

Cheshire West & Chester Council

Budget

2013-14



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Cheshire West
and Chester

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Foreword

The following booklet, commonly referred to as the Budget Book, summarises Cheshire West and Chester Council's Budget for 2013-14. This Budget and the resulting Council Tax were agreed at a meeting of full Council on 28 February 2013 and have since been allocated down to the individual managers within the organisation.

The first part of the Budget Book contains a shortened version of the Budget Report approved by Council. This outlines the strategic context in which the budget was set and the factors that were considered in arriving at the final budget. The report sets out some of the key pressures that the Council currently faces or expects to face in later years and how it is seeking to address them. The report also summarises the Council's plans with regard its capital investment programme, borrowing strategy and management of its financial reserves. A copy of the full Budget Report is available on the Council's website.

The supporting tables that follow set out the overall budget for the Council, analysing the expenditure plans by area of activity and the nature of costs incurred and income generated. These tables also contain a summary of the Policy Proposals agreed by Council; these are the key budget changes implemented within the 2013-14 budgets in response to Council investment priorities, reductions in Government funding and rising costs.

The final section of the Budget Book contains service by service summaries setting out the budget that each Head of Service will be responsible for managing during 2013-14. Since the budget was agreed at Council in February the organisation has undergone an organisational restructure, the budget book does not reflect these changes to the Directorates. These set out the nature of the costs which are expected to be incurred and the key changes from the previous year. These sections also contain details of each Directorate's capital programme.

The Budget Book represents the first stage of the budget monitoring process for 2013-14 and while the budgets contained may be updated during the year in response to changing circumstances or the availability of new funding they will remain a yardstick against which the Council will measure its financial performance over the year.

Budget Report Summary 2013-14

Cheshire West and Chester Council's Budget for 2013-14 and the amount of Council Tax to be levied from 1 April 2013 were approved at its meeting on Thursday 28 February 2013. Key elements from the budget report 2013-14 are summarised below.

Background to the budget setting process

In October 2012 the Executive approved the Medium Term Financial Plan for 2013-14 to 2016-17 and endorsed the proposed 2013-14 budget strategy. Significant reforms to Local Government Finance taking effect in 2013-14 meant that at that time there was still considerable uncertainty around the size of the funding envelope the Council would need to operate within, going forward. High level planning assumptions were made to establish the overall financial envelope which identified a funding shortfall for the four year period of £45.5m, with £11.9m in 2013-14.

The Local Government Finance Settlement received on 4 February 2013 confirmed total funding reductions of £11.1m. Once the wider financial assumptions were updated, a revised 2013-14 funding shortfall of £9.0m was confirmed with a further £33.9m in savings required over the following 3 years, an overall target of £42.9m.

Developing saving proposals

The budget development process for 2013-14 began early in 2012. The Council's aim has always been to stay at least twelve months ahead of the curve in terms of meeting central government's challenging funding reductions and so as part of developing the 2012-13 budget Members had already given consideration to £12.6m of potential savings that could be generated between 2013-14 and 2015-16.

In addition to these saving plans there was a clear need to identify further savings that would enable the Council to meet the anticipated funding shortfall in 2013-14 and address the longer term gaps.

Business challenge sessions

Challenge Sessions were held in July, September, and December 2012, giving an opportunity to challenge and evaluate any proposals put forward by Directorates. Through these sessions it is ensured that any saving proposals put forward are deliverable, do not unduly impact on service quality, are consistent with the Council's strategic priorities and are supportive of its longer term aims.

The medium term budget strategy is underpinned by the development of a number of key workstreams to support the future strategic direction of the Council and deliver long term savings. These are:

- Fundamental reviews of service provision in several key areas;
- 'Make or Buy' reviews to determine the optimum delivery mechanism;
- Reviews of all income and charging to ensure the appropriate balance between whether services are paid for by the council tax payer or the user;
- The Altogether Better Community Budgets programme.

Budget consultation process

A comprehensive consultation programme was undertaken to inform decisions on the Council's budget for 2013-14. This comprised three stages to reflect the timing of when information became available.

- Phase 1 – You Choose – This helped to measure the services that the public valued most and wanted to protect from reductions, where they were more willing to see expenditure reduced, income increased or Council Taxes rise.
- Phase 2 – Booklet – This set out the principles and approaches that the Council are considering implementing as the basis for future service delivery.
- Phase 3 – Draft Proposals – This stage sought feedback on specific policy options that were being proposed for implementation in 2013-14 or in later years.

'Question Time' style events were held where members of the Council's citizens' panel were invited to take part in group discussions on the draft proposals, question a panel of members of the Executive and indicate which proposals they supported the most and which ones they were less supportive of.

Community budgets – Altogether Better

In late 2011 the West Cheshire Together Partnership submitted a successful application to participate in a national pilot scheme to develop the framework for implementing Community Budgets. During 2012-13 the partners developed a business case, known locally as Altogether Better, setting out plans to:

- make better use of resources, pool and realign funding across different agencies
- tackle causes of local issues by working together rather than treating symptoms
- redesign services to better meet needs, reducing red tape and regulation
- set up local partnerships with unified governance structures linked to local need.

The submission consisted of an overarching operational plan and six specific business plans which include comprehensive detail on new delivery models and potential financial benefits. It also included a number of requests to central government which would assist with the delivery of the proposals.

These 'asks' included moving to 3 year budgets in health, support with information sharing, support for the commissioning of specific interventions, support to pilot worklessness initiatives and changes to regulations to support joint asset management. The detailed asks are currently being considered by central Government and decisions will be made in early 2013-14.

The objective is now to introduce elements of the new delivery model from April 2013. Work will be undertaken over the next two years with planned savings coming on stream from 2014-15. An investment proposal of £1.2m has been included in the 2013-14 budget to fund the implementation team for this period.

Budget summary

As a result of changes to local government funding and the overall contraction in public sector expenditure, the level of funding has reduced significantly in 2013-14. Over the same period the Council will have to manage cost pressures created by an aging population, a difficult economic climate, inflationary increases and a desire to continually improve the

services it provides. To deliver this scale of savings the Council has had to take actions to both reduce its costs and increase its funding base.

Increases in Council expenditure 2013-14		
	£000s	£000s
Consequences of funding 12-13 decisions		4,404
Inflationary costs	1,389	
Permanent costs	3,015	
New costs for 13-14		5,376
Increased Capital Financing cost	2,599	
Increased Pension contributions	1,446	
Increase in Landfill Tax	521	
Other	810	
Growth funding (in Policy Proposals)		4,858
Demographic costs	2,676	
Investment in Altogether Better	1,163	
New responsibilities/income shortfalls	1,019	
Total cost pressures		14,638
Impact of funding reductions		11,149
Total pressures to manage		25,787

Council responses to balance budget		
	£000s	£000s
Savings proposals		-13,891
Ongoing impacts from 12-13	-7,274	
New proposals	-6,617	
Reductions in contingencies		-2,325
Increased one off Use of Reserves		-2,629
Increase in tax base		-6,782
Policies already agreed		
Council Tax Benefit Reform	-2,533	
Increase in Taxbase/Empty Homes	-1,639	
Proposals		
Increase by 1.9%	-2,610	
Fallout of Collection Fund deficit		-160
Total savings proposals		-25,787

Overall budget requirement

The resulting Council Budget is set out below.

2013-14 Council Budget	Gross Expenditure	Gross Income	Net Budget
	£m	£m	£m
Sources of Funding:			
Revenue Support Grant		69.534	
Core Grants		16.494	
Other Specific Grants		15.845	
Retained Business Rates		47.926	
Council Tax		139.960	
Use of General Reserves		3.011	
Total Funding Available			292.770
Service Expenditure:			
Strategic Commissioning	121.617	19.840	101.777
Children and Young People	274.235	227.587	46.648
Community and Environment	92.551	40.188	52.363
Regeneration and Culture	32.164	17.026	15.138
Resources	137.265	102.605	34.660
Shadow SLE	9.079	9.079	0.000
Chief Executive	2.053	0.008	2.045
Centrally Held Budgets	9.894	1.405	8.489
	678.858	417.738	261.120
Contingency Provisions			
Pay and Price	3.385		
General Contingency	3.932		
Redundancy Provision	2.240		9.557
Capital Financing	22.093		22.093
Total Budget Requirement	710.508	417.738	292.770
Parish Precept			2.430

*A number of budget realignments between Directorates have been agreed since the budget was agreed at Council. These are reflected in the budget book pages and the totals above have been amended to reflect this.

Budget Components

Overall council funding

The table below gives a summary of how the main sources of Government funding have changed since 2012-13. To ensure comparability the table also incorporates the income the Council anticipates raising (and retaining) from local business rates.

Core Funding	2012-13	2013-14	Variance
	£000s	£000s	£000s
Revenue Support Grant	1,731	69,534	
National Non Domestic Rates	89,373	0	
Core Revenue Grants	34,899	16,494	
Direct Government Funding	126,003	86,028	
Locally Retained Business Rates	0	47,926	
Council Tax Benefit Funding	19,100	0	
Total Funding made available	145,103	133,954	-11,149

Core revenue grants

These grants are provided to meet particular aims and amounts will change year on year in relation to changes in Government expectations but the Council has discretion over how they are spent. The 2013-14 core revenue grant funding levels are set out below, other specific grants are detailed later in the booklet (Table 2).

Core Grants	2012-13	2013-14
	£000s	£000s
Early Intervention Grant	12,961	0
Housing Benefit Admin Grant	2,224	2,004
Learning Disability Grant	8,836	0
New Homes Bonus	1,551	2,727
NHS Fund to Support Social Care	3,791	5,251
Council Tax Freeze Grant 2012	3,820	0
New Homes Bonus – Surplus Funds	0	392
Local Services Support Grant	1,716	861
Local Reform and Community Voices	0	257
Education Services Grant	0	4,985
Community Right to Bid/Challenge	0	17
	34,899	16,494

Retained Business Rates

From 2013-14, local authorities will no longer pay its business rates income into a central pool but will instead operate a Business Rates Retention Scheme. Under this scheme each local authority will retain a percentage of the business rates that they collect with a fixed allocation of 50% being paid to central government and 1% to the Fire Service. In addition a further supplementary tariff payment must be made to central government, the amount of which has been determined through a comparison of the Council's likely income collection against its assessed funding need. In the Council's case this is 17% of income collected.

Business Rates Income	% Share	2013-14 Baseline Funding £000	2013-14 Estimated Income £000
Amount collected from businesses		144,712	149,927
Central government share	50%	(72,356)	(74,964)
Fire Authority share	1%	(1,447)	(1,499)
Pay tariff to central government	Fixed	(24,650)	(24,650)
Retained Rates before Levy		46,259	48,814
Pay Levy on growth to central government	17%		(888)
Retained Business Rates	32%	46,259	47,926

Council Tax

The Council Tax precept represents the difference between the Council's total net expenditure and available funding. This is the amount that is charged to Council taxpayers.

Council Tax Requirement	£000
Proposed Revenue Budget	292,770
Less Retained Business Rates	-47,926
Revenue Support Grant	-69,534
Core Revenue Grants	-32,339
Planned Usage of Reserves	-3,011
Net Budget Requirement	139,960
Estimated Surplus/Deficit on Collection Fund	0
Council Tax Requirement	139,960

The 2013-14 taxbase now reflects the localisation of Council Tax Benefits and other technical changes such as reducing discounts for empty properties and second homes. As a result there has been a significant reduction in the value of the taxbase.

	Taxbase
2012-13 Taxbase	121,681
- Exclusion of properties in receipt of CTB	-13,238
- Technical changes/growth	1,310
2013-14 Taxbase	109,753

Due to the reduction in the taxbase there will be a consequent reduction in the level of funding that the Council, and other precepting bodies, generate through Council Tax. The Government has included additional funding in the Council's financial settlement to compensate for this reduction in funding (albeit only at 90% of the impact). Additional funding has also been provided to ensure Parish Councils are not disadvantaged. The Authority's revised taxbase for 2013-14 is 109,753 Band D equivalent properties.

A Council Tax Requirement of £139.960m would result in an average Band D Council Tax of £1,275.23, an increase of 1.9% from the previous year. This rise is significantly below the general rate of cost inflation (CPI Dec 12 = 2.7%) ensuring that the Council maintains its record of below inflation increases every year since it was created

Council Tax Requirement (£000s)	£139,960
Taxbase	109,753
Average Band D Council Tax	£1,275.23

Council Tax is based on property values (relating to the saleable value of the property as at 1 April 1991). Dwellings have been assigned to one of eight valuation bands (Bands A to H) with liability to Council Tax for a property in the top band three times that of a property in the bottom band. These figures reflect the average Council Tax charge for each band of property across the Borough.

Council Tax by Value Band

Valuation Band	Value as at 1.4.91	No. of Properties	% No. of Properties	Ratio	2012-13 £	2013-14 £	Annual Increase £	Increase per Week £
A	Up to £40,000	32,512	21.8	6/9	834.30	850.15	15.85	0.30
B	£40,001-£52,000	35,239	23.7	7/9	973.35	991.84	18.49	0.36
C	£52,001 -£68,000	29,344	19.7	8/9	1,112.40	1,133.54	21.14	0.41
D	£68,001-£88,000	19,789	13.3	9/9	1,251.45	1,275.23	23.78	0.46
E	£88,001-£120,000	15,083	10.2	11/9	1,529.55	1,558.61	29.06	0.56
F	£120,001-£160,000	8,906	6.0	13/9	1,807.65	1,842.00	34.35	0.66
G	£160,001-£320,000	7,163	4.9	15/9	2,085.75	2,125.38	39.63	0.76
H	Over £320,000	557	0.4	18/9	2,502.90	2,550.46	47.56	0.91

Impact of academies on core funding / Education Services Grant

From 2013-14, a new approach is being implemented to more fairly link the funding that a Council loses when a school becomes an Academy to the decisions made by individual Schools in its area. Under this funding system Councils now receive a sum of £15 for every pupil receiving a school education in their geographical area, this covers the Council's need to provide statutory functions that are required regardless of whether a school becomes an academy or not.

