

Budget Papers



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FOR THE MEETINGS OF

Scrutiny Committee – Monday 3 February 2020

Scrutiny Committee – Thursday 6 February 2020

Council – Wednesday 12 February 2020

Open to the public including the press

5. Revenue budget 2020/21 and capital programme to 2024/25 (Pages 2 - 39)
To consider the head of finance's report (to follow).

Report to: Cabinet Scrutiny Committee Council



Report of Interim Head of Finance

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Wards affected: All

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To: CABINET

3 February 2020

To: SCRUTINY COMMITTEE

6 February 2020

To: COUNCIL

12 February 2020

Revenue Budget 2020/21 and Capital Programme to 2024/25

RECOMMENDATIONS

1. That cabinet agrees to maintain car park fees and charges at current levels pending a review of fees and charges later in the year.
2. That cabinet recommends to council that it:
 - a. sets the revenue budget for 2020/21 as set out in appendix A.1 to this report,
 - b. approves the capital programme for 2020/21 to 2024/25 as set out in appendix D.1 to this report, together with the capital growth bids set out in appendix D.3 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 2024/25 as set out in appendix F.1 to this report.
3. That cabinet agrees that the interim head of finance may make minor adjustments to this report and the prudential indicators, in consultation with the cabinet member for finance, should they prove necessary prior to its submission to council on 12 February 2020.

Purpose of report

1. This report:

- brings together all relevant information to allow cabinet to recommend to council a revenue budget for 2020/21 and a capital programme for 2020/21 to 2024/25;
- 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 (MTFP) which provides details of the forward budget model for the next five years.

Strategic objectives

2. 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.
3. 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.3** (capital).

Revenue budget 2020/21

4. **Appendix A.1** summarises the movements in the base budget from £15,359,211 in 2019/20 to £15,919,653 in 2020/21. These movements are detailed below.
5. **Opening budget adjustment reduction £375,717 (appendix A.2).** This includes the removal of one-off growth items relating to 2019/20 and before, and the realisation of the full-year effect of savings proposals identified in previous years.
6. Additions to the base budget:
 - **Inflation, salary increments and other salary adjustments £1,158,590 (appendix A.3).** The salary and contract inflation total £575,717, representing an average increase of 3.7 per cent on the 2019/20 net expenditure budgets. For council employees an overall increase in salary costs of 3.9 per cent is budgeted for 2020/21. Increments payable to council employees not at the top of their salary range total £134,960. Other salary adjustments of £447,913 are primarily the result of reviewing the split of staff across the two councils and rectifying the apportionment to reflect actual workloads.
 - **Essential growth – one-off £506,324 and ongoing £774,091 (appendix A.4).** These items comprise additional expenditure which has been identified by officers and the cabinet member to be unavoidable and reflect changes that have occurred in the current year or which are known will happen in 2020/21.

7. Deductions from the base budget:

- **Base budget reductions £1,418,346 (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.
- **Increase in managed vacancy factor £42,450,** this provision has been increased to maintain the total as four percent of total salary
- As a result of these changes the council's revised base budget for 2020/21 is **£15,961,704**, £602,493 more than the £15,359,211 for 2019/20.

Revenue growth proposals

8. A limited number of one-off revenue growth proposals are being recommended to council for inclusion in the budget for 2020/21. These are detailed in **appendix B.1** and total **£451,335**.
9. Following a review of the council's discretionary services by heads of service and cabinet members, a number of further savings have been identified in addition to the base budget savings referred to earlier. These total **£534,780** and are detailed in **Appendix B.2**.

Gross treasury income

10. Investment returns for 2020/21 are used to finance expenditure in-year. It is currently forecast that **£833,350** will be earned in 2020/21.
11. More details of treasury income can be found in the council's Treasury Management Strategy report¹.
12. Including growth and gross treasury income results in a net expenditure budget for the council of **£15,044,909**, compared with **£14,597,085** for 2019/20.

Reserves and other funding

New Homes Bonus (NHB)

13. The provisional government allocation payment for NHB in 2020/21 is **£5,289,704**. Projections of future NHB earnings and how they will be used are detailed later in this report.

Transfers to/ from earmarked reserves

14. This amounts to **£192,048** and represents the net of the transfer to reserves of the affordable homes element of the NHB payment, and the transfer from reserves to pay for grant funded revenue costs.

¹ Considered by Cabinet 3 February 2020, Council 12 February 2020

Funding

Local government settlement

15. As part of the December 2015 Spending Review, the Secretary of State for Communities and Local Government offered to councils a four-year funding settlement for the period 2016/17 to 2019/20. This was extended by one year in November 2019. 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	2020/21 £000
Revenue Support Grant	1,082	513	165	0	0
Business Rates Baseline Funding Level	2,169	2,213	2,280	2,332	2,370
Settlement Funding Assessment	3,251	2,726	2,445	2,332	2,370
Tariff/Top-Up adjustment	0	0	0	0	0
Total	3,251	2,726	2,445	2,332	2,370

16. The provisional settlement for 2020/21 is 1.6 per cent higher than 2019/20. Whilst the baseline funding element of the settlement is increasing in line with the increase in business rates, Revenue Support Grant (RSG) reduced to nil in 2019/20.
17. Rural services delivery grant of **£9,102** has been allocated to the council for 2020/21. No funding has been confirmed or assumed after 2020/21.
18. The importance of NHB funding has increased over recent years and is critical to the sustainability of the council's MTFP. As identified above, funding has been provisionally announced along with the settlement this year at **£5,289,704** for 2020/21.
19. Government have confirmed that 2020/21 is the final year of the NHB scheme in its current form. It is assumed at this stage that the government will honour existing awards of NHB funding only. No assumption has been made regarding income that could be receivable in future under a replacement for the NHB scheme.
20. Estimates of future receipts of new homes bonus are shown in table 2 below and are also included in the MTFP (detailed in row 42). In total the council is expected to receive £9.2 million during the MTFP period.

Table 2: new homes bonus

Year earned	2020/21 indicative £000	2021/22 indicative £000	2022/23 indicative £000	2023/24 indicative £000
2017/18	1,218	0	0	0
2018/19	1,042	1,042	0	0
2019/20	1,449	1,449	1,449	0
2020/21	1,580	0	0	0
Total	5,290	2,491	1,449	0

21. 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

22. 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 the period of the MTFP. The actual funding generated will depend on the outcome of the review of the retained business rates scheme which is highly likely to include changes to:

- The percentage of business rates growth is retained by the different tiers of local government,
- the baseline in accordance with the fair funding review.

23. For 2020/21 this shortfall between baseline and safety net is estimated to be **£177,754** (MTFP row 48). 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.

Collection fund

24. The surplus on the collection fund is estimated in 2020/21 to be **£359,271** (MTFP row 56).

Use of reserves

25. The difference between expenditure requirement and the funding available is smoothed over the medium term financial plan by earmarked reserves and the general fund balance. The net impact of these budget proposals is a contribution to reserves of **£144,019** in 2020/21.

Revenue budget proposal

26. 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 **£10,091,272**. This revenue budget as proposed would result in an increase of £5.00 to current band "D" council tax to **£136.69**. **Appendix C** shows the breakdown of the revenue budget.

