

Cheshire West & Chester Council

Budget

2015-16



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Cheshire West
and Chester

Contents

Description

Contents

[Foreword](#)

[Summary Budget Report 2015-16](#)

[Summary Tables and General Statistics](#)

Service Budgets 2015-16

[Adult Social Care and Health](#)

Revenue Budget

[Children and Young People](#)

Revenue Budget

Capital Budget

[Places](#)

Revenue Budget

Capital Budget

[Corporate](#)

Revenue Budget

Capital Budget

[Budgets held on behalf of services](#)

[Centrally Managed](#)

[Housing Revenue Account \(HRA\)](#)

[Glossary of Terms](#)

Foreword

The following booklet, commonly referred to as the Budget Book, summarises Cheshire West and Chester Council's Budget for 2015-16. This Budget and the resulting Council Tax were agreed at a meeting of full Council on 16 October 2014 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 2015-16 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 2015-16. 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 services capital programme.

The Budget Book represents the first stage of the budget monitoring process for 2015-16 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 2015-16

Background to the Budget

Cheshire West and Chester Councils budget for 2015-16 and amount of council tax to be levied from 1 April 2015 were largely agreed at its meeting on 16 October 2014 with small scale changes resulting from the final financial settlement approved at Council on 26 February 2015. Key elements from the budget report/update are summarised below:

In approaching this budget cycle, the Council was aware that its medium term financial plan for the years 2015-16 and 2016-17, would again be driven by the Government's priority to tackle the national budget deficit. As such, it is widely acknowledged that all Councils would face a significant financial challenge over the period.

Following the agreement of its 2014-15 budget in March 2014, the Council reviewed its assumptions regarding anticipated costs and income for the years 2015-16 and 2016-17. Whilst these still reflect a significant reduction in available funds when compared to the 2014-15 budgets, the impacts were less severe than previously modelled. The improvement in funding expectations, underpinned by reductions in corporate budgets and the impact in local growth measures, has improved the scenario by over £12m over the two years. These impacts, set out below, had the impact of reducing the scale of the budget reductions anticipated in the March 2014 report.

Improvements to the Scenario	2015-16 £m	2016-17 £m	Total £m	Explanation
Grant Funding	0.055	-1.857	-1.802	Changes in Govt Funding expectations
Locally Generated Income	-3.803	-0.095	-3.898	Increases in Council Taxbase, Business Rates income and collection fund surpluses.
Reduction in corporate budgets	-3.309	-3.036	-6.345	Reductions in non-service budgets, contingency funding, capital financing costs.
Total	-7.057	-4.988	-12.045	

As a direct result of these improvements and work undertaken over the last two years to develop and consult on saving proposals for both 2015-16 and 2016-17, it was not necessary to introduce new savings from service budgets in order to deliver a balanced budget.

The Council has been able to address previously reported residual funding gaps, increase support to those services experiencing growth pressures and introduce plans that would extend the Council Tax freeze into 2016-17. The budget therefore enables Council Tax to be frozen for the next two years.

Financial Scenario for 2015-16 and 2016-17

While the improvements in the scenario have reduced the scale of savings needed over the next two years the reductions are still significant. The table below shows that there is still a £24.7m reduction in the Councils like for like spending power during this period. The policy proposals agreed in this budget fully meet this gap and deliver a balanced budget in each year.

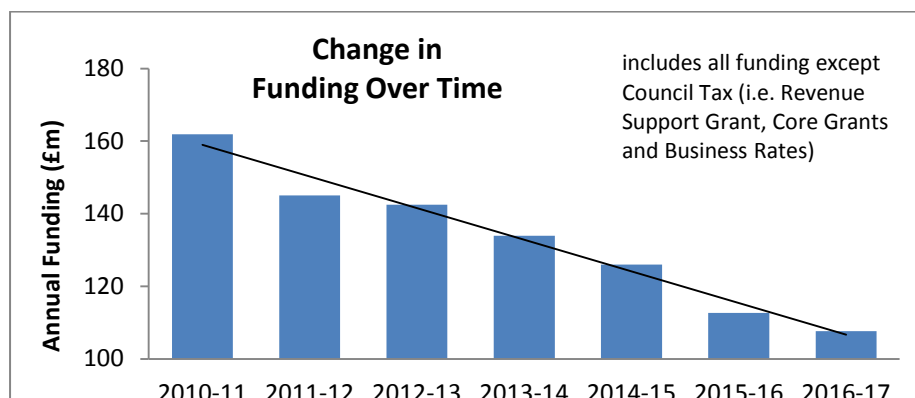
The table below shows that the budget pressures are largely created by two factors, reduced government funding (£21.6m) and cost pressures from inflation and other new commitments (£14.1m). Increases in other funding sources and savings on centrally managed budgets are able to part fund these costs but a net funding gap of £24.7m remains across the two years.

Two Year Budget Scenario (Year on Year Change in Budget)	2015-16 £000s	2016-17 £000s	Cumulative £000s
Reductions in Govt Funding	13,672	7,943	21,615
Total Govt Funding Reduction	13,672	7,943	21,615
Council Tax Funding	-2,466	-867	-3,333
Business Rates Funding	-753	-1,620	-2,373
Reduced Reliance on Reserves	2,388	0	2,388
Collection Fund Surplus/Deficit	-1,067	799	-268
Total Non Govt Funding Change	-1,898	-1,688	-3,586
Inflation and New Costs	5,423	8,650	14,073
Changes to Central Budgets	-4,086	-3,323	-7,409
Total Cost Pressures	1,337	5,327	6,664
Funding Gap/Saving Requirement	13,111	11,582	24,693

Funding Changes

Government Funding Reductions

The latest funding announcements indicate that like for like Government support for Council services will fall by £13.7m in 2015-16 with a further £7.9m reduction anticipated in 2016-17. The graph below shows the overall changes to Council core funding since 2010-11 and projected into the future. During this period funding levels have reduced by over £50m, demonstrating the extent to which pressure has been transferred towards Council Tax.



Changes in Council Tax Funding

The Councils revised taxbase for 2015-16 is 112,869 Band D equivalent properties, an increase of 1,934 on 2014-15. As a direct result of the increased taxbase the level of Council Tax raised will increase by £2.466m in 2015-16 with an additional £0.867m anticipated in 2016-17.

To support residents in the challenging financial climate, Council Tax levels will be frozen in 2015-16. In return for freezing the Council Tax the Council will be eligible for a temporary Government Grant of £1.6m.

Changes in Business Rates

Since 2013-14 the Council has held a financial stake in the generation of new economic activity within the Borough as income from local Business Rates directly impacts on available funds. Cheshire West will retain 32% of all income generated from Business Rates but also carry the risk if levels fall.

The value of business rates income is anticipated to be £48.0m, an increase of £753k on 2014-15. The underlying income base has remained largely stable during 2014-15 with increases from new businesses offsetting the impacts of successful appeals and other reductions. The increases are therefore largely due to inflation which is capped at 2% for 2015-16.

In the last twelve months the Council has taken significant step to drive forward large developments such as Barons Quay in Northwich and Northgate in Chester, regenerate underutilised industrial sites in Ellesmere Port, improve roads and infrastructure and develop smaller projects based around local communities. These programmes will help to drive economic growth in future years but the benefits will largely flow beyond the timeframe of this budget.

Changes to the Council's Cost Base

Increases in costs

Against this backdrop of funding reductions the Council also needs to manage cost pressures created by an ageing population, investment in the local economy to promote growth, inflationary increases and a desire to continually improve services.

Changes to service operating costs	Cost Changes 2015-16 £000s	Cost Changes 2016-17 £000s
Costs made permanent during 2014-15	3,784	4,245
Inflationary Costs	2,566	3,245
Permanent Costs	1,218	1,000
New Costs	1,639	4,405
Care Contracts	1,000	1,000
Employer Pension Contributions	500	500
Changes to National Insurance	0	2,750
Other	139	155
Total Cost Pressures	5,423	8,650

Saving Requirements

The 2015-16 net savings target is £13.1m and the emphasis has been on ensuring that savings are found through improving efficiency and aligning structures more closely with priority areas.

Growth Pressures

An element of cost growth relates to increases in the level of activity the Council will need to undertake. These comprise increases in demand such as funding being set aside for care for vulnerable adults (£2.4m), support for children in care (£2.3m) and welfare assistance through HELP scheme (£0.5m). These reflect a determination to ensure that core services continue to be able to meet the growing needs of local residents and vulnerable individuals continue to receive the support they require.

Growth Pressures within Services	Cost Increases for 2015-16	
	£000	£000
Growth (in policy proposals)		5,233
Care for Vulnerable Adults	2398	
Support for Children in Care	2333	
Other	502	

Cost Reductions (Saving Targets)

As additional funding has been invested into the above areas, offsetting savings have been required to fund these pressures and the £13.1m saving target. A total gross saving requirement of £18.3m has been addressed.

The key focuses remain:

- To root out duplication between services and pursue economies of scale;
- Redesign services to intervene earlier, reducing costly reactive services;
- Reviewing all services through the make or buy process, exploring alternative models of delivery;
- To make the best of property and land to drive efficiency and growth;
- To refocus services to support local growth;
- To have mature conversations with communities to prioritise what matters to them and encouraging involvement in solving local problems.

A summary of the saving and growth proposals for each service is included as Table 5 to this Budget Book.

Level of Reserves

The Council is required to hold an appropriate balance in its Reserves to enable it to manage the risks associated with operating a Council and to give it flexibility in its financial planning. The required level of reserves is assessed by looking at the risks the Council is exposed to and determining a prudent level for reserves relative to the scale of Council activities. In 2014-15 a risk level of 8% was assessed.

The forecast closing balance for the General Fund as at 31 March 2015 is 21.348m, with the planned £0.828m contributions allowed for in this budget the reserves are forecast to increase to £22.176m by 31 March 2016

Resultant Budgets

The Council Tax requirement is calculated from expenditure plans outlined in the remainder of this report allied with the anticipated levels of funding through Government Grants, Business Rates or the Councils own reserves.