In addition the Council receives £131 for every pupil that it supports in a maintained school. This reflects the amount that would be lost should a school transfer to academy status. The rate is higher for pupils in Pupil Referral Units and Special Schools to reflect the increased level of support needed.

The Council receives this sum as the Education Services Grant, reflecting the value of the services for which it is still responsible. For 2013-14 this is expected to be £4.985m but as further schools transfer to academy status this grant will reduce at a rate of £131 per pupil. This sum reflects the extent of the Council's exposure to risk from potential future transfers.

Service expenditure

The 2013-14 service budget has been built up in stages and allocated across Directorates as shown below. Further details on the individual changes are contained in the detailed pages that follow.

	£000	£000
Original 2012-13 Base Budget		247,127
Stage 1: Permanent impacts of 2012-13 approvals		
Inflation allocations	1,389	
Cost pressures	3,015	4,404
Revised 2012-13 permanent budget		251,531
Stage 2: Technical adjustments to 2013-14 base budgets		
Increase in Community Benefits Fund	235	
Landfill Tax	521	
Employer pension contributions	1,446	
Centralising Grant income	15,845	
Other	575	18,622
Repriced 2013-14 base budget		270,153
Stage 3: Directorate budget proposals		
Ongoing impacts	-7,274	
Investment / growth	4,858	
Efficiency / savings	-4,684	
Workstream savings	-1,933	-9,033
2013-14 Base Budget		261,120

Change in Directorate Budgets for 2013-14	2012-13* Base Budget £000	2012-13 Permanent Adjustments £000	2013-14 Technical Adjustments £000	2013-14 Budget Proposals £000	2013-14 Base Budget £000
Strategic Commissioning	89,058	54	13,248	-583	101,777
Children and Young People	48,318	-273	1,534	-2,931	46,648
Community and Environment	52,970	2,357	711	-3,675	52,363
Regeneration and Culture	14,989	962	87	-900	15,138
Resources	33,703	1,414	1,190	-1,647	34,660
Shadow SLE	0	0	138	-138	0
Chief Executive	1,832	-567	-323	1,103	2,045
Centrally Held	6,257	457	2,037	-262	8,489
	247,127	4,404	18,622	-9,033	261,120

* These have been restated to reflect a Directorate restructure at the start of 2012-13

Public Health transfer

From April 2013 the Council takes over responsibility for a range of Public Health functions. The main functions transferring are Sexual Health; NHS Health Check Programme; Health Protection; National Child Measurement Programme; Public Health Advice; Obesity; Physical Activity; Substance Misuse; Smoking and Tobacco Cessation; Children 5-19 Public Health Programmes.

The Government has recently announced that the Council will receive £13.371m in 2013-14 by way of a ring fenced specific grant to meet the costs of the staff and services transferring. Public Health budgets will be hosted within the Strategic Commissioning Directorate for budget reporting purposes.

Adequacy of reserves

Analysis of the risks and financial challenges facing the Council indicate it should seek to maintain its General Fund reserve in the region of £19.2m (7% of its net budget). A range of £1.5m is advised around this figure so a General Fund between £17.7m and £20.7m would be considered prudent.

At the time of the Budget Council it is estimated that the General Fund will have a balance at the end of March 2013 of £22.3m. The scenario outlined in this report would utilise some of this balance and result in a reduced General Fund of £19.3m by 31 March 2014 before reducing again in 2014-15. Over the next three years the existing scenario would result in a reduced General Fund which would be in keeping with the Council making progress in delivering the required savings.

General Fund	2012-13 £m	2013-14 £m	2014-15 £m	2015-16 £m
Estimated balance at year end	22.3	19.3	18.4	18.4

The current and anticipated balances on Earmarked Reserve are shown below. This table excludes those reserves held by or on behalf of Schools.

Earmarked Reserves	Mar 2012 £m	Mar 2013 £m	Mar 2014 £m	Mar 2015 £m	Mar 2016 £m
Strategic reserves	5.7	6.6	2.7	1.3	1.2
Committed reserves	8.7	10.1	13.2	11.6	12.6
Restricted reserves	0.3	0.7	0.5	0.5	0.5
Temporary reserves	10.7	10.7	11.0	11.2	11.0
	25.4	28.1	27.4	24.6	25.3

Capital Programme 2013-14

Since 2011-12 the Authority's capital programme has two distinct elements:

- An annual 'core' programme that supports front line service delivery; and
- A capital vision that aims to deliver significant infrastructure developments across the Council over a 10 year period.

Core and committed programme

The core programme for 2013-14 consists of allocations totalling £53.817m. In addition to detailing the proposed core capital programme for 2013-14, indicative details are also provided of what a core programme may look like for the period 2014-15 to 2016-17 based upon the current priorities of the Council and the funding available. This future years' programme will therefore be reviewed on an annual basis as part of the budget setting process.

Core Capital Programme	2013-14 (£m)	2014-15 (£m)	2015-16 (£m)	2016-17 (£m)	Total (£m)
Annual allocations	33.950	32.168	29.900	29.228	125.246
Committed schemes	19.867	10.049	0.129	0.038	30.083
Total	53.817	42.217	30.029	29.266	155.329

10 year vision

Work has been ongoing throughout 2012-13 to progress the schemes included within the first phase of the 10 Year Capital Vision. Within these large infrastructure projects, there are obvious complexities around planning applications, public consultations etc that can and will have an impact on the actual delivery timetable.

10 Yr Capital Vision Phase 1	Total Approved Cost (£m)	Forecast Expenditure 2013-14 (£m)
Scheme Name		
Ellesmere Port Academy	23.249	Scheme complete
Winsford Academy	20.771	5.724
Highway Asset Recovery	Annual	4.500
Ellesmere Port Sports and Leisure Village	15.000	6.819
Chester Theatre	40.550	3.412
Northwich Lifestyle Centre	12.500	8.351
Total	112.070	28.806

Below the line / Devolved funds

In addition to the Core Programme and Capital Vision, the Council receives an annual allocation of funding to support the capital aspirations of the Borough's schools. Furthermore, the Housing Management service makes provision to finance its own capital requirements from within the ring-fenced Housing Revenue Account (HRA). In 2013-14 Below the Line and Devolved Capital Funding will total £14.632m

Funding of capital programme

The Capital Programme's estimated costs in 2013-14, totalling £97.255m, will be financed as below.

	2013-14 (£m)
<u>External resources / revenue contributions</u>	
Grants	37.119
Developer / partner contributions	0.450
Revenue and service contributions	12.700
Sub-total External resources / revenue contributions	50.269
<u>Council capital resources</u>	
Borrowing	36.986
Capital receipts	10.000
Sub-total Council capital resources	46.986
Total Financing	97.255

In the longer term the current financing assumption included in the 4 year capital programme is that Council resources of £129.885m will be required. It is forecast that £30m will come from the utilisation of capital receipts, supplementing £99.885m of long term borrowing. The total capital programme for the period 2013-14 to 2016-17 is estimated at £303.347m and the remaining expenditure totalling £173.462 will be funded from a combination of grant, external contributions and revenue funding. The impact of this financing strategy will lead to the long term debt liability for the General Fund increasing from £268m to £315m over the four year period.

Capital Financing Budget 2013-14	General Fund £m	HRA £m	Total £m
Provision for Debt Repayment	13.963	1.688	15.651
Additional Provision for Repayment of Debt	0.000	0.380	0.380
Direct Revenue Funding	1.300	0.000	1.300
Interest on Long Term Loans	7.547	2.751	10.298
Other Interest Payable	0.320	0.000	0.320
Bank and Cash Collection Charges	0.350	0.000	0.350
Revenue Contribution re PFI schemes	-0.924	0.000	-0.924
Revenue Contribution re Schools (TLC) schemes	-0.463	0.000	-0.463
Revenue Contribution from HRA	0.000	-4.819	-4.819
Net Capital Financing Budget	22.093	0.000	22.093

Summary Tables and General Statistics

Table No	Description	What does this table show?
1	Summary Revenue Budget	An analysis of budget requirement by service including contingencies
2	Subjective Analysis of Revenue Budget	An analysis of service budget by expenditure type (e.g. employees, premises, transport, supplies and services, etc.)
3	Total Cost of Directorates	The full budgeted cost of front line service provision
4	Summary of Workforce Estimates	An analysis of estimated Full Time Equivalent (FTE) employees and Pay Budget
5	Policy Proposals	An analysis of policy proposals by Directorate
6	Indicative Dedicated Schools Grant (DSG)	An analysis of expenditure budgets funded by DSG, held in various service budgets
7	Capital Budget 2013-14	A summary of 2013-14 Capital Budget by directorate showing 2013-14 new starts, continuing schemes and sources of funding

Table 1 - Summary Revenue Budget

Directorate:	Expenditure £000	Income £000	Net Budget £000
<u>Strategic Commissioning</u>			
Provider Services Shadow Separate Legal Entity	10,578	-10,578	0
Strategic Commissioning	26,097	-367	25,730
Prevention and Wellbeing	81,860	-19,466	62,394
Public Health	13,660	-7	13,653
	132,195	-30,418	101,777
<u>Children and Young People</u>			
Achievement and Well-Being	234,996	-224,008	10,988
Children and Families	31,354	-1,092	30,262
Strategy and Commissioning	7,885	-2,487	5,398
	274,235	-227,587	46,648
<u>Community and Environment</u>			
Waste and Street Scene	25,840	-1,136	24,704
Planning and Transport	49,567	-29,931	19,636
Customer Services	2,584	-15	2,569
Regulatory Services	11,619	-9,077	2,542
Localities	2,941	-29	2,912
	92,551	-40,188	52,363
<u>Regeneration and Culture</u>			
Strategic Housing and Spatial Planning	3,591	-701	2,890
Culture and Recreation	11,008	-2,502	8,506
Property and Regeneration	15,558	-13,506	2,052
Chester Development	755	-214	541
Marketing	1,252	-103	1,149
	32,164	-17,026	15,138
<u>Resources</u>			
Director of Resources	301	0	301
Finance	111,625	-97,019	14,606
Legal and Democratic Services	4,810	-324	4,486
Human Resources	3,324	-736	2,588
Procurement and Business Operations	9,279	-4,336	4,943
HR and Finance Commissioning	1,483	0	1,483
ICT Strategy	6,443	-190	6,253
	137,265	-102,605	34,660
<u>Shadow Separate Legal Entity</u>			
Human Resources and Finance Shared Services	2,354	-2,354	0
ICT Shared Services	11,691	-11,691	0
	14,045	-14,045	0
<u>Chief Executive</u>			
Office of the Chief Executive	2,053	-8	2,045
<u>Centrally Held</u>	9,894	-1,405	8,489
Total Service Provision	694,402	-433,282	261,120

Table 1 - Summary Revenue Budget

	Budget £000
Total Service provision	261,120
<u>Add:</u>	
Contingencies and Provisions:	
Pay and Price Contingency	3,385
General Contingency	3,932
Redundancy Contingency	2,240
Capital Financing	22,093
Total Council Budget	292,770
<u>Deduct:</u>	
Business Rates Retention Scheme	47,926
Revenue Support Grant	69,534
Core Revenue Grant	11,243
NHS Fund to support social care	5,251
Specific Government Grants	15,845
Use of Reserves	3,011
Council Tax	139,960

Table 2 - Subjective Analysis of Revenue Budget

Expenditure:	£000	Budget £000
Employees		
Employees pay	266,682	
Other employee expenses	<u>12,314</u>	278,996
Premises		35,899
Transport		37,256
Supplies and Services		114,226
<u>Payments to Service Providers</u>		
See attached analysis 1		127,700
Support Services		173
Accounting Adjustments		-1,339
Transfer Payments		99,662
Capital Financing Costs		1,829
Gross Expenditure		<u>694,402</u>
Funding Sources:		
Customer and Client Receipts		
Receipts and fees and charges		43,581
East contribution		3,754
Rents		9,916
<u>Specific Grants</u>		
See attached analysis 2		306,551
<u>Reimbursements & Contributions</u>		
See attached analysis 3		38,738
Internal Recharges		30,742
Total Income		<u>433,282</u>
Net Expenditure		261,120

Table 2 - Subjective Analysis of Revenue Budget

1. Analysis of Payments to Service Providers		Budget
	£000	£000
Strategic Commissioning Directorate		
Direct Payments	8,794	
Home Care	5,213	
Shared Lives	188	
Nursing Long Stay / respite	15,108	
Day Care / Personal Support Contracts	10,810	
Extra Care Housing	1,084	
Residential Long Stay / Respite	24,671	
Separate Legal Entity Contract Price	10,467	
Telecare	135	
Adaptations and Equipment	676	77,146
Children and Young People's Services Directorate		
Agency placements	7,650	
Youth Offending Service	401	
Independent School Fees	3,976	
Payments to Other Local Authorities - SEN	2,401	
Direct Payments Clients	630	
Other Support for children in need/care	130	
Other	228	15,416
Community and Environment Directorate		
NW Flood Defence Levy	194	
NWS Npower	1,643	
Ringway	7,744	
Salt Union	250	
Safer Roads Partnership	191	
Community Safety - Cheshire Police	172	
Carbon Reduction Allowance	400	
Coroners Services - Warrington BC	442	
Household Waste Recycling Centres	2,562	
Landfill Contract	6,102	
Waste Collection	7,796	
Streetscene	554	
Other	91	28,141
Regeneration and Culture Directorate		
Commissioned Adult Learning	558	
Commissioned Delivery by Skills	100	
Salary Grants to Employers	193	
Choice Based Lettings Payments	111	
Arts and Festivals	417	
Other	189	1,568
Resources Directorate		
ICT Shared Services Client	3,943	
HR and Finance Shared Service Client	1,483	
Other	3	5,429
		127,700

