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<b>REPORT TO:</b>	<b>FINANCE AND MANAGEMENT COMMITTEE</b>	<b>AGENDA ITEM: 9</b>
<b>DATE OF MEETING:</b>	<b>11 FEBRUARY 2021</b>	<b>CATEGORY: RECOMMENDED</b>
<b>REPORT FROM:</b>	<b>STRATEGIC DIRECTOR (CORPORATE RESOURCES)</b>	<b>OPEN</b>
<b>MEMBERS' CONTACT POINT:</b>	<b>VICKI SUMMERFIELD (01283595939)</b> <a href="mailto:Victoria.summerfield@southderbyshire.gov.uk">Victoria.summerfield@southderbyshire.gov.uk</a>	<b>DOC:</b> S/Finance/Committee/2020-21/Feb
<b>SUBJECT:</b>	<b>GENERAL FUND CONSOLIDATED BUDGET REPORT 2021/22</b>	
<b>WARD(S) AFFECTED:</b>	<b>ALL</b>	<b>TERMS OF REFERENCE: FM 08</b>

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## **1.0 Recommendations**

- 1.1 That the estimates of revenue income and expenditure on the General Fund for 2021/22 are considered and approved.
- 1.2 That consideration is given to a level of increase on grants to voluntary bodies and Parish Councils for concurrent functions.
- 1.3 That consideration is given to the rate of Council Tax for 2021/22.
- 1.4 That the updated five-year financial projection for the General Fund to 2025/26 as detailed in **Appendix 2**, and all the associated assumptions and risks as included in the report, is approved.
- 1.5 That the Council's National Non-Domestic Rates return (NNDR1) for 2020/21 showing retained business rates of £8,874,194 for 2021/22 is noted.
- 1.6 That efficiencies and budget savings continue to be pursued to improve the current financial projection.

## **2.0 Purpose of the Report**

- 2.1 To detail the Council's financial position following a full review of current income and expenditure plus confirmation of the Local Government Financial Settlement for 2021/22.
- 2.2 The report is divided into four sections as follows:
  - The Council's financial position including the update to the Medium-Term Financial Plan (MTFP) to 2025/26
  - Detail of the Local Government Financial Settlement for 2021/22
  - Proposed base budget and consolidated expenditure for 2021/22
  - Financial risk analysis

## Appendices

- Appendix 1 – Council Tax Setting
- Appendix 2 – General Fund MTFP to 2025/26
- Appendix 3 – Proposed base budgets for Policy Committees

### 3.0 The Council's Financial Position

3.1 The MTFP was considered and approved by the Committee in November 2020 and this set out the forecasted revenue income and expenditure budget for the period 2021/22 to 2025/26. At this stage, the proposed budget for 2021/22 had not been finalised and detail on the Financial Settlement was unknown. The following table summarises the balances predicted on the General Reserve at that time.

MTFP November 2020	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Projected Expenditure	13,786,568	13,917,151	14,529,946	15,114,334	15,429,177	15,834,906
Projected Financing	-14,242,097	-13,533,855	-13,769,725	-13,825,702	-13,215,055	-13,088,883
Capital Contributions	1,434,831	588,000	537,000	536,000	535,000	535,000
<b>Deficit</b>	<b>979,302</b>	<b>971,296</b>	<b>1,297,220</b>	<b>1,824,632</b>	<b>2,749,122</b>	<b>3,281,023</b>
<b>PROJECTED RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,654,838</b>	<b>-9,357,618</b>	<b>-7,532,986</b>	<b>-4,783,864</b>	<b>-1,502,841</b>

3.2 At this stage, it had been assumed that expenditure would increase in line with inflation and that income would reduce due to changes to Government funding decisions. The projected balance at the end of 2025/26 was expected to be marginally above the minimum statutory level of £1.5m.

3.3 The main issue presented within the MTFP in November 2020 was the increasingly high deficit levels projected over the life of the plan. Although the balance in the General Reserve can be utilised to fund the projected deficits, this is not a sustainable solution in the longer-term.

3.4 After the release of the Local Government Financial Settlement in December 2020 plus the finalised proposed revenue budget, an update to the MTFP has been completed and is attached at **Appendix 2**. A summary of the projected balances on the General Reserve are shown in the following table.

