## Budget Summary and Council Tax Requirement 2017/18

<table>
<thead>
<tr>
<th>Directorate Service Controlled Expenditure - Cost of CMBC Services to the Public</th>
<th>Revenue Budget Requirement</th>
<th>Standstill Budget 2017/18</th>
<th>Growth</th>
<th>Savings</th>
<th>Approved Budget 2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Executive's Office</td>
<td>6,261,438</td>
<td>0</td>
<td>6,261,438</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adult Health &amp; Social Care</td>
<td>44,668,755</td>
<td>1,000,000</td>
<td>0</td>
<td>45,668,755</td>
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</tr>
<tr>
<td>Children and Young People</td>
<td>30,608,096</td>
<td>1,000,000</td>
<td>-281,000</td>
<td>31,327,096</td>
<td></td>
</tr>
<tr>
<td>Economy &amp; Environment</td>
<td>21,755,619</td>
<td>300,000</td>
<td>-40,000</td>
<td>22,015,619</td>
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</tr>
<tr>
<td>Communities and Service Support</td>
<td>18,418,873</td>
<td>370,000</td>
<td>0</td>
<td>18,788,873</td>
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</tr>
<tr>
<td>Corporate Assets and Facilities Management</td>
<td>9,287,395</td>
<td></td>
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<td>9,287,395</td>
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</tr>
<tr>
<td><strong>Total of Directorate Budgets</strong></td>
<td>131,000,176</td>
<td>2,670,000</td>
<td>-321,000</td>
<td>133,349,176</td>
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</tr>
<tr>
<td><strong>Centrally Controlled and Other Corporate Budgets</strong></td>
<td>19,921,912</td>
<td>175,000</td>
<td>-1,400,000</td>
<td>18,696,912</td>
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<tr>
<td><strong>Capital Investment Fund</strong></td>
<td></td>
<td></td>
<td>800,000</td>
<td>800,000</td>
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<tr>
<td><strong>Collection Fund Deficit</strong></td>
<td>1,000,000</td>
<td></td>
<td></td>
<td>1,000,000</td>
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</tr>
<tr>
<td><strong>Total Revenue Budget Requirement</strong></td>
<td>151,922,088</td>
<td>3,645,000</td>
<td>-1,721,000</td>
<td>153,846,088</td>
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<tr>
<td><strong>Contribution From Budget Support Reserve</strong></td>
<td>-2,300,000</td>
<td></td>
<td></td>
<td>-2,300,000</td>
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<tr>
<td><strong>Other Service Controlled earmarked reserves</strong></td>
<td>-1,349,556</td>
<td></td>
<td></td>
<td>-1,349,556</td>
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</tr>
<tr>
<td><strong>Total Funding Requirement</strong></td>
<td>148,272,532</td>
<td>150,196,532</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### General Funding

| Revenue Support Grant | -17,491,605 | -17,491,605 |
| New Homes Bonus | -2,709,707 | | -2,804,769 |
| Top-up | -12,859,237 | -12,859,237 |
| Small Business Rate Relief, Business Rate Cap | -3,700,000 | -3,700,000 |
| Education Services Grant | -1,013,677 | -1,013,677 |
| Housing &CT Admin subsidy | -735,702 | -735,702 |
| Improved Bettercare Funding | -311,671 | -311,671 |
| Adult Social Care Support Grant | -924,730 | -924,730 |

### Local Taxation

| Retained Rates | -25,600,000 | -25,600,000 |
| Adult Social Care Precept | -3,004,110 | -3,792,119 |
| Council Tax | -78,029,611 | -77,936,465 |
| **Total General Grant Funding and Local Taxation** | -146,380,250 | -147,169,975 |

### Required Contribution from (+) (-) to Balances

| Planned use of Balances | -1,594,889 | -3,026,557 |
| Budget Deficit | -297,393 | |