Table 2 - Subjective Analysis of Revenue Budget

2. Analysis of Specific Grants	£000	Budget £000
Strategic Commissioning Directorate		
Stroke Grant		49
Children and Young People's Services Directorate		
Dedicated Schools Grant	194,992	
Higher Education Funding Council for England	507	
Education Funding Agency Grant	8,925	
Workforce Development Grant	65	
Music Service	391	
Multi Systemic Therapy Project	200	
Pupil Premium	6,664	
EU Milk Subsidy Grant	16	211,760
Community and Environment Directorate		
Local Sustainable Transport Fund		1,368
Resources		
Housing Benefit Subsidy Grant		93,374
		306,551
Centrally Held Specific Government Grants		
PFI Special Grant		1,389
Social Fund Administration Grant		160
Social Fund Programme Funding		755
Public Health Grant		13,371
New Burdens Funding		162
Other		8
		15,845

Table 2 - Subjective Analysis of Revenue Budget

3. Analysis of Reimbursements and Contributions	£000	Budget £000
Strategic Commissioning Directorate		
Health Authority Contributions	1,196	
Separate Legal Entity Contract Price	10,467	
Health Contribution to Learning Disability	2,800	
Other	37	14,500
Children and Young People's Services Directorate		
Early Support Managers	120	
Pine Lodge Short Stay	90	
Youth Offending	810	
Multi Systemic Therapy Project	75	
Local Safeguarding Children's Board	213	
Other	320	1,628
Community and Environment Directorate		
OLA Contributions - Various	14,480	
Cheshire East Borough Council	149	
Other	653	15,282
Regeneration and Culture Directorate		
OLA Contributions	140	
Adult Learning	1,644	
Employment Support	380	
Special Projects	225	
Work Based Learning	220	
Mersey Forest	446	
Culture	293	
Property	146	
Housing Strategy	95	
Leisure and Green Spaces	74	
Other	28	3,691
Resources Directorate		
Recovery of Court Costs	623	
Housing Benefits	946	
Contributions National Non Domestic Rates	515	
Other	148	2,232
Corporate - OLA Income - Gratuities		1,405
		38,738

Table 3 - Total Cost of Directorates

Directorate:	Service Net Budget	Depreciation	Central Support Costs	Net Cost Of Service
	£000	£000	£000	£000
Strategic Commissioning				
Provider Services Shadow Separate Legal Entity	0	0	0	0
Strategic Commissioning	25,730	1,180	5,927	32,837
Prevention and Wellbeing	62,394	54	4,666	67,114
Public Health	13,653	0	421	14,074
	101,777	1,234	11,014	114,025
Children and Young People Services				
Achievement and Wellbeing	10,988	3,065	4,119	18,172
Children and Families	30,262	117	4,622	35,001
Strategy and Commissioning	5,398	0	808	6,206
	46,648	3,182	9,549	59,379
Community and Environment				
Waste and Street Scene	24,704	455	3,080	28,239
Planning and Transport	19,636	8,819	4,476	32,931
Customer Services	2,569	40	-2,609	0
Regulatory Services	2,542	1,237	2,596	6,375
Localities	2,912	52	480	3,444
	52,363	10,603	8,023	70,989
Regeneration and Culture				
Strategic Housing and Spatial Planning	2,890	24	997	3,911
Culture and Recreation	8,506	2,187	2,837	13,530
Property and Regeneration	2,052	1,795	-5,048	-1,201
Chester Development	541	117	0	658
Marketing	1,149	0	218	1,367
	15,138	4,123	-996	18,265
Resources				
Director of Resources	301	0	-183	118
Finance	14,606	14	-6,005	8,615
Legal and Democratic Services	4,486	0	-809	3,677
Human Resources	2,588	0	-2,588	0
Procurement and Supplier Management	4,943	3	-4,876	70
HR and Finance Commissioning	1,483	0	-1,483	0
ICT Strategy	6,253	3,855	-10,108	0
	34,660	3,872	-26,052	12,480
Shadow Separate Legal Entity				
Human Resources and Finance Shared Services	0	0	0	0
ICT Shared Services	0	0	0	0
	0	0	0	0
Chief Executive				
Office of the Chief Executive	2,045	0	-1,538	507
	2,045	0	-1,538	507
Centrally Held	8,489	265	0	8,754
Total	261,120	23,279	0	284,399
Notes				
1	This table shows the full budgeted cost of front line service provision by taking account of support service budgets and depreciation.			

Table 4 - Summary of Workforce Estimates

By Directorate	Estimate Mar-13 FTE	Pay Budget 2013-14 £000
Strategic Commissioning		
Provider Services Shadow Separate Legal Entity	399.8	9,848
Strategic Commissioning	46.9	2,458
Prevention and Wellbeing	415.3	12,785
Public Health	26.5	1,600
	888.5	26,691
Children and Young People Services		
Achievement and Wellbeing	4,678.0	143,085
Children and Families	403.0	15,148
Strategy and Commissioning	74.0	2,566
	5,155.0	160,799
Community and Environment		
Waste and Street Scene	249.2	6,445
Planning and Transport	367.7	12,586
Customer Services	98.9	2,403
Regulatory Services	181.6	6,397
Localities	38.1	1,183
	935.5	29,014
Regeneration and Culture		
Strategic Housing and Spatial Planning	83.0	3,020
Culture and Recreation	211.0	6,135
Property and Regeneration	166.0	5,978
Chester Development	11.0	444
Marketing	17.0	539
	488.0	16,116
Resources		
Director of Resources	1.0	168
Finance	311.7	10,144
Legal and Democratic Services	55.0	2,576
Human Resources	96.0	2,735
Procurement and Business Operations	337.3	7,526
HR and Finance Commissioning	0.0	0
ICT Strategy	28.5	1,365
	829.5	24,514
Shadow Separate Legal Entity		
Human Resources and Finance Shared Services	85.5	2,152
ICT Shared Services	78.8	5,697
	164.3	7,849
Chief Executive		
Office of the Chief Executive	13.0	1,699
	13.0	1,699
Total Pay Budget	8,473.7	266,682

Table 5 - Policy Proposals

Directorate	Policy Proposal £000
Strategic Commissioning	
<i>Investments</i>	
Demographic Growth	1,976
Healthwatch	130
Independent Complaints Advocacy Services	87
Independent Mental Health Advocacy (IMHA)	51
Armed Forces compensation disregard	3
In House home care savings through transfer of internally provided home care to external sectors	
Total Investments	2,247
<i>Efficiencies / Savings</i>	
Adaptations and equipment	-84
Strategic commissioning staffing structure	-492
Hot meals delivery	-119
Meals in day care	-35
In house home care savings through transfer of internally provided home care to external sectors	-350
Social work review	-175
Revised operating model for in house provision	-350
Reshaping housing related support for vulnerable people	-998
Third sector commissioning	-227
Total Efficiencies / Savings	-2,830
Total Strategic Commissioning	-583
Children and Young People	
<i>Investments</i>	
Growth for children in care	700
Total Investments	700
<i>Efficiencies / Savings</i>	
School planning and organisation	-100
School catering	-115
School related redundancies	-138
Speech and language therapy services (SALT)	-145
Workforce development	-50
Staffing structures	-300
Youth service - support costs	-200
Home to School transport	-777
Incentive payments to social workers	-200
Extended free entitlement to Education for two year olds	-542
Pensions and gratuities	-150
Catering	-30
Music service	-34
Childrens centres - reduction in operating costs and income generation	-150
Children in care costs	-300
Safeguarding interim structures	-100
A more targeted approach to youth information, advice and guidance services	-300
Total Efficiencies / Savings	-3,631
Total Children and Young People	-2,931

Table 5 - Policy Proposals

Directorate	Policy Proposal £000
Community and Environment	
<i>Investments</i>	
Waste disposal savings	50
Total Investments	50
<i>Efficiencies / Savings</i>	
Insurance costs	-100
Carbon reduction scheme	-260
Completion of ICT developments in Customer Services to reduce costs	-100
Integrated transport review	-200
Specialist environmental service	-70
Increase in cremation fees	-65
Car parking	-90
Planning	-150
Building control	-100
Burial fees	-50
Pest control	-60
Change in enforcement income	-97
Transport subsidy review	-200
Waste collection - contract procurement and staffing reductions	-1,490
Highways maintenance term contract savings	-293
Reduction in reactive maintenance carriageway and footway defects	-100
Development management	-300
Total Efficiencies / Savings	-3,725
Total Community and Environment	-3,675
Regeneration and Culture	
<i>Investments</i>	
Investments - markets	300
Review of archives	25
Total Investments	325
<i>Efficiencies / Savings</i>	
Service rationalisation	-410
Strategic housing and spatial planning	-150
External funding	-100
Libraries	-125
Markets	-25
Marketing and communications	-100
Town Hall management	-45
Brio Leisure	-100
Facilities and Asset Management structure review	-50
Library specialist services	-20
Review of the Home Improvement Agency and Handyperson Service	-100
Total Efficiencies / Savings	-1,225
Total Regeneration and Culture	-900

Table 5 - Policy Proposals

Directorate	Policy Proposal £000
Resources	
<i>Investments</i>	
Council Tax and NNDR - additional resources	115
Reductions in legal recharges	58
Budget manager roll out / support	150
Microsoft Enterprise Licence Costs	250
Growth in safeguarding role	88
Total Investments	661
<i>Efficiencies / Savings</i>	
Removal of Policy, Performance and Partnership - Head of Service	-104
Revenues and Benefits structure review	-80
Pension Fund recharge	-37
Finance non pay budget reduction	-40
Business Support / HUB Team Restructure	-370
Review of back office services	-30
School business support agreements	-37
Finance structure review	-475
Human Resources structure review	-82
Legal and Democratic further structure review	-283
Occupational Health structure review	-18
Reduction in external audit fee costs	-83
Building cleaning service pricing review	-62
Reduction in scope of Corporate Training Programme	-100
Microsoft Enterprise Licence Costs	-250
ICT Strategy Team structure review	-157
Fall out of budget for advisory support (Single Legal Entity)	-100
Total Efficiencies / Savings	-2,308
Total Resources	-1,647
Resources - Shadow SLE	
<i>Investments</i>	
Development of a separate legal entity	125
Total Investments	125
<i>Efficiencies / Savings</i>	
Electronic Billing	-105
School business support agreements - Finance and HR Shared Service	-34
School business support agreements - ICT Shared Service	-124
Total Efficiencies / Savings	-263
Total Resources - Shadow SLE	-138
Chief Executive's Office	
<i>Investments</i>	
Change Team	1,163
Total Investments	1,163
<i>Efficiencies / Savings</i>	
Executive Support restructure	-60
Total Efficiencies / Savings	-60
Total Chief Executive's Office	1,103
Centrally Held	
<i>Efficiencies / Savings</i>	
Corporate Procurement savings	-262
Total Efficiencies / Savings	-262
Total Centrally Held	-262
Total Policy Proposals	-9,033

Table 6 - Indicative Dedicated Schools Grant (DSG)

The funding for schools-related expenditure is paid directly to local authorities via the Dedicated Schools Grant (DSG). The Indicative DSG of £222.670m is based on estimated pupil numbers at January 2012. An adjustment (£21.89m) has been made to remove, through recoupment, funding for Schools that have transferred to Academy status. The net effect is a budgeted Indicative DSG of £200.780m. The final DSG will be known in July 2012 based on actual numbers at January 2012. Expenditure budgets funded by the grant that are held in various Heads of services budgets are shown below.

The DSG income budget is fully held within Children and Young People. However, expenditure budgets funded by the grant are held in various Head of Services budgets as shown below:

Directorate:

Children and Young People

Schools
Achievement and Wellbeing
Children and Families
Strategy and Commissioning

Community and Environment

Waste and Street Scene
Regulatory Services

Allocation of Overheads from Central Services

Budget		Per Pupil	
£000	£000	£	£
173,100		3,835.59	
19,322		428.14	
415		9.20	
733	193,570	16.24	4,289.16
40		0.89	
33	73	0.73	1.62
	1,350	29.91	29.91
	194,993		4,320.70

Table 7 - Capital Budget

Estimated Capital Expenditure (All Schemes)	£000
Core and Committed Programme 2013-14	
Children and Young People	653
Community and Environment	18,309
Regeneration and Culture	30,355
Resources	4,500
Schemes included in First Phase of 10 Year Vision	
Winsford Academy	5,724
Highways Asset Recovery	4,500
Ellesmere Port Sports Village	6,819
Chester Theatre	3,412
Northwich Memorial Court	8,351
Below the line and devolved funds	
Housing Revenue Account	10,300
Schools Capital	4,332
Total Capital Expenditure	97,255

Financing	£000
Source of funding	
Borrowing	36,986
Revenue and Service Contributions	12,700
Grant	37,119
Capital Receipts	10,000
Developer / Partner Contributions	450
Total	97,255

Strategic Commissioning (Formerly Adult Social Care and Health)

Director - Mark Palethorpe

Budget Summary:

Services Provided:	Expenditure £000	Income £000	Net Budget £000
Provider Services Shadow Separate Legal Entity	10,578	-10,578	0
Strategic Commissioning	26,097	-367	25,730
Prevention and Wellbeing	81,860	-19,466	62,394
Public Health	13,660	-7	13,653
Total Directorate Budget	132,195	-30,418	101,777

Services Provided:

The Directorate provides services to vulnerable adults according to an eligibility criteria for assessment set out in Fair Access to Care Services guidelines and hosts the Councils Public Health budget function.

Activities are grouped under four services areas:

Provider Services Shadow Separate Legal Entity

The Council has decided to establish a Separate Legal Entity (SLE) for a range of day care and learning disability network services which are currently provided internally. The SLE has not yet been formally constituted. The budget reflects the direct care costs (excluding corporate services) of services expected to be within the scope of the SLE.

Strategic Commissioning

Encompassing performance outcomes management, quality assurance and compliance, health integration, adult safeguarding, housing related support for vulnerable adults and the corporate lead for equality and diversity.

Prevention and Wellbeing

Comprising assessment, care management and occupational therapy services for all adult social care service users. The service also includes provision of reablement, extra care, mental health outreach/day services and specialist respite.