Capital programme 2020/21 to 2024/25

Current capital programme

27. 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 2019 plus:

- slippage (caused by delays to projects) carried forward from 2019/20,
- new schemes approved by council during 2019/20,
- re-profiling of expenditure on schemes from the 2019/20 financial year to future years where delays to schemes have occurred,
- the deletion of previously agreed schemes that have completed or are not being pursued at this time in their original form.

The capital programme also includes Community Infrastructure Levy (CIL) receipts that are payable to Oxfordshire County Council and Oxfordshire Clinical Commissioning Group.

28. Non-essential capital spending was paused in December 2018 due to the uncertainty over future funding and a number of schemes were deleted from the capital programme and shown instead as being in a “preparation pool”. A review of those schemes has identified that some need to be reinstated to the capital programme as they reflect essential spending. These reinstated schemes are detailed in **Appendix D.2**. Given the financial position of the council all other schemes that were transferred to the preparation pool will not now proceed.

Cabinet capital programme proposals

29. **Appendix D.3** contains a list of new capital schemes that are being recommended as part of this budget proposal, some of which offer opportunities to increase revenue income to the council. Officers will amend the capital programme to include the proposals if approved by cabinet and council.

Financing the capital programme

30. 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.

31. **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 £27.3 million over the programme period.

Table 3: current and proposed capital programme with financing

	2019 /20 latest estimate £000	2020 /21 estimate £000	2021 /22 estimate £000	2022 /23 estimate £000	2023 /24 estimate £000	2024 /25 estimate £000	GRAND TOTAL £000
Capital programme approved	6,382	6,389	4,476	1,566	1,566	1,163	21,542
Capital schemes reinstated	0	681	300	300	300	300	1,881
Capital growth proposals	0	3,430	165	90	90	100	3,875
Total expenditure	6,382	10,500	4,941	1,956	1,956	1,563	27,298
Financing							
External contributions	1,463	2,488	1,353	1,353	1,353	950	8,960
Affordable Homes Delivery Plan	2,900	5,050	2,910	0	0	0	10,860
Usable capital receipts/revenue reserves	2,019	2,962	678	603	603	613	7,478
Total financing	6,382	10,500	4,941	1,956	1,956	1,563	27,298
Estimated balances as at 31 March 2025							
Usable capital receipts							5,948

32. The council's usable capital receipts, based on current estimates, are expected to be £5.9 million by the end of 2024/25.

The prudential code and prudential indicators

33. In setting its revenue and capital budgets for 2020/21, 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.

34. 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.

35. 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.

36. 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.

37. 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.

38. Under the code, the interim 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 interim 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.

39. **Appendix E** contains the recommended prudential indicators, which have been calculated based on the budget proposals. The interim 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)

40. The MTFP provides a forward budget model for the next five years. **Appendix F.1** contains the MTFP for 2020/21 to 2024/25. This is a projection of the revenue budget up to 31 March 2025. 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.

41. The MTFP identifies serious challenges for the council. It reflects the updated provisional settlement figures published in draft in December 2019 and shown in table 1 above. Ongoing funding after 2020/21 is an estimate by officers and is subject to change. The estimates will be refined as more information on future funding schemes becomes available. Estimates of future NHB are shown in table 2 above.

Whilst, based on current assumptions and estimates, the council can set a balanced budget for the first four years of the MTFP period by drawing heavily on reserves, on current projections this is not possible for the fifth year.

The robustness of the estimates and the adequacy of reserves

42. The Local Government Act 2003 places a duty on the chief finance officer (i.e. the interim 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.

43. The construction of the budget has been managed by qualified accountants and has been subject to challenge, specifically by the head of finance, other heads of service and cabinet members.

44. The challenge process included breaking down all costs and differentiating between statutory and discretionary expenditure. Statutory services were scrutinised for potential efficiencies and resultant budget savings. Careful analysis of discretionary services was carried out, focusing on potential efficiencies and the consequences of removing the service.

45. The management accounting function was in-sourced from Capita in December 2018 and the team was strengthened and stabilised during 2019. This has allowed increased officer scrutiny and challenge of the budget information. Informal meetings of cabinet have considered the budget. An informal briefing on the council's overarching budget position, which was open to all councillors, took place during January 2020. A further, more detailed briefing on this budget proposal will be given to the council's scrutiny committee members in February 2020. This session will also be open to all councillors. In view of the process undertaken and his own knowledge of the budget, the interim head of finance is satisfied that the budget is both prudent and robust.

46. The heavy reliance on the use of reserves during the MTFP reflects the fact that revenue expenditure exceeds revenue income each year. Based on current projections of government funding, which are themselves subject to uncertainty pending further information on the outcome of the fair funding review, the review of NHB and the 2019 Spending Review, the budget is not sustainable over the medium term financial plan period.

47. Work to identify ways to address the projected funding shortfall has begun, with the savings proposals identified in appendix B.2 being the first evidence of this activity. This needs to continue, and to facilitate that the discretionary growth proposals (Appendix B.1) include the sum of £500,000 to be spent on "transformation activity". This activity will focus on:

- The opportunity of transforming this council and South Oxfordshire Council DC into a single council;
- Opportunities to generate further income;
- Opportunities to redesign services to make them more efficient and customer focussed.

48. In terms of service redesign, services already identified in discussions with Cabinet members for further review are:

- Community enablement (includes The Beacon)
- Leisure and well-being
- Customer services (including end-to-end Planning process)
- Economic development and business support
- Public realm (includes toilets, grounds maintenance, countryside, parks and open spaces)
- CCTV

This activity, which will identify ways to reduce the funding gap, takes place against the backdrop of the requirement, under the CIPFA Financial Management Code, to prepare a ten year Medium Term Financial Strategy (MTFS). This will need to demonstrate how the long-term financial viability of the council will be achieved.

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

Legal Implications

50. 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 12 February 2020 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.
51. The requirement placed on the council by the Local Government Act 2003 to set prudential indicators and for the interim 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 savings proposals

52. In making the savings proposed, the council is conscious of maintaining our public sector equality duties listed below.
- eliminate unlawful discrimination, harassment and victimisation
 - advance equality of opportunity between people who share a protected characteristic² and those who do not.
 - foster good relations between people who share a protected characteristic and those who do not.
53. Based on the above we feel the overall equalities impact is potentially low. However, it should be noted that there is a possibility that by removing Customer Service Excellence Accreditation, this may result in static service delivery and no continuous improvement with regards to accessibility of services to all our residents and staff. There is a possibility of an impact on the health and wellbeing of local communities by removing Community Sports Coaches.

Other Implications

54. 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

55. This report provides details of the revenue base budget for 2020/21, the capital programme 2020/21 to 2024/25, government grants (the settlement), uncommitted reserves and balances, the cabinet member for finance's budget proposals and the resulting prudential indicators.

² 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 civic partnership, pregnancy and maternity.

