

Supplementary Papers

Scrutiny Committee

To be held in Abbey House, Abbey Close, Abingdon OX14 3JE
on Monday, 5 February 2024 at 6.30 pm

Open to the public including the press

7. Revenue budget 2024/25 and capital programme 2024/25 to 2028/29 (Pages 2 - 41)

For Scrutiny Committee to consider the report of the Head of Finance and make any recommendations to Cabinet.

Scrutiny Report



Report of Head of Finance

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Date: 5 February 2024

Revenue budget 2024/25 and capital programme 2024/25 to 2028/29

Recommendation

That Scrutiny Committee consider the report of the Head of Finance on the revenue budget 2024/25 and capital programme 2024/25 to 2028/29 and make any recommendations to Cabinet.

Implications (further detail within the report)	Financial	Legal	Climate and Ecological	Equality and diversity
	Yes	Yes	Yes	Yes/No
Signing off officer	Simon Hewings	Vivien Williams	Kim Hall	Abigail Witting

Purpose of report

1. This report, when presented to Cabinet, will:
 - Brings together all relevant information to allow Cabinet to recommend to Council a revenue budget for 2024/25 and a capital programme for 2024/25 to 2028/29;
 - 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.

Corporate objectives

2. The allocation of financial resources within the revenue and capital budgets needs to match the objectives agreed by the council and should reflect the corporate plan.

Revenue budget setting

Background

3. The revenue budget for 2023/24 agreed by Council in February 2023 included a transfer to reserves of £2.5 million. A draw on reserves was anticipated to be required across all future years of the Medium-Term Financial Plan (MTFP) agreed in February 2023. The budget report commented that, based on the estimates at that time, revenue reserves were sufficient to set a balanced budget across the MTFP period to 2027/28, but not beyond. However, the budget report also highlighted that, more so than in previous years, the estimates in respect of the later years of the MTFP were more speculative than they had been in previous years, reflecting the difficult economic environment and uncertainty over future levels of government funding.
4. The background and approach to budget setting for 2024/25 were covered in the "Budget setting 2024/25 update report" considered by Cabinet in December 2023.

Revenue base budget setting 2024/25

5. The starting point for building the council's budget for 2024/25 is to determine the base budget. This represents the costs to the council of continuing to provide existing services on an ongoing basis.
6. Base budgets for 2024/25 have been constructed by heads of service and budget holders supported by finance business partners from the Strategic Finance Team. Following a review of the initial base budgets across the council, those of three services were identified for a more in-depth budget challenge exercise similar to those undertaken across all services over the past two years. The services identified, which have some of council's most complex and volatile budgets, were:
 - Development and Corporate Landlord,

- Housing and Environment, and
- Planning.

7. These services were scrutinised through a two-stage “base budget challenge” exercise:

- Stage 1 was an officer-based challenge undertaken by the Chief Executive and the Head of Finance supported by finance business partners from the Strategic Finance Team,
- Stage 2 was a member-led challenge exercise, led by the relevant portfolio holder for the service under review and the cabinet member for finance.

8. The challenge process focussed on the following key areas:

- Challenging any essential growth identified,
- Right-sizing budgets to reflect the current economic climate and pressures,
- Ensuring that all discretionary fees and charges reflect the cost increases incurred in providing the services.

Revenue budget setting 2024/25

9. **Appendix A.1** summarises the movements in the base budget from £17,334,841 in 2023/24 to £22,109,093 in 2024/25. These movements are detailed below.

10. **Opening budget adjustment increase £515,964 (appendix A.2).** This includes the removal of one-off growth items from the base budget relating to previous years.

11. Additions to the base budget:

- **Inflation, salary increments and other salary adjustments £1,671,618 (appendix A.3).** Based on discussions between UNISON Ridgeway a provisional salary increase of 6.5 per cent for all staff has been built into the budget. This figure is below that indicated by previous inflation figures that underpin the council’s pay arrangements and has therefore been the subject of negotiation. Contractual increments payable to council employees not at the top of their salary range total £101,569. Other salary adjustments represent a cost of £239,459.
- **Essential growth – one-off £320,048 and ongoing £2,521,355 (appendix A.4).** These items comprise additional expenditure, and reductions in income, which have been identified as unavoidable and reflect changes that have occurred in the current year or which are known will happen in 2024/25.

12. Deductions from the base budget:

- **Base budget reductions £372,751 (appendix A.5).** These base budget savings are reductions in costs identified by officers, which predominantly reflect 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.

13. The **contingency** budget was set at £400,000 for 2023/24. After discussion with senior officers, the Head of Finance has concluded that this level should be unchanged for 2024/25.
14. As is noted in the essential growth appendix, the council's transformation team has been made contractually permanent, reflecting the ongoing nature of transformation activity across the council that they will support and the requirement to annually demonstrate best value. Included within the budget is £100,000 of ongoing savings per annum from transformation activity, representing an **in-year savings target**. This does not represent a target for the team as not all transformation savings will emanate from the work of the staff, but instead represents an acknowledgement of the need to continually seek improvement and efficiencies in service delivery.
15. The council has previously operated a **managed vacancy factor** level of five per cent i.e. it anticipates only spending 95 per cent of the employee budget due to, for example, in year vacancies. This has proved difficult to achieve given the ongoing workload being asked of officers across the council, which has required near capacity level staffing at all times, so for 2024/25 this has been replaced by a fixed sum of £500,000.
16. As a result of these changes the council's revised base budget for 2024/25 is **£22,109,093**, an increase of £4,774,252 over 2023/24.

Revenue growth

17. Revenue growth of **£246,101** has been included in the budget for 2024/25. This is detailed in **appendix B.1**. The revenue consequences of capital growth of (£15,000) are also included in the budget and shown in **Appendix D.3**.

Gross treasury income

18. Investment returns for 2024/25 will be used to finance expenditure in-year. It is currently forecast that **£5,004,588** will be earned in 2024/25.
19. More details of treasury income can be found in the council's Treasury Management Strategy report¹.
20. Including growth and gross treasury income results in a net expenditure budget for the council of **£17,335,605 (appendix A.1)**.

Reserves and other funding

Transfers from earmarked reserves

21. This amounts to £103,000 and represents the following elements:
 - A transfer **to** reserves of **£147,000** representing the affordable homes element of the New Homes Bonus (NHB) payment, and
 - A transfer **from** reserves of **£250,000** representing the flexible use of capital receipts to fund the council's costs associated with the exit and service

¹ Considered by Cabinet 16 February 2024, Council 21 February 2024

transformation required when the Five Councils' Partnership contract ends in September 2025.

22. 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 2024/25 is **£17,232,605**.

Funding

Local government settlement

23. The provisional local government settlement for 2024/25 was announced in December 2023. A further announcement on local authority funding was made in January 2024, which indicated that there would be a slight increase in funding on top of that announced in December. No specific details on the extra amount are available, but an estimate of what this amount could be – provided by LG Futures – of £160,281 has been included in the settlement figures. When the final figures are published it is not anticipated that they will be materially different from those anticipated.
24. Table 1 below details the government's funding for the council in 2024/25.

