

# Budget Book



2013 - 2014



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# Financial Strategy

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## **Background**

The Council's Financial Strategy is prepared annually, and now covers the final two years of the Comprehensive Spending Review. It links decisions on resource allocation with decisions on policy priorities, as set out in the Council's Corporate Strategy. A key element of the strategy is the recognition of the Council's challenging financial position. Following the Local Government Resource Review there has been a fundamental change to the way Local Government is financed with an element of risk now lying with local authorities. Large cuts in grant funding has occurred and restraints on public funding are likely to continue for the foreseeable future meaning that we will need to continue to plan for a challenging financial future.

Gloucestershire has a growing and aging population and has also experienced a significant growth in the numbers of vulnerable children coming into care. This will significantly affect the demand for services. The Council needs to manage this demographic growth, whilst continuing to deliver high quality cost effective services across Gloucestershire.

The Financial Strategy addresses these challenges by taking its lead from the Council's strategic priorities, as set out in the Council Strategy. Priorities continue to include protecting services for the most vulnerable, and as a result we are continuing to protect Adult Social Care budgets as well as focussing services on helping vulnerable people regain their independence.

The Council's Financial Strategy for 2013/14 to 2015/16 contributes particularly to the specific strategic goals of:

- Living within our means.
- Providing the basics.
- Helping communities help themselves.

The key elements of the Financial Strategy are:

1. Medium Term Financial Planning.
2. Management of Capital Resources.
3. Effective Management of Budgets.
4. Ensuring Good Practice and Probity.
5. Efficient and Effective Financial Administration.

## **1. Medium Term Financial Planning**

- Maintain a budget strategy covering the four years of the Comprehensive Spending Review, related as appropriate to the Council Strategy, and other key documents of the Council.
- Ensure that the long-term level of revenue commitments does not exceed the long term funding that is likely to be available, including reasonable expected levels of grant settlements and Council Tax.
- Ensure integration of financial considerations into the Council's policy development processes.
- Maintain four-year budget projections of expenditure and income, whilst recognising the need to keep year-to-year flexibility in final resource allocation decisions.
- To ensure core budgets remain relevant, economic and fit for purpose.
- Maintain non-earmarked reserves at a level sufficient to ensure financial stability. The level is expected to be around 4% - 6% of net expenditure and determined by reference to an objective assessment of risk.
- To maintain an investment strategy for the Pension Fund, securing the long-term objectives of achieving a 100% funding level and maintaining a stable employers' contribution level.
- To ensure revenue and capital planning is appropriately integrated.

# Financial Strategy

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## **2. Management of Capital Resources**

- Minimise borrowing and where possible repay existing debt.
- Use capital receipts from the sale of assets to repay debt, with a target being to repay 10%, i.e. around £44m.
- Maintain a Capital Strategy, which provides the basis for a five-year Capital Programme updated annually.
- Adopt a Public Private Partnership (PPP) approach, including the use of the Private Finance Initiative (PFI), where this provides best value for money for the Council.
- To ensure that all schemes included in the Capital Programme have been subject to an appraisal process.
- Adopt an Asset Management Plan for the Council's built estate, which avoids increased long-term costs resulting from delayed investment.
- To separate the decision on spending from the decision to dispose of an asset, except where statute or specific Council policy provides otherwise.
- Manage borrowing within prudential limits agreed by Council.
- Seek to maximise capital resources by developing capital schemes in conjunction with external partners where appropriate.
- Encourage "invest to save" approaches where applicable.

## **3. Effective Management of Budgets**

- To allocate provision for inflation to services at the start of each financial year and require any excess inflation to be absorbed other than in exceptional circumstances.
- Devolve financial management to managers combined with appropriate financial training, provision of appropriate systems to generate management information and a framework of sound internal controls and accountability including Financial Regulations, Accounting Instructions, the Finance Manual and other procedures.
- Maintain rigorous budgeting and budget monitoring processes.
- Ensure firm application of cash limits, with no supplementary estimates, and the expectation that commissioning teams will ordinarily repay any overspends and carry forward a proportion of planned underspends.
- Maintain integrated accounting and budgeting systems and set a consistent overall financial framework across the Council.

## **4. Ensuring Good Practice and Probity**

- Recognise the statutory and corporate roles of the Chief Financial Officer in ensuring lawful and financially prudent decision making through membership of the Corporate Management Team.
- To maintain an Audit and Governance Committee.
- To report internal audit's plan and key reports to the Audit and Governance Committee.
- To provide an annual internal audit assessment of corporate control and risk.

# Financial Strategy

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- Maintain and implement a Procurement Strategy which seeks best value in spending, bearing in mind that considerations of quality, risk, sustainability, environmental impact, local economic development and equalities may all be relevant in addition to price.
- To assist Services in obtaining maximum revenue resources for each service (e.g. through grant applications/bids, partnership development, income maximisation).
- To require the continuing identification of efficiencies by, inter alia, expecting budgets to absorb the annual cost of increments and other initiatives.
- To develop IT systems designed to enhance the provision of financial management information to users.
- To maintain and work with Service Area's to apply Financial Regulations and associated financial procedures in support of good practice in financial administration and corporate governance.
- Maintain an effective and efficient internal audit function, which works co-operatively with the Council's external auditor.
- Comply with the CIPFA Code of Practice for Treasury Management.
- Comply with accounting and audit standards contained in the relevant Code of Practice and CIPFA guidance.
- To maintain and develop a Risk Management Strategy including ensuring adequate insurance arrangements.

## **5. Efficient and Effective Financial Administration**

- To work to achieve best practice in relationships with local contractors and suppliers, including payment of bills in line with Government & EU prompt payment targets.
- To provide an emphasis on continuous improvement driven by a customer focus as the best way to deliver good financial services.
- To ensure all services to be available electronically in line with Government timescales, including moves towards employee self-service.
- To work towards being within the lowest 25% among County Councils for transaction costs.
- To reduce the levels of Council sundry debtors and to increase the speed of collection.
- Promote value for money within the Council.

The Strategy's effectiveness will need to be addressed through:

- The annual production of a four-year financial plan and five year Capital Programme.
- Setting and monitoring against key financial indicators.
- Monitoring the achievements against targets set out in Business Plans.
- Progress reports on key tasks.
- Effective use of resources, staff and budgets.
- Effectiveness of Finance Service Performance Plans.
- Review of the Strategy on an annual basis.

### **Relationship with Other Strategies**

The principles and priorities set out in the Financial Strategy are consistent with those set out in other relevant strategies.

# Council Strategy

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## GLOUCESTERSHIRE COUNTY COUNCIL

### Council Strategy and Budget 2013/14

#### **Council Strategy**

Following extensive consultation in April 2011, the Council launched a new Council Strategy and embarked on an ambitious four year programme of change. This programme was designed to transform the way the Council works by generating around £114m in savings, reducing management and other running costs and focussing our front-line services on protecting the most vulnerable people, supporting active communities and building a sustainable county. This was the Council's response to the significant financial challenges facing the public sector and our contribution to the coalition government's commitment to dramatically reducing the size of the nation's debt.

The Council is now half way through delivering the Meeting the Challenge programme, and while the size of the challenge has not diminished, the Council is making great progress towards the goals we set ourselves. In areas like youth services, bus services and highways the Council is taking a radically different approach to the way that services are provided, by working together with local communities, by joining with our partners in the public, private and voluntary sectors and by focussing on the things that matter most to local people. By March 2013 the Council will have saved £65m against our target, and are on track to deliver a further £35m in the coming year.

The priorities and plans set out in the Council Strategy have been developed in conversation and consultation with thousands of local people who understand the challenges the Council is facing and whose views have helped us design solutions. We are extremely grateful for the way that you have engaged with us to shape this Council strategy and are committed to continuing to work with our partners to provide the services that matter most to local people.

There are four main themes in the Council Strategy and these set out where the Council plans to focus its budget and resources. These are:

- **Getting our own house in order**

Every pound spent on running the Council is a pound that is not spent on front-line service. There is a cost associated with running any council but we will continue to minimise and reduce that cost. We will do everything we can to be as efficient as possible, reduce the Council's running costs, streamline management and get the best value out of our assets.

- **Protecting vulnerable people**

Protecting the vulnerable whether children, young people or adults is one of our most important areas of work. The area will account for a large proportion of our budget.

- **Supporting active communities**

We want to help communities do more for themselves and give them more control over local services like schools, children's centres, libraries and youth centres.

- **Building a sustainable county**

The Council is responsible for planning and delivering much of the infrastructure that keeps the county working and moving. We will prioritise those activities that keep the county up and running, that make Gloucestershire an attractive place to do business, and that directly protect the public from harm.

# Council Strategy

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## **Consultation**

In Autumn 2010, the County Council undertook a major consultation exercise which shaped the Council Strategy. Around 5,000 residents and stakeholders engaged in our 'Let's Talk' campaign. Through this you told us which services local people are most interested in, which services you value most and where you think we should focus our efforts to drive down cost. This included a clear message that we should protect services for the most vulnerable people, with high levels of support for:

- Care for older people, vulnerable adults and vulnerable children
- Fire & Rescue
- Supporting thousands of voluntary carers.

However, when faced with the financial challenges we face, people recognised and understood the need to make tough choices.

Further consultation took place during December 2012 and January 2013 to support the updating of this strategy. This included local people, our key partners as well as staff, trade unions and professional associations. It also included particular consideration of the needs of those groups that are covered by the Public Sector Equality Duty. The results of this consultation will be used alongside the high-level analysis of local needs which we undertook earlier in the year (as set out in Understanding Gloucestershire) to understand and where appropriate to mitigate the impact of our decisions and to shape our strategy for future years.

This consultation reinforced the message that the Council should focus its resources on those in most need and, wherever possible, should help people to live independent lives. As a result, we are continuing to protect Adult Social Care budgets as well as focussing services on helping vulnerable people regain their independence.

The consultation also showed overwhelming support for County Council taking action to stimulate economic growth and create jobs for Gloucestershire. In response, we are announcing further investment in the county's skills and infrastructure.

## **Council Tax and Budget 2013/14**

2013/14 is the third year running that the Council will be freezing Council Tax. The income foregone will be replaced in part by government grant, paid over two years, and savings which have been built into the budget. In future years this will mean we will need to make additional savings to offset the lost income. The Council's Band D council tax is therefore £1,090.50.

The 2013/14 budget of £430.910m represents a reduction of £15.4m, 3.46% from last year's figures (when the new responsibility for Public Health is excluded). Despite the reduction the budget contains:

- £6.7 million investment to meet costs of services to older people and vulnerable adults.
- £3.3 million to fund additional debt redemption.
- £7.4 million to cover for increased costs due to inflation.

In terms of efficiencies, the Council is expecting to make savings of £35.1 million in 2013/14, demonstrating the continued commitment to get the most out of funds available and minimise service reductions.

The total capital spend planned for 2013/14 is £79 million, £40 million on new capital schemes plus £38 million on existing capital schemes, with the majority of spend planned for schools and facilities for children (£30 million) and Highways and Infrastructure (£42 million). All of the new capital investment is being funded from developer contributions, grants and internal resources. There will be no additional borrowing to fund this investment.

# Revenue Budget

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## **Presentation of the Budget**

The following pages set out the Council's revenue expenditure and income budgets for 2013/14. Comparative figures are also shown for 2012/13.

A Capital Programme for the five years 2011/12 to 2015/16 is included.

## **Pay and Price Provision**

Within each 2013/14 service budget there is a provision for a 1% increase relating to LGPS employers superannuation contributions. Price inflation is included where there are contractual commitments. The budget also allows for pay inflation of 1%.

## **Medium Term Financial Plan (MTFP)**

The MTFP is a strategic four-year plan which drives the Medium Term Financial Strategy. A summary of the plan is shown on page 7 'Summary of Net Expenditure'. More detailed MTFP information is included within each Services section.

To support the Council's planning process and inform financial decision making going forward, the Council has developed its MTFP planning process, under the Meeting the Challenge (MtC) process. This process provides a sound decision making procedure to ensure prioritisation of proposals against the Council Strategy. The improved process has been used to understand, assess and manage funding allocations in the context of significantly limited resources going forward.

The 2011/12 budget was the first to be formulated under the MtC initiative. We are now half way through delivering the MtC programme, and whilst the size of the challenge has not diminished, the Council is making great progress towards achieving the goals set. By March 2013 the Council will have saved £65m against our target, and are on track to deliver a further £35m in the coming year.



## Summary of Net Expenditure

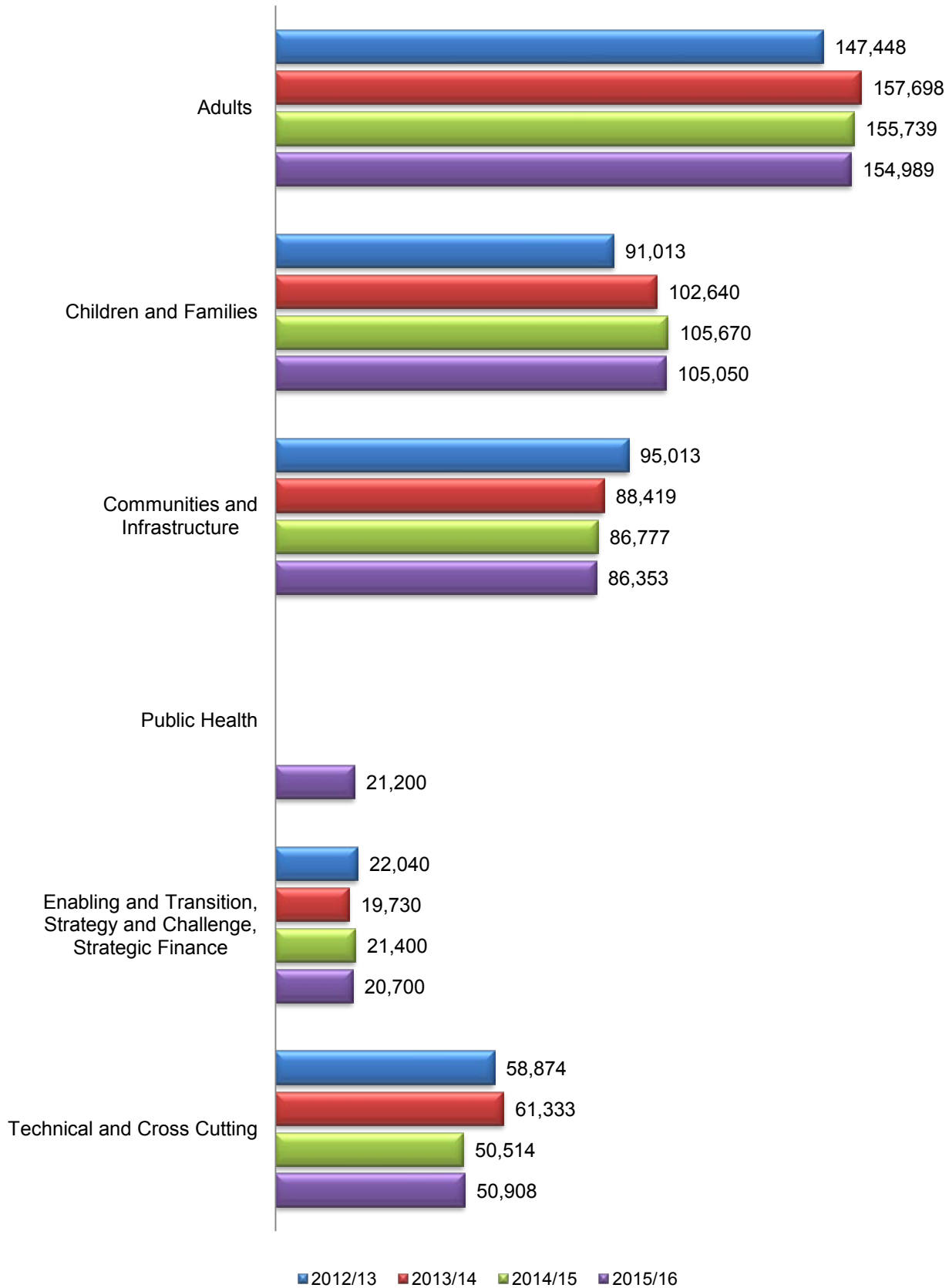
	Original Budget 2012/13	Original Budget 2013/14	Original Budget 2014/15	Original Budget 2015/16
<b>Services</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Adults	147,448	157,698	155,739	154,989
Children and Families	91,013	102,640	105,670	105,050
Communities and Infrastructure	95,013	88,419	86,777	86,353
Public Health	-	-	-	21,200
Enabling and Transition, Strategy and Challenge, Strategic Finance	22,040	19,730	21,400	20,700
Corporate Recharges	(22,040)	(19,730)	(21,400)	(20,700)
Technical and Cross Cutting (including Economic Stimulus Package)	58,874	61,333	50,514	50,908
	<b>392,348</b>	<b>410,090</b>	<b>398,700</b>	<b>418,500</b>
Contribution to/(from) reserves	-	-	-	-
Contribution to/(from) balances	1,224	-	-	-
<b>NET EXPENDITURE</b>	<b>393,572</b>	<b>410,090</b>	<b>398,700</b>	<b>418,500</b>
<u>Less:</u>				
Formula Grant	125,096	159,590	151,064	145,794
NHS Funding to Support Social Care	6,503	9,055	9,000	9,000
Council Tax Freeze Grant	12,238	8,573	2,475	-
Education Single Grant (General Fund)	-	5,400	5,462	5,462
New Homes Bonus	1,212	1,819	2,425	3,059
Education Single Grant (Retained Duties)	-	1,247	1,247	1,247
Transition Grant	-	664	-	-
Local Support Services Grant	1,369	306	-	-
Collection Fund Surplus	1,593	-	500	500
Public Health Funding	-	-	-	21,200
<b>TOTAL NET EXPENDITURE TO BE MET FROM PRECEPTS (Council Tax)</b>	<b>245,561</b>	<b>223,436</b>	<b>226,527</b>	<b>232,238</b>

### SUMMARY OF PRECEPTS AND BALANCES

General Fund Balance at 1st April	18,497	19,721	19,721	19,721
Precept Income	245,561	223,436	226,527	232,238
	<b>264,058</b>	<b>243,157</b>	<b>246,248</b>	<b>251,959</b>
<u>Less:</u>				
Net Expenditure/Reduction in Balances	244,337	223,436	226,527	232,238
<b>General Fund Balance at 31st March</b>	<b>19,721</b>	<b>19,721</b>	<b>19,721</b>	<b>19,721</b>