Public Health

Statutory duties for health improvement, health protection and health service improvement covering policy areas such as immunisation, nutrition, tobacco and alcohol, drugs recovery, sexual health, pregnancy and children's health.

These pages reflect the Strategic Commissioning (formerly Adult Social Care and Health) Directorates 2013-14 budget approved at Council on the 28 February 2013. Budgets will be amended during the year to reflect the widened scope of the Directorate to include Children's Commissioning, Supplier Management and Change Management functions.

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	888.5	26,691
Total	888.5	26,691

As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

**Strategic Commissioning
Provider Services Shadow Separate Legal Entity
Head of Service - Linda Couchman**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Administration/Management				1,175	-1,175	0
Network Provision				4,177	-4,177	0
Day Care				4,084	-4,084	0
Respite				879	-879	0
Shared Lives				263	-263	0
Total Budget	0	0	0	10,578	-10,578	0

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			16,640
2. Adjustments:			
Implementation of Provider Review Recommendations:			
Creation of income due to Separate Legal Entity (SLE) (excludes corporate services)	-10,466		
Transfer of functions not moving into the SLE	<u>-5,808</u>	-16,274	
Other		<u>-48</u>	-16,322
3. Policy Proposals:			
Efficiencies / Savings			
Revised operating model for in house provision		-283	
Income review - meals in day care		<u>-35</u>	-318
4. Total 2013-14 Budget			<u><u>0</u></u>

Strategic Commissioning
Provider Services Shadow Separate Legal Entity
Head of Service - Linda Couchman

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay		9,848
Premises		374
Transport		80
Supplies and Services		276
Total Expenditure		10,578
 Income:		
Customer and Client Receipts		
Receipts, fees and charges	-111	
Rents	-1	-112
Reimbursements and Contributions:		-10,466
Total Income		-10,578
Net Budget		0
 Depreciation Budget		0

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	399.8	9,848
Total	399.8	9,848

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Strategic Commissioning

Head of Service - Alistair Jeffs

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Adult Safeguarding		728		778	-50	728
Adaptations and Equipment		735		735		735
Strategic Commissioning		1,939	575	2,572	-57	2,514
Third Sector Commissioning		3,059		3,143	-83	3,059
Housing Support		7,917		7,917		7,917
Separate Legal Entity Contract			10,777	10,953	-176	10,777
Total Budget	0	14,378	11,352	26,097	-367	25,730

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			19,049
2. Adjustments:			
Changes in role and function			
Transfer to Localities:			
Strategic Partnerships	-267		
Members Localisation	-750		
Avenue Services Management	-123		
Impact of staffing transfers	133		
Transfer of Research and Intelligence function to Public Health	-282	-1,289	
Employer pension contribution		11	
Implementation of Provider Review Recommendations			
Creation of Separate Legal Entity contract budget (excludes corporate services)	10,466		
Functions not moving into SLE	-868	9,598	
Other		-106	8,214
3. Policy Proposals:			
Investments			
New responsibilities funded by additional grants:			
Healthwatch	130		
Independent Complaints Advocacy Services	87		
Independent Mental Health Advocacy	51	268	
Efficiencies / Savings			
Reshaping housing support for vulnerable people	-998		
Third Sector Commissioning	-234		
Adaptations and equipment	-84		
Commissioning staffing structure and workforce development review	-485	-1,801	-1,533
4. Total 2013-14 Budget			25,730

Strategic Commissioning

Head of Service - Alistair Jeffs

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	2,458	
Other employee expenses	<u>462</u>	2,920
Premises		22
Transport		24
Supplies and Services		11,907
Payments to Service Providers:		11,224
Total Expenditure		<u>26,097</u>
 Income:		
Specific Grants		-49
Reimbursements and Contributions:		-298
Internal Recharges		-20
Total Income		<u>-367</u>
Net Budget		<u>25,730</u>
 Depreciation Budget		1,180

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	46.9	2,458
Total	46.9	2,458

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Strategic Commissioning Prevention and Wellbeing Head of Service - Jill Broomhall

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Community Care - External	24,266			28,098	-3,832	24,266
Residential / Nursing Care	24,592			39,778	-15,186	24,592
Social Work Teams		7,158		7,217	-59	7,158
Management and Administration		623	197	820	0	820
In House Building Based Provision		2,677		3,057	-379	2,678
In House Reablement	2,882			2,890	-8	2,882
Total Budget	51,739	10,458	197	81,860	-19,466	62,394

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			53,369
2. Adjustments:			
Changes in role and function			
Impact of staffing transfers		-111	
Employer pension contribution		52	
Demographic Growth Contingency allocation		1,000	
Implementation of Provider Review Recommendations			
Transfer of functions not moving into the SLE		6,675	
Other		141	7,757
3. Policy Proposals:			
Investments			
Learning disability transitions	640		
Demographic growth	1,336		
Armed Forces compensation disregard	3	1,979	
Efficiencies / Savings			
Social work review	-175		
In house home care savings through transfer of internally provided home care to external sectors (net saving)	-350		
Review of community meals delivery	-119		
Revised operating model for in house provision	-67	-711	1,268
4. Total 2013-14 Budget			62,394

Strategic Commissioning Prevention and Wellbeing Head of Service - Jill Broomhall
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Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay		12,785
Premises		205
Transport		2,208
Supplies and Services		740
Payments to Service Providers:		65,922
Total Expenditure		81,860
 Income:		
 Customer and Client Receipts		
Receipts, fees and charges	-15,731	
Rents	<u>-6</u>	-15,737
Reimbursements and Contributions:		-3,729
Total Income		-19,466
Net Budget		62,394
 Depreciation Budget		54

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	415.3	12,785
Total	415.3	12,785

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Strategic Commissioning
Public Health
Director of Public Health - Caryn Cox**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Leadership		2,050		2050		2,050
Children, Young People and Lifestyles		10,505		10,505		10,505
Intelligence and Ageing Well		761		768	-7	761
Health Protection		337		337		337
Total Budget		13,653		13,660	-7	13,653

Summary of changes from 2012-13 Budget

	£000	£000
1. Original 2012-13 Budget		0
2. Adjustments:		
Changes in role and function		
Transfer of Research and Intelligence function from Strategic Commissioning	282	
Public Health Grant allocation	<u>13,371</u>	13,653
3. Total 2013-14 Budget		<u>13,653</u>

Strategic Commissioning Public Health Director of Public Health - Caryn Cox
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Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000
Employees	
Employees pay	1,600
Transport	1
Supplies and Services	12,059
Total Expenditure	<u>13,660</u>
 Income:	
 Customer and Client Receipts:	
Rents	<u>-7</u>
	<u>-7</u>
Net Budget	<u>13,653</u>
 Depreciation Budget	 0

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	26.5	1,600
Total	26.5	1,600

As Director of Public Health I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Children and Young People Director - Gerald Meehan

Budget Summary:			
Services Provided:	Expenditure	Income	Net Budget
	£000	£000	£000
Achievement and Wellbeing	234,996	-224,008	10,988
Children and Families	31,354	-1,092	30,262
Strategy and Commissioning	7,885	-2,487	5,398
Total Directorate Budget	274,235	-227,587	46,648

Services Provided:	
The Children and Young People's Directorate works with vulnerable children; children in need and young people at risk of significant harm. It has key responsibilities for the delivery of high quality education in a range of settings across the Borough, wider responsibilities for youth justice, youth services and early years provision are also within its remit. The Directorate has three departments.	
Families	Children and Families
Provides statutory services for child protection, children in care and early help for families. With effect from April 2013 the Council is creating a new structure offering Integrated Support to children, families and individuals, as well as picking up the locality management function for children and families.	
Achievement and Wellbeing	
Focuses on educational attainment and achievement in schools and early years settings, including the private and voluntary sector and child minding. It supports vulnerable school age children, young people and their families through targeted provision in a range of services. Provides support for all "front line" services to enable them to carry out their functions. For example, specialised business support, school support, capital programmes and catering. The service also provides discrete support for Special Education Needs.	
Strategy and Commissioning	
The commissioning of services that meets the needs of children, young people and their families based on clear analysis of need and priority setting. It works through West Cheshire's Trust and with Health Colleagues.	
With effect from April 2013 the Council is broadening the role of the current Directorate for Adult Social Care and Health to include lead responsibility for strategic commissioning to enable greater integration of commissioning across the local authority and the West Cheshire public sector. This will combine the responsibility for Adult and Children's commissioned services and the contract and quality assurance of these services.	

Workforce Summary 2013-14

Workforce	FTE	Budget	As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year. Signed
		£000	
Local Government Officers	855	28,441	
Teachers	2,290	107,497	
Other School Based Staff	2,010	24,861	
Total	5,155	160,799	

**Children and Young People
Achievement and Wellbeing
Head of Service - Mark Parkinson**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Schools				173,100	-173,100	0
Head of Service			73	492	-419	73
Specialist Services		451		2,067	-1,616	451
Special Educational Needs	126			7,382	-7,256	126
Universal Services	290	-629	46	5,051	-5,344	-293
Education Welfare		376	54	849	-419	430
Engagement and Access				713	-713	0
Catering	-1,022	917	-30	7,166	-7,301	-135
School Intervention		-37	34	1,063	-1,066	-3
School Planning and Org	7,513	1,487	208	10,400	-1,192	9,208
Capital Development			154	234	-80	154
Other Schools Related		2,383	-1,406	26,479	-25,502	977
Total Budget	6,907	4,948	-867	234,996	-224,008	10,988

Summary of changes from 2012-13 Budget

	£000	£000
1. Original 2012-13 Budget		9,873
2. Adjustments:		
Changes in role and function		
Transfer of staff to Parent Partnership (from Children and Families)	129	
Transfer of Project Management Team staff from Strategy and Commissioning	47	
Adjustment for Dedicated Schools Grant income following the changes in the Schools Funding Formula	133	
Performance staff costs transfer from Resources	13	
Data Intelligence staff transfer to Resources	-155	
Re-adjustment for Specialist and Targeted Services divisions that did not move to Strategy and Commissioning	829	996
Employer Pension Contribution	31	
Other	1,432	1,463
3. Policy Proposals:		
Efficiencies / Savings		
Home to School Transport	-777	
Quality assurance	-100	
School catering	-115	
School related redundancies	-138	
Pensions and Gratuities	-150	
Catering	-30	
Music Service	-34	-1,344
4. Total 2013-14 Budget		10,988

**Children and Young People
Achievement and Wellbeing
Head of Service - Mark Parkinson**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	143,085	
Other employee expenses	<u>2,750</u>	145,835
Premises		18,283
Transport		8,303
Supplies and Services		55,567
Payments to Service Providers:		6,514
Transfer Payments		122
Support Services		111
Accounting Adjustments - Dedicated Schools Grant in year adjustment		-1,568
Capital Financing Costs		1,829
Total Expenditure		<u>234,996</u>
 Income:		
 Customer and Client Receipts		
Receipts, fees and charges	-10,996	
Rents	<u>-43</u>	-11,039
Specific Grants		-209,840
Reimbursements and Contributions:		-193
Internal Recharges		-2,936
Total Income		<u>-224,008</u>
Net Budget		<u>10,988</u>
 Depreciation Budget		3,065

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	378.0	10,727
Teachers	2,290.0	107,497
Other School Based Staff	2,010.0	24,861
Total	4,678.0	143,085

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Children and Young People
Children and Families
Head of Service - Sandra Campbell**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Agency Placements	7,650			7,650	0	7,650
Children in Care		1,554	954	2,508	0	2,508
Children in Need		3,897	1,830	5,727	0	5,727
Children with Disabilities		2,114	734	2,898	-50	2,848
Early Support		1,732	710	2,963	-521	2,442
Management		168	541	709	0	709
Provider Services		5,510	1,888	7,560	-161	7,399
Safeguarding and Qual Assur		954	25	1,339	-360	979
Total Budget	7,650	15,929	6,682	31,354	-1,092	30,262

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			30,966
2. Adjustments:			
Changes in role and function			
Transfer of staff to Performance Team	-101		
Childrens Advocacy Service moved to Strategy and Commissioning	-44		
Transfer of staff to Parent Partnership (Achievement and Wellbeing)	-129		
Transfer of staff to Participation and Inclusion (Strategy and Commissioning)	-89	-363	
Employer Pension Contribution		60	
Other		-51	-354
3. Policy Proposals:			
Investments			
Growth for children in care		700	
Efficiencies / Savings			
Children Centres - reduction in operating costs and income generation	-150		
Children in Care Costs - a more consistent approach to arranging placements for young people	-300		
Safeguarding - interim structures - other efficiencies	-100		
Incentive payments for Social Workers	-200		
Staffing structures	-300	-1,050	-350
4. Total 2013-14 Budget			30,262

Children and Young People Children and Families Head of Service - Sandra Campbell
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Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	15,148	
Other employee expenses	<u>5</u>	15,153
Premises		636
Transport		429
Supplies and Services		1,551
Payments to Service Providers:		8,501
Transfer Payments		<u>5,084</u>
Total Expenditure		31,354
 Income:		
Customer and Client Receipts		
Receipts, fees and charges		-224
Specific Grants		-415
Reimbursements and Contributions:		-453
Total Income		<u>-1,092</u>
Net Budget		<u>30,262</u>
 Depreciation Budget		117

Workforce Summary 2013-14

Workforce	FTE	Budget
	£000	£000
Local Government Officers	403.0	15,148
Total	403.0	15,148

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Children and Young People
Strategy and Commissioning
Head of Service - Paul Boyce**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Commissioning	82	1,248	1,605	3,967	-1,032	2,935
Youth Offending		404	85	1,299	-810	489
Young People's Service		972	232	1,204	0	1,204
Pensions/Gratuities (Ex Coll)				573	-573	0
Project Management			286	286	0	286
Workforce Development			484	556	-72	484
Total Budget	82	2,624	2,692	7,885	-2,487	5,398

