

Supplementary Papers

Scrutiny Committee

held in the Meeting Room 1, 135 Eastern Avenue, Milton Park, Milton, OX14
4SB on Thursday, 8 February 2018 at 7.00 pm

Open to the public including the press

6. **Revenue Budget 2018/19 and Capital Programme to 2022/23** (Pages 2 - 42)

To consider the report of the head of finance (**attached**).
Please note Appendix E to follow

**Report to:
Cabinet
Scrutiny Committee
Council**



Report of Head of Finance

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To: CABINET

9 February 2018

To: SCRUTINY COMMITTEE

8 February 2018

To: COUNCIL

14 February 2018

AGENDA ITEM NO
XX

**Revenue Budget 2018/19 and Capital
Programme to 2022/23**

RECOMMENDATIONS

1. That cabinet agrees to maintain car park fees and charges at current levels
2. That cabinet recommends to council that it:
 - a. sets the revenue budget for 2018/19 as set out in appendix A.1 to this report,
 - b. approves the capital programme for 2018/19 to 2022/23 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 2022/23 as set out in appendix F.1 to this report.
3. That cabinet agrees that the cabinet member for finance may 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 14 February 2018.

Purpose of report

1. This report:

- brings together all relevant information to allow cabinet to recommend to council a revenue budget for 2018/19 and a capital programme for 2018/19 to 2022/23;
- 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.

Budget setting process

2. In preparing and setting the revenue budget for 2018/19 and capital programme to 2022/23 a number of factors arose that delayed the process including:

- provisional settlement issued in late December 2017;
- ongoing review of new homes bonus estimates;
- a new operating environment as a result of a new temporary management structure.

Strategic objectives

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 growth proposals (known as growth bids) have been made, each bid sets out how it will help achieve the council's objectives. The cabinet member for finance has chosen to include some growth bids in the budget proposals and these are identified in **appendix B.1** (revenue), and **appendix D.2** (capital), together with a revenue savings proposal in **appendix B.2**.

Revenue budget 2018/19

5. **Appendix A.1** summarises the movements in the base budget from £13,446,649 in 2017/18 to £14,405,342 in 2018/19. These movements are detailed below.
6. **Opening budget adjustment reduction £341,237 (appendix A.2)**. This includes the removal of one-off growth items relating to 2017/18 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 £293,512 (appendix A.3).** The salary and contract inflation totals £192,290, representing an average increase of 1.43 per cent on the 2017/18 net expenditure budgets. For council employees an overall increase in salary costs of 2.8 per cent is budgeted for 2018/19. Increments payable to council employees not at the top of their salary range total £40,136. The increase of £61,086 in other salary adjustments include changes to employment taxes, staff working hours and corrections to prior year budgets. Discretionary fees and charges have been increased by inflation, except for car park fees and charges which are proposed to remain at current levels.
- **essential growth – one-off £545,500 and ongoing £558,555 (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 2018/19.
- Ongoing essential growth includes an estimate of additional costs arising from the renegotiation of the 5 Councils' Partnership contracts. Work on the renegotiation is ongoing at this time. It also includes an estimate of additional costs arising from the management restructure, which is also ongoing at this time.
- **increase in managed vacancy factor £17,009**, this provision is set at two per cent of budgeted employee costs and reduces the overall employees budget to reflect the savings that result from vacancies arising as part of normal staff turnover. As budgeted costs increase or decrease the provision is adjusted accordingly.

8. Deductions from the base budget:

- **base budget reductions £109,046 (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.
- **reduction in revenue contingency (appendix A.6) £5,600.** This along with a £1,500 reduction included in elements above, brings the level of revenue contingency down to £340,880. This includes specific provision for certain events should they occur, together with a general contingency amount of £246,000.

9. As a result of these changes the council's revised base budget for 2018/19 is **£14,405,342.**

Revenue growth proposals

10. A number of revenue growth proposals are being recommended to council for inclusion in the budget for 2018/19. These are detailed in **appendix B.1** and total **£922,342.** 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.

11. In addition to revenue growth proposals, a saving proposal is also being recommended. This is detailed in **appendix B.2** and total **£31,740**. The equalities implications of the proposal are considered later in the report.
12. Statutory planning fees increased by 20 per cent on 17 January 2018. This increase is to be reinvested within the planning service and will therefore have no impact on the councils net cost of services. **Appendix B.3** outlines the use of these extra fees to enhance planning service provision.

Gross treasury income

13. Investment returns for 2018/19 are used to finance expenditure in-year. As interest rates are expected to rise slowly but remain low for the short/medium term, it is currently forecast that **£450,120** will be earned in 2018/19.
14. More details of treasury income can be found in the council's Treasury Management Strategy report¹.

Borrowing costs

15. No borrowing is expected to be required in 2018/19 so no borrowing costs have been budgeted for. Borrowing in future years is considered later in the report.
16. Including growth and gross treasury income results in a net expenditure budget for the council of **£14,845,824**.

Reserves and other funding

New Homes Bonus (NHB)

17. The provisional government allocation for NHB payment for 2018/19 is **£4,102,466**. For 2018/19 **£4,000,000** of this will be used to support revenue and the remainder transferred to reserves. Projections of future NHB earnings and how they will be used are detailed later in this report.

Transfers to/ from earmarked reserves

18. There are no other transfers to / from earmarked reserves.

Funding

Local government settlement

19. As part of the December 2015 Spending Review, the Secretary of State for Communities and Local Government offered to councils a four-year funding settlement² for the period 2016/17 to 2019/20. To qualify councils had to publish an Efficiency Plan which covered the four-year time period. The council published

¹ Cabinet 9 February 2018, Council 15 February 2018

² the four year settlement agreed by government only related to RSG and not to funding relating to business rates

an efficiency statement on 11 October 2016 and as a result qualified for the four year settlement. Table 1 below details the funding for the council up to 2019/20.

Table 1: Settlement Funding Assessment (provisional)

	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
Revenue Support Grant	1,082	513	165	0
Business Rates Baseline Funding Level	2,169	2,213	2,280	2,330
Settlement Funding Assessment	3,251	2,726	2,445	2,330
Tariff/Top-Up adjustment	0	0	0	(224)
Total	3,251	2,726	2,445	2,106

20. The provisional settlement for 2018/19 is over 10 per cent lower than 2017/18. Whilst the baseline funding element of the settlement is increasing in line with the increase in business rates, to achieve the overall reduction in funding the government has significantly reduced the Revenue Support Grant (RSG) element. RSG reduces to nil in 2019/20. The provisional figures indicate that in that year additional tariff payment will be due, reflecting a redistribution of government funding. This has commonly been referred to as negative RSG.
21. Rural services delivery grant of **£7,300** has been allocated to the council for 2018/19 and 2019/20.
22. The importance of NHB funding has increased over recent years and is now seen as critical to the sustainability of the council's MTFP. As identified above, funding has been provisionally announced along with the settlement this year at £4,102,466 for 2018/19.
23. Estimates of future receipts of new homes bonus are shown in table 2 below, and are also included in the MTFP (detailed in row 44). In total the council is expected to have received in excess of £27.8 million during the MTFP period.

