

# Birmingham

## Budget 2013/14



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# **Budget and Council Objectives**

## **A new administration and new priorities**

Following the local elections in May 2012, Birmingham City Council had a change in administration and, with it, a new vision and a new set of priorities for the city.

The council's vision is to make Birmingham:

## **An inclusive city in which many more people can play their part – a fair chance for everyone in Birmingham.**

The council has three key priorities:

1. Tackling inequality and deprivation; promoting social cohesion across all communities in Birmingham; and ensuring dignity, particularly for our older people; and safeguarding for children.
2. Laying the foundations for a prosperous city, built on an inclusive economy.
3. Involving local people and communities in the future of their local area and their public services – a city with local services for local people.

Key aims for the city include making Birmingham an 'entrepreneurial city', a 'smart city' and a 'green city'.

## **Birmingham's budget challenge**

Birmingham City Council is facing an extremely tough financial challenge.

In 2010, as part of the Spending Review, the Government announced its plan for reducing the national financial deficit. Funding to local authorities will be reduced by 28% from 2011 to 2015 after taking account of inflation and, in fact, some grants have been stopped altogether. Some large cities, including Birmingham, have been hit hard.

In the last two years, the Government has reduced its grants to Birmingham City Council by over £140 million. That is a reduction of 14%.

For 2013/14 general grants have been cut by a further £27 million. Over a six-year period, from 2010/11 to 2016/17, it is forecast that the general Government grants to Birmingham City Council will reduce by at least £300 million.

At the same time, the council has to pay for unavoidable cost increases due to inflation, changes in legislation, the changing needs of local people and financing costs. These are expected to cost at least £315 million extra by the end of 2016/17.

The combined impact of grant reduction and rising local costs means the council will have to make cuts of around £615 million by 2016/17.

The task for 2013/14 is to save around £102 million in addition to the £275 million saved in the previous two years.

In order to decide where budget cuts should be made, the council carried out a consultation with local people, employees and other organisations. Hundreds of comments were received and these were all passed to councillors to help them make decisions on the budget for 2013/14.

### **Council tax**

There will be no increase in the city council's element of council tax for 2013/14. The council has chosen to accept a Government grant to freeze council tax at the same level as 2012/13. This will produce the best financial outcome for the city council next year, as well as for the city's taxpayers.

### **Planning for the future**

In recent years, efficiency savings have been made and these have helped to bridge the financial gap. This is no longer enough. Over the next few years services will need to change and, indeed, some may need to be discontinued.

The financial challenge facing local councils may be the end of local government as we know it and may change its relationship with its citizens.

This means that Birmingham City Council will need to continue to adapt and make changes to services and how they are run. The council will look at involving citizens much more in shaping and delivering services where possible, and in some areas decommission services altogether.

However, despite any cuts that need to be made the council's key aim will be to ensure that it makes the best use of resources for those most in need – protecting those local people who are the most vulnerable.



**Councillor Sir Albert Bore,**  
Leader of the council

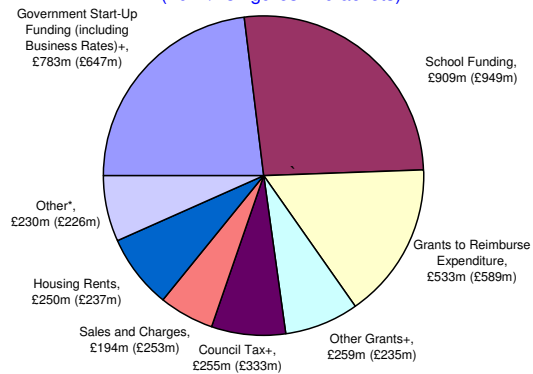
# Revenue Expenditure

The graphs below show the sources of revenue funding for the council and where the money is spent.

## Where the money comes from

Source	2013/14 £m
Government Start-Up Funding (including Business Rates)	783
School Funding	909
Grants to Reimburse Expenditure	533
Other Grants	259
Council Tax	255
Sales and Charges	194
Housing Rents	250
Other*	230
<b>Total</b>	<b>3,413</b>

## Where the money comes from 2013/14 - Total £3,413m (£3,469m) (2012/13 figures in brackets)

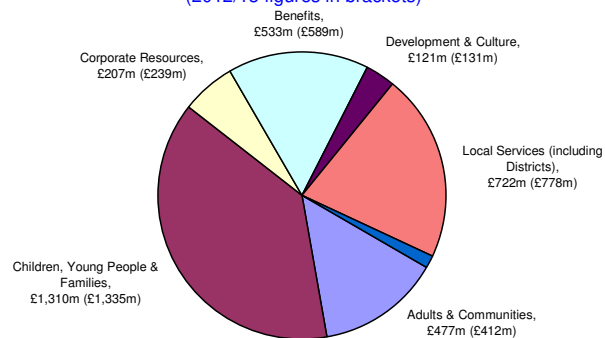


\* Other includes: Other Rents, Reimbursements & Contributions, Housing Service Charges and Use of Reserves & Balances  
 + In 2013/14 Government Start-Up Funding includes £78m formerly shown under Other Grants and £90m under Council Tax

## Where the money is spent

Service Area	2013/14 £m
Adults & Communities	477
Children, Young People & Families	1,310
Corporate Resources	207
Benefits	533
Development & Culture	121
Local Services (including Districts)	722
Other*	43
<b>Total</b>	<b>3,413</b>

## Where the money is spent 2013/14 - Total £3,413m (£3,469m) (2012/13 figures in brackets)



\* Other includes: Capital Accounting & Financing Costs, Contingencies and Contributions to Reserves & Balances

## Revenue Budget - Gross Expenditure

	2012/13 Budget £m	2013/14 Budget £m
<b>Directorate</b>		
Adults & Communities	411.750	476.841
Children, Young People and Families	1,335.026	1,310.194
Corporate Resources	828.070	740.353
Development and Culture	131.048	121.256
Local Services		
- Districts		
Edgbaston	9.076	7.837
Erdington	11.900	10.564
Hall Green	11.056	9.725
Hodge Hill	9.364	8.631
Ladywood	19.348	16.760
Northfield	11.131	9.972
Perry Barr	10.060	9.230
Selly Oak	13.415	11.853
Sutton Coldfield	12.644	11.881
Yardley	12.974	11.860
Citywide Districts	12.382	23.164
- Housing Revenue Account	262.399	285.539
- Other Local Services	382.230	304.888
Local Services - sub total	777.979	721.904
<b>Total Directorate Expenditure</b>	<b><u>3,483.873</u></b>	<b><u>3,370.548</u></b>
Capital Accounting & Financing Costs	(38.340)	(49.682)
Contingencies	20.321	72.200
<b>Total Expenditure on Services</b>	<b><u>3,465.854</u></b>	<b><u>3,393.066</u></b>
Repayment of borrowing from Corporate Reserves	1.789	18.847
Contribution to General Balances	1.500	1.500
<b>Total Gross Expenditure</b>	<b><u>3,469.143</u></b>	<b><u>3,413.413</u></b>

## Revenue Budget - Income

	<b>2012/13 Budget £m</b>	<b>2013/14 Budget £m</b>
<b>Directorate</b>		
Adults & Communities	(100.973)	(153.713)
Children, Young People and Families	(1,100.524)	(1,038.109)
Corporate Resources	(689.491)	(638.460)
Development and Culture	(36.300)	(25.327)
Local Services		
- Districts		
Edgbaston	(0.628)	(0.655)
Erdington	(2.034)	(1.748)
Hall Green	(1.070)	(0.967)
Hodge Hill	(0.545)	(0.424)
Ladywood	(2.677)	(2.160)
Northfield	(1.362)	(1.233)
Perry Barr	(1.369)	(1.200)
Selly Oak	(3.291)	(2.996)
Sutton Coldfield	(3.598)	(3.504)
Yardley	(3.247)	(3.132)
Citywide Districts	(13.873)	(13.472)
- Housing Revenue Account	(266.547)	(285.539)
- Other Local Services	(227.668)	(151.481)
Local Services - sub total	(527.909)	(468.511)
<b>Total Directorate Income</b>	<b><u>(2,455.197)</u></b>	<b><u>(2,324.120)</u></b>
Capital Accounting and Financing Costs	0	0
Corporate Grants	(15.746)	(20.221)
<b>Total Income from Services</b>	<b><u>(2,470.943)</u></b>	<b><u>(2,344.341)</u></b>
Use of Corporate Reserves	(10.000)	(10.700)
Borrowing from Corporate Reserves	(8.462)	(22.884)
<b>Total Gross Income</b>	<b><u>(2,489.405)</u></b>	<b><u>(2,377.925)</u></b>

