

Agenda



Listening Learning Leading

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Date: 10 February 2014

Website: <http://www.southoxon.gov.uk>

A MEETING OF THE

Scrutiny Committee

WILL BE HELD ON TUESDAY 18 FEBRUARY 2014 AT 6.00 PM

COUNCIL CHAMBER, SOUTH OXFORDSHIRE DISTRICT COUNCIL OFFICES

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Members of the Committee:

Mrs Celia Collett, MBE (Chairman)

Ms Joan Bland (Vice-Chairman)
Mr Steve Connel
Mr John Cotton
Ms Kristina Crabbe

Mrs Pat Dawe
Mr Will Hall
Mrs Eleanor Hards
Mr Paul Harrison

Ms Elizabeth Hodgkin
Mr Alan Rooke
Mr David Turner
Mrs Margaret Turner

Substitutes

*Mr Roger Bell
Mr Felix Bloomfield
Mr David Bretherton
Mr Bernard Cooper
Mr Philip Cross
Mrs Margaret Davies
Mr Leo Docherty*

*Mr Mark Gray
Mr Tony Harbour
Mr Marcus Harris
Mr Marc Hiles
Ms Lynn Lloyd
Mrs Ann Midwinter
Ms Anne Purse*

*Mr Robert Simister
Miss Rachel Wallis
Mr Michael Welply
Mrs Jennifer Wood
Mrs Denise Macdonald*

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1 Apologies

2 Declaration of disclosable pecuniary interest

3 Minutes of the previous meeting

Purpose: to approve the minutes of the meeting on 17 December 2013.

Minutes previously circulated.

4 Revenue budget 2014/15 and capital programme to 2017/18
(Pages 5 - 76)

Report of the Head of Finance (**attached on the website and circulated as a separate printed pack**)

This report will be considered by Cabinet on 13 February and by Council on 20 February.

Purpose: the committee is asked to consider the report and the budget proposals and make comments and recommendations to Council.

MARGARET REED

Head of Legal and Democratic Services

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Report to: Cabinet Scrutiny Committee Council



Report of Head of Finance

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To: CABINET

13 February 2014

To: SCRUTINY COMMITTEE

18 February 2014

To: COUNCIL

20 February 2014

Revenue Budget 2014/15 and Capital Programme to 2018/19

RECOMMENDATIONS

1. That cabinet recommends to council that it:

- a. sets the revenue budget for 2014/15 as set out in appendix A.1 to this report,
- b. approves the capital programme for 2014/15 to 2018/19 as set out in appendix D.1 to this report, together with the capital growth bids set out in appendix D.2 of this report ,
- c. sets the council's prudential limits as listed in appendix E to this report,
- d. approves the medium term financial plan to 2018/19 as set out in appendix F to this report,
- e. allocates £1,000,000 to fund the Communities Capital Grant Scheme.

2. That cabinet agrees that the cabinet member for finance, in conjunction with the leader, may make minor adjustments to this report and the prudential indicators, in conjunction with the head of finance, should they prove necessary prior to its submission to council on 20 February 2014.

Purpose of report

1. This report:
 - brings together all relevant information to allow cabinet to recommend to council a revenue budget for 2014/15 and a capital programme for 2014/15 to 2018/19;
 - 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 head of finance and chief financial officer on the robustness of estimates and adequacy of the council's financial reserves;
 - contains the medium term financial plan which provides details of the forward budget model for the next five years.
2. This report should be read in conjunction with the Medium Term Financial Strategy (MTFS)¹. This sets out a number of objectives to be achieved and a set of principles to be followed in the preparation of budgets.

Strategic objectives

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

Revenue budget 2014/15

Budget target 2014/15

6. The MTFS to be considered by council on 20 February 2014 sets a target within which the revenue budget will be set each year. It is:

'to set a revenue budget requirement that increases by no more than inflation each year, except where new responsibilities are placed on the council'.
7. To meet this objective the budget must be set within the budget limit for 2014/15. This has been calculated as £12,174,963, representing the budget requirement for 2013/14 (£11,684,623) as adjusted for inflation, and new responsibilities.

¹ Cabinet 13 February 2014, Council 20 February 2014

Budget composition 2014/15

8. **Appendix A.1** summarises the movements in the base budget from £14,858,789 in 2013/14 to £14,076,905 in 2014/15. These movements are detailed below.
9. **Opening budget adjustment reduction £588,830, (appendix A.2).** This includes the removal of one-off growth items relating to 2013/14 and the realisation of the full-year effect of savings proposals identified in previous years.
10. Additions to the base budget:
 - **inflation, salary increments and other salary adjustments £51,967 (appendix A.3).** The salary and contract inflation totals £84,153, representing an average increase of just under one per cent on the 2013/14 net expenditure budgets. For council employees an overall increase in salary of two per cent is budgeted for 2014/15. Increments payable to council employees not at the top of their salary range total £60,977. Other salary adjustments are a reduction of £93,164 representing other minor amendments to salary budgets.
 - **essential growth – one-off £429,400 and ongoing £508,562 (appendix A.4),** These items comprise additional expenditure which is considered unavoidable, and reflect changes that have occurred in the current year or which are known will happen in 2014/15
11. Deductions from the base budget:
 - **base budget savings £1,241,222 (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, or correction to budgets. These savings do not affect frontline service delivery.
 - **office accommodation savings £175,000.** These are the result of the sharing of accommodation at Crowmarsh Gifford with Vale of White Horse District Council.
 - **operational reorganisations £55,511 (appendix A.6).** These savings reflect the full year impact of a number of Fit for the Future and other reviews of service costs, aimed at improving efficiency and service to customers.
12. Other changes to corporate base budgets
 - **movement in managed vacancy factor £6,725.** In order to recognise a level of establishment vacancies which occur every year, a managed vacancy factor is used. This reduces the employee budgets across the council from the 100 per cent of the establishment list to 98 per cent. The movement in this factor reflects a decrease in salary budgets.
13. A significant change to the way the council budgets for contingency sees **additional revenue contingency budget of £228,150** added to the base budget (**appendix A.7**). A review of service budgets identified that, in addition to the central contingency budget, there were also budgets within services that could also be considered contingency budgets. These budgets have now been centralised.

14. The level of the corporate contingency has been assessed based on the likelihood of the individual component budgets being required. The make-up of the corporate contingency budget will be reviewed annually, though for the purposes of medium term financial planning it has been assumed to be at the 2014/15 level throughout the period. It should be noted that this new way of budgeting is not without risk of either under or over spend and future budgets will need to take account of actual demand on the contingency.
15. As these budgets are now held centrally there is a need to ensure that when they are needed by services they can access them easily. This may require a change to the council's financial procedure rules which if needed will be brought forward later in the year.
16. As a result of these changes the council's revised base budget for 2014/15 is **£14,076,905**.

Revenue growth proposals

17. A number of revenue growth proposals have been selected by the cabinet member for finance to be included in the budget for 2014/15. These are detailed in **appendix B** and total **£1,827,597**. The growth proposals have been selected on the basis that they support the council's key aims as set out in the council's corporate plan and enhance service provision.
18. There is no impact on the revenue budget of arising from the capital growth proposals shown in **appendix D.2**.

Net property income

19. Net property income represents the council's income from its investment property portfolio less expenditure, and for 2014/15 is estimated at **£1,088,119**.

Gross treasury income

20. Treasury income earned in 2013/14 will be available to finance expenditure in 2014/15 and is currently forecast to be **£2,090,000**, and would be used as follows under current practice:
 - £1,790,000 to support the revenue budget for 2014/15; and
 - £300,000 reinvested in financial instruments.
21. More details of treasury income can be found in the council's Treasury Management Strategy 2014/15 to 2016/17 report (see Cabinet 13 February 2014, Council 20 February 2014).
22. Including growth, property and treasury income results in a net expenditure budget for the council of **£12,726,383**.

Reserves and other funding

New Homes Bonus (NHB)

23. The provisional government allocations for New Homes Bonus payments for 2014/15 are **£1,906,436**. For 2014/15 this will be transferred to reserves. Projections of future NHB earnings and how they will be used are detailed later in this report.

Council Tax Freeze Grant

24. It is proposed that council tax will be reduced in 2014/15 and as a result of this, the council will be due **£62,594** of council tax freeze grant for 2014/15. This will also be receivable for 2015/16 and equates to the funding the council would have generated by increasing council tax by 1 per cent.

Transfers to/from reserves

25. In addition to the transfer to reserves of the New Homes Bonus payment, the other proposed transfers to / from earmarked reserves reflect:
- Use of the enabling fund for previously agreed one-off growth bids already included in the base budget, and essential growth items that are one-off in nature **£2,096,870**;
 - The transfer to reserves of the treasury income earned in year **£2,090,000**; and
 - The transfer from reserves of treasury income earmarked to support the revenue account in the previous financial year **£1,697,000**.

Transfer to revenue smoothing reserve

26. As a result of all of these changes, the budget proposal includes a budgeted transfer of **£128,521** to the revenue smoothing reserve to arrive at a budget requirement that reflects the government grant settlement and council tax level which are discussed later in this report.
27. Based on the above use of reserves and other funding, the amount of revenue expenditure to be financed in 2014/15 is **£11,088,440**.

Financing

Final local government settlement

28. On December 18 2013 the government announced the provisional 2014/15 local government settlement together with illustrative figures for 2015/16. At the time of writing we have not received the final settlement. Officers consider that any changes to the settlement at this stage would not be material. Tables 1 below detail the provisional funding outlined for the council for 2014/15 and illustrative settlement for 2015/16.