2015-16 £000	
Revenue Budget	273,275
Less: Retained Business Rates	-48,002
Revenue Support Grant	-44,213
Core / Central Revenue Grants	-37,152
Planned Contribution to Reserves	826
Net Budget Requirement	144,734
Estimated Surplus on Collection Funds	-800 Surplus
Council Tax Requirement	143,934
Tax base	112,869 Band D Properties
Average Band D Council Tax (i.e. Council Tax Requirement divided by Tax Base)	1,275.23 Annual cost per Band D

Breakdowns of the Revenue Budget by service area and type of expenditure/income are set out over the remainder of this booklet.

Resulting Council Tax Charges

These figures reflect the average Council Tax charge for each band of property across the Borough. The charge within each parish area will vary slightly from these figures due to the impact of special expenses. Total Council Tax in each parish area will be determined by adding the Police and Fire Authorities and (where appropriate) Parish elements to the Council's element.

Valuation Band	Value as at 1.4.91	Ratio	2014-15 £	2015-16 £	Annual Increase £
A	Up to £40,000	6/9	850.15	850.15	0.00
B	£40,001-£52,000	7/9	991.85	991.85	0.00
C	£52,001 -£68,000	8/9	1,133.54	1,133.54	0.00
D	£68,001-£88,000	9/9	1,275.23	1,275.23	0.00
E	£88,001-£120,000	11/9	1,558.61	1,558.61	0.00
F	£120,001-£160,000	13/9	1,842.00	1,842.00	0.00
G	£160,001-£320,000	15/9	2,125.38	2,125.38	0.00
H	Over £320,000	18/9	2,550.46	2,550.46	0.00

Capital Programme

The Council has set a capital expenditure programme of £128.4m for 2015-16 and £108.1m for 2016-17 as set in the table below. In 2010 residents were consulted on the 'Capital Vision' for the Council and views sought on priority areas for investment over the coming years. The council responded in 2011-12 with a programme reflecting the priorities identified at that time that covered the whole borough, in the shape of Phase One of the Capital Vision. Since then as part of this commitment the Council has completed or nearing completion of:

- 2 new state of the art Academies in Winsford and Ellesmere Port;
- 2 new leisure centres in Northwich and Ellesmere Port;
- An additional £4.5m per year in Highways Asset Recovery; and
- A new theatre and library for Chester by 2016.

As the first phase of the Vision now nears completion the Council is reviewing the priority areas for future investment and will develop a programme that takes advantage of all available external funding opportunities, in particular working with the LEP and major partners and drawing in European and other external funding where available.

Capital Expenditure Programme	2015-16 £000s	2016-17 £000s
Capital Vision	24,597	13,455
Major Schemes	11,725	9,838
Annual Allocations	25,213	20,558
Devolved Funds	32,462	42,172
Regeneration Schemes	34,395	22,104
Total Programme	128,392	108,127

Capital Financing	2015-16 £000s	2016-17 £000s
Borrowing	23,938	13,549
Ringfenced Borrowing (Barons Quay)	30,915	22,104
External Funding/Contributions	62,064	67,474
Capital Receipts / Reserve	11,475	5,000
	128,392	108,127

Further detail on the Council's Capital Programme for 2015-16 is set out in Table 7.

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 Services	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
6	Indicative Dedicated Schools Grant (DSG)	An analysis of expenditure budgets funded by DSG, held in various service budgets
7	Capital Budget 2015-16	A summary of 2015-16 Capital Budget showing 2015-16 new starts, continuing schemes and sources of funding

Table 1 - Summary Revenue Budget

Directorate:	Expenditure £000	Income £000	Net Budget £000
<u>Adult Social Care and Health</u>			
Commissioning People	23,854	-2,165	21,689
Prevention and Wellbeing	89,463	-27,219	62,244
Public Health	16,295	-7	16,288
	129,612	-29,391	100,221
<u>Children and Young People</u>			
Children's Social Care	29,314	-1,358	27,956
Education	240,381	-230,433	9,948
Integrated Early Support	8,278	-3,315	4,963
	277,973	-235,106	42,867
<u>Places</u>			
Places Strategy	50,194	-39,740	10,454
Commissioning Places	21,123	-958	20,165
Localism	3,742	-106	3,636
Places Operations	42,966	-18,814	24,152
	118,025	-59,618	58,407
<u>Corporate</u>			
Finance	10,679	-1,939	8,740
Corporate budgets managed by Finance	106,893	-97,490	9,403
Governance	5,925	-482	5,443
Professional Services	9,098	-2,460	6,638
Public Service Reform	1,407	0	1,407
	134,002	-102,371	31,631
Budgets held on behalf of services	2,889	0	2,889
Total Service Provision	662,501	-426,486	236,015

Table 1 - Summary Revenue Budget

	Budget £000
Total Service provision	236,015
Add:	
Centrally Managed budgets	5,462
Contingencies and Provisions:	
Pay and Price Contingency	2,847
General Contingency	3,000
Redundancy Contingency	2,140
Capital Financing	23,811
Total Council Budget	273,275
Deduct:	
Business Rates Retention Scheme	48,002
Revenue Support Grant	44,213
Core Revenue Grant	19,709
Specific Government Grants	17,443
Surplus on Collection Fund	800
Use of Reserves	-826
Council Tax	143,934

Table 2 - Subjective Analysis of Revenue Budget

Expenditure:	£000	Budget £000
Employees		
Employees pay	110,380	
Other employee expenses	<u>7,206</u>	117,586
Premises		15,335
Transport		35,424
Supplies and Services		209,560
Transfers to Schools		158,723
<u>Payments to Service Providers</u>		
See attached analysis 1		125,873
Gross Expenditure		<u>662,501</u>
Funding Sources:		
Customer and Client Receipts		-52,109
<u>Specific Grants</u>		
See attached analysis 2		-307,607
<u>Reimbursements & Contributions</u>		
See attached analysis 3		-32,520
Internal Recharges		-34,250
Total Income		<u>-426,486</u>
Net Expenditure		236,015

Table 2 - Subjective Analysis of Revenue Budget

1. Analysis of Payments to Service Providers		£000	£000
Adult Social Care and Health			
Vivo Care Choices Ltd contract		10,216	
Direct payment client		11,151	
Home care		14,718	
Nursing long stay / respite		15,145	
Day care / personal support contracts		6,444	
Extra care housing		3,867	
Residential long stay / respite		21,265	
Telecare contracts		473	
Shared lives		277	
Other		5	83,561
Children and Young People			
Agency placements		8,345	
Cheshire police - PCSOs		177	
Youth Offending Service		401	
Independent school fees		2,480	
Independent specialist school fees		1,079	
Payments to Other Local Authorities		780	
Direct payments client		630	
Other support for children in need/care		136	
Other		274	14,302
Places			
NW Flood Defence Levy		193	
Inshore fisheries		89	
Arts and Festivals		321	
Commissioned Adult Learning		524	
Carbon reduction commitment		479	
Ringway (highways maintenance)		6,627	
West Mercia Energy (Street lighting)		2,337	
Compass (salt for Highways winter service)		248	
Cheshire Road Safety Group		191	
Waste management contract		7,922	
Waste treatment contract		5,672	
Household waste contract		2,639	
Warrington BC - Coroners service		475	
Waste transfer sites		168	
Other		122	28,007
Corporate			
Other		3	3
			125,873

Table 2 - Subjective Analysis of Revenue Budget

2. Analysis of Specific Grants	£000	£000
Children and Young People		
Dedicated Schools Grant	192,804	
Higher Education Funding Council for England	507	
Education Funding Agency Grant	8,588	
SEN Reform Grant	170	
Music Service	385	
Troubled Families Grant	678	
Pupil Premium	9,322	
Other	<u>71</u>	212,525
Places		
Local Sustainable Transport Fund	635	
Bikeability	20	
Access to Education	96	
Bus Operators Grant	359	
Other	<u>21</u>	1,131
Corporate Services		
Housing Benefit Subsidy Grant	93,374	
Business Rates Admin	515	
Other	<u>62</u>	93,951
		<u>307,607</u>
Centrally Held Specific Government Grants		
PFI Special Grant		1,389
Public Health Grant - 0 - 5 yrs		2,107
Public Health Grant		13,889
New Burdens Funding		50
Care Act		1,951
Independent Living Fund		1,333
Other		<u>8</u>
		<u>20,727</u>

Table 2 - Subjective Analysis of Revenue Budget

3. Analysis of Reimbursements and Contributions		£000	£000
Adult Social Care			
Health Authority Contributions		2,106	
Health Contribution to Learning Disability		2,800	
Carer breaks		508	
VIVO Care Choices Ltd contract		176	
Other		88	5,678
Children and Young People			
Agency Placements		575	
General Contributions for Children's Centres		66	
Youth Offending		810	
Inter-Authority Fee (Wales)		300	
Local Safeguarding Children's Board		238	
Public Health Income		300	
Manchester University Gratuities Payments		67	
Reimbursement for gratuity costs		2,280	
Safeguarding and Quality Assurance		132	
Other		111	4,879
Places			
Mersey Forest		1,636	
Skills Funding Agency - Adult Learning		1,573	
OLA contributions		13,427	
Cheshire East Borough Council		471	
Reimbursements at Markets		152	
Homelessness - Housing Benefit		185	
Joint Arrangements with Halton and Warrington		164	
Cheshire Record Office		61	
Solar Photovoltaic Cells Rebate		92	
Mersey Dee Alliance Partner		63	
Safer Roads Partnership		60	
Local Bus reimbursement		84	
Housing Revenue Account		200	
Health Authority Contributions		170	
Contributions at Museums		114	
CoSocius service charge for Goldsmith Hse		349	
Other		439	19,240
Corporate			
Recovery of Court Costs		623	
Housing Benefits		946	
CoSocius		860	
Shared Service recharge - OHU		58	
Planning and highways legal fees		42	
Unison payroll reimbursement		69	
Other		125	2,723
			32,520

