

Appendix A: Finance Tables

Status:	Final Draft	
Meeting:	General Purposes Committee	
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Introduction

There are four types of revenue finance table: tables 1-3 relate to all Service Areas, while only some Service Areas have table 6. Tables 1, 2, 3 and 6 show a Service Area's revenue budget in different presentations. Tables 3 and 6 detail all the changes to the budget. Table 2 shows the impact of the changes in year 1 on each policy line. Table 1 shows the combined impact on each policy line over the 5 year period. Some changes listed in Table 3 impact on just one policy line in Tables 1 and 2, but other changes in Table 3 are split across various policy lines in Tables 1 and 2.

TABLE 1 presents the net budget split by policy line for each of the five years of the Business Plan. It also shows the revised opening budget and the gross budget, together with fees, charges and ring-fenced grant income, for 2015-16 split by policy line. Policy lines are specific areas within a service on which we report, monitor and control the budget. The purpose of this table is to show how the net budget for a Service Area changes over the period of the Business Plan.

TABLE 2 presents additional detail on the net budget for 2015-16 split by policy line. The purpose of the table is to show how the budget for each policy line has been constructed: inflation, demography and demand, pressures, investments and savings are added to the opening budget to give the closing budget.

TABLE 3 explains in detail the changes to the previous year's budget over the period of the Business Plan, in the form of individual proposals. At the top it takes the previous year's gross budget and then adjusts for proposals, grouped together in sections, covering inflation, demography and demand, pressures, investments and savings to give the new gross budget. The gross budget is reconciled to the net budget in Section 7. Finally, the sources of funding are listed in Section 8. An explanation of each section is given below.

- **Opening Gross Expenditure:** The amount of money available to spend at the start of the financial year and before any adjustments are made. This reflects the final budget for the previous year.
- **Revised Opening Gross Expenditure:** Adjustments that are made to the base budget to reflect permanent changes in a Service Area. This is usually to reflect a transfer of services from one area to another.

- **Inflation:** Additional budget provided to allow for pressures created by inflation. These inflationary pressures are particular to the activities covered by the Service Area.
- **Demography and Demand:** Additional budget provided to allow for pressures created by demography and increased demand. These demographic pressures are particular to the activities covered by the Service Area, which can't be managed within normal cost efficiency plans. Demographic changes are backed up by a robust programme to challenge and verify requests for additional budget.
- **Pressures:** These are specific additional pressures identified that require further budget to support.
- **Investments:** These are investment proposals where additional budget is sought, often as a one-off request for financial support in a given year and therefore shown as a reversal where the funding is time limited (a one-off investment is not a permanent addition to base budget).
- **Savings:** These are savings proposals that indicate services that will be reduced, stopped or delivered differently to reduce the costs of the service. They could be one-off entries or span several years.
- **Total Gross Expenditure:** The newly calculated gross budget allocated to the Service Area after allowing for all the changes indicated above. This becomes the Opening Gross Expenditure for the following year.
- **Fees, Charges & Ring-fenced Grants:** This lists the fees, charges and grants that offset the Service Area's gross budget. The section starts with the carried forward figure from the previous year and then lists changes applicable in the current year.
- **Total Net Expenditure:** The net budget for the Service Area after deducting fees, charges and ring-fenced grants from the gross budget.
- **Funding Sources:** How the gross budget is funded – funding sources include cash limit funding (central Council funding from Council Tax, business rates and government grants), fees and charges, and individually listed ring-fenced grants.

TABLE 6 follows the same format and purpose as table 3 for Service Areas where there is a rationale for splitting table 3 in two.