*Figures after 2013/14 are estimates subject to change.*

## Comparison of Original Budgets



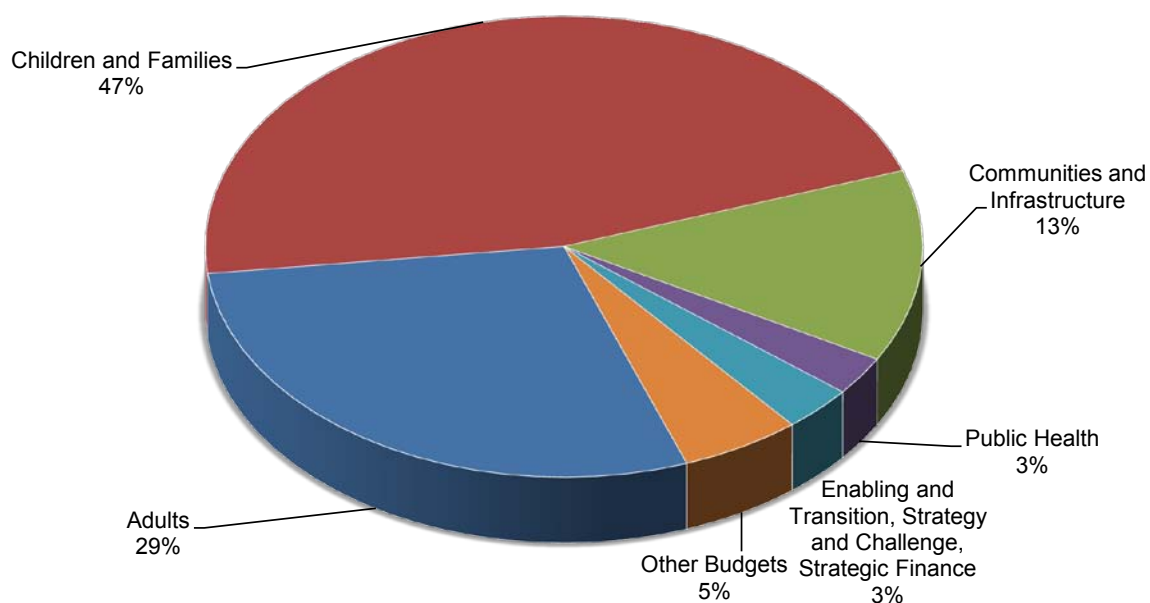
# Projected Gross Expenditure, Income and Net Expenditure 2013/14

	Gross Expenditure	Specific Grants	Other Income	Projected Net Expenditure
Services	£'000	£'000	£'000	£'000
Adults	222,942	(452)	(64,792)	157,698
Children and Families	361,860	(257,683)	(1,537)	102,640
Communities and Infrastructure	104,813	(2,194)	(14,200)	88,419
Public Health	21,191	(21,126)	(65)	-
Enabling and Transition, Strategy and Challenge, Strategic Finance	24,726	-	(4,996)	19,730
Corporate Recharges	(19,730)	-	-	(19,730)
Technical and Cross Cutting	61,744	-	(411)	61,333
<b>TOTAL NET EXPENDITURE</b>	<b>777,546</b>	<b>(281,455)</b>	<b>(86,001)</b>	<b>410,090</b>

Less:

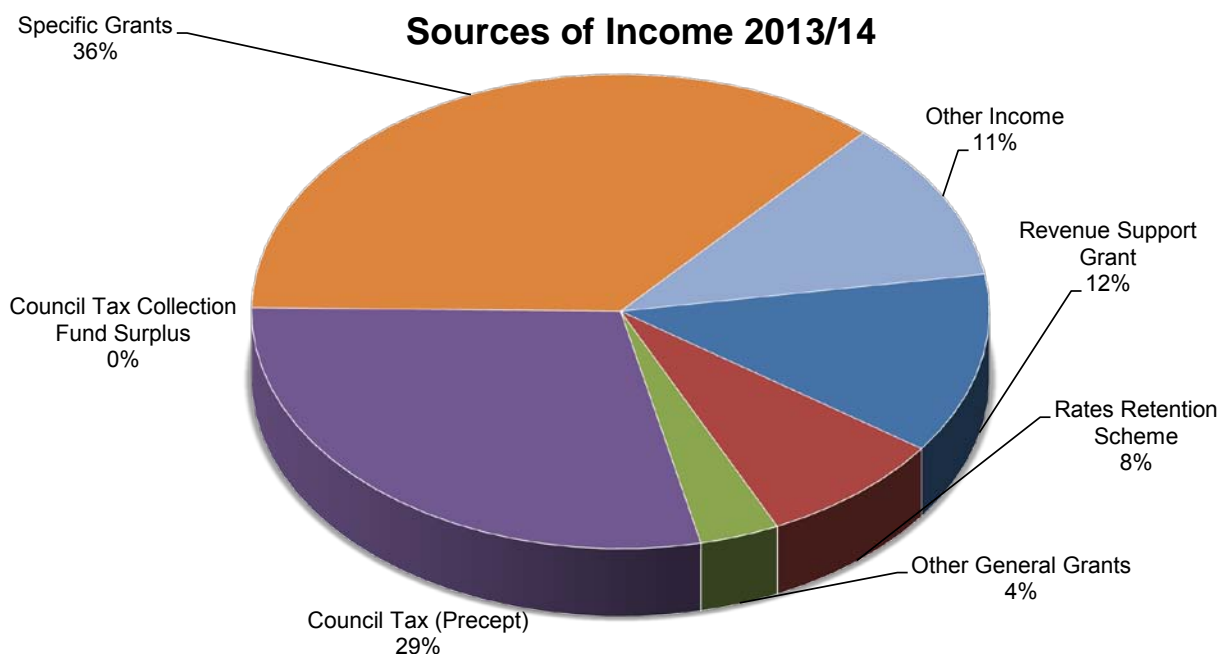
Revenue Support Grant	95,834
Rates Retention Scheme	63,756
NHS Funding to Support Social Care	9,055
Council Tax Freeze Grant	8,573
Education Single Grant (General Fund)	5,400
New Homes Bonus	1,819
Education Single Grant (Retained Duties)	1,247
Transition Grant	664
Collection Fund Surplus	-
Local Support Services Grant	306
<b>TOTAL NET EXPENDITURE TO BE MET FROM PRECEPTS (Council Tax)</b>	<b>223,436</b>

## Gross Expenditure



	£'000
Adults	222,942
Children and Families	361,860
Communities and Infrastructure	104,813
Public Health	21,191
Enabling and Transition, Strategy and Challenge, Strategic Finance	24,726
Other Budgets	42,014
	<b>777,546</b>

## Sources of Income 2013/14



	£'000
Revenue Support Grant	95,834
Rates Retention Scheme	63,756
Other General Grants	27,064
Council Tax (Precept)	223,436
Council Tax Collection Fund Surplus	-
Specific Grants	281,455
Other Income	86,001
	<b>777,546</b>

## Budgeted Net Expenditure 2013/14

	2012/13 Original Net Expenditure	2012/13 Corporate Budget Adjustments For MTFS	2012/13 Grant Funding Adjustments	2012/13 Base Budget as Reported in 2013/14 MTFS	2013/14 Pay & Price Inflation Costs	2013/14 Cost Increases	2013/14 Cost Reductions	2013/14 Approved MTFS Budget	2013/14 Approved Permanent Budget Transfers	2013/14 Corporate Budget Adjustments	2013/14 Central Support Services	2013/14 Local Support Services Grant	2013/14 BUDGETED NET EXPENDITURE
Services	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adults	147,448	(7,438)	11,649	151,659	3,244	6,700	(9,270)	152,333	(2,555)	1,982	5,938	-	157,698
Children and Families	91,013	(8,242)	21,033	103,804	673	757	(6,600)	98,634	(5,234)	2,216	7,024	-	102,640
Communities and Infrastructure	95,013	(4,735)	(123)	90,155	1,461	1,550	(7,972)	85,194	(2,230)	2,551	2,782	122	88,419
Enabling and Transition, Strategy and Challenge and Strategic Finance	22,040	131	-	22,171	443	-	(1,217)	21,397	(1,839)	172	-	-	19,730
Corporate Recharges	(22,040)	22,040	-	-	-	-	-	-	-	-	(19,730)	-	(19,730)
Public Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Technical and Cross Cutting (Including Economic Stimulus Package)	58,874	(1,756)	(900)	56,218	1,625	3,299	(10,140)	51,002	13,082	(6,921)	3,986	184	61,333
Contribution to Balances	1,224	-	-	1,224	-	-	-	1,224	(1,224)	-	-	-	-
<b>TOTAL</b>	<b>393,572</b>	<b>-</b>	<b>31,659</b>	<b>425,231</b>	<b>7,446</b>	<b>12,306</b>	<b>(35,199)</b>	<b>409,784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>410,090</b>

## Subjective Analysis of Expenditure 2013/14

	Adults	Children and Families	Communities and Infrastructure	Enabling and Transition	Public Health	Strategy and Challenge	Strategic Finance	Technical and Cross Cutting	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Employees	27,782	183,126	30,609	11,683	2,204	3,639	4,676	14,699	<b>278,418</b>
Premises related expenditure	1,710	1,538	6,911	2,320	4	145	2	-	<b>12,630</b>
Transport related expenditure	1,245	14,934	1,315	150	-	11	30	70	<b>17,755</b>
Supplies & Services	8,064	31,134	13,428	8,193	1,167	345	380	2,209	<b>64,920</b>
Third Party Payments	170,203	44,919	50,521	12	14,349	-	-	469	<b>280,473</b>
Transfer Payments	6,296	649	-	-	-	-	-	-	<b>6,945</b>
Support Services	7,166	9,165	3,543	(13,326)	-	(3,674)	(2,729)	201	<b>346</b>
Internal Transfers	24	59,534	(4,336)	(5,430)	3,467	(284)	(1,136)	(3)	<b>51,836</b>
Reserve Movement & General Fund	-	-	780	40	-	-	(51)	27,141	<b>27,910</b>
Depreciation & Impairment losses	-	-	-	-	-	-	-	-	<b>-</b>
Capital Financing Costs	-	-	447	-	-	-	-	16,958	<b>17,405</b>
Grant funded expenditure to be allocated	452	16,861	1,595	-	-	-	-	-	<b>18,908</b>
Schools Budget to be allocated	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Gross Expenditure</b>	<b>222,942</b>	<b>361,860</b>	<b>104,813</b>	<b>3,642</b>	<b>21,191</b>	<b>182</b>	<b>1,172</b>	<b>61,744</b>	<b>777,546</b>
Grant Income	(452)	(257,683)	(2,194)	-	(21,126)	-	-	-	<b>(281,455)</b>
Non Grant Income	(64,792)	(1,537)	(14,200)	(3,642)	(65)	(182)	(1,172)	(411)	<b>(86,001)</b>
<b>Total Net Expenditure</b>	<b>157,698</b>	<b>102,640</b>	<b>88,419</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,333</b>	<b>410,090</b>
Revenue Support Grant									<b>(95,834)</b>
Rates Retention Scheme									<b>(63,756)</b>
NHS funding to support Social Care									<b>(9,055)</b>
Council Tax Freeze Grant									<b>(8,573)</b>
Education Single Grant (General Fund)									<b>(5,400)</b>
New Homes Bonus									<b>(1,819)</b>
Education Single Grant (Retained Duties)									<b>(1,247)</b>
Transition Grant									<b>(664)</b>
Council Tax Collection Fund Surplus									<b>-</b>
Local Support Services Grant									<b>(306)</b>
<b>Net Expenditure to be met from Precepts</b>									<b>223,436</b>

## Subjective Analysis of Expenditure by SeRCOP 2013/14

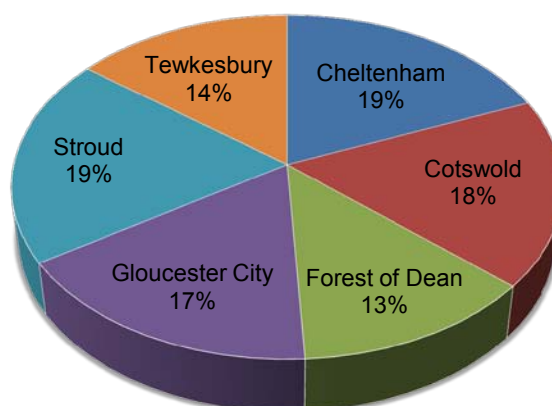
	Adult Social Care	Central Services	Childrens & Education Services	Cultural & Related Services	Environmental & Regulatory Services	Fire & Rescue Services	Highways & Transport Services	Housing Services	Planning Services	Public Health	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Employee Costs	26,358	36,271	183,948	4,536	1,931	14,870	6,918	69	1,313	2,204	<b>278,418</b>
Premises related expenditure	1,709	2,105	1,567	1,111	498	4,646	653	331	6	4	<b>12,630</b>
Transport related expenditure	1,244	290	14,952	115	71	705	319	24	35	-	<b>17,755</b>
Supplies & Services	7,962	11,790	31,193	763	5,153	1,998	4,127	7	760	1,167	<b>64,920</b>
Third Party Payments	184,545	594	30,500	80	20,882	5	29,280	-	238	14,349	<b>280,473</b>
Transfer Payments	6,296	-	649	-	-	-	-	-	-	-	<b>6,945</b>
Support Services	7,166	(19,357)	9,164	-	186	410	2,777	-	-	-	<b>346</b>
Internal Transfers	156	(6,178)	58,573	(113)	(151)	130	(4,098)	-	50	3,467	<b>51,836</b>
Reserve Movement & General Fund	-	27,130	-	-	-	526	250	-	4	-	<b>27,910</b>
Depreciation & Impairment	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Capital Financing Costs	-	16,958	-	-	500	-	(53)	-	-	-	<b>17,405</b>
Grant funded expenditure to be allocated	452	-	16,861	-	-	-	1,345	-	250	-	<b>18,908</b>
Schools Budget to be allocated	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Gross Expenditure</b>	<b>235,888</b>	<b>69,603</b>	<b>347,407</b>	<b>6,492</b>	<b>29,070</b>	<b>23,290</b>	<b>41,518</b>	<b>431</b>	<b>2,656</b>	<b>21,191</b>	<b>777,546</b>
Grant Income	(452)	-	(257,683)	(19)	(15)	(312)	(1,495)	-	(353)	(21,126)	<b>(281,455)</b>
Non Grant Income	(64,792)	(5,951)	(1,537)	(772)	(1,899)	(3,722)	(6,204)	(329)	(730)	(65)	<b>(86,001)</b>
<b>Total Net Expenditure</b>	<b>170,644</b>	<b>63,652</b>	<b>88,187</b>	<b>5,701</b>	<b>27,156</b>	<b>19,256</b>	<b>33,819</b>	<b>102</b>	<b>1,573</b>	<b>-</b>	<b>410,090</b>

# Council Tax Information

The Council Tax set for the year 2013/14 is detailed as follows, together with an analysis of the Precepts on each District Council:

	<b>£'000</b>	<b>£'000</b>
Budget Requirement		410,090
<u>Less:</u>		
Formula Grant	159,590	
General Grants	<u>27,064</u>	
		<u>186,654</u>
<b>Precept 2012/13</b>		<b>223,436</b>

## District Council Precepts



	<b>£</b>
Cheltenham	41,903,226
Cotswold	39,476,427
Forest of Dean	28,323,665
Gloucester City	37,506,810
Stroud	43,824,916
Tewkesbury	32,401,383
	<u><b>223,436,427</b></u>

The Council Tax Bands are as follows:

Valuation Band	2012/13 £	2013/14 £
A	727.00	727.00
B	848.17	848.17
C	969.33	969.33
D	1,090.50	1,090.50
E	1,332.83	1,332.83
F	1,575.17	1,575.17
G	1,817.50	1,817.50
H	2,181.00	2,181.00

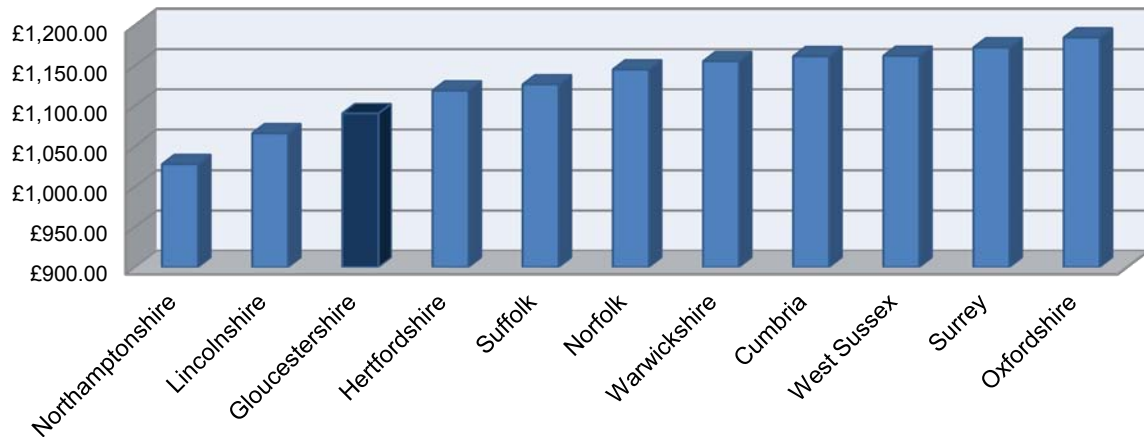


# Council Tax Information

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## Council Tax Comparison 2013/14

### Council Tax Band D



County	Council Tax Band D
Northamptonshire	£1,028.11
Lincolnshire	£1,065.69
Gloucestershire	£1,090.50
Hertfordshire	£1,118.83
Suffolk	£1,126.53
Norfolk	£1,145.07
Warwickshire	£1,155.25
Cumbria	£1,161.50
West Sussex	£1,161.99
Surrey	£1,172.52
Oxfordshire	£1,184.83

To ensure consistency only Councils that have combined Fire & Rescue Services have been chosen for comparison.

# Formula Grant 2013/14

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2013/14 brings a fundamental change to the way that Local Government is funded following the Local Government Resource Review. Formula Grant will be split into two funding mechanisms, Rates Retention and Revenue Support Grant.

The Council will receive £66.192m via the Rates Retention scheme, with the potential to gain more money through growth of the business rate base. We will receive this income directly from the collection authorities (District Councils) based on projected collection levels together with an element received (via a top up grant) from central government.