MTFP January 2021	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Projected Expenditure	13,786,568	13,847,507	14,584,293	15,176,817	15,456,442	15,862,402
Projected Financing	-14,242,097	-13,746,523	-13,531,056	-13,435,339	-13,396,149	-13,405,495
Capital Contributions	1,434,831	574,000	517,000	516,000	515,000	521,500
<b>Deficit</b>	<b>979,302</b>	<b>674,984</b>	<b>1,570,238</b>	<b>2,257,478</b>	<b>2,575,293</b>	<b>2,978,406</b>
<b>PROJECTED RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,951,150</b>	<b>-9,380,912</b>	<b>-7,123,434</b>	<b>-4,548,141</b>	<b>-1,569,735</b>

3.5 The General Fund balance has improved marginally due to an increase to projected funding as detailed in the following table.

	£
<b>Projected Reserve Balance (pre budget)</b>	<b>-1,502,841</b>
Lower Tier Services Grant	-11,469,942
Business Rates Increase	-907,981
Capital Contribution Reduction (Section 5)	-87,500
Council Tax Surplus Increase	-69,054
Service Expenditure Increase (Section 5)	101,948
Council Tax Reduction	261,626
New Homes Bonus Reduction	12,104,010
<b>Projected Reserve Balance 2025/26</b>	<b>-1,569,735</b>

3.6 Funding within the plan assumes an increase of 1.95% per annum on Council Tax, that Business Rates retention will remain at a set level over the life of the plan and that Government funding will reduce to the Council's Settlement Funding Assessment (SFA) of £2.5m as determined as part of the Settlement for 2013/14 after changes to Business Rate Retention. This was the last time that the funding system was fundamentally changed.

3.7 As noted above, Council Tax is assumed to increase by 1.95% over the life of the plan. The level of Council Tax is lower in 2021/22 than originally forecast in the November MTFP due to lower growth in new properties compared to previous forecasts. The impact of lower growth is detailed below.

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax - Nov 2020	-5,704,748	-5,962,934	-6,229,020	-6,503,216	-6,785,737	-7,076,804
Council Tax - Jan 2021	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
<b>Council Tax Reduction</b>	<b>0</b>	<b>21,426</b>	<b>43,687</b>	<b>62,542</b>	<b>68,302</b>	<b>65,670</b>

3.8 The Council Tax Base as approved at Full Council in January was an increase of 744 equivalent Band D properties. The forecast in the MTFP included an increase of 871 properties.

3.9 The forecasted growth of the Tax Base has been updated to reflect the current economic downturn and it is now assumed that growth in 2021/22 will be in line with 2020/21. The Tax Base is taken as at September and it is unlikely that growth will be significant between October 2020 and September 2021 due to the impact of the pandemic. The revised forecasted growth is detailed in the following table.

	2020.21	2021.22	2022.23	2023.24	2024.25	2025.26
Property Growth - Nov 2020	1,172	871	871	871	871	871
Property Growth - Jan 2021	1,172	744	744	768	846	893
<b>Tax Base Movement</b>	<b>0</b>	<b>-127</b>	<b>-127</b>	<b>-103</b>	<b>-25</b>	<b>22</b>

3.10 Overall, the impact of the reduction in the Tax Base results in a loss of income from Council Tax of approximately £261k over the life of the plan (as shown in 3.7 above).

### Council Tax Setting

3.11 The Council can increase the Council Tax by up to £5 per Band D or 2%, whichever is the higher. It is also however able to opt for a lower increase or freeze the Council Tax.

- 3.12 There are a number of tables listed in Appendix 1 that give further detail of the impact to the General Fund balance should the Council decide to increase the Council Tax by anything outside of the 1.95% included in the MTFP.
- 3.13 In summary, if the Council was to increase the Council Tax by £5 per Band D in 2021/22, this would negate the impact of the reduction in the Tax Base and contribute more to the General Fund over the five-year plan. The projected balance on the General Reserve by 2025/26 would be approximately £1.9m
- 3.14 If the Council was to opt for a Council Tax freeze, the income reduces by approximately £618k across the life of the plan and the General Fund balance would potentially fall significantly below the statutory minimum balance at less than £1m. At this point, savings measures would need to be implemented to ensure the Council remains sustainable into the future
- 3.15 As would be expected, the further away from an increase of 1.95% the Council looks to move, the impact to the General Fund balance in 2025/26 moves further below the £1.5m statutory level. A summary of the approximate income loss and balance for a range of increase options is listed below.