## Revenue Budget - Net Expenditure

	2012/13 Budget £m	2013/14 Budget £m
<b>Directorate</b>		
Adults & Communities	310.777	323.128
Children, Young People and Families	234.502	272.085
Corporate Resources	138.579	101.893
Development and Culture	94.748	95.929
Local Services		
- Districts		
Edgbaston	8.448	7.182
Erdington	9.866	8.816
Hall Green	9.986	8.758
Hodge Hill	8.819	8.207
Ladywood	16.671	14.600
Northfield	9.768	8.739
Perry Barr	9.675	8.030
Selly Oak	10.124	8.857
Sutton Coldfield	9.046	8.377
Yardley	9.726	8.728
Citywide Districts	(1.490)	9.692
- Housing Revenue Account	(4.148)	0
- Other Local Services	153.579	153.407
Local Services - sub total	250.070	253.393
<b>Total Directorate Net Expenditure</b>	<b><u>1,028.676</u></b>	<b><u>1,046.428</u></b>
Capital Accounting and Financing Costs	(38.340)	(49.682)
Contingencies	20.321	72.200
Corporate Grants	(15.746)	(20.221)
<b>Total Net Expenditure on Services</b>	<b><u>994.911</u></b>	<b><u>1,048.725</u></b>
Use of Corporate Reserves	(10.000)	(10.700)
Repayment of borrowing from Corporate Reserves	(6.673)	(4.037)
Contribution to General Balances	1.500	1.500
<b>City Council Budget</b>	<b><u>979.738</u></b>	<b><u>1,035.488</u></b>



## Analysis of change in budget from 2012/13 to 2013/14

	2012/13 Original Budget	Grant Adjustments	2012/13 Restated Budget	Pay & Price Inflation	Budget Pressures & Policy Choices	Savings	Asset Charges & Capital Financing Costs	Transfers to / from Policy Contingency	Other	Base Budget 2013/14
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
<b>Adults &amp; Communities</b>	<b>310.777</b>	37.684	<b>348.461</b>	0.000	6.443	(32.734)	0.528	0.000	0.430	<b>323.128</b>
<b>Children, Young People &amp; Families</b>	<b>234.502</b>	39.903	<b>274.405</b>	0.000	5.700	(23.789)	13.600	0.000	2.169	<b>272.085</b>
<b>Corporate Resources</b>	<b>138.579</b>	0.000	<b>138.579</b>	0.000	(1.653)	(12.307)	(5.483)	0.000	(17.243)	<b>101.893</b>
<b>Development and Culture</b>	<b>94.748</b>	0.000	<b>94.748</b>	0.000	(0.267)	(3.692)	(0.064)	0.111	5.094	<b>95.930</b>
<b>Local Services</b>	<b>250.070</b>	1.241	<b>251.311</b>	1.305	12.654	(28.265)	14.602	0.045	1.741	<b>253.393</b>
<b>Directorate Total</b>	<b>1,028.676</b>	<b>78.828</b>	<b>1,107.504</b>	<b>1.305</b>	<b>22.877</b>	<b>(100.787)</b>	<b>23.183</b>	<b>0.156</b>	<b>(7.809)</b>	<b>1,046.429</b>
<b>Capital &amp; TM</b>	<b>(38.340)</b>	0.000	<b>(38.340)</b>	0.000	0.000	0.000	(8.369)	0.000	(2.973)	<b>(49.682)</b>
<b>Contingencies</b>	<b>20.321</b>	0.000	<b>20.321</b>	9.486	25.107	(0.951)	0.000	(0.156)	18.394	<b>72.200</b>
<b>Corporate Grants</b>	<b>(15.746)</b>	0.000	<b>(15.746)</b>	0.000	0.000	0.000	0.000	0.000	(4.475)	<b>(20.221)</b>
<b>Capital Accounting &amp; Financing costs</b>	<b>0.000</b>	0.000	<b>0.000</b>	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
<b>Total Cost of Services</b>	<b>994.911</b>	<b>78.828</b>	<b>1,073.739</b>	<b>10.791</b>	<b>47.984</b>	<b>(101.738)</b>	<b>14.814</b>	<b>0.000</b>	<b>3.137</b>	<b>1,048.726</b>
<b>Use of Corporate Reserves</b>	<b>(10.000)</b>	0.000	<b>(10.000)</b>	0.000	0.000	0.000	0.000	0.000	(0.700)	<b>(10.700)</b>
<b>Borrowing from Corporate Reserves</b>	<b>(6.673)</b>	0.000	<b>(6.673)</b>	0.000	0.000	0.000	0.000	0.000	2.636	<b>(4.037)</b>
<b>Contribution to General Balances</b>	<b>1.500</b>	0.000	<b>1.500</b>	0.000	0.000	0.000	0.000	0.000	0.000	<b>1.500</b>
<b>City Council Budget</b>	<b>979.738</b>	<b>78.828</b>	<b>1,058.566</b>	<b>10.791</b>	<b>47.984</b>	<b>(101.738)</b>	<b>14.814</b>	<b>0.000</b>	<b>5.073</b>	<b>1,035.489</b>

<b>Reconciliation of Other Changes :</b>	
<b>Changes in Government Grants</b>	<b>(4.829)</b>
<b>Cost of Organisational Change</b>	<b>7.966</b>
<b>Net Movement in Use of Reserves</b>	<b>1.936</b>
<b>Total</b>	<b>5.073</b>

## Summary - type of expenditure

Spending 2013/14																
Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Directorates</b>																
Adults & Communities	90,371	0	90,371	2,998	3,073	2,662	31,926	53,746	277,813	0	1,255	14,444	2,597	<b>480,885</b>	4,044	<b>476,841</b>
Children, Young People & Families	217,928	492,673	710,601	12,321	58,199	12,330	289,478	2,821	160,507	0	2,967	26,694	55,739	<b>1,331,657</b>	21,463	<b>1,310,194</b>
Corporate Resources	79,260	2,229	81,489	1,755	12,776	599	155,035	2,894	29,951	330,146	203,052	23,872	15,281	<b>856,850</b>	116,497	<b>740,353</b>
Development and Culture	27,864	0	27,864	1,591	997	558	68,848	19,752	5,210	0	67	8,588	506	<b>133,981</b>	12,725	<b>121,256</b>
Local Services	153,465	6,033	159,498	5,668	119,581	18,186	103,602	4,063	138,346	0	208	82,579	187,423	<b>819,154</b>	97,250	<b>721,904</b>
<b>TOTAL</b>	<b>568,888</b>	<b>500,935</b>	<b>1,069,823</b>	<b>24,333</b>	<b>194,626</b>	<b>34,335</b>	<b>648,889</b>	<b>83,276</b>	<b>611,827</b>	<b>330,146</b>	<b>207,549</b>	<b>156,177</b>	<b>261,546</b>	<b>3,622,527</b>	<b>251,979</b>	<b>3,370,548</b>

## Summary - type of income

Income 2013/14										NET
Type of Income	Grants	Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Directorates</b>										
Adults & Communities	79,617	30,512	331	42,772	481	4,044	157,757	4,044	153,713	323,128
Children, Young People & Families	963,965	11,769	12,819	48,044	1,512	21,463	1,059,572	21,463	1,038,109	272,085
Corporate Resources	555,036	2,193	440	53,496	27,295	116,497	754,957	116,497	638,460	101,893
Development and Culture	6,730	473	1,791	15,676	657	12,725	38,052	12,725	25,327	95,929
Local Services	93,628	7,135	6,190	72,401	289,157	97,250	565,761	97,250	468,511	253,393
<b>TOTAL</b>	<b>1,698,976</b>	<b>52,082</b>	<b>21,571</b>	<b>232,389</b>	<b>319,102</b>	<b>251,979</b>	<b>2,576,099</b>	<b>251,979</b>	<b>2,324,120</b>	<b>1,046,428</b>

## Capital Expenditure

Capital Programme by Directorate	2013/14 £'000's	2014/15 £'000's	2015/16 £'000's	Total £'000's
Adults & Communities	9,000	-	-	9,000
Corporate Resources	144,800	30,500	2,800	178,100
Children, Young People & Families	44,900	500	-	45,400
Local Services				
- Non- Housing	74,600	35,200	3,300	113,100
- Housing HRA	126,600	120,700	76,300	323,600
- Housing Private Sector	6,000	5,100	5,200	16,300
Development				
- Planning & Regeneration	30,400	36,800	88,800	156,000
- Transportation	105,100	76,400	5,000	186,500
- Culture & Commissioning	100	-	-	100
<b>Total Programme</b>	<b>541,500</b>	<b>305,200</b>	<b>181,400</b>	<b>1,028,100</b>