Table 1: provisional local government finance settlement 2024/25

	Provisional Settlement £
Settlement Funding Assessment	(2,712,321)
Indexation	(474,137)
NDR at safety net	(296,576)
Settlement Funding Assessment	(3,483,034)
Other funding	
New Homes Bonus	(2,292,019)
Rural Services Delivery Grant	(10,675)
Lower tier services grant	(15,083)
Additional funding/funding guarantee	(2,196,774)
Grand total	(7,997,585)

25. The provisional settlement for 2024/25 represents an increase in “core revenue spending power” of 4.8 per cent compared to 2023/24. Council tax income is included in the definition of core revenue spending power and, in calculating the increase, government assumes that council tax will increase by the maximum allowed before a referendum is required.
26. In the December provisional settlement, government funding increased by 3.91 per cent. This compared to the headline announcement of a 6.5 per cent increase in funding across local government, and a maximum increase of 4.9 per cent for a district council. The funding announcement in January however stated that all councils will see a minimum increase in government funding of four per cent.

27. 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 **£2,292,019** for 2024/25. This represents one year's worth of NHB only, which is much reduced from the original scheme of six years. Its inclusion within the definition of core revenue spending power in recent years also represented a change from the initial messaging about the financing, which was that it represented additional government funding.
28. Included within the settlement was a funding guarantee of **£2,036,493**. This is still referred to as one-off but has now been a feature of the council's funding for a number of years.
29. On top of the government funding allocation, officers have assumed that there will be growth in business rates, or Non-Domestic Rates (NDR), above the baseline of **£296,676**. Historically the council has observed very little growth in business rates but recent work on business rates income has indicated that this estimate of growth can be prudently included in the budget for this year. Officers will continue to monitor this over the coming financial year.
30. For budget setting purposes it has been assumed that the council's "core revenue spending power" will be maintained by Government in future years. As identified above there is a one-off, funding guarantee element in this year's settlement and this could theoretically fall out of the funding in future years. Budgeting on the assumption that it stays in may be too optimistic an approach, or indeed too pessimistic, but given the ongoing uncertainty over local government funding officers consider that any risks associated with this approach are manageable over the medium term.
31. This settlement represents the last in the current Comprehensive Spending Review period, and a general election must be held within the next twelve months. It remains to be seen what reforms to local government funding will be proposed by the newly elected government, and on what timescale.

Business rates from renewable energy

32. Business rates retained by the council as planning authority relating to facilities generating renewable energy within the district is estimated at **£695,746** (MTFP row 56).

Collection fund

33. The surplus on the collection fund is estimated in 2023/24 to be **£599,413** (MTFP row 58).

Use of reserves

34. 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 **£1,164,423** in 2024/25.

Revenue budget proposal

35. 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 **£17,335,605**. This revenue budget as proposed would result in an increase of £5.00 to current band “D” council tax to **£156.69**.
36. **Appendix C** shows the breakdown of the revenue budget.

Capital programme 2024/25 to 2028/29

Current capital programme

37. The latest capital programme (before growth) is summarised in **appendix D.1**, detailed in **appendix D.2** and summarised in table 2 below. It is the capital programme as set by Council in February 2023 plus:

- slippage (caused by delays to projects) carried forward from 2022/23,
- new schemes approved by Council during 2023/24,
- re-profiling of expenditure on schemes from the 2023/24 financial year to future years where delays to schemes have occurred or additional information is now available to support more accurate profiling,
- the deletion of previously agreed schemes that have completed or are not being pursued at this time in their original form.

38. A thorough capital budget challenge exercise has taken place which reviewed the current capital programme, and proposed growth in detail. This included member budget challenge on services where capital budgets are concentrated, namely:

- Development and corporate landlord, and
- Housing and environment.

39. The capital programme also includes CIL receipts that are payable to Oxfordshire County Council and Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board.

Cabinet capital programme proposals

40. **Appendix D.3** contains a list of new capital schemes that are being recommended as part of this budget proposal to be funded from council resources. **Appendix D.4** contains a further list of proposals that will be funded from CIL receipts. Officers will amend the capital programme to include the proposals if approved by Cabinet and Council. All of the CIL funded schemes included in appendix D.3 can be funded from receipts already received by the council and those forecast to be received over the capital programme period.

Financing the capital programme

41. 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 or through prudential borrowing.

42. **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.

43. The total planned capital expenditure, including the current financial year is **£59.794** million over the programme period. The council's usable capital receipts, based on current estimates, are expected to be **£1.835 million** by the end of 2028/29.

Table 2: current and proposed capital programme with financing

	2023/24 Latest Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	GRAND TOTAL £'000
Capital programme approved	15,956	18,822	7,478	5,140	3,936	2,036	53,368
Transformation funding - flexible use of capital receipts	-	250	783	-	-	-	1,033
Capital growth proposals (Appendix D2)	-	1,341	461	461	2,011	261	4,535
Capital growth funded by CIL receipts (Appendix D3)	-	657	100	100	-	-	857
Total Expenditure	15,956	21,071	8,822	5,701	5,947	2,297	59,794
Financing							
Grants and Contributions	7,351	5,527	1,031	1,327	1,327	1,327	17,890
Developer Contributions - S106	1,156	1,272	1,630	550	321	65	4,993
Developer Contributions - CIL	3,673	7,874	534	245	105	50	12,481
Borrowing	-	-	5,500	3,500	3,500	500	13,000
Usable capital receipts	3,776	6,397	127	79	694	355	11,429
Total Financing	15,956	21,071	8,822	5,701	5,947	2,297	59,794
Estimated balances as at 31 March 2029							
Usable capital receipts							1,835

The prudential code and prudential indicators

44. In setting its revenue and capital budgets for 2024/25, 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.

45. 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 which, like other CIPFA codes, is a binding requirement on local authorities by government regulation.

46. 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.

47. 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.

48. 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.

49. Under the code, the head of finance as chief finance officer is responsible for ensuring that the council considers all relevant matters when setting or revising indicators through a report and subsequently that these are complied with. The head of finance is therefore 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.

50. **Appendix E** contains the recommended prudential indicators, which have been calculated based on the budget proposals. The Head of Finance is satisfied that these indicators show that the council's capital investment plans are affordable, prudent, and sustainable.

The Medium-Term Financial Plan (MTFP)

51. The MTFP provides a forward budget model for the next five years. **Appendix F** contains the MTFP for 2024/25 to 2028/29. This is a projection of the revenue budget up to 31 March 2029. As identified above it assumes that core revenue spending power be maintained in future years. It also incorporates assumptions on interest income and other pressures on the council, such as inflation and salary increments. Clearly in the current economic climate, these assumptions remain subject to greater volatility than experienced in recent years. This therefore renders the estimates in the later years of the MTFP far more speculative than has been the case historically, particularly given the uncertainty around future government funding.

52. At the foot of the MTFP is an illustration on the use of reserves if, instead of core revenue spending power being maintained over the MTFP period, the one-off funding guarantee element falls out from 2025/26 onwards. This illustration represents a more pessimistic view of government funding, which has a consequential effect on the estimated use of reserves in future years and the council's predicted financial position.

53. Previous versions of the MTFP included a "Future essential growth" row which made provision in future years for non-inflationary increased costs associated with the delivery of council services. Removal of this line does not suggest that such pressures won't happen in future. However, the MTFP now provides a picture of the likely budgetary envelope within which the council will need to operate in future if it is to remain financially sustainable. Non-inflationary pressures, where and when they occur, will need to be managed within the budgetary envelope, which may mean choices need to be made over service priorities where cost increases cannot be met by savings and efficiencies. Priorities for future expenditure within available resources will need to be guided by the new corporate plan.

54. As a result of the work undertaken over the last three years through the budget challenge process, and reflecting the change in presentation of the MTFP referred to in paragraph 52 above, the revenue budget for 2024/25 reflects a much healthier position

than that previously predicted and demonstrates the significant positive impact of decisions taken by the council in recent years. However, whilst the short-term position is more positive, looking ahead over the MTFP the picture is much less certain, due to the following factors:

- Ongoing uncertainty around future local government funding with a general election scheduled in the next 12 months,
- The uncertain economic position,
- Growing uncertainty over the future cost of service provision as this is impacted by external economic factors, in respect of both services provided in-house and externally.