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			7,479
2. Adjustments:			
Changes in role and function			
Childrens Advocacy Service from Children and Families	44		
Transfer of staff to Participation and Inclusion from Children and Families	89		
Transfer of Project Management Team staff to Achievement and Wellbeing	-47		
Re-adjustment for Specialist and Targeted Services divisions that did not move to Strategy and Commissioning	<u>-925</u>	-839	
Employer pension contribution		10	
Other		<u>-15</u>	-844
3. Policy Proposals:			
Efficiencies / Savings			
A more targeted approach to youth information, advice and guidance services		-300	
Youth Service Support costs		-200	
Speech and Language Therapy (SALT)		-145	
Workforce Development		-50	
Extended Free Entitlement to Education for Two Year Olds		<u>-542</u>	-1,237
4. Total 2013-14 Budget			<u><u>5,398</u></u>

**Children and Young People
Strategy and Commissioning
Head of Service - Paul Boyce**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	2,566	
Other employee expenses	806	3,372
Premises		132
Transport		92
Supplies and Services		3,888
Payments to Service Providers:		401
Total Expenditure		7,885
 Income:		
 Specific Grants		-1,505
Reimbursements and Contributions:		-982
Total Income		-2,487
Net Budget		5,398
 Depreciation Budget		0

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	74	2,566
Total	74	2,566

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Children and Young People Directorate

Capital Programme 2013-14

Director – Gerald Meehan

Department/Scheme	2013-14 Budget £000	Output to be generated
Children and Young People		
Core and Committed Programme 2013-14		
Devolved Formula Capital	2,469	To enable schools to have independence in spending capital on building projects/ICT.
School Basic Need	1,863	To cope with growing numbers of pupils and to provide adaptations to facilitate the access for children and adults with disabilities.
Primary, Secondary and Special Schools	653	Completion a suite of schemes that provide capital investment into the Borough's schools.
First Phase of 10 year Capital Vision		
Winsford Academy	5,724	To provide new, purpose built accommodation to be able to operate on a single site and vacate the current buildings that are not fit for purpose.
Total for Children and Young People	10,709	

Financing	
Source of funding	£000
Borrowing	2,034
Grant	8,675
	10,709

Community and Environment Director - Steve Kent

Budget Summary:

Services Provided:	Expenditure	Income	Net Budget
	£000	£000	£000
Waste and Street Scene	25,840	-1,136	24,704
Planning and Transport	49,567	-29,931	19,636
Customer Services	2,584	-15	2,569
Regulatory Services	11,619	-9,077	2,542
Localities	2,941	-29	2,912
Total Directorate Budget	92,551	-40,188	52,363

Services Provided:

Waste and Street Scene

Manage and co-ordinate waste collection, disposal, minimisation and recycling of waste.
Manage and deliver street scene and public realm maintenance activities.

Planning and Transport

Manage and co-ordinate the strategic delivery of the Highways and Transportation agenda necessary to meet the authority's statutory obligations.
Make decisions on all planning applications.
Ensure safe, secure and high quality development design in all new developments.
Investigate, conserve and enhance the natural and historic environment by providing a range of specialist environmental services.
Encourage the wise and sustainable use of natural resources by co-ordinating the sustainability and climate change agendas and more sustainable building materials.

Customer Services

Provide an excellent inclusive customer focused service to all Cheshire West and Chester residents and service users in the most efficient and effective way.

Regulatory Services

Management and operation of parking services, consumer protection and investigations, compliance and support to business, lifetime services, community safety and CCTV.

Localities

The Locality Teams provide a mechanism to develop how Cheshire West and Chester will work with our communities in the future and shape how services are delivered focusing on local need.

Workforce Summary 2013-14

Workforce	FTE	Budget	
		£000	
Local Government Officers	935.5	29,014	As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year. Signed
Total	935.5	29,014	

**Community and Environment
Waste and Streetscene
Head of Service - John Jeffrey**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Head of Service			152	152		152
Streetscene	6,047	101	129	7,333	-1,056	6,277
Waste Collction		9,041		9,121	-80	9,041
Waste Disposal	8,737	219	107	9,063		9,063
Waste Strategy		170	1	171		171
Total Budget	14,784	9,531	389	25,840	-1,136	24,704

Summary of changes from 2012-13 Budget

	£000	£000
1. Original 2012-13 Budget		25,540
2. Adjustments:		
Changes in role and function		
Staff TUPE to Avenue Services	-136	
Employer pension contribution	117	
Landfill Tax	521	
Other	102	604
3. Policy Proposals:		
Investments		
Waste dipsosal procurement	50	
Efficiencies / Savings		
Waste collection savings	-1,490	-1,440
4. Total 2013-14 Budget		24,704

**Community and Environment
Waste and Street Scene
Head of Service - John Jeffrey**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000
Employees	
Employees pay	6,445
Premises	417
Transport	1,298
Supplies and Services	666
Payments to Service Providers:	17,014
Total Expenditure	25,840
 Income:	
 Customer and Client Receipts	
Receipts, fees and charges	-262
Specific Grants	0
Reimbursements and Contributions:	-185
Internal Recharges	-689
Total Income	-1,136
Net Budget	24,704
 Depreciation Budget	 455

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	249.2	6,445
Total	249.2	6,445

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Directorate - Community and Environment
Planning and Transport
Head of Service - Chris Hindle**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Development Control Management			324	324		324
Planning	-900	605		2,075	-2,370	-295
Building Control	-377	342		946	-981	-35
Plan Processing and Land Charges	-300	790	19	920	-411	509
Specialist Environment Services		1,381	165	1,721	-175	1,546
Highways Management	863		3	2,978	-2,112	866
Chester AHO	2,028	1,246		3,497	-223	3,274
Winsford AHO	1,352	1,264		2,929	-313	2,616
Contract Mgt and Shared Service	3,331	837		5,034	-866	4,168
Asset Management		144		568	-424	144
Transport Management		220		406	-186	220
Transport Network Development	3,926	426	97	18,708	-14,259	4,449
Specialist Transport Operations				390	-390	0
Public and Main and School Transport		1,007	538	4,291	-2,746	1,545
Transport Mgt and Passenger Fleet		-196	110	2,978	-3,064	-86
Transport Planning and Policy		341	50	1,802	-1,411	391
Total Budget	9,923	8,407	1,306	49,567	-29,931	19,636

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			20,631
2. Adjustments:			
Changes in role and function			
Grounds Maintenance - Tree Maintenance transfer to Childrens Service		-115	
Inflation Increases (incl. Employer Pension Contribution)			
Employer pension contributions		50	
Specific inflation - Highways Maintenance		402	
Street Lighting energy Pay and Price allocation		209	
Fees and charges inflation		-3	
Specific inflation - Local Bus		101	
Efficiency / procurement savings		-40	
Other		40	644
3. Policy Proposals:			
Efficiencies / Savings			
The effect of the economy on fee income	-300		
Additional Planning income streams	-150		
Additional Building Control income streams	-100		
Review of Non Planning Archaeology Service	-70		
Carbon Reduction - Business Mileage Reduction	-200		
Carbon Reduction - Conway Centre Biomass Boiler	-35		
Insurance costs - Reduction in 3rd party claims	-100		
Highways Maintenance Term Contract savings	-293		
Carbon Reduction - Street Lighting energy	-6		
Reduction in Reactive Maintenance	-100		
Integrated Transport Review	-200		
Transport Subsidy Review	-85	-1,639	-1,639
4. Total 2013-14 Budget			19,636

**Community and Environment
Planning and Transport
Head of Service - Chris Hindle**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	12,586	
Other employee expenses	<u>56</u>	12,642
Premises		1,011
Transport		22,257
Supplies and Services		3,137
Payments to Service Providers:		10,511
Accounting Adjustments - Bad Debt Provision		9
Total Expenditure		<u>49,567</u>
 Income:		
Customer and Client Receipts		
Receipts, fees and charges	-4,752	
Rents	<u>-18</u>	-4,770
Specific Grants		-1,368
Reimbursements and Contributions:		-14,797
Internal Recharges		-8,996
Total Income		<u>-29,931</u>
Net Budget		<u>19,636</u>
 Depreciation Budget		8,819

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	367.7	12,586
Total	367.7	12,586

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Community and Environment
Customer Services
Head of Service - Maria Byrne**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Customer Services		2,366	203	2,584	-15	2,569
Total Budget	0	2,366	203	2,584	-15	2,569

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			2,855
2. Adjustments:			
Changes in role and function			
Telephony costs crime/ASB	30		
Customer First savings	-190	-160	
Employer pension contributions		10	
Other		-36	-186
3. Policy Proposals:			
Efficiencies / Savings			
Savings through ICT developments			-100
4. Total 2013-14 Budget			2,569

Community and Environment Customer Services Head of Service - Maria Byrne
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Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	2,403	
Other employee expenses	<u>1</u>	2,404
Transport		19
Supplies and Services		161
Total Expenditure		<u>2,584</u>
 Income:		
Customer and Client Receipts		
Receipts, fees and charges		-15
Total Income		<u>-15</u>
Net Budget		<u>2,569</u>
 Depreciation Budget		40

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	98.9	2,403
Total	98.9	2,403

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Community and Environment
Regulatory Services
Head of Service - Helen Bailey**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Head of Regulatory Services	113	205		318		318
Compliance and Improvement	19	1,232		1,685	-434	1,251
Consumer Protection	43	1,231		1,678	-404	1,274
Licensing	-219	-14	-90	539	-862	-323
Lifetime	-450	75		1,422	-1,797	-375
Coroners		441		441	0	441
Car Parks	-970	-887		3,570	-5,427	-1,857
Community Safety		1,813		1,966	-153	1,813
Total Budget	-1,464	4,096	-90	11,619	-9,077	2,542

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			2,992
2. Adjustments:			
Changes in role and function			
G4S Cash collection contract	35		
Telephony costs crime/ASB trf to Cust Services	-30		
Area Boards contrib Customer First	-105	-100	
Employer pension contribution		105	
Other		41	46
3. Policy Proposals:			
Efficiencies / Savings			
Change in enforcement income		-97	
Increase in cremation fees		-65	
Increase in burial fees		-50	
Travel Subsidy Review		-205	
Pest Control Restructure		-60	
Carbon reduction		-19	-496
4. Total 2013-14 Budget			2,542

**Community and Environment
Regulatory Services
Head of Service - Helen Bailey**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	6,397	
Other employee expenses	<u>29</u>	6,426
Premises		1,566
Transport		1,658
Supplies and Services		1,355
Payments to Service Providers:		614
Total Expenditure		<u>11,619</u>
 Income:		
Customer and Client Receipts		
Receipts, fees and charges	-8,695	
Rents	<u>-37</u>	-8,732
Reimbursements and Contributions:		-271
Internal Recharges		-74
Total Income		<u>-9,077</u>
Net Budget		<u>2,542</u>
 Depreciation Budget		1,237

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	181.6	6,397
Total	181.6	6,397

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Community and Environment
Localities Teams
Head of Service - Steve Kent**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Chester Locality		1,010	59	1,098	-29	1,069
Ellesmere Port Locality	27	499	130	656		656
Northwich and Winsford Locality		486	199	685		685
Rural Locality		373	129	502		502
Total Budget	27	2,368	516	2,941	-29	2,912

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			952
2. Adjustments:			
Changes in role and function			
Transfer Community Centres	419		
Transfer to Locality from Customer First	200		
Strategic Commissioning transfer to Localities	267		
Troubled Family Team	61		
Members localisation	750		
Staff transfer to Avenue Services	259	1,956	
Employer pension contribution		6	
Other		-2	1,960
3. Total 2013-14 Budget			2,912

**Community and Environment
Localities Teams
Head of Service - Steve Kent**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000
Employees	
Employees pay	1,183
Premises	66
Transport	3
Supplies and Services	1,687
Payments to Service Providers:	2
Total Expenditure	2,941
 Income:	
Reimbursements and Contributions:	-29
Total Income	-29
Net Budget	2,912
 Depreciation Budget	52

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	38.1	1,183
Total	38.1	1,183

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Community and Environment Directorate
Capital Programme 2013-14
Director – Steve Kent

Department/Scheme	2013-14 Budget £000	Output to be generated
Community and Environment		
Core and Committed Programme 2013-14		
City Walls – Essential Repairs and Maintenance	512	A rolling programme of repair and improvement works to the Roman walls around Chester city centre.
Investment in Street Scene	750	Rolling programme of core essential street scene investment, development and maintenance across the whole of the Borough inc investment in public conveniences and asset replacement.
Investment in Waste	100	To improve, upgrade and replace the Council's waste collection assets, including the provision of wheeled bins to residents.
Local Transport Plan Maintenance	10,043	To improve the highway condition, focussing on the most critical structural and surface defects on carriageways and footways.
Vehicle Replacement	440	To maintain an operational fleet of Council vehicles including Gritters, Mobile Libraries, Vans and Trucks.
Car parks – essential repair and upgrade	225	Essential repair and improvements to the existing car parks. Resurfacing to reduce risk of injury or property damage to car park users.
Waste Depot	2,300	Provision of an all purpose waste depot to replace current sites within the Borough.
Northwich Transport Infrastructure	1,862	To enable the acceleration of housing delivery through new inward investment and the provision of supporting infrastructure.
Solway Protector Replacement	77	Contribution towards the replacement of the Solway Protector Patrol Vessel.
Newbridge Road Adoption (Fully Funded)	2,000	Bringing Newbridge Road up to an adoptable standard in order to facilitate economic development in the area.
First Phase of 10 year Capital Vision		
Highways asset recovery	4,500	To bring about a significant enhancement of the highway condition.
Total for Community and Environment	22,809	

Financing	
Source of funding	£000
Borrowing	7,477
Grant	13,530
Capital Receipts	1,802
	22,809

Regeneration and Culture Director - Charlie Seward

Budget Summary:

Services Provided:	Expenditure	Income	Net Budget
	£000	£000	£000
Strategic Housing and Spatial Planning	3,591	-701	2,890
Culture and Recreation	11,008	-2,502	8,506
Property and Regeneration	15,558	-13,506	2,052
Chester Development	755	-214	541
Marketing	1,252	-103	1,149
Total Directorate Budget	32,164	-17,026	15,138

Services Provided:

Strategic Housing and Spatial Planning

Address the issue of affordable housing, decency standards for social housing stock and strengthen structure and processes in the private housing sector. Provide high quality affordable homes for residents of Cheshire West and Chester in neighbourhoods that are safe, secure and welcoming places to live. Manage the Local Development Framework to support the creation of sustainable communities and drive forward the delivery of the Growth Point programme. Ensure a comprehensive and proactive approach to gypsy and traveller provision.