CAPITAL EXPENDITURE PROGRAMME 2013/14 - 2015/16	2013/14 £'000's	2014/15 £'000's	2015/16 £'000's	TOTAL £'000's
<b><u>Adults &amp; Communities</u></b>				
TeleHealthCare	4,283	-	-	4,283
Personalisation, Reform & Efficiency of Adult Social Care	1,084	-	-	1,084
Replacement Vehicles	1,628	-	-	1,628
Business Transformation - Adults	-	-	-	-
Learning Disability Day Centres	2,025	-	-	2,025
Other Minor Schemes	21	-	-	21
<b>Total Adults &amp; Communities</b>	<b>9,041</b>	<b>-</b>	<b>-</b>	<b>9,041</b>
<b><u>Corporate Resources</u></b>				
Server Refresh & Thin Client	2,207	888	-	3,095
Business Transformation - Corporate	9,112	382	-	9,494
Microsoft Exchange	221	37	-	258
Access To Buildings	200	278	-	478
NEC Capital Works	9,351	12,106	2,791	24,248
NIA Refurbishment	12,466	5,033	-	17,499
Corporately Held - Property Fund	11,240	11,797	-	23,037
Equal Pay	100,000	-	-	100,000
<b>Total Corporate Resources</b>	<b>144,797</b>	<b>30,521</b>	<b>2,791</b>	<b>178,109</b>
<b><u>Children, Young People and Families</u></b>				
Schools Capital Maintenance Works	14,500	-	-	14,500
Additional Primary Places - Basic Need Safety Valve	25,500	-	-	25,500
Sheldon Heath Academy - BSF Rebuild	3,533	-	-	3,533
Business Transformation - Children's	1,381	457	-	1,838
<b>Total Children, Young People &amp; Families</b>	<b>44,914</b>	<b>457</b>	<b>-</b>	<b>45,371</b>
<b><u>Local Services</u></b>				
<b><u>Non-Housing</u></b>				
Bereavement Services	314	-	-	314
Fleet & Waste Management	31,982	26,585	-	58,567
Parks - Strategic	3,896	684	-	4,580
Swimming Pool Facilities	6,000	-	-	6,000
Other Minor Schemes	7	-	-	7
The Library of Birmingham	25,153	4,239	-	29,392
Library Stock	392	392	-	784
Libraries - Strategic	20	-	-	20
Libraries - Community	236	-	-	236
Lozells Community Development Initiative	390	-	1,200	1,590
Bournville Baths Conversion	3,493	1,500	-	4,993
Billesley ITC Extension	1,350	-	-	1,350

	2013/14 £'000's	2014/15 £'000's	2015/16 £'000's	TOTAL £'000's
Districts	121	-	-	121
Tame Valley Flood Risk Management	5	5	2,105	2,115
Local Schemes - Highways Programme	1,259	1,792	-	3,051
<b>Total Non-Housing</b>	<b>74,618</b>	<b>35,197</b>	<b>3,305</b>	<b>113,120</b>
<b><u>Local Services - Housing</u></b>				
<b>Council Housing</b>				
Housing Improvements Programme	53,264	67,088	33,443	153,795
Other Essential Works	15,220	8,872	8,872	32,964
Redevelopment	49,385	35,871	25,032	110,288
Other Programmes	8,725	8,847	8,971	26,543
<b>Total Council Housing</b>	<b>126,594</b>	<b>120,678</b>	<b>76,318</b>	<b>323,590</b>
<b>Private Sector Housing</b>				
Affordable Housing	1,677	1,123	1,123	3,923
Renewal & Growth	357	-	-	357
Independent Living	3,795	3,793	3,790	11,378
Other Programmes	205	207	210	622
<b>Total Private Sector Housing</b>	<b>6,034</b>	<b>5,123</b>	<b>5,123</b>	<b>16,280</b>
<b>Total Local Services</b>	<b>207,246</b>	<b>160,998</b>	<b>84,746</b>	<b>452,990</b>
<b><u>Development &amp; Culture</u></b>				
Vibrant Urban Villages	2,854	4,211	102	7,167
ERDF Corridors	2,801	4,806	259	7,866
Eastside Joint Venture	1,766	-	-	1,766
Eastside City Park	397	-	-	397
Equity Fund	3,725	3,200	4,400	11,325
Big City Plan Initiative (BCPI)	3,637	48	-	3,685
City Centre Development	287	-	-	287
Conservation	312	-	-	312
Local Improvement Budgets	5	-	-	5
Eastside Clawback	2,242	-	-	2,242
Miscellaneous Schemes	45	10	-	55
Energy Savings Programme	925	-	-	925
Prospectus Delivery Fund	55	-	-	55
Longbridge Regeneration	653	-	-	653
Enterprise Zone	10,702	24,540	84,070	119,312
<b>Total Planning &amp; Regeneration</b>	<b>30,406</b>	<b>36,815</b>	<b>88,831</b>	<b>156,052</b>
Selly Oak New Road	1,028	1,150	161	2,339
Hagley Road Bus Showcase	178	-	-	178
New Street Station (Gateway)	8,154	29,522	4,579	42,255
Southside Development	66,995	33,299	155	100,449
Chester Road Improvements	4,403	5,296	150	9,849
Hagley Road	1,290	32	-	1,322
Coventry Road A45	17,525	-	-	17,525
Metro BCCE	100	-	-	100
West Midlands Joint Initiatives	100	100	-	200
Supporting Economic Growth	2,946	3,411	-	6,357
Carbon Reduction	1,016	1,655	-	2,671
Supporting Local Communities	812	1,152	-	1,964
Infrastructure Monitoring	508	764	-	1,272
<b>Total Transportation</b>	<b>105,055</b>	<b>76,381</b>	<b>5,045</b>	<b>186,481</b>
Culture & Commissioning	60	-	-	60
<b>Total Culture</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>60</b>
<b>Total Development &amp; Culture</b>	<b>135,521</b>	<b>113,196</b>	<b>93,876</b>	<b>342,593</b>
<b>Total Capital Programme</b>	<b>541,519</b>	<b>305,172</b>	<b>181,413</b>	<b>1,028,104</b>

## Capital Resources

**TABLE 1 - FINANCING THE CAPITAL PROGRAMME**

	2013/14 £m	2014/15 £m	2015/16 £m	Total £m
Government Grants	78.9	22.3	7.0	108.2
Government Revenue Grants	-	26.6	-	26.6
Contributions	43.5	51.9	5.4	100.8
<b>Total Specific Resources</b>	<b>122.4</b>	<b>100.8</b>	<b>12.4</b>	<b>235.6</b>
Prudential Borrowing (see Table 2 below)	307.4	92.1	95.2	494.7
Un-Ringfenced Government Grants (1)	-	-	-	-
HRA Revenue Resources	98.8	87.0	67.1	252.9
HRA Capital Receipts	12.9	25.3	6.7	44.9
<b>Total Corporate Resources</b>	<b>419.1</b>	<b>204.4</b>	<b>169.0</b>	<b>792.5</b>
<b>Total Resources</b>	<b>541.5</b>	<b>305.2</b>	<b>181.4</b>	<b>1,028.1</b>

(1) Government unringfenced grants for Transport, Education and Social Care will be included in the revised capital budget when they have been announced.

**TABLE 2 - ANALYSIS OF PRUDENTIAL BORROWING**

	2013/14 £m	2014/15 £m	2015/16 Onwards £m	Total £m
<b>Major Self Financed Prudential Borrowing</b>				
Business Transformation	3.5	0.8	-	4.3
Southside Development	67.0	33.3	0.2	100.5
TeleHealth Care	2.6	-	-	2.6
NIA Refurbishment	12.5	5.0	-	17.5
NEC Capital Works	9.4	12.1	2.3	23.8
Equity Fund	2.1	2.1	2.2	6.4
Enterprise Zone	10.7	24.5	84.1	119.3
Creative Industries	1.5	1.0	2.0	4.5
Wheeled Bins	23.0	-	-	23.0
<b>Total Self Financed</b>	<b>132.3</b>	<b>78.8</b>	<b>90.8</b>	<b>301.9</b>
<b>Major Prudential Borrowing Supported from Additional Revenue Budget Allocations</b>				
Bournville Baths	3.5	0.5	-	4.0
Swimming Pool Facilities	6.0	-	-	6.0
Billesley ITC Extension	1.4	-	-	1.4
Library of Birmingham	10.6	-	-	10.6
Dual Use Depots	3.5	-	-	3.5
Server Refresh	2.2	0.9	-	3.1
Equal Pay	100.0	-	-	100.0
General Support for Capital Programme	44.3	10.7	3.1	58.1
<b>Total Funded from Additional Revenue Budget</b>	<b>171.5</b>	<b>12.1</b>	<b>3.1</b>	<b>186.7</b>
<b>Prudential Borrowing Smaller Projects</b>	<b>3.6</b>	<b>1.2</b>	<b>1.3</b>	<b>6.1</b>
<b>Total Prudential Borrowing</b>	<b>307.4</b>	<b>92.1</b>	<b>95.2</b>	<b>494.7</b>
<b>Total Government Supported</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Financed from Borrowing</b>	<b>307.4</b>	<b>92.1</b>	<b>95.2</b>	<b>494.7</b>

## Employees - full time equivalents

Budget 2012/13	Directorate	Budget 2013/14			
		NJC & Other Awards	Teachers	Lecturers	TOTAL
3,003	Adults & Communities	2,883	0	0	2,883
18,085	Children, Young People & Families	7,111	8,612	0	15,723
2,109	Corporate Resources	2,043	0	0	2,043
1,025	Development & Culture	760	0	0	760
	Local Services				
1,204	- Districts	1,135	0	150	1,285
1,409	- Housing Revenue Account	1,279	0	0	1,279
2,780	- Other Local Services	2,618	0	0	2,618
5,393	Local Services - sub total	5,032	0	150	5,182
<b>29,615</b>	<b>TOTAL</b>	<b>17,829</b>	<b>8,612</b>	<b>150</b>	<b>26,591</b>