Table 1a: settlement funding assessment 2014/15 (provisional)

	Provisional 2014/15 settlement funding assessment		
	Revenue support grant	Baseline funding level	Total
	£	£	£
Lower tier funding	2,463,452	2,229,815	4,693,267
Council tax freeze compensation:			
• 2011/12	100,732	69,743	170,475
• 2013/14	67,536	0	67,536
Council tax reduction scheme (note 1)	0	0	0
Homelessness prevention funding	28,888	20,364	49,252
Other:			
• Efficiency support for services in sparse areas	4,952	0	4,952
• Returned funding (note 2)	6,117	0	6,117
Total	2,671,677	2,319,922	4,991,599

Note 1: payments to councils in respect of council tax reduction scheme (which also includes an element for town and parish councils) are no longer separately identified.

Note 2: represents funding reserved centrally by government to pay NHB but returned to councils as no longer required

Table 1b: settlement funding assessment 2015/16 (illustrative)

	Illustrative 2015/16 settlement funding assessment		
	Revenue support grant	Baseline funding level	Total
	£	£	£
Lower tier funding	1,636,271	2,291,360	3,927,631
Council tax freeze compensation:			
• 2011/12	98,750	71,668	170,418
• 2013/14	67,536	0	67,536
Homelessness prevention funding	28,310	20,926	49,236
Other:			
• Efficiency support for services in sparse areas	4,952	0	4,952
Total	1,835,819	2,383,954	4,219,773

29. The provisional settlement for 2014/15 is 13 per cent lower than 2013/14. The illustrative settlement for 2015/16 would be a further reduction of 15.5 per cent. Whilst the baseline funding element of the settlement is increasing in line with the increase in national non domestic rates, to achieve the overall reduction in funding the government has significantly reduced the revenue support grant element. It should be noted that these figures exclude NHB funding which for 2014/15 which was discussed earlier in the report.

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

30. As agreed by Council on December 12 2013, the council tax support grant contribution payable to town and parish councils will be **£212,252** for 2014/15. The proposed MTFP shows that this contribution will be reducing in line with the reduction in government funding going forward.

Business rate retention scheme

31. The deficit on the NNDR under collection is estimated to be **£173,994**. This is due to the projected NNDR receipts being below the government's safety net. Therefore the council will be in a deficit position.
32. Although there is potential for some business rates growth next year it is not anticipated that this will take the council above safety net.

Collection fund

33. The surplus on the collection fund is estimated to be **£380,150**.

Cabinet member for finance's revenue budget proposal

34. Based on the amendments detailed above, and as shown in **appendix A.1** of this report, the cabinet member's budget proposal, including growth, is for a net revenue budget of **£11,088,440**. This revenue budget as proposed would result in a reduction of 2.5 per cent to current band "D" council tax to £114.68. **Appendix C** shows the breakdown of the revenue budget.

35. The Medium Term Financial Strategy (MTFS) sets a target within which the revenue budget will be set each year, which is that:

"The net budget requirement (revenue) shall increase by no more than inflation, except where new responsibility is placed on the council".

36. The cabinet member for finance's revenue budget proposal of **£11,088,440** is lower than the previous year's budget requirement and is therefore within the revenue budget target, meeting the requirement laid down in the medium term financial strategy.

37. A draft MTFP and proposed growth bids were published on the council's website in December 2013. No comments on the published MTFP and growth bids have been received by officers or by the cabinet member for finance.

Capital programme 2014/15 to 2018/19

Current capital programme

38. The latest capital programme (before growth) is attached at **appendix D.1** and is summarised in table 2 below. It is the capital programme as set by council in February 2013 plus:-

- slippage (caused by delays to projects) carried forward from 2012/13
- new schemes approved by council during 2013/14

- re-profiling of expenditure on schemes from the 2013/14 financial year to future years where delays to schemes have occurred
- cabinet approved movement of schemes from the provisional to the approved capital programme
- the deletion of previously agreed schemes that have completed or are no longer to be pursued.

Table 2: current capital programme (before growth)

	2013/14 latest estimate £000	2014/15 estimate £000	2015/16 estimate £000	2016/17 estimate £000	2017/18 estimate £000	2018/19 estimate £000
Approved programme	18,177	5,535	845	845	845	845
Provisional programme	7,060	5,190	11,414	1,873	1,290	1,000
Total	25,237	10,725	12,259	2,718	2,135	1,845

Cabinet capital programme proposals

39. **Appendix D.2** contains a list of new capital schemes that the cabinet member for finance is putting forward as part of his budget proposals. Officers will amend the provisional capital programme to include the proposals if approved by cabinet and council.
40. The current capital programme contains budget of £1 million for the Local Authority Mortgage Scheme (LAMS). The scheme's aim is to help people on to the housing ladder. Since its inclusion in the programme the government has introduced its help to buy scheme created for the same purpose. For this reason the capital programme proposed by the cabinet member for finance excludes this scheme going forward.

Financing the capital programme

41. **Appendix D.3** contains a schedule identifying how the capital programme will be financed, including the growth proposals, if they are approved. The programme proposed can be fully funded from existing and anticipated capital resources assuming there are no changes to way the government funds local authorities.
42. It must be acknowledged that should there be a change in political balance following the 2015 general election a new administration may change the way the NHB scheme operates or may possibly stop it altogether. Should this happen up to £11.6 million of projected NHB receipts would be 'at risk'. For this reason two capital growth bids as identified in appendix D.2a can only commence following receipt of this 'at risk' money. The head of finance commentary on the adequacy of reserves and balances will be available at full council.

Future pressures on the capital programme

43. Officers advise cabinet not to earmark all available resources in proposing the budget to council, as the prudential code requires local authorities to set

sustainable budgets. By retaining an unallocated balance, cabinet can demonstrate that through a combination of this and future income (that can be expected beyond the period of the budget) it can fund future pressures.

The prudential code and prudential indicators

44. In setting its revenue and capital budgets for 2014/15, 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 given statutory force 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. 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 is responsible for ensuring that the council considers all relevant matters when setting or revising indicators through a report. The head of finance is also required to establish procedures to monitor performance against all forward-looking indicators; and report upon any significant deviations from forward forecasts with proposed actions.
50. **Appendix E** contains the recommended prudential indicators, which have been calculated based on the budget proposals.. The strategic director and chief finance officer 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, and highlights the known estimated budget pressures for new responsibilities and changes in legislation, predicted investment and capital receipts.
52. **Appendix F** contains the MTFP for 2014/15 to 2018/19. This is a projection of the revenue budget up to 31 March 2019. The projection includes an amount for unknown 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.
53. The MTFP identifies some significant challenges ahead for the council. It assumes that government grant funding will fall by 38 per cent from 2014/15 to 2018/19. This is only an estimate by officers, and the fall could be greater or less. It also incorporates assumptions on interest income, and other known pressures on the council, such as inflation and salary increments.
54. Estimates of future receipts of new homes bonus are shown in table 3 below, and are also included in the MTFP (detailed in row 39). In total the council is expected to have received in excess of £16 million during the MTFP period.
55. The element of the bonus that relates to the new homes bonus premium (expected to be over £1.2 million by the end of the period) is ring-fenced to support the provision of additional affordable housing.

Table 3: new homes bonus

Year earned	Year of receipt				
	2014/15 budget £000	2015/16 indicative £000	2016/17 indicative £000	2017/18 indicative £000	2018/19 indicative £000
2011/12	260	260	260	0	0
2012/13	347	347	347	347	0
2013/14	537	537	537	537	537
2014/15	763	763	763	763	763
2015/16	0	657	657	657	657
2016/17	0	0	756	756	756
2017/18	0	0	0	854	854
2018/19	0	0	0	0	768
Total	1,907	2,564	3,320	3,914	4,335

56. Officers consider that the pressures highlighted are manageable in the period covered by the MTFP (in light of the reserves and balances available to the council and our ability to vary budgets and redirect funding). However, it is expected that savings may be required to balance the budget in future years, and this represents a significant challenge. Management team is already looking at ways in which the budget gap in future years can be closed.
57. In summary, at 31 March 2019 the council's total uncommitted balances are projected to be £30 million. This is made up of £11 million uncommitted revenue

balances and £19 million in capital receipts, including investments that will be classified as capital receipts at the point at which they are realised. In addition to this the council will have £15 million loaned to South Oxfordshire Housing Association (SOHA) and £5 million generating a return from Didcot leisure centre. This reflects the £50 million referred to in the council's MTFs as being held long term as referred to in paragraph 4.2a in the report to council. This excludes earmarked revenue reserves, including new homes bonus of £3.8 million.

Communities Capital Grant Scheme

58. On an annual basis, the council considers the amount to be made available for the Community Capital Grant Scheme. It is recommended that a grants budget of £1,000,000 be set.

The robustness of the estimates and the adequacy of reserves

59. The Local Government Act 2003 places a duty on 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.
60. The construction of the budget has been managed by qualified accountants and has been subject to challenge, specifically by strategic management board, the head of finance, other heads of service and cabinet members. Informal meetings of cabinet have considered the budget, and a briefing has been given to members of the council's scrutiny committee. In view of the process undertaken and his own knowledge of the budget, the head of finance is satisfied that the budget is both prudent and robust.
61. The council's practice is not to use interest in the year it is earned, but in later years. On the basis of the provisional settlement the head of finance is satisfied that this allows retention of sufficient uncommitted balances at the end of the period to ensure that the overall level of reserves is adequate in relation to the proposed revenue budget and capital programme and that the budgets are sustainable. The enabling fund balance as at 31 March 2019 is estimated to be £ nil. In the MTFP the 2018/19 revenue budget is balanced by using NHB receipts.
62. The head of finance's full report will be available at full council.