Table 2: New Homes Bonus

Year earned	Year of receipt				
	2018/19 budget £000	2019/20 indicative £000	2020/21 indicative £000	2021/22 indicative £000	2022/23 indicative £000
2015/16	736	0	0	0	0
2016/17	1,106	1,106	0	0	0
2017/18	1,218	1,218	1,218	0	0
2018/19	1,042	1,042	1,042	1,042	0
2019/20	0	1,441	1,441	1,441	1,441
2020/21	0	0	1,563	1,563	1,563
2021/22	0	0	0	2,163	2,163
2022/23	0	0	0	0	2,269
Total	4,102	4,807	5,264	6,209	7,436

24. At the time of writing this report the final settlement funding assessment had not been received from the government. It is not anticipated that when this information is available it will be significantly different to the provisional figures.

Business rate retention scheme

25. 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 2018/19 this shortfall is estimated to **£170,985**. Should the actual business rate receipt prove to be in excess of the safety net the additional revenue generated will be added to the council's general fund balance.

26. Business rates retained by the council as planning authority relating to facilities generating renewable energy within the district is estimated at **£237,000**.

Collection fund

27. The surplus on the collection fund is estimated in 2018/19 to be **£373,287**.

Use of general fund balance

28. 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 these budget proposals is a draw on general fund balances of **£1,562,885** in 2018/19. This is in addition to the use of £4,000,000 NHB referred to above.

Cabinet member for finance's revenue budget proposal

29. Based on the amendments detailed above, and as shown in **appendix A.1** of this report, the budget proposal, including growth, is for a budget requirement of **£9,282,939**. This revenue budget as proposed would result in an increase of £5.00 to current band "D" council tax to **£126.69**. **Appendix C** shows the breakdown of the revenue budget.

Capital programme 2018/19 to 2022/23

Current capital programme

30. The latest capital programme (before growth) is shown in **Appendix D.1** and summarised in table 3 below. It is the capital programme as set by council in February 2017 plus:-

- slippage (caused by delays to projects) carried forward from 2016/17,
- new schemes approved by council during 2017/18,
- re-profiling of expenditure on schemes from the 2017/18 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.

Cabinet capital programme proposals

31. **Appendix D.2** contains a list of new capital schemes that are being recommended as part of this budget proposal. Officers will amend the capital programme to include the proposals if approved by cabinet and council.

Financing the capital programme

32. 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 revenue reserve when this is extinguished. If revenue reserves fall below a prudent level, the council is permitted to borrow to fund the programme if required, provided any borrowing is prudent, sustainable and affordable.
33. At present there is a budgeted requirement to borrow to build the leisure centre. Long term borrowing has been budgeted in from 2019/20, repayable over the anticipated thirty-five year lifetime of the facility. As a result of the capital receipt from the sale of West Way in Botley, the requirement for borrowing has been reduced by £8 million from the predicted borrowing requirement last year.
34. A review of potential leisure investment projects in the Botley area is being undertaken by the parish council and is expected to report during 2018/19. This will inform any projects that may come forward for consideration at that time. No adjustment to the capital programme is proposed at this stage for such projects.
35. **Table 3** contains a schedule showing the current and proposed capital programme and how it will be financed, including the growth proposals, if they are approved. The programme proposed can be fully funded from existing and anticipated capital resources. The total planned capital expenditure is **£40.1 million**.

Table 3: current and proposed capital programme with financing

	2017/18 latest estimate	2018/19 estimate	2019/20 estimate	2020/21 estimate	2021/22 estimate	2022/23 estimate	GRAND TOTAL
	£000	£000	£000	£000	£000	£000	£000
Capital programme approved	7,845	15,115	11,465	3,172	1,574	1,574	40,745
Cabinet capital growth proposals	0	(704)	0	0	0	30	(674)
Total expenditure	7,845	14,411	11,465	3,172	1,574	1,604	40,071
Financing							
Grant funding	448	523	523	523	523	523	3,063
Developers' contributions	1,602	514	418	464	1,373	517	4,888
Borrowing	0	0	5,800	1,900	0	0	7,700
New homes bonus	5,664	(696)	3,024	285	(322)	564	8,519
Usable capital receipts/revenue reserves	131	14,070	1,700	0	0	0	15,901
Total financing	7,845	14,411	11,465	3,172	1,574	1,604	40,071
Estimated balances as at 31 March 2023							
Usable capital receipts							0
New homes bonus:							
Unringfenced							4,525
Affordable homes							3,009

Future pressures on the capital programme

36. The council's usable capital receipts, based on current estimates, are expected to be extinguished by 2020/21 and thus projects not funded from outside sources, including the growth bids, will need to be funded from revenue reserves (including NHB) or from prudential borrowing.
37. Based on the officer's estimates for future NHB receipts, there is a potential need for up to £7.7 million of prudential borrowing during the life of this capital programme. This level of borrowing maintains general fund balances at ten per cent of net expenditure and retains a prudent, unallocated NHB balance. The council's MTFP includes provision to repay both the principal and interest element of the borrowing.
38. It should be noted that although there is borrowing budgeted in 2019/20 and 2020/21, at the point of borrowing, the need to borrow will be determined by a number of tests including the future level of NHB, future capital receipts and level of external funding for the capital programme and the ongoing requirement for the revenue account to draw on NHB.

The prudential code and prudential indicators

39. In setting its revenue and capital budgets for 2018/19, 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.

40. 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.
41. 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.
42. 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.
43. 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.
44. 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.
45. **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)

46. The MTFP provides a forward budget model for the next five years. **Appendix F.1** contains the MTFP for 2018/19 to 2022/23. This is a projection of the revenue budget up to 31 March 2023. The projection includes 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 potential challenges ahead for the council. It reflects the draft four year settlement figures published by the government in December 2015 and shown in table 1 above and anticipates that the basis of funding in 2019/20 continues into 2022/23. Ongoing funding after 2020/21 is an estimate by officers, and is subject to change. 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 2 above.
49. 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, there is uncertainty over future funding from NHB and business rates, including the proposed move to 75 per cent retention of business rates for the council which means that there may be a need to revisit the budget proposals in the future. 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

50. 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.
51. The construction of the budget has been managed by qualified accountants employed by Capita and has been subject to challenge, specifically by the head of finance, other heads of service and cabinet members. Informal meetings of cabinet have considered the budget, and an informal briefing will be given to the council's scrutiny committee members which will be open to all councillors. 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.
52. 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.
53. The one significant risk identified is further possible changes to the NHB scheme.
54. Should further changes occur a fundamental review of the council's budget may be necessary. Table 4 below shows that over £16 million of expenditure budgeted for within the MTFP and the capital programme from 2018/19 onwards is dependent on the receipt of NHB not yet received or confirmed as payable by the government.