## Employees - head count

Directorate	Budget 2012/13			Budget 2013/14		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Adults & Communities	1,857	1,518	3,375	1,606	1,519	3,125
Children, Young People & Families	13,427	13,887	27,314	11,642	12,678	24,320
Corporate Resources	1,858	407	2,265	1,790	403	2,193
Development & Culture	849	334	1,183	633	253	886
Local Services						
- Districts	490	2,129	2,619	464	2,908	3,372
- Housing Revenue Account	1,324	180	1,504	1,199	153	1,352
- Other Local Services	2,420	864	3,284	2,468	213	2,681
Local Services - sub total	4,234	3,173	7,407	4,131	3,274	7,405
<b>TOTAL</b>	<b>22,225</b>	<b>19,319</b>	<b>41,544</b>	<b>19,802</b>	<b>18,127</b>	<b>37,929</b>



## Adults & Communities - Net Expenditure

<b>Service</b>	<b>2012/13 Budget £'000</b>	<b>2013/14 Budget £'000</b>
Adults with Learning Disabilities	110,412	106,527
Adults with Mental Health Needs	18,109	18,424
Adults with a Physical Disability	23,131	24,207
Business Transformation	177	0
Older People's Services	116,942	110,385
Other Adult Services	6,372	8,299
Persons No Public Funds	127	149
Public Health	397	(1)
Service Strategy	30,950	25,034
Supporting People	41,770	34,654
Government Grant Income	(37,610)	0
Appropriation to / (from) Reserves	0	(4,550)
<b>Total</b>	<b>310,777</b>	<b>323,128</b>

## Adults & Communities budgets - type of expenditure

Spending 2013/14																
Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Service</b>	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adults with Learning Disabilities	14,395		14,395	6	472	1,385	330	1,095	94,303				555	112,541	5	112,536
Adults with Mental Health Needs	6,211		6,211	80	33	150	75	2,079	12,250				82	20,960		20,960
Adults with a Physical Disability	2,931		2,931		170	271	54	1,102	21,831				57	26,416		26,416
Business Transformation			0				3,592							3,592	3,592	0
Older People's Services	44,703		44,703	47	831	734	5,073	2,505	91,376		1,120		1,097	147,486		147,486
Other Adult Services	2,189		2,189	2	51	35	895	2,581	3,838		5	2	37	9,635		9,635
Persons No Public Funds			0		24		3				100		22	149		149
Public Health	4,719		4,719				6,573	15,127	48,652			4,011		79,082	447	78,635
Service Strategy	14,549		14,549	2,851	1,484	73	15,282	38	885		30	10,431	747	46,370		46,370
Supporting People	674		674	12	8	14	49	29,219	4,678					34,654		34,654
Appropriation to / (from) Reserves														0		0
<b>TOTAL</b>	<b>90,371</b>	<b>0</b>	<b>90,371</b>	<b>2,998</b>	<b>3,073</b>	<b>2,662</b>	<b>31,926</b>	<b>53,746</b>	<b>277,813</b>	<b>0</b>	<b>1,255</b>	<b>14,444</b>	<b>2,597</b>	<b>480,885</b>	<b>4,044</b>	<b>476,841</b>

## Adults & Communities budgets - type of income

Income 2013/14										NET
Type of Income	Grants	Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service</b>										
Adults with Learning Disabilities		700	150	5,159		5	6,014	5	6,009	106,527
Adults with Mental Health Needs		1,663		873			2,536		2,536	18,424
Adults with a Physical Disability		47	29	2,133			2,209		2,209	24,207
Business Transformation						3,592	3,592	3,592	0	0
Older People's Services		2,710	152	33,758	481		37,101		37,101	110,385
Other Adult Services		661		675			1,336		1,336	8,299
Persons No Public Funds							0		0	149
Public Health	78,636					447	79,083	447	78,636	(1)
Service Strategy	981	20,181		174			21,336		21,336	25,034
Supporting People							0		0	34,654
Appropriation to / (from) Reserves		4,550					4,550		4,550	(4,550)
<b>TOTAL</b>	<b>79,617</b>	<b>30,512</b>	<b>331</b>	<b>42,772</b>	<b>481</b>	<b>4,044</b>	<b>157,757</b>	<b>4,044</b>	<b>153,713</b>	<b>323,128</b>

## Children, Young People & Families - Net Expenditure

Service	2012/13 Budget £'000	2013/14 Budget £'000
Outdoor Learning Service	303	301
City Learning Centre	25	27
School Settings / Improvements	2,796	2,408
Schools Management	39	(7)
Parent Partnership	390	311
Education Health Unit	43	43
Music Service	248	247
Admissions & Placements	3,631	3,505
DSD - Trading	(35)	(51)
DSD - Other	(232)	163
Education Skills	11,154	13,416
Early Years	13,046	69,836
Schools Delegated Budget	786,185	727,641
School Funding Central Allocation	(804,141)	(772,305)
Commissioning & Brokerage	4,817	5,190
Strategic Management	3,762	2,500
Transport	17,201	16,378
Disabled Childrens Service	8,615	8,321
Looked After Children Education Service	2,616	2,616
Special Education Needs Assessment Service	15,256	14,119
Behaviour Support Service	6,654	6,659
Access to Education	8,160	8,156
Complex Needs Care	(568)	295
Strategic Leadership	1,765	1,694
Integrated & Care Strategic Leadership	8,840	3,352
Youth Inclusion Programmes	30	23
Social Work Teams	32,950	29,932
Integrated Family Support	1,311	9,565
Persons From Abroad	2,127	2,217
Care Leavers	5,158	4,838
Education Welfare	2,737	1,376
Safeguarding & Development	5,244	6,006
External Placements	29,751	33,075
Residential	13,996	10,400
Fostering	19,054	19,991
Adoption	7,448	7,397
Child and Adolescent Mental Health Services	3,798	2,331
Contact & Escort	932	1,806
Child Protection Resources	1,546	615
Common Assessment Framework	366	364
Connexions	452	3,364
Rights & Participation	886	584
Youth Offending Service	3,544	3,552
Business Support	12,976	21,468
Business Transformation	(374)	(1,634)
<b>Total</b>	<b>234,502</b>	<b>272,085</b>

## Children, Young People & Families budgets - type of expenditure

Spending 2013/14																
Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Service</b>	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Outdoor Learning Service	1,258		1,258	18	329	99	695					108	167	2,674	159	2,515
City Learning Centre	267	89	356	6	107	8	156					31		664		664
School Settings / Improvements	1,214		1,214	71	197	10	749					167		2,408		2,408
Schools Management	604	29	633	3	23	8	73					38		778		778
Parent Partnership	289		289		10	3	4					15		321		321
Education Health Unit	701	12	713	25	61	15	191		148			141		1,294	241	1,053
Music Service	82	4,176	4,258	25	47	80	45					226		4,681	1,824	2,857
Admissions & Placements	1,336	40	1,376	2	6	16	1,978		44			123		3,545		3,545
DSD - Trading	25,751		25,751	116	328	318	11,494					537		38,544	2	38,542
DSD - Other	114		114	26		5	11						153	309		309
Education Skills	1,765		1,765	13	5,049	49	34,054					180	111	41,221	229	40,992
Early Years	11,038	642	11,680	183	499	186	1,098		56,039			1,241	986	71,912		71,912
Schools Delegated Budget	78,494	472,627	551,121	157	47,560	1,209	201,655		201					801,903	1,555	800,348
School Funding Central Allocation	761	5,487	6,248	1,943	1,505	53	11,368		22,398			3,841	53,190	100,546	105	100,441
Commissioning & Brokerage	1,565		1,565	4	1	10	323	2,722	3,452			252	5	8,334	2,000	6,334
Strategic Management	1,848		1,848	1	25	27	493					134		2,528	14	2,514
Transport	5,900		5,900	1		7,684	2,153					640		16,378		16,378
Disabled Childrens Service	2,105		2,105	18	83	81	124		6,457		19	345		9,232		9,232
Looked After Children Education Service	1,464	747	2,211	17	49	38	245					97		2,657		2,657
Special Education Needs Assessment Service	4,966		4,966			6	840		13,875			530		20,217	1,150	19,067
Behaviour Support Service	1,731	4,150	5,881	45	301	77	929		40			257	190	7,720	27	7,693
Access to Education	3,745	4,674	8,419	37	88	111	603		24			344		9,626	1,175	8,451
Complex Needs Care	135		135	10	1	5	112					32		295		295
Strategic Leadership	471		471	279	1		300					643		1,694		1,694
Integrated & Care Strategic Leadership	798		798	112		8	220		118			1,963	133	3,352		3,352
Youth Inclusion Programmes	24		24				(1)							23		23
Social Work Teams	23,690		23,690	8		1,266	4,304				564	100		29,932		29,932