	<b>Income (Gain) / Loss £</b>	<b>Balance 2025/26 £</b>
£5 or 3.02% Increase	-339,439	-1,909,178
1.75% Increase	62,999	-1,506,377
1.50% Increase	142,196	-1,427,180
1.25% Increase	221,392	-1,347,984
1.00% Increase	300,944	-1,268,787
0.75% Increase	379,786	-1,189,590
0.50% Increase	458,983	-1,110,393
0.25% Increase	538,180	-1,031,197
Council Tax Freeze	617,728	-952,000

#### **4.0 Detail of the Local Government Financial Settlement**

- 4.1 The Provisional Local Government Financial Settlement was released on 17 December 2020 and was a one-year settlement awaiting the outcome of the Fair Funding Review and Business Rates Retention reform.

##### **New Homes Bonus**

- 4.2 The New Homes Bonus allocation was lower than forecasted due to a change in the funding formula. Legacy payments for 2018/19 and 2019/20 totalling £2,020,910 are to be paid alongside an allocation of £1,360,407 for 2021/22. Due to the announcement that legacy payments would no longer be received and in the absence of any detail, the forecast had assumed a reduced allocation for 2020/21 of £897,642.
- 4.3 However, a new funding stream was announced as part of the Settlement to top up the losses on New Homes Bonus called a Lower Tier Services Grant. The Council's

allocation under this funding stream was £519,414 which is a net reduction in funding compared to the forecast for 2021/22 of £378,228.

- 4.4 Under the former New Homes Bonus funding stream, the Council's allocation would have been £1,507,693 for the 2020/21 legacy payment which is a reduction of almost £1m. Taking this into consideration, the potential for an increase in overall funding once the two reviews are complete is extremely unlikely.
- 4.5 The basis for the funding as set out in the MTFP assumes that one more New Homes Bonus or an equivalent value will be received of £1,122,625 in 2022/23 as this was included within the data released for the 2021/22 allocation.
- 4.6 It has then been assumed that the Lower Tier Services Grant will continue, and that the Council's allocation will reduce by approximately 10% per annum to take the funding down to the SFA as noted at 3.6.
- 4.7 The SFA was bought into being during the 2013/14 Settlement and makes up the overall Core Spending Power of all local authorities. It was determined by reviewing the likely baseline funding received through Business Rates retention then topping this up to bring the authority to a minimum balance. The Councils SFA is set at £2.5m, increases by RPI each year and was only supposed to be in place until 2020 but due to the delay on the funding reviews, this appears to have been pushed to 2022.
- 4.8 In the intervening years, the Council has been receiving larger allocations above its SFA due to extra New Homes Bonus and Business Rates growth, both of which are under pressure in the current Fair Funding review.
- 4.9 Alongside the SFA, the Core Spending Power for local government includes Council Tax which generates approximately 40% of the Council's funding. As noted earlier in the report, the Settlement includes a breakdown of the Spending Power and assumes that authorities will increase Council Tax to the maximum allowed. An extract of the Core Spending Power document is listed below along with the link to the Settlement.

<b>Core Spending Power</b> £	Settlement Funding Assessment £	Compensation for under-indexing the BR multiplier £	Council Tax Requirement excl Parish precepts £	New Homes Bonus £	Lower Tier Services Grant £
<b>12,591,886</b>	2,523,804	131,501	6,035,769	3,381,317	519,495

<https://www.gov.uk/government/collections/provisional-local-government-finance-settlement-england-2021-to-2022>

### **Business Rates**

- 4.10 The Council has always received more through Business Rates than the SFA because it has outperformed its Baseline. The Fair Funding Review has indicated that baselines could be reset to reflect this and therefore it would be safe to assume that the Council is unlikely to receive a greater balance of funding from the Government. This could be complicated further if the proposal to increase Business Rates retention to 75% from 40% is put in place.

