

Supplementary Papers

Council

held as a Virtual Meeting
on Wednesday 10 February 2021 at 7.00 pm

Open to the public including the press

9. Revenue budget 2021/22 and capital programme to 2025/26 (Pages 2 - 43)

The report of the interim head of finance, considered by Cabinet at its meeting on 5 February 2021, is attached.

CABINET RECOMMENDED: to Council on 10 February 2021 that it:

- (i) sets the revenue budget for 2021/22, as set out in appendix A.1 to the interim head of finance's report to Cabinet on 5 February 2021;
- (ii) approves the capital programme for 2021/22 to 2025/26 as set out in appendix D.1 to that report, together with the capital programme changes as set out in appendix D.2 to that report;
- (iii) sets the council's prudential limits, as listed in appendix E to that report;
- (iv) approves the medium-term financial plan to 2025/26, as set out in appendix F to that report.

Report to: Cabinet Scrutiny Committee Council

Report of Interim Head of Finance

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To: CABINET

5 February 2021

To: SCRUTINY COMMITTEE

8 February 2021

To: COUNCIL

10 February 2021

Revenue Budget 2021/22 and Capital Programme to 2025/26

RECOMMENDATIONS

1. That Cabinet recommends to Council that it:

- sets the revenue budget for 2021/22 as set out in appendix A.1 to this report,
- approves the capital programme for 2021/22 to 2025/26 as set out in appendix D.1 to this report, together with the capital programme changes as set out in appendix D.2 to this report,
- sets the council's prudential limits as listed in appendix E to this report,
- approves the medium-term financial plan to 2025/26 as set out in appendix F to this report.

2. That Cabinet agrees that the cabinet member for finance, in conjunction with the interim head of finance, may make minor adjustments to this report and the prudential indicators should they prove necessary prior to its submission to Council on 10 February 2021.

Purpose of report

1. This report:

- brings together all relevant information to allow Cabinet to recommend to Council a revenue budget for 2021/22 and a capital programme for 2021/22 to 2025/26;
- 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.

Revenue budget 2021/22

3. **Appendix A.1** summarises the movements in the base budget from £15,878,059 in 2020/21 to £18,888,478 in 2021/22. These movements are detailed below.
4. **Opening budget adjustment reduction £1,058,803 (appendix A.2).** This includes the removal of one-off growth items relating to 2020/21 and before, and the realisation of the full-year effect of savings proposals identified in previous years.
5. Additions to the base budget:
 - **Inflation, salary increments and other salary adjustments £570,415 (appendix A.3).** The salary and contract inflation total £265,924. For council employees an overall increase in salary costs of 2.0 per cent is budgeted for 2021/22. Increments payable to council employees not at the top of their salary range total £85,047. Other salary adjustments of £219,444 are primarily the result of reviewing the allocation of staff time between this council and South Oxfordshire District Council.
 - **Essential growth – one-off £2,191,942 and ongoing £1,262,666 (appendix A.4).** These items comprise additional expenditure, and reductions in income, which have 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 2021/22. For 2021/22 this includes some items necessitated by the council's ongoing response to the Coronavirus pandemic, alongside provision for potential irrecoverable income losses, again due to COVID-19.
 - **Increase in contingency budget £900,000 (appendix A.6)** As with essential growth above, the contingency budget has been increased for one year only to

make provision for potential irrecoverable expenditure incurred whilst the council continues to respond to the pandemic. A breakdown of this figure is provided in a separate confidential version of appendix A.6 circulated to all councillors.

6. Deductions from the base budget:

- **Base budget reductions £817,941 (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 £37,860,** this provision has been increased to maintain the total as four percent of total salary costs.
7. As a result of these changes the council's revised base budget for 2021/22 is **£18,888,478**, an increase of £2,926,774 over 2020/21. This increase is primarily due to the council making provision for potential irrecoverable expenditure and income losses due to the pandemic, the course of which cannot be predicted at this time. The provisions are ring fenced for this purpose and, should they not be needed in full, then they can only be used for a different purpose if agreed by Cabinet and where necessary Council.

Revenue growth proposals

8. There are no discretionary revenue growth and savings proposals being recommended to council for inclusion in the budget for 2021/22 at this time.
9. The council has adopted a new corporate plan since the last budget was set. As part of budget setting activity, officers had originally intended to bring forward for consideration items of growth that were linked to corporate delivery plan activities. This would be in addition to corporate plan delivery activities that are already funded within existing budgets.
10. The delivery plan reflects much of the activity that was included as "transformation" work, outlined when the 2021/21 budget was set. This was focussed on addressing the council's long-term financial position, and budget provision for this was made. Appendix B shows the corporate plan delivery activities for which budgetary provision – both within one-off and ongoing budgets – already exists.
11. Due to the need to prioritise the council's response to the Coronavirus pandemic, it has not been possible to build any more costs or savings relating to corporate plan delivery activity into the budgets for 2021/22 at this time. Deliverability of the activities for which budget provision already exists will be dependent on how long and how much officer resource is required to support the council's Coronavirus work.
12. Subject to capacity constraints, should the opportunity arise during the year to consider funding further corporate plan activities then these can be brought forward for consideration as supplementary estimates.

Gross treasury income

13. Investment returns for 2021/22 are used to finance expenditure in-year. It is currently forecast that **£557,560** will be earned in 2021/22. This represents a significant reduction in the council's investment income and follows the reduction of the Bank of England base rate to 0.1 per cent, as a response to the Coronavirus pandemic.
14. More details of treasury income can be found in the council's Treasury Management Strategy report¹.
15. Including growth and gross treasury income results in a net expenditure budget for the council of **£18,330,918**, compared with £15,044,909 for 2020/21.

Reserves and other funding

New Homes Bonus (NHB)

16. The provisional government allocation payment for NHB in 2021/22 is **£4,561,586**. Projections of future NHB earnings and how they will be used are detailed later in this report.

Transfers to/ from earmarked reserves

17. This amounts to **£83,190** and represents the net of the transfer to reserves of the affordable homes element of the NHB payment, and the use of capital receipts to fund the transformation work under the council's strategy for the flexible use of capital receipts.
18. Based on the above use of reserves and other funding, the amount of revenue expenditure to be financed from government settlement and from council tax 2021/22 is **£11,283,791 (appendix A.1)**.

Funding

Local government settlement

19. Following the Spending Review in November 2020, the provisional local government settlement for 2021/22 was announced in December 2020. As with the previous year's settlement, this is for one year only.
20. Table 1 below details the government's funding for the council in 2021/22.