56. 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 2020/21
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	Service review
Appendix C.1	Service budget analysis
Appendix D.1	Capital programme before growth
Appendix D.2	Capital preparation pool
Appendix D.3	Capital growth bids
Appendix E	Prudential indicators
Appendix F.1	Medium term financial plan
Appendix F.2	Earmarked reserves 2020/21 to 2024/25

Background Papers

Provisional settlement figures (December 2019)

Council tax base 2020/21 – Cabinet 6 December 2019, Council 18 December 2019

Treasury Management Strategy – Cabinet 3 February 2020, Council 12 February 2020

Vale of White Horse DC - revenue budget summary 2020/21

	2019/20 Budget	2020/21 Budget	Appendix Ref:
Opening base budget 2019/20		15,359,211	
Revisions to base budget			
Opening budget adjustments		(375,717)	Appendix A.2
Inflation, salary increments and other salary adjustments		1,158,590	Appendix A.3
Essential growth - one-off		506,324	Appendix A.4
Essential growth - ongoing		774,091	Appendix A.5
Base budget savings		(1,418,346)	
Reduction in revenue contingency (not included above)		0	
Movement in managed vacancy factor		(42,450)	
Total base budget after revisions	15,359,211	15,961,704	
Growth proposals			
Revenue - one-off		451,335	Appendix B.1
Revenue - ongoing		0	
Capital (revenue consequences of)	0	0	Appendix D.2
Savings proposals		(534,780)	Appendix B.2
Gross treasury income	(762,124)	(833,350)	
Borrowing costs		0	
Net expenditure	14,597,087	15,044,909	
Funding			
Funding from reserves	(4,940,661)	(4,953,637)	Appendix C
Budget funding requirement	(9,656,424)	(10,091,272)	
Total Funding	(14,597,085)	(15,044,909)	
Council tax yield required	(6,809,189)	(7,201,704)	

Vale of White Horse DC - 2020/21 budget build changes
Opening budget adjustments relating to previous year's budget decisions

Year of bid	Summary	Spending profile:				
		2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
ALL SERVICES						
2018/19	Additional staff resources	(45,054)	(99,350)	(99,350)	(99,350)	(99,350)
		(45,054)	(99,350)	(99,350)	(99,350)	(99,350)
COMMUNITY SERVICES						
2016/17	Income from future leisure centre build	(314,000)	(314,000)	(314,000)	(314,000)	(314,000)
2018/19	Options for Wantage Leisure Centre	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
2018/19	Growth bids Wantage leisure	(4,000)	(5,000)	(5,000)	(5,000)	(5,000)
2019/20	Reduction of income Wantage leisure	314,000	314,000	314,000	314,000	314,000
2019/20	Seed funding	2,500	2,500	2,500	2,500	2,500
2019/20	NHB grant scheme	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
		(106,500)	(107,500)	(107,500)	(107,500)	(107,500)
CORPORATE MANAGEMENT						
2019/20	Oxford to Cambridge arc	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
CORPORATE SERVICES						
2013/14	Bi-annual residents survey	(24,000)	0	(24,000)	0	(24,000)
2018/19	Data Protection Officer	0	(21,500)	(21,500)	(21,500)	(21,500)
2019/20	External advice for member/officer induction	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
		(39,000)	(36,500)	(60,500)	(36,500)	(60,500)

Vale of White Horse DC - 2020/21 budget build changes
Opening budget adjustments relating to previous year's budget decisions

Year of bid	Summary	Spending profile:				
		2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
DEVELOPMENT & REGENERATION						
2018/19	Head office rent	(315,000)	(315,000)	(315,000)	(315,000)	(315,000)
2017/18	Abingdon BID	0	(12,982)	(12,982)	(12,982)	(12,982)
2017/18	BID additional business rates	205	(10,257)	(10,257)	(10,257)	(10,257)
2019/20	Vale contribution to office rent	315,000	315,000	137,500	(40,000)	(40,000)
		205	(23,239)	(200,739)	(378,239)	(378,239)

FINANCE						
2014/15	Actuarial fees	15,000	0	0	15,000	0
		15,000	0	0	15,000	0

HOUSING & ENVIRONMENT						
2017/18	Grounds maintenance contract uplift	(89,000)	(89,000)	(89,000)	(89,000)	(89,000)
2017/18	Support for rough sleepers	(36,300)	(36,300)	(36,300)	(36,300)	(36,300)
2017/18	Grass cutting	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
2018/19	Environmental improvement team (public realm)	0	(250,000)	(250,000)	(250,000)	(250,000)
2018/19	Flexible Homelessness Support Grant	(42,000)	(42,000)	(42,000)	(42,000)	(42,000)
2019/20	Flexible Homelessness Support Grant	0	(54,605)	(54,605)	(54,605)	(54,605)
2019/20	Flexible Homelessness Support Grant	113,492	113,492	113,492	113,492	113,492
2019/20	Homelessness tenancy support	(25,531)	(25,531)	(25,531)	(25,531)	(25,531)
2019/20	Civil parking enforcement feasibility study	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
		(134,339)	(438,944)	(438,944)	(438,944)	(438,944)

LEGAL & DEMOCRATIC						
2018/19	District elections	(100,000)	(100,000)	(50,000)	0	(100,000)
2019/20	District & parish elections	(15,000)	(15,000)	(15,000)	0	(15,000)
		(115,000)	(115,000)	(65,000)	0	(115,000)

Vale of White Horse DC - 2020/21 budget build changes
Opening budget adjustments relating to previous year's budget decisions

Year of bid	Summary	Spending profile:				
		2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
PARTNERSHIP AND INSIGHT						
2017/18	5 Councils contract reprofiling	(114,096)	(268,084)	(368,638)	(368,638)	(368,638)
2018/19	5 Councils contract	7,096	12,374	12,374	12,374	12,374
2018/19	Growth board	(45,000)	(60,000)	(60,000)	(60,000)	(60,000)
2019/20	5 Councils contract costs	75,971	123,170	123,170	123,170	123,170
2019/20	Reservoir	(75,000)	(112,500)	(112,500)	(112,500)	(112,500)
		(151,029)	(305,040)	(405,594)	(405,594)	(405,594)
PLANNING						
2017/18	Neighbourhood planning support	0	(38,000)	(38,000)	(38,000)	(38,000)
2019/20	Local plan	220,000	25,000	0	0	0
		220,000	(13,000)	(38,000)	(38,000)	(38,000)
GRAND TOTAL		(375,717)	(1,158,573)	(1,435,627)	(1,509,127)	(1,663,127)

Vale of White Horse DC - 2020/21 budget build changes
Inflation, salary increments and other salary adjustments

Detail	Spending profile:				
	2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
ALL SERVICES					
Salary inflation	427,814	867,179	1,318,406	1,781,817	2,257,740
Salary increments	134,960	273,565	415,912	562,102	712,239
Other salary adjustments	447,913	460,007	472,427	485,182	498,282
Other inflation	147,903	299,799	455,797	616,006	780,542
Grand total	1,158,590	1,900,550	2,662,542	3,445,108	4,248,803