Section 4 - C: Corporate and Managed Services

Table 1: Revenue - Summary of Net Budget by Operational Division

Budget Period: 2015-16 to 2019-20

Net Revised Opening Budget 2015-16 £000	Policy Line	Gross Budget 2015-16 £000	Fees, Charges & Ring-fenced Grants 2015-16 £000	Net Budget 2015-16 £000	Net Budget 2016-17 £000	Net Budget 2017-18 £000	Net Budget 2018-19 £000	Net Budget 2019-20 £000
	Corporate Services							
743	Corporate Director	517	-165	352	521	486	470	470
2,319	Business Transformation	2,534	-136	2,398	2,255	2,014	2,031	2,049
430	Chief Executive's Office	443	-3	440	440	440	440	440
1,240	Communications & Community Engagement	1,511	-191	1,320	1,320	1,320	1,320	1,320
194	Elections	198	-	198	198	198	198	198
945	Redundancy, Pensions & Injury	1,158	-195	964	964	964	964	964
5,870	Subtotal Corporate Services	6,361	-689	5,672	5,698	5,422	5,423	5,441
	Managed Services							
1,109	Building Maintenance	1,212	-80	1,131	1,131	1,131	1,131	1,131
-2,980	County Farms	787	-3,842	-3,055	-3,130	-3,205	-3,205	-3,205
275	Effective Property Asset Management	265	-144	121	-842	-940	-1,169	-1,348
169	External Audit	163	-	163	163	163	163	163
-19	Finance Managed	287	-318	-31	69	69	69	69
1,453	Insurance	1,483	-	1,483	1,483	1,483	1,483	1,483
1,801	IT Managed	1,834	-	1,834	1,834	1,834	1,834	1,834
981	Members Allowances	990	-5	985	985	985	985	985
125	Organisational & Workforce Development Managed	128	-	128	128	128	128	128
5,635	Property Managed	5,947	-443	5,504	4,544	4,050	3,950	3,850
1,000	Transformation Fund	1,000	-	1,000	1,000	1,000	1,000	1,000
9,551	Subtotal Managed Services	14,097	-4,833	9,264	7,366	6,699	6,370	6,091
	Future Years							
-	Inflation	-	-	-	384	729	1,091	1,454
-	Savings	-	-	-	-250	-57	-79	-359
15,421	CS BUDGET TOTAL	20,458	-5,522	14,936	13,198	12,793	12,805	12,627

Section 4 - C: Corporate and Managed Services

Table 2: Revenue - Net Budget Changes by Operational Division

Budget Period: 2015-16

Policy Line	Net Revised Opening Budget £000	Net Inflation £000	Demography & Demand £000	Pressures £000	Investments £000	Savings & Income Adjustments £000	Net Budget £000
Corporate Services							
Corporate Director	743	20	-	-	-	-410	352
Business Transformation	2,319	58	13	-	8	-	2,398
Chief Executive's Office	430	10	-	-	-	-	440
Communications & Community Engagement	1,240	33	-	48	-	-	1,320
Elections	194	4	-	-	-	-	198
Redundancy, Pensions & Injury	945	19	-	-	-	-	964
Subtotal Corporate Services	5,870	143	13	48	8	-410	5,672
Managed Services							
Building Maintenance	1,109	22	-	-	-	-	1,131
County Farms	-2,980	-	-	-	-	-75	-3,055
Effective Property Asset Management	275	6	-	-	-100	-59	121
External Audit	169	3	-	-	-	-10	163
Finance Managed	-19	3	-	-	-	-15	-31
Insurance	1,453	29	-	-	-	-	1,483
IT Managed	1,801	34	-	-	-	-	1,834
Members Allowances	981	4	-	-	-	-	985
Organisational & Workforce Development Managed	125	3	-	-	-	-	128
Property Managed	5,635	182	-	-	-	-313	5,504
Transformation Fund	1,000	-	-	-	-	-	1,000
Subtotal Managed Services	9,551	285	-	-	-100	-472	9,264
CS BUDGET TOTAL	15,421	428	13	48	-92	-882	14,936

Section 4 - C: Corporate and Managed Services

Table 3: Revenue - Overview

Budget Period: 2015-16 to 2019-20

Detailed Plans	Outline Plans
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Ref	Title	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000	2019-20 £000	Type	Description	Committee
1	OPENING GROSS EXPENDITURE	21,085	20,458	19,615	19,506	19,820			
C/R.1.001	Base Adjustments	-250	-	-	-	-	New	Adjustment for permanent changes to base budget from decisions made in 2014-15.	GPC
1.999	REVISED OPENING GROSS EXPENDITURE	20,835	20,458	19,615	19,506	19,820			
2	INFLATION								
C/R.2.001	Inflation	448	415	377	394	395	Modified	Forecast pressure from inflation, based on detailed analysis incorporating national economic forecasts, specific contract inflation and other forecast inflationary pressures.	GPC
2.999	Subtotal Inflation	448	415	377	394	395			
3	DEMOGRAPHY AND DEMAND								
C/R.3.001	Customer Services Demography	13	17	17	17	18	Modified	Increases in demography growth may increase contact volumes to Customer Services (Contact Centre).	GPC
3.999	Subtotal Demography and Demand	13	17	17	17	18			
4	PRESSURES								
C/R.4.003	Reinstatement of Voluntary Sector Infrastructure Budget Shortfall	48	-	-	-	-	New	The Council provides grant funding to a small number of voluntary sector infrastructure organisations, who in turn provide advice and support to voluntary groups and promote and co-ordinate volunteer activity across Cambridgeshire. The draft 2013/14 Business Plan contained proposals to reduce this funding, which were partially implemented. The base budget shortfall in 2013/14 and 2014/15 has been funded from operational underspends. This is not a sustainable solution and this bid will reinstate the funding into the base budget.	GPC
C/R.4.004	Single-tier State Pension	-	157	-	-	-	New	The Government plans to abolish the State Second Pension on 1st April 2015. The Council currently receives a rebate on the amount of National Insurance contributions it pays as an employer because it has "contracted out" of the State Second Pension. This rebate will cease when the State Second Pension is abolished, resulting in an increase in the cost of National Insurance contributions which the Council is required to pay.	GPC
4.999	Subtotal Pressures	48	157	-	-	-			
5	INVESTMENTS								
C/R.5.001	Contact Centre - customer service advisors	-	-160	-	-	-	Existing	Removal of 2 year investment in year 2015-16.	GPC
C/R.5.002	Digital by Default	-250	-	-	-	-	Existing	Removal of one off funding to develop and implement digital solutions in year 2015-16. (Links to 6.104)	GPC
C/R.5.003	Exploitation of Digital solutions	258	-	-258	-	-	New	A number of organisation wide digital solutions have been procured and implemented, as part of the Digital First and Smarter Business Programme. In order to fully exploit these solution and roll out across the organisation, capacity is required to do so. This 2 year bid is to retain the level of staffing who are currently on fixed term contracts (to end of Mar 15) funded outside of revenue, to continue the delivery of digital solutions.	GPC
C/R.5.902	Property Rationalisation Resource (Managed)	-	-45	-75	-	-	Existing	Phased removal of two year investment in resource to support property rationalisation project.	GPC