Legal Implications

63. The cabinet needs to make recommendations to council on its spending proposals. Under the Local Government Act 2000 it is council that must agree the revenue and capital spending plans, and then set the council tax. Council will meet on 20 February 2014 in order to set the budget, and the council tax (including amounts set by Oxfordshire County Council and the Thames Valley Police and Crime Commissioner).
64. The requirement placed on council by the Local Government Act 2003 to set prudential indicators and for the 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

65. 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

66. This report provides details of the revenue base budget for 2014/15, the capital programme 2014/15 to 2018/19, government grants (the settlement), uncommitted reserves and balances, the cabinet member for finance's budget proposals and the resulting prudential indicators.
67. 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 2014/15
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 organisational reorganisations
Appendix A.7 revenue contingency
Appendix B revenue growth
Appendix C service budget analysis
Appendix D.1 capital programme before growth
Appendix D.2 capital growth bids
Appendix D.3 financing of capital programme and growth proposals
Appendix E prudential indicators
Appendix F medium term financial plan

Background Papers

- Provisional settlement figures (December 2013)
- Medium term financial strategy 2014/15-2018/19 – cabinet 13 February 2014, council 20 February 2014
- Council tax base 2014/15 – cabinet 5 December 2013, council 12 December 2013
- Council tax reduction scheme grant for town and parish councils – cabinet 5 December 2013, council 12 December 2013
- Treasury management strategy – cabinet 13 February 2014, council 20 February 2014

	2013/14 Budget	2014/15 Budget	Comment
Opening base budget			
Base service budgets 2013/14	14,750,026	14,750,026	
Contingency	291,000	291,000	
Managed vacancy factor	(182,237)	(182,237)	
Total opening base budget	14,858,789	14,858,789	
Revisions to base budget			
Opening budget adjustments		(588,830)	Appendix A.2
Additions to the base budget:			
Inflation, salary increments and other salary adjustments		51,967	Appendix A.3
Essential growth - one-off		429,400	Appendix A.4
Essential growth - ongoing		508,562	
Deductions from the base budget:			
Base budget savings		(1,241,222)	Appendix A.5
Office accommodation savings		(175,000)	
Operational reorganisations		(55,511)	Appendix A.6
Other changes to corporate base budgets:			
Movement in managed vacancy factor		6,725	
Additional revenue contingency		228,150	Appendix A.7
Changes in property budgets included in ** below		53,876	
Total revised base budget for scrutiny committee	14,858,789	14,076,905	
Growth proposals			
Revenue - one-off		1,608,600	Appendix B
Revenue - ongoing		218,997	
Capital (revenue consequences of)		0	Appendix D.2
Net property income **	(1,034,243)	(1,088,119)	
Gross treasury income	(1,947,000)	(2,090,000)	
Net expenditure	11,877,546	12,726,383	
Funding from reserves			
New Homes Bonus	(1,143,231)	(1,906,436)	
Council Tax Freeze grant 13/14	(67,405)	0	
Council Tax Freeze grant 14/15	0	(62,594)	
Efficiency support for services in sparse areas	(19,456)	0	
Transfers to / from reserves	1,037,169	331,087	
Budget funding requirement	11,684,623	11,088,440	Appendix C
Funded by:			
Settlement funding assessmeny	(5,696,132)	(4,991,599)	
Less - Parish contribution - council tax support funding	245,967	212,252	
+/- estimated NNDR under / (over) collection fund	170,669	173,994	
Collection fund (surplus) / deficit	(217,492)	(380,150)	
Council tax requirement	(6,187,635)	(6,102,937)	
Total Funding	(11,684,623)	(11,088,440)	
Council tax yield required	6,187,635	6,102,937	

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South Oxfordshire DC - 2014/15 budget build changes

Opening budget adjustments

Year of bid	Summary	Spending profile				
		2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
Deletion and adjustments to previously agreed one-off growth						
CORPORATE STRATEGY & WASTE						
2013/14	Increase level of street cleansing	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
2013/14	Joint membership of green deal community interest company	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)
		(107,500)	(107,500)	(107,500)	(107,500)	(107,500)

ECONOMY LEISURE AND PROPERTY						
2012/13	Leisure consultancy support	(10,500)	(13,500)	(13,500)	(13,500)	(13,500)
2012/13	Participation co-ordinator	(6,400)	(11,000)	(11,000)	(11,000)	(11,000)
2012/13	Market town co-ordinator	(41,000)	(41,000)	(41,000)	(41,000)	(41,000)
2012/13	Athletics community coach	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
2013/14	Participation co-ordinator	(4,400)	(14,400)	(14,400)	(14,400)	(14,400)
2013/14	Strategic property technical support	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
2013/14	Berinsfield co-location project	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
2013/14	Town/larger village centre infrastructure	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
2013/14	Enhancement to café area cornerstone	(2,500)	(3,500)	(3,500)	(3,500)	(3,500)
		(188,300)	(206,900)	(206,900)	(206,900)	(206,900)

HEALTH & HOUSING						
2012/13	Fly-tipping enforcement officer	(32,080)	(32,080)	(32,080)	(32,080)	(32,080)
2013/14	Didcot and science vale	(34,728)	(34,728)	(34,728)	(34,728)	(34,728)
2013/14	Lettings officer extension to fixed term contract	(16,750)	(16,750)	(16,750)	(16,750)	(16,750)
2013/14	New housing allocations policy	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
		(85,558)	(85,558)	(85,558)	(85,558)	(85,558)

South Oxfordshire DC - 2014/15 budget build changes

Opening budget adjustments

Year of bid	Summary	Spending profile				
		2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
Deletion and adjustments to previously agreed one-off growth (continued)						
HR, IT & CUSTOMER SERVICES						
2013/14	Enabling mobile websites	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
2013/14	IT infrastructure	(2,400)	(4,200)	(4,200)	(4,200)	(4,200)
		(12,400)	(14,200)	(14,200)	(14,200)	(14,200)
LEGAL & DEMOCRATIC						
2012/13	External legal fees re leisure management contract	(7,500)	(12,500)	(12,500)	(12,500)	(12,500)
		(7,500)	(12,500)	(12,500)	(12,500)	(12,500)
PLANNING						
2013/14	Up-to date aerial photos	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
2013/14	Planning policy function	(85,500)	(85,500)	(85,500)	(85,500)	(85,500)
2013/14	Updating ancient woodland inventory	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
2013/14	Assessment of viability reports	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
2013/14	Neighbourhood planning officer	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)
		(226,500)	(226,500)	(226,500)	(226,500)	(226,500)
Total one-off growth adjustments		(627,758)	(653,158)	(653,158)	(653,158)	(653,158)

South Oxfordshire DC - 2014/15 budget build changes
Opening budget adjustments

Year of bid	Summary	Spending profile				
		2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
Other changes						
CORPORATE STRATEGY & WASTE						
2013/14	Reduction in landfill diversion credits	50,000	100,000	150,000	200,000	200,000
2014/15	Community right to bid grant funding 2014/15	(7,855)	0	0	0	0
2014/15	Community right to challenge funding 2014/15	(8,547)	0	0	0	0
		33,598	100,000	150,000	200,000	200,000
FINANCE						
2013/14	End of payment and performance payments from financial services contractor	5,330	16,000	16,000	16,000	16,000
		5,330	16,000	16,000	16,000	16,000
Total other changes		38,928	116,000	166,000	216,000	216,000
GRAND TOTAL		(588,830)	(537,158)	(487,158)	(437,158)	(437,158)

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South Oxfordshire DC - 2014/15 budget build changes
Inflation, salary increments and other salary adjustments

Detail	Spending profile				
	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
ALL SERVICES					
Salary inflation	83,478	261,756	443,600	629,080	818,270
Salary increments	60,977	116,811	176,974	235,957	297,324
Other salary adjustments	(93,164)	(93,164)	(93,164)	(93,164)	(93,164)
Other net inflation	675	109,363	220,226	333,305	448,646
GRAND TOTAL	51,967	394,767	747,636	1,105,179	1,471,077

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South Oxfordshire DC - 2014/15 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:					
				2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	
CORPORATE STRATEGY AND WASTE									
CORRE1	Waste contract - increase in new properties from 2014/15 to 2018/19	Best estimate based on the last three years growth in properties requiring bin collection services - 212 properties per annum	Ongoing	11,550	23,100	34,650	46,200	57,750	
				11,550	23,100	34,650	46,200	57,750	
ECONOMY, LEISURE AND PROPERTY									
ELPRE1	Marketing and audience development assistant	Continuation of the marketing and audience development assistant post at Cornerstone in fulfilment of 18 month initial fixed-term contract.	One-off	24,400	2,050				
				24,400	2,050	0	0	0	
FINANCE									
FINREG1	Benefits administration	Benefits administration change in administration grant awarded	Ongoing	24,590	24,590	24,590	24,590	24,590	
FINREG2	Pension costs	Increase in lump sum pension payments as a result of actuarial triannual valuation	Ongoing	293,000	325,000	357,000	357,000	357,000	
				317,590	349,590	381,590	381,590	381,590	
HEALTH AND HOUSING									
HAHREG1	Fly tipping officer 1 FTE	1 fte to deal with fly tipping cabinet briefing report on 25/9	Ongoing	43,821	43,821	43,821	43,821	43,821	
HAHREG2	Housing needs team	The post of Didcot project officer was to have been funded from external grants. It has emerged in 2013/14 that this is not possible. This year the post has been funded from existing budgets but this bid is necessary to provide funding from 2014/15 onwards.	Ongoing	45,601	45,601	45,601	45,601	45,601	
				89,422	89,422	89,422	89,422	89,422	