### Calderdale MBC Council Tax for 2017/18 using the agreed Council Tax Base of 59,916.56

| Calderdale Council Tax | 1,275.83 | 1,300.75 | 1.92% | 77,936,465 |

#### Adult Social Care Precept - % of Calderdale's Relevant Basic Amount

| Adult Social Care Precept | 2017/18 | 38.27 | 2.94% | 2,293,007 |

#### Adult Social Care Precept - 2% of Calderdale's 2016/17 Relevant Basic Amount

| Adult Social Care Precept | 2016/17 | 25.02 | 25.02 | 1,499,112 |

#### Total Estimated Adult Social Care Precept for 2017/18

| Total Estimated Adult Social Care Precept for 2017/18 | 25.02 | 63.29 | 3,792,119 |

### Total Estimated Calderdale Council Tax Basic Relevant Amount

| Total Estimated Calderdale Council Tax Basic Relevant Amount | A+B | 1,300.85 | 1364.04 | 4.86% | 81,728,584 |

### Major Precepting Authorities

| WY Fire and Rescue Authority | 59.71 | 60.90 | 1.99% | 3,648,630 |
| Police and Crime Commissioner for West Yorkshire | 145.95 | 150.95 | 3.43% | 9,044,363 |
| Impact on Council Tax Payers Excluding Parish Precepts | 1,506.51 | 1,575.89 | 4.61% | 94,421,577 |

### In addition Parish Precepts will be levied in some areas

| Total Parish Precepts | 8.21 | 8.29 | 0.97% | 496,738 |
| Impact on Council Tax Payers Including Parish Precepts | 1,514.72 | 1,584.18 | 4.59% | 94,918,315 |
## Budget Summary and Indicative Council Tax Requirement 2018/19

<table>
<thead>
<tr>
<th>Directorate Service Controlled Expenditure - Cost of CMBC Services to the Public</th>
<th>Standstill Budget 2018/19</th>
<th>Growth Savings 2018/19</th>
<th>Indicative Budget 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Executive's Office</td>
<td>6,244,648</td>
<td>-150,000</td>
<td>6,094,648</td>
</tr>
<tr>
<td>Adult Health &amp; Social Care</td>
<td>47,425,195</td>
<td>0</td>
<td>46,800,195</td>
</tr>
<tr>
<td>Children and Young People</td>
<td>29,958,146</td>
<td>-1,095,000</td>
<td>28,863,146</td>
</tr>
<tr>
<td>Economy &amp; Environment</td>
<td>22,259,079</td>
<td>400,000</td>
<td>21,859,079</td>
</tr>
<tr>
<td>Communities and Service Support</td>
<td>18,576,103</td>
<td>-1,335,000</td>
<td>17,241,103</td>
</tr>
<tr>
<td>Corporate Assets and Facilities Management</td>
<td>9,623,825</td>
<td>0</td>
<td>9,623,825</td>
</tr>
<tr>
<td><strong>Total of Directorate Budgets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>134,086,996</td>
<td>778,000</td>
<td>133,308,996</td>
</tr>
<tr>
<td>Centrally Controlled and Other Corporate Budgets</td>
<td>20,297,694</td>
<td>0</td>
<td>17,547,694</td>
</tr>
<tr>
<td><strong>Total Revenue Budget Requirement</strong></td>
<td>154,384,690</td>
<td>778,000</td>
<td>148,139,414</td>
</tr>
</tbody>
</table>

**Total Funding Requirement**

**General Funding**

- Revenue Support Grant: -12,357,086
- New Homes Bonus: -1,880,481
- Top-up: -13,272,952
- Small Business Rate Relief, Business Rate Cap: -3,800,000
- Education Services Grant: -500,000
- Housing &CT Admin subsidy: -700,000
- Improved Bettercare Funding: -3,264,509

**Local Taxation**

- Retained Rates: -26,100,000
- Adult Social Care Precept: -4,568,826
- Council Tax: -79,855,770

**Total General Grant Funding and Local Taxation**

- 146,299,624

**Required Contribution from (-) to Balances**

- Planned use of Balances: -455,000
- Budget Deficit: -7,381,790

**Total Contribution from (-) to Balances**

- 7,381,790

---

### Calderdale MBC Council Tax for 2018/19

<table>
<thead>
<tr>
<th>Year</th>
<th>Council Tax Band D Basic Amount</th>
<th>Council Tax Band D Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017/18</td>
<td>£1,300.75, £1327.35</td>
<td>1.95%</td>
</tr>
<tr>
<td>2018/19</td>
<td>£1,364.04, £1,431.56</td>
<td>4.95%</td>
</tr>
</tbody>
</table>