¹ Considered by Cabinet 5 February 2021, Council 10 February 2021

Table 1: provisional local government finance settlement 2021/22

	Provisional Settlement £
Business rates retention scheme	(2,370,047)
Indexation	(123,489)
NDR at safety net	177,754
Settlement Funding Assessment	(2,315,782)
Other funding	
New Homes Bonus	(4,561,586)
Rural Services Delivery Grant	(9,551)
Lower tier grant	(266,866)
Grand total	(7,153,785)

21. The provisional settlement for 2021/22 is six percent lower than 2020/21. Whilst the provisional settlement, at a national level, includes an average increase in “core revenue spending power” of 4.5 per cent, council tax income is included in that definition and, in calculating the increase, government assumes that council tax will increase by the maximum allowed before a referendum is required. As shown in the government’s calculations, the council’s core revenue spending power does not increase in 2021/22. By remaining unchanged, this reflects an increasing reliance on council tax income whilst government grant funding reduces.
22. Included within the government’s definition of core revenue spending power is NHB, which has become critical to the sustainability of the council’s MTFP. As identified above funding has been provisionally announced along with the settlement this year at **£4,561,586** for 2021/22. Government have confirmed that 2021/22 is the final year of the NHB.
23. Outside of core revenue spending power, government has also provided additional one-off funding to support the council’s response to the Coronavirus pandemic for 2021/22. This amounts to **£525,467**.
24. At the time of writing this report the final settlement figures 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.
25. For budget setting purposes it has been assumed that the council’s “core revenue spending power” will fall during the period covered by the MTFP period. In announcing the provisional settlement, government announced that no council would see a reduction in core revenue spending power for 2021/22 and, as noted above, this council saw its core spending power remain unchanged due to council tax income increasing whilst government grant decreased.
26. Adopting this approach over the MTFP period means that government funding reduces as a percentage of the total core revenue spending power whilst council tax increases. It is less pessimistic than the approach adopted previously and suggests a slower reduction in government grant funding than previously predicted. It should be noted that the government also indicated that no council should take this year’s core revenue spending power as a guarantee of future

funding levels. However, without any certainty over those funding levels officers believe this approach offers a “middle way” between the most optimistic and pessimistic forecasts of future funding and as such is a fair assumption for the remainder of the MTFP period.

27. The actual funding generated in future years will depend on the outcome of the review of the retained business rates scheme which will 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,

together with the outcome of the review of NHB.

28. Business rates retained by the council as planning authority relating to facilities generating renewable energy within the district is estimated at **£226,304** (MTFP row 55).

Collection fund

29. The surplus on the collection fund is estimated in 2021/22 to be **£300,024** (MTFP row 57).

Use of reserves

30. 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 transfer from reserves of **£2,568,731** in 2021/22.

Revenue budget proposal

31. 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 **£11,283,791**. This revenue budget as proposed would result in an increase of £5.00 to current band “D” council tax to **£141.69**.

32. The Band D council tax in 2020/21 of £136.69 was the 15th lowest in the country for a shire district and compares to a national average in 2020/21 of £194.22. The proposed increase of £5.00 in 2021/22 is the maximum increase allowed under the draft council tax referendum principles announced in the provisional local government settlement.

33. **Appendix C** shows the breakdown of the revenue budget.

Capital programme 2021/22 to 2025/26

Current capital programme

34. 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 2020 plus:

- slippage (caused by delays to projects) carried forward from 2019/20,
- new schemes approved by Council during 2020/21,
- re-profiling of expenditure on schemes from the 2020/21 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.

Cabinet capital programme proposals

35. **Appendix D.2** 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

36. 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.

37. **Table 2** 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 £28.8 million over the programme period.

Table 2: current and proposed capital programme with financing

	2020 /21 latest estimate £000	2021 /22 estimate £000	2022 /23 estimate £000	2023 24 estimate £000	2024 /25 estimate £000	2025/26 estimate £000	GRAND TOTAL £000
Capital programme approved	12,642	7,707	1,956	1,956	1,691	1,638	27,590
Capital growth proposals	0	644	149	149	149	149	1,240
Total expenditure	12,642	8,351	2,105	2,105	1,840	1,787	28,830
Financing							
External contributions	2,296	2,918	1,353	1,353	950	950	9,820
Affordable Homes Delivery Plan	7,950	2,910	0	0	0	0	10,860
Usable capital receipts/revenue reserves	2,396	2,523	752	752	890	837	8,150
Total financing	12,642	8,351	2,105	2,105	1,840	1,787	28,830
Flexible use of capital receipts - transformation activities							500
Estimated balances as at 31 March 2025							
Usable capital receipts							4,335

38. The council's usable capital receipts, based on current estimates, are expected to be £4.3 million by the end of 2025/26.

The prudential code and prudential indicators

39. In setting its revenue and capital budgets for 2021/22, 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 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.

45. **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)

46. The MTFP provides a forward budget model for the next five years. **Appendix F** contains the MTFP for 2021/22 to 2025/26. This is a projection of the revenue budget up to 31 March 2026. 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 serious challenges for the council. It reflects the updated provisional settlement figures published in draft in December 2020 and shown in table 1 above. As discussed above, ongoing funding after 2021/22 is an estimate by officers and is subject to change. The estimates will be refined as more information on future funding schemes becomes available.

48. Based on current assumptions and estimates, the council draws heavily on reserves throughout the MTFP period to make up the shortfall between income and expenditure. This is shown in table 3 below.

Table 3: use of reserves during MTFP period to balance the revenue budget

Financial year	Use of reserves £000
2021/22	2,569
2022/23	3,174
2023/24	4,026
2024/25	4,409
2025/26	5,295
Total	19,473

49. As the MTFP shows, the ongoing draw on reserves to balance the budget is not sustainable over the five year period covered by the MTFP and must be addressed.

50. The council can set a balanced budget for the first three years of the MTFP period by drawing on reserves. It can also set a balanced budget in 2024/25 but, in doing so, this would mean the general fund balance would be less than ten per cent of net revenue expenditure at the end of that year. Officers have previously

advised that such balances should be a minimum of ten per cent of net revenue expenditure. On current projections, the level of revenue reserves are insufficient to set a balanced revenue budget in 2025/26.

The robustness of the estimates and the adequacy of reserves

51. The Local Government Act 2003 places a duty on the chief finance officer (i.e. the 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.
52. 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.
53. The challenge process included breaking down all costs and differentiating between statutory and discretionary expenditure. All expenditure has been scrutinised to identify potential efficiencies, whilst income budgets have been reviewed to ensure that they reflect expected fee levels. In addition, benchmarking information prepared by LG futures has been reviewed to compare our costs with those of our near neighbours – councils with similar economic and social characteristics – and the English average. In 2020/21, the revenue cost per resident for the council was £116.33. This compared to a near neighbour average of £141.90 and the English average of £141.91.
54. An informal briefing on the council's overarching budget position, which was open to all councillors, took place during January 2021. A further, more detailed briefing on this budget proposal will be given to the council's scrutiny committee members on 8 February 2021. This session will also be open to all councillors.
55. In view of the process undertaken and his own knowledge of the budget, the interim head of finance is satisfied that the budget for 2021/22 is both prudent and robust. However, as demonstrated above, in every year of the MTFP period, revenue expenditure exceeds revenue income, and the council's revenue reserves are insufficient to set a balanced budget across the MTFP period. The budget is not sustainable over the MTFP period. This situation has been made worse by the pandemic, particularly in respect of some of the council's key income streams, such as investment income, and it is unclear when those income streams will recover to pre-pandemic levels.
56. The transformation activity, which was identified in last year's budget setting report and now forms part of the corporate plan delivery activity, is central to the council's efforts to tackle the increasing budget gap. This work, which has been delayed due to the pandemic, focuses on both reviewing costs and seeking to maximise income. When resources allow, it will take place against the backdrop of the new corporate plan priorities. Those priorities may themselves have to be reviewed to help ensure that the council's finances become more sustainable in the future. Such a review will become an urgent priority for the council if the future funding projections turn out to be at or below the levels projected in the MTFP.
57. The interim head of finance's full report will be available at full Council.