## Children, Young People & Families budgets - type of expenditure (continued)

Spending 2013/14																
Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Service</b>																
Integrated Family Support	9,332		9,332			90	127				16			9,565		9,565
Persons From Abroad	466		466			5	222				2,102	51		2,846		2,846
Care Leavers	1,207		1,207	34	52	66	229		2,984		260		6	4,838		4,838
Education Welfare	1,013		1,013	4	19	11	188					177		1,412		1,412
Safeguarding & Development	4,929		4,929	226		67	648					187		6,057		6,057
External Placements			0						34,731					34,731		34,731
Residential	7,639		7,639	19	796	86	598					635	628	10,401		10,401
Fostering	3,223		3,223	37	111	97	834		15,689					19,991		19,991
Adoption	3,248		3,248	16	118	62	514	43	3,396					7,397		7,397
Child and Adolescent Mental Health Services	1,334		1,334	53	14	16	164		714			101		2,396		2,396
Contact & Escort	1,677		1,677			96	33							1,806		1,806
Child Protection Resources	528		528	6	33	5	24						19	615		615
Common Assessment Framework	392		392	8	4	5	6							415	51	364
Connexions	2,418		2,418	11	463	42	218					362		3,514		3,514
Rights & Participation	96		96	28	16	30	217		197					584		584
Youth Offending Service	6,086		6,086	26	288	204	415	56			6	247	52	7,380	367	7,013
Business Support	2,224		2,224	8,733	15	76	9,693					12,941	6	33,688	9,697	23,991
Business Transformation			0				1,132					8	93	1,233	2,867	(1,634)
<b>TOTAL</b>	<b>217,928</b>	<b>492,673</b>	<b>710,601</b>	<b>12,321</b>	<b>58,199</b>	<b>12,330</b>	<b>289,478</b>	<b>2,821</b>	<b>160,507</b>	<b>0</b>	<b>2,967</b>	<b>26,694</b>	<b>55,739</b>	<b>1,331,657</b>	<b>21,463</b>	<b>1,310,194</b>

## Children, Young People & Families budgets - type of income

Income 2013/14										NET
Type of Income	Grants	Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service</b>										
Outdoor Learning Service		16	662	1,536		159	2,373	159	2,214	301
City Learning Centre			46	591			637		637	27
School Settings / Improvements							0		0	2,408
Schools Management				785			785		785	(7)
Parent Partnership				10			10		10	311
Education Health Unit	365	64	100	481		241	1,251	241	1,010	43
Music Service				2,610		1,824	4,434	1,824	2,610	247
Admissions & Placements				40			40		40	3,505
DSD - Trading			11,954	26,639		2	38,595	2	38,593	(51)
DSD - Other					146		146		146	163
Education Skills	14,830			11,825	921	229	27,805	229	27,576	13,416
Early Years		2,076					2,076		2,076	69,836
Schools Delegated Budget	72,098	255	57	107	190	1,555	74,262	1,555	72,707	727,641
School Funding Central Allocation	872,498			17	231	105	872,851	105	872,746	(772,305)
Commissioning & Brokerage	471	649			24	2,000	3,144	2,000	1,144	5,190
Strategic Management				14		14	28	14	14	2,500
Transport							0		0	16,378
Disabled Childrens Service		816		95			911		911	8,321
Looked After Children Education Service				41			41		41	2,616
Special Education Needs Assessment Service		4,948				1,150	6,098	1,150	4,948	14,119
Behaviour Support Service				1,034		27	1,061	27	1,034	6,659
Access to Education				295		1,175	1,470	1,175	295	8,156
Complex Needs Care							0		0	295
Strategic Leadership							0		0	1,694
Integrated & Care Strategic Leadership							0		0	3,352
Youth Inclusion Programmes							0		0	23
Social Work Teams							0		0	29,932

## Children, Young People & Families budgets - type of income (continued)

Income 2013/14										NET
Type of Income	Grants	Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service</b>										
Integrated Family Support							0		0	9,565
Persons From Abroad	629						629		629	2,217
Care Leavers							0		0	4,838
Education Welfare				36			36		36	1,376
Safeguarding & Development	51						51		51	6,006
External Placements		1,656					1,656		1,656	33,075
Residential				1			1		1	10,400
Fostering							0		0	19,991
Adoption							0		0	7,397
Child and Adolescent Mental Health Services		65					65		65	2,331
Contact & Escort							0		0	1,806
Child Protection Resources							0		0	615
Common Assessment Framework						51	51	51	0	364
Connexions				150			150		150	3,364
Rights & Participation							0		0	584
Youth Offending Service	3,023	438				367	3,828	367	3,461	3,552
Business Support		786		1,737		9,697	12,220	9,697	2,523	21,468
Business Transformation						2,867	2,867	2,867	0	(1,634)
<b>TOTAL</b>	<b>963,965</b>	<b>11,769</b>	<b>12,819</b>	<b>48,044</b>	<b>1,512</b>	<b>21,463</b>	<b>1,059,572</b>	<b>21,463</b>	<b>1,038,109</b>	<b>272,085</b>



## Corporate Resources - Net Expenditure

Service	2012/13 Budget £'000	2013/14 Budget £'000
<u>Finance</u>		
Corporate Finance	9,509	10,915
Birmingham Audit	0	3,440
<u>Performance &amp; Information</u>		
Performance & Information	1,602	1,272
Staff Seconded to Service B'ham	0	0
Core ICT	6,470	4,390
Transformation Management	70,704	60,989
<u>Equality &amp; Human Resources</u>		
Equality & Diversity	10	1,538
Corporate Human Resources	6,253	14,395
Corporate Procurement	0	1,163
Birmingham Property Services	(2,740)	5,716
<u>Legal &amp; Democratic</u>		
Legal & Democratic Services	6,264	4,286
Elections Office	2,472	2,166
Charities & Trusts - Support	0	50
Shared Services	(165)	4,937
Revenues & Benefits Service	12,678	5,426
<u>Corporate Strategy</u>		
Corporate Strategy	3,040	1,972
Chief Executive's Office	686	366
Strat. Director of Corporate Resources	345	224
Be Birmingham	1,147	654
European Affairs	655	480
<u>Other</u>		
NEC/ICC/NIA	21,070	18,952
Directorate Wide Recharges	(621)	(36,886)
Approved use of Earmarked Reserves	0	(987)
Appropriation to / (from) Reserves	(800)	(240)
Savings to be Allocated	0	(3,325)
<b>Total</b>	<b>138,579</b>	<b>101,893</b>

**Note 1**

### Note 1

For 2012/13, Central Support Service Costs and Income were shown against individual Services, whereas for 2013/14 these are shown on a single line as Directorate Wide Recharges.

## Corporate Resources budgets - type of expenditure

Spending 2013/14																
Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Empls Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Service Finance</b>																
Corporate Finance	5,244		5,244	772	(242)	19	6,797		(600)	419		5	12,414	982	11,432	
Birmingham Audit	2,971		2,971	19	1	40	451				1		3,483		3,483	
<b>Performance &amp; Information</b>																
Performance & Information	1,385		1,385	12	293	15	148				3	1	1,857	585	1,272	
Staff Seconded to Service B'ham	14,000		14,000										14,000		14,000	
Core ICT	(2)		(2)	2	(93)		37,047				17	347	37,318	32,141	5,177	
Transformation Management			0	17			69,856	1			14	1	69,889	8,900	60,989	
<b>Equality &amp; Human Resources</b>																
Equality & Diversity	1,082		1,082	61	14	14	208	222					1,601		1,601	
Corporate Human Resources	15,465	2,229	17,694	316	144	68	3,499				500	21	22,242	465	21,777	
<b>Corporate Procurement</b>	1,993		1,993	72		18	300				1		2,384		2,384	
<b>Birmingham Property Services</b>	6,184		6,184	123	11,051	75	4,336		82		2,523	4,659	29,033	(3,654)	32,687	
<b>Legal &amp; Democratic</b>																
Legal & Democratic Services	11,131		11,131	167	53	122	5,605				13	108	17,199	11,541	5,658	
Elections Office	783		783	5	62	54	1,270				5		2,179		2,179	
Charities & Trusts - Support			0		50								50		50	
<b>Shared Services</b>	6,024		6,024	20	51	95	2,427				910		9,527	2,482	7,045	
<b>Revenues &amp; Benefits Service</b>	11,908		11,908	86		34	14,176		4,958	330,746	202,633	1,044	565,600	4,711	560,889	
<b>Corporate Strategy</b>																
Corporate Strategy	3,259		3,259	37	69	30	3,306	2,394	73		118	4	9,290	2,758	6,532	
Chief Executive's Office	262		262	2		3	99						366		366	
Strat. Director of Corporate Resources	187		187	25			13				(1)		224		224	
Be Birmingham			0				8	278				368	654		654	
European Affairs	709		709	19		12	342				24		1,106		1,106	
<b>Other</b>																
NEC/ICC/NIA			0		1,323		5,275	24,837				9,752	41,187		41,187	
Directorate Wide Recharges			0								18,700		18,700	55,586	(36,886)	
Approved use of earmarked reserves			0				(128)						(128)		(128)	
Appropriation to / (from) reserves													0		0	
Savings to be Allocated	(3,325)		(3,325)										(3,325)		(3,325)	
<b>TOTAL</b>	<b>79,260</b>	<b>2,229</b>	<b>81,489</b>	<b>1,755</b>	<b>12,776</b>	<b>599</b>	<b>155,035</b>	<b>2,894</b>	<b>29,951</b>	<b>330,146</b>	<b>203,052</b>	<b>23,872</b>	<b>856,850</b>	<b>116,497</b>	<b>740,353</b>	