Section 4 - C: Corporate and Managed Services

Table 3: Revenue - Overview

Budget Period: 2015-16 to 2019-20

Detailed Plans	Outline Plans
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Ref	Title	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000	2019-20 £000	Type	Description	Committee
C/R.5.952	Making Assets Count Market Towns Project (March)	-100	-	-	-50	-	Existing	Phased removal of revenue investment for staffing costs to support the Making Assets Count Market Towns Project (March) capital scheme. Links to capital proposal C/C.1.013.	GPC
5.999	Subtotal Investments	-92	-205	-333	-50	-			
6	SAVINGS								
C/R.6.001	CS Cross-Service Customer Service and Transformation Directorate Review	-349	-	-	-	-	New	The saving, which represents 8% of net budget, will be achieved through reductions in staffing by focusing the Directorate's work on critical functions to support the delivery of the Council's priorities. This will involve working in a more integrated way across teams to maximise effectiveness.	GPC
C/R.6.101	Corporate Director HealthWatch Efficiency	-61	-69	-35	-16	-	Existing	Reduction in funding to healthwatch and introduction of single advocacy provision for Cambridgeshire.	GPC
C/R.6.901	Managed Reduction in External Audit Fees	-10	-	-	-	-	New	Reduction in external audit costs to reflect reduced fees.	GPC
C/R.6.902	Corporate Subscriptions	-15	-	-	-	-	New	Reduction as a result of the review of Corporate subscriptions paid by Cambridgeshire County Council.	GPC
C/R.6.903	Rationalisation of Property Portfolio	-300	-815	-319	-	-	Existing	Rationalisation of CCC property portfolio.	GPC
C/R.6.904	Effective Property Asset Management	-59	-	-	-	-	New	Reduction in budget available to fund revenue costs associated with the Effective Property Asset Management project.	GPC
6.999	Subtotal Savings	-794	-884	-354	-16	-			
	UNIDENTIFIED SAVINGS TO BALANCE BUDGET	-	-343	184	-31	-289			
	TOTAL GROSS EXPENDITURE	20,458	19,615	19,506	19,820	19,944			
7	FEES, CHARGES & RING-FENCED GRANTS								
C/R.7.001	Previous year's fees, charges & ring-fenced grants	-5,414	-5,522	-6,417	-6,713	-7,015	Modified	Previous year's fees and charges for the provision of services and ring-fenced grant funding rolled forward.	GPC
C/R.7.002	Fees and charges inflation	-20	-22	-23	-23	-23	Existing	Uplift in external charges to reflect inflation pressures on the costs of services.	GPC
C/R.7.101	Changes to fees & charges Offices Joint Venture	-	-100	-100	-100	-100	Existing	Creation of a joint venture to exploit the latent value of major office building(s) through alternative uses, subject to planning permission, e.g. residential to provide a substantial revenue stream to be shared between CCC and its partner.	GPC
C/R.7.102	Housing provision (primarily for rent) on CCC portfolio	-	-	-80	-160	-160	Existing	Housing provision (at discounted market rents / shared equity). Links to capital proposal C/C.1.005.	GPC
C/R.7.104	County Farms Investment (Viability) - Repayment of Financing Costs	-75	-75	-75	-	-	Existing	Increase in County Farms rental income resulting from capital investment. Links to capital proposal C/C.1.003.	GPC