Table 4 New Homes Bonus Account

Year	Opening balance £000	Receipt £000	Revenue £000	Capital £000	Closing balance £000
2018/19	5,648	4,102	(4,000)	696	6,446
2019/20	6,446	4,807	(4,725)	(3,024)	3,504
2020/21	3,504	5,264	(4,564)	(285)	3,919
2021/22	3,919	6,209	(4,739)	322	5,711
2022/23	5,711	7,436	(5,049)	(564)	7,534
Total		27,818	(23,077)	(2,855)	

Note that the figures in **bold** represent monies confirmed or received. The closing balance of £7.5 million includes £3 million ring-fenced for affordable housing.

55. The funding of local government will undergo change over the next few years as the government propose a move to a 75 per cent business rates retention model and further reviews of the new homes bonus scheme. As with the current 50 per cent scheme, this does not mean that the council will retain 75 per cent of business rates.
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 14 February 2018 in order to set the budget, and the council tax including amounts set by the town and parish councils, 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.

Equalities Implications of revenue savings proposal

59. The council has reviewed the revenue savings proposal in line with our public sector equality duties to have due regard to the need to:
- eliminate unlawful discrimination, harassment and victimisation,
 - advance equality of opportunity between people who share a protected characteristic³ and those who do not,
 - foster good relations between people who share a protected characteristic and those who do not.

³ A 'protected characteristic' under the Act is colour, race, nationality, ethnic or national origin, disability, age, sex, gender reassignment, sexual orientation, religion, belief, marriage or civil partnership, pregnancy and maternity

60. Consideration was also given to those groups not protected by legislation such as low income groups, in line with the requirement of the Equality Framework for Local Government

61. The equality officer's view on the budget saving proposal is detailed below:

- **Increase garden waste subscription fee** - It is perceived that the increase of £3 per year is likely to have a low equality impact. Residents can share bins if they do not need the full service or could take their garden waste to the household waste recycling centres. There is also the option to purchase a compost bin and discounts are offered on these if purchased at our compost give away days. However, we recognise the increase could prevent those on a low income still wishing to use the service who are unable to share with neighbours.

Other Implications

62. 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

63. This report provides details of the revenue base budget for 2018/19, the capital programme 2018/19 to 2022/23, government grants (the settlement), uncommitted reserves and balances, the leader of the council's budget proposals and the resulting prudential indicators.

64. 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 2018/19
- 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.1 Revenue growth
- Appendix B.2 Revenue savings
- Appendix B.3 Planning
- Appendix C.1 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 2018/19 to 2022/23

Background Papers

- Provisional settlement figures (December 2017)
- Council tax base 2018/19 – Cabinet 8 December 2017, Council 13 December 2017
- Treasury Management Strategy – Cabinet 9 February 2018, Council 14 February 2018

Vale of White Horse DC - revenue budget summary 2018/19

	2017/18 Budget	2018/19 Budget	Appendix Ref:
Opening base budget 2017/18		13,446,649	
Revisions to base budget			
Opening budget adjustments		(341,237)	Appendix A.2
Inflation, salary increments and other salary adjustments		293,512	Appendix A.3
Essential growth - one-off		545,500	Appendix A.4
Essential growth - ongoing		558,555	
Base budget savings		(109,046)	Appendix A.5
Reduction in revenue contingency (not included above)		(5,600)	Appendix A.6
Movement in managed vacancy factor		17,009	
Total base budget after revisions	13,446,649	14,405,342	
Growth proposals			
Revenue - one-off		655,000	Appendix B.1
Revenue - ongoing		267,342	
Capital (revenue consequences of)		0	Appendix D.2
Savings proposals		(31,740)	Appendix B.2
Gross treasury income	(379,160)	(450,120)	
Borrowing costs	63,273	0	
Net expenditure	13,130,762	14,845,824	
Funding			
Funding from reserves	(3,994,747)	(5,562,885)	Appendix C
Budget funding requirement	(9,136,015)	(9,282,939)	
Total Funding	(13,130,762)	(14,845,824)	
Council tax yield required	6,012,216	6,391,739	

Vale of White Horse DC - 2018/19 budget build changes
Opening budget adjustments

Year of bid	Summary	Spending profile:				
		2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
ALL SERVICES						
2016/17	All services - Employers pension costs	8,000	23,000	23,000	23,000	23,000
		8,000	23,000	23,000	23,000	23,000

5 COUNCILS PARTNERSHIP						
2014/15	Actuarial fees	(15,000)	(15,000)	0	(15,000)	(15,000)
2017/18	Reduction in West Way rent	395,000	395,000	395,000	395,000	395,000
2017/18	Increased in Bury street rents	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
2017/18	Corporate contract savings	438,781	(280,027)	(394,123)	(548,111)	(648,665)
2017/18	Condition survey	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
2016/17	Corporate contract savings	(46,543)	(69,844)	(69,844)	(69,844)	(69,844)
2018/19	Employers lump sum pension contribution increase	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
		580,238	(161,871)	(260,967)	(429,955)	(530,509)

Vale of White Horse DC - 2018/19 budget build changes

Opening budget adjustments

Year of bid	Summary	Spending profile:				
		2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
CORPORATE SERVICES						
2017/18	Abingdon BID	0	0	0	(12,982)	(12,982)
2017/18	BID additional business rates	197	398	603	(9,859)	(9,859)
2017/18	New Homes Bonus grants	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
2017/18	Strategic advice for property	0	(50,000)	(50,000)	(50,000)	(50,000)
2015/16	Data capture officer	(145,000)	(145,000)	(145,000)	(145,000)	(145,000)
2013/14	Bi-annual residents survey	(24,000)	0	(24,000)	0	(24,000)
		(268,803)	(294,602)	(318,397)	(317,841)	(341,841)
DEVELOPMENT & HOUSING						
2017/18	Support for rough sleepers	0	0	(36,300)	(36,300)	(36,300)
2017/18	Building Capacity and accelerated housing growth	(287,334)	(366,417)	(366,417)	(366,417)	(366,417)
2016/17	Contribution to growth board	0	(50,000)	(50,000)	(50,000)	(50,000)
		(287,334)	(416,417)	(452,717)	(452,717)	(452,717)