- 4.11 Business Rates has been assumed to remain the same over the life of the plan after being updated in 2021/22 for the NNDR1 return. It would not be prudent to assume that 75% retention will go ahead as this increase would undoubtedly mean a funding reduction elsewhere or additional expenditure responsibilities.
- 4.12 The multiplier for Business Rates has been frozen for 2021/22 therefore no increase to the baseline is anticipated across the country. The Council will receive additional funding through S31 grants for the loss of income due to the multiplier freeze which is incorporated within the Business Rates figure in the MTFP for 2021/22.
- 4.13 A funding stream due to irrecoverable losses through taxation has been announced by the Government to help fund up to 75% of losses during 2020/21 due to the pandemic. The final reimbursement will be determined as part of the year-end process and any compensation due will be payable in 2021/22. Nothing is included in the MTFP at this stage.

## **5.0 Proposed Base Budget and Consolidated Expenditure 2021/22**

- 5.1 All Policy Committees have considered their revenue income and expenditure budgets at meetings in early January and no specific issues or challenges were raised with proposed budgets generally in line with the MTFP.
- 5.2 Detail of the individual base budgets for the Policy Committees is attached in **Appendix 3**.

### **Basis of the Budget**

- 5.3 Budgets are generally calculated on a “no increase basis,” i.e. they are maintained at the same level as the previous year adjusted only for known changes, price increases, inflation and variations due to contractual conditions, etc.
- 5.4 In addition, budgets are also subject to a base line review which is used to justify proposed spending. This process places responsibility on budget holders to justify their spending budgets by specifying their needs in a more constructed manner. This is supported by the Financial Services Unit, who analyse recent trends across services compared to current budgets.

### **On-going Service Provision**

- 5.5 The budgets are based substantively on a continuation of existing service provision (in respect of staffing levels, frequency, quality of service, etc.).
- 5.6 The full year effects of previous year’s restructures and budget savings have been included, with any non-recurring items removed.

### **Changes in Pay**

- 5.7 A pay award is not included within the Base Budget at this stage as no official notification has been submitted to the Council although it is expected that no award will be made in 2021/22 in accordance with the Government’s national pay freeze.
- 5.8 The MTFP includes a provision for a potential pay award increase of 2.5% per year for all employees from 2022/23.

## Inflation

- 5.9 The base budget for 2021/22 has been uplifted by 2% for inflation/indexation where this applies, for example contract obligations.
- 5.10 Some base costs will be subject to inflation during future years and in some cases, it will be unavoidable, for example employee costs, when national pay increases are approved.
- 5.11 Allowances for inflation based on various assumptions regarding price increases, etc. are calculated across the main spending heads at an average of 2%.

## Parish Concurrent Functions and Grants to Voluntary Bodies

- 5.12 As part of the budget approval process, Policy Committees are asked to consider and recommend increases to Parishes for concurrent functions and grants to voluntary bodies.
- 5.13 Housing and Community Services and Finance and Management Committees both recommended an increase of 2% in line with 2020/21.
- 5.14 The increase to the base budget of these proposals is approximately £13k.

## Proposed Base Budgets 2021/22

- 5.15 A summary of the proposed base budgets and movements between 2020/21 and 2021/22 is included in the following table.

	<b>Proposed Budget 2021/22 £</b>	<b>Approved Budget 2020/21 £</b>	<b>Movement £</b>
Environmental & Development Services	6,149,279	5,707,124	442,155
Housing & Community Services	2,650,462	2,538,336	112,126
Finance & Management	6,016,532	5,651,422	365,110
<b>Net Service Expenditure</b>	<b>14,816,273</b>	<b>13,896,882</b>	<b>919,391</b>

- 5.16 The budget between years has increased by £919,391 although this includes depreciation which is an accounting adjustment and does not need considering by the Committee. A large proportion of the increases were expected and included in the MTFP in November. Detail of the proposed changes are listed below.