## Corporate Resources budgets - type of income

Income 2013/14										NET
Type of Income	Grants	Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service Finance</b>										
Corporate Finance		54		176	287	982	1,499	982	517	10,915
Birmingham Audit				43			43		43	3,440
<b>Performance &amp; Information</b>										
Performance & Information						585	585	585	0	1,272
Staff Seconded to Service B'ham				14,000			14,000		14,000	0
Core ICT				787		32,141	32,928	32,141	787	4,390
Transformation Management						8,900	8,900	8,900	0	60,989
<b>Equality &amp; Human Resources</b>										
Equality & Diversity	59	4					63		63	1,538
Corporate Human Resources				7,382		465	7,847	465	7,382	14,395
<b>Corporate Procurement</b>				1,221			1,221		1,221	1,163
<b>Birmingham Property Services</b>			1	4,109	22,861	(3,654)	23,317	(3,654)	26,971	5,716
<b>Legal &amp; Democratic</b>										
Legal & Democratic Services		6	13	1,353		11,541	12,913	11,541	1,372	4,286
Elections Office				13			13		13	2,166
Charities & Trusts - Support							0		0	50
<b>Shared Services</b>			99	2,009		2,482	4,590	2,482	2,108	4,937
<b>Revenues &amp; Benefits Service</b>	552,300			3,163		4,711	560,174	4,711	555,463	5,426
<b>Corporate Strategy</b>										
Corporate Strategy	2,390	1,450	327	393		2,758	7,318	2,758	4,560	1,972
Chief Executive's Office							0		0	366
Strat. Director of Corporate Resources							0		0	224
Be Birmingham							0		0	654
European Affairs	287	339					626		626	480
<b>Other</b>										
NEC/ICC/NIA		100		17,988	4,147		22,235		22,235	18,952
Directorate Wide Recharges						55,586	55,586	55,586	0	(36,886)
Approved use of Earmarked Reserves				859			859		859	(987)
Appropriation to / (from) Reserves		240					240		240	(240)
Savings to be Allocated							0		0	(3,325)
<b>TOTAL</b>	<b>555,036</b>	<b>2,193</b>	<b>440</b>	<b>53,496</b>	<b>27,295</b>	<b>116,497</b>	<b>754,957</b>	<b>116,497</b>	<b>638,460</b>	<b>101,893</b>

## Development and Culture - Net Expenditure

<b>Service</b>	<b>2012/13 Budget £'000</b>	<b>2013/14 Budget £'000</b>
Building Consultancy	1,016	1,150
Culture & Commission	15,219	13,529
Development Management	4,914	8,383
Planning & Regeneration	11,384	9,689
Sustainable Transport Partnership	62,440	63,765
Income from Acivico (prev Urban Design)	(1,253)	(843)
Catering & Building	(646)	(816)
Events, Housing Strategy etc	2,167	1,111
Shelforce	0	(39)
Contribution from Reserves	(493)	0
<b>Total</b>	<b>94,748</b>	<b>95,929</b>

## Development and Culture budgets - type of expenditure

Spending 2013/14																
Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Service</b>																
Building Consultancy			0			1,150								1,150		1,150
Culture & Commission	715		715	63	168	4	295	11,998			42	313	13,598		13,598	
Development Management	1,412		1,412	884	8	36	542	4,700	56		5,027	9	12,674	2,321	10,353	
Planning & Regeneration	9,644		9,644	417	82	93	4,144	1,054	4,433	67	2,074	87	22,095	2,098	19,997	
Sustainable Transport Partnership	7,838		7,838	100	(2)	83	59,922	2,000	721		1,169	89	71,920	900	71,020	
Income from Acivico (prev Urban Design)			0										0		0	
Catering & Building	4,109		4,109	30	220	77	1,011				61		5,508	4,252	1,256	
Events. Housing Strategy etc	1,756		1,756	12	223	220	1,557				196	8	3,972	356	3,616	
Shelforce	2,390		2,390	85	298	45	227				19		3,064	2,798	266	
<b>TOTAL</b>	<b>27,864</b>	<b>0</b>	<b>27,864</b>	<b>1,591</b>	<b>997</b>	<b>558</b>	<b>68,848</b>	<b>19,752</b>	<b>5,210</b>	<b>0</b>	<b>67</b>	<b>8,588</b>	<b>506</b>	<b>133,981</b>	<b>12,725</b>	<b>121,256</b>

## Development and Culture budgets - type of income

Income 2013/14										NET
Type of Income	Grants	Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service</b>										
Building Consultancy							0		0	1,150
Culture & Commission				32	37		69		69	13,529
Development Management				1,970		2,321	4,291	2,321	1,970	8,383
Planning & Regeneration	5,114	359	32	4,517	286	2,098	12,406	2,098	10,308	9,689
Sustainable Transport Partnership	1,314	24	117	5,800		900	8,155	900	7,255	63,765
Income from Acivico (prev Urban Design)				843			843		843	(843)
Catering & Building			1,642	96	334	4,252	6,324	4,252	2,072	(816)
Events. Housing Strategy etc		90		2,415		356	2,861	356	2,505	1,111
Shelforce	302			3		2,798	3,103	2,798	305	(39)
<b>TOTAL</b>	<b>6,730</b>	<b>473</b>	<b>1,791</b>	<b>15,676</b>	<b>657</b>	<b>12,725</b>	<b>38,052</b>	<b>12,725</b>	<b>25,327</b>	<b>95,929</b>

## Local Services - Net Expenditure

<b>Service</b>	<b>2012/13 Budget £'000</b>	<b>2013/14 Budget £'000</b>
Highways	26,765	39,216
Sport & Events	3,032	3,920
Community Development	499	(11)
Fleet and Waste Management	46,959	38,136
Strategic Library Service	16,431	21,291
Parks and Nature Conservation	5,701	5,969
Bereavement Services	(1,010)	(907)
Markets	(701)	(755)
Performance Management & Review	1,179	594
Emergency Planning	736	623
Regulatory Services	10,594	8,312
Customer Services	12,913	12,833
Community Safety	2,560	2,154
Voluntary Advice Agency	1,001	959
Strategic Housing Service	8,203	8,623
Landlord Housing Services	(4,148)	0
Contribution to Reserves (excluding HRA)	18,717	12,450
Districts (including Lifelong Learning & Youth Services)	100,639	99,986
<b>Total</b>	<b>250,070</b>	<b>253,393</b>

## Local Services budgets - type of expenditure

Spending 2013/14

Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Service</b>	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Highways	8,146		8,146	325	9,799	132	6,505		91,805		3,665	44,244	164,621	38,314	126,307	
Sport & Events	2,665		2,665	158	2,579	132	1,935				229	1,111	8,809	909	7,900	
Community Development	56		56	1	14	3	72	(350)			102	91	(11)		(11)	
Fleet and Waste Management	22,021		22,021	463	887	14,860	10,287		33,254		3,087	432	85,291	29,189	56,102	
Strategic Library Service	4,797		4,797	770	1,398	114	13,937				551	519	22,086	187	21,899	
Parks and Nature Conservation	9,121		9,121	126	5,819	1,288	3,191		155		724	80	20,504	10,528	9,976	
Bereavement Services	1,983		1,983	91	2,231	294	672				177	623	6,071	12	6,059	
Markets	1,617		1,617	47	3,299	42	280				240	1,065	6,590		6,590	
Performance Mgmt & Review	1,627		1,627	1,228	48	24	1,515				43	1	4,486	3,892	594	
Emergency Planning	316		316	14	15	8	219				48	3	623		623	
Regulatory Services	12,758		12,758	93	977	293	4,621	45			1,548	223	20,558	2,495	18,063	
Customer Services	1,191		1,191	5		6	12,859				48		14,109	1,131	12,978	
Community Safety	1,200		1,200	22	12	12	1,027				9	46	2,328		2,328	
Voluntary Advice Agency	131		131				7	821					959		959	
Strategic Housing Service	5,369		5,369		985	98	3,396	1,069	11,669		573		23,159	1,087	22,072	
Landlord Housing Services	48,507		48,507	1,894	73,320	606	21,648		1,024		208	10,686	290,863	5,324	285,539	
Contribution to Reserves			0				12,450						12,450		12,450	
Districts (including Lifelong Learning & Youth Services)	31,960	6,033	37,993	431	18,198	274	8,981	2,478	439		60,849	6,015	135,658	4,182	131,476	
<b>TOTAL</b>	<b>153,465</b>	<b>6,033</b>	<b>159,498</b>	<b>5,668</b>	<b>119,581</b>	<b>18,186</b>	<b>103,602</b>	<b>4,063</b>	<b>138,346</b>	<b>0</b>	<b>208</b>	<b>82,579</b>	<b>187,423</b>	<b>819,154</b>	<b>97,250</b>	<b>721,904</b>