It should be noted that these factors are out of the control of the Council and their impact is not, at this time, possible to predict with certainty. It should also be noted that projections of future reserve holdings are based on draft figures prepared for the 2022/23 accounts which have not yet been audited.

55. It should also be noted that the council has a number of significant contracts for service provision coming to an end within the next three years. These are:

- Five Councils' Partnership – 2025
- Car parking services – 2025
- Waste and street cleansing – 2026
- Leisure services – 2026

When these contracts come to an end, should the cost of future service provision be greater than that currently then, as outlined above, the additional costs will need to be managed in line with the budgetary envelope the council will need to operate within to remain sustainable.

56. From 2025/26 onwards it is estimated that revenue expenditure exceeds revenue income, and there is an increasing draw on reserves to balance the budget towards the end of the MTFP period. This use of reserves is sustainable and appropriate in the medium term, but is based on the following two key assumptions:

- Core revenue spending power is maintained over the MTFP period, and
- Council expenditure remains within the budgetary envelope with non-inflationary pressures being managed through savings and efficiencies, or revisions to service priorities.

57. The Local Government Act 2003 places a duty on the chief finance officer (i.e. the Head of Finance) to report on the robustness of the estimates and the adequacy of reserves. The council must have regard to this report when making decisions about the setting of the budget. The construction of the budget has been managed by qualified accountants and as identified above, has this year been subject to challenge in a number of areas both by strategic management team and cabinet members.

58. A report was presented to cabinet in December 2023 on progress with budget setting. A detailed briefing on this budget proposal will be given to the council's Scrutiny committee on 5 February 2024 which will be open to all councillors.
59. In view of the process undertaken and his own knowledge of the budget, the Head of Finance is satisfied that the budget for 2024/25 is both prudent and robust and reflects a positive improvement over previous estimated budget positions for that year. However, to maintain that position in future years will require non-inflationary cost pressures to be managed so that net expenditure remains sustainable. The chief executive has provided assurance to the head of finance that this will be achieved.
60. The Head of Finance is satisfied that there is very strong member and officer commitment to ensure financial sustainability is achieved in the longer term, and that responsible action will continue to be taken in a timely manner, should that become necessary as the longer-term financial position becomes clearer as the funding intentions of Government become known in coming years.
61. Transformation activity, which was first agreed in the 2020/21 budget and forms part of the corporate plan delivery activity, is central to the council's efforts to tackle the increasing budget gap. Its work is expected to continue to deliver savings and efficiencies, which will reduce the need for changes to service priorities. As noted above, the team has been made contractually permanent and an expectation of savings arising from their work has been factored into the budget.
62. The Head of Finance's full report will be available at full Council.

Legal Implications

63. 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 9 February 2024 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.
64. The requirement placed on the council by the Local Government Act 2003 to set prudential indicators and for the Head of Finance as chief finance officer to make a report to the authority on the robustness of the estimates and the adequacy of reserves are addressed within the body of this report.

Climate and ecological impact implications

65. Agreement of the revenue budget for 2024/25 and capital programme to 2028/29 agrees the allocation of funding to support the council's corporate objectives, including the objective of Tackling the Climate Emergency.

Equalities implications

66. There are no proposed service reductions included in this report – as such there are no direct equalities implications arising from this report, beyond those associated with the requirement to ensure that the council's approach to staff remuneration is consistent and reflects the agreements reached with UNISON as well as wider legislation.

Risks

67. As noted under legal implications there is a legal requirement for the council to set a budget within proscribed timelines. If this is not achieved, then there is significant financial risk to the council in the short term of being unable to legally bill residents for council tax due and for wider intervention by Government.
68. The financial risks facing the council in the future have been detailed in the report.

Other Implications

69. Agreement of the revenue and capital budgets authorises expenditure in accordance with the council's delegated powers and financial procedure rules but is not a requirement to spend. 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, at the time they are made, as required by law.

Conclusion

70. This report provides details of the revenue base budget for 2024/25, the capital programme 2024/25 to 2028/29, government grants (the settlement), uncommitted reserves and balances, the cabinet member for finance's budget proposals and the resulting prudential indicators.
71. 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 and will do so after consideration of the views of Scrutiny.

Appendices

- Appendix A.1 Revenue budget 2024/25
- 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 B.1 Revenue growth and savings
- Appendix C Service budget analysis
- Appendix D.1 Current capital programme – summary
- Appendix D.2 Current capital programme - detailed
- Appendix D.3 Capital growth bids
- Appendix D.4 Capital growth bids – funded by CIL
- Appendix E Prudential indicators
- Appendix F Medium term financial plan

Background Papers

- Provisional settlement figures (December 2023)
- Council tax base 2024/25 – Cabinet 1 December 2023, Council 13 December 2023
- Budget setting 2024/25 update report – Cabinet 19 December 2023
- Treasury Management Strategy – Cabinet 16 February 2024, Council 21 February 2024

Vale of White Horse DC - revenue budget summary 2024/25

	2023/24 Budget	2024/25 Budget	Appendix Ref:
Opening base budget 2024/25		17,334,841	
Revision to base budget			
Opening budget adjustments		515,964	Appendix A.2
Inflation, salary increments and other salary adjustments		1,671,618	Appendix A.3
Essential growth - one-off		1,134,856	Appendix A.4
Essential growth - ongoing		1,706,547	Appendix A.5
Base budget savings		(372,751)	
Increase in revenue contingency		(100,000)	
Movement in managed vacancy factor		218,018	
Total base budget after revisions	17,334,841	22,109,093	
Revenue - one-off		113,551	Appendix B.1
Revenue - ongoing		132,550	
Capital (revenue consequences of)		(15,000)	Appendix D.3
Gross treasury income	(3,329,071)	(5,004,589)	
Net expenditure	14,005,770	17,335,605	
Funding			
(Funding from reserves)/contribution to reserves	2,527,671	1,061,423	
Funding from government grants and council tax	(16,533,421)	(18,397,028)	
Total Funding	(14,005,750)	(17,335,605)	
Council tax yield requirement	8,595,499	9,104,284	

Vale of White Horse - 2024/25 budget build changes
 Opening budget adjustments relating to previous year's budget decisions

			Spending profile				
Year of bid	Description	2024/25	2025/26	2026/27	2027/28	2028/29	
Corporate Services							
1	2023/24	Minor savings across the service	2,571	2,571	2,571	2,571	2,571
2	2023/24	CIL contribution - admin costs	9,900	9,900	9,900	9,900	9,900
3	2013/14	CAA Bi annual residents survey	-24,000	0	-24,000	0	-24,000
4	2023/24	Other savings across the service	27,600	27,600	27,600	27,600	27,600
5	2023/24	CIL contribution - admin costs	14,200	14,200	14,200	14,200	14,200
			30,271	54,271	30,271	54,271	30,271

Vale of White Horse - 2024/25 budget build changes
Opening budget adjustments relating to previous year's budget decisions