Table 3 - Total Cost of Services

	Service Net Budget	Depreciation	Central Support Costs	Net Cost Of Service
	£000	£000	£000	£000
<u>Adult Social Care and Health</u>				
Commissioning People	21,689	1,190	903	23,782
Prevention and Wellbeing	62,244	59	4,646	66,949
Public Health	16,288	0	452	16,740
	100,221	1,249	6,001	107,471
<u>Children and Young People</u>				
Children's Social Care	27,956	27	3,717	31,700
Education	9,948	4,159	4,159	18,266
Integrated Early Support	4,963	108	1,632	6,703
	42,867	4,294	9,508	56,669
<u>Places</u>				
Places Strategy	10,454	4,085	2,972	17,511
Commissioning Places	20,165	49	449	20,663
Localism	3,636	56	643	4,335
Places Operations	24,152	11,308	3,975	39,435
	58,407	15,498	8,039	81,944
<u>Corporate</u>				
Finance	8,740	9	-2,996	5,753
Corporate budgets managed by Finance	9,403	0	-7,427	1,976
Governance	5,443	0	-1,215	4,228
Professional Services	6,638	4,392	-10,503	527
Public Service Reform	1,407	0	-1,407	0
	31,631	4,401	-23,548	12,484
Budgets held on behalf of services	2,889	144	0	3,033
Total	236,015	25,586	0	261,601
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

	Estimate Mar-15 FTE	Pay Budget 2015-16 £000
Adult Social Care and Health		
Commissioning People	33.8	1,716
Prevention and Wellbeing	409.2	13,711
Public Health	31.0	1,586
	474.0	17,013.0
Children and Young People		
Children's Social Care	308.0	11,970
Education	612.0	15,824
Integrated Early Support	163.6	5,621
	1,083.6	33,415
Places		
Places Strategy	411.6	15,114
Commissioning Places	62.7	2,727
Localism	23.8	1,289
Places Operations	682.1	20,300
	1,180.2	39,430
Corporate		
Finance	295.3	9,453
Governance	73.2	3,616
Professional Services	213.9	6,336
Public Service Reform	17.0	1,117
	599.4	20,522
Total Pay Budget	3,337.2	110,380
School Workforce*		
Teachers	1,922.9	
Support Staff	2,095.3	
*Total pay budget excludes school workforce figures due to changes in funding.		

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Adult Social Care and Health		
Head of Service - Prevention and Wellbeing		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Additional funding to meet growth in demand	Investment to support growing numbers of young people with learning disability reaching adulthood in the coming years.	600
	Increasing demand for services for older people and to support people and families living with dementia related illnesses.	448
Additional funding for people becoming 'ordinarily resident' in Cheshire West and Chester	Customers become ordinarily resident in the Council area in which they are placed. Custom and practice has been that the placing Council continues to fund their care costs but there are increasing instances of local authorities seeking to transfer funding responsibility by invoking ordinary residence provisions.	200
Development of Extra Care Housing	Investment in care support at new extra care facilities.	779
	Investment funded by reduction in spend on traditional, less personalised and less cost effective placements.	-1,759
Expansion of Telecare	Investment to increase the take up of telecare by service users and carers.	213
	Investment funded by reduced cost of traditional care placements.	-346
Exploring alternative approaches to Adult Service User Transport	A review of service user transport has begun with extensive consultation with service users, carers and stakeholders. The Council is not required to provide or pay for transport to care services. The Council does have a duty to ensure reasonable alternative transport options are available. The review is exploring more sustainable and personalised transport alternatives, including independent travel training and increasing community transport capacity. In some cases the Council may continue to provide transport depending on eligible need.	-750
Staff Restructuring to focus on commissioning priorities	Staff restructuring including reductions in management posts through the merger of commissioning function and reduction in support roles	-95
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-710
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Care Act - Social Care reforms	Funding additional responsibilities introduced in the Care Act from April 2015; these include new national eligibility criteria, revised assessment requirements and additional responsibilities to support carers amongst others. This investment does not include the impact of social care funding reforms due to take effect from April 2016 pending further announcements from Government on how this will be addressed nationally	476
Joint Funding for Integrated Care	Jointly developed health and social care plans for bringing existing funding together into joint fund to be called the Better Care Fund from April 2015. This joint fund is intended to allow services to be delivered in a different ways to protect social care services, improve 7 day services to support hospital discharge and prevent unnecessary weekend hospital admissions and ensure joint approaches to assessments and data sharing. In addition further work is underway to ensure the total resources across health and social care are more focused on supporting services in communities rather than expenditure on hospital and residential care.	-1,164
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-688
New Proposals		
Deprivation of Liberty Safeguards (DoLS)	Under the Mental Capacity Act 2005, the council has a statutory duty as a Supervisory Body to assess and authorise where a person in care is identified as potentially being deprived of their liberty. A March 2014 Supreme Court judgement has fundamentally changed the basis by which a deprivation of liberty in social care and hospitals is defined. The judgement has led to a very significant increase in the number of people who will meet the criteria under the Deprivation of Liberty Safeguards (DoLS) and will therefore need to be assessed as part of the responsibilities of the local authority for such authorisations. In addition, many more people will be deprived of liberty outside the statutory scheme resulting in local authorities making applications to the Court of Protection.	425
Care Act - Social Care reforms	Estimated costs resulting from additional care and support responsibilities being brought by the Care Act from April 2015 specifically relating to early assessments towards the care cap and Universal deferred payments	1,951
Independent Living Fund	The Independent Living Fund (ILF) delivers financial support to disabled people so they can choose to live in their communities rather than in residential care. From 1 July 2015, the funding and responsibility of ILF care and support needs will transfer to local authorities.	1,583
Total New Proposals		3,959
Total Head of Service - Prevention and Wellbeing		2,561

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Head of Service - Commissioning: People		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Preventing more people requiring social care	The Council commissions a range of services from the Third Sector (voluntary, charitable and not for profit organisations). A large proportion of these are in support of clients with low-level needs and in line with prevention and community-based support. Increasing demand and ongoing funding pressures mean that there is a need to review the services that are commissioned from the Third Sector in line with Council priorities and, in particular, the Fair Access to Care Services (FACS) eligibility criteria. A review of services commissioned from the Third Sector is being proposed in order to prioritise financial support to those with highest need. Greater emphasis will be placed on signposting clients to alternative sources of support.	-300
Housing related support	Housing Related Support Services (formerly Supporting People) are focused on helping people to live independently. The Council is investing in preventative services in order to reduce future demand for support, providing scope to consolidate and re-focus resources. Existing contracts for community alarms; specialist housing related services for young people, ex-offenders and the homeless and domestic abuse refuge services are being recommissioned to deliver improved service outcomes for customers but at a lower cost to the taxpayer.	-998
Vivo Care Choices Ltd.	During 2013, Vivo Care Choices Ltd was established to provide a range of adult social care services previously provided in house by the council. Services provided by Vivo include day opportunities, respite and short stay care, specialist care in dementia, autism and supported living networks for people with learning disabilities. Vivo was established as a mutual company (with the Council retaining a 100% stake) to provide flexibility to the needs of the population, meet ongoing demand and deliver more cost effective services. An annual efficiency target for Vivo is included as part of its contractual arrangement with the Council.	-570
Staff Restructuring to focus on commissioning priorities	Staff restructuring including reductions in management posts through the merger of commissioning function and reduction in support roles	-50
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-1,918
New Proposals		
Children Missing From Home and Child Sexual Exploitation	Investment needed to meet local and national requirements for these services, which will be commissioned on a cheshire wide basis to ensure value for money and effective working across our partners.	54
Total New Proposals		54
Total Head of Service - Commissioning: People		-1,864
Total Adult Social Care and Health		697

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Children and Young People		
Head of Service - Children and Families		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Appropriately reducing the number of children requiring social care services	As early support and other prevention services are scaled-up it is expected that the numbers of children requiring specialist social care intervention will reduce. This is expected to reduce staff costs and other support services as the volume of social care cases reduce.	-365
Help for children on the edge of care	Targeting resources at helping children on the margins of the care system with a focus on providing early help and support, avoiding children coming in to care if appropriate.	-200
Foster Care	Increase the total number of in-house foster carers by 20 a year up to 2016-17, reducing reliance upon more costly placements.	-500
Adoption placements	Focus resources on ensuring that appropriate adoption placements happen as quickly as possible, which improves the outcome for the child and reduces children in care costs.	-175
Open in-house residential home	Commissioning an additional in-borough children's residential home enabling further matching of children in care to placements. This would benefit children, as they would be closer to family and friends, but also be more financially efficient compared to external agency residential placements.	-75
Agency Social Workers	Reduced reliance on the use of agency social workers following recent staffing restructure, which is more able to meet staffing demands from existing resources.	-100
Continuing Healthcare placements	Health service contributions towards the cost of supporting children in care where there is an on-going medical need.	-175
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-1,590
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Potential opportunities to work collaboratively with Halton	Extension of collaborative working arrangements between Children and Young People service and Halton Borough Council.	-100
Commissioning Services	Contract efficiencies through externally commissioning a number of services relating to the Contact Service, Leaving Care, Adoption and Fostering Recruitment, short breaks and outreach services.	-170
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-270
New Proposals		
Additional Funding for Children in Care	Investment to meet the high levels of demand for children coming into care.	1,900
Care and Supervision order costs	Increased costs arising from the introduction on the Public Law Outline procedures, which require local authorities to have undertaken a range of assessments in advance of court proceedings. This includes the costs of legal support to the process (£80k)	380
Total New Proposals		2,280
Total Head of Service - Children and Families		420
Head of Service - Integrated Early Support		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Children's Centres	Proposals to de-register a number of children's centres, which will generate efficiencies and will allow greater local flexibility for community and school use.	-125
Staff Restructuring	Savings in the Early Support Service, where efficiencies can be achieved by delivering services together in an integrated approach.	-129
Community Safety Wardens	Explore alternative delivery model for community safety wardens across the public agencies including how some of the responsibility and associated funding could be devolved to a local level.	-184
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-438
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Partner contributions for use of shared assets and facilities	Introduce cost sharing arrangement with Health Service and other partner organisations where they occupy and use office space and specialist clinic facilities at key Children's Centres.	-66
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-66
Total Head of Service - Integrated Early Support		-504

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Head of Service - Achievement and Wellbeing		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Home to School Transport	Changes to Home to School Transport provision, potentially including introducing contributions towards the cost of some transport services, reducing the cost of single occupancy journeys, increasing the use of volunteer drivers and the Council only paying the cost of transport to the nearest school (where pupils are eligible).	-195
Contract and management efficiencies for Home to school transport	Contracting efficiencies in home to school transport arrangements and savings arising from management efficiencies in current Service Level Agreement between Children's Services and the Integrated Transport Service.	-353
Staff Restructuring	Streamlining of processes and functions within the Achievement and Wellbeing Service, which provides services to schools.	-82
Reducing pension liabilities	The Council is responsible for meeting the pension and gratuity liabilities for ex-employees, but very few new liabilities are arising. This saving represents the expected annual reduction in liabilities over the next three years.	-100
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-730
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Youth Services	Transform the way youth services are provided by the Council, retaining a number of qualified youth workers to ensure continued support for voluntary / private organisations, schools and local communities, in order to help meet the needs of young people. Council grant funding will be increased by £100,000 to £226,000 a year once changes have been implemented.	-84
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-84
Total Head of Service - Achievement and Wellbeing		-814
Total Children and Young People		-898