Vale of White Horse DC - 2020/21 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
COMMUNITY SERVICES								
CMSR1	GWP - District centre	Running costs of the new community centre on Great Western Park	Ongoing	1,881	118,094	118,050	117,886	117,592
CMSR2	Active communities strategy	Review and development of an active communities strategy	One-off	37,500	0	0	0	0
				39,381	118,094	118,050	117,886	117,592
CORPORATE SERVICES								
CSV1	IT operations income	The income budget has been removed as it is no longer relevant.	Ongoing	12,000	12,000	12,000	12,000	12,000
				12,000	12,000	12,000	12,000	12,000
DEVELOPMENT AND REGENERATION								
DARR1	Repairs and maintenance	The property team were insourced however no budget was provided to enable the team to provide essential repairs and maintenance to our offices	Ongoing	20,000	20,000	10,000	10,000	10,000
DARR2	Rent for 135 Milton Park	Rent payments following the negotiation of a new lease	One-off	28,425	28,425	14,213	0	0
DARR3	Non domestic rates	Budget increased to match actual rates paid	Ongoing	55,853	55,853	55,853	55,853	55,853
DARR4	Maintenance contract	There is no budget for the compliance contracts for 135 Milton Park and the essential works to be undertaken on our investment properties	Ongoing	45,500	45,500	45,500	45,500	45,500
DARR5	Software licences	A budget for the Concerto and CAD software licences was not created when the property team was insourced	Ongoing	6,700	6,700	6,700	6,700	6,700
DARR6	Strategic property advice	A budget was not provided for the annual property valuations after the property team was insourced.	Ongoing	16,000	16,000	16,000	16,000	16,000
				172,478	172,478	148,266	134,053	134,053
Finance								
FINR1	Bank charges	Adjustment to Bank charges budget to match increase in bank fees	Ongoing	62,000	62,000	62,000	62,000	62,000
FINR2	Housing benefit	Decrease in housing benefit subsidy income	Ongoing	220,074	264,822	296,317	317,185	323,583
FINR3	Finance	Projected loss in court fees income as collection rates improve	Ongoing	8,000	8,000	8,000	8,000	8,000
FINR4	Business Rates	Reduction in NNDR1 grant funding	Ongoing	17,942	17,942	17,942	17,942	17,942
				308,016	352,764	384,259	405,127	411,525

Vale of White Horse DC - 2020/21 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
HOUSING & ENVIRONMENT								
HAER1	Homelessness prevention and supported accommodation	VWHDC received £113,492 Flexible Homelessness Support Grant in 2019/20. The grant "may be used only to prevent and deal with homelessness". It will be used to: a) continue to fund supported housing for VWHDC residents who are homeless or at risk of becoming homeless for 2020/21; b) to help households secure accommodation and c) to extend the contracts of 2.5FTE temporary staff, currently engaged in homeless prevention activities, to 31.03.2021. FULLY FUNDED	One-off	113,942	0	0	0	0
HAER2	Homelessness prevention and tenancy support	VWHDC received an additional £26,000 Flexible Homelessness Support Grant; £13,000 Homelessness Prevention Grant and £2,997 new burdens funding for homelessness in 2019/20. It will be used to: a) continue to fund supported housing for VWHDC residents who are homeless or at risk of becoming homeless for 2020/21; b) to help households secure accommodation. FULLY FUNDED	One-off	41,997	0	0	0	0
HAER3	Homelessness prevention and tenancy support	VWHDC received £26,988 new burdens funding in 2019/20 to assist with the implementation of the Homelessness Reduction Act. The funding will be used to prevent homelessness through issuing rent-in-advance loans, deposit bonds and tenancy support payments to help households at risk of homelessness to secure or remain in accommodation. FULLY FUNDED	One-off	26,988	0	0	0	0
HAER4	Biffa Waste Services	Increased contract costs to Biffa for waste collection services, including growth in properties and increased subscribers to the garden waste service	Ongoing	226,900	226,900	226,900	226,900	226,900
HAER5	Rate payments (NNDR) for public conveniences	This budget was removed after 2018 government budget announcement that NNDR no longer payable on public conveniences but legislation still to be passed by parliament. This should be a one-off payment as the legislation is due to be passed in 2019/20	One-off	7,472	7,472	0	0	0
HAER6	Grounds Maintenance	To continue the one off essential growth bid that ran for 3 years as part of the contract extension. To facilitate the ongoing provision of the service	Ongoing	48,241	48,241	48,241	48,241	48,241
HAER7	Global Resettlement Scheme expenditure	To resettle three refugee families in South Oxfordshire under the Global Resettlement Scheme, as agreed by Cabinet 08.10.2019. Scheme expenditure includes housing costs, support contract costs and staffing costs. FULLY FUNDED . In year funding	Ongoing	62,100	72,450	51,750	10,350	10,350
			Ongoing	(62,100)	(72,450)	(51,750)	(10,350)	(10,350)
HAER8	Waste contract expires 2024 re-tender of contract	Additional resource to support the project team that review the contract and consider options for re-tender	One-off	0	33,843	35,843	35,843	0
				465,540	316,456	310,984	310,984	275,141

Vale of White Horse DC - 2020/21 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
LEGAL & DEMOCRATIC								
LEGR1	Storage costs	To cover the cost of storage units for election equipment (ballot boxes, polling booths etc) and post election material (ballot papers)	Ongoing	5,000	5,000	5,000	0	0
LEGR2	District and parish council elections 2023	This bid covers the additional costs of the delivery of the May 2023 district and parish council elections, over and above the base budget provision of £50,000 to cover the costs in 2022/23 (poll card printing, poll card postage and stationery) and £100,000 to cover the costs in 2023/24 (postal vote costs, election day staff costs, polling station costs and count costs.). The bid reflects the actual costs incurred in May 2019	One-off	0	0	0	40,000	0
				5,000	5,000	5,000	40,000	0
PLANNING								
PLAR1	Planning application fees	Reduction in planning fees	One-Off	250,000	250,000	125,000	0	0
				250,000	250,000	125,000	0	0
ALL SERVICES								
ALL	Actuarial valuation	Increase in pension costs following actuarial valuation	Ongoing	28,000	56,000	84,000	112,000	140,000
				28,000	56,000	84,000	112,000	140,000
TOTAL				1,280,415	1,282,792	1,187,559	1,132,050	1,090,311

Vale of White Horse DC - 2020/21 budget build changes
Base budget savings

Item	Summary	One-off or ongoing?	Spending profile:				
			2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
COMMUNITY SERVICES							
1	Arts development budget rightsized to expected actual expenditure	Ongoing	(500)	(500)	(500)	(500)	(500)
2	The Beacon budget rightsized to expected actual expenditure.	Ongoing	(23,500)	(23,500)	(23,500)	(23,500)	(23,500)
3	Community enablement grants reduced	Ongoing	(17,150)	(17,150)	(17,150)	(17,150)	(17,150)
4	Leisure feasibility studies budget no longer required	Ongoing	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
5	Leisure intern funding	Ongoing	(8,361)	(8,361)	(8,361)	(8,361)	(8,361)
			(50,511)	(50,511)	(50,511)	(50,511)	(50,511)
CORPORATE SERVICES							
1	MFD (Multi Functional devices) budget has been rightsized to expected actual expenditure.	Ongoing	(1,420)	(1,420)	(1,420)	(1,420)	(1,420)
2	Historic office rent for Chairman office not required.	Ongoing	(20,242)	(20,242)	(20,242)	(20,242)	(20,242)
3	Street naming and number material and consumables budget has been rightsized to actual figures from last year.	Ongoing	(6,071)	(6,071)	(6,071)	(6,071)	(6,071)
4	Training budget reduction	Ongoing	0	(10,000)	(10,000)	(10,000)	(10,000)
5	Consultation costs budget rightsized	Ongoing	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
6	Software support & maintenance unused budget removed	Ongoing	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
7	Insurance saving Abbey House	Ongoing	(3,756)	(3,756)	(3,756)	(3,756)	(3,756)
			(63,989)	(73,989)	(73,989)	(73,989)	(73,989)
DEVELOPMENT & REGENERATION							
1	Abingdon BID has closed and the budget has been removed	Ongoing	(33,741)	(33,741)	(33,741)	(33,741)	(33,741)
2	Increase in income due to new lease arrangement on Abbey House	Ongoing	(141,000)	(141,000)	(141,000)	(141,000)	(141,000)
3	Savings on staff costs	Ongoing	(17,895)	(17,895)	(17,895)	(17,895)	(17,895)
4	Increase rental income budget general properties to match receipts	Ongoing	(144,700)	(144,700)	(144,700)	(144,700)	(144,700)
5	Development budgets righsized to match expenditure	Ongoing	(4,780)	(4,780)	(4,780)	(4,780)	(4,780)
6	CIL staff funded by CIL admin grant	Ongoing	(127,575)	(127,575)	(127,575)	(127,575)	(127,575)
			(469,691)	(469,691)	(469,691)	(469,691)	(469,691)