Legal Implications

58. 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 10 February 2021 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.

59. 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.

Other Implications

60. 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

59. This report provides details of the revenue base budget for 2021/22, the capital programme 2021/22 to 2025/26, government grants (the settlement), uncommitted reserves and balances, the cabinet member for finance's budget proposals and the resulting prudential indicators.

60. 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 2021/22
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	Budgeted corporate plan activity
Appendix C	Service budget analysis
Appendix D.1	Capital programme before growth
Appendix D.2	Capital growth bids
Appendix E	Prudential indicators
Appendix F	Medium term financial plan

Background Papers

Provisional settlement figures (December 2020)

Council tax base 2021/22 – Cabinet 4 December 2020, Council 9 December 2020

Vale of White Horse DC - revenue budget summary 2021/22

	2020/21 Budget	2021/22 Budget	Appendix Ref:
Opening base budget 2019/20		15,878,059	
Revisions to base budget			
Opening budget adjustments		(1,058,803)	Appendix A.2
Inflation, salary increments and other salary adjustments		570,415	Appendix A.3
Essential growth - one-off		2,191,942	Appendix A.4
Essential growth - ongoing		1,262,666	
Base budget savings		(817,941)	Appendix A.5
Increase in revenue contingency		900,000	Appendix A.6
Movement in managed vacancy factor		(37,860)	
Total base budget after revisions	15,961,704	18,888,478	
Gross treasury income	(762,124)	(557,560)	
Net expenditure	15,044,909	18,330,918	
Funding			
Funding from reserves and new homes bonus	(4,953,637)	(7,047,127)	
Funding from government grants and council tax	(10,091,272)	(11,283,791)	
Total Funding	(15,044,909)	(18,330,918)	
Council tax yield required	(7,201,704)	(7,639,797)	

Vale of White Horse DC - 2021/22 budget build changes
Opening budget adjustments relating to previous year's budget decisions

Year of bid	Summary	Spending profile:				
		2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
ALL SERVICES						
2018/19	Additional staff resources	(54,296)	(54,296)	(54,296)	(54,296)	(54,296)
		(54,296)	(54,296)	(54,296)	(54,296)	(54,296)
CORPORATE MANAGEMENT						
2020/21	Additional funding for transformation activities	(200,000)	(350,000)	(350,000)	(350,000)	(350,000)
		(200,000)	(350,000)	(350,000)	(350,000)	(350,000)
CORPORATE SERVICES						
2013/14	Bi-annual residents survey	24,000	0	24,000	0	24,000
2018/19	Data Protection Officer	(21,500)	(21,500)	(21,500)	(21,500)	(21,500)
2020/21	Increase in pension costs following valuation	28,000	56,000	84,000	112,000	140,000
2020/21	Support community initiatives for climate change	(50,000)	0	0	0	0
2020/21	Reduction in training budget	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
2020/21	Reduction in expenditure at Beacon Arts Centre	(25,000)	(50,000)	(50,000)	(50,000)	(50,000)
2020/21	External income to support arts development	(1,893)	(1,893)	(1,893)	(1,893)	(1,893)
2020/21	Remove shared Complaints Officer post	(1,393)	(1,393)	(1,393)	(1,393)	(1,393)
2020/21	Remove vacant data preparation post	(1,882)	(1,882)	(1,882)	(1,882)	(1,882)
		(59,668)	(30,668)	21,332	25,332	77,332

Vale of White Horse DC - 2021/22 budget build changes
Opening budget adjustments relating to previous year's budget decisions

Year of bid	Summary	Spending profile:				
		2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
DEVELOPMENT & REGENERATION						
2017/18	Abingdon BID	(12,982)	(12,982)	(12,982)	(12,982)	(12,982)
2017/18	BID additional business rates	(10,462)	(10,462)	(10,462)	(10,462)	(10,462)
2018/19	Consultancy - management of new leisure centre	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
2019/20	Vale contribution to office rent	0	(177,500)	(355,000)	(355,000)	(355,000)
2020/21	WHLTC - soft play area	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
2020/21	FLC - extension of gym	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
2020/21	GWP -District Centre	116,213	116,169	116,005	115,711	115,711
2020/21	Active communities strategy	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)
2020/21	Essential repairs & maintenance	0	(10,000)	(10,000)	(10,000)	(10,000)
2020/21	Rent for 135 Milton Park	0	(14,212)	(14,212)	(14,212)	(14,212)
2020/21	Surveys and feasibility studies from capital	(25,000)	(50,000)	(50,000)	(50,000)	(50,000)
2020/21	Charge for county-wide mentoring programme	(100)	(100)	(100)	(100)	(100)
2020/21	Reduction in partnership grants budget	(3,400)	(3,400)	(3,400)	(3,400)	(3,400)
2020/21	Remove budget for tourism and marketing	(4,156)	(4,156)	(4,156)	(4,156)	(4,156)
2020/21	Increase number of sponsorship opportunities	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
		(71,387)	(298,143)	(475,807)	(476,101)	(476,101)

FINANCE						
2014/15	Actuarial fees	(15,000)	(15,000)	0	(15,000)	(15,000)
2020/21	Decrease in HB subsidy	44,748	44,748	44,748	44,748	44,748
2020/21	Reduction of fees & hired services budget in Accountancy	90	90	90	90	90
		29,838	29,838	44,838	29,838	29,838

HOUSING & ENVIRONMENT						
2018/19	Syrian vulnerable people - expenditure	(9,834)	(19,965)	(19,965)	(19,965)	(19,965)
2018/19	Syrian vulnerable people - grant funding	9,834	19,965	19,965	19,965	19,965
2018/19	Environmental improvement team (public realm)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
2019/20	Flexible homelessness support grant	(54,605)	(54,605)	(54,605)	(54,605)	(54,605)
2020/21	Homelessness prevention/supported accommodation	(113,942)	(113,942)	(113,942)	(113,942)	(113,942)
2020/21	Homelessness prevention/tenancy support (1)	(41,997)	(41,997)	(41,997)	(41,997)	(41,997)

Vale of White Horse DC - 2021/22 budget build changes
Opening budget adjustments relating to previous year's budget decisions

Year of bid	Summary	Spending profile:				
		2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
2020/21	Homelessness prevention/tenancy support (2)	(26,988)	(26,988)	(26,988)	(26,988)	(26,988)
2020/21	Highways agency verge cutting	(11,755)	(11,755)	(11,755)	(11,755)	(11,755)
2020/21	Public realm - capitalisation of spend	50,000	50,000	50,000	50,000	50,000
2020/21	Global resettlement scheme	10,350	(10,350)	(51,750)	(51,750)	(51,750)
2020/21	Global resettlement scheme - funding	(10,350)	10,350	51,750	51,750	51,750
2020/21	Additional resource for waste contract re-tender	33,843	35,843	35,843	0	0
2020/21	NNDR on public conveniences	0	(7,472)	(7,472)	(7,472)	(7,472)
		(415,444)	(420,916)	(420,916)	(456,759)	(456,759)
LEGAL & DEMOCRATIC						
2018/19	District elections	0	50,000	100,000	0	0
2020/21	Storage costs for election equipment	0	0	(5,000)	(5,000)	(5,000)
2020/21	District/parish elections 2023	0	0	40,000	0	0
		0	50,000	135,000	(5,000)	(5,000)

