	2,521.41	3,025.70
Great Coxwell	1,027.90	1,199.22	1,370.54	1,541.86	1,884.50	2,227.13	2,569.76	3,083.72
Grove	1,065.63	1,243.25	1,420.85	1,598.46	1,953.67	2,308.89	2,664.09	3,196.92
Harwell	1,049.16	1,224.03	1,398.88	1,573.75	1,923.47	2,273.20	2,622.91	3,147.50
Hatford	1,011.51	1,180.11	1,348.69	1,517.28	1,854.45	2,191.63	2,528.79	3,034.56
Hinton Waldrist	1,020.51	1,190.60	1,360.68	1,530.77	1,870.94	2,211.11	2,551.28	3,061.54

## Appendix 3

<b>2015/16 total council tax</b>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Kennington	1,040.10	1,213.46	1,386.80	1,560.16	1,906.86	2,253.57	2,600.26	3,120.32
Kingston Bagpuize & Southmoor	1,024.63	1,195.41	1,366.18	1,536.96	1,878.51	2,220.06	2,561.59	3,073.92
Kingston Lisle	1,039.43	1,212.67	1,385.91	1,559.15	1,905.63	2,252.11	2,598.58	3,118.30
Letcombe Bassett	1,013.90	1,182.89	1,351.87	1,520.86	1,858.83	2,196.80	2,534.76	3,041.72
Letcombe Regis	1,042.81	1,216.62	1,390.42	1,564.23	1,911.84	2,259.45	2,607.04	3,128.46
Little Coxwell	1,019.29	1,189.17	1,359.05	1,528.94	1,868.71	2,208.47	2,548.23	3,057.88
Littleworth	1,012.05	1,180.74	1,349.41	1,518.09	1,855.44	2,192.80	2,530.14	3,036.18
Longcot	1,023.78	1,194.42	1,365.04	1,535.68	1,876.94	2,218.21	2,559.46	3,071.36
Longworth	1,030.65	1,202.44	1,374.21	1,545.99	1,889.54	2,233.10	2,576.64	3,091.98
Lyford	1,008.56	1,176.66	1,344.75	1,512.85	1,849.04	2,185.23	2,521.41	3,025.70
Marcham	1,046.49	1,220.91	1,395.32	1,569.74	1,918.57	2,267.40	2,616.23	3,139.48
Milton	1,040.49	1,213.92	1,387.33	1,560.75	1,907.58	2,254.42	2,601.24	3,121.50
North Hinksey	1,038.20	1,211.24	1,384.27	1,557.31	1,903.38	2,249.45	2,595.51	3,114.62
Pusey	1,009.54	1,177.80	1,346.06	1,514.32	1,850.84	2,187.35	2,523.86	3,028.64
Radley	1,048.61	1,223.38	1,398.15	1,572.92	1,922.46	2,272.00	2,621.53	3,145.84
Saint Helen Without	1,021.57	1,191.83	1,362.09	1,532.36	1,872.89	2,213.41	2,553.93	3,064.72
Shellingford	1,020.93	1,191.10	1,361.25	1,531.41	1,871.72	2,212.04	2,552.34	3,062.82
Shrivenham	1,044.97	1,219.13	1,393.29	1,567.46	1,915.79	2,264.11	2,612.43	3,134.92
South Hinksey	1,035.97	1,208.64	1,381.30	1,553.97	1,899.30	2,244.63	2,589.94	3,107.94
Sparsholt	1,021.73	1,192.03	1,362.31	1,532.61	1,873.19	2,213.77	2,554.34	3,065.22
Stanford in the Vale	1,023.86	1,194.51	1,365.15	1,535.80	1,877.09	2,218.38	2,559.66	3,071.60
Steventon	1,033.22	1,205.43	1,377.63	1,549.84	1,894.25	2,238.66	2,583.06	3,099.68
Sunningwell	1,040.55	1,213.98	1,387.40	1,560.83	1,907.68	2,254.53	2,601.38	3,121.66
Sutton Courtenay	1,038.13	1,211.15	1,384.17	1,557.20	1,903.25	2,249.29	2,595.33	3,114.40
Uffington	1,038.82	1,211.96	1,385.10	1,558.24	1,904.52	2,250.79	2,597.06	3,116.48
Upton	1,033.16	1,205.36	1,377.55	1,549.75	1,894.14	2,238.53	2,582.91	3,099.50
Wantage	1,033.77	1,206.08	1,378.37	1,550.67	1,895.26	2,239.86	2,584.44	3,101.34
Watchfield	1,029.09	1,200.61	1,372.12	1,543.64	1,886.67	2,229.70	2,572.73	3,087.28
West Challow	1,025.56	1,196.49	1,367.42	1,538.35	1,880.21	2,222.06	2,563.91	3,076.70
West Hanney	1,021.91	1,192.23	1,362.55	1,532.87	1,873.51	2,214.15	2,554.78	3,065.74
West Hendred	1,034.69	1,207.15	1,379.59	1,552.05	1,896.95	2,241.85	2,586.74	3,104.10
Woolstone	1,009.43	1,177.67	1,345.91	1,514.15	1,850.63	2,187.11	2,523.58	3,028.30
Wootton	1,031.01	1,202.86	1,374.69	1,546.53	1,890.20	2,233.88	2,577.54	3,093.06
Wytham	1,052.97	1,228.48	1,403.97	1,579.47	1,930.46	2,281.46	2,632.44	3,158.94

2015/16 parish council tax reduction scheme grant			
Town/parish	Grant £	Town/parish	Grant £
Abingdon	59,772	Kennington	2,328
Appleford on Thames	118	Kingston Bagpuize& Southmoor	387
Appleton with Eaton	308	Kingston Lisle	171
Ardington and Lockinge	102	Letcombe Bassett	10
Ashbury	119	Letcombe Regis	318
Baulking	0	Little Coxwell	14
Besselsleigh	0	Littleworth	12
Blewbury	1,359	Longcot	147
Bourton	113	Longworth	189
Buckland	42	Lyford	0
Buscot	36	Marcham	1,034
Charney Bassett	50	Milton	658
Childrey	339	North Hinksey	1,836
Chilton	403	Pusey	0
Coleshill	49	Radley	1,712
Compton Beauchamp	0	Saint Helen Without	100
Cumnor	2,046	Shellingford	12
Denchworth	12	Shrivenham	1,341
Drayton	1,410	South Hinksey	186
East Challow	1,163	Sparsholt	43
East Hanney	0	Stanford in the Vale	679
East Hendred	892	Steventon	879
Eaton Hastings	0	Sunningwell	169
Faringdon	18,043	Sutton Courtenay	2,039
Fernham	118	Uffington	478
Frilford	0	Upton	56
Fyfield & Tubney	8	Wantage	7,176
Garford	59	Watchfield	584
Goosey	0	West Challow	53
Great Coxwell	63	West Hanney	76
Grove	7,397	West Hendred	190
Harwell	1,988	Woolstone	0
Hatford	0	Wootton	1,332
Hinton Waldrist	119	Wytham	106