South Oxfordshire DC - 2014/15 budget build changes

Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:					
				2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	
HR, IT & CUSTOMER SERVICES									
HICREG1	New IT Infrastructure	Revenue consequences of capital investment in infrastructure already approved, includes maintenance, external data storage rentals and fees for a cloud service	Ongoing	90,000	90,000	90,000	90,000	90,000	
				90,000	90,000	90,000	90,000	90,000	
LEGAL AND DEMOCRATIC									
LEGRE1	2015 district council elections	To cover the district council cost of delivery of parliamentary, district and parish council elections in May 2015 - poll cards, postage and stationery for the 2015 elections. (Government funding will cover half of these anticipated £40,000 costs). Also staff, room hire, printing, postage. The bid covers the anticipated district council element - government funding and income from parish council recharges will also contribute to the overall costs	One-off	20,000	100,000				
				20,000	100,000	0	0	0	

South Oxfordshire DC - 2014/15 budget build changes
Essential growth

No	Title of bid	Summary	One-off/ Ongoing	Spending profile:				
				2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
PLANNING								
PLARE1	South Core Strategy/Local Plan Part 2, supporting plans and background studies	Includes legals, study updates, payment of inspector and our experts (reatil/HNA/FRA etc), follow up work after SHMA, Sustainability Appraisals. Background studies on Greenbelt, Duty to Co-operate work; eg transport, landscape, flood risk and biodiversity studies. External support to produce SPDs and master plan and joint plans (Didcot) with the Vale. Will be follow up work in 2015/16	One-off	325,000	160,000			
PLARE2	CIL examination & s106 SPD	Includes legals, payment of inspector and our experts (viability) (these CIL costs can be part of 5% administration costs set out in charge schedule) Complimentary to progressing CIL we need to develop our interim guidance into a S106 SPD and a CIL & s106 staff resource	One-off	60,000	10,000			
				385,000	170,000	0	0	0
GRAND TOTAL				937,962	824,162	595,662	607,212	618,762

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South Oxfordshire DC - 2014/15 budget build changes

Base budget savings

Item		One-off / ongoing	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
CORPORATE MANAGEMENT TEAM							
1	Reduction in required budgets for printing and food and catering	Ongoing	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
			(3,000)	(3,000)	(3,000)	(3,000)	(3,000)

CORPORATE STRATEGY							
2	Waste contract budget - release of budget no longer required	Ongoing	(405,808)	(405,808)	(405,808)	(405,808)	(405,808)
3	Increase in recycling income from brown bins and recycling credits	Ongoing	(72,021)	(72,021)	(72,021)	(72,021)	(72,021)
4	Remove budget for bi-annual residents survey	One-off	(24,000)	0	(24,000)	0	(24,000)
5	Savings on grounds maintenance	Ongoing	(15,910)	(15,910)	(15,910)	(15,910)	(15,910)
6	Other savings and release of budgets no longer required	Ongoing	(25,294)	(25,294)	(25,294)	(25,294)	(25,294)
			(543,033)	(519,033)	(543,033)	(519,033)	(543,033)

ECONOMY, LEISURE AND PROPERTY							
7	Increase in pitch commissions receivable Foxhall Manor Park	Ongoing	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
8	Increase in rents receivable from property	Ongoing	(18,500)	(18,500)	(18,500)	(18,500)	(18,500)
9	Reduction in property consultants budgets	Ongoing	(18,065)	(18,065)	(18,065)	(18,065)	(18,065)
10	Revision of NNDR budgets to reflect actual level of costs	Ongoing	(10,413)	(10,413)	(10,413)	(10,413)	(10,413)

South Oxfordshire DC - 2014/15 budget build changes

Base budget savings

Item		One-off / ongoing	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
ECONOMY, LEISURE AND PROPERTY CONTINUED							
11	Reduction in car park services budgets to reflect actual level of costs	Ongoing	(16,669)	(16,669)	(16,669)	(16,669)	(16,669)
12	Other budgets realigned to reflect costs charged in 2012/13	Ongoing	(16,970)	(16,970)	(16,970)	(16,970)	(16,970)
			(90,617)	(90,617)	(90,617)	(90,617)	(90,617)

FINANCE							
13	Reduction in additional administration grant element payable to financial services contractor from 2013/14 base levels	Ongoing	(25,290)	(25,290)	(25,290)	(25,290)	(25,290)
14	Reduction in housing benefit budgets	Ongoing	(66,330)	(66,330)	(66,330)	(66,330)	(66,330)
15	Reduction in bank charges due to changes in fee structure and payment mix	Ongoing	(26,120)	(26,120)	(26,120)	(26,120)	(26,120)
16	Saving as no longer use an external treasury fund manager	Ongoing	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)
17	Reduction in past service pension costs	Ongoing	(9,020)	(9,020)	(9,020)	(9,020)	(9,020)
18	Other savings and release of budgets no longer required	Ongoing	(11,898)	(11,898)	(11,898)	(11,898)	(11,898)
			(157,658)	(157,658)	(157,658)	(157,658)	(157,658)

HEALTH & HOUSING							
19	Licence income	Ongoing	(19,230)	(19,230)	(19,230)	(19,230)	(19,230)
20	Reduction in subscription budget	Ongoing	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
21	Private housing professional fees	Ongoing	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
22	Other	Ongoing	(32,188)	(32,188)	(32,188)	(32,188)	(32,188)
			(64,418)	(64,418)	(64,418)	(64,418)	(64,418)

South Oxfordshire DC - 2014/15 budget build changes

Base budget savings

Item		One-off / ongoing	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
HR, IT & CUSTOMER							
23	Hidden pensions costs reduction in budget required	Ongoing	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)
24	Reduction in contractor costs for customer services	Ongoing	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
25	SOHA contribution to choice based lettings	Ongoing	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
26	Reduction in budget for printers and other devices	Ongoing	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
27	Other budgets no longer required	Ongoing	(4,175)	(4,175)	(4,175)	(4,175)	(4,175)
			(122,175)	(122,175)	(122,175)	(122,175)	(122,175)

LEGAL AND DEMOCRATIC							
28	Community safety grants budget no longer required	Ongoing	(16,810)	(16,810)	(16,810)	(16,810)	(16,810)
29	Democratic services budgets no longer required	Ongoing	(24,933)	(24,933)	(24,933)	(24,933)	(24,933)
30	Increase in contributions from towns for CCTV	Ongoing	(5,938)	(5,938)	(5,938)	(5,938)	(5,938)
31	Legal service	Ongoing	(13,306)	(13,306)	(13,306)	(13,306)	(13,306)
32	Other legal budgets no longer required	Ongoing	(11,834)	(6,729)	(6,729)	(6,729)	(6,729)
			(72,821)	(67,716)	(67,716)	(67,716)	(67,716)

PLANNING							
33	Expected increase in planning income 2014/15	One-off	(105,000)	0	0	0	0
			(105,000)	0	0	0	0

South Oxfordshire DC - 2014/15 budget build changes

Base budget savings

Item		One-off / ongoing	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
CONTINGENCY							
34	Waste contractor bonus contingency provision	Ongoing	(82,500)	(82,500)	(82,500)	(82,500)	(82,500)
			(82,500)	(82,500)	(82,500)	(82,500)	(82,500)
Overall total			(1,241,222)	(1,107,117)	(1,131,117)	(1,107,117)	(1,131,117)

South Oxfordshire DC - 2014/15 budget build changes

Operational restructures

Item		One-off / ongoing	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
HR, IT & CUSTOMER							
1	Restructure of HR and Projects & Performance Teams	Ongoing	(59,139)	(59,139)	(59,139)	(59,139)	(59,139)
			(59,139)	(59,139)	(59,139)	(59,139)	(59,139)
PLANNING							
2	Organisational restructure	Ongoing	(71,618)	(71,618)	(71,618)	(71,618)	(71,618)
			(71,618)	(71,618)	(71,618)	(71,618)	(71,618)
CONTINGENCY							
3	Fit for the future savings budgeted within contingency in 2013/14, released to services as part of the budget build 2014/15	Ongoing	75,246	75,246	75,246	75,246	75,246
			75,246	75,246	75,246	75,246	75,246
Overall total			(55,511)	(55,511)	(55,511)	(55,511)	(55,511)

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South Oxfordshire DC - 2014/15 budget build changes

Contingency

SUMMARY		Provision 2014/15 £
Revenue contingency 2013/14		291,000
Movement 2013/14-2014/15		
Unused specific budget release		9,000
General contingency Bfwd		300,000
Uplift to contingency provision 2014/15		228,150
Total revenue contingency budget 2014/15		528,150

DETAIL		Worst case liability (£)	Probability (%)	Provision 2014/15 £
		£	%	£
ALL SERVICES				
1	General contingency	N/A	100	200,000
2	Office move - staff travel costs	N/A	100	25,000
				225,000

CORPORATE STRATEGY				
3	Waste contract inflation costs	123,000	10	12,300
				12,300

ECONOMY, LEISURE AND PROPERTY				
4	Strategic property advice	10,000	10	1,000
5	Sport and activity officer	36,000	10	3,600
6	Civil parking enforcement	22,500	50	11,250
				15,850

FINANCE				
7	Capita P&P - council tax	21,000	100	21,000
8	Capita P&P - benefits	200,000	100	200,000
				221,000

HEALTH & HOUSING				
9	Homelessness nightly paid	124,000	25	31,000
10	Professional advice for private housing	5,000	25	1,250
				32,250

LEGAL AND DEMOCRATIC				
11	External legal costs for leisure management contract and Didcot	25,000	50	12,500
12	External legal costs	13,000	25	3,250
13	By-elections	14,000	25	3,500
14	Code of conduct investigations	10,000	25	2,500
				21,750

Overall total				528,150
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South Oxfordshire DC - 2014/15 revenue growth bids