Income 2013/14										NET
Type of Income	Grants	Reim- bursemts & Contribs	Sales	Fees & Charges	Rents	Rech- arges within & to other services	GROSS IN- COME	Less: income from Rech- arges	TOTAL AFTER RECH- ARGES	NET SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service</b>										
Highways	69,731		1,145	16,179	36	38,314	125,405	38,314	87,091	39,216
Sport & Events	242	697	13	2,864	164	909	4,889	909	3,980	3,920
Community Development							0		0	(11)
Fleet and Waste Management	6,771		3,061	7,230	904	29,189	47,155	29,189	17,966	38,136
Strategic Library Service	11	30	19	444	104	187	795	187	608	21,291
Parks and Nature Conservation		701	412	1,951	943	10,528	14,535	10,528	4,007	5,969
Bereavement Services				6,781	185	12	6,978	12	6,966	(907)
Markets				381	6,964		7,345		7,345	(755)
Performance Mgmt & Review						3,892	3,892	3,892	0	594
Emergency Planning							0		0	623
Regulatory Services	10	4,251		5,486	4	2,495	12,246	2,495	9,751	8,312
Customer Services		3		142		1,131	1,276	1,131	145	12,833
Community Safety		174					174		174	2,154
Voluntary Advice Agency							0		0	959
Strategic Housing Service	5,007	376		755	7,311	1,087	14,536	1,087	13,449	8,623
Landlord Housing Services		231	12	14,192	271,104	5,324	290,863	5,324	285,539	0
Contribution to Reserves							0		0	12,450
Districts (including Lifelong Learning & Youth Services)	11,856	672	1,528	15,996	1,438	4,182	35,672	4,182	31,490	99,986
<b>TOTAL</b>	<b>93,628</b>	<b>7,135</b>	<b>6,190</b>	<b>72,401</b>	<b>289,157</b>	<b>97,250</b>	<b>565,761</b>	<b>97,250</b>	<b>468,511</b>	<b>253,393</b>

## Districts\* - Net Expenditure

	2012/13 Budget £'000	2013/14 Budget £'000
Edgbaston	8,448	7,182
Erdington	9,866	8,816
Hall Green	9,986	8,758
Hodge Hill	8,819	8,207
Ladywood	16,671	14,600
Northfield	9,768	8,739
Perry Barr	9,675	8,030
Selly Oak	10,124	8,857
Sutton Coldfield	9,046	8,377
Yardley	9,726	8,728
Citywide Districts	(1,490)	9,692
<b>Total</b>	<b>100,639</b>	<b>99,986</b>

\* excludes housing

## Districts budgets - type of expenditure

Spending 2013/14																
Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
Edgbaston	1,230	24	1,254	15	1,310	9	355	214				4,764	152	8,073	236	7,837
Erdington	2,780	72	2,852	25	1,759	27	487	201	7			4,874	717	10,949	385	10,564
Hall Green	2,632	3	2,635	40	1,408	15	488	230				4,678	508	10,002	277	9,725
Hodge Hill	2,089	12	2,101	21	1,237	8	195	228				4,806	293	8,889	258	8,631
Ladywood	4,118	747	4,865	46	2,909	52	988	397	2			7,385	613	17,257	497	16,760
Northfield	2,448	18	2,466	20	1,928	13	109	209				5,217	319	10,281	309	9,972
Perry Barr	2,456	1	2,457	19	1,370	12	462	219				4,475	489	9,503	273	9,230
Selly Oak	3,564	1	3,565	20	2,151	12	872	224				4,540	978	12,362	509	11,853
Sutton Coldfield	3,469		3,469	16	1,739	20	545	229				5,126	1,046	12,190	309	11,881
Yardley	3,494		3,494	33	2,021	16	612	209				4,960	646	11,991	131	11,860
Citywide Districts	3,684	5,156	8,840	175	365	90	3,871	117	430			10,023	253	24,164	1,000	23,164
<b>TOTAL</b>	<b>31,964</b>	<b>6,034</b>	<b>37,998</b>	<b>430</b>	<b>18,197</b>	<b>274</b>	<b>8,984</b>	<b>2,477</b>	<b>439</b>	<b>0</b>	<b>0</b>	<b>60,848</b>	<b>6,014</b>	<b>135,661</b>	<b>4,184</b>	<b>131,477</b>

## Districts budgets - type of income

Income 2013/14										NET
Type of Income	Grants	Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		£'000
Edgbaston		10	19	554	72	236	891	236	655	7,182
Erdington		138	131	1,441	38	385	2,133	385	1,748	8,816
Hall Green		82	65	641	179	277	1,244	277	967	8,758
Hodge Hill		42	5	333	44	258	682	258	424	8,207
Ladywood		39	20	1,714	387	497	2,657	497	2,160	14,600
Northfield		23	55	1,131	24	309	1,542	309	1,233	8,739
Perry Barr		40	110	1,002	48	273	1,473	273	1,200	8,030
Selly Oak		168	376	2,407	45	509	3,505	509	2,996	8,857
Sutton Coldfield		47	399	2,651	407	309	3,813	309	3,504	8,377
Yardley		83	347	2,645	57	131	3,263	131	3,132	8,728
Citywide Districts	11,856			1,477	139	1,000	14,472	1,000	13,472	9,692
<b>TOTAL</b>	<b>11,856</b>	<b>672</b>	<b>1,527</b>	<b>15,996</b>	<b>1,440</b>	<b>4,184</b>	<b>35,675</b>	<b>4,184</b>	<b>31,491</b>	<b>99,986</b>

## Districts\* - Net Expenditure

Service	2012/13 Budget £'000	2013/14 Budget £'000
District - Engineers	449	394
School Crossing Patrols	1,744	1,350
Car Parking (Local)	(824)	(801)
Community Libraries	8,418	6,564
Ward Support Officers	476	476
Community Development	2,325	1,667
Children's Play Services	994	767
Sport and Leisure	12,159	6,730
Neighbourhood Advice	6,134	4,630
Community Arts	47	45
Your City Your Birmingham	823	395
Admin & Support	(2,187)	3,519
District Support Service	0	177
Public Conveniences	9	9
City Wide Districts	5,083	10,689
Lifelong Learning	0	(176)
Youth Service	3,264	3,926
Community Chest	4,000	2,000
<b>District Service Sub -total</b>	<b>42,914</b>	<b>42,361</b>
Highways - SLA	28,682	28,803
Pest Control - SLA	514	514
Street Cleansing - SLA	6,976	7,005
Refuse Collection	11,680	11,730
Parks and Allotments	9,873	9,573
<b>SLA Sub -total</b>	<b>57,725</b>	<b>57,625</b>
<b>Total Districts</b>	<b>100,639</b>	<b>99,986</b>

\*excludes housing

## Districts budgets - type of expenditure

Spending 2013/14

Type of Expenditure	Employees				Premises	Transport	Supplies & Services	Third Party Payments		Transfer Payments		Support Services	Capital Charges	GROSS EXPEN	Less: Rechargeable Expen	TOTAL AFTER RECHARGES
	NJC and Other Awards	Teachers	Sub Total Pay Awards	Other Emps Expenses				Grants to Vol Orgs	Other	Major	Other					
<b>Service</b>	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
District - Engineers	832		832	2		13	10							857	463	394
School Crossing Patrols	1,285		1,285	2	1	14	13				35			1,350		1,350
Car Parking (Local)			0		253		15				73			341		341
Community Libraries	4,172		4,172		1,252	15	446				179	911		6,975	16	6,959
Ward Support Officers	476		476											476		476
Community Development	1,371	13	1,384	1	806	35	91				3	450		2,770	93	2,677
Children's Play Services	795	4	799		89	11	64						48	1,011		1,011
Sport and Leisure	9,473	68	9,541		5,068	40	1,706	105	9		800	3,800		21,069	991	20,078
Neighbourhood Advice	4,837		4,837	134	496	23	187				86	99		5,862	1,172	4,690
Community Arts	11		11				2	36						49		49
Your City Your Birmingham	34		34		131	4	37				194			400		400
Admin & Support	1,723		1,723	91	643	8	1,500					24		3,989	449	3,540
District Support Service	25		25		(340)	5	462				25			177		177
Public Conveniences			0		9									9		9
Better Environment			0											0		0
City Wide Districts	222		222	30			1,369	45			9,020	3		10,689		10,689
Lifelong Learning	3,509	5,949	9,458	130	978	44	2,771		430		401	231		14,443		14,443
Youth Service	3,199		3,199	40	616	62	311	291			602	448		5,569	1,000	4,569
Community Chest			0					2,000						2,000		2,000
<b>District Service Sub -total</b>	<b>31,964</b>	<b>6,034</b>	<b>37,998</b>	<b>430</b>	<b>10,002</b>	<b>274</b>	<b>8,984</b>	<b>2,477</b>	<b>439</b>			<b>11,418</b>	<b>6,014</b>	<b>78,036</b>	<b>4,184</b>	<b>73,852</b>
Highways - SLA			0								28,803			28,803		28,803
Pest Control - SLA			0								514			514		514
Street Cleansing - SLA			0								7,005			7,005		7,005
Refuse Collection			0								11,730			11,730		11,730
Parks and Allotments			0		8,195						1,378			9,573		9,573
<b>SLA Sub -total</b>					<b>8,195</b>						<b>49,430</b>			<b>57,625</b>		<b>57,625</b>
<b>Total Districts</b>	<b>31,964</b>	<b>6,034</b>	<b>37,998</b>	<b>430</b>	<b>18,197</b>	<b>274</b>	<b>8,984</b>	<b>2,477</b>	<b>439</b>	<b>0</b>	<b>0</b>	<b>60,848</b>	<b>6,014</b>	<b>135,661</b>	<b>4,184</b>	<b>131,477</b>