**Estimated Calderdale Council Tax**

- Estimated Adult Social Care Precept - 3% of Calderdale's Relevant Basic Amount: 2018/19
- Estimated Band D Council Tax Income: 79,849,394

**Estimated Adult Social Care Precept for 2018/19**

- 40.92
- 3.0%
- 2,461,604

**Total Estimated Adult Social Care Precept for 2018/19**

- 63.29
- 6,266,961

**Total Estimated Calderdale Council Tax Relevant Basic Amount**

- £86,118,355
### Budget Summary and Indicative Council Tax Requirement 2019/20

<table>
<thead>
<tr>
<th>Directorate Service Controlled Expenditure - Cost of CMBC Services to the Public</th>
<th>Standstill Budget 2019/20</th>
<th>Growth</th>
<th>Indicative Budget 2019/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Executive's Office</td>
<td>£6,302,728</td>
<td>-150,000</td>
<td>£6,152,728</td>
</tr>
<tr>
<td>Adult Health &amp; Social Care</td>
<td>£50,652,205</td>
<td>0</td>
<td>£49,652,205</td>
</tr>
<tr>
<td>Children and Young People</td>
<td>£30,257,006</td>
<td>-1,445,000</td>
<td>£28,812,006</td>
</tr>
<tr>
<td>Economy &amp; Environment</td>
<td>£22,717,689</td>
<td>-1,855,000</td>
<td>£21,262,689</td>
</tr>
<tr>
<td>Communities and Service Support</td>
<td>£18,814,383</td>
<td>-1,300,000</td>
<td>£17,514,383</td>
</tr>
<tr>
<td>Corporate Assets and Facilities Management</td>
<td>£9,610,255</td>
<td>0</td>
<td>£9,610,255</td>
</tr>
</tbody>
</table>

**Total of Directorate Budgets**

£138,354,266

-566,000

£133,170,266

| Centrally Controlled and Other Corporate Budgets | £20,250,424 | 0 | £19,850,424 |

**Total Revenue Requirement**

£158,604,690

-566,000

£158,038,690

| Other Service Controlled earmarked reserves | -168,276 | 0 | -168,276 |

**Total Funding Requirement**

£158,436,414

<table>
<thead>
<tr>
<th>General Funding</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Support Grant</td>
<td>£-7,157,086</td>
</tr>
<tr>
<td>New Homes Bonus</td>
<td>£-1,420,271</td>
</tr>
<tr>
<td>Top-up</td>
<td>£-13,745,073</td>
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<tr>
<td>Small Business Rate Relief, Business Rate Cap</td>
<td>£-3,900,000</td>
</tr>
<tr>
<td>Education Services Grant</td>
<td>£-500,000</td>
</tr>
<tr>
<td>Housing &amp; CT Admin subsidy</td>
<td>£-700,000</td>
</tr>
<tr>
<td>Improved Bettercare Funding</td>
<td>£-5,967,537</td>
</tr>
</tbody>
</table>

**Local Taxation**

- £26,600,000

- £26,600,000

- £26,600,000

- £26,600,000

| Council Tax | £-81,800,000 | 0 |

**Total General Grant Funding and Local Taxation**

- £146,358,793

- £146,358,793

**Required Contribution from (+) / (-) to Balances**

- Planned use of Balances

- Budget Deficit

- £12,077,621

- £12,077,621

**Calderdale MBC Council Tax for 2019/20 using the estimated Council Tax Base of 60,397**

<table>
<thead>
<tr>
<th>Council Tax Band</th>
<th>2018/19</th>
<th>2019/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>p</td>
<td>£</td>
</tr>
</tbody>
</table>

**Estimated Calderdale Council Tax**

A 1,327.35 1355.27 1.95% 81,854,243

**Additional Adult Social Care Precept for 2019/20**

| Adult Social Care Precept - Previous Years (2016/17, 2017/18 & 2018/19) | £104.21 | £104.21 | 0.0% | 6,293,971 |