Under the new Rates Retention Scheme all District Councils must pay a levy on growth back to Central Government. Therefore the Council has entered into a Pooling arrangement with the District Councils. Under the Gloucestershire Business Rates Pool the levy can be reduced, thus retaining more business rates income within Gloucestershire. It has been agreed that any additional income will be shared between the Gloucestershire Councils, and Governance arrangements have been approved detailing this.

The remaining settlement amount will be received via Revenue Support Grant from central government. This will total £99.496m in 2013/14.

The Council will therefore receive funding of £165.688\* million from Formula Grant. This figure includes £33.8 million of previously specific grant that has been rolled into the new system, £11.5 million that has been taken out of the system relating to Local Authority Central Spend Equivalent Grant (LACSEG) funding, and a new Council Tax Support Grant of £24.4 million which replaces the income that would previously have been raised from the council taxbase in relation to council tax benefit claimants.

The headline figures for Gloucestershire for the next two years are:

	2013/14	2014/15
Rates Retention	£66.192m	£68.222m
Revenue Support	£99.496m	£84.342m

\* This figure differs to that shown in earlier pages. This is because Council Tax Freeze Grant relating to previous years of £6.1m has rolled into the formula grant system. We have shown this as a separate funding stream on earlier pages to highlight the impact of this grant.

# Summary of Staffing Levels

## ESTIMATED STAFFING 2013/14

	Estimated FTE	Estimated Cost £'000
<b>ADULTS</b>		
Lead Commissioner LD	269.4	7,181
Lead Commissioner (Use of Resources)	547.5	14,608
Head of Safeguarding	17.7	651
Finance Manager	9.6	316
Customer Services	52.4	1,224
	<b>896.6</b>	<b>23,980</b>
<b>CHILDRENS &amp; FAMILIES</b>		
CF Quality	32.5	1,166
CF Lead Commissioner Education & Skills	333.3	12,471
CF Lead Commissioner Families	575.4	17,977
CF Lead Commissioner Children's Health	283.7	9,650
CF Lead Commissioner Supporting People	1.3	23
CF Commissioning Function	17.3	679
Schools *	4443.5	150,209
	<b>5687.0</b>	<b>192,175</b>
<b>COMMUNITIES &amp; INFRASTRUCTURE</b>		
Communities & Infrastructure Commissioner	575.1	14,938
Community Infrastructure	240.6	6,720
Highways Asset/Traffic Management	108.0	3,667
Waste Management	10.6	498
Business Development	25.1	887
Strategic Infrastructure	13.1	497
	<b>972.5</b>	<b>27,207</b>
<b>ENABLING &amp; TRANSITION</b>		
Prog Support, Property, IT, Procurement, MTC	131.2	4,787
People Services	120.4	4,116
Law and Administration	48.2	1,859
Executive Support	4.0	130
	<b>303.8</b>	<b>10,892</b>
<b>STRATEGY &amp; CHALLENGE</b>		
Head of Performance and Need	31.7	1,233
Head of Communications and Engagement	23.7	816
Executive Support	5.0	531
Information Management and Archives	32.9	1,001
	<b>93.3</b>	<b>3,581</b>
<b>STRATEGIC FINANCE</b>		
Finance Ops	79.3	3,148
Insurance and Risk	6.3	227
Pensions	14.2	385
Schools Finance Traded	13.1	410
	<b>112.9</b>	<b>4,170</b>
<b>TECHNICAL AND CROSS CUTTING</b>		
Members and Elections Budgets	2.0	68
	<b>2.0</b>	<b>68</b>
<b>TOTALS</b>	<b>8068.1</b>	<b>262,073</b>

\* Schools that don't use the Council payroll, Academies and proposed Academies have been excluded.

# Adults

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	Restated Budget 2012/13 £'000	Original Budget 2013/14 £'000
<b><u>SUMMARY OF SERVICES</u></b>		
Commissioning Director - Adults	14	181
Lead Commissioner - Long Term Conditions	51,301	48,820
Lead Commissioner - Learning Disabilities	52,230	54,590
Lead Commissioner - Physical Disabilities	10,589	11,714
Lead Commissioner - Mental Health	6,484	6,531
Lead Commissioner - Use of Resources	22,543	20,796
Head of Safeguarding	2,508	2,604
Customer Services	1,543	1,473
Finance Manager	236	10,989
<b>TOTAL NET EXPENDITURE</b>	<b>147,448</b>	<b>157,698</b>

# Adults

## ANALYSIS OF 2012/13 TO 2013/14 BUDGETS

	£'000	£'000
<b>2012/13 ORIGINAL BUDGET</b>		<b>147,448</b>
<b>1 ADJUSTMENTS</b>		
Corporate recharges (removal of old 2012/13 figure)	(7,438)	
Learning Disability & Health Reform Funding (transferred into RSG)	11,648	
Permanent virements between Service Areas	(711)	
Superannuation Claw back	(1,843)	
Corporate recharges (new 2013/14 figure)	7,920	
		9,576
		<b>157,024</b>
<b>2 INFLATION</b>		
Pay and Price		3,244
<i>Add</i>		
<b>3 APPROVED GROWTH</b>		6,700
<i>Less</i>		
<b>4 APPROVED SAVINGS</b>		(9,270)
<b>2013/14 BUDGETED NET EXPENDITURE</b>		<b>157,698</b>

# Adults

## NOTES

### 3 APPROVED GROWTH £'000

#### Additional investment in services for Older People and vulnerable adults.

Additional investment in social care to benefit all client groups. 6,200

It will provide for the full costs of demographic growth relating to services for Older People and Adults with Physical Disabilities or Learning Disabilities, it will also support the transfer of care costs from the Supporting People Programme to Learning Disabilities Social Care. Although savings will be achieved via this transfer the dependency level of these individuals means that additional care costs will need to be picked up by this service.

The additional investment will also support the additional costs following in and out of county provider decisions to de-register from residential homes to supported living provision and to meet Authorities legal obligations to pay costs of placements where ordinary residence is claimed.

Finally it will also support post discharge from hospital activity and strengthen community support as well as improving access to reablement. It will promote community based activity, support carers and promote self-care.

Additional transitional funding to stimulate a range of activities to pump prime projects, which will result in service changes. This will include improving the Commissioning of Services, extending the Q360 (quality) initiative beyond Learning Disabilities and implementing the social work reform board standards. 500

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**6,700**

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### 4 APPROVED SAVINGS £'000

#### Improved Commissioning of Services

Highlight good practice where interventions are working and re-negotiate contracts and/or re-tender as a result. (3,000)

#### Controls and Service Redesign

Service redesign to support the increased number of people receiving a personal budget. (6,000)

#### Restructuring

Joined up Council and NHS front line services to manage costs and overheads and remove boundaries for service users. (270)

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**(9,270)**

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# Adults

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## Commissioning Intentions

### Context

Adult social care has a current (2012/13) net budget of £147m, the single biggest area of expenditure of the County Council. We support approximately 25,000 people who have a disability, are vulnerable, or live with an age-related disorder, as well as commissioning services aimed at addressing social care and health inequalities, promoting health and well being. We work in partnership with our service users and carers, health, housing and the third sector to maximise people's potential for independence, meeting assessed need within a legal framework.

The overall performance of adult services is mixed. We support 24% more people in the community than we did 5 years ago, with significant numbers of carers receiving a service too, but we need to improve our use of technology (telecare and telehealth) and facilitate more personal support plans and individual budgets.

### Strategic Direction

Our strategic ambition is to support people to live independently. The national policy is about "Putting People First" and to implement this locally means an increasing focus on community support and involvement, early intervention, prevention and reablement services. As part of this, and for those people who have on-going needs, we want to ensure we put each individual service user in control of their care and support, offering choice, providing professional advice and enabling their voice to be heard, with the ultimate aim of improving outcomes for people. We want to reduce reliance on institutional care, create innovative alternatives and encourage the use of universal services, recognising that there will always be a place for specialists too.

### Needs Analysis

The number of older people aged 65+ in the county has been growing by an average of 1,500 people per year over the last 10 years or so. Projections suggest that this will double to an annual increase of around 3,000 people on average in the short and medium term, increasing to 3,300 people in the longer term, as rising life expectancy and demographic impacts of two generations of baby boomers take hold.

Significantly, the projected percentage increase of the older population is greater in Gloucestershire than in England over the period 2010-2035. The County's ageing demographic is further underlined by the projected decline of its working-age population and the very modest growth of its child population which contrasts with England where both age groups are forecast to continue to increase over the same period.

In particular, the number of people aged 75 and over, the ages at which GCC adult services are most likely to be required, is projected to increase by an annual average of 1,500 between 2010 and 2020, and by 2,300 between 2020 and 2035. The fastest rate of growth will be amongst those aged 85 and older, most noticeably in the longer term.

The geographical distribution of older people is also expected to spread. In 2010, 41 wards in the county contained at least 1,000 older people aged 65+. By 2015, the number of such wards could grow to 60 (i.e. 4 in 10 wards), spreading across urban and rural areas of the county. An estimated 40% to 65% of the older population in these wards will be aged 75+.

The rising trend of older people aged 65+ living alone could also place extra pressure on care and infrastructure provision.

Currently an estimated 38,000 older people are living on their own in the county. The number is projected to rise by about 1,000 a year between 2010 and 2020, and then by 1,300 in the longer term. Between two-thirds and three quarters of single pensioners will be aged 75+, and among these 70-80% are women.

# Adults

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Dementia is also an increasingly common condition. In Gloucestershire, there are estimated to be 8,395 people living with dementia. That number is expected to almost double over the next 20 years to 15,151.

As we do not anticipate new investment to meet the needs of our future residents, we have a duty to plan now in order to build communities who can respond to these changes. In addition to building capacity, we will need communities who adopt a positive and inclusive approach to people with disabilities and are not risk adverse. However, this will require a more responsive style of intervention from statutory services when such risks become unmanageable.

Gloucestershire also has considerable additional pressures in the area of learning disabilities. We are the third highest region in the country for claims of 'ordinary residence'. This is fuelled by a considerable number of placements by other counties into our jurisdiction with resulting claims that these service users have now become the financial responsibility of Gloucestershire. In addition the life expectancy for people with learning disabilities continues to add to expected cost pressures as their care in most cases becomes more expensive based on such things as genetic dispositions to early onset dementia. Similarly at the young adult end of the spectrum the cases received from children's services into adult services demonstrate ever higher levels of need as heroic medical efforts with premature births lead to people having more profound and multiple disabilities than seen before and requiring higher levels of costly specialist provision.

## Meeting the Challenge 2012/13

We have 14 projects targeted at living within our means and adjusting to meeting demand differently. Most of these are designed around the implementation of national policy and good practice – developing a model of reablement, working in multidisciplinary teams, commissioning differently, listening to our service users and improving the customer journey. Others have addressed processes – improved recovery of debt.

Achievements in year one of Meeting the Challenge include reducing long term dependency through improved targeting of our reablement service and developing a partnership approach to tackling cost pressures from within the independent sector..

In the area of learning disabilities shifting provision to lighter touch front door services such as Drop In centres has been supplemented with a new focus on employment for people with disabilities thus increasing independence and reducing costs.

## Looking Forward

The proposed budget for 2013/14 requires us to reduce our costs by £9.27m in order to live within our means.

We intend to achieve financial balance in adult services by:

- fully implementing reablement
- reshaping our assessment and care management model through integration and the development of multidisciplinary teams
- supporting more people to live independently in the community
- further improvements in the effectiveness of services we commission
- reducing admissions to full time care
- working with the NHS to support discharges from hospital and to reduce readmissions.
- decommissioning services that are no longer peoples' preferred choice as they opt to meet their needs in different ways
- stimulating the market and empowering communities who want to be involved
- working with partners to develop new opportunities for volunteering.
- exploring new ways to develop links with the employment market
- actively reviewing high unit cost contracts to seek efficiencies



# Adults

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## **Delivering Change**

Such financial constraints should be considered in the context of substantial change. Statistically, there will be a rising demand for support from people with increasingly complex needs. This will involve a range of partnerships, many of which will be new relationships with communities. Whilst it will be challenging financially, it will result in investment in local communities.

The scale and pace of change is unprecedented and will create transitional issues as we all adjust to working in a different way. All activities will be subject to community impact assessments and specific consultation will be undertaken where appropriate with stakeholders. We will actively pursue opportunities to engage with service users and their carers to continue to build confidence in those partnerships.

# Adults

	Restated Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
<b><u>COMMISSIONING DIRECTOR - ADULTS</u></b>	<u>14</u>	<u>-</u>	<u>14</u>	<u>181</u>	<u>-</u>	<u>181</u>
<b><u>LEAD COMMISSIONER - LONG TERM CONDITIONS</u></b>						
Lead Commissioner - Long Term Conditions	1,129	(307)	822	1,063	(268)	795
Respite Care - Older People	1,191	-	1,191	1,210	-	1,210
Long Term Placements (External) OP	67,320	(40,187)	27,133	65,391	(40,788)	24,603
Care Packages Inc PBs (External) OP	18,840	(14)	18,826	18,847	-	18,847
Community Meals	862	(496)	366	390	(24)	366
OT S75	3,135	(373)	2,762	3,171	(373)	2,798
Village Agents	363	(162)	201	363	(162)	201
	<u>92,840</u>	<u>(41,539)</u>	<u>51,301</u>	<u>90,435</u>	<u>(41,615)</u>	<u>48,820</u>
<b><u>LEAD COMMISSIONER - LEARNING DISABILITIES</u></b>						
Assessment and Care Management (LD)	928	-	928	1,247	-	1,247
Enablement (LD)	748	-	748	821	(12)	809
Long Term Placements (Internal) LD	5,079	(124)	4,955	4,168	(103)	4,065
Long Term Placements (External) LD	30,913	(5,584)	25,329	31,990	(5,584)	26,406
Care Packages Inc PBs (External) LD	21,418	(2,913)	18,505	23,942	(2,913)	21,029
Other LD Budgets	5,411	(3,646)	1,765	4,680	(3,646)	1,034
	<u>64,497</u>	<u>(12,267)</u>	<u>52,230</u>	<u>66,848</u>	<u>(12,258)</u>	<u>54,590</u>
<b><u>LEAD COMMISSIONER - PHYSICAL DISABILITIES</u></b>						
Respite Care (PD)	83	-	83	86	-	86
Long Term Placements (External) PD	4,468	(1,210)	3,258	4,006	(1,276)	2,730
Care Packages Inc PBs (External) PD	7,248	-	7,248	8,898	-	8,898
	<u>11,799</u>	<u>(1,210)</u>	<u>10,589</u>	<u>12,990</u>	<u>(1,276)</u>	<u>11,714</u>
Balance Carried Forward (page total AD 7)	<u>169,150</u>	<u>(55,016)</u>	<u>114,134</u>	<u>170,454</u>	<u>(55,149)</u>	<u>115,305</u>

# Adults

	Restated Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
Balance Brought Forward (page total AD 7)	169,150	(55,016)	114,134	170,454	(55,149)	115,305
<b><u>LEAD COMMISSIONER - MENTAL HEALTH</u></b>						
Mental Health	6,874	(390)	6,484	6,921	(390)	6,531
<b><u>LEAD COMMISSIONER - USE OF RESOURCES</u></b>						
Assistant Director - Use of Resources	173	(22)	151	152	-	152
Care Services	21,132	(2,598)	18,534	19,885	(3,016)	16,869
Telecare and Community Equipment	2,521	(198)	2,323	2,515	(198)	2,317
FAB Team	467	-	467	420	-	420
Admin Finance	1,172	(104)	1,068	1,263	(225)	1,038
	25,465	(2,922)	22,543	24,235	(3,439)	20,796
<b><u>HEAD OF SAFEGUARDING</u></b>						
Safeguarding	825	-	825	1,154	-	1,154
Carers	1,691	(8)	1,683	1,458	(8)	1,450
	2,516	(8)	2,508	2,612	(8)	2,604
<b><u>CUSTOMER SERVICES</u></b>						
Head of Customer Services	1,543	-	1,543	1,473	-	1,473
	1,543	-	1,543	1,473	-	1,473
<b><u>FINANCE MANAGER</u></b>						
Corporate Overheads	7,438	-	7,438	7,919	-	7,919
Reablement and NHS Support for Social Care	7,423	-	7,423	6,755	-	6,755
Unallocated Budgets	906	-	906	2,560	(73)	2,487
Grant Income	-	(11,616)	(11,616)	-	(452)	(452)
Fairer Charging Income	-	(5,745)	(5,745)	13	(5,733)	(5,720)
Commissioning Function	1,902	(72)	1,830	-	-	-
	17,669	(17,433)	236	17,247	(6,258)	10,989
<b>Total Adults</b>	<b>223,217</b>	<b>(75,769)</b>	<b>147,448</b>	<b>222,942</b>	<b>(65,244)</b>	<b>157,698</b>

# Adults

		Original Budget 2012/13 £'000	Original Budget 2013/14 £'000
<b><u>GRANT INCOME SUMMARY</u></b>			
<b>SPECIFIC GRANTS</b>	<b>Issued By</b>		
Learning Disability & Health Reform Grant *	DH	(11,616)	-
Community Right to Challenge	DH	-	(9)
Local Reform and Community Voices	DH	-	(443)
		<b>(11,616)</b>	<b>(452)</b>

*\* In 2013/14 Learning Disability & Health Reform Grant funding has been pooled into RSG*

# Children & Families

	Original Budget 2012/13 £'000	Original Budget 2013/14 £'000
<b><u>SUMMARY OF SERVICES</u></b>		
<b>Commissioning Director: Children and Families</b>		
CF Quality	1,785	1,476
Lead Commissioner Education & Skills	258,961	249,265
Lead Commissioner Families	58,019	58,534
Lead Commissioner Children's Health	21,323	18,653
Lead Commissioner Supporting People	17,120	14,420
Commissioning Function	16,024	12,133
Grants	(282,219)	(251,841)
<b>TOTAL NET EXPENDITURE</b>	<b>91,013</b>	<b>102,640</b>

# Children & Families

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## ANALYSIS OF 2012/13 TO 2013/14 BUDGETS