## Districts budgets - type of income

Income 2013/14										NET
Type of Income	Grants	Other Grants Reimbursements & Contribs	Sales	Fees & Charges	Rents	Recharges within & to other services	GROSS IN-COME	Less: income from Recharges	TOTAL AFTER RECHARGES	SPENDING OF SERVICES
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Service</b>										
District - Engineers						463	463	463	0	394
School Crossing Patrols							0	0	0	1,350
Car Parking (Local)			59	1,083			1,142	0	1,142	(801)
Community Libraries			31	262	102	16	411	16	395	6,564
Ward Support Officers							0	0	0	476
Community Development		138	13	360	499	93	1,103	93	1,010	1,667
Children's Play Services		60	5	174	5		244	0	244	767
Sport and Leisure		387	1,416	11,090	455	991	14,339	991	13,348	6,730
Neighbourhood Advice		36		24		1,172	1,232	1,172	60	4,630
Community Arts				4			4	0	4	45
Your City Your Birmingham				5			5	0	5	395
Admin & Support				3	18	449	470	449	21	3,519
District Support Service							0	0	0	177
Public Conveniences							0	0	0	9
Better Environment							0	0	0	0
City Wide Districts							0	0	0	10,689
Lifelong Learning	11,815	1	3	2,797	3		14,619	0	14,619	(176)
Youth Service	41	50		194	358	1,000	1,643	1,000	643	3,926
Community Chest							0	0	0	2,000
<b>District Service Sub -total</b>	<b>11,856</b>	<b>672</b>	<b>1,527</b>	<b>15,996</b>	<b>1,440</b>	<b>4,184</b>	<b>35,675</b>	<b>4,184</b>	<b>31,491</b>	<b>42,361</b>
Highways - SLA							0	0	0	28,803
Pest Control - SLA							0	0	0	514
Street Cleansing - SLA							0	0	0	7,005
Refuse Collection							0	0	0	11,730
Parks and Allotments							0	0	0	9,573
<b>SLA Sub -total</b>							<b>0</b>	<b>0</b>	<b>0</b>	<b>57,625</b>
<b>Total Districts</b>	<b>11,856</b>	<b>672</b>	<b>1,527</b>	<b>15,996</b>	<b>1,440</b>	<b>4,184</b>	<b>35,675</b>	<b>4,184</b>	<b>31,491</b>	<b>99,986</b>

## Council Tax

Council Tax is a charge levied on properties, with properties being placed into one of eight bands, A-H, based upon their April 1991 valuation. Band D is commonly quoted, as this represents the average value across the country, although the majority of Birmingham's properties fall within Bands A, B and C.

The Council Tax for a property consists of a number of components, according to the varying services provided to the household. The total Council Tax consists of an element for the City Council (the largest amount) and amounts for the Police and Fire & Rescue authorities (known as precepting authorities).

Residents within Frankley also pay an additional amount, set by the New Frankley in Birmingham Parish Council, in addition to the City Council Tax. In 2013/14, the precept for the Parish is £46,823, and as the Parish has 1,131 Band D equivalent properties within its boundaries, the extra Band D Council Tax levied is £41.40 for 2013/14.

The table below sets out the amount required from Council Tax for 2013/14 (excluding the New Frankley in Birmingham Parish precepts).

	City Council £m	Fire and Rescue Authority £m	WM Police & Crime Commissioners £m
City Council Net Budget	<b>1,035.488</b>		
Less: Non-domestic rates, Top-Up Grant and Revenue Support Grant	783.384		
<b>Equals: amount required from Collection Fund</b>	<b>252.104</b>		
	2.954		
Plus: estimated deficit in Collection Fund	<b>255.058</b>	<b>12.096</b>	<b>23.459</b>
<b>Equals: amount required from council tax payers</b>	229,025	229,025	229,025
Divided by taxbase (Band D equivalent properties)	<b>£1,113.67</b>	<b>£52.82</b>	<b>£102.43</b>
<b>Equals: Band D Council Tax</b>			
Percentage Change in each element of Council Tax	0.0%	10.4%	3.0%
<b>Total Band D Council Tax</b>	<b>£1,268.92</b>		



## Council Tax

The valuation of and relationship between the Bands A-H is set out in the table below, together with the total number of Band D equivalent properties, on which Council Tax is levied in 2013/14.

Capital Value as at 1 April 1991	Band	Ratio to Band D	Band D Equivalents	% of Total
	AR*	5/9	119	0.04
Up to £40,000	A	6/9	45,365	19.81
£40,001 - £52,000	B	7/9	59,789	26.11
£52,001 - £68,000	C	8/9	47,719	20.84
£68,001 - £88,000	D	9/9	27,930	12.20
£88,001 - £120,000	E	11/9	21,620	9.44
£120,001 - £160,000	F	13/9	12,338	5.39
£160,001 - £320,000	G	15/9	10,335	4.51
Over £320,000	H	18/9	3,810	1.66
<b>Total Band D Equivalent Properties</b>			<b>229,025</b>	<b>100.00</b>

\* Disabled people may be eligible to reduce the level of council tax they pay by one band. For disabled people living in a Band A property this means they are moved into the Band AR.

The table below shows the components of total Council Tax for each band A-H for 2013/14, split by the City Council, Police and Fire & Rescue elements.

	City Council	Fire & Rescue Authority	WM Police & Crime Commissioners	Total
Band	£	£	£	£
A	742.45	35.21	68.29	845.95
B	866.19	41.08	79.67	986.94
C	989.93	46.95	91.05	1,127.93
D	1,113.67	52.82	102.43	1,268.92
E	1,361.15	64.55	125.19	1,550.89
F	1,608.63	76.29	147.95	1,832.87
G	1,856.11	88.03	170.72	2,114.86
H	2,227.34	105.63	204.86	2,537.83

## Glossary

**Approved use of reserves.** Use of an earmarked reserve approved to support a budget.

**Balances.** The total level of funds an authority has accumulated over the years, available to support revenue expenditure and not earmarked for a specific purpose.

**Budget.** The amount required to provide services for the year.

**Business Rates.** Rates levied on business properties. These are collected by the Council, with the Council retaining 49% and the remainder paid into a national pool which is redistributed to councils.

**Capital Expenditure.** Expenditure on major items e.g. land and buildings, which have lives of more than one year.

**Capital Charges.** The revenue cost of capital expenditure. Directorates are charged depreciation to reflect their use of fixed assets.

**Collection Fund.** A separate account held by billing authorities into which council tax and business rates are paid.

**Corporate grants.** Grants which are used to fund the net budget.

**Council Tax.** The tax levied on domestic properties, which depends on the value (in bands) of the property.

**Council Tax Taxbase.** The total number of Band D equivalent properties upon which the council tax can be levied.

**Dedicated Schools Grant (DSG).** A ring-fenced grant introduced from April 2006 for the funding of the Schools Budget block.

**General Fund.** The council's overall revenue account which covers all services except council housing.

**Housing Revenue Account (HRA).** Revenue expenditure on council housing. This account must be ring-fenced and kept separate from the General Fund.

**Prudential Borrowing.** A system introduced in April 2004 which allows a local authority to determine how much long-term borrowing it can afford to undertake to fund capital expenditure. This system replaced the previous complex regulatory framework of capital controls and is based on a system of self-regulation by local authorities. The system is enshrined in the Prudential Code.

**Reserves.** Funds that are earmarked to support revenue expenditure for a specific purpose.

**Revenue Expenditure.** Expenditure on the day-to-day running costs of services e.g. employees, premises, supplies and services.

**Start-up Funding.** The Government's calculation of total general funding that will be provided to Local Authorities. The calculation is made up partly on needs based formula and partly via specific funding allocations for specific government policy priorities.

Birmingham's Start-up Funding is received via three streams:

- Retention of 49% of Business Rates collected locally
- A top up grant reflecting the difference between the Business Rates retained locally and the City's need to spend.
- Revenue Support Grant – a general grant that provides the remaining funding to reach the Start-up Funding amount

**Supported Borrowing.** Borrowing where interest and repayment costs are supported by the government as part of the Start-up Funding.

**Transfer Payments.** Includes the cost of payments to individuals by the local authority for which no goods or services are received in return e.g. housing benefits.

**Unsupported Borrowing.** Borrowing where interest and repayment costs are not supported by government revenue grants