**Total Estimated Adult Social Care Precept in total for 2019/20**

| B | £104.21 | £104.21 | 6,293,971 |

**Total Estimated Calderdale Council Tax Basic Relevant Amount**

A+B 1,431.56 1,459.48 1.95% 88,148,214
## Growth and Savings

### Approved Growth

<table>
<thead>
<tr>
<th>BRIEF DESCRIPTION</th>
<th>2017/18 Total £000</th>
<th>2018/19 Total £000</th>
<th>2019/20 Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adults Health and Social Care</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Defer the Savings Target from the Development of a Mutual Approach to Social Care</td>
<td>1,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Growth Total for Adults, Health and Social Care</strong></td>
<td>1,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Children and Young People</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Defer the Target from Children's Social Care Demand Management</td>
<td>1,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Growth Total for Children and Young People</strong></td>
<td>1,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Economy and Environment</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increased Highways Maintenance and Drainage Investment</td>
<td>300</td>
<td>300</td>
<td>0</td>
</tr>
<tr>
<td>Continued Funding of the Flood Management Team</td>
<td>0</td>
<td>0</td>
<td>288</td>
</tr>
<tr>
<td>Create an Environmental Crime Taskforce to Tackle Littering, ASB, Dog Fouling and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fly Tipping</td>
<td>0</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Growth Total for Economy and Environment</strong></td>
<td>300</td>
<td>400</td>
<td>388</td>
</tr>
<tr>
<td><strong>Communities and Service Support</strong></td>
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<td></td>
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<tr>
<td>Continue Funding of the Staying Well Scheme</td>
<td>70</td>
<td>178</td>
<td>178</td>
</tr>
<tr>
<td>To Develop a Cohesion and Resilience Fund</td>
<td>200</td>
<td>200</td>
<td>0</td>
</tr>
<tr>
<td>One-off Project to Support Road Safety and Speed Limit Enforcement</td>
<td>100</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Growth Total for Communities and Service Support</strong></td>
<td>370</td>
<td>378</td>
<td>178</td>
</tr>
<tr>
<td><strong>Cross Council</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Defer part of Fees and Charges Review</td>
<td>175</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Additional Contribution to the Capital Programme</td>
<td>800</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>Growth Total for Cross Council</strong></td>
<td>975</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>Total Growth</strong></td>
<td>3,645</td>
<td>778</td>
<td>566</td>
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</table>