Vale of White Horse DC - 2021/22 budget build changes
Opening budget adjustments relating to previous year's budget decisions

Year of bid	Summary	Spending profile:				
		2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
PARTNERSHIPS						
2017/18	5 Councils reprofile contract savings	(103,988)	(154,542)	(154,542)	(154,542)	(154,542)
2018/19	5 Councils reprofile contract savings	(50,000)	(100,000)	(100,000)	(100,000)	(100,000)
2018/19	5 Councils Partnership	5,278	5,278	5,278	5,278	5,278
2018/19	Growth Board	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
2019/20	5CP contract costs	47,199	47,199	47,199	47,199	47,199
2019/20	Reservoir	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)
2020/21	5CP contract costs - reprofiling	0	(135,515)	(542,061)	(542,061)	(542,061)
2020/21	Budget for proposed west of Abingdon reservoir	37,500	37,500	37,500	37,500	37,500
		(116,511)	(352,580)	(759,126)	(759,126)	(759,126)
PLANNING						
2017/18	Neighbourhood Planning support	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)
2018/19	Great Crested Newt licensing pilot - expenditure	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
2018/19	Great Crested Newt licensing pilot - income	25,000	25,000	25,000	25,000	25,000
2019/20	Local plan	(195,000)	(220,000)	(220,000)	(220,000)	(220,000)
2019/20	Building control data digitisation - expenditure	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
2019/20	Building control data digitisation - income	25,000	25,000	25,000	25,000	25,000
2020/21	Reduction in planning fees	0	(125,000)	(250,000)	(250,000)	(250,000)
2020/21	Cost of new local plan	112,000	300,000	200,000	0	0
2020/21	Salary savings due to downturn in sales	0	78,652	157,305	157,305	157,305
2020/21	Development fees for condition discharge	1,000	3,000	6,000	6,000	6,000
		(120,000)	(1,348)	(144,695)	(344,695)	(344,695)
POLICY & PROGRAMMES						
2020/21	Climate change emergency work programme	(51,335)	(51,335)	(51,335)	(51,335)	(51,335)
		(51,335)	(51,335)	(51,335)	(51,335)	(51,335)
GRAND TOTAL		(1,058,803)	(1,479,448)	(2,055,005)	(2,442,142)	(2,390,142)

Vale of White Horse DC - 2021/22 budget build changes
Inflation, salary increments and other salary adjustments

Detail	Spending profile:				
	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
ALL SERVICES					
Salary inflation	142,575	288,002	436,338	587,640	741,968
Salary increments	85,047	171,796	260,279	350,532	442,590
Other salary adjustments	219,444	223,833	228,309	232,875	237,533
Other inflation	123,349	249,164	377,496	508,395	641,911
Grand total	570,415	932,795	1,302,422	1,679,442	2,064,003

Vale of White Horse DC - 2021/22 budget build changes

Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
CORPORATE MANAGEMENT TEAM								
CMTR1	Management team costs	Increase in cost to reflect new senior management structure	Ongoing	60,983	60,983	60,983	60,983	60,983
CMTR2	Transformation costs	Slippage of prior year budget for transformation activities	One-off	100,000	0	0	0	0
CMTR3	Delivery vehicle	Budget to support creation of council owned delivery vehicle	One-off	67,000	0	0	0	0
				227,983	60,983	60,983	60,983	60,983
CORPORATE SERVICES								
CSV1	Loss of income	Contribution towards arts development has ceased	Ongoing	22,712	22,712	22,712	22,712	22,712
CSV2	Pension contribution rate raise	Pension contribution uplift	Ongoing	40,000	(28,000)	(56,000)	(84,000)	(84,000)
CSV3	Contract extensions for two fixed term communications officers	To support the extra demand on the communications service as a result of the pandemic, SMT agreed to fund two senior communications officers to provide the team leader and communications manager with more strategic communications support. This was on a fixed term basis until 31 March. Given where we are with the pandemic, we're likely to need this extra resource for some time. A one year's extension seems realistic given the current uncertainty.	One-off	44,009	0	0	0	0
CSV4	Information Governance officer	Information Governance officer-to meet GDPR new requirements on the council over and above the existing Data Protection Act.	Ongoing	20,535	20,535	20,535	20,535	20,535
				127,256	15,247	(12,753)	(40,753)	(40,753)

Vale of White Horse DC - 2021/22 budget build changes

Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
DEVELOPMENT AND REGENERATION								
DARR1	135 Milton Park	Increase in budgets to maintain HQ, right size budget and cover anticipated NNDR increase.	One-off	112,184	112,184	0	0	0
DARR2	General property	Condition surveys identifying essential repairs to properties	Ongoing	128,450	22,450	22,450	22,450	22,450
DARR3	General property	Ongoing issue with Folly View cricket club area. Require budget for interim tankering costs	One-off	7,000	0	0	0	0
DARR4	Abbey House	Utilities & buildings costs	Ongoing	24,600	24,600	24,600	24,600	24,600
DARR5	Premises insurance	Previously undervalued budget	Ongoing	20,000	20,000	20,000	20,000	20,000
DARR6	Staffing costs property team	Temporary staffing costs for property review additional resource agreed by SMT November 2020.	One-off	38,993	0	0	0	0
DARR7	Loss of rental income	Rental income budget reduced to account for loss of additional rental area at Abbey House not taken up by OCC.	Ongoing	141,136	141,136	141,136	141,136	141,136
DARR8	Loss of rental income	Rental income budget reduced to account for loss of rental income resulting from pandemic	Ongoing	106,784	106,784	106,784	106,784	106,784
DARR9	Additional staff	Extra resources agreed by SMT in November 2020 to support Property Team.	Ongoing	95,941	95,941	95,941	95,941	95,941
DARR10	White Horse Centre Soft play area	Plans for a new soft play area and resultant income at White Horse Leisure centre shelved	Ongoing	50,000	50,000	50,000	50,000	50,000
DARR11	Income loss from delay in capital project to increase the Gym at Faringdon	Income loss from delay in capital project to increase the Gym at Faringdon	One-off	40,000	40,000			
DARR12	Additional income adjustment	Revenue increases due to capital investment at the leisure centres not attainable as improvements not made to Faringdon & WHLC.	Ongoing	52,844	52,844	52,844	52,844	52,844
DARR13	Other	Other small items of growth	Ongoing	37,314	37,314	37,314	37,314	37,314
				855,246	703,253	551,069	551,069	551,069
Finance								
FINR1	Housing benefit	Housing benefit subsidy	Ongoing	193,930	193,930	193,930	193,930	193,930
				193,930	193,930	193,930	193,930	193,930