			Spending profile				
Year of bid	Description	2024/25	2025/26	2026/27	2027/28	2028/29	
Development & Corporate Landlord							
6	2023/24	Minor savings - car parks	1,240	1,240	1,240	1,240	1,240
7	2020/21	GWP - District Centre	-294	-294	-294	-294	-294
8	2023/24	Play areas increase in cost of repairs and maintenance contract	19,000	20,000	20,000	20,000	20,000
9	2023/24	Other net increases	-4,392	-4,392	-4,392	-4,392	-4,392
10	2023/24	Development and Corporate Landlord proposed restructure additional staffing costs	-1,561	-1,561	-1,561	-1,561	-1,561
11	2023/24	CIL contribution - admin costs	11,300	11,300	11,300	11,300	11,300
12	2023/24	Minor savings - property	-6,000	-6,000	-6,000	-6,000	-6,000
13	2022/23	Increased expenditure and reduced rental income from council properties	63,238	126,476	126,476	126,476	126,476
14	2022/23	Office accommodation costs following departure from 135 Milton Park	45,163	90,324	90,324	90,324	90,324
15	2023/24	Recharges of insurance costs to South	0	0	8,418	8,418	8,418
16	2023/24	Service charges from OCC at Abbey House	276,611	331,933	331,933	331,933	331,933
17	2023/24	Service charges from South at Abbey House	0	0	90,000	90,000	90,000
18	2023/24	Rent receiveable from OCC at Abbey house	91,321	133,477	133,477	133,477	133,477
19	2023/24	Rent receiveable from South at Abbey house	0	0	75,000	75,000	75,000
			495,626	702,503	875,921	875,921	875,921
Finance							
20	2023/24	Net increase in housing benefit costs	40,000	40,000	40,000	40,000	40,000
21	2014/15	Actuarial Fees	-15,000	-15,000	0	-15,000	-15,000
22	2023/24	CIL contribution - admin costs	27,700	27,700	27,700	27,700	27,700
			52,700	52,700	67,700	52,700	52,700

Vale of White Horse - 2024/25 budget build changes
Opening budget adjustments relating to previous year's budget decisions

			Spending profile				
Year of bid	Description	2024/25	2025/26	2026/27	2027/28	2028/29	
Housing & Environment							
23	2020/21	Additional resource for waste contract re-tender	-35,843	-79,734	-79,734	-79,734	-79,734
24	2023/24	Waste project officers	0	-52,056	-52,056	-52,056	-52,056
25	2023/24	Fixed term housing officer required due to increase in workload	-10,587	-15,881	-15,881	-15,881	-15,881
26	2023/24	Mobile Home Park income	-21,400	-21,400	-21,400	-21,400	-21,400
			-67,830	-169,071	-169,071	-169,071	-169,071
Legal & Democratic							
27	2023/24	Other savings across the service	5,000	5,000	5,000	5,000	5,000
28	2018/19	District/parish election 2023	-140,000	0	0	0	0
29	2018/19	District/parish elections	-50,000	-50,000	-50,000	-50,000	-50,000
30	2018/19	District/parish election 2023	25,000	-115,000	0	-115,000	-115,000
31	2023/24	CIL contribution - admin costs	36,400	36,400	36,400	36,400	36,400
			-123,600	-123,600	-8,600	-123,600	-123,600

Vale of White Horse - 2024/25 budget build changes
Opening budget adjustments relating to previous year's budget decisions

			Spending profile				
Year of bid	Description	2024/25	2025/26	2026/27	2027/28	2028/29	
Partnerships							
32	2022/23	5CP costs associated with exit and service transformation	250,000	782,593	0	0	0
33	2022/23	Funding for Future Oxfordshire Partnership ends March 2024	-92,624	-92,624	-92,624	-92,624	-92,624
			157,376	689,969	-92,624	-92,624	-92,624
Policy & Programmes							
34	2021/22	Community hub	0	-200,000	-200,000	-200,000	-200,000
35	2023/24	Minor savings - planning policy	2,095	2,095	2,095	2,095	2,095
36	2023/24	Additional fixed term staffing resource to support service delivery	-32,124	-32,124	-32,124	-32,124	-32,124
37	2023/24	Minor savings - sports development	1,450	1,450	1,450	1,450	1,450
			-28,579	-228,579	-228,579	-228,579	-228,579
Total			515,964	978,193	475,018	369,018	345,018

Vale of White Horse DC - 2024/25 budget build changes
Inflation, salary increments and other salary adjustments

Appendix A.3

Detail	Spending profile:				
	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £
ALL SERVICES					
Salary inflation	936,110	1,381,123	1,683,731	1,992,392	2,307,226
Salary increments	101,569	206,185	312,893	421,736	532,755
Other salary adjustments	239,459	246,643	251,575	256,607	261,739
Other inflation	394,480	813,098	1,064,269	1,235,066	1,409,278
Grand total	1,671,618	2,647,049	3,312,470	3,905,801	4,510,998

Vale of White Horse - 2024/25 budget build changes
Essential Growth

	Description	One off/ Ongoing	2024/25	2025/26	2026/27	2027/28	2028/29
Corporate Management Team							
1	Additional Head of Service and Service Manager agreed following review of current structure	Ongoing	113,919	113,919	113,919	113,919	113,919
			113,919	113,919	113,919	113,919	113,919

Corporate Services - Revenue							
2	New IT posts to support the return of IT systems inhouse. Two Helpdesk staff and service desk manager to supervise day-day operational IT and two year project manager post to support the IT contract transision	Ongoing	101,526	101,526	65,235	65,235	65,235
3	increase in number of staff using Microsoft M365, resulting in an annual cost increase.	Ongoing	25,000	25,000	25,000	25,000	25,000
4	Restructure of people & culture team to provide resilience and support the transformation agenda and the workforce strategy.	Ongoing	106,081	139,144	162,761	162,761	162,761
			232,607	265,670	252,996	252,996	252,996

Vale of White Horse - 2024/25 budget build changes
Essential Growth

	Description	One off/ Ongoing	2024/25	2025/26	2026/27	2027/28	2028/29
Development & Corporate Landlord							
5	Net increase in costs at Beacon following review of service budget	Ongoing	152,899	139,315	99,171	98,495	97,785
6	Consultancy support ahead of the end of the current car parks contract in 2025/26	One Off	15,167	0	0	0	0
7	Increased sites & cost for countryside contract (net of Section 106 contributions)	Ongoing	38,397	21,295	20,305	20,339	23,409
8	Increased costs from new cleaning contract from 2024/25	Ongoing	10,408	10,408	10,408	10,408	10,408
9	Increased costs for district centre due to end of initial developer funding period	Ongoing	50,000	50,000	50,000	50,000	50,000
10	Additional Grounds Maintenance support officer required following recommendations from transformation project	One Off	42,888	0	0	0	0
11	Project Officer to progress essential contracts, procurements and projects across property	One Off	27,492	0	0	0	0
12	Recruitment of maintenance apprentice in property assets to support current workload	Ongoing	13,830	13,830	13,830	13,830	13,830
13	Additional officer to support property assets - housing	Ongoing	35,083	35,083	35,083	35,083	35,083
14	Estimated leasing costs of a new waste depot - from April 2025	Ongoing	15,000	58,500	73,000	117,000	117,000
15	Costs of insurance/reinstatement valuations required every 3 years for council properties	One Off	20,000	0	0	0	0
16	Consultancy support ahead of the end of the current leisure contract in 2026/27	One Off	30,000	30,000	0	0	0
17	Other increases across the service	Ongoing	7,870	7,870	7,870	7,870	7,870
			459,034	366,301	309,667	353,025	355,385