NON DEDICATED SCHOOLS GRANT	£'000	£'000
<b>2012/13 ORIGINAL BUDGET</b>		<b>91,013</b>
<b>1 ADJUSTMENTS</b>		
Corporate recharges (removal of old 2012/13 figure)	(8,242)	
Early Intervention Funding (transferred into RSG)	21,033	
Early Intervention Base Funding for Comm & Del Suppt	(406)	
Permanent virements between Service Areas	(2,862)	
Superannuation Claw back	(1,967)	
Corporate recharges (new 2013/14 figure)	9,241	
		<hr/>
		16,797
		<b>107,810</b>
<b>2 INFLATION</b>		
Pay and Price		673
<i>Add</i>		
<b>3 APPROVED GROWTH</b>		757
<i>Less</i>		
<b>4 APPROVED SAVINGS</b>		(6,600)
<b>2013/14 BUDGETED NET EXPENDITURE</b>		<hr/> <b>102,640</b> <hr/>

# Children & Families

## NOTES

<b>3</b>	<b>APPROVED GROWTH</b>	<b>£'000</b>
	<b>NON DEDICATED SCHOOLS GRANT</b>	
	<b>Targeted Support Teams</b>	
	This will support targeted support teams in localities, maintain funding for school intervention in maintained schools and address pressures on social care teams.	650
	<b>Pension Costs</b>	
	To address inflation pressures regarding historic pension costs.	107
		<b>757</b>
<b>4</b>	<b>APPROVED SAVINGS</b>	<b>£'000</b>
	<b>NON DEDICATED SCHOOLS GRANT</b>	
	<b>Supporting People</b>	
	Reduction in reliance on accommodation-based services and more emphasis on providing support to employment, education, training and promotion of health and well being.	(1,500)
	<b>Young People's Support</b>	
	Complete redesign of Young People's Services resulting in savings from the change in focus and redesign of the service.	(600)
	<b>Right First Time</b>	
	Restructuring of the services, reducing the demand for high cost, high dependency services and improve the quality of practice and reducing additional work	(900)
	<b>Home to School Transport</b>	
	Reduction in the support to discretionary home to school transport on a phased basis	(800)
	<b>Recovery against Grants</b>	
	Mainstream savings released as grant funding is appropriately targeted against existing services	(500)
	<b>Service Redesign following reductions in EIG and changes in education funding</b>	(2,300)
	An element of the grant will transfer to the DSG to fund the new offer to 2 year olds, and apply a significant reduction of 26% to the EIG, with the remaining element being routed through the local authority funding formula. Commissioning plans have been revised, some existing services will be redesigned or reduced, and there will be no continuation of temporary/ one off funding; all contingencies will be released.	
		<b>(6,600)</b>

# Children & Families

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## Commissioning Intentions

### **Context**

The Council has wide ranging responsibilities for children's services; this includes leading and coordinating all local partners to ensure outcomes for children and young people improve. In 2012/13 the total budget for children's services excluding Dedicated Schools Grant was £105.2 million; this included other grants and funding from formula/Council Tax. This represented a 5.9% reduction on budgets available in 2011/12. The strategic direction for children's services is set by the local Children and Young People's Plan; this together with the current corporate strategy identifies a clear focus on improving outcomes for the most vulnerable. Performance of children's services is improving, with continued high educational standards for the majority of pupils, low levels of youth offending but a need to do more to ensure consistency of some services for the most vulnerable, including safeguarding, children in care and young people at risk of becoming NEET (not in education, employment or training).

### **Meeting the Challenge 2012/13**

A number of projects have been undertaken to meet the required budget reductions and enable crucial front line services to be maintained where possible. Savings targets for this year have focused on the full implementation of projects commenced in 2011/12, all focused on ensuring the most vulnerable children and young people continue to receive the support they need. Savings have been realised in youth support services which is now targeted on those young people most at risk, a continued reduction in spend in expensive placements for Looked After Children and continued savings in the cost of home to school transport as policy changes are rolled out. The council has agreed new contracts in respect of youth support and children's centres which will drive more efficient and effective service delivery in local areas. The youth Support contract includes a new service to manage transitions between adult and children's services. The Council has responded to central government proposals for reform of school funding, in particular by reducing centrally provided services where funding will now be directed to individual schools.

### **Looking Forward**

The proposed budget for 2013/14 requires savings of £6.6 million to be achieved in council children's services. This includes some savings identified through Meeting the Challenge, reductions resulting from the shift in education funding from central LA services to schools and academies and a reduction in the Early Intervention Grant (EIG) as it transfers into formula funding. Although the combined impact of these changes is a reduction in central council budgets for children and families of £9.4 million the government has announced funding of £4 million to provide free entitlement to nursery education for 2 years olds from lower income families; this will be included in the Dedicated Schools Grant. Of the £9.4 million reduction it should be noted that £2.8m will be transferred to schools and academies so that the funding will still be available in the county. This will result in centrally run services such as the Pupil Referral Service becoming independent from April 2013, and a new service for vulnerable pupils being put in place replacing current teams supporting attendance and exclusions.

The MtC savings include further reductions in expensive placement budgets for LAC, planned reductions in home to school transport budgets resulting from new policies, a move from grant to evidence based commissioning and a continued focus on targeted youth support rather than universal provision. Additional savings will be needed to accommodate the reduction in EIG and changes in school funding.



# Children & Families

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These additional savings will be achieved by reducing uncommitted commissioning and contingency budgets, renegotiating contracts, reducing capacity for school intervention as schools convert to academies, changes in funding for vulnerable pupils (already subject of Cabinet decisions) and deleting staff posts held vacant.

These proposals are based on the following principles:

1. Spending reduce in areas subject to government grant reductions or changes
2. The capacity to intervene early wherever possible should be protected
3. The council must be able to discharge its core responsibilities in relation to vulnerable children in the education system and social care
4. Areas which have already been subject to significant budget reductions to be protected wherever possible for 2013/14.

## Needs Analysis

There are 129,757 children and young people under 19 in Gloucestershire, 22% of the population. The majority do well at school (62.5% achieved 5 A\* - C at GCSE in 2010-11); they report that they are confident or quite confident about the future (88% from the Online pupil survey OPS 2012); more children are 'feeling safer from crime', though just over a quarter still feel unsafe from crime (OPS 2012). A significant minority do not have the same positive life chances as their peers – the gap in achieving 5 A\* - C including English and Maths at GCSE, between children eligible for free school meals and those with SEN, and the rest, has marginally improved but is still a larger than statistical neighbours and England (24,137 children).

For the most vulnerable children there is a need to focus our efforts e.g. only 8% of LAC achieved 5 A\* - C GCSEs including English and Maths for the academic year 2011-12; LAC in education, employment and Training EET levels are fairly stable but at the low level of 69% at the end of September 2012; 442 children were subject to a CP plan at the end of November 2012, of which 46% (204) were under 5yrs and, for them, the most common issues are long term neglect combined with parental substance/ alcohol misuse and domestic abuse. Secondary children report having seen, heard or been a victim of domestic abuse quite often or most days (6% OPS 2012).

## Strategic Direction

Given the financial context and identified needs there is a continuing need to reshape our response to some of our most troubled families whilst ensuring that universal services continue to be of high quality. This will increasingly involve partnerships with local communities and partners encouraging them to meet the needs of families. Demand needs to be managed so that council resources and efforts are targeted effectively on identifying and working with vulnerable families at the earliest opportunity and strong, quality specialist interventions where necessary.

The Children and Young People's Plan is part of the developing local Health and Well Being Strategy, this is based on a full needs analysis and clearly targets the most vulnerable children and their families. The priority groups for partnership action will continue to be those who need safeguarding, LAC, children in poverty, disabled children and young people; change programmes need to include the development of an 'early help' offer, ensuring there is a good range of targeted interventions and high quality specialist support for the most vulnerable groups. All of this will require workforce development across the sector to ensure that families receive a joined up service. The Gloucestershire Children's Safeguarding Board will play a key role in harnessing effort across agencies, holding all partners to account and ensuring a strong quality assurance process is in place.

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## Delivering Change

Achieving improved outcomes in the financial context will require fundamental reshaping of services across partners so that we can:

- Reduce and divert demand for high cost, high dependency (acute) services
- Ensure targeted services are available in local areas with effective 'front door' access
- Improve outcomes and consistency and avoid duplication wherever possible

Change programmes are already in place to deliver intensive support to the most vulnerable families, through the Families First programme (Troubled Families) and the Turn Around Team (an Early Years specialist service including a new Family Drugs and Alcohol Court).

Commissioning activity will focus on:

- Developing an early help offer to reduce demand for specialist services
- Programmes providing intensive interventions to parents/carers and children including families where domestic abuse or homelessness is an issue
- Improving corporate parenting and developing a strategy which sets permanence for children as a priority
- Determining core education support services in the light of academy conversions
- Responding to government legislation in respect of children and young people with disabilities and Special Educational Needs

All activities will be subject to community impact assessments and specific consultation will be undertaken where appropriate with stakeholders.

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## DEDICATED SCHOOLS GRANT

The Dedicated Schools Grant is ring fenced for schools, high needs and early years related expenditure.

	£'000	£'000
<b>Total DSG 2012-13 before applying academies recoupment</b>		<b>378,497</b>
<u>DfE baseline adjustments to 2012/13 DSG:</u>		
Adjustment to use national funding rates for hospital schools	922	
Cross border high needs placements	161	
EFA SEN funding not previously part of the DSG	1,215	
Removal of the 90% funding floor for 3 year olds	(965)	
		<b>1,333</b>
<b>DSG 2012-13 revised baseline before academies recoupment</b>		<b>379,830</b>
<u>2013/14 DSG block increases:</u>		
Schools block increase for a net increase of 310 pupils	1,303	
High needs block increase for new post 16 funding responsibilities	1,667	
Extension of provision for 2 year olds	3,975	
Transition funding for removing the 90% funding floor for 3 year olds	482	
Monitoring and quality assuring Newly Qualified Teachers induction	115	
		<b>7,542</b>
<b>ESTIMATED DSG 2013/14 (before academy recoupments)</b>		<b>387,372</b>
<b>Recoupment from DSG for academies (estimate based on existing or announced planned conversions by 1st April 2013)</b>		<b>(147,194)</b>
<b>ESTIMATED DSG 2013/14 (after academy recoupments)</b>		<b>240,178</b>

# Children & Families

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
<b><u>CF QUALITY</u></b>						
SLA Quality	<u>1,871</u>	<u>(86)</u>	<u>1,785</u>	<u>1,583</u>	<u>(107)</u>	<u>1,476</u>
<b><u>LEAD COMMISSIONER EDUCATION &amp; SKILLS</u></b>						
SLA Schools	218,613	(2,661)	215,952	211,871	(229)	211,642
SLA SEN	10,108	(1,400)	8,708	10,598	(48)	10,550
SLA Improve Outcomes Vulnerable Children	9,569	-	9,569	8,062	-	8,062
SLA Improve Outcomes School & Academy	3,334	-	3,334	1,938	(98)	1,840
SLA Improve Outcomes Targ Int Schools	1,470	-	1,470	753	-	753
SLA Prov Gd Qual School Places Access	16,983	(456)	16,527	16,176	(525)	15,651
SLA Adult Education/Life Long Learning	4,201	(800)	3,401	2,897	-	2,897
	<u>264,278</u>	<u>(5,317)</u>	<u>258,961</u>	<u>252,295</u>	<u>(900)</u>	<u>251,395</u>
<b><u>LEAD COMMISSIONER FAMILIES</u></b>						
SLA Safeguarding	8,817	(25)	8,792	9,858	(24)	9,834
SLA Looked After Children	12,218	-	12,218	9,765	-	9,765
SLA Regulated Services	8,166	-	8,166	10,219	(2)	10,217
SLA Early Years	28,843	-	28,843	30,940	-	30,940
	<u>58,044</u>	<u>(25)</u>	<u>58,019</u>	<u>60,782</u>	<u>(26)</u>	<u>60,756</u>
<b><u>LEAD COMMISSIONER CHILDREN'S HEALTH</u></b>						
Child & Adolescent Mental Health	650	-	650	-	-	-
SLA Disabled Children & Young People	5,040	(342)	4,698	4,886	(367)	4,519
SLA Young People Support	10,637	(582)	10,055	10,424	(18)	10,406
SLA Localities Early Intervention	1,593	(96)	1,497	1,387	-	1,387
SLA Localities Coordination & Support	4,423	-	4,423	2,005	-	2,005
Health Contracts	-	-	-	704	-	704
	<u>22,343</u>	<u>(1,020)</u>	<u>21,323</u>	<u>19,406</u>	<u>(385)</u>	<u>19,021</u>
Balance Carried Forward (page total C&F 6)	<u>346,536</u>	<u>(6,448)</u>	<u>340,088</u>	<u>334,066</u>	<u>(1,418)</u>	<u>332,648</u>

# Children & Families

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
Balance Brought Forward (page total C&F 6)	<u>346,536</u>	<u>(6,448)</u>	<u>340,088</u>	<u>334,066</u>	<u>(1,418)</u>	<u>332,648</u>
<b><u>LEAD COMMISSIONER SUPPORTING PEOPLE</u></b>						
Supporting People	<u>17,120</u>	<u>-</u>	<u>17,120</u>	<u>15,542</u>	<u>-</u>	<u>15,542</u>
<b><u>COMMISSIONING FUNCTION</u></b>						
Commissioning Function	2,946	(52)	2,894	-	(119)	(119)
Commissioning Function Finance Manager	13,212	(82)	13,130	12,252	-	12,252
	<u>16,158</u>	<u>(134)</u>	<u>16,024</u>	<u>12,252</u>	<u>(119)</u>	<u>12,133</u>
<b><u>GRANTS</u></b>						
Grants (see Page C&F8 for breakdown)	-	(282,219)	(282,219)	-	(257,683)	(257,683)
	<u>-</u>	<u>(282,219)</u>	<u>(282,219)</u>	<u>-</u>	<u>(257,683)</u>	<u>(257,683)</u>
<b>Total Children and Families</b>	<b>379,814</b>	<b>(288,801)</b>	<b>91,013</b>	<b>361,860</b>	<b>(259,220)</b>	<b>102,640</b>

# Children & Families

		Original Budget 2012/13 £'000	Original Budget 2013/14 £'000
<b><u>GRANT INCOME SUMMARY</u></b>			
<b>SPECIFIC GRANTS</b>	<b>Issued by</b>		
Early Intervention Grant *	DfE	(21,033)	-
Youth Offending Teams Grant (Youth Justice Board)	HO	(808)	(644)
Children's Trust Grant	DfE	-	-
Young Apprenticeship Grant (EFA)	DfE	-	(60)
16 - 19 Bursary Fund (EFA)	DfE	-	(70)
Unaccompanied Asylum Seeking Children	HO	(600)	(300)
Payments by Results for Sure Start Children's Centres	DfE	(107)	-
Adult and Community Learning from Skills Funding Agency	SFA	(3,371)	(2,862)
Social Fund (Programme funding)	DWP	-	(926)
Social Fund (Administration funding)	DWP	-	(196)
Youth Remand	MoJ	-	(68)
Social Work Grant	DfE	-	(60)
Adoption Reform Grant	DfE	-	(1,262)
Troubled Families	DCLG	-	(900)
		<b>(25,919)</b>	<b>(7,348)</b>
Pupil Premium Grant	DfE	(5,832)	(7,582)
Sixth Form Funding (Education Funding Agency) **	DfE	(5,391)	(2,575)
Dedicated Schools Grant (after Academy Recoupment) #	DfE	(245,077)	(240,178)
		<b>(282,219)</b>	<b>(257,683)</b>

\* In 2013/14 The Early Intervention Grant funding has been pooled into RSG

\*\* Reduction in EFA Sixth Form Funding due to Academy conversions

# Dedicated Schools Grant in 2013-14 is shown Net of Estimated Academy Recoupment

# Communities and Infrastructure

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	Original Budget 2012/13 £'000	Original Budget 2013/14 £'000
<b><u>SUMMARY OF SERVICES</u></b>		
<b>Commissioning Director: Communities and Infrastructure</b>		
Community and Infrastructure Commissioner	22,160	20,687
Community Infrastructure	18,629	15,108
Highways Asset/Traffic Management	22,530	19,612
Waste Management	24,061	25,031
Business Development	2,002	1,490
Strategic Infrastructure	2,030	1,864
Corporate Costs	3,601	4,627
<b>TOTAL NET EXPENDITURE</b>	<b>95,013</b>	<b>88,419</b>

# Communities and Infrastructure

## ANALYSIS OF 2012/13 TO 2013/14 BUDGETS

	£'000	£'000
<b>2012/13 ORIGINAL BUDGET</b>		<b>95,013</b>
<b>1 ADJUSTMENTS</b>		
Corporate recharges (removal of old 2012/13 figures)	(4,735)	
Local Support Services Grant (Removal of 2012-13 funding)	(469)	
Lead Local Flood Authorities Funding	346	
Local Support Services Grant (Inshore Fisheries Conservation Authority)	122	
Permanent virements between Service Areas	(493)	
Superannuation Claw back	(1,187)	
Corporate recharges (new 2013/14 figure)	5,333	
		(1,083)
		<b>93,930</b>
<b>2 INFLATION</b>		
Pay and Price		1,461
<i>Add</i>		
<b>3 APPROVED GROWTH</b>		1,000
<i>Less</i>		
<b>4 APPROVED SAVINGS</b>		(7,972)
<b>2013/14 BUDGETED NET EXPENDITURE</b>		<b>88,419</b>



# Communities and Infrastructure

## NOTES

### 3 APPROVED GROWTH £'000

#### **Waste**

Costs are increasing, driven by the continued increased in landfill tax. 1,000

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**1,000**

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### 4 APPROVED SAVINGS £'000

#### **Highways**

New Transport Asset Management Plan agreed. Staff restructuring to focus on maintaining visible, front line services, and reduce back office costs. (3,150)

Continue the procurement process for a new highways maintenance contract.

#### **Fire & Rescue Redesign**

(1,283)

Changing the way specialised appliances are mobilised and crewed. Staffing within the control room has been reviewed and corporate, preventive and enforcement services have been rationalised.

#### **Transport and Parking**

Transport-Full year effect of Community Transport Services. Parking-Generating income and efficiency savings through reviewing charges, new parking schemes, smarter procurement and a new countywide enforcement (1,000)

#### **Road Safety Partnership**

Review of service and income generation. (125)

#### **Economy & Environment**

Full year effect of reductions and restructuring in Planning and Economic Development. Redesign of the management of countryside sites and gypsy, traveller services (60)

#### **Future-Proofing Gloucestershire Registration Service**

Full year effect of restructuring, rationalisation of offices and opening times, and taking back some calls from the contact centre. (206)

#### **Termination of Police Contract**

Termination of contract with the Police for the provision of additional Police Officers (2,148)

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**(7,972)**

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# Communities and Infrastructure

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## Commissioning Intentions

### Context

Communities and Infrastructure covers a wide range of services and functions, including highways, transport, planning, economic development, waste, fire and rescue, trading standards, carbon reduction, police contract, community offer and libraries.