Culture and Recreation

Enabling the efficient and effective provision and management of cultural facilities and assets. Ensuring investment in culture and leisure also benefits other community priorities such as health, environment, social inclusion, education and the economy. Put in place a cultural vision and masterplan with an associated short medium and long term investment programme.

Property and Regeneration

Deliver with the help of partners' major regeneration programmes in Ellesmere Port, Weaver Towns and rural areas of the Council. Improve access to employment and increase the skills base of the workforce. Provide business and economic development support to the private sector co-ordinating the partnership response to the recession. Provide the resource to develop and maintain Council assets and deliver the asset management plan.

Chester Development

Deliver with the help of partners' major regeneration programmes in Chester.

Marketing

Corporate Marketing and promotion by building, managing, and enhancing the Cheshire West and Chester brand across all communication channels. Organise corporate events and exhibitions.

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	488	16,116
Total	488	16,116

As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

**Regeneration and Culture
Strategic Housing and Spatial Planning
Interim Head of Service - Alison Amesbury**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Housing Solutions	1,218	237	30	1,485		1,485
Housing Strategy and Enabling		127		503	-376	127
Private Sector Housing		443		719	-276	443
Spatial Planning		835		884	-49	835
						0
Total Budget	1,218	1,642	30	3,591	-701	2,890

Summary of changes from 2012-13 Budget

	£000	£000
1. Original 2012-13 Budget		2,885
2. Adjustments:		
Changes in role and function		
Procurement Savings	-15	
Employer pension contribution	13	
Budget Allocations		
Stoak Lodge	217	
Other	40	255
3. Policy Proposals:		
Efficiencies / Savings		
Home Improvement Agency	-100	
Review of Housing Solutions	-90	
Review of Strategic Housing	-60	-250
4. Total 2013-14 Budget		2,890

Regeneration and Culture
Strategic Housing and Spatial Planning
Interim Head of Service - Alison Amesbury

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	3,020	
Other employee expenses	<u>20</u>	3,040
Premises		14
Transport		74
Supplies and Services		237
Payments to Service Providers:		226
Total Expenditure		<u>3,591</u>

Income:

Customer and Client Receipts		
Receipts, fees and charges		-111
Reimbursements and Contributions:		-95
Internal Recharges		-495
Total Income		<u>-701</u>
Net Budget		<u>2,890</u>

Depreciation Budget	24
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Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	83	3,020
Total	83	3,020

As Interim Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Regeneration and Culture
Culture and Recreation
Interim Head of Service - Mike Dix**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Cultural and Tourism Services		4,624	1,155	7,105	-1,326	5,779
Leisure and Green Spaces		2,164	353	3,053	-536	2,517
Business Excellence		210		210		210
Mersey Forest			0	640	-640	0
Total Budget	0	6,998	1,508	11,008	-2,502	8,506

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			8,400
2. Adjustments:			
Changes in role and function			
Brio Insurance	72		
Procurement Savings	-4		
Archives - Land Searches to ICT	10		
Members Data Protection notifications	-3		
Permanent virements	-425		
Markets to Property and Regeneration	275		
Community Centres to Locality Working	-419		
NNDR	-67	-561	
Employer pension contribution		26	
Budget Allocations			
Libraries	354		
Library Shared Service	94		
Tourism Development	159	607	
Other		-21	51
3. Policy Proposals:			
Investments			
Markets	300		
Review of Archives	25	325	
Efficiencies / Savings			
Library Specialist Service	-20		
Strategic Review of Libraries	-125		
Markets Rent uplift	-25		
Brio Leisure subsidy	-100	-270	55
4. Total 2013-14 Budget			8,506

**Regeneration and Culture
Culture and Recreation
Interim Head of Service - Mike Dix**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	6,135	
Other employee expenses	<u>9</u>	6,144
Premises		2,161
Transport		193
Supplies and Services		2,018
Payments to Service Providers:		492
Total Expenditure		<u>11,008</u>
Income:		
Customer and Client Receipts		
Receipts, fees and charges	-1,165	
Rents	<u>-9</u>	-1,174
Reimbursements and Contributions:		-984
Internal Recharges		-344
Total Income		<u>-2,502</u>
Net Budget		<u>8,506</u>
Depreciation Budget		2,187

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	211	6,135
Total	211	6,135

As Interim Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Regeneration and Culture
Property and Regeneration
Head of Service - Noel O'Neill**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Economic Development			445	445		445
Employment Skills and Learning		645		3,206	-2,561	645
Regeneration Teams		141	595	871	-135	736
Capital Delivery and Maint		2,346		2,947	-601	2,346
Property Services	-275	-1,753	-92	8,089	-10,209	-2,120
Total Budget	-275	1,379	948	15,558	-13,506	2,052

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			2,371
2. Adjustments:			
Changes in role and function			
Chester Development	-516		
Cheshire Landscape Trust	-8		
Marketing adjustment	251		
Procurement savings	-137		
Transfer of staff from CYP	90		
Permanent virements	100		
Markets into Property Services	-275		
NNDR	341	-154	
Employer Pension Contribution		25	
Budget Allocations			
HHEET Centre	120		
Commercial Estate	250	370	
Other		45	286
3. Policy Proposals:			
Efficiencies / Savings			
Maintenance Contract		-50	
Service Rationalisation		-410	
Sub Regional Contribution		-100	
Town Hall Management		-45	-605
4. Total 2013-14 Budget			2,052

**Regeneration and Culture
Property and Regeneration
Head of Service - Noel O'Neill**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	5,978	
Other employee expenses	<u>78</u>	6,056
Premises		7,334
Transport		136
Supplies and Services		1,049
Payments to Service Providers:		850
Transfer Payments		33
Accounting Adjustments - Bad Debt Provision		100
Total Expenditure		<u>15,558</u>
Income:		
Customer and Client Receipts		
Receipts, fees and charges	-423	
Rents	<u>-9,802</u>	-10,225
Reimbursements and Contributions:		-2,577
Internal Recharges		-704
Total Income		<u>-13,506</u>
Net Budget		<u>2,052</u>
Depreciation Budget		1,795

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	166	5,978
Total	166	5,978

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Regeneration and Culture
Chester Development
Head of Service - Cliff Mallows**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Chester Development		541		541		541
Business Crimes		0		156	-156	0
Mersey Dee Alliance		0		58	-58	0
						0
Total Budget	0	541	0	755	-214	541

Summary of changes from 2012-13 Budget

	£000
1. Original 2012-13 Budget	0
2. Adjustments:	
Changes in role and function	
Chester Development	516
Other	25
3. Policy Proposals:	
4. Total 2013-14 Budget	<u><u>541</u></u>

**Regeneration and Culture
Chester Development
Head of Service - Cliff Mallows**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000
Employees	
Employees pay	444
Premises	65
Transport	9
Supplies and Services	237
Total Expenditure	<u>755</u>
 Income:	
 Customer and Client Receipts	
Receipts, fees and charges	-214
Total Income	<u>-214</u>
Net Budget	<u>541</u>
 Depreciation Budget	 117

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	11	444
Total	11	444

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Regeneration and Culture
Marketing
Head of Service - Pam Bradley**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Corporate Marketing		1,102		1,137	-35	1,102
Place Marketing		47		115	-68	47
Total Budget	0	1,149	0	1,252	-103	1,149

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			1,331
2. Adjustments:			
Changes in role and function			
Marketing to Property and Regeneration	-251		
Procurement savings	-3		
Meltwater Contract	3		
In Touch Magazine to Internal Comms	-3		
Permanent virements	125	-129	
Employer pension contribution		3	
Other		44	-82
3. Policy Proposals:			
Efficiencies / Savings			
Marketing and Communications Review			-100
4. Total 2013-14 Budget			1,149

**Regeneration and Culture
Marketing
Head of Service - Pam Bradley**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000
Employees	
Employees pay	539
Premises	19
Transport	8
Supplies and Services	686
Total Expenditure	1,252
 Income:	
 Customer and Client Receipts	
Receipts, fees and charges	-64
Reimbursements and Contributions:	-35
Internal Recharges	-4
Total Income	-103
Net Budget	1,149
 Depreciation Budget	 0

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	17	539
Total	17	539

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Regeneration and Culture Directorate

Capital Programme 2013-14

Director – Charlie Seward

Department/Scheme	2013-14 Budget £000	Output to be generated
Regeneration and Culture		
Core and Committed Programme 2013-14		
Affordable Housing	450	Facilitate and enable the delivery of housing development to meet the need for new Affordable Housing.
Housing Capital Programme	5,760	Programme to support strategic housing priorities which include the improvement of standards in private housing and enabling the provision of housing related support to vulnerable residents.
HRA	10,300	A five year investment programme to bring the Council's housing stock up to decency levels and to deliver statutory improvements.
Chester Area Programme	400	Rolling programme of regeneration projects to deliver a common aim, "By 2027 Chester will be a truly exceptional city using its unique and authentic qualities to provide for all its communities".
Ellesmere Port Area Programme	400	Rolling programme to support and facilitate the regeneration of the town, economic development and physical change.
Market Towns and Rural Area Programme	400	The project will help to address the needs in rural areas to create a sustainable environment where people feel socially inclusive and economically prosperous.
Weaver Valley	200	To secure the economic regeneration of Northwich and Winsford including associated land purchases.
Lion Salt Works	3,986	This project will restore and refurbish the Lion Salt Works.
Chester Cathedral	1,000	Improvements to facilities at Chester Cathedral.
Grosvenor Park	2,882	Parks for People Heritage Lottery Fund supported project to improve the City centre park.
Superfast Broadband	1,135	Roll out of super fast broadband coverage across the Borough.
Green Space Capital Programme	228	A programme of improvement and development projects relating to green space sites.
Property Management (Building maintenance etc)	4,395	A full capital repairs and maintenance programme will be completed including boiler replacement, carbon reduction initiatives and investment in DDA compliant infrastructure.
Capital Maintenance	5,147	This will support the capital maintenance needs of schools.
Blacon Parade	2,910	Redevelopment of Blacon Parade and surrounding area to provide a vibrant new

		hub for Blacon residents.
Chester Central Business Quarter	1,062	Creation of a new vibrant commercial quarter within the city centre providing up to 50,000 sqm of new high quality commercial floor space in a very sustainable location.
First Phase of 10 year Capital Vision		
Chester Theatre	3,412	To develop a new theatre in Chester.
Northwich Memorial Court	8,351	To provide a modern purpose built lifestyle centre for Northwich.
Ellesmere Port Sports Village	6,819	To provide a modern purpose built leisure facility for Ellesmere Port.
Total for Regeneration and Culture	59,237	

Financing		
Source of funding		£000
Borrowing		27,475
Revenue Contribution		10,300
Grant		14,914
Capital Receipts		6,098
Developer/Partner Contributions		450
		59,237

Resources
Director - Julie Gill

Budget Summary			
Services Provided:	Expenditure	Income	Net Budget
	£000	£000	£000
Director of Resources	301	0	301
Finance	111,625	-97,019	14,606
Legal and Democratic Services	4,810	-324	4,486
Human Resources	3,324	-736	2,588
Procurement and Business Operations	9,279	-4,336	4,943
HR and Finance Commissioning	1,483	0	1,483
ICT Strategy	6,443	-190	6,253
Total Directorate Budget	137,265	-102,605	34,660

Services Provided:

Finance provides professional, efficient and customer focused financial support and advice to a range of internal and external clients through Revenues and Benefits, Adults Client Finance, Pensions, Financial Management, Corporate Finance, Performance and Internal Audit. The service also manages a number of Corporate Council-wide budgets.

Legal and Democratic provide support to members, Corporate Officers and Departmental clients to ensure that the Council acts at all times in accordance with the Law and the Council's interests are protected.

The **Human Resources** Service provides support to both internal and external clients to enable employees to achieve optimum performance and maximise their potential. The Service is responsible for the development of HR strategy and provides a comprehensive HR advisory service through its Business Partners. The Service also manages the Council's Modern Apprentice and Graduate Trainee schemes, Corporate Training Programme, Corporate Health and Safety and Occupational Health Services.

Procurement and Business Operations works with key stakeholders within the Council, with partners and suppliers in order to deliver best value in the sourcing of goods and services. This service is also responsible for Building Cleaning and Print units. The provision of Business Operations across the organisation is also managed in this service.

HR and Finance Commissioning manages the client budget in respect of the HR and Finance Shared Service.

ICT Strategy provides support to users, maintaining and servicing ICT infrastructure and business applications and managing the client budget in respect of the ICT Shared Service recharge to the Council.