Vale of White Horse DC - 2020/21 budget build changes
Base budget savings

Item	Summary	One-off or ongoing?	Spending profile:				
			2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
FINANCE							
1	Reduction of budget to match external audit contract	Ongoing	(15,427)	(15,427)	(15,427)	(15,427)	(15,427)
2	Rightsizing of fees and hired services budget in accountancy	Ongoing	(4,740)	(4,650)	(4,650)	(4,650)	(4,650)
			(20,167)	(20,077)	(20,077)	(20,077)	(20,077)

HOUSING & ENVIRONMENT							
1	The repairs and maintenance budget for the sewage treatment works has been rightsized	Ongoing	(18,130)	(18,130)	(18,130)	(18,130)	(18,130)
2	Grant for Letcombe brook project reduces in 2020/21	Ongoing	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
3	Income budget in land drainage has been rightsized	Ongoing	(4,910)	(4,910)	(4,910)	(4,910)	(4,910)
4	The contract cleaning budget for car parks reduced	Ongoing	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
5	Car parking income has been increased to match actuals	Ongoing	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
6	Car parking non domestic rates budget has been reduced to match actuals	Ongoing	(9,468)	(9,468)	(9,468)	(9,468)	(9,468)
7	Increased income due to a net increase in subscribers of the garden waste service and indexation increase	Ongoing	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)
8	Increased recycling	Ongoing	(105,593)	(105,593)	(105,593)	(105,593)	(105,593)
9	Reduction in budget for temporary accommodation due to successful homelessness strategy, right sizing of council tax and contribution to bad debt	Ongoing	(13,070)	(13,070)	(13,070)	(13,070)	(13,070)
10	Street Cleansing rightsize budget for equipment	Ongoing	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
11	Savings across a number of accounts and cost centres where budget reduced to match spend	Ongoing	(93,334)	(93,334)	(93,334)	(93,334)	(93,334)
12	Volume of sales at mobile home parks has increased, therefore increasing the commission received.	Ongoing	(23,580)	(23,580)	(23,580)	(23,580)	(23,580)
13	Reduction in salaries due to posts funded by government grant	Ongoing	(45,419)	(45,419)	(45,419)	(45,419)	(45,419)
			(449,504)	(449,504)	(449,504)	(449,504)	(449,504)

Vale of White Horse DC - 2020/21 budget build changes
Base budget savings

Item	Summary	One-off or ongoing?	Spending profile:				
			2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
PARTNERSHIP AND INSIGHT							
1	Reprofiling of Capita 5CP costs	Ongoing	0	0	(135,515)	(542,061)	(542,061)
2	Removal of Discretionary budget for proposed west of Abingdon reservoir (delayed until at least 2024)	One-off	(37,500)	0	0	0	0
			(37,500)	0	(135,515)	(542,061)	(542,061)
PLANNING							
1	Increase in building control fees	Ongoing	(60,882)	(60,882)	(60,882)	(60,882)	(60,882)
2	Increase in planning advice and conditioning monitoring	Ongoing	(77,227)	(77,227)	(77,227)	(77,227)	(77,227)
3	Salary savings due to Downturn in sales	One-off	(157,305)	(157,305)	(78,653)	0	0
4	Right-sizing of budget to match prior year spend	Ongoing	(11,570)	(11,570)	(11,570)	(11,570)	(11,570)
5	Grant income for Greater Crested newt project	Ongoing	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			(326,984)	(326,984)	(248,332)	(169,679)	(169,679)
			(1,418,346)	(1,390,756)	(1,447,619)	(1,775,512)	(1,775,512)

Vale of White Horse DC - 2020/21 revenue budgets bids

No	Title of bid	Summary	One-off or ongoing?	Vale only or joint bid?	Spending profile:				
					2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
CORPORATE SERVICES									
1	Community climate initiatives	Support for community initiatives to help tackle climate change	One-off	Vale only	50,000	0	0	0	0
					50,000	0	0	0	0
STRATEGIC MANAGEMENT BOARD									
1	Transformation	Additional funding for transformation activities that support achieving future financial sustainability, work on a single council with South Oxfordshire DC, service reviews and income generation ideas	One-off	Joint	350,000	150,000	0	0	0
					350,000	150,000	0	0	0
PARTNERSHIP AND INSIGHT									
1	Climate emergency	The Climate Emergency Advisory Committee (CEAC) are recommending a proposed one year climate emergency work programme to address the climate emergency declared by the Council.	One-off	Vale only	51,335	0	0	0	0
					51,335	0	0	0	0
PLANNING									
1	New Local Plan	Costs associated with a new local plan including examination and legal costs	One-off	Vale only	0	112,000	300,000	200,000	0
					0	112,000	300,000	200,000	0
	GRAND TOTAL				451,335	262,000	300,000	200,000	0

Vale of White Horse DC - 2020/21 budget build changes
Service Review

Item	Summary	One-off or ongoing?	Spending profile:				
			2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
COMMUNITY SERVICES							
1	Reduction of expenditure at Beacon Arts Centre	Ongoing	(36,600)	(61,600)	(86,600)	(86,600)	(86,600)
2	Arts development - use of external income to support the service	Ongoing	(20,819)	(22,712)	(22,712)	(22,712)	(22,712)
3	Vacant leisure development officer role removed	Ongoing	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
4	Surveys and feasibility costs from capital works from capital budget	Ongoing	(25,000)	(50,000)	(50,000)	(50,000)	(50,000)
			(104,419)	(156,312)	(181,312)	(181,312)	(181,312)

CORPORATE SERVICES							
1	Vacant Shared Corporate Complaints Officer post removed.	Ongoing	(15,316)	(16,709)	(16,709)	(16,709)	(16,709)
2	Reduction of Chairman's hospitality budget by 50%.	Ongoing	(7,550)	(7,550)	(7,550)	(7,550)	(7,550)
3	MFDs - Reduction of MFD click charges by £5K which is a 20% reduction in printing.	Ongoing	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
4	Customer services - Removal of customer service excellence accreditation.	Ongoing	(3,465)	(3,465)	(3,465)	(3,465)	(3,465)
5	Capitalisation of IT hardware costs	Ongoing	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
6	Data preparation team - remove vacant post	Ongoing	(20,697)	(22,579)	(22,579)	(22,579)	(22,579)
			(72,028)	(75,303)	(75,303)	(75,303)	(75,303)