### Strategic Direction

The strategic direction is to create greater integration between the delivery functions within the commissioning portfolio with the aim of:

- Helping communities to help themselves, targeting resources where necessary and expanding the big community offer into a variety of other areas where the community has demonstrated it can deliver
- Building good physical and social infrastructure that enables links between and within communities
- Supporting the creation of good quality, safe and functioning places
- Contributing to a strong public sector presence in localities, able to deliver services in a co-ordinated and effective way
- Stimulating economic growth and contributing to the national recovery effort

### Needs Analysis

The specific needs analysis varies for each area of delivery. There are 3 key areas of over-arching need that are driving change within communities and infrastructure:

- Changing role of the state - through policy and legislative changes, the need for ever more active communities is crucial (e.g. big community offer, libraries).
- Public sector funding reductions – redesigning services to meet statutory responsibilities (e.g. planning, trading standards, police contract, fire and rescue) and to minimise the financial risks and cost pressures faced by the Council (e.g. highways, transport, carbon reduction, waste)
- Economic recovery – using all of the resources available to the Council and its partners to promote economic growth (e.g. economic development, planning)

What is becoming clear is that expenditure on Communities & Infrastructure will increasingly be squeezed from two directions – firstly, the continued reduction in government funding – secondly, the upward pressure from social care, where demand is increasing. In responding there are a number of key issues that will be addressed by commissioners:

- Meeting expenditure targets through the right balance of service reductions and demand management;

# Communities and Infrastructure

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- Clearly defining what individual services are being resourced for and therefore what service standards can be expected e.g. to meet minimum statutory requirements, to exceed statutory requirements but for a clearly understood local priority (e.g. flood alleviation) or discretionary spend for a clearly understood local priority (e.g. economic growth)
- Engaging communities and stakeholders in understanding the need for change and managing demand, including building on successful initiatives such as 'Highways – Your Way';
- Continuing to develop the partnerships necessary to manage key local issues, such as economic growth; and,
- Reducing net revenue expenditure as far as possible by developing long term income streams and maximising returns from services able to generate income.

## Meeting the Challenge

There are 6 main programmes of MTC activity focused on meeting basic needs, living within our means and helping communities to help themselves. Year 2 (2012/13) savings have largely been delivered, the exception being libraries and information where only 40% of the target is expected to be achieved. The following summarises the main on-going areas of activity for each of the main programmes.

- Highways – restructuring of service areas; back office efficiency gains through streamlining processes; adopting a new service standard for highways; launching the highways big community offer; letting a new highways contract
- Buses and Parking – redesigning the subsidised public bus network; introducing new on street parking schemes within the main settlements in the County
- Economy and Environment – restructuring planning and development; rationalising funding of the Local Enterprise Partnership (Gfirst Ltd); introducing parking charges at some countryside sites; reducing grants to outside bodies; outsourcing the provision of gypsy and traveller and countryside sites.
- Fire and Rescue – services changes resulting from a new Integrated Risk Management Plan, including reductions in fire fighter numbers and removal of full-time crewing of specialist appliance; opening of new stations with associated crewing and operational changes; reductions in preventative and protective services
- Libraries and information – following judicial review decision develop and implement a revised library strategy.
- Regulatory services – restructuring of trading standards; reduction in preventative activity.

There are also a number of non-MTC projects, such as the procurement of a residual waste treatment solution, that have significant financial implications for the Council. There are also some areas of increasing cost pressure where the Council is obligated to meet need (e.g. concessionary fares) or has to take inflationary increases into account in order to continue delivering effectively (e.g. rising energy and carbon costs).

# Communities and Infrastructure

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## Looking Forward

Some of the changes identified above will allow the 2013/14 budget to be reduced by 6.12% to just under £85m. At the same time that revenue budgets are reducing capital budgets and the availability of external funding, including developer contributions is reducing. There will need to be a renewed focus on clearly identifying community need and ensuring scarce resources are deployed in enabling vital infrastructure provision. This will need to include creative investment in new economic growth building blocks, such as next generation broadband, forward funding stalled development and identifying new ways of generating long term income streams for the Council (e.g. renewable energy generation). An effective partnership with the Local Enterprise Partnership will be essential as the Council takes on new Accountable Body duties.

## Delivering Change

The scale and pace of change is unprecedented. Commissioners will maintain an on-going focus for redesigning services to effectively meet community needs and reduce costs. As the state pulls back ever more creative approaches will need to be found to unlock the resources necessary to invest in the physical and social infrastructure needed to ensure that communities and the local economy are resilient and operate effectively.

# Communities and Infrastructure

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure	Income	Net	Expenditure	Income	Net
	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>COMMUNITY &amp; INFRASTRUCTURE COMMISSIONER</u></b>						
Economic Development Unit	1,331	(578)	753	1,075	(353)	722
Development Management	1,456	(739)	717	1,317	(720)	597
Fire & Rescue	21,768	(1,078)	20,690	23,572	(4,204)	19,368
	<b>24,555</b>	<b>(2,395)</b>	<b>22,160</b>	<b>25,964</b>	<b>(5,277)</b>	<b>20,687</b>
<b><u>COMMUNITY INFRASTRUCTURE</u></b>						
Countryside Parks and Travellers	612	(433)	179	568	(407)	161
Transport	10,058	(349)	9,709	11,353	(1,456)	9,897
Regulatory Services	4,465	(1,739)	2,726	3,943	(1,625)	2,318
Community Safety	4,688	(1,186)	3,502	2,385	(1,314)	1,071
Libraries	4,747	(472)	4,275	4,623	(495)	4,128
Parking	208	(1,970)	(1,762)	1,415	(3,882)	(2,467)
	<b>24,778</b>	<b>(6,149)</b>	<b>18,629</b>	<b>24,287</b>	<b>(9,179)</b>	<b>15,108</b>
<b><u>HIGHWAYS ASSET/TRAFFIC MANAGEMENT</u></b>						
Glos Highways	21,324	(443)	20,881	18,972	(413)	18,559
PROW	892	(51)	841	621	(66)	555
Network and Traffic Management	1,422	(614)	808	1,171	(673)	498
	<b>23,638</b>	<b>(1,108)</b>	<b>22,530</b>	<b>20,764</b>	<b>(1,152)</b>	<b>19,612</b>
<b><u>WASTE MANAGEMENT</u></b>						
Recycling Credits	3,487	-	3,487	3,488	-	3,488
Household Recycling Centre Contract	3,756	-	3,756	3,756	-	3,756
Landfill and Other Disposal Contract	15,727	(758)	14,969	16,727	(758)	15,969
Waste Projects and Marketing	1,887	(38)	1,849	1,847	(29)	1,818
	<b>24,857</b>	<b>(796)</b>	<b>24,061</b>	<b>25,818</b>	<b>(787)</b>	<b>25,031</b>
Balance Carried Forward (page total C&I9)	<b>97,828</b>	<b>(10,448)</b>	<b>87,380</b>	<b>96,833</b>	<b>(16,395)</b>	<b>80,438</b>

# Communities and Infrastructure

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
Balance Brought Forward (page total C&I9)	<u>97,828</u>	<u>(10,448)</u>	<u>87,380</u>	<u>96,833</u>	<u>(16,395)</u>	<u>80,438</u>
<b><u>BUSINESS DEVELOPMENT</u></b>						
Leadership & Administration	-	-	-	1,440	-	1,440
Administration	2,127	-	2,127	50	-	50
	<u>2,127</u>	<u>-</u>	<u>2,127</u>	<u>1,490</u>	<u>-</u>	<u>1,490</u>
<b><u>STRATEGIC INFRASTRUCTURE</u></b>						
Strategic Planning	883	-	883	721	-	721
Flood Alleviation	1,147	-	1,147	1,143	-	1,143
	<u>2,030</u>	<u>-</u>	<u>2,030</u>	<u>1,864</u>	<u>-</u>	<u>1,864</u>
<b><u>CORPORATE COSTS</u></b>						
Unallocated Budget	615	-	615	972	-	972
Corporate Control Budget	2,885	-	2,885	3,553	-	3,553
Planning Management	101	-	101	102	-	102
	<u>3,601</u>	<u>-</u>	<u>3,601</u>	<u>4,627</u>	<u>-</u>	<u>4,627</u>
<b>Total Communities &amp; Infrastructure</b>	<b>105,586</b>	<b>(10,448)</b>	<b>95,138</b>	<b>104,814</b>	<b>(16,395)</b>	<b>88,419</b>

# Communities and Infrastructure

		<b>Restated Budget 2012/13 £'000</b>	<b>Original Budget 2013/14 £'000</b>
<b><u>GRANT INCOME SUMMARY</u></b>			
<b>SPECIFIC GRANTS</b>	<b>Issued By</b>		
Local Enterprise Partnership Core Funding	BIS	(125)	(250)
Local Enterprise Partnership Capacity Fund	BIS	(41)	(20)
Cotswold Way	CCB	(10)	(10)
Firelink (Fire Revenue Grant)	CLG	(163)	(192)
New Dimension (Fire Revenue Grant)	CLG	(123)	(120)
Fire Control Room Grant	CLG	(100)	-
Growing Places Fund	DCLG	(114)	-
Rural Community Accelerator	DEFRA	(219)	(67)
Forest Means Business	DEFRA	(97)	(16)
Reward & Recognition Waste	DEFRA	(20)	(15)
Community and Social Enterprise Facilitation Service	DEFRA	(137)	-
Local Sustainable Transport Fund	DfT	(775)	(1,345)
Bikeablity	DfT	(146)	(150)
Supporting Community Transport Funding	DfT	(239)	-
English Woodland Grant	FC	(3)	(3)
Offa's Dyke	NE	(6)	(6)
		<b>(2,318)</b>	<b>(2,194)</b>

# Enabling & Transition, Strategy & Challenge, Strategic Finance

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	Original Budget 2012/13 £'000	Original Budget 2013/14 £'000
<b><u>SUMMARY OF SERVICES</u></b>		
Strategy and Challenge (includes Executive Office)	3,882	3,674
Enabling and Transition	14,889	13,326
Strategic Finance	3,269	2,729
Recharges to Services and Corporate Costs	(22,040)	(19,729)
<b>TOTAL NET EXPENDITURE</b>	-	-



# Enabling & Transition, Strategy & Challenge, Strategic Finance

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## ANALYSIS OF 2012/13 TO 2013/14 BUDGETS

	£'000	£'000
<b>2012/13 ORIGINAL BASE BUDGET</b>		-
<b>1 ADJUSTMENTS</b>		
Corporate recharges (removal of old 2012/13 figure)	22,171	
Permanent virements between Service Areas	(133)	
Superannuation Claw back	(1,304)	
Transfer of LINK & Vol sector budgets	(402)	
Corporate Budget Adjustments	172	
Corporate recharges (new 2013/14 figure)	(19,730)	
	<hr/>	<hr/>
		774
		<b>774</b>
<b>2 INFLATION</b>		
Pay and Price		443
<i>Add</i>		
<b>3 APPROVED GROWTH</b>		
None		-
<i>Less</i>		
<b>4 APPROVED SAVINGS</b>		(1,217)
<hr/>		
<b>2013/14 BUDGETED NET EXPENDITURE</b>		<b>-</b>

# Enabling & Transition, Strategy & Challenge, Strategic Finance

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## **NOTES**

4	APPROVED SAVINGS	£'000	£'000
	<b>Enabling and Transition</b>		
	Occupational Health & Safety		
	Reduced costs and increases in income		(40)
	Human Resources		
	Remodelled service including reduction in numbers and the use of a neutral vendor training provider.		(293)
	Business Services Centre		
	Staff savings, cost reductions and additional income		(104)
	ICT		
	Increased efficiency through the centralisation of ICT system support staff and the continued rationalisation of application licences and contracts.		(450)
	Legal and Democratic Services		
	Deletion of posts and reprioritisation of workloads for remaining staff		(40)
	<b>Strategic Finance</b>		
	Deletion of posts and reprioritisation of workloads for remaining staff		(290)
			(1,217)

# Enabling & Transition, Strategy & Challenge, Strategic Finance

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
<b><u>STRATEGY AND CHALLENGE</u></b>						
<b><u>HEAD OF PERFORMANCE AND NEED</u></b>	2,357	(1,062)	1,295	1,241	-	1,241
<b><u>HEAD OF COMMUNICATIONS AND ENGAGEMENT</u></b>						
Communication and Engagement	753	-	753	731	-	731
Design and Print	141	(30)	111	146	(30)	116
<b><u>EXECUTIVE SUPPORT</u></b>	716	-	716	621	-	621
<b><u>INFORMATION MANAGEMENT AND ARCHIVES</u></b>						
County Diocesan Archivist	799	(152)	647	760	(152)	608
Information Management	360	-	360	337	-	337
<b><u>COMMISSIONING SUPPORT</u></b>	-	-	-	20	-	20
	<b>5,126</b>	<b>(1,244)</b>	<b>3,882</b>	<b>3,856</b>	<b>(182)</b>	<b>3,674</b>
<b><u>Less recharges to Services and Corporate Costs</u></b>			(3,882)			(3,674)
<b>NET EXPENDITURE</b>			-			-

# Enabling & Transition, Strategy & Challenge, Strategic Finance

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
<b><u>ENABLING AND TRANSITION</u></b>						
<b><u>PROG SUPPORT, PROPERTY, IT, PROCUREMENT, MtC</u></b>						
Strategic Procurement	268	(510)	(242)	210	(463)	(253)
Asset Management & Property Services	4,646	(1,698)	2,948	4,631	(2,074)	2,557
ICT	6,810	-	6,810	6,549	-	6,549
<b><u>PEOPLE SERVICES</u></b>						
Director: People Services	346	-	346	204	-	204
Business Services Centre	1,593	(480)	1,113	1,730	(627)	1,103
HR Operations & Manager	3,160	(45)	3,115	2,474	(51)	2,423
Occupational Health and Safety	446	(88)	358	429	(130)	299
<b><u>LAW &amp; ADMINISTRATION</u></b>						
Law & Administration	(77)	-	(77)	99	(282)	(183)
Democratic Services	403	(15)	388	349	(15)	334
<b><u>UNALLOCATED</u></b>						
Director Business Management	130	-	130	122	-	122
<b><u>EXECUTIVE SUPPORT</u></b>						
E & T Exec Support	-	-	-	171	-	171
	<b>17,725</b>	<b>(2,836)</b>	<b>14,889</b>	<b>16,968</b>	<b>(3,642)</b>	<b>13,326</b>
<b>Less recharges to Services and Corporate Costs</b>			<b>(14,889)</b>			<b>(13,326)</b>
<b>NET EXPENDITURE</b>			<b>-</b>			<b>-</b>

# Enabling & Transition, Strategy & Challenge, Strategic Finance

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
<b><u>STRATEGIC FINANCE</u></b>						
<b><u>STRATEGIC FINANCE</u></b>						
Finance Operations	3,847	(524)	3,323	3,258	(347)	2,911
Insurance and Risk	(42)	-	(42)	(70)	-	(70)
Pensions	52	(52)	-	714	(765)	(51)
Schools Finance Traded	13	(25)	(12)	(1)	(60)	(61)
	<b>3,870</b>	<b>(601)</b>	<b>3,269</b>	<b>3,901</b>	<b>(1,172)</b>	<b>2,729</b>
Less recharges to Services and Corporate Costs			(3,269)			(2,729)
<b>NET EXPENDITURE</b>			-			-

# Public Health

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	Original Budget 2013/14 £'000
<b><u>SUMMARY OF SERVICES</u></b>	
<b>Director of Public Health</b>	
Sexual Health	3,618
NHS Healthcheck	883
Health Protection	80
Public Health: Children 5 - 19	2,128
Improving Healthy Lifestyles	1,599
Substance Misuse	6,177
Public Health Intelligence Unit	309
Public Health Miscellaneous Services	4,030
Public Health Leadership	2,272
Public Health Advice (to Clinical Commissioning Group)	30
Public Health Grant	(21,126)
<b>TOTAL NET EXPENDITURE</b>	<b>-</b>

# Public Health

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## ANALYSIS OF 2012/13 TO 2013/14 BUDGETS

	£'000	£'000
<b>2012/13 ORIGINAL BUDGET</b>		-
<b>1 ADJUSTMENTS</b>		
Transfer of Public Health Function to Local Authority	21,126	
Transfer of Public Health Grant to Local Authority	(21,126)	
		-
		-
<b>2 INFLATION</b>		-
<i>Add</i>		
<b>3 APPROVED GROWTH</b>		-
<i>Less</i>		
<b>4 APPROVED SAVINGS</b>		-
<b>2013/14 BUDGETED NET EXPENDITURE</b>		-

# Public Health

	Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000
<b><u>PUBLIC HEALTH</u></b>			
<b><u>SEXUAL HEALTH</u></b>			
GCS Sexual Health	3,425	-	3,425
Sexual Health G&C	143	-	143
Sexual Health-prev	50	-	50
	<u>3,618</u>	<u>-</u>	<u>3,618</u>
<b><u>NHS HEALTHCHECK PROGRAMME</u></b>			
NHS Healthcheck LES	650	-	650
Vascular Risk Assess	73	-	73
GHT Lab Costs	160	-	160
	<u>883</u>	<u>-</u>	<u>883</u>
<b><u>HEALTH PROTECTION</u></b>			
HP Contingency	80	-	80
	<u>80</u>	<u>-</u>	<u>80</u>
<b><u>PUBLIC HEALTH CHILDREN 5-19</u></b>			
GCS Childrens	2,128	-	2,128
	<u>2,128</u>	<u>-</u>	<u>2,128</u>
<b><u>IMPROVING HEALTHY LIFESTYLES</u></b>			
Improving Healthy Lifestyles	1,499	-	1,499
Social Marketing	100	-	100
	<u>1,599</u>	<u>-</u>	<u>1,599</u>
<b><u>SUBSTANCE MISUSE</u></b>			
Turning Point	4,815	(65)	4,750
User Involvement	24	-	24
Harm Reduc/Reintr	241	-	241
Pharmacy Costs	455	-	455
SA LES	41	-	41
Out of County	245	-	245
2gether S76	150	-	150
SA Other	271	-	271
	<u>6,242</u>	<u>(65)</u>	<u>6,177</u>
<b><u>PUBLIC HEALTH INTELLIGENCE UNIT</u></b>			
Public Health Intelligence Unit	309	-	309
	<u>309</u>	<u>-</u>	<u>309</u>
<b><u>PUBLIC HEALTH MISCELLANEOUS</u></b>			
Public Mental Health	103	-	103
Public Health Miscellaneous	59	-	59
Public Health Unallocated	534	-	534
Public Health Unallocated	3,334	-	3,334
	<u>4,030</u>	<u>-</u>	<u>4,030</u>
<b><u>PH LEADERSHIP</u></b>			
Public Health Pay	1,895	-	1,895
Busn Supp Costs	377	-	377
	<u>2,272</u>	<u>-</u>	<u>2,272</u>
<b><u>PH ADVICE TO CCG</u></b>			
PH Advice to CCG	30	-	30
	<u>30</u>	<u>-</u>	<u>30</u>
<b><u>PUBLIC HEALTH GRANT</u></b>	<u>-</u>	<u>(21,126)</u>	<u>(21,126)</u>
<b><u>NET EXPENDITURE</u></b>	<b><u>21,191</u></b>	<b><u>(21,191)</u></b>	<b><u>-</u></b>