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Places		
Head of Service - Place Operations		
Ongoing Impacts of Proposals Implemented in 2014/15 or Earlier		
Customer Services	Integration of some face to face contact services into libraries.	-50
Regulatory Services - Make or Buy review	The savings will be delivered through a re-design of the in-house Service, which will involve introducing a new way of regulating and supporting businesses across the borough.	-823
Environmental Services investment to deliver savings	Reduction in the temporary investment required to deliver Make or Buy savings within Streetscene and Greenspaces	-152
Environmental Services - Depot Rationalisation	Relocating to a new depot more central and accessible to major trunk roads will improve the ability to deliver quality services and enable efficiencies compared to current depot running costs.	-40
Reduction in reactive maintenance	Reduction in the volume and cost of reactive maintenance work required as a result of increased investment in the scheduled repair programme to improve the condition of the roads and footpaths.	-100
Environmental Services - Make or Buy review	Savings from Make or Buy review of Streetscene and Greenspace following the integration of the two services.	-334
Increase in Cremation fees	Increase in fees to reflect the costs of the investment and the improved standards of the new facility.	-105
Highway Maintenance Contract	Contract efficiencies relating to the term maintenance contract.	-90
Highways Professional Services - Make or Buy review	The savings will be delivered through a re-design of the in-house Service, focusing on optimising the quality of existing provision and ensuring that it is sustainable in the context of increasing demand.	-150
Libraries Shared Services	The proposal is for the reduction of staffing through restructuring across the service.	-35
Burial Fees	Harmonisation of burial fees across the borough at a level that will help to recover the full cost of delivering the service over the medium term.	-30
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-1,909
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Customer Services	In April 2014, following a Make or Buy Review it was agreed that Customer Services and Integrated Workplace Management will be delivered through a Joint Venture Partnership. This saving relates to the Customer Services element which will be delivered by the Joint Venture through a roll out of a wide range of new technologies to improve the way in which customers can engage with the Council, for example a move towards web-based access and away from more costly options such as dedicated contact numbers.	-120
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-120
Total Head of Service - Place Operations		-2,029
Head of Service - Commissioning: Place		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Structure Reviews - Procurement	This proposal seeks to deliver a staff reduction in the Central Procurement Team in line with the changing shape of the organisation.	-90
Capital Delivery and Maintenance	Review of the capital delivery and maintenance team. Reduce building maintenance costs as a result of current rationalisation.	-25
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-115
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Reduction in corporate buildings	Introduction of new ways of working, flexible working and mobile working technology will reduce the need for fixed office space and therefore the number of corporate buildings the Council requires.	-200
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-200
Total Head of Service - Commissioning Place		-315

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Head of Service - Places Strategy		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Staff Restructuring	The proposal is for the reduction of staffing through restructuring across Planning and Infrastructure (from Spatial Planning, Housing Strategy and Development Management) and Economy (from Capital Delivery and Property as a result of pooling and alignment of project management resources) and Culture (as a result of integration with other services).	-890
Concessionary Fares	Reduction of the reimbursement rates paid to bus operators for operating the national concessionary travel scheme. Removal of discretionary taxi voucher scheme.	-72
Transport Subsidy	Review of the subsidy paid to support commercial bus routes.	-100
Housing Solutions - make or buy	Savings from a make or buy review of the Housing Solutions service following the integration of the Choice Based Lettings scheme.	-95
Integrated Transport Review - make or buy	Review of the Integrated Transport Service to ensure the most cost effective delivery method for the service.	-75
Reductions in non pay budgets	Reductions in non pay budgets as a result of a reduction in the size of the Directorate.	-150
Additional rent income	It is anticipated there will be an increase in rental income from commercial properties as the economic situation improves and the number of vacant premises reduces.	-200
Leisure Services	Reduction in the subsidy paid for the management of leisure facilities as a result of reduced costs generated through the achievement of operating efficiencies and increased revenue income as a result of significant investment in new leisure facilities.	-300
Markets - make or buy	Savings from the make or buy review.	-25
Markets	Increased income from review of market rents. Rents are subject to annual rent review, with implementation being from 1st April. Rents will also be reviewed in line with lease renewals and will therefore be phased over three years.	-25
Town Hall Management	There is a Service Concession contract for the Event and Venue Management of the Town Hall. Under the contract the Council receives a guaranteed payment for rent, service charge and maintenance plus a share of the income generated from the hire facilities.	-20
Museums	Review of service delivery model.	-65
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-2,017
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Energy and Carbon Management	An Energy and Carbon Management team will manage the Council's carbon reduction commitments and manage and administer externally funded initiatives. Once established the team will be funded from management fees received as part of external funding.	-200
Events and Tourism	Reduction in the level of subsidy paid by the Council for events, marketing and tourism services through making greater use of new technology to promote the Boroughs attractions and secure greater sponsorship, contributions from businesses and profit sharing.	-240
Sports Development	Review of the subsidy paid to Cheshire and Warrington Sports Trust for the provision of sports development services.	-200
Total Environment	Generation of additional income and maximisation of external funding opportunities to enable the non-planning archaeology service to move to a net nil position.	-40
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-680
Total Head of Service - Places Strategy		-2,697
Total Places		-5,041

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Corporate		
Head of Service - Professional Services		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Structural Reviews - HR	This proposal seeks to deliver a staff reduction across the HR service through reducing support for the management of the corporate training programme, less staff engagement initiatives and reduced time spent supporting managers.	-162
Human Resources - Structure Review	This proposal seeks staff savings from reviewing the structure of the Business Partners Team within HR with a view to consolidating posts within the team.	-80
Structural Reviews - Directorate wide	This proposal seeks to deliver savings at a Directorate level through a review of the management of the directorate.	-106
Structural Reviews - ICT Strategy and solutions	This proposal seeks staffing savings resulting from a structure review within the ICT strategy / information management and Solutions Teams.	-161
Review of Non Pay Budgets	This proposal seeks savings from reductions in a number of non-pay budgets within ICT Strategy	-6
Workforce Development - focus on commissioning priorities	This saving will be delivered through the merger of workforce development teams and a review of workforce development non-pay spend to focus on commissioning priority areas.	-150
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-665
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Structural Reviews - Business Operations	In April 2014, following a Make or Buy review, it was agreed that Customer Services and Integrated Workplace Management (IWM) will be delivered through a Joint Venture Partnership. This saving relates to the Business Operations element of IWM which will be delivered through the Joint Venture.	-746
Structural Reviews - Procurement and Business Operations	This saving involves a review of the secretarial function as a result of the changing shape and size of the organisation and the latest senior management restructure.	-200
Centralising Staff Training bud	This saving involves centralising training budgets currently held across the Council to deliver efficiencies.	-30
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-976
Total Head of Service - Professional Services		-1,641
Head of Service - Finance		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Structural Reviews - Finance	This saving proposal seeks to deliver a staff reduction across the Finance team through a review of the management of the service and the production of finance and performance information. In addition, there will be a review of the current level of service provided by the Insurance team.	-281
Review of Insurances	This saving proposal seeks to achieve savings by reviewing the insurance claims management process. The review will also look at whether it is more cost effective for the Council to underwrite risks itself rather than buying cover from external insurers.	-135
Structural Reviews - Revenues and Benefits and Debt collection	This proposal seeks to deliver staff reductions on the quality assurance of benefit claims, a saving from the introduction of a central debt collection team and a £150k saving within the Benefits team to align the structure to the level of the government grant.	-225
Contract Savings Target for CoSocius Separate Legal Entity	This proposal seeks a target saving of 5% per annum against the cost of the contract with CoSocius following its establishment as an Separate Legal Entity (SLE) in 2014.	-258
Total Onqoing Impacts of Proposals Implemented in 2014-15 or Earlier		-899

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
New Proposals		
HELP Scheme	From April 2013 the national scheme for the Crisis Loans and Community Care Grants was abolished and funds were transferred to local authorities. At that time the Council set up the HELP scheme which has attracted very positive feedback and now meets most immediate needs for vulnerable residents who are holdeholders. The government has confirmed its current intention that funding will not continue after March 15. This proposal seeks to continue to operate its HELP scheme at a cost of £0.5m per annum.	500
Total New Proposals		500
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Altogether Better Programme	Savings from Altogether Better programme.	-2
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-2
Total Head of Service - Finance		-401
Head of Service - Governance		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Individual Electoral Registration (IER) implementation	This item is to provide funding to meet further set-up costs that are expected to be incurred during 2015-16 for implementing Individual Electoral Registration (IER) across the Borough.	70
Structural Reviews - ICT Strategy and solutions	This proposal seeks staffing savings resulting from a structure review within the ICT strategy / information management and Solutions Teams.	-68
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		2
Savings commencing 2015-16, already considered in 2014-15 Budget Report		
Structural Reviews - Legal Services	This proposal seeks to deliver savings in Legal Services through increased efficiencies and looking at savings associate with partner working and cost reductions through income generation.	-25
Total Savings commencing 2015-16, already considered in 2014-15 Budget Report		-25
New Proposals		
Parish and Town Council recharges for election costs	This proposal seeks to reduce the Council contribution to the annual election reserve over a 4-year election cycle by utilising the income generated by recharging Town and Parish Council for election costs incurred.	-20
Total New Proposals		-20
Total Head of Service - Governance		-43
Total Corporate		-2,085

Table 5 - Policy Proposals

Budget Proposal	Description	Financial Impact
		2015-16 £000
Cross Cutting Savings		
Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		
Public Health Grant	In April 2013, local authorities took over responsibility for Public Health from the NHS. To pay for this, local authorities receive a Public Health Grant, which is a dedicated ring-fenced grant from central government to be used for public health outcomes. The Council intends to ensure that all activities that meet public health outcomes are commissioned in an integrated way and funded from this grant. Public Health is therefore undertaking a commissioning review of all activities across the local authority, in addition to those inherited in April 2013. Bringing these resources together and using the money more effectively will enable us to do more with the available resources.	-1,500
Total Ongoing Impacts of Proposals Implemented in 2014-15 or Earlier		-1,500
New Proposals		
Senior management restructure	In May 2014 a senior management restructure was announced. This will result in a reduction of tier 2 and 3 officers as part of the overall Council transformation programme. These savings are over and above those included within the existing savings package proposed by services.	-700
Cross Cutting - downsizing savings	This is a cross cutting savings proposal - as the organisation changes size over the next two years there will be a further review of savings as a result of this downsizing (e.g property rationalisation, licences, pc and kit, mobile phones, telephones, office equipment, printing etc).	-300
Total New Proposals		-1,000
Total Cross Cutting		-2,500
Grant Funding		
Care Act - Social Care reforms	New grant funding. Government has indicated the above responsibilities will be "fully funded" however there is ongoing modelling both nationally and locally of the financial impact.	-1,951
Independent Living Fund	New grant funding for the Independent Living Fund. It is anticipated that this will be less than the liability transferring to Councils.	-1,333
Total Grant Funding		-3,284
Total Council Wide Savings		-13,111

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 £242.073m is based on pupil numbers at October 2014. An adjustment (£49.269m) has been made to remove, through recoupment, funding for Schools that have transferred to Academy status and also high needs places for institutions funded directly by the Education Funding Agency. The net effect is a budgeted Indicative DSG of £192.804m.