Vale of White Horse DC - 2018/19 budget build changes
Opening budget adjustments

Year of bid	Summary	Spending profile:				
		2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
PLANNING						
2016/17	Income funded resources for development management	(138,000)	(138,000)	(138,000)	(138,000)	(138,000)
2016/17	Local plan	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
2017/18	Local Plan part 2	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
2016/17	Recruitment and retention	0	(62,000)	(62,000)	(62,000)	(62,000)
2017/18	Planning appeals support	0	(12,000)	(12,000)	(12,000)	(12,000)
2017/18	Neighbourhood Planning support	0	0	0	(38,000)	(38,000)
		(338,000)	(412,000)	(412,000)	(450,000)	(450,000)
STRATEGIC MANAGEMENT BOARD						
2016/17	Market towns support	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
		(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
WASTE, LEISURE AND ENVIRONMENTAL HEALTH						
2015/16	Net increase in waste and recycling costs	43,868	74,146	74,146	74,146	74,146
2015/16	Funding for tree works	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
2017/18	Additional grounds maintenance area	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
2017/18	Grounds Maintenance contract uplift	0	0	(89,000)	(89,000)	(89,000)
2017/18	Beacon coffee shop	(6,206)	(12,412)	(12,412)	(12,412)	(12,412)
2017/18	Grass cutting	0	0	(25,000)	(25,000)	(25,000)
2017/18	Leisure Officer post	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
2016/17	Income from future leisure centre build	0	0	(314,000)	(314,000)	(314,000)
		4,662	28,734	(399,266)	(399,266)	(399,266)
GRAND TOTAL		(341,237)	(1,273,156)	(1,860,347)	(2,066,779)	(2,191,333)

Vale of White Horse DC - 2018/19 budget build changes
Inflation, salary increments and other salary adjustments

Detail	Spending profile:				
	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
ALL SERVICES					
Salary inflation	151,893	307,736	467,007	629,782	795,501
Salary increments	40,136	81,316	123,402	166,413	210,203
Other salary adjustments	61,086	61,086	61,086	61,086	61,086
Other inflation	40,397	81,844	124,203	167,493	211,650
Grand total	293,512	531,982	775,698	1,024,775	1,278,440

Vale of White Horse DC - 2018/19 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
5 COUNCILS PARTNERSHIP								
CLIR1	IT costs	A review of ongoing internal IT costs has identified a shortfall in the councils budget for essential IT software. This bid addresses this.	Ongoing	111,591	111,591	111,591	111,591	111,591
CLIR2	5 Councils partnership	Estimate of additional costs arising from the renegotiation of the 5 Councils' Partnership contracts	Ongoing	121,888	180,006	187,102	192,380	192,380
CLIR3	Head office rent	Additional costs relating to rental of 135 Eastern Avenue until March 2020. Cost had been met from insurance until December 2017.	One-off	315,000	315,000	0	0	0
				548,479	606,597	298,693	303,971	303,971
CORPORATE SERVICES								
CSVRE1	Implementation of an effective Lone Worker system	The councils existing Lone Worker arrangements with Forest Care are not fit for purpose. This bid is to fund a Lone Worker System which is fit for purpose for teams.	Ongoing	6,000	6,000	6,000	6,000	6,000
CSVRE2	Recruitment of Senior Land drainage engineer and Junior Land Drainage Engineer	Following the decision to recruit in-house drainage engineers, this establishes the estimated budget.	Ongoing	62,940	62,940	62,940	62,940	62,940
CSVRE3	Sewage engineering	Additional contractor costs relating to housing act works ongoing repairs and maintenance	Ongoing	25,000	25,000	25,000	25,000	25,000
				93,940	93,940	93,940	93,940	93,940

Vale of White Horse DC - 2018/19 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
DEVELOPMENT AND HOUSING								
DAHRE1	A reduction in rental income	The temporary accommodation provision report 2017-2022 (TA), recommends the conversion of the council's two hostels for homeless households into self-contained flats. The reconfiguration will reduce the number of rooms and therefore the rental income from the hostels. The TA report has been approved by Cabinet who have recommended to full council the reduction in the revenue budget.	Ongoing	25,000	25,000	25,000	25,000	25,000
DAHRE2	Flexible Homelessness Support Grant	Ring-fenced Government grant to fund homelessness prevention activities across the district will fund fixed term posts to help prevent homelessness; financial support and tenancy support for households at risk of homelessness.	One-off	102,000	42,000	0	0	0
DAHRE3	Syrian Vulnerable people - expenditure	Government funded scheme to support vulnerable Syrian persons. The expenditure will be incurred primarily on housing, but will also include education and support.	One-off	18,819	19,383	19,965	10,131	0
	Syrian Vulnerable people - grant funding	Grant funding	One-off	-18,819	-19,383	-19,965	-10,131	0
				127,000	67,000	25,000	25,000	25,000

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LEGAL AND DEMOCRATIC								
LEGRE1	District and parish elections 2019	To provide funding for the part of administration of the 2019 district and parish elections that will fall within the 2018/19 financial year (January-March 2019), and in 2022/23 the costs arising from the next election round.	One-off	50,000	100,000	0	0	50,000
				50,000	100,000	0	0	50,000

STRATEGIC MANAGEMENT BOARD								
CMTR1	Implementation of General Data Protection Regulations (GDPR)	GDPR places new requirements on the council over and above the existing Data Protection Act. Anticipated additional costs include staff & councillor training (£5,000), printing & postage (£5,000), IT development resource (£12,000), feasibility work should new IT systems be required (£25,000).	One-off	47,000	0	0	0	0

Vale of White Horse DC - 2018/19 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
CMTR2	Data Protection Officer (DPO)	The new General Data Protection Regulations places new requirements on the councils in relation to central record keeping and governance. Currently the councils DPO role is covered by a Head of Service, however new responsibilities will mean this is no longer possible and additional capacity is required.	One-off	21,500	21,500	21,500	0	0
CMTR3	Management restructure costs	Costs of restructuring management to meet organisational requirements going forward in line with full council decision.	Ongoing	111,636	134,907	134,907	134,907	134,907
				180,136	156,407	156,407	134,907	134,907