### Approved Savings

<table>
<thead>
<tr>
<th>BRIEF DESCRIPTION</th>
<th>2017/18 Total £000</th>
<th>2018/19 Total £000</th>
<th>2019/20 Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adults, Health and Social Care</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review Locality Offer and Embed the Community Social Work Ethos into Practice</td>
<td>0</td>
<td>-150</td>
<td>-200</td>
</tr>
<tr>
<td>Review of Direct Payments Procedures and Processes</td>
<td>0</td>
<td>-150</td>
<td>-200</td>
</tr>
<tr>
<td>Improved Efficiency and Effectiveness of the Existing Reviewing Process</td>
<td>0</td>
<td>-100</td>
<td>-200</td>
</tr>
<tr>
<td>Improvements in the Procurement of Telecare and Community Equipment</td>
<td>0</td>
<td>-125</td>
<td>-150</td>
</tr>
<tr>
<td><strong>Adults, Health and Social Care share of Joint Savings Adults and Children's Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Efficiencies from the Incorporation of Additional Services into a Combined Single Point of Access Provision</td>
<td>0</td>
<td>0</td>
<td>-50</td>
</tr>
<tr>
<td>Creation of an All Age Disability Service</td>
<td>0</td>
<td>-100</td>
<td>-200</td>
</tr>
<tr>
<td><strong>Adults, Health and Social Care Savings Total</strong></td>
<td>0</td>
<td>-625</td>
<td>-1,000</td>
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<tr>
<td>BRIEF DESCRIPTION</td>
<td>2017/18 Total £000</td>
<td>2018/19 Total £000</td>
<td>2019/20 Total £000</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>---------------------</td>
<td>---------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td><strong>Children and Young People</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review of Staffing Vacancies in the Virtual School</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vacancy Management in the Vulnerable Childrens Team</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deliver a Statutory Service in the Parent Partnership</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision of Statutory Duties in the Educational Psychology Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maintaining the Agreed Caseload per Social Worker and Vacancy Management within the Disabled Childrens Team</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staffing Review in Early Years</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recharge of the Work of the Capital Team in Childrens Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Make the Schools Health &amp; Safety Team Self-financing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Re-structure of Calderdale Therapeutic Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Efficiencies from the Re-procurement of the Childrens Centres Contracts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review of the Information Advice and Guidance Contract</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Adults, Health and Social Care share of Joint Savings Adults and Children's Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Efficiencies from the Incorporation of Additional Services into a Combined Single Point of Access Provision</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creation of an All Age Disability Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Children and Young People Savings Total</strong></td>
<td>-281</td>
<td>-1,095</td>
<td>-1,445</td>
</tr>
<tr>
<td><strong>Economy and Environment</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Identification of Further Efficiencies and Income Opportunities within the Waste Service (Exclude Rural Collections Option and Review Other Waste Charges)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closure of Household Waste Recycling Centres 2 days per week</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review Running Costs and Explore Income Generation Opportunities in the Halifax Town Hall</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Further Review of the Parking Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prioritise Highway Maintenance Spend on Key Elements of the Road Network</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service Delivery Improvement in the Highways and Engineering Function</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prioritisation of Additional New Homes Bonus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recovery of Costs through the Introduction of the Community Infrastructure Levy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operate ISCAL on a More Commercial Basis</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Economy and Environment Savings Total</strong></td>
<td>-40</td>
<td>-1,335</td>
<td>-1,855</td>
</tr>
<tr>
<td><strong>Communities and Service Support</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Models of Open Space &amp; Public Realm Management</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Library Services - a Sustainable Hub and Spoke Model Across the Borough</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Efficiencies and Income Generation in Museums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>External commissioning of design &amp; print (reviewing delivery across communications and print services)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision of a Core Service in Workforce Development</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Savings from further Implementation of Welfare Reform/Transition to DWP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review of ICT Operational &amp; User Support Functions and Automation of Processes</td>
<td></td>
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</tr>
<tr>
<td>Strategic Review of ICT Infrastructure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review of Performance and Management Information Support to Council Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Communities and Service Support Savings Total</strong></td>
<td>0</td>
<td>-820</td>
<td>-1,300</td>
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</tbody>
</table>
### Approved Savings Cont’d

<table>
<thead>
<tr>
<th>BRIEF DESCRIPTION</th>
<th>2017/18 Total £000</th>
<th>2018/19 Total £000</th>
<th>2019/20 Total £000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cross Council</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Within Chief Executives Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Re-structure</td>
<td>0</td>
<td>-150</td>
<td>-150</td>
</tr>
<tr>
<td>Other Cross Council Savings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Implementation of Further Efficiencies within the Public Health Service</td>
<td>-800</td>
<td>-1,400</td>
<td>-1,500</td>
</tr>
<tr>
<td>1% Efficiency and Inflation Target Applied to all Re-tendered Contracts</td>
<td>0</td>
<td>-500</td>
<td>-1,000</td>
</tr>
<tr>
<td>Further Savings from the Review of Management</td>
<td>0</td>
<td>0</td>
<td>-200</td>
</tr>
<tr>
<td>Reduce the Use of Interims and Agency Costs</td>
<td>-500</td>
<td>-500</td>
<td>-500</td>
</tr>
<tr>
<td>Savings in the Passenger Transport Levy</td>
<td>-100</td>
<td>-100</td>
<td>-100</td>
</tr>
<tr>
<td>Investment Strategy - Generation of Additional Investment Income</td>
<td>0</td>
<td>-150</td>
<td>-200</td>
</tr>
<tr>
<td>Fees and Charges Stretch Target</td>
<td>0</td>
<td>0</td>
<td>-250</td>
</tr>
<tr>
<td>Reduce Sickness Absence through use of External Service to Target Key Areas</td>
<td>0</td>
<td>-50</td>
<td>-50</td>
</tr>
<tr>
<td>Increased Income Generation Opportunities from Calderdale One Trading</td>
<td>0</td>
<td>-50</td>
<td>-75</td>
</tr>
<tr>
<td>Cross Council Savings Total</td>
<td>-1,400</td>
<td>-2,900</td>
<td>-4,025</td>
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<tr>
<td>Overall Savings Total</td>
<td>-1,721</td>
<td>-6,775</td>
<td>-9,625</td>
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</tbody>
</table>