The final DSG will be known in July 2015 amended for the number of pupils on the January 2015 early years census. 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:

Children and Young People

Schools

Education

Children's Social Care

Integrated Early Support

Allocation of Overheads from Central Services

Budget		Per Pupil	
£000	£000	£	£
184,428		4,994.40	
6,158		133.89	
249		5.41	
619	191,454	13.45	5,147.15
	1,350	29.35	29.35
	192,804		5,176.50

Table 7 - Capital Budget

Estimated Capital Expenditure (All Schemes)		£000
One-off Core Schemes		
Northwich Transport Infrastructure	2,445	
Blacon Parade	60	
Superfast Broadband	221	
Non Schools Capital	150	
Chester Central Business Quarter	1,213	
Northwich Flood Defence	250	
Chester Bus Exchange	4,317	
Libraries Investment	130	
Hartford Manor Primary School Development	1,408	
Investment in 3G Pitches	1,531	11,725
10 Year Vision		
Highways Asset Recovery	4,500	
Ellesmere Port Sports Village	711	
Chester Theatre	18,692	
Northwich Memorial Court	694	24,597
Devolved funds		
HRA Existing Stock	10,500	
HRA New Build	5,800	
Devolved Formula Capital	1,000	
School Basic Need Grant	11,973	
School Meals Grant	522	
Targeted Schools Basic Need	2,667	32,462
Significant Regeneration Schemes		
Northgate Development	3,480	
Barons Quay	30,915	34,395
Annual Allocations		
Place Operations	350	
Green Spaces	400	
LTP	10,270	
Affordable Housing	550	
Housing Capital Programme	3,300	
Walls Essential Repairs	1,034	
Heritage Assets	100	
Property Management	3,222	
Capital Maintenance Grant	2,582	
Area Programmes	100	
Chester Area Programme	286	
Ellesmere Port Area Programme	106	
Market Towns & Rural Area Programme	482	
Weaver Valley Area Programme	106	
Vehicle Replacement	250	
ICT Strategy Core Programme	2,075	25,213
Total Capital Expenditure		128,392
Financing		
Source of funding		£000
Borrowing		23,938
Ringfenced Borrowing (Barons Quay)		30,915
Revenue and Service Contributions		20,192
Grant		36,382
Capital Receipts / Reserve		11,475
Developer / Partner Contributions		5,490
Total		128,392

Adult Social Care and Health Commissioning People Head of Service - Alistair Jeffs

Commissioning People encompasses commissioning for both adults and children's services, quality assurance and compliance, housing related support for vulnerable adults and is the corporate lead for equality and diversity.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructured)			25,390
2. Adjustments:			
Changes in role and function:			
Integrated Workforce Development to Professional Services	-621		
Safeguarding to Prevention and Wellbeing	-733		
Access to Resources Team from Childrens and Families	256	-1,098	
Inflation increases:			
Pay award	32		
Terms and conditions	395		
Increase in Employer Pension Contributions	7	434	
Other:			
Contribution from Public Health	-467		
Better Care Fund	-700		
Transfer of Budget included within the Home Improvement Agency			
Contract from Prevention and Wellbeing	64		
Telecare to Prevention and Wellbeing	-90		
Increase of NNDR	20	-1,173	-1,837
3. Policy proposals:			
Efficiencies / savings / growth:			
Recommissioning of Housing Related Support contracts (including full year effect of 2014-15 review)		-998	
VIVO Care Choices contract - annual efficiency target		-570	
Review of Third Sector commissioning		-300	
Staff Restructuring to Focus on Commissioning Priorities		-50	
Missing from Home - Growth in Child Sexual Exploitation		54	-1,864
4. Total 2015-16 budget			21,689

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	1,716	33.78
	1,716	33.78

**Adult Social Care and Health
Commissioning People
Head of Service - Alistair Jeffs**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Adaptations and Equipment	374	-125	249
Strategic Commissioning	1,642	-36	1,606
Third Sector Commissioning	2,836	-1,016	1,820
Housing Support	5,941	-273	5,668
Children's Commissioning	2,434	-366	2,068
Vivo Care Choices Ltd contract	10,627	-349	10,278
Total budget	23,854	-2,165	21,689

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	1,716	
Other employee expenses	31	1,747
Premises		20
Transport		33
Supplies and services		11,833
Payments to service providers		10,221
Total expenditure		23,854
Income:		
Reimbursements and contributions		-748
Internal recharges		
Public Health	-467	
Better Care Fund	-700	
Other	-250	-1,417
Total income		-2,165
Net budget		21,689

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Adult Social Care and Health Prevention and Wellbeing Head of Service - Jill Broomhall

This service provides care and support to a wide range of vulnerable adults in the local community across a broad range of client groups including elderly people with physical and/or mental frailties, people with learning disabilities, people with a range of mental health problems, people with physical and sensory disabilities and other vulnerable adults with conditions requiring support. Care services are provided to clients in their own homes, at day centre facilities and through respite care and are delivered through a combination of in-house services and external providers.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructured)			64,477
2. Adjustments:			
Changes in role and function:			
Transfer of Safeguarding from Commissioning People		733	
Inflation increases:			
Pay award	281		
Terms and conditions	187		
Increase in employer pension contribution	52	520	
Other:			
Contribution from Public Health	-680		
Better Care Fund	-6,025		
Call on Care Contract	377		
Pension Budget Adjustment	223		
Other	58	-6,047	-4,794
3. Policy proposals:			
Efficiencies / savings / growth:			
Independent Living Fund		1,583	
Care Act		1,263	
Demographic Growth		1,248	
DOLS		425	
Efficiency Savings		-1,958	2,561
4. Total 2015-16 budget			62,244

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	13,711	409.2
	<u>13,711</u>	<u>409.2</u>

**Adult Social Care and Health
Prevention and Wellbeing
Head of Service - Jill Broomhall**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Older People and Physical Disability	47,983	-17,979	30,004
Learning Disability and Mental Health	30,750	-5,733	25,017
Care Act Implementation	3,067	-1,164	1,903
Safeguarding	1,194	-244	950
In House Building Based and Reablement	6,069	-2,099	3,970
Prevention and Wellbeing Management	400	0	400
Total budget	89,463	-27,219	62,244

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	13,711	
Other employee expenses	3	13,714
Premises		209
Transport		1,138
Supplies and services		1,062
Payments to service providers		73,340
Total expenditure		89,463
Income:		
Customer and client receipts:		-15,591
Reimbursements and contributions		-4,923
Internal recharges:		
Public Health	-680	
Better Care Fund	-6,025	-6,705
Total income		-27,219
Net budget		62,244

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Adult Social Care and Health
Public Health
Head of Service - Fiona Reynolds (Interim)**

Public Health have statutory duties for health improvement, health protection and reducing health inequalities covering a wide range of areas such as sexual health, immunisation, nutrition, reducing drugs, tobacco and alcohol dependency, pregnancy and children's health.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructured)			14,175
2. Adjustments:			
Inflation increases:			
Pay award		6	
Other:			
Public Health Grant - 0-5 years		2,107	2,113
3. Total 2015-16 budget			<u>16,288</u>

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	1,586	31.01
	<u>1,586</u>	<u>31.01</u>

Adult Social Care and Health
Public Health
Head of Service - Fiona Reynolds (Interim)

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Leadership	1,594	0	1,594
Social Determinants of Health	2,250	0	2,250
Lifestyles	5,072	0	5,072
Children, Young People and Maternity	3,559	0	3,559
Substance MisUse	3,200	0	3,200
Strategic Research and Intelligence	390	-7	383
Health Protection	230	0	230
Total budget	16,295	-7	16,288

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000
Employees:	
Employees pay	1,586
Transport	1
Supplies and services	14,708
Total expenditure	16,295
Income:	
Reimbursements and contributions	-7
Total income	-7
Net budget	16,288

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Children and Families Children's Social Care Head of Service - Emma Taylor

Provides statutory and non-statutory services including safeguarding and child protection, children in care, adoption, children with disabilities, court proceedings, fostering, residential care, participation and inclusion, children in need, referrals to social care and the out of hours service.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget			27,888
2. Adjustments:			
Changes in role and function:			
Transfer of Education Welfare from Education	6		
Transfer of DART Team to Education	-406		
Transfer of Multi-systemic Therapies budget from IES	82		
Transfer of ART team to Commissioning People	-256	-574	
Inflation increases:			
Pay award	265		
Terms and conditions	73		
Increase in employer pension contributions	46	384	
Other:			
Rates Adjustment	5		
Reshaping the Service for Looked After Children	-175		
Other	8	-162	-352
3. Policy proposals:			
Efficiencies / savings / growth:			
Investments			
High level of demand for children coming into care	1,900		
Increased costs from introduction of Public Law Outline procedure	380	2,280	
Efficiencies / Savings			
Statutory contributions from NHS for young people with complex needs	-175		
Reshaping the Service for Looked After Children	-1,485		
Reduced reliance on the use of agency social workers	-100		
Extension of collaborative working arrangements with Halton Council	-100	-1,860	420
4. Total 2015-16 budget			27,956