DEVELOPMENT & REGENERATION							
1	Hold bi-annual job fairs and charge businesses to attend.	Ongoing	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
2	Charge other councils and OxLEP to deliver county-wide mentoring programme.	Ongoing	(2,900)	(3,000)	(3,000)	(3,000)	(3,000)
3	Reduction in Partnership grants budgets.	Ongoing	0	(3,400)	(3,400)	(3,400)	(3,400)
4	Remove budget used for tourism and marketing.	Ongoing	0	(4,156)	(4,156)	(4,156)	(4,156)
5	Economic Development Team to deliver lectures and workshops at university business schools.	Ongoing	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
6	Increase number of sponsorship opportunities.	Ongoing	0	(3,000)	(3,000)	(3,000)	(3,000)
7	Vacant Economic Development post removed.	Ongoing	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
			(25,900)	(36,556)	(36,556)	(36,556)	(36,556)

Vale of White Horse DC - 2020/21 budget build changes
Service Review

Item	Summary	One-off or ongoing?	Spending profile:				
			2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
HOUSING & ENVIRONMENT							
1	Increase brown bin fees	Ongoing	(98,000)	(98,000)	(98,000)	(98,000)	(98,000)
2	Highways agency verge cutting - included in Sodexo contract on behalf of OCC . This is an historic arrangement which only recovers 50% of the cost from OCC	Ongoing	(11,756)	(23,511)	(23,511)	(23,511)	(23,511)
3	Reduce Environmental Health Officer team the team by two posts.	Ongoing	(32,477)	(32,477)	(32,477)	(32,477)	(32,477)
4	Cease to offer the additional deep clean service provided at the Vale.	Ongoing	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
5	Cease to offer an Environmental Protection out of hours service .	Ongoing	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
6	Public realm - capitalisation of spend	One-off	(50,000)	0	0	0	0
			(226,233)	(187,988)	(187,988)	(187,988)	(187,988)

PLANNING							
1	Increase fees and charge for additional meetings for pre-application advice.	Ongoing	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
2	Charge for specialist outside advice in connection with planning applications, for example Agricultural appraisals, Retail Impact Assessments and EIA's.	Ongoing	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
3	Development fees for condition discharge negotiation to resolve and one attempt then determination.	Ongoing	(8,000)	(7,000)	(5,000)	(2,000)	(2,000)
4	Charge for advice on Energy Performance Certificates or exemptions on Listed Buildings (currently free service).	Ongoing	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
5	Reduce hard copy application plans to T&PCs - response to climate change paper wastage as plans are avialble via web site or use memory stick.	Ongoing	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
6	Reduce Planning Enforcement team resource.	Ongoing	(37,200)	(37,200)	(37,200)	(37,200)	(37,200)
7	Charge for maps to NP groups.	Ongoing	(500)	(500)	(500)	(500)	(500)
			(106,200)	(105,200)	(103,200)	(100,200)	(100,200)

			(534,780)	(561,359)	(584,359)	(581,359)	(581,359)
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Vale of White Horse DC Service budget analysis 2020/21		
Budget head	Base Budget £	Final Budget £
Community Services		(227,708)
Corporate Management Team		1,050,082
Corporate Services		2,932,042
Development & Regeneration		460,230
Finance		(169,996)
Housing & Environment		6,588,205
Legal Services		1,011,516
Partnership & Insight		3,352,630
Planning		1,160,650
Contingency - vacancy factor		(479,393)
Contingency - other		200,000
Net cost of delivering services		15,878,259
Gross treasury income		(833,350)
Net expenditure		15,044,909
Government grant funding:		
New Homes Bonus	(5,289,704)	
Transfer from reserves		
Contribution from Earmarked Reserves	(237,532)	
Transfer To reserves		
New Homes Bonus	429,580	
General fund balance	144,019	
		(4,953,637)
Budget funding requirement		10,091,272

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2025**

	No.	Costc	2019/20 Original Budget	2019/20 Latest Budget £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
APPROVED PROGRAMME									
Community Services			1,272	703	1,288	30	30	30	30
Corporate Services			0	45	0	0	0	0	0
Development & Regeneration			121	100	1,107	0	0	0	0
Housing & Environment			1,671	1,954	1,536	1,536	1,536	1,536	1,133
Partnership & Insight			0	2,900	2,458	2,910	0	0	0
Planning			0	0	0	0	0	0	0
Contingency			700	680	0	0	0	0	0
GRAND TOTAL			3,764	6,382	6,389	4,476	1,566	1,566	1,163

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2025**

	No.	Costc	2019/20 Original Budget	2019/20 Latest Budget £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
CAPITAL FINANCING									
Public arts projects funded by developer contributions		YC15	0	16					
Chilton Public Art, funded from developer contribution		YC34	68	72					
Great Western Park public art, funded from developer contribution		YC35	0	80					
Faringdon LC sports pitch		YC67	75	0					
Faringdon Wetside Changing		YC70	130	178					
Wantage LC Courts		YC71		8					
WHLC wetside refurbishment		YC74		0	70				
Faringdon Sports Hall		YC75		57					
Mandatory Disabled Facilities Grants, government funding		YH05	693	1,052	1,353	1,353	1,353	1,353	950
Affordable Homes Delivery Plan				2,900	2,390	2,910			
CIL					1,065				
Balance from capital receipts			2,798	2,019	1,511	213	213	213	213
Borrowing									
General fund balance									0
Balance from New Homes Bonus									
GRAND TOTAL			3,764	6,382	6,389	4,476	1,566	1,566	1,163
Capital receipts b/f from previous year		B7402	13,426	13,426	11,407	9,896	9,683	9,470	9,257
projected increase in capital receipts in year			0	0	0	0	0	0	0
capital receipt balance to c/f			10,628	11,407	9,896	9,683	9,470	9,257	9,044
			0	0	0	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2025**

	No.	Costc	2019/20 Original Budget	2019/20 Latest Budget £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Community Services									
Leisure									
Wantage leisure centre capital investment		YC41	83	73	25				
WHLTC capital investment		YC42		0		0			
Faringdon leisure centre capital investment		YC43		6					
Abbey Meadows and Gardens Improvements	201516 (11)	YC51	30	59					
Fitness Extension Development WHLC		YC56	97	35	91				
WHLC additional fitness equipment		YC57		4					
WHLC gym equipment upgrade		YC59		0	184				
Faringdon LC gym equipment replacement		YC60	16	17					
Faringdon Pitch		YC67	824	0	856				
Abbey Meadow Outdoor Pool	2017/18 (4)	YC68		0	32				
Faringdon Wetside Changing	s106	YC70	130	178					
Wantage Leisure Centre	s106	YC71		8					
Wantage Leisure Centre Water Filters	vire cont	YC72		30					
ABM Splashpad	vire cont	YC73		18					
WHLC wetside refurbishment	s106	YC74		0	70				
Faringdon Sports Hall	s106	YC75		57					
Arts Development									
Chilton Public Art	201314 (9)	YC34	72	72					
Great Western Park Public Art	201314 (10)	YC35		80					
Public Arts projects	s106	YC15		16					
Civic Hall									
Wantage Civic Hall Capital Works	201516 (7)	YC31	20	20	30	30	30	30	30
Community Grants									
Community Grants 2016/17		YC66		14					
Community Grants 2017/18		YC69		16					
Community Grants Fund		YC30		0					
			1,272	703	1,288	30	30	30	30

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2025**

	No.	Costc	2019/20 Original Budget	2019/20 Latest Budget £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Corporate Services									
Communications New Website IT Applications Electronic Delivery of Planning Service Capture Planning Constraints	201617 (3)	YD13		13					
		YP05		22					
		YP17		10					
			0	45	0	0	0	0	0
Development & Regeneration									
Property Essential Refurbishment of Operational Property Assets Purchase of Vans Development CIL - OCC CIL - CCG		YA29	121	100					
		YB02		0	42				
		TBC			761				
		TBC			304				
			121	100	1,107	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2025**