# Public Health

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<b><u>GRANT INCOME SUMMARY</u></b>		<b>Original Budget 2013/14 £'000</b>
<b>SPECIFIC GRANTS</b>	<b>Issued By</b>	
Public Health Grant	DoH	(21,126)
		<b>(21,126)</b>

## Technical & Cross Cutting

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	Original Budget 2012/13 £'000	Original Budget 2013/14 £'000
<b><u>SUMMARY OF SERVICES</u></b>		
Members and Elections	1,338	1,236
Flood Defence	318	318
County Council Contingencies	4,960	12,552
Capital Financing & Interest Credits	41,210	42,510
Corporate Costs	11,372	4,533
Control Accounts	900	184
Contribution to Balances	(1,224)	-
<b>TOTAL NET EXPENDITURE</b>	<b>58,874</b>	<b>61,333</b>

# Technical & Cross Cutting

## ANALYSIS OF 2012/13 TO 2013/14 BUDGETS

	£'000	£'000
<b>2012/13 ORIGINAL BUDGET</b>		<b>60,098</b>
<b>1 ADJUSTMENTS</b>		
Corporate budget adjustments (old 2012/13 figure)	(1,756)	
Local Support Services Grant (removal of 2012-13 funding)	(900)	
Local Support Services Grant 2013-14	184	
Permanent virements between Service Areas	5,828	
Superannuation Claw back	5,519	
Central Support Recharges	3,985	
Corporate recharges (new 2013/14 figure)	(6,921)	
		<u>5,939</u>
		<b>66,037</b>
<b>2 INFLATION</b>		
Pay and Price		1,587
<i>Add</i>		
<b>3 APPROVED GROWTH</b>		3,849
<i>Less</i>		
<b>4 APPROVED SAVINGS</b>		(10,140)
<b>2013/14 BUDGETED NET EXPENDITURE</b>		<b>61,333</b>

# Technical & Cross Cutting

## NOTES

### 3 APPROVED GROWTH £'000

#### Revenue contribution to the Capital Financing budget

To provide additional funding to contribute towards the cost of repaying debt on maturity and/or funding new capital expenditure 3,299

#### Economic Stimulus Package

Rural Broadband, Local Authority Mortgage Guarantee Scheme and Apprenticeships Funding 550

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**3,849**

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### 4 APPROVED SAVINGS £'000

#### Asset Disposals/Capital Financing /Buildings Related Revenue Savings

Target capital receipts for 2012/13 are £8.5m. These will be used for debt repayment, which will result in £0.85m of revenue savings being generated in relation to MRP payments (annual repayments of principal) and interest payments. (2,000)

#### Customer Programme

Council wide programme which is currently looking at our contact strategy. The aim is to deliver cost effective channels that manages demand. (350)

#### Review of Transport

Cross cutting savings from Adult care transport, Education transport, public transport and staff travel. (500)

#### Rationalisation of Staff Benefits

Negotiations on Phase 1 in March 2011 and £500k savings achieved in 2011/12. Negotiations completed in November 2012 for Phase 2. (500)

#### Members Allowance Savings

Savings to members allowances and associated support budgets following the reduction in the number of County Councillors with effect from 2013-14 (100)

#### Economic Stimulus Funding

The year two costs of £4.3m is relates to the £10.5m economic stimulus package are funded from the new Economic Stimulus Reserve, hence all of the 2011/12 base budget provision of £6.2m can be removed from the budget. (6,200)

#### Deletion of Excess Budgets

Budget reductions relating to the budgets for carbon reduction, vehicle leases and external audit fees. (490)

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**(10,140)**

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# Technical & Cross Cutting

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## Performance Information

### Service Aims

Technical and Cross Cutting Budgets cover a miscellany of corporate priority issues and other commitments which impact on the organisation as a whole.

### Performance

#### Capital Financing

The major element of the Technical and Cross Cutting Budget is the Capital Financing Budget. This is the amount needed to support historic borrowing undertaken to fund the Capital Programme. The total of £42.7m consists of interest payments to the Public Works Loan Board and commercial banks together with provision for the repayment of loan principal. The Council's aim is to reduce the level of borrowing and where possible repay existing debt.

During the period 2011/12 to 2014/15 it is planned that capital receipts in the order of £44.0m will be generated. Target receipts for 2013/14 are £19.9m. These receipts will be used for debt redemption, which will result in £2.0m of revenue savings that will reduce both the principal and interest elements of this budget.

#### Corporate Costs

Corporate Budgets include members' expenses and election costs together with insurance costs, audit fees and other corporately controlled budgets awaiting allocation to Service Areas. There is also a credit budget for the recharges of central support cost.

#### Interest Credits

Interest Credits relate to the income generated from the investment of surplus cash on a daily basis. The adjustments relate to monies invested on behalf of third parties and credits to other Council revenue and capital accounts.

#### County Council Contingency Budgets

A budget of £13.5m exists to cover contingency budgets. This includes a contingency for costs associated with past service pension deficit under the Local Government Pension Scheme following the centralisation of this budget provision totalling £10.0m.

The second year of the Economic Stimulus Package, (two year initiative) has also been included within this budget head consisting of (£0.6m) to indemnify first time buyers under the Local Authority Mortgage Scheme £0.2m, Funding Circle Investment Scheme £0.1m, and Community infrastructure grants £0.3m. In addition to these budget allocations, further funding for the rural broadband project (£2.8m), the Local Authority Mortgage Scheme (£1.0m) and the Apprenticeship Scheme (£0.5m) will all be funded from the Economic Stimulus Reserve as agreed by Council.

### Plans and targets for the year ahead

- Further refine and develop the co-ordination of the Medium Term Financial Strategy.
- To continually refine, monitor and control the Council's internal re-charging of corporate costs in accordance with best practice.
- Continue to provide advice and support in respect of new accounting standards, Whole Government Accounting returns and other new accounting challenges, including International Financial Reporting Standards (IFRS).
- Continue to refine the financial accounting processes to meet the challenges of producing final accounts within shorter timescales.

# Technical & Cross Cutting

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
<b><u>MEMBERS &amp; ELECTION BUDGETS</u></b>						
Elections	150	-	150	151	-	151
Members Allowances	1,023	-	1,023	985	-	985
DSU Members Budgets	165	-	165	100	-	100
	<u>1,338</u>	<u>-</u>	<u>1,338</u>	<u>1,236</u>	<u>-</u>	<u>1,236</u>
<b><u>FLOOD DEFENCE</u></b>						
Flood Defence Levies	<u>318</u>	<u>-</u>	<u>318</u>	<u>318</u>	<u>-</u>	<u>318</u>
<b><u>COUNTY COUNCIL CONTINGENCIES</u></b>						
Pay and Price Provision	2,148	-	2,148	1,131	-	1,131
Other Contingencies	350	-	350	350	-	350
General Contingency	415	-	415	-	-	-
Financial Stability - Contribution to Council balances	1,224	-	1,224	1,224	-	1,224
Revenue Contribution to Service Expenditure	588	-	588	604	-	604
ICT Contingency	360	-	360	360	-	360
Structure Savings	(125)	-	(125)	(599)	-	(599)
LGPS Ers Liab Cont	-	-	-	9,982	-	9,982
Transac Website Sav	-	-	-	(500)	-	(500)
	<u>4,960</u>	<u>-</u>	<u>4,960</u>	<u>12,552</u>	<u>-</u>	<u>12,552</u>
<b><u>CAPITAL FINANCING &amp; INTEREST CREDITS</u></b>						
Capital Financing	41,367	-	41,367	42,667	-	42,667
Interest Credits & Adjustments	130	(287)	(157)	131	(288)	(157)
	<u>41,497</u>	<u>(287)</u>	<u>41,210</u>	<u>42,798</u>	<u>(288)</u>	<u>42,510</u>
Balance Carried Forward (page total T&CC 5)	<u>48,113</u>	<u>(287)</u>	<u>47,826</u>	<u>56,904</u>	<u>(288)</u>	<u>56,616</u>

## Technical & Cross Cutting

	Original Budget 2012/13			Original Budget 2013/14		
	Expenditure £'000	Income £'000	Net £'000	Expenditure £'000	Income £'000	Net £'000
Balance Brought Forward (page total T&CC 5)	<u>48,113</u>	<u>(287)</u>	<u>47,826</u>	<u>56,904</u>	<u>(288)</u>	<u>56,616</u>
<b><u>CORPORATE COSTS</u></b>						
Carbon Reduction	500	-	500	240	-	240
Central Support Recharges	4,017	-	4,017	3,777	-	3,777
Unison	94	-	94	94	-	94
Audit Fees	310	-	310	249	-	249
Insurance	529	-	529	552	-	552
Corporate Lease	103	-	103	-	-	-
Head of Public Health	69	-	69	-	-	-
Economic Package	6,200	-	6,200	550	-	550
Staff Benefit Saving	(450)	-	(450)	(450)	-	(450)
Repairs and Maintenance	-	-	-	-	-	-
Transport Review	-	-	-	(500)	-	(500)
Long Service Awards	-	-	-	21	-	21
	<u>11,372</u>	<u>-</u>	<u>11,372</u>	<u>4,533</u>	<u>-</u>	<u>4,533</u>
<b><u>CONTROL ACCOUNTS</u></b>						
Local Support Services Grant	<u>900</u>	<u>-</u>	<u>900</u>	<u>184</u>	<u>-</u>	<u>184</u>
<b><u>COMMISSIONING &amp; DELIVERY MANAGEMENT</u></b>						
Commissioning & Delivery Management	<u>-</u>	<u>-</u>	<u>-</u>	<u>123</u>	<u>(123)</u>	<u>-</u>
<b>Less Contribution to Balances</b>	<u>(1,224)</u>	<u>-</u>	<u>(1,224)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Technical &amp; Cross Cutting</b>	<b>59,161</b>	<b>(287)</b>	<b>58,874</b>	<b>61,744</b>	<b>(411)</b>	<b>61,333</b>

# Capital Programme

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## Introduction

### Capital Strategy

Gloucestershire County Council's capital strategy is an overarching strategy that supports business plans.

It reflects the vision of the County Council and aspirations of local people for service delivery and recognises the potential for others to contribute ideas and resources, through consultation with agencies, local businesses and voluntary organisations. It also determines the priorities between the various services and looks for opportunities for crosscutting and joined-up investment.

The capital budget strategy reflects the Council's priority of reducing long term debt. The capital programme for 2013/14 is mainly based on funding from capital grants together with developer and revenue contributions, avoiding the need for new borrowing.

### Capital Expenditure

The capital programme provides investment in the county totalling £331 million over a five-year period from 2011/12 to 2015/16.

The main investment is on Highways and Infrastructure (£185 million) and schools and facilities for children (£126 million).

The new capital programme from 2013/14 is largely "capped" at the level of developer contributions and capital grants received, given that it is a Council priority to reduce the level of long term debt, and hence interest and capital repayments.

Schemes in excess of this amount included within the new programme will be funded from other available finance sources, including the Capital Fund and by making revenue contributions to capital where possible, thereby avoiding the need for new borrowing.

In accordance with the Council priority to reduce debt, provision for new schemes beyond 2013/14 is dependent on funding and is likely to be "capped" at the level of developer contributions and capital grants received.

The total capital spend planned for 2013/14 is £78.6 million, £40.27 million new capital spend plus £38.3 million existing capital schemes, with the majority of spend planned for schools and facilities for children (£30 million) and Highways and Infrastructure (£42 million).



# Capital Programme

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## MEDIUM TERM CAPITAL PROGRAMME 2010/11 to 2015/16

### Major Capital Projects

#### Elmbridge Major Transport Scheme

*Estimated cost:* **£17.3 million**  
*Funding:* £15.8 m grant, £1.4 m external contribution & £0.1m RCCO

#### New Road Maintenance 2013/14

*Estimated cost:* **£14.9 million**  
*Funding:* £14.9 million government grant

#### Growing Places

*Estimated cost:* **£7.8 million**  
*Funding:* £7.8 million DCLG/DfT grant

#### Rural Broadband

*Estimated cost:* **£7.5 million**  
*Funding:* £7.5 million RCCO

#### Primary Capital Programme - Watermoor Primary Replacement School

*Estimated cost:* **£3.5 million**  
*Funding:* £2.2 million grant & £1.3 million external contribution

#### Primary Capital Programme - Sandford Relocation

*Estimated cost:* **£5.6 million**  
*Funding:* £5.6 million government grant

#### Primary Capital Programme - St Whites Replacement School

*Estimated cost:* **£6 million**  
*Funding:* £5.5 m government grant & £0.5 m external contribution

#### Post 16 SEN Provision

# **Capital Programme**

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## **MEDIUM TERM CAPITAL PROGRAMME 2010/11 to 2015/16**

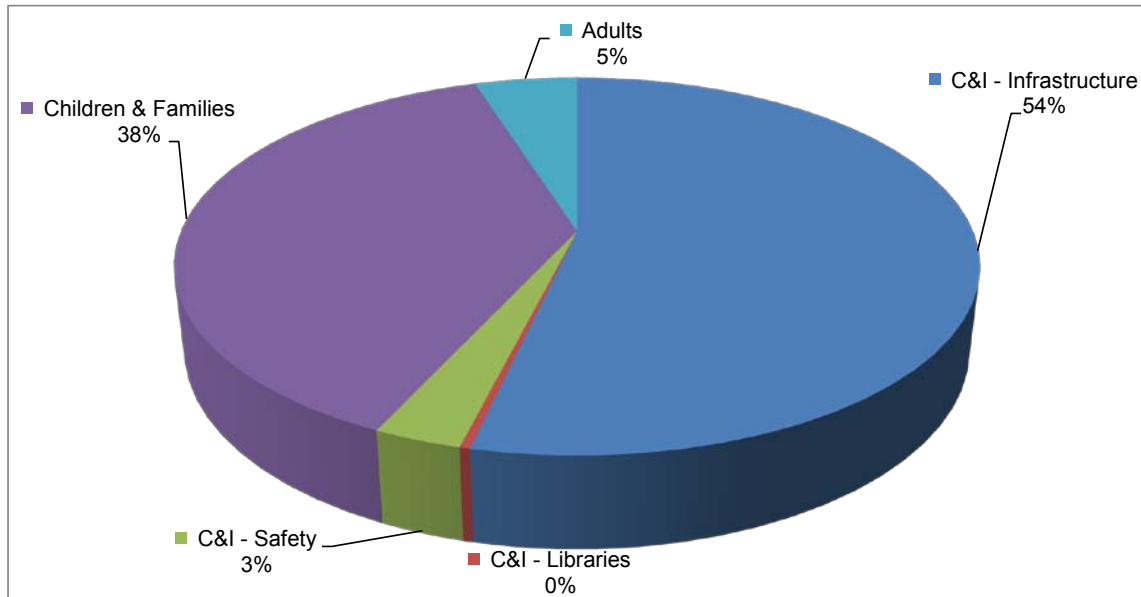
### **Capital Projects - Approval**

1. The capital payments shown are the estimates of the gross payments which will result from all approved projects.
2. Schemes have been included in the programme following an appraisal and prioritisation process. In addition where the estimated cost of an individual scheme exceeds £500,000 it will be the subject of a detailed business case, based on whole life costing, before commencement.
3. The following page provides a graphical presentation of 2013/14 capital expenditure by service area and how this will be financed. The final page of this section provides a summary of capital payments and funding for the five year period covered by the Medium Term Capital Programme.
4. The estimated revenue costs of implementing the programme are included in the Medium Term Financial Strategy.

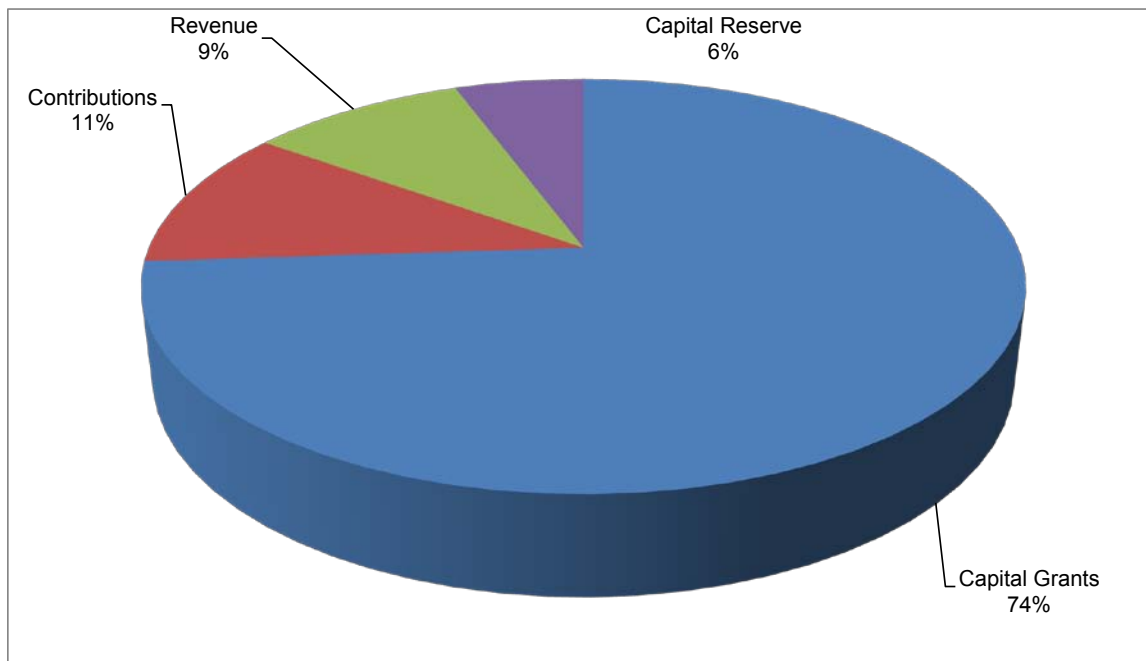
# Capital Programme

The following charts show the main spending areas and sources of capital funding for 2013/14

## CAPITAL PROGRAMME ALLOCATIONS 2013/14



## CAPITAL PROGRAMME SOURCES OF FUNDING 2013/14



# Capital Programme

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## The Prudential Code for Capital

In accordance with the Local Government Act 2003 the Council needs to comply with the “Prudential Code for Capital Finance in Local Authorities” (The Code).