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	11,970	308.0
	11,970	308.0

Children and Families
Children's Social Care
Head of Service - Emma Taylor

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Children's Social Care Chester	2,008	0	2,008
Children's Social Care Ellesmere Port	2,770	-26	2,744
Children's Social Care Winsford	3,658	0	3,658
Edge of Care	83	0	83
Leaving Care	618	0	618
Management Team	290	-100	190
Provider Services	17,858	-700	17,158
Public Law Outline	595	0	595
Safeguarding Unit	1,434	-532	902
Total budget	29,314	-1,358	27,956

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	11,970	
Other employee expenses	8	11,978
Premises		371
Transport		365
Supplies and services		7,398
Payments to service providers		9,202
Total expenditure		29,314
Income:		
Customer and client receipts:		-91
Specific grants		-275
Reimbursements and contributions		-992
Total income		-1,358
Net budget		27,956

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Children and Families Education Head of Service - Mark Parkinson

Education focuses on improving the educational attainment and achievement in schools and early years settings, including the private and voluntary sector and child minding. It supports schools and settings through robust monitoring, challenge, intervention and the brokering of support. It supports vulnerable children, young people and their families through targeted provision in a range of services. The service provides a wide range of support for "front line" services to enable them to carry out their functions. There is support for the education infrastructure such as schools places, transport, capital programmes and admissions. The service provides support for children with Special Education Needs. The service also acts in a client basis for a range of traded services.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget			10,998
2. Adjustments:			
Changes in role and function:			
Transfer of Young People's Service to IES	-587		
Transfer of Education Welfare to IES and Children's Social Care	-352		
Transfer of DART Team to Children's Social Care	406		
DSG Funding Activities (Waste Management and Trading Standards)	73	-460	
Inflation increases:			
Pay award	38		
Terms and conditions	7		
Increase in employer pension contributions	7		
Contract inflation	163	215	
Other:			
Rates adjustment	5		
Other	4	9	-236
3. Policy proposals:			
Efficiencies / savings / growth:			
Transformation of Youth Services		-84	
Reduction in pension liabilities		-100	
Staff restructuring		-82	
Contract and SLA efficiencies for Home to School transport		-353	
Changes to Home to School transport provision		-195	-814
4. Total 2015-16 budget			9,948

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	13,514	573.0
Teachers*	2,310	39.0
* relates to non-schools staff	15,824	612.0

**Children and Families
Education
Head of Service - Mark Parkinson**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Catering and Cleaning	11,167	-11,564	-397
Education Infrastructure	10,906	-2,689	8,217
Head of Service	1,007	-898	109
Other Schools Related	48,430	-47,546	884
Quality Learning Partners	4,113	-4,475	-362
Schools	158,723	-158,723	0
School Intervention	1,961	-1,967	-6
SEN and Disabilities	1,014	-877	137
Specialist Services	2,507	-1,694	813
Youth Service	553	0	553
Total budget	240,381	-230,433	9,948

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	15,824	
Other employee expenses	<u>5,284</u>	21,108
Premises		1,149
Transport		6,892
Supplies and services		48,023
Transferred to Schools*		158,723
Payments to service providers		4,486
Total expenditure		240,381
Income:		
Customer and client receipts:		-8,443
Specific grants		-210,447
Reimbursements and contributions		-2,644
Internal recharges		-8,899
Total income		-230,433
Net budget		9,948

* Transfer to Schools - costs will be incurred across a range of codes which will be identified later in the year.

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Children and Families Integrated Early Support Head of Service - Helen Brackebury

The Integrated Early Support Services offers a holistic, multi-agency approach to supporting individuals and families with multiple needs before their problems escalate. It is the product of West Cheshire's Whole Place Community Budget and is a collaborative programme developed in 2012, launched in June 2013

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget			3,913
2. Adjustments:			
Changes in role and function:			
Transfer of Young People's Service from Education	587		
Transfer of Education Welfare from Education	346		
Service transfer from Place Operations	969		
Transfer of Multi-systemic Therapies budget to Children's Social Care	-82	1,820	
Inflation increases:			
Pay award	112		
Increase in employer pension contributions	19	131	
Other:			
Contribution from Public Health	-414		
Slippage in 14-15 policy option for deregistration of Children's Centres	30		
Rates adjustment	-15		
Other	2	-397	1,554
3. Policy proposals:			
Efficiencies / savings / growth:			
Deregistration of Children's Centres		-125	
Community Safety Wardens		-184	
Staff Savings in the Early Support Service through integrated approach		-129	
Cost sharing arrangement with Health Service and other partner organisations		-66	-504
4. Total 2015-16 budget			4,963

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	5,621	163.6
	<u>5,621</u>	<u>163.6</u>

**Children and Families
Integrated Early Support
Head of Service - Helen Brackenbury**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Directorate wide	170	-13	157
Chester IES	1,615	-251	1,364
Ellesmere Port IES	1,499	-216	1,283
Northwich and Winsford IES	1,420	-192	1,228
Management and IES Support	969	-1,146	-177
Youth Offending Service	1,233	-810	423
Community Safety	799	-114	685
Pensions/Gratuities (Ex Colleges)	573	-573	0
Total budget	8,278	-3,315	4,963

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	5,621	
Other employee expenses	579	6,200
Premises		546
Transport		202
Supplies and services		716
Payments to service providers		614
Total expenditure		8,278
Income:		
Customer and client receipts:		-155
Specific grants		-1,803
Reimbursements and contributions		-1,243
Internal recharges		-114
Total income		-3,315
Net budget		4,963

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Children and Young People Capital Programme 2015-16

Department / Scheme	2015-16 budget	Output to be generated
One-off Core Schemes		
Non Schools Capital	0.150	Funding for 2 year old childcare places
Hartford Manor Primary School	1.408	Scheme to address the primary place capacity gap in Northwich by completing the refurbishment of an existing building and constructing a linked 8 classroom block on the current site
Devolved Formula Capital	1.000	To enable schools to have independence in spending capital on building projects/ICT
School Basic Need Grant	11.973	Investment in schools to ensure they have the capacity for growing numbers of pupils
School Meals Grant	0.522	Investment in schools to ensure they have the facilities to provide free schools meals to eligible pupils
Targeted Schools Basic Need	2.667	Targeted funding for expansion to ensure sufficient school places are available
Total	<u>17.720</u>	

Financing:	
Sources of Funding	
Developer / Partner Contributions	0.890
Grant Funding	15.910
Capital Receipts / Reserve	0.870
Borrowing	0.050
	<u>17.720</u>

Places Places Strategy Head of Service - Alison Knight

The Service is responsible for facilitating growth and prosperity across the borough and implementing the Council's Growth Strategy. Specific areas of responsibility include leisure and recreation, tourism, museums, property, markets, regeneration, housing, energy efficiency, employment skills, planning and transport.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructured)			16,173
2. Adjustments:			
Changes in role and function:			
Senior Management Restructure	-105		
Service Transfers to Place Operations	-1,016		
Service Transfers to Place Commissioning	-2,158		
Castle Park rent from Professional Services	32	-3,247	
Inflation increases:			
Pay award	374		
Terms and conditions	35		
Increase in employer pension contributions	64		
Contract inflation	13	486	
Other:			
Contribution from Public Health	-278		
Business Rates Adjustment	-130		
Theatre	277		
Rephasing of savings from 2016-17	-100		
Other	-30	-261	-3,022
3. Policy proposals:			
Efficiencies / savings / growth:			
Carbon Reduction		-200	
Concessionary Fares		-72	
Events and Tourism		-240	
Additional Income Generation		-40	
Leisure Subsidy		-500	
Make or Buy Reviews / Service Reviews		-260	
Staff Restructure and Efficiencies		-1,285	
Transport Subsidy		-100	-2,697
4. Total 2015-16 budget			10,454

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	15,114	411.6
	<u>15,114</u>	<u>411.6</u>

Places
Places Strategy
Head of Service - Alison Knight

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Places Management	371	0	371
Planning and Transport	28,304	-22,100	6,204
Strategic Housing and Commissioning	2,011	-777	1,234
Energy and Carbon Reduction	684	-299	385
Culture and Environment	6,741	-2,741	4,000
Economic Growth	4,563	-2,541	2,022
Asset Management and Development	7,520	-11,282	-3,762
Total budget	50,194	-39,740	10,454

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	15,114	
Other employee expenses	157	15,271
Premises		6,709
Transport		19,900
Supplies and services		6,779
Payments to service providers		1,535
Total expenditure		50,194
Income:		
Customer and client receipts:		-15,330
Specific grants		-1,130
Reimbursements and contributions		-18,349
Internal recharges		-4,931
Total income		-39,740
Net budget		10,454

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Places

Commissioning Places

Head of Service - John Outram

The Commissioning Places service aims to secure value for money, deliver best practice and exceed customer expectations. Commissioning Places is a key interface with contractors, partner organisations, business sectors, public bodies and internal directorates. The service implements a consistent approach to contract administration and performance management across the Council's outsourced services (Place)

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructured)			18,236
2. Adjustments:			
Changes in role and function:			
DSG Funded School Activities	-40		
Service transfers from Place Strategy	2,158		
Service Transfer from Place Operations	<u>37</u>	2,155	
Inflation increases:			
Pay award	33		
Terms and conditions	2		
Increase in employer pension contributions	6		
Contract inflation	<u>44</u>	85	
Other:			
NNDR		<u>4</u>	2,244
3. Policy proposals:			
Efficiencies / savings / growth:			
Additional income generation		-225	
Central Procurement		<u>-90</u>	-315
4. Total 2015-16 budget			<u>20,165</u>

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	2,727	62.7
	<u>2,727</u>	<u>62.7</u>

Places
Commissioning Places
Head of Service - John Outram

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Commercial Management	3,194	-819	2,375
Waste Management	17,413	-80	17,333
Procurement	516	-59	457

Total budget	21,123	-958	20,165
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Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	2,727	
Other employee expenses	6	2,733
Premises		1,707
Transport		92
Supplies and services		358
Payments to service providers		16,233
Total expenditure		21,123
Income:		
Customer and client receipts:		-80
Internal recharges		-878
Total income		-958
Net budget		20,165