	No.	Costc	2019/20 Original Budget	2019/20 Latest Budget £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Housing & Environment									
Car Parking									
Car park lighting improvements		YA33	50	79					
Changes to Rye Farm car park	201415 (6)	YA34	85	45					
Rye Farm Commercial CP Resurfacing	201415 (6)	YA47		40					
Public Sector Housing									
Disabled Facilities Grants	201617 (1)	YH05	1,353	1,553	1,353	1,353	1,353	1,353	950
Home Repairs Target		YH06	84	84	84	84	84	84	84
Waste Services									
Additional Wheeled Bins for New Properties		YC23	74	74	74	74	74	74	74
Parks & Open Spaces									
New and Upgraded Parks Facilities		YC03	15	15	15	15	15	15	15
Wantage Memorial Park	201516 (3)	YC46		2					
Replacement Play Equipment	201617 (2)	YC64		30					
Energy									
Energy Grants		YC54	10	10	10	10	10	10	10
Community Safety									
CCTV Equipment	2019/20	YH29		22					
			1,671	1,954	1,536	1,536	1,536	1,536	1,133

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2025**

	No.	Costc	2019/20 Original Budget	2019/20 Latest Budget £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000
Partnership & Insight									
Abingdon Flood Relief Affordable Homes Delivery Plan	201516 (13) 201920 (1)	YA37 YA48	0	0 2,900	68 2390	0 2910			
			0	2,900	2,458	2,910	0	0	0
Contingency									
Capital Contingency		YZ01	700	680					
			700	680	0	0	0	0	0

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					CAPITAL SPEND					REVENUE CONSEQUENCES				
No	Title of bid	Summary	One-off or rolling	Vale only or joint bid?	Spending profile:					Spending profile:				
					2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
Development & Regeneration														
1	Essential works to leisure centres	This budget was paused and moved to the preparation pool, but is required to maintain our leisure centre buildings	rolling	Vale	300,000	300,000	300,000	300,000	300,000					
					300,000	300,000	300,000	300,000	300,000	0	0	0	0	
Housing & Environment														
1	Charter car park	Essential health & safety repairs to fire doors and fire/electrical safety	One-off	Vale	100,000	0	0	0	0					
2	Sewage works	Essential works at our sewage treatment plants in Sparsholt, Challow, Goosey and Letcombe Bassett to ensure we are Environment Agency compliant	One-off	Vale	264,000									
	Elmside Hostel, Faringdon	Essential health & safety repairs required to hostel in Faringdon	One-off	Vale	12,000									
	CCTV capital works	Scheme to replace CCTV equipment exists in the capital programme. This budget will support that and will result in a revenue saving	One-off	Vale	5,000									
					381,000	0	0	0	0	0	0	0	0	
	GRAND TOTAL				681,000	300,000	300,000	300,000	300,000	0	0	0	0	

Appendix B10

No	Title of bid	Summary	One-off or rolling	Vale only or joint bid?	CAPITAL SPEND					REVENUE CONSEQUENCES				
					Spending profile:					Spending profile:				
					2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
COMMUNITY SERVICES														
1	White Horse Leisure Centre	Creation of soft play area	One-off	Vale	170,000	0	0	0	0	0	(50,000)	(50,000)	(50,000)	(50,000)
2	Capital works feasibility	Pay for surveys and feasibility costs from capital works from capital budget	Ongoing	Vale	15,000	30,000	30,000	30,000	30,000	0	0	0	0	0
3	Faringdon Leisure Centre	Extension of gym	One-off	Vale	200,000	0	0	0	0	0	(40,000)	(40,000)	(40,000)	(40,000)
					385,000	30,000	30,000	30,000	30,000	0	(90,000)	(90,000)	(90,000)	(90,000)
CORPORATE SERVICES														
1	IT operations	Purchase of IT hardware	Ongoing	Vale	20,000	20,000	20,000	20,000	20,000	0	0	0	0	0
					20,000	20,000	20,000	20,000	20,000	0	0	0	0	0
Development & Regeneration														
1	Affordable Homes Delivery Plan	Grant from Oxfordshire Affordable Homes Delivery Plan allocated to Vale of White Horse DC to fund the affordable homes scheme - FULLY FUNDED . Additional funding on top of that allocated already of £8,242,350.	One-off	Vale	2,660,000	0	0	0	0	0	0	0	0	0
					2,660,000	0	0	0	0	0	0	0	0	0

Appendix B10

No	Title of bid	Summary	One-off or rolling	Vale only or joint bid?	CAPITAL SPEND					REVENUE CONSEQUENCES				
					Spending profile:					Spending profile:				
					2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
Housing & Environment														
1	CCTV camera replacement	To replace existing aging CCTV cameras in Wantage and carry out associated cabling works	One-off	Vale	40,000	0	0	0	0	0	0	0	0	0
2	CCTV camera replacement	To replace existing aging CCTV cameras in Abingdon and carry out associated cabling works	One-off	Vale	140,000	0	0	0	0	0	0	0	0	0
3	Car park resurfacing	To carry out essential resurfacing works to maintain a good the condition of car park surface and avoid accidents and complaints (see breakdown in sheet in budget folder)	Ongoing	Vale	60,000	40,000	40,000	40,000	50,000	0	0	0	0	0
4	Public convenience refurbishment programme	To carry out essential refurbishment to public conveniences to bring the condition to an acceptable hygiene standard.	One-off	Vale	75,000	75,000	0	0	0	0	0	0	0	0
5	Public realm	To facilitate the work of the public realm team	One-off	Vale	50,000	0	0	0	0	0	0	0	0	0
					365,000	115,000	40,000	40,000	50,000	0	0	0	0	0
	GRAND TOTAL				3,430,000	165,000	90,000	90,000	100,000	0	(90,000)	(90,000)	(90,000)	(90,000)