No	Title of bid	Summary	Spending profile:			
			2014/15 £	2015/16 £	2016/17 £	2017/18 £
One-off growth bids						
CORPORATE MANAGEMENT TEAM						
CMTR - 1	Corporate services contract renewal	Corporate Services Contract renewal preliminary advice.	15,000	25,000	10,000	0
CMTR - 2	Spatial Planning and Infrastructure Partnership programme manager post	The Oxfordshire councils between them fund this post, which needs to continue through 2014/15 due to the volume of county-wide working on SHMA and the Strategic Economic Plan, etc. The funding is for one year only.	10,000	0	0	0
CMTR - 3	Orchard centre	Feasibility study relating to the development of an additional phase of the Orchard centre, the aim of which is to regenerate this area of the town centre, meet increasing retail demand and accelerate town centre development.	100,000	0	0	0
CMTR - 4	Didcot town centre	Didcot town centre housing feasibility study - to achieve regeneration of the town centre the retail and housing components need to be progressed simultaneously.	100,000	0	0	0
CMTR - 5	Jubilee Way, Didcot	Jubilee Way, Didcot - remodelling roundabout feasibility study as this roundabout is virtually at capacity and cannot accommodate growth.	300,000	0	0	0
CMTR - 6	Didcot gateway	Didcot gateway feasibility study - The Gateway project opposite Didcot station is key to the regeneration of this area.	500,000	0	0	0
			1,025,000	25,000	10,000	0
CORPORATE STRATEGY AND WASTE						
CORR - 1	Continuation of street cleaning deep cleanse	To continue with the Deep Cleanse programme for those areas that have not yet been covered.	90,000	0	0	0
			90,000	0	0	0

South Oxfordshire DC - 2014/15 revenue growth bids

No	Title of bid	Summary	Spending profile:			
			2014/15 £	2015/16 £	2016/17 £	2017/18 £
ECONOMY, LEISURE AND PROPERTY						
ELPR - 1	Market town co-ordinators	Scrutiny committee will consider a review of the council's activity in the market towns in December 2013. Cabinet will decide on the council's future activity in the towns as part of the 2014/15 budget process. This bid proposes continued funding for co-ordination work and a funding pot for a two year period, and associated action plan funding. The bid is net of an assumed £5,000 contribution from Wallingford Town Council towards the cost of the Wallingford co-ordinator.	31,500	31,500	0	0
ELPR - 2	Strategic property technical assistant	Continuation of the strategic property technical assistant post for two years. The creation of this post is enabling significant improvements to the quality and extent of property data held in the new Techforge asset management system. Also, the post holder deals with all Agresso tasks for the team, which has released resources to undertake a regime of necessary ongoing property inspections, particularly relating to health and safety.	4,600	4,600	0	0
ELPR - 3	Berinsfield leisure centre feasibility studies	South Oxfordshire District Council (SODC) and Oxfordshire County Council (OCC) are seeking to establish an efficient and effective long-term accommodation solution to service delivery within Berinsfield. They share a common goal to replace their existing accommodation with a new leisure centre that incorporates other public services, to enable them to achieve a reduction in on-going revenue costs whilst providing improved public services. In order to enable the project to proceed further, £150,000 revenue funding is required in order to appoint a design team to conduct the feasibility work. This will enable a future capital growth bid to be submitted based on a fully costed scheme.	150,000	0	0	0
			186,100	36,100	0	0

South Oxfordshire DC - 2014/15 revenue growth bids

No	Title of bid	Summary	Spending profile:			
			2014/15 £	2015/16 £	2016/17 £	2017/18 £
HR, IT & CUSTOMER SERVICES						
HICR - 1	Training	To deliver training courses highlighted as corporate priorities in addition to our 'business as usual' training. These additional courses include; 1) all employees to receive compulsory 'compliance training' 2) The continuation of Mastering Management for existing managers and for new managers 3) a contribution from the training budget to support the High Performing Teams work. If the growth bid is not approved, either the training budget will almost certainly be overspent by a minimum of 25%, or we will need to make a decision not to deliver all the commitments listed above.	25,000	0	0	0
			25,000	0	0	0

PLANNING						
PLAR - 1	Community Engagement and Development - working with town and parishes	Additional resource over three years to work with Town & Parish Councils to secure S106 contributions and help deliver infrastructure to accelerate housing growth. (£22,500 potential capacity funding for year 2014/15 subject to government agreement). If we can't secure government funding, net cost to council will be £22,500 higher in 2014/15. In the short term (two years) additional resource to undertake additional consultation and communication with the local community on neighbourhood planning, policy documents, urban design/master plans and CIL consultations. Capacity not available to maintain existing community engagement with this extra demand.	48,000	70,500	48,000	0
PLAR - 2	Improved Rail Access Study - Didcot	Feasibility and option development work is required to evidence base the case for significant investment in Didcot rail access from 2018. The 2018 Rail User Strategy is under development and if we are to be successful we need to be making a strong business case by mid 2014	40,000	0	0	0
PLAR - 3	Section 106 strategic review	A major project to overhaul the way in which we identify and evidence infrastructure requirements, engage with communities, carry out viability assessments, negotiate with developers, complete s106 agreements, and manage income and expenditure is commencing. We need a range of external expertise for this joint project, which is estimated at £40,000 per council	40,000	0	0	0
PLANNING (continued)						

South Oxfordshire DC - 2014/15 revenue growth bids

No	Title of bid	Summary	Spending profile:			
			2014/15 £	2015/16 £	2016/17 £	2017/18 £
PLAR - 4	Community Infrastructure Levy (CIL)/S106	To progress CIL and complete S106 background work required to support CIL. Develop charging schedule. South & Vale progressing CIL at same time no capacity to deliver required work, so temporary post required for 2yrs shared role (20:80). Complete updating of all s106 agreements and obligations, protocols and ensure operational. Temporary shared post (50:50) income funded.	32,500	10,000	0	0
PLAR - 5	Major Applications	A resource to help deal with the volume of major planning applications and pre-apps which is increasing and likely to continue and grow next year - implementation of adopted plan; work includes reserved matters, condition discharge and amendments. Several years work required hence 3yr funded post from excess planning fee income.	93,000	93,000	93,000	0
PLAR - 6	Planning applications and pre-application advice	A resource to deal with increased planning apps and pre-apps workload. This is likely to be sustained for at least 3yr using following adopted Local Plan (funded from excess planning fee income)	29,000	29,000	29,000	0
			282,500	202,500	170,000	0
Total one-off			1,608,600	263,600	180,000	0

South Oxfordshire DC - 2014/15 revenue growth bids

No	Title of bid	Summary	Spending profile:			
			2014/15 £	2015/16 £	2016/17 £	2017/18 £
Ongoing growth bids						
CORPORATE STRATEGY AND WASTE						
CORR - 2	Retain garden waste service at current price	The bid is to maintain the service at a cost of £34 rather than increasing it by 3%.	25,226	25,226	25,226	25,226
			25,226	25,226	25,226	25,226
ECONOMY, LEISURE AND PROPERTY						
ELPR - 4	Technical Assistant Cornerstone	Permanent full-time technical assistant at Cornerstone. Cornerstone's technical activity has grown considerably over the five years and is due to increase further. The full-time technical co-ordinator role and occasional casual staff cannot cover all of this increasing demand in a satisfactory way, and a full-time technical assistant will address this issue. We will put £5,500 from the casuals budget towards the cost of this post, which is likely to be grade 2.	15,169	15,169	15,169	15,169
			15,169	15,169	15,169	15,169
HEALTH AND HOUSING						
HAHR -1	Housing officer	1 fte to assist with increasing demand for housing advice/homelessness.	17,183	17,183	17,183	17,183
			17,183	17,183	17,183	17,183

South Oxfordshire DC - 2014/15 revenue growth bids

No	Title of bid	Summary	Spending profile:			
			2014/15 £	2015/16 £	2016/17 £	2017/18 £
LEGAL AND DEMOCRATIC						
LEGR - 1	Funding for Community Safety Partnership (CSP)	Police and Crime Commissioner is in process of agreeing three year funding for CSP; we anticipate an approx 10% reduction. Oxfordshire County Council (OCC) have indicated that they will not continue to "top up" the funding to home office level next year. Worst case presented i.e. CSP staff would need to be council funded 100% if the CSP only receives a small PCC grant. It is possible that this funding may not be required until 2015/16.	8,000	8,000	8,000	8,000
LEGR - 2	Restructure of democratic and electoral teams	Restructure of democratic and electoral services including the implementation of recommendations resulting from the fit for the future review of electoral services.	38,919	34,882	30,844	30,844
			46,919	42,882	38,844	38,844
PLANNING						
PLAR - 7	Planning Enforcement	To respond to increased work (approx 20%) following major developments and the work created by the new permitted development regime, additional resource required.	14,500	14,500	14,500	14,500
PLAR - 8	Joint planning policy work	Set up a new joint team to deliver an Area Action plan for Didcot and Science Vale. Specific policy work to enable delivery through site briefs and master planning work that sit alongside Local Plans. The work required will provide the detail, including any background work to enable CPOs and to clarify the delivery of the infrastructure for the town and large housing/employment sites (£55,000) with key stakeholders (e.g. OCC, Health Commissioning bodies, Town Council, etc). The team will consist of five staff (two existing Vale funded posts and three new posts of which two can be funded by the potential Govt capacity funding of approx. £100,000 (joint), limited for one year. If we can't secure this funding then the costs will be higher (by £50,000 for 2014/15)). The team will include a project lead, a strategic planner, a transport planner and two policy planners.	100,000	130,000	120,000	100,000
			114,500	144,500	134,500	114,500
Total ongoing			218,997	244,960	230,922	210,922
GRAND TOTAL			1,827,597	508,560	410,922	210,922