### Estimated Available Revenue Balances from 31st March 2016 to 31st March 2020

<table>
<thead>
<tr>
<th>Revised available General Fund Revenue Balances as at 31st March 2016 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planned contribution to (+) / (-) from balances 2016/17</td>
</tr>
<tr>
<td>Earmarking of Balances for Budget Pressures</td>
</tr>
<tr>
<td>Approved use of balances for capital - Playground Improvements</td>
</tr>
<tr>
<td>Estimated Available General Fund Revenue Balances as at 31st March 2017 £’000</td>
</tr>
<tr>
<td>Approved contribution to (+) / (-) from balances 2017/18</td>
</tr>
<tr>
<td>Estimated Available General Fund Revenue Balances as at 31st March 2018 £’000</td>
</tr>
<tr>
<td>Approved contribution to (+) / (-) from balances 2018/19</td>
</tr>
<tr>
<td>Estimated Available General Fund Revenue Balances as at 31st March 2019 £’000</td>
</tr>
<tr>
<td>Approved contribution to (+) / (-) from balances 2019/20</td>
</tr>
<tr>
<td>Estimated Available General Fund Revenue Balances as at 31st March 2020 £’000</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>
Head of Finance’s Statement

The Local Government Act 2003 requires that in making decisions in relation to setting its Council Tax that the Authority’s Chief Finance Officer must report on:

a) the robustness of the estimates made for the purpose of the calculations, and

b) the adequacy of proposed financial reserves.

These, in conjunction with the balanced budget requirement of The Local Government Finance Act (1992), mean that Members are required to have regard to the Head of Finance’s report when making their budget setting decisions.

The budget builds upon the existing savings targets and plans which are in place following previous decisions made at Budget Council and which are summarised in the table below:

<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Council 2010</td>
<td>13.9</td>
<td>13.9</td>
<td>13.9</td>
<td>13.9</td>
<td>13.9</td>
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<tr>
<td>Budget Council 2011</td>
<td>29.0</td>
<td>29.0</td>
<td>29.0</td>
<td>29.0</td>
<td>29.0</td>
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<tr>
<td>Budget Council 2012</td>
<td>13.7</td>
<td>13.7</td>
<td>13.7</td>
<td>13.7</td>
<td>13.7</td>
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<tr>
<td>Budget Council 2013</td>
<td>9.5</td>
<td>15.4</td>
<td>15.4</td>
<td>15.4</td>
<td>15.4</td>
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<tr>
<td>Budget Council 2014</td>
<td>2.1</td>
<td>6.0</td>
<td>14.2</td>
<td>14.2</td>
<td>14.2</td>
</tr>
<tr>
<td>Budget Council 2015</td>
<td>0.0</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Budget Council 2016</td>
<td>0.5</td>
<td>7.3</td>
<td>8.8</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>68.2</strong></td>
<td><strong>78.0</strong></td>
<td><strong>86.8</strong></td>
<td><strong>93.6</strong></td>
<td><strong>95.1</strong></td>
</tr>
</tbody>
</table>

The budget provides clear proposals to deliver the level of savings required to meet the Medium Term Financial Strategy and is in line with the Council’s Efficiency Plan which has been approved by DCLG. The details behind each savings proposal are set out in the supporting papers. This concentrates on the additional savings which are required over the next three years over and above existing plans. Delivery of the existing savings plans also presents its risks and a reminder of the level of savings already agreed by each directorate was provided in Cabinet’s original consultation budget document.

In addition, a detailed review of underlying budgets was undertaken in updating the standstill budget position. This included a complete review of identifiable pay and prices changes. All centrally controlled budgets have been updated and a detailed assessment made of debt and borrowing costs over the plan period. The standstill position provides, within centrally controlled budgets, an assumed provision for demographic growth and social care demand and cost pressures.