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Places
Localism
Head of Service - Maria Byrne**

Localism will actively communicate and engage with the public and their representatives allowing them to influence and shape the places in which they live and work. Services provided are:

- Locality management teams for Chester, Ellesmere Port and Weaver Valley
- Community centres
- Avenue Services
- Member budgets

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructured)			3,631
2. Adjustments:			
Changes in role and function:			
Service transfers from Place Operations	79		
Senior Management Restructure	-338		
Christmas Lighting budget from Professional Services	225	-34	
Inflation increases:			
Pay award	35		
Increase in employer pension contributions	4	39	5
3. Total 2015-16 budget			3,636

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	1,289	23.8
	<u>1,289</u>	<u>23.8</u>

Places
Localism
Head of Service - Maria Byrne

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Locality Teams	1,998	0	1,998
Member Budgets	750	0	750
Community Centres	264	-106	158
Avenue Services	731	0	731

Total budget	3,743	-106	3,637
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Subjective analysis of revenue budget in 2015-16

Expenditure:	£000
Employees:	
Employees pay	1,289
Premises	126
Transport	21
Supplies and services	2,306
Total expenditure	3,742
Income:	
Customer and client receipts:	-106
Total income	-106
Net budget	3,636

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Places
Place Operations
Head of Service - Maria Byrne

Place Operations provides place-based services which are aligned to key Council plans and strategies and aim to meet the needs and aspirations of our citizens. The services provided are:

- Place Network and Environment (including highways, streetscene activities and greenspaces)
- Regulatory Services (including parking services, lifetime services, consumer protection, environmental health, licensing and CCTV)
- Customer Services
- Library Services

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructured)			24,505
2. Adjustments:			
Changes in role and function:			
Service transfers to Localism	-79		
Service transfers to Children's Services	-969		
Service transfer to Place Commissioning	-37		
Senior Management Restructure	-274		
Service transfers from Place Strategy	1,016		
DSG Funded School Activities	-33		
Customer Services - service migration/buyback	18	-358	
Inflation increases:			
Pay award	453		
Terms and conditions	106		
Increase in employer pension contributions	76		
Contract inflation	310	945	
Other:			
Contribution from Public Health	-261		
Investment in Environmental Services	600		
Reprofiling of prior year savings	728		
Other minor adjustments	22	1,089	1,676
3. Policy proposals:			
Efficiencies / savings / growth:			
Place Network and Environment		-866	
Libraries		-35	
Customer Services		-170	
Regulatory Services		-958	-2,029
4. Total 2015-16 budget			24,152

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	20,300	682.1
	20,300	682.1

Places
Place Operations
Head of Service - Maria Byrne

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Place Network and Environment	25,845	-7,400	18,445
Regulatory Services	10,387	-10,040	347
Customer Services	2,285	-97	2,188
Operational Libraries (inc Book Fund)	4,449	-1,277	3,172

Total budget	42,966	-18,814	24,152
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Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	20,300	
Other employee expenses	40	20,340
Premises		2,713
Transport		6,360
Supplies and services		3,314
Payments to service providers		10,239
Total expenditure		42,966
Income:		
Customer and client receipts:		-11,316
Specific grants		-1
Reimbursements and contributions		-891
Internal recharges		-6,606
Total income		-18,814
Net budget		24,152

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Places

Capital Programme 2015-16

Department / Scheme	2015-16 budget	Output to be generated
One-off Core Schemes		
Northwich Transport Infrastructure	2.445	Supporting the regeneration of Northwich Town Centre through the implementation of highway works that will support increased traffic capacity.
Blacon Parade	0.060	Final contribution to scheme at Blacon Parade, Chester.
Superfast Broadband	0.221	Roll out of super fast broadband coverage across the Borough.
Chester Central Business Quarter	1.213	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 sustainable location.
Northwich Flood Defence	0.250	Contribution to larger Environment Agency scheme to boost flood defences in Northwich resulting in over 700 homes and businesses
Chester Bus Interchange	4.317	Relocation of the new Chester Bus Interchange and development of the Chester Transport Plan as part of the enabling works for Northgate Development
Libraries Investment	0.130	Investment to modernise technology which will allow information sources to be speeded up, enable new systems to operate within a modern, technologically based arena and attract customers back into the library
Investment in 3G Pitches	1.531	Investment in 3G pitches at Moss Farm, Hartford High Schol and at the new Ellesmere Port Sports & Leisure Village
10 Year Vision		
Highways Asset Recovery	4.500	To bring about a significant enhancement of the highway condition
Ellesmere Port Sports & Leisure Villa	0.711	To provide a modern purpose built leisure facility for Ellesmere Port
Chester Theatre	18.692	To develop a new theatre in Chester
Northwich Memorial Court	0.694	To provide a modern purpose built leisure facility for Northwich.
Annual Allocations		
Place Operations		
Place Operations	0.350	A dedicated capital allocation to ensure the differing priorities of individual communities can be met with flexibility
Green Spaces	0.400	
LTP	10.270	
Growth		
Affordable Housing	0.550	
Housing Capital Programme	3.300	
Walls Essential Repairs	1.034	
Heritage Assets	0.100	
Property Management	3.222	
Capital Maintenance Grant	2.582	Maintenance and investment in the council's asset base and
Area Programmes	0.100	facilitation of regeneration projects in line with the growth agenda
Chester Area Programme	0.286	
Ellesmere Port Area Programme	0.106	
Market Towns & Rural Area Program	0.482	
Weaver Valley Area Programme	0.106	
Vehicle Replacement	0.250	

Significant Regeneration Schemes

Northgate Development	3.480	A significant new retail and leisure development including a new market alongside Chester theatre and library
Barons Quay	30.915	A retail and leisure quarter on the riverside in Northwich creating up to 1,500 jobs

Devolved Funds

HRA Existing Stock	10.500	A five year investment programme to bring the Council's housing stock up to decency levels and to deliver statutory improvements.
HRA New Build	5.800	Investment in new build Council housing stock

Total	108.597	
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Financing:**Sources of Funding**

Borrowing	21.939
Ringfenced Borrowing (Barons Quay)	30.915
Revenue and Service Contributions	20.192
Grant	20.471
Capital Receipts / Reserve	10.605
Developer / Partner Contributions	4.475

108.597

Corporate Finance Head of Service - Mark Wynn

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, Financial Management, Corporate Finance, Pensions and the Performance, Internal Audit, Compliance and Development team. The service also manages a number of Corporate Council-wide budgets.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructure)			8,596
2. Adjustments:			
Changes in role and function:			
Staff from Public Service Reform	108		
Compliance and Development team from Professional Services	523		
Tfr out to Internal Communications	-6		
Income and Debt staff to CoSocius	-26	599	
Inflation increases:			
Pay award	212		
Terms and conditions	14		
Contract Inflation	22		
Increase in employer pension contributions	36	284	
Other:			
Early achievement of Policy Option - structural reviews	-150		
Removal of Grant Funding	-118		
Reduction of New Burdens Council Tax Reduction Scheme grant	-87		
Other	-5	-360	522
3. Policy proposals:			
Efficiencies / savings / growth:			
Altogether Better Programme savings target		-2	
Help Scheme Growth Item		130	
Revenues and Benefits structure review		-225	
Finance structure review		-281	-378
4. Total 2015-16 budget			8,740

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	9,453	261.3
Pension Fund staff funded by Pension Fund		34.0
	9,453	295.3
The service is currently in a consultation period for a restructure, expected completion date July-15		

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

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Audit, Performance, Risk Management and Compliance and Development	1,887	-71	1,816
Client Finance	872	-15	857
Financial Management	3,995	-715	3,280
Revenues and Benefits	3,926	-1,139	2,787
Total budget	10,679	-1,939	8,740

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	9,453	
Other employee expenses	33	9,486
Premises		1
Transport		107
Supplies and services		1,082
Payments to service providers		3
Total expenditure		10,679
Income:		
Customer and client receipts:		-79
Specific grants		-515
Reimbursements and contributions		-638
Internal recharges		-707
Total income		-1,939
Net budget		8,740

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Corporate
Corporate Budgets Managed By Finance
Head of Service - Mark Wynn

The Finance service manages a number of Corporate Council-wide budgets. These include CoSocius Service Delivery, Housing Benefit – receipt of grant and payment of benefit, Insurance reserve and claims and the External Audit fee payment

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructure)			9,496
2. Adjustments:			
Changes in role and function:			
Income and Debt budget to CoSocius Service Delivery		26	
Other:			
Insurance premium increase	674		
Removal of grant funding	-500		
CoSocius - reduction in SLE set up costs	-205		
Resources restructure savings	-65	-96	-70
3. Policy proposals:			
Efficiencies / savings / growth:			
Review of Insurances		-135	
Help Scheme Growth Item		370	
Contract savings target for CoSocius Service Delivery Vehicle		-258	-23
4. Total 2015-16 budget			9,403

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	0	0.0
	0	0.0

Corporate
Corporate Budgets Managed By Finance
Head of Service - Mark Wynn

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Insurances	4,524	-2,310	2,214
CoSocius Service Delivery	6,169	-860	5,309
Housing Benefits	94,422	-94,320	102
Corporate Budgets	1,778	0	1,778
Total budget	106,893	-97,490	9,403

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000
Employees:	
Other employee expenses	226
Premises	1,711
Transport	130
Supplies and services	104,826
Total expenditure	106,893
Income:	
Customer and client receipts:	-106
Specific grants	-93,374
Reimbursements and contributions	-1,806
Internal recharges	-2,204
Total income	-97,490
Net budget	9,403

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Corporate Governance

Head of Service - Karen McIlwaine (Interim)

Legal and Democratic provide support to Members and officers to ensure that the Council acts at all times in accordance with the Law and the Council's interests are protected.

Information Assurance manages the complaints processes for the Council (corporate and statutory) and all 'requests for information' under the statutory Freedom of Information (FOI) Act and Environmental Information Regulations (EIR). Also ensures any information held is both secure and protected and complies with relevant legislation if released or published.

Emergency Planning is a Cheshire Shared Service, co-ordinating multi - agency response to major incidents across Cheshire.