Appendix B

2018/19
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Appendix B

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Appendix B

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Appendix B

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Appendix B

2018/19
£

25,226
25,226

15,169
15,169

17,183
17,183

Appendix B

2018/19 £
8,000
30,844
38,844

14,500
100,000
114,500

210,922

210,922

South Oxfordshire DC Service budget analysis 2014/15

Budget head	Final Budget £
Corporate management team	1,421,413
Corporate strategy	4,783,928
Economy leisure & property	733,179
Finance	2,620,955
Health & housing	1,633,876
Human resources, IT & customer services	1,464,443
Legal & democratic services	804,757
Planning	2,089,313
Contingency	528,150
Managed vacancy factor	(175,512)
Net cost of delivering services	15,904,502
Net property income	(2,090,000)
Gross treasury income	(1,088,119)
Net expenditure	12,726,383
Government grant funding:	
Council tax freeze grant	(62,594)
New Homes Bonus	(1,906,436)
Transfer to reserves	
New Homes Bonus	1,906,436
Revenue budget smoothing reserve	128,521
Funding from existing resources:	
Net use of interest	393,000
Enabling fund - one off growth	(2,096,870)
Total net revenue budget	11,088,440

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CAPITAL PROGRAMME TO 31 MARCH 2019 LAST UPDATED 28 JANUARY 2014

	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
APPROVED PROGRAMME								
Corporate Management Team	4,020	1,675	603	1,295	0	0	0	0
Corporate Strategy	642	494	863	1,252	0	0	0	0
Economy, Leisure and Property	33,043	729	705	1,848	0	0	0	0
Finance	8	0	15,060	2	0	0	0	0
HR, IT and Customer Services	N/A	0	48	0	0	0	0	0
Housing and Health	5,176	1,307	878	1,138	845	845	845	845
Legal and Democratic Services	0	4	12	0	0	0	0	0
Planning	457	0	8	0	0	0	0	0
TOTAL APPROVED PROGRAMME	43,346	4,209	18,177	5,535	845	845	845	845
PROVISIONAL PROGRAMME		6,083	7,060	5,190	11,414	1,873	1,290	1,000
GRAND TOTAL	43,346	10,292	25,237	10,725	12,259	2,718	2,135	1,845

Cumulative Total Budget (Approved & Provisional)

54,919

CAPITAL FINANCING								
New homes bonus		0	405	0	0	0	0	0
Usable capital receipts/revenue reserves		8,342	23,977	8,758	11,779	2,238	1,655	1,365
Other		1,950	855	1,967	480	480	480	480
GRAND TOTAL		10,292	25,237	10,725	12,259	2,718	2,135	1,845

GENERAL NOTES

(1) The 2013/14 latest budget figures include:

- unspent provision carried forward from 2012/13;
- budget provision for schemes approved since the original budget was set;
- reductions for schemes that are no longer progressing or which overspent in 2012/13 and
- transfers to 2014/15 where schemes are not expected to complete in 2013/14.

(2) RP = Rolling Programme

(3) DC = Developers Contributions

KEY TO PROJECT MANAGERS

AD Adrian Duffield

AWD Andrew Down

BW Bob Watson

CK Clare Kingston

CT Chris Tyson

CW Chris Webb

ED Emma Dolman

GT Gemma Thynne

HN Helen Novelle

IRM Ian Matten

IP Ian Price

JB John Backley

Jbo Jayne Bolton

JC Jeanette Cox

MR Margaret Reed

PH Paul Holland

SBI Steve Bishop

SM Suzanne Malcolm

STr Sally Truman

TG Trudy Godfrey

TW Toby Warren

WJ William Jacobs

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Growth Points	136	A136		TW	(1)	2,172	877	1,300	0	1,295				
Didcot Station Forecourt	207	A207		TW	(1)	811	343	375	468					
Land acquisition a Didcot	254	A254		TW	(1), (2)	2,935	2,800		135					
						5,918	4,020	1,675	603	1,295	0	0	0	0

Notes

- (1) 2013/14 Working Budget allocations reflect budget slipped from 2012/13
(2) £1,000k added to budget (council 21/02/13).
£1,935k added to budget, grant received from HCA

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
E-consultation programme														
Changing Places Facility	236	A236		STr	(1)	10	0		10					
CIF Grants														
Wallingford Rowing Club	010	A215		Jbo		82	0	82	71	11				
Tetsworth Memorial Hall	010	A216		Jbo	(2)	82	0		82					
CIF Grants - 11/12 Delegated Powers	010	A221		Jbo	(6)	71	71		0					
CIF grants - 12/13 Delegated Powers	010	A232		Jbo	(2)	473	43	412	368	62				
CIF Grants - 13/14 Delegated Powers	010	A257		Jbo	(5)	1,100			175	925				
Other Grants														
Cholsey Parish Council - NHB Grants	010	A218		Jbo	(3)	250	125		125					
Chinnor Parish Council	256	A256		Jbo	(4)	220			0	220				
Waste														
Cigarette Litter Bins	139	A139		IRM	(2)	10	7		0	3				
On Street Recycling Bins	140	A140		IRM	(2)	20	9		0	11				
Open Spaces														
Ladygrove Loop	180	A180		IRM	(2)	439	387		32	20				
						2,757	642	494	863	1,252	0	0	0	0

Notes

- (1) £8k transferred from provisional programme (member decision 15/03/13); £2k t/f'd from capital contingency (13/07/13).
- (2) 2013/14 Working Budget allocations reflect budget slipped from 2012/13
- (3) £250k NHB funding agreed by council 25/10/12. Working Budget allocations reflect budget slipped from 2012/13
- (4) £220k transferred from provisional programme. NHB funded. (Cabinet decision 11/04/13).
- (5) £1,100k transferred from provisional programme (member decision 28/06/13)
- (6) £27k slipped from 2012/13. Budget subsequently removed as unspent grants now expired.

Economy, Leisure and Property

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Arts Development														
Cornerstone Capital Works	242	A242		ED	(1)	60				60				
Cornerston Website	238	A238		ED	(10)					5				
Didcot Arts Centre	026	X125		ED	(2)	8,081	8,041			32	8			
Public Art - Orchard Centre	126	X130		ED	(2)	94	13	40		46	35			
Economic Development														
Town Centre Infrastructure	241	A241		TG	(3)	75	0			14	61			
Didcot Town Centre Redevelopment	004	X126		SM		21,495	21,348	147		0	147			
Land Drainage	036	X162	DC	SM	(4)	159	29	130		0	130			
Town Centre Initiatives	111	X197		SM	(2)	300	252	22		13	35			
Leisure														
Riverside Moorings	153	A153		SM	(7)	266	266	1		0				
Carbon Management Programme	176	A176		CW		181	56	125		50	75			
Refurbishment at Thame & Park	187	A187		CW	(11)					10				
Didcot ATP	191	A191		CW	(2)	6	3			3				
Park Sports Centre Gym Equipment	154	A222		CW		377	359	18		17	1			
Riverside Water Feature	193	A224		CW	(2), (11)	156	146	21		10				
Didcot Leisure Centre	227	A227		GT	(2), (8)	1,159	3	40		72	1,084			
Leisure Centre - capital works	078	X155		CW	(2), (5)	1,707	1,489			218				
Technical														
Car Park Resurfacing & Improvement	142	A142		JB	(2), (12)		82			73				
Flood Alleviation Schemes	143	A143		JB	(6), (13)	370	280			70	20			
Housing Act Works Refurbishment	103	X170		JB	(2)	779	587	185		1	191			
Improvement to Public Conveniences		X177		JB	(2)	100	89			11				
Riverside Park Link Road	245	A245		JB	(9)					0	61			
						35,365	33,043	729		705	1,848	0	0	0

Notes

- (1) £60K transferred from provisional programme (member decision 12/04/13)
- (2) 2013/14 Working Budget allocations reflect budget slipped from 2012/13
- (3) £75k transferred from provisional programme (member decision 19/04/13)
- (4) These schemes will be funded from developers contributions, or expenditure may be limited to contributions available.
- (5) £200k transferred from provisional programme (member decision 02/05/13)
- (6) Budget for 2013/14 reflects balance of EA flood grants held
- (7) 2013/14 Working Budget allocation removed as scheme complete.
- (8) £1,100k transferred from provisional programme (member decision 22/08/13)
- (9) £61k transferred from provisional programme (member decision 07/11/13)
- (10) £5k transferred from provisional programme (member decision 24/10/13)
- (11) £10k vired to A187 from A224 to A187, approved by Chief Finance Officer Jan 2014
- (12) £45k transferred from provisional programme (member decision 24/01/14)
- (13) £41k transferred from provisional programme (member decision 17/01/14)

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Fixed Asset System	190	A190		BW	(1)	20	8		10	2				
Wallingford Rowing Club	258	A258		BW	(2)				50					
Loan to SOHA for social housing		TBC		WJ	(3)				15,000					
						20	8	0	15,060	2	0	0	0	0

Notes

- (1) 2013/14 Working Budget allocations reflect budget slipped from 2012/13
- (2) £50k supplementary estimate (member decision 12/04/13) - loan to Wallingford Rowing Club for new gym
- (3) £15 million added as per Council 24/10/13

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Information and Communications Technology														
Upgrade GIS	088	A088		AWD	(1)	20	15		5					
PCs - new and upgrades	016	X116	RP	AWD		N/A	N/A		12					
File servers, central h'ware, s'ware & equipment	017	X117	RP	AWD		N/A	N/A							
Desktop Software Upgrades	019	X119	RP	AWD		N/A	N/A							
Communications and Network Equipment	021	X121	RP	AWD		N/A	N/A							
E-Government Rolling Programme	023	X123	RP	AWD		N/A	N/A							
IT Infrastructure	251	A251		AWD					31					
						N/A	N/A	0	48	0	0	0	0	0

Notes

(1) 2013/14 Working Budget allocations reflect budget slipped from 2012/13

Health and Housing

APPENDIX D.1

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Private housing renovation														
Mandatory disabled facilities grants	011	X108	RP	PH	(1)	N/A	N/A	950	682	800	800	800	800	800
Discretionary assistance	012	X109	RP	PH		N/A	N/A	45	45	45	45	45	45	45
Social Housing Initiatives	057	X110		HN	(1)	5,620	5,176	312	151	293				
						5,620	5,176	1,307	878	1,138	845	845	845	845