Vale of White Horse DC - 2018/19 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
WASTE, LEISURE AND ENVIRONMENTAL HEALTH								
WLERE1	Go Active Gold Project	This is the last nine months of the councils contribution to the Go Active Gold Project. The Sport England funding programme, delivers physical activities for people aged 60 plus in rural areas. The 3 year programme is due to end in December 2018.	One-off	10,000	0	0	0	0
WLERE2	Oxfordshire County Council Financial Agreement	From 2019/20, the council will no longer receive a fixed payment for landfill diversion credits from OCC as part of the waste management financial agreement (revised march 2013).	Ongoing	0	50,000	50,000	50,000	50,000
WLERE3	Biffa Waste Services	Net increase in waste and recycling costs as a result of increases in households	Ongoing	84,500	84,500	84,500	84,500	84,500
WLERE4	Tree surgery	Costs relating to ongoing management of council owned trees, for example trees within council car parks.	Ongoing	10,000	10,000	10,000	10,000	10,000
				104,500	144,500	144,500	144,500	144,500
TOTAL				1,104,055	1,168,444	718,540	702,318	752,318

Vale of White Horse - 2018/19 budget build changes

Base budget savings

Item		One-off / ongoing	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
CORPORATE SERVICES							
1	Reduction in community grants distributed	Ongoing	(20,235)	(20,235)	(20,235)	(20,235)	(20,235)
			(20,235)	(20,235)	(20,235)	(20,235)	(20,235)
CLIENT							
1	Reduction in employer's pension contributions	Ongoing	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
2	Removal of remaining West Way expenditure budgets	Ongoing	(36,873)	(36,873)	(36,873)	(36,873)	(36,873)
			(50,873)	(50,873)	(50,873)	(50,873)	(50,873)
PLANNING							
1	Increase in administration fees budget chargeable for CIL - this is now self funding	Ongoing	(36,729)	(36,729)	(36,729)	(36,729)	(36,729)
			(36,729)	(36,729)	(36,729)	(36,729)	(36,729)
WASTE, LEISURE AND ENVIRONMENTAL HEALTH							
1	Parks staff budgets no longer required due to redevelopment of parks	Ongoing	(1,209)	(1,209)	(1,209)	(1,209)	(1,209)
			(1,209)	(1,209)	(1,209)	(1,209)	(1,209)
Overall total			(109,046)	(109,046)	(109,046)	(109,046)	(109,046)

Vale of White Horse DC - 2018/19 budget build changes
Contingency

SUMMARY		Provision 2018/19 £
Revenue contingency 2017/18		347,980
Change in contingency provision 2018/19		(7,100)
Total revenue contingency budget 2018/19		340,880

DETAIL		Worst case liability (£)	Probability (%)	Provision £
		£	%	£
ALL SERVICES				
1	General contingency	N/A	100	246,000
				246,000

CORPORATE STRATEGY				
2	Waste contract inflation costs	46,400	95	44,080
				44,080

LEGAL AND DEMOCRATIC				
4	External legal costs	47,000	95	44,650
5	By-elections	14,000	35	4,900
6	Code of conduct investigations	5,000	25	1,250
				50,800

Overall total				340,880
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Vale of White Horse DC - 2018/19 revenue growth bids

No	Title of bid	Summary	One-off or ongoing	Spending profile:				
				2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
CORPORATE SERVICES								
CSVR1	New Homes Bonus (NHB) grant scheme	To set a budget of £100,000 in 2018/19 to continue to award NHB Grants.	One-off	100,000	0	0	0	0
CSVR2	Electric vehicle charging points	There is potential to install electric vehicle charging points on council owned or run areas to provide further public infrastructure for this growth area. This bid is to fund feasibility studies and exploratory work with a view to potentially enabling the installation of charging points within the district	One-off	20,000	0	0	0	0
CSVR3	Staff devolvement and culture	Support for implementing the new structure, including development of a revised performance management approach with stronger links to the appraisal and annual performance review	One-off	45,000				
				165,000	0	0	0	0
DEVELOPMENT AND HOUSING								
SAHR1	Growth Board	Additional costs associated with chairing the Growth Board 2019/20 and 2020/21	One-off	0	60,000	15,000	0	0
				0	60,000	15,000	0	0
LEGAL AND DEMOCRATIC								
LEGR1	External legal advice	To increase the budget for external legal advice to £100,000 per annum with effect from 1 April 2018 to cover the increasing need/demand for this service, which for the last few years has exceeded the base budget.	Ongoing	37,250	37,250	37,250	37,250	37,250
				37,250	37,250	37,250	37,250	37,250

Vale of White Horse DC - 2018/19 revenue growth bids

No	Title of bid	Summary	One-off or ongoing	Spending profile:				
				2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
PLANNING								
PLAR1	Great Crested Newt Licensing pilot	The aim of the pilot is to speed up the licensing process currently administered by Natural England, which will assist in removing a barrier to progressing development. The LAs will be licensed to provide authorisations based on a map of each district and risk of newts being found. We anticipate starting the pilot late 2017 or January 2018. Part of the 'offer' from the pilot scheme is that the constituent authorities will be fully recompensed for any additional resource requirements. Following an initial assessment, we believe the cost for each council could be around he £25k.	One-off	25,000	25,000	25,000	0	0
	Great Crested Newt Licensing pilot	Income		-25,000	-25,000	-25,000	0	0
PLAR2	Didcot Garden Town DPD	To develop a Plan Document for Didcot Garden Town. Budget for resource, production, studies update, research, consultation and Examination, QC advice and to fast track to be parallel to Local Plan. Examination Dec 2018	One-off	135,000	0	0	0	0
PLAR3	Vale Local Plan part 2	To support LPP2, evidence updates, QC costs, examination and inspector costs within 2018/19 (target examination is summer 2018)	One-off	50,000	0	0	0	0
				185,000	0	0	0	0

Vale of White Horse DC - 2018/19 revenue growth bids

No	Title of bid	Summary	One-off or ongoing	Spending profile:				
				2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
WASTE, LEISURE & ENVIRONMENTAL HEALTH								
WLER1	Fees to explore options for existing Wantage Leisure Centre	To provide the council with consultancy support in order to explore the future options for the existing Wantage Leisure centre.	One-off	30,000	30,000	0	0	0
WLER2	Leisure consultancy – management of new Wantage & Grove leisure centre	To provide the councils with consultancy support in order to procure a leisure contractor for the new Wantage & Grove leisure centre. The support will primarily cover legal and sports specialist services.	One-off	15,000	5,000	1,000	0	0
WLER3	Improvement of Forster Lane, Cumnor.	Forster Lane in Cumnor is a private road owned by the council serving a number of properties. The poor condition of the lane was recently drawn to members attention and officers arranged for temporary repairs to fill numerous deep pot holes. The road surface wears relatively quickly because there is no surface water drainage on the lane. Because of the poor condition of the roadway the repairs were considered urgent, and were temporary, however it would be advantageous to undertake further works to the lane to improve it's condition in the longer term.	One-off	10,000	0	0	0	0
WLER4	Environmental improvement team	To create an in-house team to work with parishes to provide improvements to their environment and make them more attractive. The team would also be able to provide a reactive resource for the council to use if and when required.	One-off	250,000	250,000	250,000	0	0
				305,000	285,000	251,000	0	0
ALL SERVICES								
ALLR1	Additional resources	Additional staff resources required to meet the requirements of the organisation going forward as the restructure is implemented.	Ongoing	230,092	116,949	71,895	17,599	17,599
				230,092	116,949	71,895	17,599	17,599
TOTAL				922,342	499,199	375,145	54,849	54,849