	EDS	HCS	F&M	Total
	£'000	£'000	£'000	£'000
Salaries	375	143	80	598
Approved restructure savings	-67	-208		-275
<b>Restructure and Salary Increase Impact</b>				<b>323</b>
Bad Debt provision	0	0	75	75
Investment income	0	0	30	30
Member's Allowances	0	0	24	24
Earmarked reserve funding	0	0	22	22
Tyres & spare parts	21	0	0	21
ICT Strategy	0	0	20	20
Insurance	18	-5	5	18
Professional fess	4	8	3	15
Forestry England contribution	0	15	0	15
Repairs & Maintenance	0	14	0	14
Industrial unit void allowance	0	0	10	10
Protective clothing	0	0	6	6
NNDR charges	0	0	6	6
Cleaning materials	0	0	6	6
Benefits and grant income	0	0	5	5
Van hire	0	0	4	4
Utilities	0	4	0	4
Transfer between Committees	-18	-50	68	0
Income	0	-4	0	-4
Stationary	0	0	-5	-5
Printing and postage	0	0	-10	-10
Grant payments	-12	0	0	-12
Computer Maintenance Agreements	0	0	-24	-24
HRA recharge	0	0	-36	-36
One-off costs 20/21 removed	-57	0	0	-57
	<b>264</b>	<b>-83</b>	<b>289</b>	<b>470</b>
Depreciation	178	195	76	449
<b>Base Budget Increase</b>	<b>442</b>	<b>112</b>	<b>365</b>	<b>919</b>

5.17 As noted previously, depreciation is an accounting adjustment and makes up £449k of the proposed increase in year. This is due to upward revaluation of assets and the acquisition of new vehicles. The actual base budget increase is £470k and a summary of the main movements are detailed in the following paragraphs.

## Salaries

5.18 A number of restructures were approved during 2019/20 and 2020/21 plus incremental salary rises have been included which has resulted in an increase in salaries. The approved restructures also included drawdowns from earmarked reserves, a recharge to the HRA, an increase in Food Safety income plus a reduction in cost for the gully cleansing contract. The overall increased cost to the General Fund is £186k, although this has been deducted from the Growth provision and these costs were known and included within the MTFP in November.

## **Bad Debt Provision**

- 5.19 It is proposed to increase the provision to £175k as the MTFP currently includes a provision of £100k each year. This is because there has been an additional cost incurred each year in excess of the budget previously but also with the risk that debt recovery will be affected due to the pandemic, therefore it is prudent to make an allowance for this.

## **Investment Income**

- 5.20 The reduction expected on investment income is in line with the MTFP as reported in November and is due to interest rates falling and likely lower levels of cash.

## **Member's Allowances**

- 5.21 The remuneration review was reported to Full Council in July and included an increase on allowances that are to be phased over a three-year period. This additional cost was included in the updated MTFP in November.

## **Earmarked Reserve Funding**

- 5.22 There is a reduction in reserve funding proposed in 2021/22 for the Housing Benefits Service. Earmarked funding in 2020/21 was for professional services, undertaken with Erewash Borough Council, regarding the production of documents and eligibility checks. However, the Council will no longer be using the support as the Council's own technology is being upgraded to provide these services. Therefore, there has also been a budgeted saving included within this service area.

## **Tyres and Spare Parts**

- 5.23 The cost of £21k for anticipated increases in vehicle maintenance was included within the MTFP as a known variance and has been transferred into the Base Budget for 2021/22. It is expected that costs will increase over the life of the plan therefore an additional sum per year is included within the MTFP and will be transferred into the Base Budget as required.

## **ICT Strategy**

- 5.24 There has been an increased budget proposed on licences and computer maintenance agreements (£42k) controlled by the Head of Business Change and ICT with a reduction on telephones and internet charges (£22k).

- 5.25 Movements in these cost lines were expected and included within the ICT Strategy provision in the MTFP. The strategy budget will now be reduced to compensate for the base budget increase.

## **One-off Costs**

- 5.26 Consultancy costs for a review of Waste provision (£20k), body cams and equipment for the new Community Safety Enforcement Officer (£10k), contributions towards the East Midlands Economic Gateway (£22k) and a study on the Ivanhoe Line (£5k) were all approved and actioned during 2020/21 as one-off costs, and therefore these budgets have been removed for 2021/22.

## HRA Recharges

- 5.27 A full review was undertaken for recharges from the General Fund to the HRA and reported in February 2020. It was expected based on the 2020/21 budget that there would be a reduction to these charges, and this was built into the MTFP.
- 5.28 Further to the collation of the budget, General Fund services that are recharged to the HRA have moved significantly due to differing factors.
- 5.29 The total impact of the increase in HRA recharges is £36k and after a full review of all charges, the following table details the movement by service area.