Vale of White Horse - 2024/25 budget build changes
Essential Growth

	Description	One off/ Ongoing	2024/25	2025/26	2026/27	2027/28	2028/29
Finance - Revenue							
18	Additional staffing in Strategic Finance to support finance business partnering, transformation and project work.	Ongoing	130,095	130,095	130,095	130,095	130,095
19	Increase scale fee for external audit	Ongoing	37,530	37,530	37,530	37,530	37,530
			167,625	167,625	167,625	167,625	167,625

Housing & Environment - Revenue							
20	Net increase in costs of the waste service following extension of the waste contract	One Off	814,808	886,254	834,254	789,808	789,808
21	Affordable Housing Officer post to support the delivery of self-build, custom-build and community-led house building schemes	Ongoing	29,667	29,667	29,667	29,667	29,667
22	Additional post in housing delivery team to ensure that the council's functions as a housing landlord provide high-quality statutory and compliant housing services	Ongoing	35,080	35,080	35,080	35,080	35,080
23	Staffing costs associated with Disabled Facilities Grants that cannot be capitalised and funded from DFG grant	Ongoing	23,212	23,212	23,212	23,212	23,212
24	Additional staffing costs associated with its statutory duty to maintain the housing register following increases in volumes of work.	Ongoing	17,150	17,150	17,150	17,150	17,150
25	Increase in budget required for homelessness prevention as a result of increased volumes	Ongoing	21,711	21,711	21,711	21,711	21,711
26	Other increases across the service	Ongoing	7,731	7,731	7,731	7,731	7,731
27	Increased repairs and maintenance costs associated with mobile home parks.	Ongoing	22,373	6,373	6,373	6,373	6,373
			971,732	1,027,178	975,178	930,732	930,732

Vale of White Horse - 2024/25 budget build changes
Essential Growth

	Description	One off/ Ongoing	2024/25	2025/26	2026/27	2027/28	2028/29
Legal & Democratic - Revenue							
28	Increase in number of Cabinet members	Ongoing	23,568	23,568	23,568	23,568	23,568
29	Additional costs associated with new legal team staffing structure	Ongoing	30,030	30,030	30,030	30,030	30,030
			53,598	53,598	53,598	53,598	53,598
Partnerships - Revenue							
30	Continuation of Future Oxfordshire Partnership budget	Ongoing	83,315	83,315	83,315	83,315	83,315
31	Additional staffing support for the end of the Five Councils' Partnership contract which ends in 2025/26	Ongoing	33,342	33,342	0	0	0
			116,657	116,657	83,315	83,315	83,315
Planning - Revenue							
32	Additional Planning staffing as identified in recent restructure	Ongoing	66,556	66,556	66,556	66,556	66,556
33	Anticipated short term fall in planning fee income in current economic climate	One Off	125,000	93,750	62,500	31,250	0
			191,556	160,306	129,056	97,806	66,556

Vale of White Horse - 2024/25 budget build changes
Essential Growth

	Description	One off/ Ongoing	2024/25	2025/26	2026/27	2027/28	2028/29
Policy & Programmes - Revenue							
34	Additional staging to support the National Infrastructure Project	One Off	44,501	22,251	0	0	0
35	One-off budget required to undertake duty to cooperate work in planning policy	One Off	15,000	15,000	0	0	0
36	Additional staffing required to administer statutory responsibilities associated with climate action	Ongoing	100,209	100,209	100,209	100,209	100,209
37	Amendment to staff apportionment in grants team between South and Vale	Ongoing	62,046	62,046	62,046	62,046	62,046
38	Funding for an Active Communities Officer	Ongoing	54,984	54,984	54,984	54,984	54,984
39	The existing transformation team, previously one-off funded, is being made permanent	Ongoing	257,935	257,935	257,935	257,935	257,935
			534,675	512,425	475,174	475,174	475,174
Total			2,841,403	2,783,679	2,560,528	2,528,190	2,499,300

Vale of White Horse - 2024/25 budget build changes

Base budget savings

Description		2024/25	2025/26	2026/27	2027/28	2028/29
Corporate Management Team						
1	Minor savings across the service	-100	-100	-100	-100	-100
		-100	-100	-100	-100	-100
Corporate Services						
2	CIL contribution - admin costs	-24,100	-24,100	-24,100	-24,100	-24,100
3	Minor savings across the service	-33,868	-22,911	-22,911	-22,911	-22,911
		-57,968	-47,011	-47,011	-47,011	-47,011
Development & Corporate Landlord						
4	Minor savings across the service	-43,331	-43,331	-43,331	-43,331	-43,331
5	increase in fees budgets	-8,206	-8,206	-8,206	-8,206	-8,206
6	CIL contribution - admin costs	-11,300	-11,300	-11,300	-11,300	-11,300
7	Reduction in utility costs	-22,000	-22,000	-22,000	-22,000	-22,000
8	Reduction in repairs and maintenance cost to land and building	-24,287	-24,287	-24,287	-24,287	-24,287
9	Increase in car parking income	-137,465	-137,465	-137,465	-137,465	-137,465
		-246,589	-246,589	-246,589	-246,589	-246,589

Vale of White Horse - 2024/25 budget build changes

Base budget savings

Description		2024/25	2025/26	2026/27	2027/28	2028/29
Finance						
10	Minor savings across the service	-50	-50	-50	-50	-50
11	Reduce Housing Benefit bad debt provision	-44,000	-44,000	-44,000	-44,000	-44,000
12	Savings in Housing Benefit as predicted by mid year estimate	-103,713	-103,713	-103,713	-103,713	-103,713
13	CIL contribution - admin costs	-40,303	-40,303	-40,303	-40,303	-40,303
		-188,066	-188,066	-188,066	-188,066	-188,066
Housing & Environment						
14	Minor savings across the service	-9,253	-9,253	-39,420	-39,420	-39,420
15	increase in fees budgets	-58,079	-58,079	-58,079	-58,079	-58,079
		-67,332	-67,332	-97,499	-97,499	-97,499
Legal & Democratic						
16	Minor savings across the service	-2,497	-2,497	-2,497	-2,497	-2,497
17	CIL contribution - admin costs	-36,400	-36,400	-36,400	-36,400	-36,400
		-38,897	-38,897	-38,897	-38,897	-38,897
Planning						
18	Overall budget savings following planning restructure	-111,013	-111,013	-111,013	-111,013	-111,013
		-111,013	-111,013	-111,013	-111,013	-111,013
Policy & Programmes						
19	Minor savings across the service	-12,786	-12,786	-12,786	-12,786	-12,786
		-12,786	-12,786	-12,786	-12,786	-12,786

Vale of White Horse - 2024/25 budget build changes

Base budget savings

Description		2024/25	2025/26	2026/27	2027/28	2028/29
Contingency						
20	Savings included in base budget	350,000	350,000	350,000	350,000	350,000
		350,000	350,000	350,000	350,000	350,000
Total		-372,751	-361,794	-391,961	-391,961	-391,961

Vale of White Horse - 2024/25 budget build changes
Discretionary Growth

	Description	One off/ Ongoing	2024/25	2025/26	2026/27	2027/28	2028/29
Corporate Management Team							
1	Additional officer support for the work of the Future Oxfordshire Partnership	Ongoing	100,000	100,000	100,000	100,000	100,000
2	Additional commercial support to SMT as a number of significant contracts come to an end	One Off	50,000	100,000	50,000	0	0
			150,000	200,000	150,000	100,000	100,000
Corporate Services							
3	Introduction of an automated switchboard ahead of the end of the Five Councils' partnership	One Off	12,550	6,275	0	0	0
4	Implementation of IT Service Management Software ahead of the end of the Five Councils' Partnership	One Off	10,000	0	0	0	0
5	Implementation of social media management software	One Off	10,000	0	0	0	0
			32,550	6,275	0	0	0
Development & Corporate Landlord							
6	Feasibility work on the Charter complex in Abingdon to determine redevelopment options - primarily grant funded	One Off	8,000	0	0	0	0
			8,000	0	0	0	0
Policy & Programmes							
7	Vale's contribution to the Move Together county wide programme, which runs for three years	One Off	55,551	55,551	55,551	0	0
			55,551	55,551	55,551	0	0
Grand total			246,101	261,826	205,551	100,000	100,000