Vale of White Horse DC - 2018/19 revenue savings proposals

No	Title of bid	Summary	One-off or ongoing?	Vale only or joint bid?	Spending profile:				
					2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
WASTE, LEISURE AND ENVIRONMENTAL HEALTH									
WLERS1	Increase in fees	Increase in garden waste collection fees charges above inflation this will align with the charges at South Oxfordshire DC.	Ongoing	Vale	(31,740)	(31,740)	(31,740)	(31,740)	(31,740)
					(31,740)	(31,740)	(31,740)	(31,740)	(31,740)
	GRAND TOTAL				(31,740)	(31,740)	(31,740)	(31,740)	(31,740)

Vale of White Horse DC - 2018/19 planning revenue budgets bid for reinvesting increased fees

No	Title of bid	Summary	One-off or ongoing?	Vale only or joint bid?	Spending profile:				
					2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
PLANNING									
1	Investment in planning service	With increased planning application workload following the adopted local plan and detailed applications subsequent to 5YHLS applications and the number of complex appeals, resources are required to maintain current levels of service to our customers. In addition improving our support to the policy team on the emerging part 2 of the local plan and any subsequent policy documents, we need resources to meet customer demand. The Govt have agreed a 20 per cent increase in planning application fees, which should be invested within the planning service. Securing resources to maintain or improve the planning service matches the projected increase in income for 2018/19 and ongoing.	Ongoing	Vale	303,000	303,000	303,000	303,000	303,000
		20 per cent fee increase			(303,000)	(303,000)	(303,000)	-303,000	-303,000
					0	0	0	0	0
GRAND TOTAL					0	0	0	0	0

Vale of White Horse DC Service budget analysis 2018/19		
Budget head	Base Budget £	Final Budget £
5 Councils partnership		3,398,887
Corporate services		1,666,628
Development & Housing		1,089,463
Finance		189,840
Legal & democratic services		1,421,753
Planning		1,100,704
Strategic management board		972,445
Waste, Leisure and Environment		4,945,798
Managed Vacancy Factor		(160,545)
All services		330,092
Contingency		340,880
Net cost of delivering services		15,295,944
Gross treasury income		(450,120)
Net expenditure		14,845,824
Government grant funding:		
New Homes Bonus	(4,102,466)	
Transfer to reserves		
New Homes Bonus	102,466	
Funding from existing resources:		
Contribution to/from General fund balances	(1,562,885)	
		(5,562,885)
Budget funding requirement		9,282,939

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

	2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
APPROVED PROGRAMME							
5 Councils Delivery	2,104	764	935	0	0	0	0
Corporate Services	1,169	811	1,617	805	155	155	155
Development, Regeneration and Housing	1,505	59	1,272	0	0	0	0
Finance	99	197	0	0	0	0	0
Legal and Democratic Services	105	105	0	0	0	0	0
Planning	0	32	0	0	0	0	0
Strategic Management Board	25	90	22	0	0	0	0
Waste Leisure and Environmental Health	12,130	5,787	9,775	10,660	3,017	1,419	1,419
Contingency	1,500	0	1,494	0	0	0	0
TOTAL APPROVED PROGRAMME	18,637	7,845	15,115	11,465	3,172	1,574	1,574
Cumulative Total Budget							40,745
CAPITAL FINANCING							
Public arts projects funded by developer contributions	8	0					
Wantage Leisure Facilities, funded from developer contribution	46	46					
Chilton Public Art, funded from developer contribution	73	68					
Great Western Park public art, funded from developer contribution	156	156					
Wantage/Grove Leisure Facility	0	692	514	418	289	1,373	517
Fitness Extension Development WHLC	0	195					
WHLC gym equipment upgrade	0	0			175		
Faringdon LC gym equipment replacement	0	20					
Faringdon LC squash court - now funding pitch	0	75					
Abingdon Swim & Play	0	45					
Support development of social housing, funded from developer contributions	305	305					
Mandatory Disabled Facilities Grants, government funding	523	426	523	523	523	523	523
Electronic delivery of planning service PDG	22	22					
Balance from capital receipts	9,772	131	14,070	892	0	0	0
General fund balance	0	0	0	808	0	0	0
Borrowing	0	0	0	5,800	1,900	0	0
Balance from New Homes Bonus	7,732	5,664	8	3,024	285	-322	534
GRAND TOTAL	18,637	7,845	15,115	11,465	3,172	1,574	1,574

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

	2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Capital Receipts							
Capital receipts b/f from previous year	2,656	2,656	14,962	892	0	0	0
Projected increase in capital receipts in year	0	12,437	0	0	0	0	0
Capital receipt balance to c/f	2,656	14,962	892	0	0	0	0

5 Councils Delivery

Facilities							
Gas Boiler	17	17					
IT Operations							
IT Infrastructure (improvements identified under FftF)	10	10					
Licensing							
Licensing software project	3	3					
Mobile Home Parks							
Development of Additional Plots at MHP	440	0					
Car Parking							
Car park lighting improvements	89	0	89				
Changes to Rye Farm car park	45	0	45				
Car Park Signs	12	12					
Charter Car Park Lift	0	0	36				
Renovation Charter Car Park	765	0	765				
Property							
Essential Refurbishment of Operational Property Assets	130	125					
Wallingford St, Wantage	10	14					
Abingdon Riverbank Repairs	583	583					
	2,104	764	935	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
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Corporate Services