	Movement £'000
Head of Legal and Democratic	36
Head of Corporate Property	23
Strategic Director (Corporate Resources)	12
Head of Business Change and ICT	-2
Head of Customer Services	-16
Head of Organisational Development and Performance	-36
Head of Finance	-53
<b>Total HRA Recharge Movement</b>	<b>-36</b>

- 5.30 Corporate and Democratic costs plus Civic Offices overheads were reduced as part of the HRA review and Customer Services was increased due to call volumes now being diverted from HRA staff as approved by this Committee. The main increases are from direct support through Organisational Development and Finance which are based on transactional volumes, head count and cash responsibility.

## Computer Maintenance Agreements

- 5.31 There have been marginal increases and reductions proposed in the budget for different service areas, but the main movement is within Finance.
- 5.32 An upgrade to the Financial Management System was approved by the Committee in August 2020 and the implementation costs were then included in the budget. A reduction of £25k is due to the removal of a one-off implementation cost.

## 6.0 Financial Risk Analysis

- 6.1 In addition to the cost pressures noted in section 5, as part of the base budget review, each Committee identified several risk areas. The main issues are detailed in the following table.

<b>Risk</b>	<b>Issue / Potential Effect</b>	<b>Mitigating Action</b>
Reduction in Income	Budgeted income from Planning, Licensing etc. totals £1.5m is not sustainable	Base budgets reflect actual income but remain prudent. This report contains detail on changes in anticipated income and is based on known marketplace conditions
Recycling	The Council is aware that the cost of kerbside recycling may be subject to increase	This is still under review. A provision of £100k has been set-aside in the MTFP to offset any additional costs. Additional costs are being incurred in 2020/21 due to Covid-19, but these are being funded by a Government Grant.
Growth	The Council's MTFP identifies underlying cost pressures yet to surface as a risk due to pressure from residential development.	A provision for growth has been set-aside in the MTFP each year over the life of the Plan and this is kept under review.
Management of Green Bank and Etwall Leisure Centres	The Council is currently losing income in 2020/21 to support the Contractor during Covid-19. The longer-term impact is unknown	Council support is being financed from a Government Grant in 2020/21 and the Government are currently considering further support for the Leisure Sector. This will be kept under review
External funding	As detailed in the report, several services are reliant on external contributions and reserve funding	Earmarked reserves to maintain spending over several years. These reserves are currently estimated to remain at £1.2m by 2022 but the reserve position is continually kept under review with service managers

6.2 Provisions for risks are made within the MTFP where the impact can be measured or estimated. A risk not included in the above analysis is included as a potential loss of income within the MTFP and is detailed below.

### **Factory Premises, Hearthcote Road**

6.3 The tenant of the above property has an option to break the lease on 24<sup>th</sup> March 2023, subject to six months' written notice. If the break is exercised, it is unlikely that the property could be let in the short-term. This is due to the overall size and configuration of the buildings at the property which could make it unattractive to a single occupier.

6.4 Rental income of £190k per annum is currently paid by the tenant and the potential loss of income has been included in the MTFP.

## **7.0 Financial Implications**

7.1 Detailed in the report.

## **8.0 Corporate Implications**

### **Employment Implications**

8.1 None.

### **Legal Implications**

8.2 None.

### **Corporate Plan Implications**

8.3 The proposed budgets and spending provides the financial resources to enable many of the on-going services and Council priorities to be delivered

### **Risk Impact**

8.4 The Financial Risk Register is detailed within the Medium-Term Financial Plan, but individual Committee risks are listed in Section 6.

## **9.0 Community Impact**

### **Consultation**

9.1 Statutory consultation has been undertaken with the local business community and no issues have been raised.

### **Equality and Diversity Impact**

9.2 None.

### **Social Value Impact**

9.3 None.

### **Environmental Sustainability**

9.4 None.

## **10.0 Conclusions**

10.1 That the proposed base budgets are scrutinised and approved to provide financial resources for continuation of service delivery.