Vale of White Horse DC Service budget analysis 2024/25	
	£
Corporate Management Team	982,132
Corporate Services	3,553,481
Development & Corporate Landlord	1,876,212
Finance	1,002,447
Housing & Environment	7,282,874
Legal Services	1,766,251
Partnerships	2,503,371
Planning	554,755
Policy & Programmes	2,787,569
Managed vacancy factor	-500,000
Contingency	400,000
In year savings target	-100,000
Total revised base budget	22,109,093
Growth proposals	
Revenue - one-off	146,101
Revenue - ongoing	100,000
	-15,000
Net cost of delivering services	22,340,194
Gross treasury income	-5,004,588
Net expenditure	17,335,605
Transfer from reserves	
Earmarked revenue reserves	-103,000
Budget funding requirement	17,232,605

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2029**

No.	2023/24 Latest Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
APPROVED PROGRAMME						
Corporate Services	193	168	20	20	20	20
Development & Corporate Landlord	11,422	10,125	2,175	529	300	15
Finance	1,948	4,754	-	-	-	-
Housing & Environment	2,080	2,686	4,788	3,146	3,161	1,551
Legal Services	18	-	-	-	-	-
Policy & Programmes	-	-	-	950	-	-
Contingency	-	400	400	400	400	400
TOTAL APPROVED PROGRAMME	15,661	18,132	7,383	5,045	3,881	1,986
Earmarked CIL funded projects	295	690	95	95	55	50
GRAND TOTAL	15,956	18,822	7,478	5,140	3,936	2,036

Cumulative Total Budget

53,368

CAPITAL FINANCING						
Developer Contributions - S106	1,136	1,252	1,609	529	300	65
Developer Contributions - CIL	3,673	7,217	434	145	105	50
Other Grants	7,351	5,527	1,031	1,327	1,327	1,327
Borrowing	-	-	4,000	3,000	2,000	-
Balance from capital receipts	3,796	4,826	404	139	204	594
GRAND TOTAL	15,956	18,822	7,478	5,140	3,936	2,036
Capital receipts b/f from previous year	13,264	9,468	4,392	3,205	3,066	2,862
Capital receipts earmarked transformation funding	-	250	783	-	-	-
Capital receipt balance to c/f	9,468	4,392	3,205	3,066	2,862	2,268

CORPORATE PLAN PRIORITY THEME						
Providing the homes people need	01	7,810	1,771	1,088	1,411	1,411
Tackling the Climate Emergency	02	2,973	6,056	481	190	190
Building healthy communities	03	2,955	4,068	1,784	524	15
Building stable finances	04	269	2,173	4,125	3,015	2,080
Working in partnership	05	1,948	4,754	-	-	-
Working in an open and inclusive way	06	-	-	-	-	-
GRAND TOTAL		15,956	18,822	7,478	5,140	2,036

**VALE OF WHITE HORSE DISTRICT COUNCIL
CAPITAL PROGRAMME TO 31 MARCH 2029**

Corporate plan priority theme #	Capital projects	Costc	2023/24 Latest Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total £'000	Financing										
										Grants	S106	CIL	Other contrib'ns	Capital receipts & Borrowing						
Development & Corporate Landlord																				
	Arts Centres																			
3	The Beacon Wantage capital works	YC31	30	0	0	0	0	0	30											30
	Leisure																			
3	Leisure Centre - essential works	YC39	857	0	0	0	0	0	857											857
3	Abbey Meadows and Gardens Improvements	YC51	9	0	0	0	0	0	9											9
	VWHT&LC Fitness Extension / Reception refurb	YC56	0	107	0	0	0	0	107				107							
	WHLC additional fitness equipment	YC57	0	0	175	0	0	0	175											175
	WHLC gym equipment upgrade	YC59	0	190	0	0	0	0	190											190
	Faringdon LC gym equipment replacement	YC60	0	64	0	0	0	0	64											64
	Faringdon Artificial Turf Pitch	YC67	0	882	0	0	0	0	882				882							
	WHLC wetside refurbishment	YC74	1	0	0	0	0	0	1			1								
3	WHLC Disabled access & changing places	YC79	0	66	0	0	0	0	66			66								
2	Faringdon Leisure Centre ASHP	YC80	0	53	0	0	0	0	53	30										23
3	Shrivenham Sports Pavillion	YC81	379	0	0	0	0	0	379		379									
2	Wantage Leisure Centre decarbonisation	YC91	795	1,249	53	0	0	0	2,097	1,377		472	248							
2	VWHT&LC decarbonisation	YC92	1,908	4,190	178	0	0	0	6,276	4,616		1,660								
3	Swimming Pool Equipment	YC93	10	0	0	0	0	0	10		10									
3	Wantage Teaching Pool	YC95	0	1026	1,314	60	0	0	2,400		2,400									
3	Contributions to SODC - Didcot Wave	YC96	74	100	235	404	235	0	1,048		1,048									
3	WHT&LC - Outdoor astro tennis courts	YC99	21	0	0	0	0	0	21		21									
3	Kingston Bagpuize sports pavillion	TBC	597	0	0	0	0	0	597		597									
	Property																			
4	Essential works Abbey house - Fire stopping	YA29	0	180	0	0	0	0	180											180
4	Property essential works	YA54	158	0	0	0	0	0	158											158
4	Property - resurfacing	YA58	0	90	0	0	0	0	90											90
1	Pebble Hill Mobile Home Park - additional berths	YA59	10	360	0	0	0	0	370											370
3	Closed Churchyard boundary walls	YB03	20	155	0	0	0	0	175											175
1	Local Authority Housing Fund	YH30	5,867	0	0	0	0	0	5,867	2,347										3,520