Notes

(1) 2013/14 Working Budget allocations reflect budget slipped from 2012/13

Legal and Democratic Services

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Legal Case Management System	025	X124		IP	(1)	12	0	4	12					
						12	0	4	12	0	0	0	0	0

Notes

(1) £8k transferred from provisional programme (member decision 18/07/13)

Planning

Scheme	No.	Code	RP DC	Project Mgr	Approved Programme									
					Note	Scheme Total £'000	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
Planning Delivery Grant - capital works	112	X168		AD	(1)	465	457		8					
						465	457	0	8	0	0	0	0	0

Notes

(1) 2013/14 Working Budget allocations reflect budget slipped from 2012/13

Provisional Capital Programme

Scheme	No.	RP DC	Project Mgr	Provisional Programme									
				Note	Date Added	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
CORPORATE MANAGEMENT TEAM													
Town Centre Boost	234		JC	(13)	13/14			250					
Capital Contingency	235		SBI	(13)	13/14			1,993					
CORPORATE STRATEGY													
On Street Litter Bins for Recycling	140		CK	(2)	08/09			35					
Replacement Waste Containers	192		CK	(4)	10/11		63	113	63				
NHB Capital Grants	233		CK	(12), (13)	12/13			280					
Changing Places Facility - Cornerstone	236		CK	(13)	13/14			0					
Energy Grant Scheme	237		CK	(13)	13/14			15	15	15			
Communities Capital Grants Scheme	009, 010	RP	CK	(5)			500	8	1,000	1,000	1,000	1,000	1,000
ECONOMY, LEISURE & PROPERTY													
Wallingford cemetery - additional land	069		CT	(1)	-		35	35					
Car Park Resurfacing & Improvement	142		CT	(13)	13/14			0	45	45	45	45	
HAW Moulsoford	194		CT	(4)	10/11			20					
Ladygrove - land east of Abingdon Road	063	DC	CT	(7)	?			155					
Didcot Town Centre Development	150		CT	(2)	08/09			500					
Park / Thame Leisure Centres - capital investment	154		CT	(2)	08/09			250					
New Gym Equipment for Leisure Centres	155		CT	(2)	08/09			30					
Leisure Centres Essential Works	173	RP	CT	(3)	09/10		200	160	200	220	220	220	
Didcot Artificial Turf Pitch (ATP)	191		CT	(4)	10/11			194					
Leisure Projects	193		CT	(4)	10/11			35					
FMP plot development	226		CT	(11)	12/13		40	120					
Didcot Leisure Centre	227		CT	(11)	12/13		5,000	0	3,148	10,109	583		
Cornerstone's Website	238		CT	(13)	13/14			27					
Refurbishment of Changing Facilities	239		CT	(13)	13/14			25					
Improvements to WCs in Henley	240		CT	(13)	13/14			100					
Town Centre Infrastructure	241		CT	(13)	13/14			0	75				
Cornerstone Capital Works	242	RP	CT	(13)	13/14			0	25	25	25	25	
Signage at Cornerstone	243		CT	(13)	13/14			18					
Cornerstone Café	244		CT	(13)	13/14			74					
Riverside Link Road	245	DC	CT	(13)	13/14			0					
Flood Alleviation Wheatley	246		CT	(13)	13/14			29					
Public Art - Chinnor cement works	247	DC	CT	(13)	13/14			25					
Public Art - Great Western Park	248	DC	CT	(13)	13/14			14	14				
Car Park Furniture	249		CT	(13)	13/14			95					
Broadband Fund	250		CT	(13)	13/14			500	500				
Building Emergency Fund	059		CT	(8)	-			45					

Provisional Capital Programme Continued

Scheme	No.	RP DC	Project Mgr	Provisional Programme									
				Note	Date Added	Spend to 31/03/13 £'000	2013/14 Org Bud £'000	2013/14 Latest £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
FINANCE													
HR, IT AND CUSTOMER SERVICES													
Rolling Programme		RP	AWD		-			0					
Transforming the Website	178		AWD	(3)	09/10			8					
IT Investment Plan	211		AWD	(10)	11/12	145		210	70				
IT Infrastructure	251		AWD	(13)	13/14			184	35				
HOUSING AND HEALTH													
Social Housing Initiatives (Affordable Housing New Build)	057	RP	PS	(9)	04/05			160					
Contaminated land	212		PS		08/09	100		250					
Online Housing Advice	228		PS	(11)	12/13			25					
Housing Allocations Policy	252		PS	(13)	13/14			13					
Local Authority Mortgage Scheme	253		PS	(13)	13/14			1,000					
LEGAL AND DEMOCRATIC SERVICES													
On-Line Register of Electors Project	089		MR	(6)	05/06			22					
CCTV Control Room DVR System Upgrade	209		MR	(10)	11/12			6					
Case Management System	229		MR	(11)	12/13			0					
PLANNING													
Parking for Wallingford Cemetery & Castle Meadows	172		AD	(3)	09/10			37					
							6,083	7,060	5,190	11,414	1,873	1,290	1,000
							27,827						

Notes

- (1) Growth bid for preliminary works regarding the purchase of additional burial land to meet future needs.
- (2) Additions to capital programme approved by cabinet 08/02/08.
- (3) Addition to capital programme approved by cabinet 05/02/09
- (4) Additions to capital programme approved by cabinet 08/02/10
- (5) Grants awarded under the Communities Capital Grants Scheme
- (6) Additions to capital programme approved by cabinet 10/02/05.
Scheme 084 budget removed - no longer required (06/01/09)
- (7) This land is to be acquired using the land equalisation fund (a Developers Contribution). Tentative estimates have been made for cycleways, open spaces and landscaping. No estimates have been made at this stage for drainage and play area works.
- (8) Emergency Building Fund set up to deal with unprogrammed works.
- (9) Growth bids approved by council on 24/2/04.
Additions to capital programme approved by cabinet 08/02/07.
- (10) Additions to capital programme approved by cabinet 14/02/11
- (11) Additions to capital programme approved by cabinet 13/02/12
- (12) Addition to capital programme approved by council 25/10/12
- (13) Additions to capital programme approved by council 21/02/13

South Oxfordshire DC - 2014/15 capital growth bids

No	Title of bid	Summary	One-off or rolling	CAPITAL SPEND					REVENUE CONSEQUENCES				
				Spending profile:					Spending profile:				
				2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
ECONOMY LEISURE AND PROPERTY													
ELPC - 1	Essential works - leisure centres	Essential capital works at the leisure centres for 2018/19 - rolling programme already agreed to 2017/18	Rolling	0	0	0	0	250,000	0	0	0	0	0
ELPC - 2	New changing room lockers at Henley Leisure Centre and Thame Leisure Centre	Provide new changing lockers and cubicles at both Henley Leisure Centre (damaged and need replacing) and Thame Leisure Centre (tired, as 11 years old)	One-off	150,000	0	0	0	0	0	0	0	0	0
ELPC - 3	New sports hall floor at Thame Leisure Centre	This is to replace the sports hall floors at Thame Leisure Centre (original floor from 1970s and worn out). The cost should be shared with Oxfordshire County Council (OCC) in accordance with the joint use agreements and, therefore, the ability to proceed with the works will be down to OCC agreeing to fund its contribution.	One-off	275,000	0	0	0	0	0	0	0	0	0
ELPC - 4	Essential works - Cornerstone	Essential capital works at Cornerstone for 2018/19 - rolling programme already agreed to 2017/18. The items we anticipate will need replacing or upgrading are listed in a detailed spreadsheet and include various kitchen items, roller shutter doors, security panel and detectors, fire detection systems, CCTV and furniture items.	Rolling	0	0	0	0	70,000	0	0	0	0	0
ELPC - 5	Flood alleviation works at Wheatley	Further flood alleviation work in Wheatley West. To regulate water flows from flood water into the village from Shotover and Littleworth. Potential FDGiA bid, but Environment Agency is now expecting contributions from bidders.	One-off	30,000	0	0	0	0	0	0	0	0	0
ELPC - 6	Refurbishment of council-owned cemeteries at Kidmore End and Wallingford	Refurbish areas of the council-owned cemeteries at Kidmore End and Wallingford, including resurfacing of paths, repairing gates and replacing benches. This was a revenue bid requested by corporate strategy for 2013/14, which was moved to capital after discussion, but was not approved. However, the works still need to be carried out.	One-off	40,000	0	0	0	0	0	0	0	0	0
ELPC - 7	Replacement uninterrupted power supply unit at Council Offices	To replace the UPS (uninterrupted power supply) to the computer room at South on behalf of the IT service. This is following failure of the UPS in July 2013 and an indication from the supplier that due to the age of the system, parts will only be available until 2015. It will be more cost effective to replace the unit, than to spend out now on replacement batteries and other 'life cycle' parts. Increased to £25,000 as unsure of IT requirements.	One-off	25,000	0	0	0	0	0	0	0	0	0