## **11.0 Background Papers**

11.1 None

**COUNCIL TAX SETTING**

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ £5 per Band D	-5,704,748	-6,003,955	-6,250,342	-6,508,368	-6,788,037	-7,084,823
<b>Council Tax Increase</b>	<b>0</b>	<b>-62,447</b>	<b>-65,009</b>	<b>-67,693</b>	<b>-70,602</b>	<b>-73,689</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-11,013,597</b>	<b>-9,508,369</b>	<b>-7,318,585</b>	<b>-4,813,895</b>	<b>-1,909,178</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ 1.75%	-5,704,748	-5,929,886	-6,173,268	-6,428,116	-6,704,342	-6,997,475
<b>Council Tax Reduction</b>	<b>0</b>	<b>11,622</b>	<b>12,065</b>	<b>12,559</b>	<b>13,093</b>	<b>13,659</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,939,494</b>	<b>-9,357,122</b>	<b>-7,087,009</b>	<b>-4,498,538</b>	<b>-1,506,377</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ 1.50%	-5,704,748	-5,915,317	-6,158,100	-6,412,322	-6,687,869	-6,980,282
<b>Council Tax Reduction</b>	<b>0</b>	<b>26,192</b>	<b>27,233</b>	<b>28,353</b>	<b>29,566</b>	<b>30,852</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,924,924</b>	<b>-9,327,385</b>	<b>-7,041,478</b>	<b>-4,436,534</b>	<b>-1,427,180</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ 1.25%	-5,704,748	-5,900,747	-6,142,932	-6,396,528	-6,671,397	-6,963,090
<b>Council Tax Reduction</b>	<b>0</b>	<b>40,762</b>	<b>42,401</b>	<b>44,147</b>	<b>46,039</b>	<b>48,044</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,910,354</b>	<b>-9,297,647</b>	<b>-6,995,946</b>	<b>-4,374,530</b>	<b>-1,347,984</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ 1.00%	-5,704,748	-5,886,144	-6,127,696	-6,380,659	-6,654,840	-6,945,802
<b>Council Tax Reduction</b>	<b>0</b>	<b>55,365</b>	<b>57,637</b>	<b>60,016</b>	<b>62,595</b>	<b>65,332</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,895,785</b>	<b>-9,267,910</b>	<b>-6,950,415</b>	<b>-4,312,526</b>	<b>-1,268,787</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ 0.75%	-5,704,748	-5,871,607	-6,112,597	-6,364,940	-6,638,452	-6,928,704
<b>Council Tax Reduction</b>	<b>0</b>	<b>69,901</b>	<b>72,736</b>	<b>75,735</b>	<b>78,984</b>	<b>82,430</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,881,215</b>	<b>-9,238,172</b>	<b>-6,904,884</b>	<b>-4,250,522</b>	<b>-1,189,590</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ 0.50%	-5,704,748	-5,857,038	-6,097,429	-6,349,146	-6,621,979	-6,911,511
<b>Council Tax Reduction</b>	<b>0</b>	<b>84,471</b>	<b>87,904</b>	<b>91,529</b>	<b>95,456</b>	<b>99,623</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,866,645</b>	<b>-9,208,435</b>	<b>-6,859,352</b>	<b>-4,188,518</b>	<b>-1,110,393</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax @ 0.25%	-5,704,748	-5,842,468	-6,082,261	-6,333,352	-6,605,506	-6,894,318
<b>Council Tax Reduction</b>	<b>0</b>	<b>99,041</b>	<b>103,072</b>	<b>107,323</b>	<b>111,929</b>	<b>116,816</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,852,075</b>	<b>-9,178,697</b>	<b>-6,813,821</b>	<b>-4,126,514</b>	<b>-1,031,197</b>

	2020.21 £	2021.22 £	2022.23 £	2023.24 £	2024.25 £	2025.26 £
Council Tax @ 1.95%	-5,704,748	-5,941,508	-6,185,333	-6,440,675	-6,717,435	-7,011,134
Council Tax - no increase	-5,704,748	-5,827,865	-6,067,026	-6,317,484	-6,588,951	-6,877,032
<b>Council Tax Reduction</b>	<b>0</b>	<b>113,643</b>	<b>118,307</b>	<b>123,191</b>	<b>128,485</b>	<b>134,102</b>
<b>RESERVE BALANCE</b>	<b>-11,626,134</b>	<b>-10,837,506</b>	<b>-9,148,960</b>	<b>-6,768,289</b>	<b>-4,064,510</b>	<b>-952,000</b>