Office of the Chief Executive is responsible for Strategic and Corporate Management of Cheshire West and Chester Council.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructure)			5,391
2. Adjustments:			
Inflation increases:			
Pay award	78		
Terms and conditions	1		
Increase in employer pension contributions	14	93	
Other:			
Other		2	95
3. Policy proposals:			
Efficiencies / savings / growth:			
Growth for Individual Electoral Registration		70	
Parish and Town Council recharges for election costs		-20	
Information Governance structure review		-68	
Legal Services structure review		-25	-43
4. Total 2015-16 budget			<u>5,443</u>

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	3,616	73.2
	<u>3,616</u>	<u>73.2</u>

**Corporate
Governance
Head of Service - Karen McIlwaine (Interim)**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Legal Services	2,157	-364	1,793
Democratic Services, Elections and Member Support	2,717	-80	2,637
Emergency Planning	170	-12	158
Information Governance	639	-26	613
Office of the Chief Executive	242	0	242
Total budget	5,925	-482	5,443

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	3,616	
Other employee expenses	<u>52</u>	3,668
Premises		18
Transport		92
Supplies and services		<u>2,147</u>
Total expenditure		5,925
Income:		
Customer and client receipts:		-223
Reimbursements and contributions		-81
Internal recharges		<u>-178</u>
Total income		-482
Net budget		<u>5,443</u>

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Corporate
Professional Services
Head of Service - Sam Brousas**

HR provide support to the Council and schools, develop HR policy, provide corporate and social work training, administer the working rewards and Graduates and Apprentices scheme. Provide Health and Safety and Occupational Health Unit.

Media, Marketing and Communications provide internal and external communications, press releases, marketing of the Council, maintain the intranet and Council website and graphic design.

Business Operations provide admin support to all services, contract management and secretarial and PA support to Heads of Services and Directors.

Business Technology Solutions engage with the business to understand ICT outcomes and design mobile, agile and digital business solutions.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructure)			8,245
2. Adjustments:			
Changes in role and function:			
Workforce Development team from Adults Social Care and Health	621		
Trf in of responsibility from Finance to Communications	6		
Compliance and Development team to the Finance Service	-523		
Christmas Lighting to Places Directorate	-225		
Castle Park Rent to Places Directorate	-32	-153	
Inflation increases:			
Pay award	170		
Terms and conditions	14		
Increase in employer pension contributions	24	208	
Other:			
Centralisation of Multifunctional Device budget in corporate buildings	71		
Contribution to tier 2 and 3 restructure cross cutting policy option	-119		
Agreed reduction of OHU savings	32		
Other	-5	-21	34
3. Policy proposals:			
Efficiencies / savings / growth:			
Business Operations structure review		-746	
HR structure review		-242	
Business Technology Solutions structure and non pay review		-167	
Senior Management and PA structure review		-306	
Workforce Development review of training provision		-150	
Review and centralisation of service training budgets		-30	-1,641
4. Total 2015-16 budget			6,638

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	5,834	160.7
Apprentices	337	51.0
Nurses	95	1.8
Doctors	70	0.4
	6,336	213.9

**Corporate
Professional Services
Head of Service - Sam Brousas**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Human Resources and Corporate Training	3,164	-1,060	2,104
Media, Marketing and Communications	1,210	-150	1,060
Business Operations and PA's	3,023	-766	2,257
Business Technology Solutions	1,045	-93	952
Occupational Health and Health and Safety	656	-391	265
Total budget	9,098	-2,460	6,638

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	6,336	
Other employee expenses	167	6,503
Premises		53
Transport		87
Supplies and services		2,455
Total expenditure		9,098
Income:		
Customer and client receipts:		-589
Specific grants		-62
Reimbursements and contributions		-198
Internal recharges		-1,611
Total income		-2,460
Net budget		6,638

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

**Corporate
Public Service Reform
Head of Service - Laurence Ainsworth**

The team is responsible for making sure projects are delivered in line with the aims of the Council - providing key project resources and expertise including programme/project management, business analysis, process redesign, business case development, Central Government liaison and benefits realisation.

Summary of changes from 2014-15 budget

	£000	£000	£000
1. Original 2014-15 budget (restructure)			1,487
2. Adjustments:			
Changes in role and function:			
Staff transferred to Finance		-108	
Inflation increases:			
Pay award	24		
Increase in employer pension contributions	4	28	-80
3. Total 2015-16 budget			<u>1,407</u>

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	1,117	17.0
	<u>1,117</u>	<u>17.0</u>

**Corporate
Public Service Reform
Head of Service - Laurence Ainsworth**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Change Team	1,407	0	1,407
Total budget	1,407	0	1,407

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000	£000
Employees:		
Employees pay	1,117	
Other employee expenses	<u>3</u>	1,120
Premises		2
Transport		4
Supplies and services		281
Total expenditure		1,407
Net budget		1,407

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Corporate Capital Programme 2015-16

Department / Scheme	2015-16 budget	Output to be generated
One-off Core Schemes		
ICT Core Programme	2.075	Investment in ICT infrastructure critical for the council to continue to carry out its day to day business
Total	<u>2.075</u>	

Financing:	
Sources of Funding	
Borrowing	1.950
Service Contributions	0.125
	<u>2.075</u>

Budgets held on behalf of services

Head of Service - Mark Wynn

This page contains budgets or saving targets that are linked to services but will only be passed to them once the level of costs to be incurred have been confirmed. Should budgets not be required for the intended purpose they will be returned to corporate contingencies.

Budgets held on behalf of services		£000
1. Original 2014-15 budget		3,753
2. Adjustments:		
Distributed:		
Allocation of terms and conditions	-833	
Allocation of contract inflation	-702	
Allocation of Public Health policy proposal savings 14-15 and 15-16	2,000	
Allocation of management restructure savings	700	
Allocation of Care contract	-377	
Release unused contingencies to balances	-601	
Release academy budget savings	159	346
New Allocation:		
Contribution related reward scheme	500	
Increase in care contract costs	1,000	
Academy transfers from centrally held	-210	1,290
		1,636
3. Policy proposals:		
Downsizing due to organisational changes	-300	
Public Health funding	-1,500	
Senior manager restructure	-700	-2,500
4. Total 2015-16 budget		<u>2,889</u>
Summary:		
Terms and Conditions	117	
Contribution related reward scheme	500	
Downsizing due to organisational changes	-300	
Care contracts	2,623	
Academy transfers	-51	<u>2,889</u>

Signed.....

**Centrally Held
Centrally Held
Head of Service - Mark Wynn**

A number of budgets are held centrally as they reflect costs that either relate to the Council as a whole or impact on multiple services. A number of the budgets relate to new activities or initiatives the Council is undertaking and budgets will ultimately be passed out to services to manage once the ongoing costs / savings have been established.

Summary of changes from 2014-15 budget

	£000	£000
1. Original 2014-15 budget		6,115
2. Adjustments:		
Reduced actuarial costs budget	-1,125	
Increase in Community Benefits Fund	322	
Reduction in Support to Parishes	-60	
Academy transfers to budgets held on behalf of services	210	-653
3. Total 2015-16 budget		<u>5,462</u>

Workforce Summary 2015-16:

Workforce	Budget £000	FTE
Local Government Officers	0	0.0
	<u>0</u>	<u>0.0</u>

**Centrally Held
Centrally Held
Head of Service - Mark Wynn**

Analysis of Service Budget 2015-16

Services provided:	Expenditure £000	Income £000	Net budget £000
Pension gratuities	1,520	-1,405	115
Actuarial pension costs	2,752	0	2,752
Major / special projects	500	0	500
Community benefits	1,019	0	1,019
Additional responsibilities	826	0	826
Payment to parishes	226	0	226
Other	24	0	24
Total budget	6,867	-1,405	5,462

Subjective analysis of revenue budget in 2015-16

Expenditure:	£000
Employees:	
Other employee expenses	4,272
Premises	24
Supplies and services	2,571
Total expenditure	6,867
Income:	
Reimbursements and contributions	
Pension gratuities income	-1,405
Total income	-1,405
Net budget	5,462

As Head of Service I confirm that the information above represents my 2015-16 service budget and I commit to delivering a balanced budget during the financial year.

Signed.....

Housing Revenue Account (HRA)

Lead Client Officer - Alison Amesbury

Services Provided :

The Housing Management Contract is delivered by Plus Dane. The contract has a 5 year term, effective from 1 July 2012. The contract delivers a comprehensive management service including rent collection, arrears recovery, stock improvement programmes and estate management, together with support and training to tenant representatives to promote participation, involvement and scrutiny of the service.

The outsourced Housing Management Contract is monitored by the Commissioning Places Team who set performance targets each year, negotiate budget and spending variations, monitor and report on performance, and enforce contract conditions where required.

The Client Team, within the Housing Service, comprises of two officers (1 FTE), supplemented by Finance 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.

Changes since 2014-15:

	£000
2014-15 Budget	-82
Increase in management fee	380
Increase in rent for dwellings	-399
Increase in other charges	-8
Service pressures/efficiencies	50
Changes to capital financing costs/contributions to capital expenditure	121
2015-16 Budget	62

Other statistical information:

Full time equivalent employees	1
Number of dwellings at 1 April	5,540
Number of leasehold dwellings at 1 April	300
Average rent per week	£81.00

Housing Revenue Account (HRA)

Lead Client Officer - Alison Amesbury

Housing Revenue Account - Budget 2015-16

	Budget £000
Income:	
Rents - dwellings	-22,092
Rents - non dwellings	-458
Charges for services and facilities	-159
Contributions towards expenditure	-46
Total Income	-22,755
Management fee	9,311
Client monitoring	1,211
Corporate and Democratic Core Costs	62
Increase in provision for bad debts	884
Total Operating Expenditure	11,468
Principal repayments	1,876
Interest repayments	2,724
Leases	274
Voluntary repayments	595
Debt management expenses	4
Premia and discounts	2
Interest receivable	-2
Revenue contributions to capital	5,876
Total Other Expenditure	11,349
Net HRA Revenue (Surplus) / Deficit for the year	62

As Lead Client Officer I confirm that the information above represents my 2015-16 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.

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 no longer receive Central Government funding through Formula Grant but through the Business Rates Retention Scheme. Under this 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 2015–16, 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 2014-15, Cheshire West and Chester Council's council tax base is 112,869 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 and sales, 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, Leadership 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).