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	614.1	21,353
Premises and Domestic Staff	166.0	2,587
Apprentices and Graduates	47.0	409
Nurses	2.1	112
Doctors	0.3	53
Total	829.5	24,514

As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

Resources
Director of Resources
Head of Service - Julie Gill

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Directorate Wide			301	301	0	301
Total Budget	0	0	301	301	0	301

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			391
2. Adjustments:			
Changes in role and function			
Transfer of budget to Central Procurement Team			-11
3. Policy Proposals:			
Investments			
On going costs relating to creation of Separate Legal Entity		125	
Efficiencies / Savings			
Fall out of advisory support for creation of the SLE	-100		
Removal of Policy, Performance and Partnerships Head of Service	-104	-204	-79
4. Total 2013-14 Budget			301

Resources Director of Resources Head of Service - Julie Gill
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Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000
Employees	
Employees pay	168
Transport	5
Supplies and Services	128
Total Expenditure	<u>301</u>
 Net Budget	 <u>301</u>
 Depreciation Budget	 0

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	1	168
Total	1	168

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Resources
Finance
Head of Service - Mark Wynn**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Financial Management			3,210	3,923	-713	3,210
Client Finance			804	819	-15	804
Performance and Internal Audit			1,963	2,021	-58	1,963
Revenues and Benefits	2,723	788	129	4,779	-1,139	3,640
Corporate Budget		4,989		100,083	-95,094	4,989
Total Budget	2,723	5,777	6,106	111,625	-97,019	14,606

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			14,029
2. Adjustments:			
Changes in role and function			
Transfer Children and Young People staff to Performance Team	100		
Transfer of Strategic Support	90		
Transfer Workforce Development to Internal Audit	27		
Social Fund - additional responsibilities	913		
Insurance Budget transfer - Brio Leisure	-72	1,058	
Employer pension contribution		40	
Procurement Savings	-7		
Transfer in respect of centralisation of Print budget	-9		
Reduce Income Target - loss of CLS Income	231		
Removal of Income target - Council Tax	244		
Impact of changes to National Non Domestic Rates relief	-530	-71	1,027
3. Policy Proposals:			
Investments			
Impact of national changes on Council Tax recovery team	115		
Support for roll out of new IT solutions	150	265	
Efficiencies / Savings			
Finance Service structure review	-475		
External Audit fee reduction	-83		
Revenues and Benefits structure review	-80		
Increase Pension Fund recharge income	-37		
Finance Service non pay budget review	-40	-715	-450
4. Total 2013-14 Budget			14,606

Resources
Finance
Head of Service - Mark Wynn

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	10,144	
Other employee expenses	<u>321</u>	10,465
Premises		3,149
Transport		122
Supplies and Services		3,463
Payments to Service Providers:		3
Transfer Payments		94,423
Total Expenditure		<u>111,625</u>
 Income:		
Specific Grants		-93,374
Reimbursements and Contributions:		-2,099
Internal Recharges		-1,546
Total Income		<u>-97,019</u>
Net Budget		<u>14,606</u>
 Depreciation Budget		14

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	311.7	10,144
Total	311.7	10,144

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Resources Legal and Democratic Services Head of Service - Meic Sullivan-Gould

Analysis of Service Budget 2013-14
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Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Legal Services			1,937	2,181	-244	1,937
Member Services		1,402	762	2,234	-70	2,164
Civic Office			98	108	-10	98
Electoral Services		167	120	287		287
Total Budget	0	1,569	2,917	4,810	-324	4,486

Summary of changes from 2012-13 Budget
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	£000	£000	£000
1. Original 2012-13 Budget			4,607
2. Adjustments:			
Employer pensions contribution		12	
Members Allowances inflation		14	
Agency workers/Mobiles/Print budget savings		-5	21
3. Policy Proposals:			
Investments			
Creation of Safeguarding roles in Legal Services	88		
Removing income target shortfall	58	146	
Efficiencies / Savings			
Democratic and Legal Services restructure	-283		
Increasing charges to schools to remove subsidies	-5	-288	
			-142
4. Total 2013-14 Budget			4,486

Resources Legal and Democratic Services Head of Service - Meic Sullivan-Gould
--

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	2,576	
Other employee expenses	<u>30</u>	2,606
Premises		13
Transport		80
Supplies and Services		1,991
Accounting Adjustments - Election expenses		120
Total Expenditure		<u>4,810</u>
 Income:		
Customer and Client Receipts		
Receipts, fees and charges		-44
Reimbursements and Contributions:		-123
Internal Recharges		-157
Total Income		<u>-324</u>
Net Budget		<u>4,486</u>
 Depreciation Budget		0

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	55	2,576
Total	55	2,576

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Resources
Human Resources
Head of Service - Sam Brousas

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Corporate Health and Safety			244	320	-76	244
Occupational Health		66		263	-197	66
Human Resources			1,321	1,784	-463	1,321
Organisational Development			539	539		539
Apprentices and Graduates			418	418		418
Total Budget	0	66	2,522	3,324	-736	2,588

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			2,738
2. Adjustments:			
Changes in role and function			
Transfer budget from Executive Support	75		
Transfer budget to Chief Executives (In touch magazine)	-2	73	
Employer pension contribution		11	
Increase in fees and charges		-2	82
3. Policy Proposals:			
Efficiencies / Savings			
Human Resources structure review		-82	
Occupational Health structure review		-18	
Corporate training budget reduction		-100	
Increasing charges to schools to remove subsidies		-32	-232
4. Total 2013-14 Budget			2,588

Resources Human Resources Head of Service - Sam Brousas
--

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	2,735	
Other employee expenses	<u>367</u>	3,102
Transport		35
Supplies and Services		187
Total Expenditure		<u>3,324</u>

Income:

Customer and Client Receipts

Receipts, fees and charges	-62
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Internal Recharges	-674
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Total Income	<u>-736</u>
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Net Budget	<u>2,588</u>
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Depreciation Budget	0
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Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	46.6	2,161
Apprentices & Graduates	47.0	409
Nurses	2.1	112
Doctors	0.3	53
Total	96.0	2,735

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Resources Procurement and Business Operations Head of Service - Andrew Williams
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Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Business Operations		2,248	1,408	3,657	-1	3,656
Central Procurement		1,183	117	1,309	-9	1,300
Facilities Management		-13		4,313	-4,326	-13
Total Budget	0	3,418	1,525	9,279	-4,336	4,943

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			4,827
2. Adjustments:			
Changes in role and function			
Transfer staff from Executive Support	507		
Transfer to Adults from Supplier Management	-49		
Transfer from Directorate wide budget	12		
Transfer in respect of centralisation of Print budget	130	600	
Employer pension contribution		29	
Savings (mail, stationery, phones and agency staff)		-50	579
3. Policy Proposals:			
Efficiencies / Savings			
Cleaning Services price increase		-62	
Business Operations structure review		-370	
Review of Procurement back office functions		-31	-463
4. Total 2013-14 Budget			4,943

Resources Procurement and Business Operations Head of Service - Andrew Williams
--

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	7,526	
Other employee expenses	<u>48</u>	7,574
Premises		108
Transport		126
Supplies and Services		1,409
Support Services		62
Total Expenditure		<u>9,279</u>
 Income:		
Customer and Client Receipts		
Receipts, fees and charges		-476
Reimbursements and Contributions:		-10
Internal Recharges		-3,850
Total Income		<u>-4,336</u>
Net Budget		<u>4,943</u>
 Depreciation Budget		 3

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	171.3	4,939
Premises & Domestic staff	166.0	2,587
Total	337.3	7,526

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Resources
HR and Finance Commissioning
Head of Service - Julie Gill

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Single Legal Entity			1,483	1,483	0	1,483
Total Budget	0	0	1,483	1,483	0	1,483

Summary of changes from 2012-13 Budget

	£000
1. Original 2012-13 Budget	0
2. Adjustments:	
Changes in role and function	
Creation of budget HR and Finance Shared Service	1,483
3. Total 2013-14 Budget	1,483

Resources HR and Finance Commissioning Head of Service - Julie Gill
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Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000
Payments to Service Providers:	1,483
Total Expenditure	1,483
 Net Budget	 1,483
 Depreciation Budget	 0

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	0	0
Total	0	0

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Resources
ICT Strategy
Head of Service - Dermot Lacey

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
ICT Strategy		1,925	385	2,500	-190	2,310
ICT Shared Service client	3,943			3,943	0	3,943
Total Budget	3,943	1,925	385	6,443	-190	6,253

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			1,397
2. Adjustments:			
Changes in role and function			
Transfer staff from Executive Support	313		
Creation of budget for ICT Shared Service	<u>3,943</u>	4,256	
Employer pension contribution		6	
Previous years cumulative efficiency targets and policy options		749	
Fees and Charges		<u>1</u>	5,012
3. Policy Proposals:			
Investments			
One off set up costs to deliver Microsoft savings		250	
Efficiencies / Savings			
ICT Strategy structure review	-156		
Microsoft Enterprise licence costs savings	<u>-250</u>	-406	
			-156
4. Total 2013-14 Budget			<u>6,253</u>

Resources ICT Strategy Head of Service - Dermot Lacey
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Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	1,365	
Other employee expenses	<u>1</u>	1,366
Premises		16
Transport		7
Supplies and Services		1,111
Payments to Service Providers		
Payment to ICT Shared Services		3,943
Total Expenditure		<u>6,443</u>
 Income:		
 Internal Recharges		-190
Total Income		<u>-190</u>
Net Budget		<u>6,253</u>
 Depreciation Budget		3,855

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	28.5	1,365
Total	28.5	1,365

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Resources Directorate

Capital Programme 2013-14

Director – Julie Gill

Department/Scheme	2013-14 Budget £000	Output to be generated
Resources		
Core and Committed Programme 2013-14		
ICT strategy core programme	4,500	Provide a stable and sound technology to support the Councils priorities and requirements.
Total for Resources	4,500	

Financing	
Source of funding	£000
Revenue and Service Contributions	2,400
Capital Receipts	<u>2,100</u>
	4,500

Shadow Separate Legal Entity Director - Julie Gill

Budget Summary:

Services Provided:	Expenditure	Income	Net Budget
	£000	£000	£000
Human Resources and Finance Shared Services	2,354	-2,354	0
ICT Shared Services	11,691	-11,691	0
Total Directorate Budget	14,045	-14,045	0

Services Provided:

The main purpose of the Shared Service is to develop, operate and progress towards delivering a cost efficient, quality and efficient service. The service is supporting cost reduction through the introduction of lower cost technology whilst enabling each shared service customer to pursue their transformation agenda and introduce fundamental business changes. This is being achieved via the shared services responsibilities for all transactional 'back office' HR and Finance services as well as all ICT support and change services which includes responsibilities for third party spend and associated income.

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	164.3	7,849
Total	164.3	7,849

As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

**Shadow Seperate Legal Entity
HR and Finance Shared Services
Head of Service - Vanessa Coates**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Purchasing and Exchquer		726	140	989	-123	866
Contracts and Payroll		214		962	-748	214
Development		403		403		403
Client Payment - Resources			-1,483		-1,483	-1,483
Total Budget	0	1,343	-1,343	2,354	-2,354	0

Summary of changes from 2012-13 Budget

	£000	£000
1. Original 2012-13 Budget		1,630
2. Adjustments:		
Changes in role and function		
Cheshire West Client Payment	-1,630	
Savings passed onto HR and Finance SS commissioning service	147	
Procurement Savings	-16	
Employer pension contribution	8	-1,491
3. Policy Proposals:		
Efficiencies / Savings		
School Business Support Agreements	-34	
Electronic Billing	-105	-139
4. Total 2013-14 Budget		0

Shadow Seperate Legal Entity HR and Finance Shared Services Head of Service - Vanessa Coates

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	2,152	
Other employee expenses	3	2,155
Transport		13
Supplies and Services		186
Total Expenditure		2,354
 Income:		
Customer and Client Receipts		
Receipts, fees and charges		-27
Internal Recharges		
Charges to Client (Council)		-1,483
Charges to Schools		-696
Other		-148
Total Income		-2,354
Net Budget		0
 Depreciation Budget		0

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	85.45	2,152
Total	85.45	2,152

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Shadow Seperate Legal Entity
ICT Shared Services
Head of Service - John Callan**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
ICT Shared Services	748	-1,352	604	11,691	-11,691	0
Total Budget	748	-1,352	604	11,691	-11,691	0

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			4,084
2. Adjustments:			
Change in Role and Function			
ICT Shared Service transfer from ICT Strategy	-4,084		
Cost reductions passed onto ICT Strategy client	141	-3,943	
Procurement Savings	-13		
Fees and Charges	-4	-17	-3,960
3. Policy Proposals:			
Efficiencies / Savings			
Increasing charges to schools to remove subsidies			-124
4. Total 2013-14 Budget			0

**Shadow Seperate Legal Entity
ICT Shared Services
Head of Service - John Callan**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	5,697	
Other employee expenses	<u>23</u>	5,720
Premises		282
Transport		59
Supplies and Services		5,630
Total Expenditure		<u>11,691</u>
Income:		
Customer & Client Receipts		
Receipts, fees and charges		-201
East contribution		-3,754
Internal Recharges		
West contribution		-3,943
Other recharges		-3,793
Total Income		<u>-11,691</u>
Net Budget		<u>0</u>
Depreciation Budget		0

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	78.8	5,697
Total	78.8	5,697

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Chief Executive
Director - Steve Robinson**

Budget Summary			
Services Provided:	Expenditure	Income	Net Budget
	£000	£000	£000
Office of the Chief Executive	2,053	-8	2,045
Total Directorate Budget	2,053	-8	2,045

Services Provided: Office of Chief Executive : Chief Executive - Responsible for Strategic and Corporate Management of Cheshire West and Chester Council. Emergency Planning - Pan Cheshire Shared Service co-ordinating multi - agency response to major incidents across Cheshire. Media Relations - Managing media enquiries, press releases and providing a crisis media management service. Internal Communications - Develop, manage and deliver a fully integrated communications campaign and provide advice and guidance. Altogether Better change team which will implement the programme of work arising from the Altogether Better business case. This includes a change team, contributions to secondees and on going consultancy support.