Vale of White Horse DC - 2021/22 budget build changes

Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:					
				2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	
HOUSING & ENVIRONMENT									
HAER1	Homelessness prevention and supported accommodation(1)	VWHDC received £113,942 Flexible Homelessness Support Grant in 2020/21. The grant "may be used only to prevent and deal with homelessness". It will be used to: a) fund supported housing for VWHDC residents who are homeless or at risk of becoming homeless in 2021/22; b) to help households secure sustainable accommodation and c) to fund 2.5FTE employees engaged in homelessness prevention activities. FULLY FUNDED	Ongoing	113,942	113,942	113,942	113,942	113,942	
HAER2	Homelessness prevention and supported accommodation(2)	VWHDC received £74,272 Homelessness Reduction Grant in 2020/21. It will be used to: a) fund supported housing for VWHDC residents who are homeless or at risk of becoming homeless in 2021/22; and b) to help households secure sustainable accommodation. FULLY FUNDED.	Ongoing	74,272	74,272	74,272	74,272	74,272	
		Funding for homelessness activities	Ongoing	(188,214)	(188,214)	(188,214)	(188,214)	(188,214)	
HAER3	Domestic abuse service	We receive funding from the Police and Crime Commissioner which we use to fund the county wide domestic abuse service. We find out in January whether our PCC funding will continue and the amount we will receive. Should the funding be reduced or removed we would serve notice to the domestic abuse service contract (8 months notice required) and will need to cover the shortfall from April 2020 to cover the service until the end of the notice period. This bid covers the potential shortfall	One-off	10,626	0	0	0	0	
HAER4	Increased contract costs to Biffa for waste collection services	Increased contract costs to Biffa for waste collection services, including growth in properties and increased subscribers to the garden waste service and 2021/22 indexation not included in the base budget.	Ongoing	80,700	80,700	80,700	80,700	80,700	
HAER5	Staffing costs	Temporary increase in Environmental Health & Housing Officer posts due to the extra work arising from the Covid-19 pandemic	One-off	160,961	88,283				
HAER6	Additional Waste Technical Officer (possibly funded from S106 monies)	Linked to the previously approved growth bid (2020/21) for tendering of new waste contract. Resource to collate detailed information needed in preparation for retendering the waste contract, while still maintaining current contractors performance. Information required includes : - audit of litter bin provision - review assisted collection list - review Schedule 1 collections - produce a litter strategy - produce road indemnities database - review communal bin store provision	One-off	20,070	20,070	20,070	20,070		
				272,357	189,053	100,770	100,770	80,700	

Vale of White Horse DC - 2021/22 budget build changes

Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:					
				2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	
LEGAL & DEMOCRATIC									
LEGR1	Councillor allowances	To cover the full costs of the existing councillors' allowances scheme plus the addition of a special responsibility allowance for the chair of the Climate Emergency Advisory Committee	Ongoing	7,860	7,860	7,860	7,860	7,860	
				7,860	7,860	7,860	7,860	7,860	
PARTNERSHIPS									
PAIR1	Support Growth Board	council's contribution to shared team developing the Oxfordshire Plan 2050	One-off	60,000	60,000	0	0	0	
PAIR2	Growth Board	Growth Board payments	One-off	15,000	0	0	0	0	
PAIR3	Growth Board	council's contribution to pooled resources for work on the Oxford-Cambridge Arc	ongoing	8,000	8,000	8,000	8,000	8,000	
				83,000	68,000	8,000	8,000	8,000	
POLICY AND PROGRAMMES									
Page 23	POLR1	Programmes Team Staff	Programmes Team 3 Staff-When set up in the recent restructure the programmes team was only funded for a two year period, ending 31 March 2021. Having developed and introduced the Corporate Delivery Framework and project management methodology and demonstrated the value of the approach across the organisation this bid covers making the three G6 Corporate Project Officer roles permanent.	Ongoing	81,213	81,213	81,213	81,213	81,213
	POLR2	Joint Programmes Team Leader	Programmes Team Leader post-When established, the Programmes Team reported directly to the Programmes Service Manager, however expansion of the team workload and responsibility are such that this reporting structure is not sustainable or resilient, and the team needs additional team management resource to enable effective strategic and operational management work. In the short/medium term	Ongoing	33,280	33,280	33,280	33,280	33,280
	POLR3	Climate change lead post	Request to extend 2nd Climate Change Lead post from a 6 month contract (finishing in June 2021) to a 12 month contract. As the Corporate Plans 2020-24 have developed it is clear that the Climate Emergency is very prominent and will require additional resources above what was originally requested to deliver on the Council's ambitions over a longer-term.	One-off	15,899				
	POLR4	IT Programmes Manager	Vale have on-going essential business need for technology, project management and commercial expertise to support the delivery of the councils' IT strategy and operational requirements.	Ongoing	39,265	39,265	39,265	39,265	39,265
				169,657	153,758	153,758	153,758	153,758	

Vale of White Horse DC - 2021/22 budget build changes

Essential growth




No	Title of bid	Summary	One-off/ Ongoing	Spending profile:					
				2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	
PLANNING									
PLAR1	Loss of income	Reduction in planning fees income	One-off	317,000	0	0	0	0	
PLAR2	Other	Other additional costs in the service	Ongoing	17,119	17,119	17,119	17,119	17,119	
PLAR3	Development management large sites	40% of Two temporary enforcement officers G6 for one year to deal with backlog of enforcement cases and allow capacity for process improvement/statement review - invest to save	One-off	33,200					
				367,319	17,119	17,119	17,119	17,119	
ALL SERVICES									
1	Provision for income losses	Provision for irrecoverable income losses incurred directly as a result of the Coronavirus pandemic only	One-off	1,150,000	0	0	0	0	
				1,150,000	0	0	0	0	
TOTAL				3,454,608	1,409,203	1,080,736	1,052,736	1,032,666	




Vale of White Horse DC - 2021/22 budget build changes
Base budget savings



Item	Summary	One-off or ongoing?	Spending profile:				
			2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
CORPORATE SERVICES							
1	Removal of festivals grants budget	Ongoing	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
2	Other small budget reductions	Ongoing	(28,207)	(28,207)	(28,207)	(28,207)	(28,207)
			(38,207)	(38,207)	(38,207)	(38,207)	(38,207)
DEVELOPMENT & REGENERATION							
1	Revenue savings on capitalised staff costs	Ongoing	(112,086)	(112,086)	(112,086)	(112,086)	(112,086)
2	Removal of posts as a result of structure review	Ongoing	(127,793)	(127,793)	(127,793)	(127,793)	(127,793)
3	Developers contributions towards running costs of the new community centre on Great Western Park	One-off	(124,267)	0	0	0	0
			(364,146)	(239,879)	(239,879)	(239,879)	(239,879)
FINANCE							
1	Savings on merchant bank contract	Ongoing	(38,200)	(38,200)	(38,200)	(38,200)	(38,200)
			(38,200)	(38,200)	(38,200)	(38,200)	(38,200)
HOUSING & ENVIRONMENT							
1	Increase in income from Garden Waste subscribers and increased recycling credits	Ongoing	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
2	Car parking income	Ongoing	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
3	Contributions for CCTV	Ongoing	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
			(301,500)	(301,500)	(301,500)	(301,500)	(301,500)
PARTNERSHIPS							
1	Savings on five councils partnership contract	Ongoing	(75,888)	(75,888)	(75,888)	(75,888)	(75,888)
			(75,888)	(75,888)	(75,888)	(75,888)	(75,888)
			(817,941)	(693,674)	(693,674)	(693,674)	(693,674)


Vale of White Horse DC - 2021/22 revenue budget contingency
Revenue contingency



	Provision
	£
Contingency base budget 2021/22	200,000
Additional contingency budget - 2021/22 only Provision for additional irrecoverable expenditure incurred directly as a result of the Coronavirus pandemic only	900,000
Total contingency budget for 2021/22	1,100,000