Corporate plan priority theme #	Capital projects	Costc	2023/24 Latest Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total £'000	Financing					
										Grants	S106	CIL	Other contrib'ns	Capital receipts & Borrowing	
	Car Parking														
2	Car park lighting improvements	YA33	0	57	0	0	0	0	57			57			
2	- Abbey Meadows car park lighting improvements	YA33	6	0	0	0	0	0	6			6			
4	Changes to Rye Farm car park	YA34	0	0	85	0	0	0	85			85			
4	Renovation The Charter car park, Abingdon	YA45	25	0	0	0	0	0	25						25
4	Car Park resurfacing	YA49	0	120	50	50	50	0	270			270			
3	Public Conveniences refurbishment programme	YA50	78	0	0	0	0	0	78						78
4	Civil Parking Enforcement	YA55	10	0	0	0	0	0	10						10
	Public conveniences														
3	Refurbishment, Portway public toilets, Wantage	YA56	212	0	0	0	0	0	212	100		45	12		55
	Economic Development														
	REPF Micro and small enterprise grants	YE05	66	198	0	0	0	0	264	264					
	REPF Social economy grants	YE06	33	99	0	0	0	0	132	132					
	REPF Civil society and community group grants	YE07	33	99	0	0	0	0	132	132					
	SPF Development & promotion of visitor economy - E17	YE02	30	0	0	0	0	0	30	30					
	SPF Community and neighb'hood infrastructure projects	YE02	64	156	0	0	0	0	220	220					
3	SPF Creation of & improvements to local green spaces	YE02	0	104	0	0	0	0	104	104					
3	SPF Local arts, cultural, heritage & creative activities - E	YE02	0	38	0	0	0	0	38	38					
3	SPF Enterprise infrastructure & employ't/innovation sites	YE02	0	115	0	0	0	0	115	115					
2	SPF Supporting decarbonisation - E29	YE02	0	33	0	0	0	0	33	33					
	Flooding/Drainage/Sewage Treatment Works														
3	Sparsholt Sewage Works	YA46	0	197	0	0	0	0	197						197
	Parks & Open Spaces														
3	New and Upgraded Parks Facilities	YC03	55	15	15	15	15	15	130			40			90
3	Smiths Wharf Playground, Wantage	YC94	74	2	0	0	0	0	76						76
4	Grounds Maintenance equipment	YA51	0	25	0	0	0	0	25						25
2	Grounds Maintenance electric vehicles	YA51	0	0	50	0	0	0	50						50
4	Grounds Maintenance Hub	YA60	0	156	0	0	0	0	156						156
2	Electric Vehicle for Parks	YA61	0	0	20	0	0	0	20						20
	Development and Corporate Landlord		11,422	10,125	2,175	529	300	15	24,565	9,536	4,522	3,624	260	6,623	

Corporate plan priority theme #	Capital projects	Costc	2023/24 Latest Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total £'000	Financing				
										Grants	S106	CIL	Other contrib'ns	Capital receipts & Borrowing

Corporate Services

4	IT Applications														
4	IT hardware (laptops)	YD09	20	20	20	20	20	20	120						120
4	Portable Audio System	YD16	0	38	0	0	0	0	38						38
2	Technology Strategy	YP18	147	110	0	0	0	0	257						257
4	General Ledger	YF07	26	0	0	0	0	0	26						26
	Corporate Services		193	168	20	20	20	20	441	-	-	-	-		441

Finance

5	Development														
	CIL - Oxfordshire County Council	YD14	1,948	2112	0	0	0	0	4,060			4,060			
	CIL - Healthcare	YD15	0	2642	0	0	0	0	2,642			2,642			
	Finance		1,948	4754	0	0	0	0	6702	-	-	6,702	-		-

Housing & Environment

1	Housing Register & Homelessness														
1	Elmside Hostel, Faringdon	YH27	67	0	0	0	0	0	67						67
1	Public Sector Housing														
1	Disabled Facilities Grants	YH05	1,782	1,327	1,004	1,327	1,327	1,327	8,094	8,094					
1	Home Repairs Target	YH06	84	84	84	84	84	84	504						504
2	Waste Services														
2	Waste collection bins	YC23	107	120	120	130	130	130	737		369				368
4	Waste Depot	YE03	30	195	1,820	95	110	0	2,250						2,250
4	Waste Collection Vehicles	YE04	0	950	1,750	1,500	1,500	0	5,700						5,700
2	Energy														
2	Energy Grants	YC54	10	10	10	10	10	10	60						60
	Housing & Environment		2,080	2,686	4,788	3,146	3,161	1,551	17,412	8,094	369	-	-		8,949

Legal Services

3	Community Safety														
3	Replacement CCTV cameras	YH12	18	0	0	0	0	0	18			18			
	Legal Services		18	0	0	0	0	0	18	-	-	18	-		-

Corporate plan priority theme #	Capital projects	Costc	2023/24 Latest Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total £'000	Financing				
										Grants	S106	CIL	Other contrib'ns	Capital receipts & Borrowing

Policy & Programmes

4	Programmes & Assurance New Office Accomodation fit-out	TBC	0	0	0	950	0	0	950					950
	Policy & Programmes		0	0	0	950	0	0	950	-	-	-	-	950

Contingency

4	Minor Works	TBC	0	400	400	400	400	400	2,000					2,000
	Minor Works		0	400	400	400	400	400	2,000	-	-	-	-	2,000

Earmarked CIL funding - subject to specific scheme approval

	Faringdon Leisure Centre - pool filters	YC83	0	105	0	0	0	0	105			105		
	Wantage Leisure Centre - changing village	YC84	0	160	0	0	0	0	160			160		
	Botley pavillion	YC87	0	250	0	0	0	0	250			250		
3	New and Upgraded Play equipment	YC03	40	40	40	40	0	0	160			160		
2	Tree planting and biodiveristy enhancement	YC88	0	50	50	50	50	50	250			250		
3	Parks & open spaces - facilities improvem'ts incl bridge	YC89	250	0	0	0	0	0	250			250		
3	Letcombe Brook	YC90	5	5	5	5	5	0	25			25		
2	Charter Medical - boilers	YA62	0	80	0	0	0	0	80			80		
	Earmarked CIL funding		295	690	95	95	55	50	1,280	-	-	1,280	-	-

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Vale of White Horse DC - 2024/25 capital growth bids

#	Corporate plan priority theme	Title of bid	Summary	One-off or rolling	Vale only or joint	CAPITAL SPEND					REVENUE CONSEQUENCES				
						Spending profile:					Spending profile:				
						2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Funded from internal resources															
DEVELOPMENT AND CORPORATE LANDLORD															
1	Building stable finances	Phase two Abbey House Fire stopping	Fire stopping and fire door compliance project to ensure Abbey House meets the requirements of the Regulatory Reform (Fire Safety) Order 2005	One-off	Vale	200,000									
2	Building healthy communities	The Beacon Fire Safety improvements	Replace existing fire doors, alarm system enhancements, and works to improve fire safety standards.	One-off	Vale	50,000									
3	Building healthy communities	The Beacon capital improvements (was Civic Hall Capital works)	Works to public areas to support recommendations in the stock condition survey.	One-off	Vale	95,000									
4	Building healthy communities	The Beacon - toilet and kitchen refit	Improvement works to the kitchen and toilets to bring them up to current standards, and to meet the needs and expectations of users of the venue.	One-off	Vale	140,000									
5	Building stable finances	Grounds Maintenance Hub	To provide a storage and welfare facility for grounds maintenance staff and equipment. To provide electric vehicle charging points and a facility to grow plants and trees.	One-off	Joint	101,400									
6	Working in an open and inclusive way	Hales Meadows pathways and moorings	To undertake works to pathways in Hales Meadows including reinforcement of the riverbank.	One-off	Vale	40,000									
7	Building stable finances	Sewage treatment works refurbishment	To provide a waste water treatment service to local residents in the Vale which are serviced by the sewage treatment works formerly connected to council housing stock in Letcombe Bassett, Goosey and Sparsholt.	One-off	Vale	100,000	200,000	200,000							
						726,400	200,000	200,000	0	0	0	0	0	0	0