Flooding/Drainage/STWs							
Flood Prevention	45	45	45	45	45	45	45
Sewage Works	17	0	17				
Upgrade of Sewage Treatment Works - Challow & Sparsholt	47	0	47				
Woodlands watercourse	30	0	30				
Abingdon Flood Relief	500	581	1,000	650			
Sparsholt Sewage Works	200	0	200				
Climate Change							
Energy reduction plan	0	0	5				
Energy Grants	0	10	10	10	10	10	10
Public Conveniences							
Wantage PC	55	0					
Improvements to Charter WC	150	0	150				
Community Grants							
Community Grants Fund	100	9	100	100	100	100	100
Community Grants 2015/16	0	12					
Community Grants 2016/17	0	42					
Community Grants 2017/18	0	100					
Communications							
New Website	25	12	13				
	1,169	811	1,617	805	155	155	155

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
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Development, Regeneration and Housing

Housing Initiatives						
Housing Association Programme	387	0	387			
Open Market Homebuy Scheme	26	28				
Refurbish Abingdon Temporary Accommodation	17	0				
Housing Register & Homelessness						
Online Housing Advice		6				
Housing Allocations	13	13				
Refurbish Tiverton House	135	0				
Housing Abingdon	920	0	885			
Elmside Hostel, Faringdon	7	12				
	1,505	59	1,272	0	0	0

Finance

Arts Development						
Chilton Public Art	0	72				
Great Western Park Public Art	87	87				
Public Arts projects	12	38				
	99	197	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
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Legal and Democratic Services

	2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Community Safety/CCTV							
CCTV Capital Works	49	49					
Community Safety Partnership Grants	6	6					
Oxfordshire CCTV Hub	50	50					
	105	105	0	0	0	0	0

Planning

	2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Electronic Delivery of Planning Service	0	22					
Capture Planning Constraints	0	10					
	0	32	0	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

	2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Strategic Management Board							
South Hinksey Rail Crossing	83	83					
Fencing at Redbridge Hollow	5	5					
Economic Development							
Wi-Fi for Vale Towns	0	2	2				
Broadband	20	0	20				
	25	90	22	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

	2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Waste Leisure and Environmental Health							
Waste Services							
Additional Wheeled Bins for New Properties	74	74	74	74	74	74	74
Parks & Open Spaces							
New and Upgraded Parks Facilities	15	15	15	15	15	15	15
Wantage Memorial Park	9	6					
Replacement Play Equipment	30	60	30				
Abbey Meadows Public Convenience	70	70					
Public Sector Housing							
Disabled Facilities Grants	950	1,296	1,750	950	950	950	950
Home Repairs Target	90	80	80	80	80	80	80
Civic Hall							
Wantage Civic Hall Capital Works	20	18	20	20	30		
Leisure							
WHLTC Car Park Extension	10	10					
Wantage Leisure Facilities	46	46					
Leisure Centre Essential Works	450	450	300	300	300	300	300
Wantage leisure centre capital investment	94	102					
WHLTC capital investment	123	128			0		
Faringdon leisure centre capital investment	15	18					
Wantage/Grove Leisure Facility	7,730	692	7,506	9221	1384		
Abbey Meadows and Gardens Improvements	210	356					
Fitness Extension Development WHLC	75	199					
WHLC additional fitness equipment	0	12					
WHLC gym equipment upgrade	0	0			184		
Faringdon LC gym equipment replacement	0	20					
Faringdon LC squash court	78	0					
Abingdon Swim & Play	0	2					
Faringdon Pitch	741	833					
Abbey Meadow Outdoor Pool	1,300	1,300					
	12,130	5,787	9,775	10,660	3,017	1,419	1,419
Contingency							

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2023**

	2017/18 Original Budget	2017/18 Latest Budget £000	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Capital Contingency	1,500	0	1,494 0				
	1,500	0	1,494	0	0	0	0

No	Title of bid	Summary	One-off or rolling	Vale only or joint bid?	CAPITAL SPEND					REVENUE CONSEQUENCES				
					Spending profile:					Spending profile:				
					2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £
Funded from internal resources														
WASTE, LEISURE AND ENVIRONMENTLA HEALTH														
WLEC1	The Beacon - Capital Programme	To extend the Beacon's rolling essential works capital programme to 2022/23. This bid seeks to secure a budget beyond the current a five year approved programme to ensure continuity of improvements going forward.	One-off	Vale	0	0	0	0	30,000	0	0	0	0	0
WLEC2	Rye farm commercial vehicle park resurfacing	Parts of the access into the Rye Farm commercial vehicle park are in very poor condition and need to be resurfaced. Quotes received give an indication of the value of the work required.	One-off	Vale	40,000	0	0	0	0	0	0	0	0	0
					40,000	0	0	0	30,000	0	0	0	0	0
CONTINGENCY														
CONC1	Contingency	Reduction in contingency capital budget to £750,000.	One-off	Vale	(744,000)	0	0	0	0	0	0	0	0	0
					(744,000)	0	0	0	0	0	0	0	0	0
GRAND TOTAL					(704,000)	0	0	0	30,000	0	0	0	0	0