Theme		Corp Plan ID	Project description	BUDGET STATUS
 <p style="text-align: center;">Providing the homes people need</p>		PROGRAMME 1	Explore and consider opportunities to bring forward the delivery of homes people can afford	
		PHPN1.5	Review our strategy for spending s106 sums paid in lieu of onsite affordable housing and identify how earmarked funds, including retained S106 monies, can be best utilised to deliver affordable homes	A - within existing base budget
		PHPN1.6	Explore how mobile homes might be better used as affordable homes, reviewing sites and policies to ensure good use of available space	B - one-off provision - transformation
		PROGRAMME 2	Adopt a policy framework that ensures those homes could be	
		PHPN2.2	Develop a s106 obligations strategy to inform negotiations between planners and developers	A - within existing base budget
		PHPN2.3	Update the CIL spending strategy and associated procedures to accelerate the delivery of local infrastructural improvements for our communities both in line with our corporate objectives and, where appropriate, to support current spending on existing infrastructure	A - within existing base budget
		PHPN2.4	Consider ways we can encourage lower-carbon construction in Vale	A - within existing base budget
		PROGRAMME 1	A climate emergency programme, focussed on what the council has control over, working towards our own targets for our own buildings, vehicles, leisure and arts centres	
		TCE1.1	Develop a Climate Emergency Strategy for the Council, setting out how we will reach Zero Carbon for all Vale assets by 2030. Identify energy saving opportunities in council-owned buildings and fleets	A - within existing base budget
		TCE1.2	Complete the CEAC Year One Climate Action Plan and plan for future years	A - within existing base budget
		PROGRAMME 2	A climate emergency programme focussed on encouraging the wider	

Theme	 Vale of White Horse District Council	Corp Plan ID	Project description	BUDGET STATUS		
 <p style="text-align: center;">Tackling the Climate Emergency</p>		TCE2.1	Complete those tasks in Year one Climate Action Plan that have to do with reducing carbon in the wider district	A - within existing base budget		
		TCE2.5	Develop a year two plan with CEAC for meeting our Climate emergency goals	A - within existing base budget		
		TCE2.6	Improve how we measure air quality. Explore particulate measurement in our sensitive areas. Explore ways to publish AQ measurements in live time, so people can make decisions on whether it's healthy outside for them today	A - within existing base budget		
		TCE2.8	Explore setting up a Habitat Bank to deliver biodiversity offsetting requirements and facilitate tree planting	A - within existing base budget		
		PROGRAMME 3 A programme around exercising our influence with partners on wider				
		TCE3.1	Complete the CEAC Year One Action Plan and plan for future years	A - within existing base budget		
		TCE3.7	Take an active role in the Growth Deal and the Oxfordshire Plan 2050 to influence the inclusion of sustainable growth and environmental policies	A - within existing base budget		
		 <p style="text-align: center;">Building Healthy Communities</p>		PROGRAMME 1 Building strong communities and connections, with a sense of place and strong community identity		
BHC1.3	Maintain and develop the council's Community Enablement function to respond to changing needs because of Covid-19			B - one-off provision - transformation		
PROGRAMME 2 Promoting healthy place shaping and active communities, for everyone						
BHC2.1	Produce an Active communities strategy; setting out how the council will work with our communities and partners and enable everyone to participate in physical activities			B - one-off provision - transformation		
BHC2.4	Identify councils owned land for community gardening and allotments projects			A - within existing base budget		

Theme	 Vale of White Horse District Council	Corp Plan ID	Project description	BUDGET STATUS
		BHC2.5	Active engagement with the Oxfordshire Health Improvement Board and Health Overview and Scrutiny Committee to ensure the Vale has strong representation in countywide health forums	A - within existing base budget
		PROGRAMME 3	Safeguarding and supporting our vulnerable residents	
		BHC3.1	Work as part of the South and Vale Community Safety Partnership on the agreed priorities: tackling Domestic abuse; exploitation of vulnerable people and children (including modern slavery, county lines); and reducing knife crime, harm and vulnerability caused by drugs and alcohol	A - within existing base budget
		BHC3.3	Review and Revise the Joint Taxi Licensing Policy	A - within existing base budget
		PROGRAMME 1	Explore and actively consider all avenues to deliver financial stability, including maximising income available to the council	
		BSF1.1	Introduce an Investment Strategy and associated Investment Policy which gives the Council greater ability to invest in a wider range of assets to maximise its return on capital and therefore improve its income	B - one-off provision - transformation
		BSF1.2	Commit resources to identify more third-party income, including government and other grants, to help pay for our services	B - one-off provision - transformation
		BSF1.3	Identify opportunities to generate additional income from our services and assets and review these annually as part of the budget setting process	B - one-off provision - transformation
		BSF1.5	Upgrade the council's finance IT systems to improve functionality and support in-year budget monitoring	B - one-off provision - transformation
		BSF1.6	Lobby for the ability to set our Council Tax at a level that can sustain council services while seeking opportunities to reduce council tax for those on the lowest incomes	A - within existing base budget

Theme	 Vale of White Horse District Council	Corp Plan ID	Project description	BUDGET STATUS
		BSF1.7	Lobby for a fairer distribution of government funding and more devolution of funding to councils to sustain essential local services	A - within existing base budget
		PROGRAMME 2	Make effective use of the council's assets acting in a manner that ensures the long-term financial viability for the benefit of our residents and the environment	
		BSF2.1	Develop a comprehensive and ethical Procurement Policy that reflects our corporate goals and aims	A - within existing base budget
		BSF2.2	Conduct a Strategic Property Review to identify opportunities to enhance, redevelop, transfer the councils assets to maximise income and/or benefit to the district	A - within existing base budget
		BSF2.6	Insourcing our grounds maintenance and public conveniences contracts to save funds and increase flexibility over how our public spaces are used and managed	B - one-off provision - transformation
		PROGRAMME 1	Work in partnership to influence and shape regional and national agendas to maximise opportunities for our communities and businesses	
		WIP1.1	Create a partnerships protocol. Map our current partnerships and assess the effectiveness of each. Clarify which local, regional, and national partnerships Vale needs to have an active presence in and focus resource accordingly.	A - within existing base budget
		WIP1.2	Develop an enhanced consultations strategy and process to ensure we respond to consultations and proactively lobby national government and other bodies on matters that impact our corporate priorities	A - within existing base budget

Theme	 Vale of White Horse District Council	Corp Plan ID	Project description	BUDGET STATUS	
<div style="text-align: center;">  <p>Working in Partnership</p> </div>		WIP1.4	Work with businesses to undertake economic development review to ensure that council is providing support to SMEs, homebased businesses, supporting skills development, and ensuring that businesses are playing a role in place making	A - within existing base budget	
		WIP1.5	Input into countywide and Arc-wide economic recovery plans to maximise understanding of the local impact of Covid-19 and to help shape the support available to our local economy	A - within existing base budget	
		WIP1.7	Work with Oxfordshire County Council to introduce civil parking enforcement for the Vale	A - within existing base budget	
		PROGRAMME 2		Work with and support our residents, businesses and	
		WIP2.1	Support new business start-ups and support schemes for businesses and residents through post Covid-19 economic recovery initiatives, by implementing the "Opening Up High Streets Safely Fund" and associated schemes	A - within existing base budget	
		WIP2.2	Find ways to elevate the understanding of and promote Neighbourhood Plans in planning decisions with a review of development appraisal and communications with all parties prior to an application coming to committee	A - within existing base budget	
		WIP2.3	Review the planning committee process to identify ways to maximise public understanding, engagement and participation as well as supporting member input into the committee meetings with opportunities for training and development	A - within existing base budget	
		WIP2.5	Refresh our community grants scheme and introduce a Community Lottery to raise funds for groups to develop in line with our corporate objectives	A - within existing base budget	