The budget maintains unallocated balances (financial reserves) above £5m. The minimum level is in line with my overall assessment of major financial risks, as set out in the Council’s Medium Term Financial Plan. It also reflects the recommendation of the Council’s appointed external auditors. This level of balances relates to non-school spending, as schools retain balances of their own.

There is an opportunity to use any excess balances over and above the minimum level in support of short-term non-recurring budget initiatives. The budget includes the use of balances over the period 2017/18 to 2019/20 to support the revenue budget by deferring some of the
existing savings in Children’s and Adult social care and the review of fees and charges to allow additional time to plan for their introduction and mitigate any impacts and risks. The proposals also provide some one-off investment in priority areas.

In addition to the unallocated balances referred to above, the Council holds earmarked reserves to cover potential future costs to the Council of issues such as workforce planning and insurance. The earmarked reserves are mainly for specific purposes and do not carry a recommended level or limit. As such it is of vital importance that these reserves are reviewed periodically in order to ascertain their continued validity and level. Regular consideration should be given to whether they could be put to better use elsewhere in subsequent years.

The earmarked reserves are formally reviewed three times a year. Firstly, this is done as part of the development of the Medium Term Financial Strategy, secondly as part of the formal budget setting process and finally as part of the closedown procedures at the end of the financial year. Monitoring and further reviews are also undertaken throughout the year as part of the Quarterly Revenue Monitoring processes.

The adequacy of all major reserves and balances has been examined to ensure that they are sufficient to support the key financial assumptions held within the Medium Term Financial Strategy which also underpins the Budget for the three year period 2017/18 to 2019/20. The latest review as part of the budget process has identified that the level of reserves and balances is adequate for this purpose.

Given the uncertainties of the economic environment and the scale of the expenditure reductions required, there will inevitably be significant risks involved in delivering a balanced budget. The Head of Finance has therefore taken a risk management approach to the budget process and has set out below the key risks associated with the proposed budget and how they can be managed.

Each agreed saving identified the risk associated with each proposal. These have been considered by the Head of Finance who is confident that Directors are aware of the risks involved and their potential impact.

Although the Council continues to manage its finances in a prudent manner some assumptions and forecasts have necessarily had to be made where information is not yet available. The key assumptions within the budget are considered to be:-

- Revenue Support Grant will reduce over the period 2017/18 to 2019/20 in line with the figures included within the provisional Local Government Finance Settlement and in line with our approved Efficiency Plan. There will however remain a significant element of risk about other forms of Government grant such as the New Homes Bonus, Education Services Grant, Improved Better Care Fund etc. A relatively prudent view has been taken about the level of these grants over the next three years but their value remains uncertain.

- Council Tax increases over the three year period below the current referendum limit of 2% per annum.

- All agreed savings targets and budget pressures will be contained within existing budgets

- An additional social care precept in 2017/18 and 2018/19 below the current referendum limit of 3% to part fund the additional cost of protecting adult social care services.
To ensure that the Precept benefits spending on adult social care rather than other local government services, councils will be required to produce certain information on their plans. The regulations indicate that I will be required to respond to Central Government by completing a table comparing the changes in adult social care budgets with those of other non-ringfenced services, both including and excluding the precept.

If this table appears to show that the precept has not been additional, then I will also be required to provide information that clearly demonstrates how this is wholly additional budget for social care.

As a further requirement, councils wishing to use the extra freedom to raise their precept by 3% instead of 2% in 2017/18 are also required to certify that this extra funding (up to 3%) will be used to improve the way they deliver adult social care services in their area. This will be in the form of a narrative of up to 500 words signed by myself and the Council’s Director of Adult Services.

All of these requirements on the Social Care Precept will form part of the response to Central Government and this will be published on the Council’s website as soon as possible after Calderdale’s budget and Council Tax have been set for 2017/18, at the latest 21 days after.

Finally, the Council has an embedded savings monitoring process already in place which has been used to good effect since 2010. This involves regular review meetings between The Leader, Deputy Leader, Chief Executive, Directors and Head of Finance. To further mitigate the risk of non-delivery of agreed savings, the three year planning process that is in place gives sufficient lead-in time for contingency plans to be formulated in future budget rounds should problems become apparent.

Nigel Broadbent
Head of Finance