	A	B	C	D	E	F
1	Vale of White Horse District Council	Budget	Indicative	Indicative	Indicative	Indicative
2		2018/19	2019/20	2020/21	2021/22	2022/23
3		£	£	£	£	£
15	Base budget b/w/d	13,446,649	13,446,649	13,446,649	13,446,649	13,446,649
16	Revisions to base budget					
17	Opening budget adjustments	(341,237)	(1,273,156)	(1,860,347)	(2,066,779)	(2,191,333)
18	Inflation, salary increments and adjustments	293,512	531,982	775,698	1,024,775	1,278,440
22	Essential growth - one-off	545,500	478,500	21,500	0	50,000
23	Essential growth - ongoing	558,555	689,944	697,040	702,318	702,318
24	Base budget savings	(109,046)	(109,046)	(109,046)	(109,046)	(109,046)
25	Other movement in revenue contingency	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)
26	Movement in managed vacancy factor	17,009	17,009	17,009	17,009	17,009
27	Total revised base budget	14,405,342	13,776,282	12,982,903	13,009,326	13,188,437
28	Growth, savings and other budget adjustments					
30	Growth proposals					
31	Revenue - one-off	655,000	345,000	266,000	0	0
32	Revenue - ongoing	267,342	154,199	109,145	54,849	54,849
33	Capital (revenue consequences of)	0	0	0	0	0
35	Savings proposals	(31,740)	(31,740)	(31,740)	(31,740)	(31,740)
36	Assumed future essential growth	0	500,000	1,000,000	1,500,000	2,000,000
37	Net cost of services	15,295,944	14,743,741	14,326,308	14,532,435	15,211,546
38	Gross treasury income	(450,120)	(468,930)	(451,560)	(412,020)	(372,020)
39	Borrowing cost					
40	Minimum Revenue Provision (MRP)*	0	0	0	220,000	220,000
41	Interest	0	74,240	172,800	197,120	197,120
42	Net expenditure	14,845,824	14,349,051	14,047,548	14,537,535	15,256,646
43	New Homes Bonus	(4,102,466)	(4,807,663)	(5,264,104)	(6,208,721)	(7,435,636)
44	Transfers to / (from) earmarked reserves	102,466	82,990	700,196	1,469,555	2,386,749
45	Amount to be financed	10,845,824	9,624,378	9,483,640	9,798,369	10,207,759
46	Financing					
47	Revenue support grant	(164,795)	0	0	0	0
48	Business rates retention scheme	(2,279,804)	(2,330,369)	(2,376,976)	(2,424,516)	(2,473,006)
49	Settlement Funding Assessment	(2,444,599)	(2,330,369)	(2,376,976)	(2,424,516)	(2,473,006)
50	Less - tariff adjustment	0	223,854	228,331	232,898	237,556
51	Add - Rural Services Delivery Grant	(7,300)	(7,300)	0	0	0
52	Add - renewable energy	(237,000)	(241,740)	(246,575)	(251,506)	(256,536)
53	+ / - estimated NNDR over/under collection	170,985	174,778	178,273	181,839	185,475
54	Collection fund (surplus)/deficit	(373,287)	(300,000)	(300,000)	(300,000)	(300,000)
55	Council tax requirement before use of reserves	7,954,624	7,143,601	6,966,693	7,237,083	7,601,248
56	Use of general fund balance	(1,562,885)	(489,350)	(30,150)	48,999	71,911
58	Council tax requirement after use of reserves	6,391,739	6,654,250	6,936,542	7,286,082	7,673,158
59	Tax base	50,451.8	51,494.0	52,626.0	54,194.0	55,954.0
60	Band D Council tax (£)	126.69	129.22	131.81	134.44	137.13
61	Council tax increase from previous year	4.1%	2.0%	2.0%	2.0%	2.0%
62	Reserves at year end					
63	opening GFB	(4,294,681)	(2,731,796)	(1,434,906)	(1,404,755)	(1,453,754)
64	General fund balance	(2,731,796)	(1,434,906)	(1,404,755)	(1,453,754)	(1,525,665)
65	Earmarked revenue reserves - unallocated	(5,284,144)	(1,993,705)	(2,008,808)	(3,301,333)	(4,525,389)
66	Earmarked revenue reserves - allocated	(1,604,931)	(1,954,361)	(2,354,454)	(2,853,484)	(3,452,178)
68	* Minimum Revenue Provision (MRP) represents provision for repayment of debt principal					
69	Borrowing as follows:	0	5,800,000	1,900,000	0	0

RESERVES FUNDING

Earmarked revenue reserves (ER)	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 31.3.19 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.20 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.21 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.22 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.23 £
General Fund Balance	(5,862,000)	(318,347)	1,885,666		(4,294,681)		1,562,885	0	(2,731,796)		489,350	807,540	(1,434,906)		30,150	0	(1,404,755)		(48,999)	0	(1,453,754)		(71,911)	0	(1,525,665)
Collection fund adj account	195,000	(195,000)			0				0				0				0				0			0	0
Cfwd reserve (taken out to ensure balances correct Yr 5)	0				0				0				0				0				0			0	0
Balance available for funding this years budget	(5,667,000)	(513,347)	1,885,666	0	(4,294,681)	0	1,562,885	0	(2,731,796)	0	489,350	807,540	(1,434,906)	0	30,150	0	(1,404,755)	0	(48,999)	0	(1,453,754)	0	(71,911)	0	(1,525,665)
Building Regulations Trading	(30,000)				(30,000)				(30,000)				(30,000)				(30,000)				(30,000)				(30,000)
Community Grants Awards	(27,000)	27,000			0				0				0				0				0				0
Election Equalisation reserve	(40,000)	40,000			0				0				0				0				0				0
Local Development Framework	(153,000)	153,000			0				0				0				0				0				0
Rent Deposit Guarantee Scheme	(12,000)	12,000			(0)				(0)				(0)				(0)				(0)				(0)
Reservoir reserve	(10,000)	10,000			0				0				0				0				0				0
Insurance excess reserve	(49,000)	49,000			0				0				0				0				0				0
Cabinet Grant Fund	(50,000)	50,000			0				0				0				0				0				0
Besselsleigh Wood management	(1,000)	1,000			0				0				0				0				0				0
Revenue grants funding	(1,365,000)	27,347			(1,337,653)				(1,337,653)				(1,337,653)				(1,337,653)				(1,337,653)				(1,337,653)
Revenue grants funding balancing figure	924,162				924,162				924,162				924,162				924,162				924,162				924,162
Leisure	0				0				0				0				0				0				0
Total ER	(812,838)	369,347	0	0	(443,491)	0	0	0	(443,491)	0	0	0	(443,491)	0	0	0	(443,491)	0	0	0	(443,491)	0	0	0	(443,491)
Revenue Government Grant	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 31.3.19 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.20 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.21 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.22 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.23 £
New Homes Bonus (NHB)					0				0				0				0				0				0
Service and Infrastructure reserve	(8,246,760)	(3,921,022)	1,759,664	5,664,000	(4,744,118)	(3,844,026)	4,000,000	(696,000)	(5,284,144)	(4,458,233)	4,724,673	3,024,000	(1,993,705)	(4,864,011)	4,563,908	285,000	(2,008,808)	(5,709,691)	4,739,166	(322,000)	(3,301,333)	(6,836,942)	5,048,887	564,000	(4,525,389)
Affordable Homes element	(674,240)	(228,760)		0	(903,000)	(258,440)			(1,161,440)	(349,430)			(1,510,870)	(400,093)	(349,430)		(1,910,963)	(499,030)			(2,409,993)	(598,694)			(3,008,687)
Total NHB	(8,921,000)	(4,149,782)	1,759,664	5,664,000	(5,647,118)	(4,102,466)	4,000,000	(696,000)	(6,445,584)	(4,807,663)	4,724,673	3,024,000	(3,504,575)	(5,264,104)	4,563,908	285,000	(3,919,771)	(6,208,721)	4,739,166	(322,000)	(5,711,326)	(7,435,636)	5,048,887	564,000	(7,534,076)
Overall total	(9,733,838)	(3,780,435)	1,759,664	5,664,000	(6,090,609)	(4,102,466)	4,000,000	(696,000)	(6,889,075)	(4,807,663)	4,724,673	3,024,000	(3,948,066)	(5,264,104)	4,563,908	285,000	(4,363,262)	(6,208,721)	4,739,166	(322,000)	(6,154,818)	(7,435,636)	5,048,887	564,000	(7,977,567)