Theme	 Vale of White Horse District Council	Corp Plan ID	Project description	BUDGET STATUS
<div style="text-align: center;">  <p>Working in an Open and Inclusive Way</p> </div>		PROGRAMME 1	improve our use of technology to increase understanding and access to what we do, how we work and the decisions we make.	
		WIO1.1	Provide and maintain a new Vale website with increased accessibility to services and information, on multiple devices	A - within existing base budget
		WIO1.2	Develop our use of social media platforms to reach and engage with more residents and local businesses	A - within existing base budget
		WIO1.3	Introduce live streaming and recordings of public meetings to increase accessibility and understanding of the democratic process	A - within existing base budget
		PROGRAMME 3	Strengthen our governance framework and address our policy gaps, improving transparency	
		WIO1.3.2	Council reporting and decision-making templates to include impact on the climate emergency	A - within existing base budget

Vale of White Horse DC Service budget analysis 2021/22		
Budget head	Base Budget £	Final Budget £
Corporate Management Team		1,095,493
Corporate Services		3,773,620
Development & Regeneration		35,630
Finance		387,328
Housing & Environment		6,399,352
Legal Services		1,070,810
Partnerships		2,493,524
Planning		1,493,293
Policy & Insight		406,081
All services		1,150,000
Contingency - vacancy factor		(516,654)
Contingency - other		1,100,000
Net cost of delivering services		18,888,478
Gross treasury income		(557,560)
Net expenditure		18,330,918
Government grant funding:		
New Homes Bonus	(4,561,586)	
Transfer to reserves		
New Homes Bonus	333,190	
Transfer from reserves		
Capital receipts	(250,000)	
New Homes Bonus	(2,568,731)	
		(7,047,127)
Budget funding requirement		11,283,791

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2026**

No.	Cost C	2020/21 Original Budget	2020/21 Latest Budget £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
APPROVED PROGRAMME								
	Community Services	1,588	226	1,861	360	560	488	505
	Corporate Services	0	38	20	20	20	20	0
	Development & Regeneration	2,432	8,092	3,975	0	0	0	0
	Finance	0	170	0	0	0	0	0
	Housing & Environment	1,536	3,436	1,651	1,576	1,576	1,183	1,133
	Partnerships	68	0	0	0	0	0	0
	Planning	0	0	0	0	0	0	0
	Contingency	0	680	0	0	0	0	0
GRAND TOTAL		5,624	12,642	7,507	1,956	2,156	1,691	1,638
Cumulative Total Budget								27,590

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2026**

No.	Cost C	2020/21 Original Budget	2020/21 Latest Budget £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
CAPITAL FINANCING								
Public arts projects funded by developer contributions	YC15	0	94					
Faringdon Wetside Changing	YC70	0	28					
Wantage LC Courts	YC71		3					
WHLC wetside refurbishment	YC74		0	70				
Faringdon Sports Hall	YC75		0	51				
Mandatory Disabled Facilities Grants, government funding	YH05	693	2,171	1,353	1,353	1,353	950	950
Affordable Homes Delivery Plan	YA48		7,950	2,910				
CIL	TBC			1,065				
Balance from capital receipts		1,041	2,396	2,058	603	803	741	688
Borrowing								
General fund balance								0
Balance from New Homes Bonus		3,890						
GRAND TOTAL		5,624	12,642	7,507	1,956	2,156	1,691	1,638
Capital receipts b/f from previous year	B7402	12,985	12,985	10,589	8,531	7,928	7,125	6,384
projected increase in capital receipts in year		0	0	0	0	0	0	0
capital receipt balance to c/f		11,944	10,589	8,531	7,928	7,125	6,384	5,696
		0	0	0	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2026**

No.	Cost C	2020/21 Original Budget	2020/21 Latest Budget £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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Community Services

Leisure									
Leisure Centre Essential Works	201516 (9)	YC39	300	50	350	300	500	300	300
Wantage leisure centre capital investment		YC41	25	0	79			64	
Abbey Meadows and Gardens Improvements	201516 (11)	YC51		0	29				
Fitness Extension Development WHLC		YC56	91	0	109				
WHLC additional fitness equipment		YC57		0					175
WHLC gym equipment upgrade		YC59	184	0	189				
Faringdon LC gym equipment replacement		YC60		0	0			64	
Faringdon Pitch		YC67	856	0	878				
Abbey Meadow Outdoor Pool	2017/18 (4)	YC68	32	0	32				
Faringdon Wetside Changing	s106	YC70		28					
Wantage Leisure Centre	s106	YC71		3					
Wantage Leisure Centre Water Filters	vire cont	YC72		0	3				
WHLC wetside refurbishment	s106	YC74	70	0	70				
Faringdon Sports Hall	s106	YC75		0	51				
Capital works feasibility	2020/21 (2)	YC77		15	30	30	30	30	
Arts Development									
Public Arts projects	s106	YC15		94					
Civic Hall									
Wantage Civic Hall Capital Works	201516 (7)	YC31	30	30	30	30	30	30	30
Community Grants									
Community Grants 2017/18		YC69		6					
Community Grants Fund		YC30		0	11				
			1,588	226	1,861	360	560	488	505

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2026**

No.	Cost C	2020/21 Original Budget	2020/21 Latest Budget £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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Corporate Services

Communications New Website	201617 (3)	YD13		3				
IT Applications IT hardware	2020/21 (4)	YD09		20	20	20	20	
Electronic Delivery of Planning Service		YP05		5				
Capture Planning Constraints		YP17		10				
			0	38	20	20	20	20
								0

Development & Regeneration

Property Essential Refurbishment of Operational Property Assets		YA29		100				
Purchase of Vans		YB02	42	42				
Affordable Homes Delivery Plan	201920 (1)	YA48	2,390	7,950	2910			
Development CIL - OCC		TBC			761			
CIL - CCG		TBC			304			
			2,432	8,092	3,975	0	0	0
								0

Finance

General Ledger	202021	YF07		170				
				170	0	0	0	0

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2026**

No.	Cost C	2020/21 Original Budget	2020/21 Latest Budget £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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Housing & Environment

Car Parking								
Car park lighting improvements		YA33		79				
Changes to Rye Farm car park	201415 (6)	YA34		45				
Renovation Charter Car Park	201617 (6)	YA45		100				
Rye Farm Commercial CP Resurfacing	201415 (6)	YA47		40				
Car park resurfacing	2020/21 (7)	YA49		60	40	40	40	50
WC refurbishment	2020/21 (8)	YA50		75	75			
Flooding/Drainage/STWs								
Sewage Works		YA02		17				
Upgrade of Sewage Treatment Works - Challow & Sparsholt		YA14		47				
Sparsholt Sewage Works	201617 (7)	YA46		200				
Housing Register & Homelessness								
Elm side Hostel, Faringdon		YH27		12				
Public Sector Housing								
Disabled Facilities Grants	201617 (1)	YH05	1,353	2,171	1,353	1,353	1,353	950
Home Repairs Target		YH06	84	84	84	84	84	84
Waste Services								
Additional Wheeled Bins for New Properties		YC23	74	74	74	74	74	74
Parks & Open Spaces								
New and Upgraded Parks Facilities		YC03	15	15	15	15	15	15
Public Realm	2020/21 (9)	YA51		200				
Energy								
Energy Grants		YC54	10	10	10	10	10	10
Community Safety								
Replacement CCTV cameras	2020/21 (6)	YH12		180				
CCTV Equipment	2019/20	YH29		27				
			1,536	3,436	1,651	1,576	1,576	1,183
								1,133