Workforce Summary 2013-14

Workforce	FTE	Budget
		£000
Local Government Officers	13.0	1,699
Total	13.0	1,699

As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

**Chief Executive
Office of the Chief Executive
Head of Service - Steve Robinson**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Chief Executive			264	264		264
Emergency Planning		204		212	-8	204
Media Relations			226	226		226
Internal Communications			188	188		188
Altogether Better		1,163		1,163		1,163
Total Budget	0	1,367	678	2,053	-8	2,045

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			1,832
2. Adjustments:			
Changes in role and function			
Transfer staff from Exec Support to HR	-75		
Transfer staff from Exec Support to ICT	-313		
Transfer staff from Exec Support to Procurement	-507	-895	
Employer pension contribution		5	-890
3. Policy Proposals:			
Efficiencies / Savings			
Change Team to implement ABC and project work		1,163	
Executive Support structure review		-60	1,103
4. Total 2013-14 Budget			2,045

**Chief Executive
Office of the Chief Executive
Head of Service - Steve Robinson**

Subjective Analysis of Revenue Budget in 2013-14

Expenditure:	£000	£000
Employees		
Employees pay	1,699	
Other employee expenses	<u>14</u>	1,713
Premises		2
Transport		17
Supplies and Services		321
Total Expenditure		<u>2,053</u>
 Income:		
Customer and Client Receipts		
Receipts, fees and charges		<u>-8</u>
Total Income		<u>-8</u>
Net Budget		<u>2,045</u>
 Depreciation Budget		0

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	13.0	819
Change Team *	0.0	880
Total	13.0	1,699

* No FTEs have been shown for the Change Team - this structure will be recruited to in 2013-14

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Centrally Held
Head of Service - Julie Gill**

Analysis of Service Budget 2013-14

Services Provided:	Risk			Expenditure £000	Income £000	Net Budget £000
	H £000	M £000	L £000			
Pension Gratuities			115	1,520	-1,405	115
Actuarial Pension Costs			5,888	5,888		5,888
Major / Special Projects			700	700		700
Community Benefits Fund			480	480		480
Additional Resp. PCT			826	826		826
Payment to Parishes			286	286		286
New Burdens Grant			162	162		162
Academy Transfers			-117	-117		-117
Other			149	149		149
Total Budget	0	0	8,489	9,894	-1,405	8,489

Summary of changes from 2012-13 Budget

	£000	£000	£000
1. Original 2012-13 Budget			6,257
2. Adjustments:			
Allocation of budgets from front line services			
Procurement Savings		394	
Community Benefits Fund	235		
Additional Pension Contributions	946		
Pre-preparatory work on major / special projects	-300		
Mitigation of Academy Transfers	-117		
Additional responsibilities passported with PCT Income	826		
Payment of Council Tax support grant to Parishes	286		
Centralisation of Grants - New Burdens Grant	162		
Other	62	2,100	2,494
3. Policy Proposals:			
Efficiencies / Savings			
Corporate Procurement Savings			-262
4. Total 2013-14 Budget			8,489

Centrally Held Head of Service - Julie Gill

Subjective Analysis of Revenue Budget in 2013-14

	£000
Expenditure:	
Employees	
Other employee expenses	7,291
Premises	24
Supplies and Services	2,579
Total Expenditure	9,894
Income:	
Reimbursements and Contributions:	
Pension Gratuities Income	-1,405
Total Income	-1,405
Net Budget	8,489
 Depreciation Budget	 265

Workforce Summary 2013-14

Workforce	FTE	Budget £000
Local Government Officers	0	0
Total	0	0

As Head of Service I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

Housing Revenue Account (HRA)

Director - Charlie Seward

Services Provided :

- **Changes to Housing Service**

On the 1 July 2012, the Council entered into a Housing Management Contract with Plus Dane (Cheshire) to provide a housing management service and maintain and improve housing stock.

- **Housing Management**

Provision of a comprehensive management service, including rent collection, arrears recovery, estate management and management services to leasehold properties.
Provision of support and training to tenant representatives to promote participation, involvement and scrutiny of the service.

- **Maintenance and Improvement of Housing Stock**

Responsive repairs arising from notifications from residents.
Programmes of cyclical maintenance (e.g. painting, rewiring).
Programmes of improvements (e.g. kitchens and bathrooms).

- **Client Team**

The outsourced Housing Management Contract is monitored by a small Client Team. The team set performance targets each year, negotiate budget and spending variations, monitor and report on performance, and enforce contract conditions where required. The Client Team comprises of two officers, supplemented by the Housing Accountant and other specialist support as required.

In addition, the Client Team manages a budget which provides for the costs of services which are retained by the Council and are not part of the Housing Management Contract, for example grounds maintenance and third party insurance cover.

Other Statistical Information

Full Time Equivalent employees	2
Number of dwellings at 1 April	5,621
Number of leasehold dwellings as at 1 April	293
Average rent per week	74.06

As Director I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

Housing Revenue Account (HRA)

Lead Client Officer - John Outram

Housing Revenue Account - Budget 2013-14

	Budget £000
Income:	
Rents - dwellings	-20,682
Rents - non dwellings	-470
Charges for services and facilities	-173
Contributions towards expenditure	-135
Total Income	-21,460
Management fee	8,740
Client monitoring	1,272
Corporate and Democratic Core Costs	62
Increase in provision for bad debts	840
Total Operating Expenditure	10,914
Principal repayments	1,690
Interest repayments	2,855
Voluntary repayments	63
Debt management expenses	4
Premia and discounts	106
Interest receivable	-11
Revenue contributions to capital	5,804
Total Other Expenditure	10,511
Net HRA Revenue (Surplus) / Deficit for the year	-35

Changes since 2012-13

	£000
2012-13 Budget	-289
Inflation	194
Services pressure / other changes	675
Increase in rent for dwellings	-1,258
Income decreases (other)	282
Self-financing changes	361
2013-14 Budget	-35

As Lead Client Officer I confirm that the information above represents my 2013-14 Service Budget and I commit to delivering a balanced budget during the financial year.

Signed

Glossary of Terms

Appropriations

Amounts transferred between the Comprehensive Income and Expenditure Statement and revenue or capital reserves.

Balances (or General Revenue Reserve)

These represent an accumulated surplus of income over expenditure in the General Fund. Balances can be used to reduce future Council Tax precepts, provided that adequate levels are maintained.

Band D Equivalent

The Council Tax is based on property values. Dwellings have been assigned to one of eight valuation bands (Bands A to H). The Council Tax for each band is a fixed proportion of the Band D tax. For example, the tax for a Band H property is twice that of a Band D, whereas a Band A is two thirds. In calculating the likely yield from the tax, the tax base (number of taxable properties) is expressed as the number of 'Band D' equivalents so that, for example, a Band H equates to two Band D equivalents.

Base Budget

The core cost to the Council of maintaining service delivery at current levels of provision. The base budget is inflated annually to take account of price level changes.

Budget

A statement of the Council's expected level of service and spending over a set period, usually one year.

Budget Adjustment

A budget change which is required to reflect the impact of known factors which will affect future service costs, e.g. the transfer of functions or responsibilities (aka Virement).

Budget Consultation

Provision of opportunities for feedback from the West Cheshire community (including the general public, businesses, Trades Unions, Town and Parish Councils and other interested parties) in order to disseminate information and canvass views on policy and expenditure options.

Business Rates Retention Scheme

From 2013-14, local authorities will no longer receive Central Government funding through Formula Grant but through the Business Rates Retention Scheme. Under this new method of funding, each local authority will retain a percentage of the business rates that they collect with the remainder being paid to central government or other bodies. The Council will continue to collect business rates but will not retain the full amount. A fixed allocation of 50% will be paid to central government and 1% to the Fire Service.

Capital Expenditure

Expenditure on the purchase, construction or replacement of capital assets.

Capital Financing Costs

Capital financing includes the cost of interest, annual debt repayments and other direct capital contributions, which have to be funded from the revenue budget.

Capital Grant

Specific grant funding is an important feature of Central Government support to local authority capital spending. Such funding is made available for specified types of capital expenditure to support national priorities.

Capital Programme

The Authority's plan of capital projects and spending over future years. Includes the purchase of land and buildings, the erection of new buildings and works, design fees and the acquisition of vehicles and major items of equipment.

Capital Receipts

Income received from the sale of capital assets. Subject to rules laid down by the Government, capital receipts are available to finance new capital expenditure or to repay debt.

Capital Receipts Reserve

A reserve held to provide an alternative source for financing future capital expenditure and to ensure some stability in the level of capital programmes that can be financed.

Central Support Costs

Costs of Corporate Service Units which are 'notionally' charged to the front line directorates within the Council to give an indication of the full cost of service provision.

Collection Fund

A collection fund is maintained by the Council to receive all income due in respect of Council Tax, Business Rates and remaining Community Charge and shows the precept payments due to Cheshire West and Chester Council, Cheshire Police Authority and Cheshire Fire Authority.

Contingencies

These are sums set aside to meet the potential costs of activities expected to occur during the year. These costs are over and above those included in service budgets.

Council Tax

The means of raising money locally to pay for local authority services. For 2013–14, the Council element of the Council Tax for a Band D property is £1,275.23.

Council Tax Base

The number of properties in the West County area, expressed in terms of Band D equivalents, which are liable for payment of Council Tax. In 2012-13, Cheshire West and Chester Council's council tax base is 109,753 Band D equivalents.

Dedicated Schools Grant (DSG)

The Dedicated Schools Grant (DSG) is the total budget for all aspects of expenditure on pupils. The DSG is funded entirely from specific grant. The DSG is a ring fenced grant calculated on the total number of pupils in the County. The DSG must be used in support

of the Schools Budget as defined in the School Finance (England) Regulations 2009. It cannot be used for any other purpose.

Depreciation Charges

Service budgets include a notional charge for their use of capital assets. This charge is based on the value of the asset and its expected useful life.

Earmarked Reserves

These reserves represent monies set aside for specific usage or purposes.

Executive

The Executive consists of the Leader of the Council and the Portfolio holders for each area and is responsible for proposing the policy framework and budget to Full Council and discharging Executive functions.

Financial Scenario

The first stage of the annual policy and expenditure planning process. This involves producing an estimate of the resources and spending demands for the following financial year, based on an agreed set of reasonable planning assumptions. The aim of the exercise is to identify any potential funding gap.

Financial Year

The Council's accounting period covers the 12 months from 1 April to 31 March.

Full Council

The pre-eminent decision-making forum comprising all elected members of the Council. Major policy and resourcing decisions, such as the setting of the annual budget and the level of Council Tax, are made by Full Council.

General Fund

The Council's main revenue fund, to which all revenue receipts are credited and from which revenue liabilities are discharged. The movement on the fund in the year represents the excess of income over expenditure.

Gross Expenditure

Total expenditure on a service or project before taking into account any income from grants, sales, fees, charges and other general receipts.

Housing Comprehensive Income and Expenditure Statement (HRA)

The Council has to maintain separate accounts for its landlord service. The HRA is ring-fenced no cross subsidy is allowed between the HRA and General Fund, out of which the Council pays for the remainder of services.

Income

Amounts which the Council receives (or expects to receive) from any source. Income includes fees, charges, sales and which are included in the net expenditure budget as well as grants, council tax and business rates which are shown separately.

Inflation

An amount applied to base budgets in order to update them from one year's price levels to the next. Inflation allocations are calculated using a mix of factors including the cost of pay

awards, Consumer Price Index, Retail Price Index, and specific indices used in contractual agreements.

Local Government Finance Settlement

The Local Government Finance Settlement is the annual determination made by the Government in respect of the amount of Central Government support for Local Authority expenditure.

Local Strategic Partnership

The areas new Local Strategic Partnership, 'West Cheshire Together' brings together the key public, private and voluntary sector organisations and has agreed five local themes, which form the basis of the assessment. The themes are:

- Safer and stronger communities
- Children and Young People
- Health and Wellbeing
- Business, enterprise and Culture
- Environmental sustainability

They meet on a quarterly basis to oversee the effective partnership working, key challenges for the area, delivery of the Sustainable Communities Strategy and the outcomes and achievement of the Local Area Agreement targets.

Medium Term Financial Strategy (MTFS)

This covers a three year planning period and provides a framework for the identification of likely future spending plans and available sources of finance, the determination of policies and priorities and evaluation of options for 'balancing the books'.

Net Expenditure

Expenditure after income from all sources has been taken into account.

Policy and Expenditure Proposals

Proposals, including new policies, which have resource implications and will be subject to appraisal by Members, Corporate Management Team and consultees before inclusion in the annual budget preparation.

Precept

The amount of money the Council has to raise from Council Tax payers to pay for Council services.

Reserves

Accumulated balances, most notably the Capital Receipts Reserve and the General Fund. Some of these balances are 'earmarked' to meet specific known future costs, the remainder are 'general' reserves which can be used to fund additional expenditure requirements, as an alternative to the Council Tax. The Local Government Act 2003 requires the Council to take into account the adequacy of reserves when setting the annual budget.

Revenue Expenditure

Spending on the day-to-day running expenses of the Council. Includes expenditure on employees, premises, transport and supplies and services.

Revenue Support Grant (RSG)

Central Government support towards Local Government expenditure. The level of grant is determined by the Government, and is announced in an annual Settlement.

Ring Fencing

Certain budgets agreed by Members are 'ring-fenced'. This means that underspends on these budgets will return to balances and overspends will be met centrally. This is to reflect the fact that certain items of expenditure are either demand-led, or so significantly influenced by extraneous factors that they are beyond the direct control of managers. Ring-fenced budgets include rates, external audit fees and election expenses.

Specific Revenue Grants

Government grants to aid certain services, paid at a fixed proportion of the spending actually incurred.

Subjective Analysis

A standard way of classifying accounting information. A subjective analysis shows expenditure and income broken down over the inputs that are needed for a Service to fulfil its objectives (for example, employees, premises, transport costs, etc). The breakdown must follow a format laid down by Chartered Institute of Public Finance and Accountancy (CIPFA).

Supplementary Estimates

These can be either a Supplementary Capital Estimate (SCE) or Supplementary Revenue Estimate (SRE). SCEs are additional resources approved by Members and funded by transfer from elsewhere within the capital programme, by a third party or by the use of Council Reserves. SREs are approved increases to a service revenue budget during the financial year, funded centrally from reserves or contingencies.

Support Services

Services which provide essential support to front-line and other services, for example financial, HR and legal services. The charges for these services may be based on Service Level Statements or, where these are not in use, on allocations or apportionments.

Virement

Transfer of amounts from one budget heading to another either within or between services (aka budget adjustment).