Section 4 - C: Corporate and Managed Services

Table 3: Revenue - Overview

Budget Period: 2015-16 to 2019-20

Detailed Plans	Outline Plans
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Ref	Title	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000	2019-20 £000	Type	Description	Committee
C/R.7.105	Renewable Energy Soham - Repayment of Financing Costs	-	-963	-18	-19	-19	Modified	Income generation resulting from capital investment in solar farm at Soham. Element to repay financing costs. Links to capital proposal C/C.1.016.	GPC
C/R.7.106	Renewable Energy Soham - Surplus to Repayment of Financing Costs	-	-	-	-	-	Modified	Income generation resulting from capital investment in solar farm at Soham. Element to surplus to repaying financing costs. Links to capital proposal C/C.1.016.	GPC
C/R.7.107	Solar PV - Repayment of Financing Costs	-10	1	-	1	-	Existing	Income generation resulting from installation of solar PV at a further 5 CCC non-school sites. Element to repay financing costs. Links to capital proposal C/C.1.012.	GPC
C/R.7.108	Solar PV - Surplus to Repayment of Financing Costs	-3	-1	-	-1	-	Existing	Income generation resulting from installation of solar PV at a further 5 CCC non-school sites. Element surplus to repayment of financing costs. Links to capital proposal C/C.1.012.	GPC
C/R.7.201	Changes to ring-fenced grants Change in Public Health Grant	-	265	-	-	-	Existing	Change in ring-fenced Public Health grant to reflect treatment as a corporate grant from 2016-17 due to removal of ring-fence.	GPC
7.999	Subtotal Fees, Charges & Ring-fenced Grants	-5,522	-6,417	-6,713	-7,015	-7,317			
	TOTAL NET EXPENDITURE	14,936	13,198	12,793	12,805	12,627			

FUNDING SOURCES									
8	FUNDING OF GROSS EXPENDITURE								
C/R.8.001	Cash Limit Funding	-14,936	-13,198	-12,793	-12,805	-12,627	Existing	Net spend funded from general grants, business rates and Council Tax.	GPC
C/R.8.002	Public Health Grant	-265	-	-	-	-	Existing	Funding transferred to Service areas where the management of Public Health functions will be undertaken by other County Council officers, rather than directly by the Public Health Team.	GPC
C/R.8.003	Fees & Charges	-5,257	-6,417	-6,713	-7,015	-7,317	Modified	Fees and charges for the provision of services.	GPC
8.999	TOTAL FUNDING OF GROSS EXPENDITURE	-20,458	-19,615	-19,506	-19,820	-19,944			

MEMORANDUM: SAVINGS / INCREASED INCOME					
Savings	-794	-884	-354	-16	-
Unidentified savings to balance budget	-	-343	184	-31	-289
Changes to fees & charges	-88	-1,138	-273	-279	-279
TOTAL SAVINGS / INCREASED INCOME	-882	-2,365	-443	-326	-568

Section 4 - C: Corporate and Managed Services

Table 6: Revenue - Financing Debt Charges Overview

Budget Period: 2015-16 to 2019-20

Detailed Plans	Outline Plans
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Ref	Title	2015-16 £000	2016-17 £000	2017-18 £000	2018-19 £000	2019-20 £000	Type	Description	Committee
1	OPENING GROSS EXPENDITURE	34,142	36,716	41,554	42,283	42,354			
F/R.1.001	Base Adjustments	100	-	-	-	-	New	Adjustment for permanent changes to base budget from decisions made in 2014-15.	GPC
1.999	REVISED OPENING GROSS EXPENDITURE	34,242	36,716	41,554	42,283	42,354			
2	INFLATION								
2.999	Subtotal Inflation	-	-	-	-	-			
3	DEMOGRAPHY AND DEMAND								
3.999	Subtotal Demography and Demand	-	-	-	-	-			
4	PRESSURES								
4.999	Subtotal Pressures	-	-	-	-	-			
5	INVESTMENTS								
F/R.5.001	Revenue impact of Capital decisions	2,474	4,838	729	71	147	Existing	Change in borrowing costs as a result of changes to levels of prudential borrowing in the capital programme.	GPC
5.999	Subtotal Investments	2,474	4,838	729	71	147			
6	SAVINGS								
6.999	Subtotal Savings	-	-	-	-	-			
	TOTAL GROSS EXPENDITURE	36,716	41,554	42,283	42,354	42,501			
7	FEES, CHARGES & RING-FENCED GRANTS								
7.999	Subtotal Fees, Charges & Ring-fenced Grants	-	-	-	-	-			
	TOTAL NET EXPENDITURE	36,716	41,554	42,283	42,354	42,501			

FUNDING SOURCES									
8	FUNDING OF GROSS EXPENDITURE								
F/R.8.101	Cash Limit Funding	-36,716	-41,554	-42,283	-42,354	-42,501	Existing	Net spend funded from general grants, business rates and Council Tax.	GPC
8.999	TOTAL FUNDING OF GROSS EXPENDITURE	-36,716	-41,554	-42,283	-42,354	-42,501			