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2026**

No.	Cost C	2020/21 Original Budget	2020/21 Latest Budget £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
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Partnerships

Abingdon Flood Relief	201516 (13)	YA37	68	0		0		
			68	0	0	0	0	0

Contingency

Capital Contingency		YZ01		680				
			0	680	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:				
					2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26 £
Development & Regeneration														
1	Shrivenham Sports Pavillion	S106 funding towards a new sports pavillion in Shrivenham FULLY FUNDED BY S106	One-off	Vale	378,538									
	Shrivenham Sports Pavillion	S106 funding towards a new sports pavillion in Shrivenham S106 FUNDING	One-off	Vale	(378,538)									
2	Staffing costs	Capitalisation of staff costs for property	Ongoing	Joint	112,086	112,086	112,086	112,086	112,086					
					112,086	112,086	112,086	112,086	112,086	0	0	0	0	0
Housing & Environment														
1	Wheeled bins	Increase the current capital budget for purchase of new bins and replacements.	Ongoing	Vale	37,000	37,000	37,000	37,000	37,000	0	0	0	0	0
2	Grounds maintenance machinery required for Summer 2021	Large machinery required to deliver the service increase in capital balance required	One-off	Joint	50,000									
3	Future provision to purchase electric vehicles	Vehicle for GM supervisor and small van for PC supervisor	One-off	Joint	50,000									
4	Particulate monitor as set out in coporate plan note	The team have applied for Defra for funding for a monitor if this is successful we may not need to use full amount (or could chose to have 2 machines?)	One-off	Vale	16,000									
					153,000	37,000	37,000	37,000	37,000	0	0	0	0	0
GRAND TOTAL					265,086	149,086	149,086	149,086	149,086	0	0	0	0	0

Prudential indicators – Vale of White Horse DC

1 Affordability

1.1 Ratio of financing costs to net revenue stream

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

<i>Indicator A-1</i>	2021/22	2022/23	2023/24	2024/25	2025/26
Ratio of financing costs to net revenue stream	estimate	estimate	estimate	estimate	estimate
Non – HRA	(2.8%)	(0.8%)	(0.8%)	(1.1%)	(1.1%)

2 Prudence

2.1 Gross debt and the capital financing requirement

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

<i>Indicator P-1</i>	2019/20	2020/21	2021/22	2022/23
	actual	estimate	estimate	estimate
	£m	£m	£m	£m
Capital financing requirement	0	0	0	0
Gross borrowing	0	0	0	0

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

The head of finance reports that the authority had no difficulty meeting this requirement in 2019/20, nor are there any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the proposals in the 2021/22 budget.

2.2 Capital expenditure

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

<i>Indicator P-2</i>	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	estimate	estimate	estimate	estimate	estimate	estimate
	£000	£000	£000	£000	£000	£000
Estimates of capital expenditure	12,642	8,351	2,105	2,105	1,840	1,787

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

<i>Indicator P-3</i>	2019/20 estimate £000	2019/20 actual £000
Actual capital expenditure	5,923	2,355

2.3 Borrowing need

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

<i>Indicator P-4</i>	31/3/2021 estimate £000	31/3/2022 estimate £000	31/3/2023 estimate £000	31/3/2024 estimate £000	31/3/2025 estimate £000	31/03/2026 estimate £000
Estimate of capital financing requirement						
Non-HRA	0	0	0	0	0	0
Estimate of movement in year						
Non-HRA	0	0	0	0	0	0

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

The actual CFR for 31 March 2020 is shown below.

<i>Indicator P-5</i>	31/3/2020 actual £000
Actual capital financing requirement	
Non-HRA	0
Actual movement in year	
Non-HRA	0

	A	B	C	D	E	F
1	Vale of White Horse District Council	Budget	Indicative	Indicative	Indicative	Indicative
2		2021/22	2022/23	2023/24	2024/25	2025/26
3		£	£	£	£	£
16	Base budget bfwd	15,878,059	15,878,059	15,878,059	15,878,059	15,878,059
17	Revisions to base budget					
18	Opening budget adjustments	(1,058,803)	(1,479,448)	(2,055,005)	(2,442,142)	(2,390,142)
19	Inflation, salary increments and adjustments	570,415	932,795	1,302,422	1,679,442	2,064,003
20	Essential growth - one-off	2,191,942	320,537	20,070	20,070	0
21	Essential growth - ongoing	1,262,666	1,088,666	1,060,666	1,032,666	1,032,666
22	Assumed future essential growth	0	500,000	1,000,000	1,500,000	2,000,000
23	Base budget savings	(817,941)	(693,674)	(693,674)	(693,674)	(693,674)
24	Movement in revenue contingency	900,000	0	0	0	0
25	Movement in managed vacancy factor	(37,860)	(37,860)	(37,860)	(37,860)	(37,860)
37	Net cost of services	18,888,478	16,509,075	16,474,678	16,936,561	17,853,051
38	Gross treasury income	(557,560)	(137,790)	(131,010)	(181,310)	(181,310)
42	Net expenditure	18,330,918	16,371,285	16,343,668	16,755,251	17,671,741
44	Transfers to/from reserves	83,190	115,350			
46	Amount to be financed	18,414,108	16,486,635	16,343,668	16,755,251	17,671,741
47	Financing					
48	Core Government Funding	(7,153,785)	(4,858,457)	(3,465,449)	(3,085,514)	(2,697,666)
49	Coronavirus Funding	(525,467)	0	0	0	0
52	Core Funding	(7,679,252)	(4,858,457)	(3,465,449)	(3,085,514)	(2,697,666)
55	Add - NDR from renewable energy	(226,304)	(226,304)	(226,304)	(226,304)	(226,304)
57	Collection fund (surplus)/deficit	(300,024)	(200,000)	(200,000)	(200,000)	(200,000)
58	Council tax requirement before use of reserves	10,208,528	11,201,874	12,451,915	13,243,433	14,547,771
60	Use of reserves/(contribution to) reserves	(2,568,731)	(3,173,840)	(4,025,717)	(4,408,932)	(5,294,614)
61	Council tax requirement after use of reserves	7,639,797	8,028,034	8,426,198	8,834,501	9,253,158
62	Tax base	53,919.1	54,727.9	55,548.8	56,382.0	57,227.8
63	Band D Council tax (£)	141.69	146.69	151.69	156.69	161.69
64	Council tax increase from previous year	3.7%	3.5%	3.4%	3.3%	3.2%
65	Reserves at year end					
67	General fund balance at 31 March	(6,279,019)	(6,279,019)	(5,982,491)	(1,573,559)	3,721,054
68	Earmarked revenue reserves - unallocated	(6,903,029)	(3,729,189)	(0)	(0)	(0)
69	Earmarked revenue reserves - allocated	(1,500,010)	(1,615,360)	(1,615,360)	(1,615,360)	(1,615,360)