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	A	B	C	D	E	F
1	Vale of White Horse District Council	Budget	Indicative	Indicative	Indicative	Indicative
2		2020/21	2021/22	2022/23	2023/24	2024/25
3		£	£	£	£	£
16	Base budget bfwf	15,359,211	15,359,211	15,359,211	15,359,211	15,359,211
17	Revisions to base budget					
18	Opening budget adjustments	(375,717)	(1,158,573)	(1,435,627)	(1,509,127)	(1,663,127)
19	Inflation, salary increments and adjustments	1,158,590	1,900,550	2,662,542	3,445,108	4,248,803
20	Essential growth - one-off	506,324	319,740	175,056	75,843	0
21	Essential growth - ongoing	774,091	963,052	1,012,503	1,056,207	1,090,311
22	Base budget savings	(1,418,346)	(1,390,756)	(1,447,619)	(1,775,512)	(1,775,512)
23	Movement in revenue contingency	0	0	0	0	0
24	Movement in managed vacancy factor	(42,450)	(42,450)	(42,450)	(42,450)	(42,450)
25	Total revised base budget	15,961,704	15,950,773	16,283,616	16,609,280	17,217,236
26	Growth, savings and other budget adjustments					
28	Growth proposals					
29	Revenue - one-off	451,335	262,000	300,000	200,000	0
30	Revenue - ongoing	0	0	0	0	0
31	Capital (revenue consequences of)	0	(90,000)	(90,000)	(90,000)	(90,000)
33	Savings proposals	(534,780)	(561,359)	(584,359)	(581,359)	(581,359)
35	Assumed future essential growth	0	500,000	1,000,000	1,500,000	2,000,000
36	Net cost of services	15,878,259	16,061,414	16,909,257	17,637,920	18,545,877
37	Gross treasury income	(833,350)	(781,900)	(893,700)	(840,450)	(716,950)
41	Net expenditure	15,044,909	15,279,514	16,015,557	16,797,470	17,828,927
42	New Homes Bonus	(5,289,704)	(2,491,400)	(1,449,434)	0	0
43	Transfers to/from reserves	192,048	209,430	115,350	0	0
45	Amount to be financed	9,947,252	12,997,544	14,681,473	16,797,470	17,828,927
46	Financing					
47	Business rates retention scheme	(2,370,047)	(2,417,448)	(2,465,797)	(2,515,113)	(2,565,415)
48	Less - tariff adjustment	0	232,075	236,717	241,451	246,280
49	Indexation compensation	(94,992)	0	0	0	0
50	- NDR income at safety net	177,754	181,309	184,935	188,633	192,406
51	Settlement Funding Assessment	(2,287,285)	(2,004,064)	(2,044,146)	(2,085,029)	(2,126,729)
52						
53	Add - Rural Services Delivery Grant	(9,102)	0	0	0	0
54	Add - NDR from renewable energy	(233,909)	(238,587)	(243,359)	(248,226)	(253,191)
56	Collection fund (surplus)/deficit	(359,271)	(300,000)	(300,000)	(300,000)	(300,000)
57	Council tax requirement before use of reserves	7,057,685	10,454,893	12,093,968	14,164,216	15,149,007
58	Use of New Homes Bonus	0	(2,845,800)	(4,053,097)	(2,942,504)	0
59	Use of reserves/(contribution to) reserves	144,019	0	(0)	(2,734,596)	(6,251,459)
60	Council tax requirement after use of reserves	7,201,704	7,609,093	8,040,871	8,487,116	8,897,548
61	Tax base	52,686.4	53,702.4	54,815.4	55,950.4	56,784.4
62	Band D Council tax (£)	136.69	141.69	146.69	151.69	156.69
63	Council tax increase from previous year	3.8%	3.7%	3.5%	3.4%	3.3%
64	Reserves at year end					
66	General fund balance at 31 March	(4,958,334)	(4,958,334)	(4,958,334)	(2,223,738)	4,027,721
67	Earmarked revenue reserves - unallocated	(9,841,401)	(6,995,601)	(2,942,504)	0	0
68	Earmarked revenue reserves - allocated	(1,483,250)	(1,692,680)	(1,808,030)	(1,808,030)	(1,808,030)

RESERVES FUNDING

Appendix F.2

Earmarked revenue reserves (ER)	Actual 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 £
General Fund Balance	(6,244,000)	(382,000)			(6,626,000)	(144,019)			(6,770,019)				(6,770,019)
Collection fund adj account	272,000				272,000				272,000				272,000
Cfwd reserve (taken out to ensure balances correct Yr 5)	1,539,685				1,539,685				1,539,685				1,539,685
Balance available for funding this years budget	(4,432,315)	(382,000)	0	0	(4,814,315)	(144,019)	0	0	(4,958,334)	0	0	0	(4,958,334)
Building Regulations Trading					0				0				0
Community Grants Awards	(27,000)	27,000			0				0				0
Election Equalisation reserve	(80,000)	80,000			0				0				0
Local Development Framework	(153,000)	153,000			0				0				0
Rent Deposit Guarantee Scheme	(12,000)	12,000			(0)				(0)				(0)
Reservoir reserve	(10,000)	10,000			0				0				0
Insurance excess reserve	(49,000)	49,000			0				0				0
Cabinet Grant Fund	(50,000)	50,000			0				0				0
Building Regulations	(30,000)				(30,000)				(30,000)				(30,000)
Besselsleigh Wood management	(1,000)	1,000			0				0				0
Revenue grants funding	(1,191,000)		113,586	1,077,414	0				0				0
Revenue grants funding balancing figure					0				0				0
Leisure	0				0				0				0
Total ER	(1,603,000)	382,000	113,586	1,077,414	(30,000)	0	0	0	(30,000)	0	0	0	(30,000)
Revenue Government Grant	Actual 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 £
New Homes Bonus (NHB)					0				0				0
Service and Infrastructure reserve	(10,315,760)		474,359		(9,841,401)		0		(9,841,401)		2,845,800		(6,995,601)
Affordable Homes element	(674,240)	(349,430)		0	(1,023,670)	(429,580)			(1,453,250)	(209,430)			(1,662,680)
Total NHB	(10,990,000)	(349,430)	474,359	0	(10,865,071)	(429,580)	0	0	(11,294,651)	(209,430)	2,845,800	0	(8,658,281)
Overall total	(12,593,000)	32,570	587,945	1,077,414	(10,895,071)	(429,580)	0	0	(11,324,651)	(209,430)	2,845,800	0	(8,688,281)

RESERVES FUNDING

Appendix F.2

Earmarked revenue reserves (ER)	Actual Balance 31.3.19 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.23 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.24 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.25 £
General Fund Balance	(6,244,000)		0		(6,770,019)		2,734,596		(4,035,423)		6,251,459	0	2,216,036
Collection fund adj account	272,000				272,000				272,000				272,000
Cfwd reserve (taken out to ensure balances correct Yr 5)	1,539,685				1,539,685				1,539,685				1,539,685
Balance available for funding this years budget	(4,432,315)	0	0	0	(4,958,334)	0	2,734,596	0	(2,223,738)	0	6,251,459	0	4,027,721
Building Regulations Trading					0				0				0
Community Grants Awards	(27,000)				0				0				0
Election Equalisation reserve	(80,000)				0				0				0
Local Development Framework	(153,000)				0				0				0
Rent Deposit Guarantee Scheme	(12,000)				(0)				(0)				(0)
Reservoir reserve	(10,000)				0				0				0
Insurance excess reserve	(49,000)				0				0				0
Cabinet Grant Fund	(50,000)				0				0				0
Building Regulations	(30,000)				(30,000)				(30,000)				(30,000)
Besselsleigh Wood management	(1,000)				0				0				0
Revenue grants funding	(1,191,000)				0				0				0
Revenue grants funding balancing figure	0				0				0				0
Revenue grants funding balancing figure	0				0				0				0
Total ER	(1,603,000)	0	0	0	(30,000)	0	0	0	(30,000)	0	0	0	(30,000)
Revenue Government Grant	Actual Balance 31.3.19 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.23 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.24 £	Budgeted Contrib to funds £	Budgeted Use of Funds £	Funding to capital £	Budgeted Balance 31.3.25 £
New Homes Bonus (NHB)					0				0				0
Service and Infrastructure reserve	(10,315,760)		4,053,097		(2,942,504)		2,942,504		0	0	0		0
Affordable Homes element	(674,240)	(115,350)			(1,778,030)				(1,778,030)	0			(1,778,030)
Total NHB	(10,990,000)	(115,350)	4,053,097	0	(4,720,534)	0	2,942,504	0	(1,778,030)	0	0	0	(1,778,030)
Overall total	(12,593,000)	(115,350)	4,053,097	0	(4,750,534)	0	2,942,504	0	(1,808,030)	0	0	0	(1,808,030)