Vale of White Horse DC - 2024/25 capital growth bids

#	Corporate plan priority theme	Title of bid	Summary	One-off or rolling	Vale only or joint	CAPITAL SPEND					REVENUE CONSEQUENCES				
						Spending profile:					Spending profile:				
						2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £
HOUSING AND ENVIRONMENT															
8	Homes and Infrastructure that meet local needs	Waste collection bins	Provide bins for collections of refuse, recycling, garden and food waste,	Rolling	Vale	41,000	41,000	41,000	41,000	41,000	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
					S106 funding	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)					
						20,500	20,500	20,500	20,500	20,500	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
9	Homes and Infrastructure that meet local needs	Pebble Hill Mobile Home Park Annex roof replacement	Works to roofs of mobile home park annexes to ensure the park remains safe for the residents and visitors.	One-off	Vale	44,000	44,000	44,000	44,000	44,000					
10	Protect and restore our natural world	Waste collection vehicles	Additional investment required to replace all waste vehicles in the fleet over a 3-5 year replacement programme.	One-off	Joint				1,750,000						
11	Homes and Infrastructure that meet local needs	Pebble Hill Mobile Home Park drainage improvements	Replace sections of drains and sewers on the site to reduce the risk of blockages, emergency repairs and localised flooding.	One-off	Vale	191,000									
12	Homes and Infrastructure that meet local needs	Woodlands Mobile Home Park drainage repairs and maintenance	Replace sections of drains and sewers on the site to reduce the risk of blockages, emergency repairs and localised flooding.	One-off	Vale	28,000									
13	Homes and Infrastructure that meet local needs	Woodlands Mobile Home Park resurfacing	To ensure that Woodlands Mobile Home park remains safe for the residents and visitors of the site by resolving the current poor state of roads and paths	One-off	Vale	176,000	176,000	176,000	176,000	176,000					
						459,500	240,500	240,500	1,990,500	240,500	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)

Vale of White Horse DC - 2024/25 capital growth bids

#	Corporate plan priority theme	Title of bid	Summary	One-off or rolling	Vale only or joint	CAPITAL SPEND					REVENUE CONSEQUENCES				
						Spending profile:					Spending profile:				
						2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £
CORPORATE SERVICES															
14	Working in an open and inclusive way	IT Network Equipment	To provide new network infrastructure to replace equipment installed by Capita before the end of the 5 Councils partnership IT contract.	One-off	Joint	85,000									
15	Building stable finances	HR & Payroll System Replacement	HR and payroll system required to be operational before the end of the 5 Councils partnership IT contract.	One-off	Joint	50,000									
						135,000	0	0	0	0	0	0	0	0	0
GRAND TOTAL						1,320,900	440,500	440,500	1,990,500	240,500	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)

Vale of White Horse DC - 2024/25 capital growth bids - CIL funded

#	Ref	Corporate plan priority theme	Title of bid	Summary	One-off or rolling	Vale only or joint	CAPITAL SPEND					REVENUE CONSEQUENCES						
							Spending profile:					Spending profile:						
							2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £		
Funded from CIL																		
DEVELOPMENT AND CORPORATE LANDLORD																		
1	B16/CILW	Building healthy communities	VWHT&LC, Abingdon - refurbishment of tennis courts	Convert clay courts to a mixture of padel and five a side/multi-use areas.	One-off	Vale	400,000											
2	CILWG02	Building healthy communities	VWHT&LC, Abingdon - refurbishment of outdoor tennis courts	Replacement of Astro Turf to bring outdoor tennis courts back into use.	One-off	Vale	144,157											
3	CILWG03	Building healthy communities	Replacement play equipment	Replacement of end of life play equipment in council owned play areas.	One-off	Vale	100,000	100,000	100,000									
4	CILWG04	Building healthy communities	Footpath enhancement, Abingdon	Construction of new footway with binding gravel finish.	One-off	Vale	13,000											
							657,157	100,000	100,000	0	0	0	0	0	0	0	0	0
GRAND TOTAL							657,157	100,000	100,000	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F
1	Vale of White Horse District Council	Budget	Indicative	Indicative	Indicative	Indicative
2		2024/25	2025/26	2026/27	2027/28	2028/29
3		£	£	£	£	£
17	Base budget b/w/d	17,334,841	17,334,841	17,334,841	17,334,841	17,334,841
18	Revisions to base budget					
19	Opening budget adjustments	515,964	978,193	475,018	369,018	345,018
20	Inflation, salary increments and adjustments	1,671,618	2,647,049	3,312,470	3,905,801	4,510,998
21	Essential growth - one-off	320,048	161,001	62,500	31,250	0
22	Essential growth - ongoing	2,521,355	2,622,678	2,498,028	2,496,940	2,499,300
24	Base budget savings	(372,751)	(361,794)	(391,961)	(391,961)	(391,961)
25	In year savings target	(100,000)	(200,000)	(300,000)	(400,000)	(500,000)
27	Movement in managed vacancy factor	218,018	218,018	218,018	218,018	218,018
28	Total revised base budget	22,109,093	23,399,986	23,208,914	23,563,907	24,016,214
29	Growth, savings and other budget adjustments					
31	Growth <i>proposals</i>					
32	Revenue - one-off	113,551	155,551	105,551	0	0
33	Revenue - ongoing	132,550	106,275	100,000	100,000	100,000
34	Capital (revenue consequences of)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
39	Net cost of services	22,340,194	23,646,812	23,399,465	23,648,907	24,101,214
40	Gross treasury income	(5,004,588)	(3,078,195)	(2,654,231)	(2,412,300)	(2,251,013)
41	Borrowing cost	0	0	125,000	375,000	475,000
44	Net expenditure	17,335,605	20,568,617	20,870,234	21,611,607	22,325,201
46	Transfers to/(from) reserves	(103,000)	(782,593)	0	0	0
48	Amount to be financed	17,232,605	19,786,024	20,870,234	21,611,607	22,325,201
49	Financing					
50	Core Government Funding	(7,701,009)	(7,855,029)	(7,855,029)	(7,855,029)	(7,855,029)
51	Retained business rates growth	(296,576)	0	(69,164)	(138,328)	(207,493)
53	Core Funding	(7,997,585)	(7,855,029)	(7,924,193)	(7,993,357)	(8,062,521)
56	Add - NDR from renewable energy	(695,746)	(716,618)	(730,951)	(745,570)	(760,481)
58	Collection fund (surplus)/deficit	(599,413)	(350,000)	(350,000)	(350,000)	(350,000)
59	Council tax requirement before use of reserves	7,939,862	10,864,377	11,865,090	12,522,680	13,152,199
61	(Use of reserves)/contribution to reserves	1,164,423	(1,281,677)	(1,788,481)	(1,936,237)	(2,039,560)
62	Council tax requirement after use of reserves	9,104,284	9,582,699	10,076,609	10,586,443	11,112,639
63	Tax base	58,103.8	59,265.9	60,451.2	61,660.2	62,893.4
64	Band D Council tax (£)	156.69	161.69	166.69	171.69	176.69
65	Council tax increase from previous year	3.30%	3.19%	3.09%	3.00%	2.91%
66	Reserves at year end					
71	General fund balance at 31 March	(18,604,619)	(18,604,619)	(18,604,619)	(18,604,619)	(18,604,619)
77	Earmarked revenue reserves - unallocated	(7,505,711)	(6,224,034)	(4,435,553)	(2,499,316)	(459,756)
84	Earmarked revenue reserves - allocated	(1,717,840)	(1,717,840)	(1,717,840)	(1,717,840)	(1,717,840)
88						
89	Memorandum item					
90	Use of reserves if funding guarantee removed from 2025/26					
91	Use of reserves to balance budget	1,164,423	(3,318,170)	(3,824,974)	(3,972,730)	(4,076,053)
92						
93	Usable balances at year end if funding guarantee removed from 2025/26 onwards:	£000	£000	£000	£000	£000
94	General fund balance	(18,604,619)	(18,604,619)	(18,604,619)	(14,994,456)	(10,918,402)
95	Earmarked revenue reserves - unallocated	(7,505,711)	(4,187,541)	(362,567)	0	0
96	Earmarked revenue reserves - allocated	(1,717,840)	(1,717,840)	(1,717,840)	(1,717,840)	(1,717,840)