Under the 2003 Act, councils have the freedom to determine the level of borrowing they wish to undertake to deliver their capital programmes.

The Code has been developed as a professional Code of Practice to support local authorities making these decisions. Regulations issued under the Act make compliance with the Code mandatory.

The objectives of the Code are:

- To ensure that capital investment plans are affordable, prudent and sustainable.
- To ensure treasury management decisions are taken in accordance with good professional practice.
- To be consistent with good local strategic planning, asset management planning and option appraisal.

To demonstrate that these objectives have been fulfilled the code sets out indicators that must be used and factors which must be taken into account.

In general terms the Council complies with the Code:

- By having medium term plans (Council Strategy, Revenue and Capital budgets).
- By having plans to achieve sound capital investment via the Capital Strategy, Project Appraisal and Asset Management Plans.
- By complying with the Treasury Management Code of Practice.
- By producing the indicators for affordability and prudence required by the Code.

# Capital Programme

## Details of the Prudential Indicators

as required under the CIPFA Prudential Code

### 1. Ratio of financing costs to net revenue stream

This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet financing costs. The definition of financing costs is set out in the Prudential Code.

The estimate for interest payments in 2012/13 is £16.967m and for interest receipts is £1.5m. The ratio of financing costs to the Council's net revenue stream is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet borrowing costs. The ratio is based on costs net of investment income.

	2012/13 Approved %	2012/13 Revised %	2013/14 Estimate %	2014/15 Estimate %	2015/16 Estimate %
<b>Ratio of Financing Costs to Net Revenue Stream</b>	<b>9.70</b>	<b>10.01</b>	<b>8.71</b>	<b>8.45</b>	<b>8.17</b>

### 2. Capital Financing Requirement (CFR)

The Capital Financing Requirement (CFR) measures the Council's underlying need to borrow for a capital purpose. The calculation is taken from the amounts held in the Balance Sheet relating to capital expenditure and its financing.

	2012/13 Approved £000	2012/13 Revised £000	2013/14 Estimate £000	2014/15 Estimate £000	2015/16 Estimate £000
<b>Capital Financing Requirement</b>	<b>403,096</b>	<b>401,270</b>	<b>380,899</b>	<b>361,293</b>	<b>342,380</b>

### 3. External Borrowing Limits - In respect of external debt local authorities are required to set

**Operational Boundary** - The Operational Boundary links directly to the Council's estimates of CFR and estimates of other cash flow requirements. This indicator is based on the same estimates as the Authorised Limit reflecting the most likely, prudent but not worse case scenario but without additional headroom included within the Authorised Limit.

**Authorised Limit** - The Authorised Limit is the statutory limit determined under Section 3(1) of the Local Government Act 2003 (referred to in the legislation as the Affordable Limit).

	2012/13 Approved £000	2012/13 Revised £000	2013/14 Estimate £000	2014/15 Estimate £000	2015/16 Estimate £000
<b>Operational Boundary</b>	<b>495,000</b>	<b>495,000</b>	<b>495,000</b>	<b>495,000</b>	<b>495,000</b>
<b>Authorised Limit</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>

### 4. Incremental Impact of Capital Investment Decisions:

This is an indicator of affordability that shows the impact of capital investment decisions on Council Tax. The incremental impact is calculated by comparing the total revenue budget requirement of the current approved capital programme with an equivalent calculation of the revenue budget requirement arising from the proposed capital programme.

	2012/13 Approved £	2013/14 Estimate £	2014/15 Estimate £	2015/16 Estimate £
<b>Increase in Band D Council Tax</b>	<b>£ 0.12</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>

## Capital Programme 2011/12 to 2015/16

	Actual	Actual	Forecast											
Scheme Name	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
Summary														
Adults	18,551	2,487	913	3,856	1,723	-	8,979	5,364	444	1,904	-	936	331	8,979
Children & Families	184,055	42,688	26,480	30,029	16,278	10,289	125,764	82,846	18,082	15,294	3,788	5,754	-	125,764
Communities & Infrastructure:	220,101	40,806	33,080	44,735	40,749	36,447	195,817	135,819	13,179	29,333	7,434	10,052	-	195,817
C&I - Infrastructure	200,791	37,621	29,706	42,093	39,775	35,603	184,798	129,312	12,978	28,240	5,132	9,135	-	184,797
C&I - Libraries	7,611	209	339	284	20	22	874	-	192	485	72	125	-	874
C&I - Safety	11,699	2,976	3,035	2,358	954	822	10,145	6,507	9	608	2,230	792	-	10,146
	422,707	85,981	60,473	78,620	58,750	46,736	330,560	224,029	31,705	46,531	11,222	16,742	331	330,560
Adults														
OSJ Estate Strategy	1,325	2,017	-	-	-	-	2,017	2,017	-	-	-	-	-	2,017
Locality Hub The Beeches	77	1	80	1,301	335	-	1,717	-	436	1,281	-	-	-	1,717
Gloucester LD Reprovision Scheme	133	-	75	770	-	-	845	-	8	42	-	539	256	845
PSS Grant 2012-13	-	-	599	-	-	-	599	599	-	-	-	-	-	599
Locality Hub - Cheltenham	71	132	60	146	-	-	338	-	-	206	-	132	-	338
Schemes under £300,000	16,945	337	99	279	-	-	715	-	-	375	-	265	75	715
	18,551	2,487	913	2,496	335	-	6,231	2,616	444	1,904	-	936	331	6,231
New Starts 2013/14 PSS Grant	-	-	-	1,360	-	-	1,360	1,360	-	-	-	-	-	1,360
New Starts 2014/15 PSS Grant	-	-	-	-	1,388	-	1,388	1,388	-	-	-	-	-	1,388
	-	-	-	1,360	1,388	-	2,748	2,748	-	-	-	-	-	2,748
Adults Total	18,551	2,487	913	3,856	1,723	-	8,979	5,364	444	1,904	-	936	331	8,979
Children & Families														
Capital Maintenance Programme	-	4,185	3,490	445	-	-	8,120	4,495	-	3,625	-	-	-	8,120
Coopers Edge, new primary school	648	5,717	560	168	-	-	6,445	-	6,445	-	-	-	-	6,445
St. Peters Primary, new school (PCP)	2,482	5,112	545	115	-	-	5,772	2,438	3,000	-	-	335	-	5,773
Sandford, relocation	-	12	170	2,498	2,782	208	5,670	5,671	-	-	-	-	-	5,671
Alderman Knight, replacement school	48	1,819	3,683	150	-	-	5,652	5,652	-	-	-	-	-	5,652
Language Immersion Centre														
Language Immersion Centre	2,543	4,117	454	202	-	-	4,773	4,374	-	-	-	400	-	4,774
Cheltenham Academy	22,112	3,404	462	140	-	-	4,006	3,381	23	-	-	602	-	4,006
Brockworth School, improve accommodation	-	1,527	2,200	220	-	-	3,947	-	3,946	-	-	-	-	3,946
Post 16 SEN provision	-	-	100	2,000	1,800	-	3,900	3,572	-	328	-	-	-	3,900
Maidenhill School, refurbish main block	-	37	1,307	2,304	192	-	3,840	3,840	-	-	-	-	-	3,840
Watermoor Primary, replacement	-	-	50	2,750	700	-	3,500	2,200	1,300	-	-	-	-	3,500
St. James Primary, Chelt Primary Review	-	197	2,612	170	42	-	3,021	2,148	245	430	-	197	-	3,020

Scheme Name	Actual	Actual	Forecast					External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	Forecast Total £'000							
Swindon Village Primary, remodelling	58	2,135	700	77	-	-	2,912	27	-	750	-	2,135	-	2,912
Oakwood Primary, new school (PCP)	5,707	1,883	140	72	-	-	2,095	2,096	-	-	-	-	-	2,096
Cheltenham Academy, ICT provision	-	1,711	84	207	-	-	2,002	2,001	-	-	-	-	-	2,001
Shrubberies, specialist classroom	-	2	75	1,842	75	-	1,994	1,995	-	-	-	-	-	1,995
Kingsway, contribution to new primary	-	4	270	789	492	-	1,555	1,035	-	515	-	4	-	1,554
Kingsway, Early Years	-	-	220	310	11	-	541	-	-	541	-	-	-	541
Yorkley Primary, remodelling	28	704	546	20	-	-	1,270	45	-	521	-	704	-	1,270
Tewkesbury School, all weather pitch	66	1,152	41	-	-	-	1,193	461	333	280	78	41	-	1,193
Belle Vue PRU	21	8	1,082	89	-	-	1,179	1,000	-	171	-	8	-	1,179
Woodmancote Primary, expand to 2FE	-	-	120	500	403	-	1,023	30	993	-	-	-	-	1,023
Amberley Ridge, relocate day provision	-	429	120	151	-	-	700	700	-	-	-	-	-	700
AHDC Short Breaks for Disabled Children	-	-	50	596	-	-	646	646	-	-	-	-	-	646
Heron Primary, remodelling	21	587	24	-	-	-	611	-	-	-	586	24	-	610
Uplands Primary, remodelling	22	513	35	46	-	-	594	17	-	42	458	77	-	594
Bream Primary, replace temps	9	322	-	189	-	-	511	8	-	184	-	319	-	511
Shrubberies, PMLD provision	-	-	10	490	-	-	500	500	-	-	-	-	-	500
Sufficiency Schemes 2012/13	-	-	-	500	-	-	500	500	-	-	-	-	-	500
Short Breaks for Disabled Children 2012/13	-	-	-	645	-	-	645	645	-	-	-	-	-	645
Shrubberies, replacement classrooms	253	419	20	33	-	-	472	-	-	53	-	419	-	472
Locality Hubs	239	41	127	200	100	-	468	-	-	427	-	41	-	468
Severn Vale, new technology block	3,707	437	18	7	-	-	462	-	462	-	-	-	-	462
Schools Energy Programme 12/13	-	-	424	-	-	-	424	391	-	32	-	-	-	423
Rednock School, BSF Pathfinder	39,149	376	32	-	-	-	408	-	-	32	-	376	-	408
Milestone, specialist classroom	-	99	270	26	-	-	395	300	-	75	-	20	-	395
Oakwood Primary, equipment & ICT	-	362	16	-	-	-	378	379	-	-	-	-	-	379
Kings Stanley Primary, PCP scheme	2,736	265	69	-	-	-	334	282	-	-	-	52	-	334
Dinglewell Junior Remodelling	-	121	208	-	-	-	329	147	-	182	-	-	-	329
Dunalley Primary, remodelling	-	68	236	12	-	-	316	287	-	6	23	-	-	316
Scheme Name	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
Calton Junior various works	-	-	281	24	-	-	305	287	-	18	-	-	-	305
Whitminster Endowed Primary Replace temp	-	-	30	270	-	-	300	270	-	30	-	-	-	300
Schemes under £300,000	104,206	4,923	5,599	1,640	-	-	12,162	2,617	430	6,472	2,643	-	-	12,162
	184,055	42,688	26,480	19,897	6,597	208	95,870	54,437	17,177	14,714	3,788	5,754	-	95,870

	Actual	Actual	Forecast											
Scheme Name	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
New Starts 2013/14														
St. White's replacement school	-	-	-	3,000	3,000	-	6,000	5,425	575	-	-	-	-	6,000
Autumn Statement 2012 Grant (U 2's Nursery)	-	-	-	810	-	-	810	810	-	-	-	-	-	810
Capital Maintenance Programme	-	-	-	1,800	-	-	1,800	1,500	-	300	-	-	-	1,800
Suitability Programme	-	-	-	1,000	980	-	1,980	1,800	-	180	-	-	-	1,980
Hempsted Primary expansion	-	-	-	250	1,000	100	1,350	1,020	330	-	-	-	-	1,350
Tuffley C & I Centre replacement	-	-	-	200	800	100	1,100	1,100	-	-	-	-	-	1,100
Sufficiency, additional places	-	-	-	1,275	-	-	1,275	1,275	-	-	-	-	-	1,275
Health & safety/minor works	-	-	-	675	-	-	675	675	-	-	-	-	-	675
Norton Primary replace temporary buildings	-	-	-	282	-	-	282	282	-	-	-	-	-	282
Energy Reduction Programme	-	-	-	600	-	-	600	500	-	100	-	-	-	600
Christ Church Cheltenham C&I Centre improve	-	-	-	190	-	-	190	190	-	-	-	-	-	190
Great Rissington FF&E	-	-	-	50	-	-	50	50	-	-	-	-	-	50
	-	-	-	10,132	5,780	200	16,112	14,627	905	580	-	-	-	16,112
New Starts 2014/15														
Grant funding used against 2013/14 new starts	-	-	-	-	(5,780)	(200)	(5,980)	(5,980)	-	-	-	-	-	(5,980)
Grant funding (to be confirmed & not allocated)	-	-	-	-	9,681	200	9,881	9,881	-	-	-	-	-	9,881
	-	-	-	-	3,901	-	3,901	3,901	-	-	-	-	-	3,901
New Starts 2015/16														
Grant funding (to be confirmed & allocated)	-	-	-	-	-	9,881	9,881	9,881	-	-	-	-	-	9,881
	-	-	-	-	-	9,881	9,881	9,881	-	-	-	-	-	9,881
Children & Families Total	184,055	42,688	26,480	30,029	16,278	10,289	125,764	82,846	18,082	15,294	3,788	5,754	-	125,764
Scheme Name	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
Infrastructure														
Elmbridge Major Scheme Bid	396	173	1,134	1,610	1,410	13,030	17,357	15,790	1,400	108	-	59	-	17,357
Rural Broadband	-	-	290	2,000	2,460	2,750	7,500	-	-	7,500	-	-	-	7,500
Minor Struct Maint Works from Revenue	6,006	2,265	3,100	-	-	-	5,365	3,701	-	1,664	-	-	-	5,365
Street Lighting - General	-	782	1,000	-	-	-	1,782	782	-	218	-	782	-	1,782
Merrywalks Canal Bridge 07/08	2,452	1,215	5	-	-	-	1,220	-	1,220	-	-	-	-	1,220
Flood alleviaton projects	-	-	1,026	-	-	-	1,026	-	-	1,026	-	-	-	1,026
Investment in composting facilities	8,504	331	1	665	-	-	997	-	-	1	-	996	-	997
Kingshill South Footbridge	156	926	60	-	-	-	986	-	985	-	-	-	-	985
Cinderford Northern Quarter Spine Road	24	170	361	417	-	-	948	15	932	-	-	-	-	947
A40 Improvements Over to Highnam	2,396	2	819	-	-	-	821	1	-	816	2	2	-	821
Salt Domes - Stroudwater	60	769	1	-	-	-	770	698	-	57	15	-	-	770
Cambridge to Claypits (& Slimbridge Rbt)	-	3	541	-	-	-	544	3	251	287	-	3	-	544
Improvements to Tewkesbury Road Corridor	-	-	43	497	-	-	540	-	540	-	-	-	-	540
Traffic Signal LED Refit	975	523	-	-	-	-	523	522	-	-	1	-	-	523
Avening Slip near Longford Mill (GCC)	223	421	7	-	-	-	428	428	-	-	-	-	-	428
Smartcards	-	-	245	170	-	-	415	256	159	-	-	-	-	415
Salt Domes - Cannop	3	396	3	-	-	-	399	399	-	-	-	-	-	399



Scheme Name	Actual	Actual	Forecast				Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000								
High Street, Tewkesbury	97	176	221	-	-	-	397	-	298	(4)	-	102	-	396
Match funding for LSTF and s106 etc	-	-	19	359	-	-	378	378	-	-	-	-	-	378
Bigswear Bridge Painting	641	360	4	-	-	-	364	4	360	-	-	-	-	364
GHURC link 1 - Quays to Southgate Street	5,071	323	32	-	-	-	355	355	-	-	-	-	-	355
Newent Town Centre Regeneration	217	283	70	-	-	-	353	-	352	-	-	-	-	352
On street parking (Cotswold MT ex Ciren)	-	-	27	220	93	-	340	341	-	-	-	-	-	341
Kilkenny to Colesbourne via Lower Hilcot	-	338	(3)	-	-	-	335	334	-	-	-	-	-	334
On street pay & display (Cheltenham P2)	-	284	42	-	-	-	326	42	-	261	-	23	-	326
Flood & Water Management Act	-	-	-	316	-	-	316	-	316	-	-	-	-	316
Cinderford Bridge Junction	2	295	18	-	-	-	313	-	313	-	-	-	-	313
Vatch Lane & Toadsmoor Hill Chalford	-	310	-	-	-	-	310	310	-	-	-	-	-	310
B4008 Stonehouse Town Centre	14	286	23	-	-	-	309	-	310	-	-	-	-	310
Promenade (op municipal build)Cheltenham	-	22	282	-	-	-	304	-	-	260	22	22	-	304
A46 Coopers Hill Landslip (GCC)	1,733	266	37	-	-	-	303	303	-	-	-	-	-	303
Capitalised Salaries Budget - IT	-	-	300	-	-	-	300	300	-	-	-	-	-	300
Salt Domes - Cirencester	-	8	10	277	5	-	300	292	-	-	8	-	-	300
Growing Places	-	-	-	3,855	4,000	-	7,855	7,855	-	-	-	-	-	7,855