South Oxfordshire DC - 2014/15 capital growth bids

No	Title of bid	Summary	One-off or rolling	CAPITAL SPEND					REVENUE CONSEQUENCES				
				Spending profile:					Spending profile:				
				2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
ECONOMY LEISURE AND PROPERTY (continued)													
ELPC - 8	Didcot Leisure Centre	We wish to increase the project budget for the new Didcot leisure facility from £15,200,000 million to £22,560,000 based on a scope of works and high-level general arrangement drawings by LA Architects and Faithful+Gould's (cost consultants) RIBA Stage B cost plan.	One-off			2,000,000	5,360,000						
ELPC - 9	Heating system refurbishment, Crowmarsh	This bid is to retrofit new heating controls to the existing convector heaters around the perimeter of the Crowmarsh offices. This will extend the life of the existing system (20 years) and improve its efficiency in operation	One-off	120,000									
				640,000	0	2,000,000	5,360,000	320,000	0	0	0	0	
HEALTH AND HOUSING													
HAHC - 1	Land purchase	The council may have to make a number of land purchases to bring forward housing development or relocate existing businesses. These would be investments to kick start development and the investment would be recovered on sale of land or properties	One-off	2,000,000	0	0							
HAHC - 2	Orchard centre	Development of an additional phase of the Orchard centre will regenerate this area of the town centre, meet increasing retail demand and accelerate town centre development through additional council investment in a retail scheme, with a return on investment. Funding for this project is dependent on future receipts of NHB.	One-off	0	0	4,800,000	700,000						
HAHC - 3	Didcot town centre	To achieve regeneration of the town centre the retail and housing components need to be progressed simultaneously. There is a need to deal with land assembly prior to bringing a housing partner on board. By investing in this scheme the council will accelerate the development and get a return on its investment. Funding for this project is dependent on future receipts of NHB.	One-off	0	0	3,200,000	700,000						
				2,000,000	0	8,000,000	1,400,000	0	0	0	0	0	

Appendix D.2a

South Oxfordshire DC - 2014/15 capital growth bids

No	Title of bid	Summary	One-off or rolling	CAPITAL SPEND					REVENUE CONSEQUENCES					
				Spending profile:					Spending profile:					
				2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	
LEGAL & DEMOCRATIC														
LEGC - 1	Replacement CCTV cameras	South CCTV cameras are obsolete. Contractor recommends a phased replacement which is costed at £3,000 per camera (58 cameras = £174,000). Pending the result of the TVP strategic review of CCTV this bid is for the replacement of up to 10 cameras in the interim.	One-off	30,000	0	0	0	0	0	0	0	0	0	0
				30,000	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL				2,670,000	0	10,000,000	6,760,000	320,000	0	0	0	0	0	0

South Oxfordshire DC - 2014/15 Authority to spend fully funded capital bids

No	Title of bid	Summary	One-off or rolling	CAPITAL SPEND					REVENUE CONSEQUENCES				
				Spending profile:					Spending profile:				
				2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £
Funded from developers contributions recieved (Section 106 agreements)													
ECONOMY LEISURE AND PROPERTY													
ELPCF - 1	Public Art	Great Western Park public art fully funded from s106 contributions	Rolling	128,000	0	0	0	0	0	0	0	0	0
				128,000	0	0	0	0	0	0	0	0	0
GRAND TOTAL				128,000	0	0	0	0	0	0	0	0	0

Appendix D.3

Financing of capital programme and growth proposals

	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000
Capital programme before growth						
- approved	18,177	5,535	845	845	845	845
- provisional (excluding LAMS scheme)	6,060	5,190	11,414	1,873	1,290	1,000
	24,237	10,725	12,259	2,718	2,135	1,845
Cabinet capital growth proposals	0	2,798	0	10,000	6,760	320
Total expenditure	24,237	13,523	12,259	12,718	8,895	2,165
Financing						
New homes bonus	405	0	0	8,000	1,400	0
Usable capital receipts/revenue reserves	22,977	11,428	11,779	2,238	6,857	1,685
Other	855	2,095	480	2,480	638	480
Total financing	24,237	13,523	12,259	12,718	8,895	2,165
Estimated balances as at 31 March 2019 (excluding balances referred to in paragraph 57)				£000		
Usable capital receipts				897		
Enabling fund				0		
New homes bonus				3,789		
of which ring fenced affordable homes element:				1,216		

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Prudential indicators

1 Affordability

1.1 Ratio of financing costs to net revenue stream

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

Indicator A-1	2014/15	2015/16	2016/17	2017/18	2018/19
Ratio of financing costs to net revenue stream	actual	estimate	estimate	estimate	estimate
Non – HRA	(13.9%)	(14.0%)	(14.2%)	(14.3%)	(14.5%)

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

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

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

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

Indicator A-2	2014/15	2015/16	2016/17	2017/18	2018/19
Incremental impact of capital investment decisions on council tax	Estimate	Estimate	Estimate	Estimate	Estimate
	£	£	£	£	£
Band D council tax	1.05	0.00	4.15	3.09	0.14

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

2 Prudence

2.1 Net borrowing and the capital financing requirement

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

Indicator P-1	2014/15	2015/16	2016/17	2017/18	2018/19
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	estimate £000	estimate £000	estimate £000	estimate £000	estimate £000
Capital financing requirement	0	0	0	0	0
Average level of investments	106,416	98,884	88,141	78,430	78,430

The head of finance reports that the authority had no difficulty meeting this requirement in 2013/14, nor are there any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the proposals in the 2014/15 budget.

3 Capital expenditure

3.1 Capital expenditure

The first indicator shows the total capital expenditure plans of the council's approved plus provisional programme.

<i>Indicator C-1</i>	2014/15 estimate £000	2015/16 estimate £000	2016/17 estimate £000	2017/18 estimate £000	2018/19 estimate £000
Estimates of capital expenditure					
Approved programme	5,535	845	845	845	845
Provisional programme	7,988	11,414	11,873	8,050	1,320
TOTAL	13,523	12,259	12,718	8,895	2,165

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

<i>Indicator C-2</i>	2012/13 estimate £000	2012/13 actual £000
Actual capital expenditure		
Approved programme	6,582	5,913
Provisional programme	2,390	0
TOTAL	8,972	5,913

3.2 Borrowing need

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

Indicator C-3	31/3/2014 estimate £000	31/3/2015 estimate £000	31/3/2016 estimate £000	31/3/2017 estimate £000	31/3/2018 estimate £000
Estimate of capital financing requirement					
Non-HRA	0	0	0	0	0
Estimate of movement in year					
Non-HRA	0	0	0	0	0

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

The actual CFR for 31 March 2013 is shown below.

	31/3/2013 actual £000
Indicator C-4	
Actual capital financing requirement	
Non-HRA	0
Actual movement in year	
Non-HRA	0

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APPENDIX F

Medium Term Financial Plan to 2018/19

	A	H	I	J	K	L
1	South Oxfordshire District Council	Budget	Indicative	Indicative	Indicative	Indicative
2		2014/15	2015/16	2016/17	2017/18	2018/19
3		£000	£000	£000	£000	£000
4	Base budget					
5	Corporate management	429	429	429	429	429
6	Corporate strategy	5,249	5,249	5,249	5,249	5,249
7	Economy, leisure and property	976	976	976	976	976
8	Finance	2,326	2,326	2,326	2,326	2,326
9	Housing and health	1,756	1,756	1,756	1,756	1,756
10	HR, IT, customer	1,591	1,591	1,591	1,591	1,591
11	Legal and democratic	817	817	817	817	817
12	Planning	1,660	1,660	1,660	1,660	1,660
13	Managed vacancy factor	(182)	(182)	(182)	(182)	(182)
14	Contingency	291	291	291	291	291
15	Total base budget	14,913	14,913	14,913	14,913	14,913
16	Revisions to base budget					
17	Opening budget adjustments	(589)	(537)	(487)	(437)	(437)
18	Inflation, salary increments and adjustments	52	395	748	1,105	1,471
19	Essential growth - one-off	429	272	0	0	0
20	Essential growth - ongoing	509	552	596	607	619
21	Base budget savings	(1,241)	(1,107)	(1,131)	(1,107)	(1,131)
22	Operational restructures	(56)	(56)	(56)	(56)	(56)
23	Movement in managed vacancy factor	7	7	7	7	7
24	Additional revenue contingency	228	228	228	228	228
25	Office accommodation savings	(175)	(175)	(175)	(175)	(175)
26	Total revised base budget	14,077	14,492	14,642	15,085	15,439
27	Growth, savings and other budget adjustments					
29	Growth proposals					
30	Revenue - one-off	1,609	264	180	0	0
31	Revenue - ongoing	219	245	231	211	211
32	Capital (revenue consequences of)	0	0	0	0	0
33	Other budget adjustments	0	200	400	600	800
35	Net cost of services	15,905	15,201	15,453	15,896	16,450
36	Net property income	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)
37	Gross treasury income	(2,090)	(1,980)	(1,980)	(1,960)	(1,960)
38	Net expenditure	12,726	12,132	12,385	12,848	13,401
39	New Homes Bonus	(1,906)	(2,564)	(3,320)	(3,915)	(4,336)
40	CT freeze grant 2014/15 tranche	(63)	(63)	0	0	0
41	Transfers to / from earmarked reserves	203	2,218	3,440	4,195	4,636
42	Amount to be financed	10,960	11,724	12,505	13,128	13,701
43	Financing					
44	Revenue support grant	(2,672)	(1,836)	(1,366)	(938)	(546)
45	Business rates retention scheme	(2,320)	(2,384)	(2,432)	(2,480)	(2,530)
46	Total start-up funding allocation	(4,992)	(4,220)	(3,798)	(3,418)	(3,076)
47	Less - Parish share of council tax support grant	212	179	161	145	131
48	+ / - estimated NNDR over/under baseline	174	179	182	186	190
49	Collection fund surplus/deficit	(380)	(250)	(250)	(250)	(250)
	Council tax requirement before use of reserves	5,974	7,612	8,801	9,791	10,696
50						
51	Use of reserves to balance budget	(129)	1,612	2,742	3,667	4,512
52	Council tax requirement after use of reserves	6,103	6,001	6,059	6,125	6,184
53	Tax base	53,217.1	53,667.1	54,187.1	54,777.1	55,307.1
54	Band D Council tax	114.68	111.81	111.81	111.81	111.81
55	Cumulative use of reserves (total row 51)	(129)	1,483	4,225	7,892	12,403

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