Scheme Name	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
Capital Maintenance	922	73	100	345	400	250	1,168	-	-	1,022	73	73	-	1,168
Accommodation	108	103	888	148	-	-	1,139	-	-	1,036	-	103	-	1,139
Shire Hall Optimisation of Space	-	-	491	-	-	-	491	-	-	491	-	-	-	491
Various Carbon Reduction Schemes	34	213	150	223	50	-	636	-	-	210	213	213	-	636
Health & Safety Works	53	97	100	100	100	88	485	-	-	291	97	97	-	485
Rural Nitrate Farms Programme	21	213	103	-	-	-	316	125	-	-	88	103	-	316
Schemes under £300,000	170,683	25,995	18,156	2,939	363	408	47,861	26,424	3,364	12,996	4,613	464	-	47,861
	200,791	37,621	29,706	14,141	8,881	16,526	106,875	59,658	10,800	28,240	5,132	3,042	-	106,872

#### New Starts 2013/14

Highways Block Maintenance Grant	-	-	-	14,974	-	-	14,974	14,974	-	-	-	-	-	14,974
ICT	-	-	-	900	1,600	-	2,500	-	-	-	-	2,500	-	2,500
Additional Funding Autumn 2012 Grant	-	-	-	2,708	-	-	2,708	2,708	-	-	-	-	-	2,708
Optimisation of office space	-	-	-	2,100	1,487	-	3,587	-	-	-	-	3,593	-	3,593
Cinderford Northern Quarter Spine Road	-	-	-	3,628	7,300	-	10,928	8,750	2,178	-	-	-	-	10,928
Integrated Transport Grant	-	-	-	3,642	-	-	3,642	3,642	-	-	-	-	-	3,642
	-	-	-	27,952	10,387	-	38,339	30,074	2,178	-	-	6,093	-	38,345

#### New Starts 2014/15

Highways Block Maintenance Grant	-	-	-	-	13,952	-	13,952	13,952	-	-	-	-	-	13,952
Additional Funding Autumn 2012 Grant	-	-	-	-	1,434	-	1,434	1,434	-	-	-	-	-	1,434
Integrated Transport Grant	-	-	-	-	5,121	-	5,121	5,121	-	-	-	-	-	5,121
	-	-	-	-	20,507	-	20,507	20,507	-	-	-	-	-	20,507

#### New Starts 2015/16

Scheme Name	Actual	Actual	Forecast				Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000								
Highways Block Maintenance Grant - Estimated	-	-	-	-	-	13,956	13,956	13,952	-	-	-	-	-	13,952
Integrated Transport Grant - Estimated	-	-	-	-	-	5,121	5,121	5,121	-	-	-	-	-	5,121
	-	-	-	-	-	19,077	19,077	19,073	-	-	-	-	-	19,073
<b>Infrastructure Total</b>	<b>200,791</b>	<b>37,621</b>	<b>29,706</b>	<b>42,093</b>	<b>39,775</b>	<b>35,603</b>	<b>184,798</b>	<b>129,312</b>	<b>12,978</b>	<b>28,240</b>	<b>5,132</b>	<b>9,135</b>	<b>-</b>	<b>184,797</b>
<b>Communities - Libraries &amp; Archives</b>														
Book Issuing	-	109	120	56	-	-	285	-	-	176	-	109	-	285
Schemes under £100,000	7,611	100	219	228	20	22	589	-	192	309	72	16	-	589
<b>Communities - Libraries &amp; Archives Total</b>	<b>7,611</b>	<b>209</b>	<b>339</b>	<b>284</b>	<b>20</b>	<b>22</b>	<b>874</b>	<b>-</b>	<b>192</b>	<b>485</b>	<b>72</b>	<b>125</b>	<b>-</b>	<b>874</b>
<b>Communities - Safety</b>														
Scheme Name	Prior Years	2011/12 £'000	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	Forecast Total £'000	External Grant £'000	External Contrib £'000	Revenue Contrib £'000	Borrowing £'000	General £'000	Un supported £'000	Funding Total £'000
Mortuary Project Build	1,544	2,011	106	-	-	-	2,117	-	-	(40)	2,011	146	-	2,117
Control Room Equipment	-	-	1,350	350	-	-	1,700	1,700	-	-	-	-	-	1,700
Fire Vehicles 11/12	-	242	901	320	132	-	1,595	348	-	601	-	646	-	1,595
Fire Vehicles 12/13	-	-	438	861	-	-	1,299	1,299	-	-	-	-	-	1,299
Schemes under £300,000	10,155	724	240	5	-	-	969	694	9	47	219	-	-	969
	11,699	2,976	3,035	1,536	132	-	7,680	4,040	9	608	2,230	792	-	7,679
<b>New Starts 2013/14 onwards</b>														
Grant funding Fire (2015-16 estimated)	-	-	-	822	822	822	2,466	2,467	-	-	-	-	-	2,467
	-	-	-	822	822	822	2,466	2,467	-	-	-	-	-	2,467
<b>Communities - Safety Total</b>	<b>11,699</b>	<b>2,976</b>	<b>3,035</b>	<b>2,358</b>	<b>954</b>	<b>822</b>	<b>10,146</b>	<b>6,507</b>	<b>9</b>	<b>608</b>	<b>2,230</b>	<b>792</b>	<b>-</b>	<b>10,146</b>
<b>Communities &amp; Infrastructure:</b>	<b>220,101</b>	<b>40,806</b>	<b>33,080</b>	<b>44,735</b>	<b>40,749</b>	<b>36,447</b>	<b>195,818</b>	<b>135,819</b>	<b>13,179</b>	<b>29,333</b>	<b>7,434</b>	<b>10,052</b>	<b>-</b>	<b>195,817</b>

# Capital Programme

## MEDIUM TERM CAPITAL PROGRAMME - COUNTY COUNCIL SERVICES FINANCING STATEMENT

	Actual 2011/12 £000	2012/13 £000	Forecast		2015/16 £000	Total 5 Years £000
			2013/14 £000	2014/15 £000		
<b>GROSS PAYMENTS</b>						
<b>Adults</b>	2,487	913	3,856	1,723	-	<b>8,979</b>
<b>Children &amp; Families</b>	42,688	26,480	30,029	16,278	10,289	<b>125,764</b>
<b>Communities &amp; Infrastructure:</b>	40,806	33,080	44,735	40,749	36,447	<b>195,817</b>
C&I - Infrastructure	37,621	29,706	42,093	39,775	35,603	<b>184,798</b>
C&I - Libraries	209	339	284	20	22	<b>874</b>
C&I - Safety	2,976	3,035	2,358	954	822	<b>10,145</b>
<b>sub-total</b>	<b>85,981</b>	<b>60,473</b>	<b>78,620</b>	<b>58,750</b>	<b>46,736</b>	<b>330,560</b>
<b>AVAILABLE RESOURCES</b>						
Borrowing:						
Prudential Code (from 1 April 2004)						
Supported borrowing - general	11,222	-	-	-	-	<b>11,222</b>
Prudential borrowing	331	-	-	-	-	<b>331</b>
Government capital grant - general	39,919	40,364	58,138	47,095	38,513	<b>224,029</b>
Capital contributions	17,010	5,415	8,598	660	22	<b>31,705</b>
Revenue contributions	8,384	14,593	7,448	7,908	8,198	<b>46,531</b>
Capital Receipts & Fund	9,115	101	4,436	3,087	3	<b>16,742</b>
<b>Total Resources (ex receipts)</b>	<b>85,981</b>	<b>60,473</b>	<b>78,620</b>	<b>58,750</b>	<b>46,736</b>	<b>330,560</b>
<b>less PAYMENTS as above</b>	<b>85,981</b>	<b>60,473</b>	<b>78,620</b>	<b>58,750</b>	<b>46,736</b>	<b>330,560</b>
<b>Surplus/deficit (-) before receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Glossary of Terms

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## **Budget**

A statement which reflects the Council's policies in financial terms and which sets out its spending plans for a given period. The revenue budget (spending other than capital spending) is finalised and approved in February before the start of the financial year on 1 April.

## **Capital Expenditure**

Includes spending on the acquisition of land, construction of new buildings and roads, structural repairs to buildings and roads, design fees and the purchase of vehicles, plant and major items of equipment. Expenditure not falling within the definition of Capital Expenditure must be charged to the General Fund as Revenue Expenditure.

## **Capital Programme**

The Council's plan for capital projects and spending over a five year period. It includes details of how the Programme is financed.

## **Capital Receipts**

Income from the sale of land, buildings and other capital assets. Receipts can be used to finance capital expenditure or to repay loans previously raised to finance the capital programme.

## **Central Balances**

The accumulated surplus of income over expenditure. The Council uses these balances in the normal course of its business to aid cash management and meet unexpected commitments not otherwise provided for. Balances may be used to support the Council's budget, thereby reducing the Council Tax requirement.

## **Collection Fund**

A fund administered by each billing authority (the District Council in Shire areas). Council Tax is paid into a fund whilst the precept demands of the County Council, Police Authority, District Councils and Parishes are met from the fund. The estimated surpluses or deficits on Collection Funds are shared between the authorities.

## **Collection Fund Surplus/Deficit**

The variation to the estimated rate of collection arising from either more or less Council Tax being collected.

## **Cross Cutting Issues**

Issues which affect and impact upon more than one council service.

## **Dedicated Schools Grant (DSG)**

A specific Government grant which funds schools and schools related expenditure.

# Glossary of Terms

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## **Depreciation**

Charges to the income and expenditure account to reflect the usage of assets during the accounting period.

## **Floor Damping**

Not all councils Formula Grant will increase year on year. The floor element of the Formula Grant scheme guarantees that all councils will get a minimum increase from Central Government. The floor element therefore represents a 'cost' to the system (which is the amount of grant needed to bring all the councils below the floor up to the level of the floor). Therefore in order to pay for this "floor" other councils with more than the minimum increase will have their grant reduced by a process known as "damping".

## **Government Formula Grant**

For the Council this consists of Revenue Support Grant and Retained Business Rates. Ring fenced and specific grants are excluded.

## **Impairment**

Impairment is the revenue cost of the reduction in value of an asset. An asset is impaired when its book value exceeds its market value.

## **Inter alia**

The Latin term "Inter alia" means, in a UK legal context: "amongst other things".

## **Local Services Support Grant**

A general grant allocated directly to councils as additional revenue funding to areas. It is allocated according to specific policy criteria rather than general formulae, and will be paid as unringfenced funding. As such there are no terms and conditions attached to its payment and councils have the freedom to use it to meet their locally identified priorities

## **National Non-Domestic (Business) Rates NNDR)**

These are rates payable by the business sector for properties such as shops, offices and factories. The level of business rates is set by the Government and collected, in Shire Areas, by District Councils. Part of this income is retained by Local Authorities and part is paid over to the Government to be reallocated to Local Authorities via formula and other grants (see also **Rates Retention Scheme**).

## **Precept**

The amount the County Council requests from District Council Collection Funds to meet its budget requirement not met by the Revenue Support Grant and National Non Domestic Rates (NNDR).

## **Prudential Code**

A professional code of practice to support councils in taking decisions on their own programmes for capital investment in fixed assets that are central to the delivery of quality local public services.

## **Prudential Indicators**

Prudential Indicators are designed to support and record local decision making. They are not designed for comparative purposes between Authorities. Prudential Indicators provide a broad framework to be considered alongside robust forecasting procedures.

# Glossary of Terms

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## **Rates Retention Scheme**

The Scheme, which came into force on 1st April 2013, sees Local Authorities retain a significant element (overall 50%) of Business Rate income, including any growth, with a top up and tariff mechanism to equalise varying levels of resources across Local Government. It includes a levy mechanism to ensure rewards of growth are proportionate and a safety net to guard against extreme drops in business rate income due to local economic decline.

## **Revenue Expenditure**

Spending on the day-to-day cost of services – including salaries and wages, maintenance and running expenses of buildings, maintenance of other assets (including roads), equipment and materials, joint arrangements with public and other bodies, and financing of capital expenditure. These costs are met from the Council Tax, Revenue Support Grant, Retained Business Rates, rents, interest, fees and charges.

## **Revenue Support Grant (RSG)**

A general grant from Central Government to contribute towards the cost of providing services. When taken together with the Rates Retention Scheme, it is known as the 'Government Formula Grant'.

## **Section 106 (s106) Agreement**

Typically agreements negotiated between councils and developers. An agreement may enable a development to go ahead. Obligations are attached to the land and therefore can be enforced by the local planning authority against subsequent owners.

## **Service Reporting Code of Practice (SeRCOP)**

Councils have different structures for services or departments, which may have different responsibilities, making comparisons between them difficult. To help make comparisons CIPFA uses a Code of Practice which provides standard categories for both services (departments) and expense types. SeRCOP establishes proper practices with regard to consistent financial reporting for services. It is expected that CIPFA members will comply with all the mandatory requirements of SeRCOP as it defines best practice in terms of financial reporting. SeRCOP is reviewed annually to ensure that it develops in line with the needs of modern local Government, Transparency, Best Value and public services reform.

## **Specific Grants**

Government grants for a particular service, for example, the Dedicated Schools Grant.

## **Virement**

A virement is the transfer of budget from one cost centre to another which either increases or decreases the available budget.

# Abbreviations

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<b>AMPS</b>	Asset Management & Property Services
<b>AONB</b>	Area of Outstanding Natural Beauty
<b>ARRC</b>	Allied Rapid Reaction Corps
<b>ASD</b>	Autistic Spectrum Disorder (sometimes called Autism)
<b>AST</b>	Advanced Skills Teacher
<b>BSC</b>	Business Service Centre
<b>CAA</b>	Comprehensive Area Assessment
<b>CCB</b>	Cotswold Conservation Board
<b>CFR</b>	Capital Financing Requirement
<b>CIPFA</b>	The Chartered Institute of Public Finance and Accountancy
<b>CLG</b>	Communities and Local Government
<b>CPA</b>	Comprehensive Performance Assessment
<b>CPE</b>	Civil Parking Enforcement
<b>CQC</b>	Care Quality Commission
<b>CRB</b>	Criminal Records Bureau
<b>CSCI</b>	Commission for Social Care Inspection
<b>CSR</b>	Comprehensive Spending Review
<b>CWD</b>	Children (and Young People) With Disabilities
<b>CYP</b>	Children and Young People
<b>CYPP</b>	Children and Young People's Plan
<b>CYPS</b>	Children and Young People's Service
<b>CYSP</b>	Children and Young People's Strategic Partnership
<b>DCLG</b>	Department for Communities and Local Government
<b>DEFRA</b>	Department for Environment, Food & Rural Affairs
<b>DfE</b>	Department for Education
<b>DfT</b>	Department for Transport
<b>DH</b>	Department of Health
<b>DIUS</b>	Department for Innovation, Universities and Skills
<b>DSG</b>	Dedicated Schools Grant
<b>DSU</b>	Democratic Services Unit
<b>DWP</b>	Department for Work and Pensions
<b>EDU</b>	Economic Development Unit
<b>EFA</b>	Education Funding Agency
<b>EMAG</b>	Ethnic Minority Achievement Grant
<b>EMS</b>	Emergency Management System
<b>EPS</b>	Educational Psychology Service
<b>FC</b>	Forestry Commission
<b>FTE</b>	Full-time Equivalent
<b>FYE</b>	Full Year Effect
<b>GAP</b>	Group Activity and Participation
<b>GCC</b>	Gloucestershire County Council
<b>GDA</b>	Gloucestershire Development Agency
<b>GFRS</b>	Gloucestershire Fire and Rescue Service
<b>GFU</b>	Guaranteed Funding Unit
<b>GH</b>	Gloucestershire Highways
<b>GHURC</b>	Gloucester Heritage Urban Regeneration Company
<b>GNHSF</b>	Gloucestershire Hospitals NHS Foundation Trust

# Abbreviations

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<b>HEFCE</b>	Higher Education Funding Council for England
<b>HO</b>	Home Office
<b>HR</b>	Human Resources
<b>IFRS</b>	International Financial Reporting Standards
<b>IT</b>	Information & Technology
<b>ICT</b>	Information Communications Technology
<b>ITU</b>	Integrated Transport Unit
<b>JAR</b>	Joint Area Review
<b>KPI</b>	Key Performance Indicator
<b>LA</b>	Local Authority
<b>LABGI</b>	Local Authority Business Growth Incentive
<b>LAC</b>	Looked After Children
<b>LATS</b>	Landfill Allowance Trading Scheme
<b>LD</b>	Locality Director
<b>LDD</b>	Learning Difficulties/Disabilities
<b>LINKs</b>	Local Involvement Networks
<b>LMS</b>	Local Management of Schools
<b>LRF</b>	Local Resilience Forum
<b>LTP</b>	Local Transport Plan
<b>MFG</b>	Minimum Funding Guarantee
<b>MH</b>	Mental Health
<b>MtC</b>	Meeting the Challenge
<b>MTFP</b>	Medium Term Financial Plan
<b>MTFS</b>	Medium Term Financial Strategy
<b>NE</b>	Natural England
<b>NEET</b>	Not in Education, Employment or Training
<b>NI</b>	National Indicator
<b>NL</b>	National Lottery
<b>NMRU</b>	Nursery Milk Reimbursement Unit
<b>NNDR</b>	National Non-Domestic Business Rates
<b>NVQ</b>	National Vocational Qualifications
<b>OHU</b>	Occupational Health Unit
<b>OLASS</b>	Offender Learning and Skills Service
<b>OPPD</b>	Older People and People with Disabilities
<b>PC</b>	Personal Computer
<b>PCP</b>	Primary Capital Programme
<b>PCT</b>	Primary Care Trust
<b>PFI</b>	Private Finance Initiative
<b>PPP</b>	Public Private Partnership
<b>PROW</b>	Public Rights of Way
<b>PTI</b>	Public Transport Initiative
<b>RAF</b>	Royal Air Force
<b>RSG</b>	Revenue Support Grant
<b>SEN</b>	Special Educational Needs



# Abbreviations

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<b>SeRCOP</b>	Service Reporting Code of Practice
<b>SFA</b>	Skills Funding Agency
<b>SHE</b>	Safety, Health & Environment Unit
<b>SIDP</b>	Strategic Infrastructure Delivery Plan
<b>SLA</b>	Service Level Agreement
<b>STEP</b>	Short Term Enablement Programme
<b>TCS</b>	Treatment Centre Services
<b>TSG</b>	Transport Support Grant
<b>VCS</b>	Voluntary Community Sector
<b>WEEE</b>	Waste Electrical & Electronic Equipment
<b>WMPED</b>	Waste Management, Planning and Economic Development
<b>YIST</b>	Youth Intervention Support Team