**GENERAL FUND MEDIUM TERM FINANCIAL PLAN  
BUDGET & PROJECTION as at FEBRUARY 2021**

	Budget £ 2020.21	Projection £ 2021.22	Projection £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26
<b>BASE BUDGET</b>						
Environmental & Development	5,707,124	6,149,279	6,382,852	6,549,900	6,721,321	6,896,207
Housing & Community	2,538,336	2,650,462	2,792,946	2,844,411	2,897,581	2,951,322
Finance & Management	5,651,422	6,016,532	6,175,781	6,343,309	6,512,403	6,683,324
<b>Net Service Expenditure</b>	<b>13,896,882</b>	<b>14,816,273</b>	<b>15,351,579</b>	<b>15,737,621</b>	<b>16,131,304</b>	<b>16,530,853</b>
<b>Accounting Adjustments</b>						
Reverse out Depreciation	-988,536	-1,435,413	-1,435,413	-1,435,413	-1,435,413	-1,435,413
Minimum Revenue Provision (MRP)	189,512	181,932	174,654	167,668	160,962	154,523
Voluntary Revenue Provision (VRP - Recycling Bins & Grove Active Zone)	131,226	75,891	20,556	20,556	1,639	0
	<b>13,229,084</b>	<b>13,638,682</b>	<b>14,111,376</b>	<b>14,490,431</b>	<b>14,858,492</b>	<b>15,249,963</b>
<b>Add: Known Variations</b>						
Vehicle Maintenance Plan (Tyres and Spare Parts)	0	0	23,000	20,000	55,000	55,000
Operational Services - Allocated Growth Excluded From Base Budget	322,446	107,014	146,652	382,329	160,367	164,376
Growth Provision Drawdown	0	0	0	-172,294	0	0
HRA Recharge Reduction	76,800	0	0	0	0	0
Local Plan Review	0	15,000	15,000	0	0	0
Incremental Salary Increases	0	0	21,842	22,388	22,948	23,522
Investment Income	0	0	11,000	51,000	68,040	70,000
Administration of Childcare Vouchers	1,750	1,750	1,750	1,750	1,750	1,750
Temporary Posts, Rosliston and Grants	0	-16,447	-100,298	-86,943	-95,844	-80,410
Potential Cost of New Waste Disposal Site	0	0	47,560	49,938	52,435	55,057
Potential Loss of Industrial Unit Income	0	0	190,000	190,000	190,000	190,000
Pension Earmarked Reserve Drawdown	-38,794	-41,122	-43,589	-6,783	0	0
District Election May 2023	0	0	0	125,000	0	0
<b>TOTAL ESTIMATED SPENDING</b>	<b>13,591,286</b>	<b>13,704,877</b>	<b>14,424,293</b>	<b>15,066,817</b>	<b>15,313,188</b>	<b>15,729,258</b>
<b>Provisions</b>						
Provision for Employer's NIC on "off-payroll" payments	10,000	10,000	10,000	10,000	10,000	10,000
Contingent Sum - Growth	85,282	32,630	50,000	0	33,254	23,144
Waste and Recycling	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL PROJECTED SPENDING</b>	<b>13,786,568</b>	<b>13,847,507</b>	<b>14,584,293</b>	<b>15,176,817</b>	<b>15,456,442</b>	<b>15,862,402</b>

**GENERAL FUND MEDIUM TERM FINANCIAL PLAN**  
**BUDGET & PROJECTION as at FEBRUARY 2021**

	Proposed Budget £ 2020.21	Projection £ 2021.22	Projection £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26
<b>FINANCING</b>						
Business Rates Retention	-4,188,978	-3,779,996	-3,779,996	-3,779,996	-3,779,996	-3,779,996
Discretionary Business Rate Relief Scheme	-3,000	0	0	0	0	0
Lower Tier Services Grant Allocation	0	-519,414	-2,388,033	-3,159,592	-2,843,633	-2,559,270
New Homes Bonus	-4,262,171	-3,381,517	-1,122,625	0	0	0
Council Tax Income	-5,704,748	-5,941,542	-6,185,402	-6,440,751	-6,717,520	-7,011,230
<b>Core Spending Power</b>	<b>-14,158,897</b>	<b>-13,622,469</b>	<b>-13,476,056</b>	<b>-13,380,339</b>	<b>-13,341,149</b>	<b>-13,350,495</b>
Add Estimated Collection Fund Surplus - Council Tax	-83,200	-124,054	-55,000	-55,000	-55,000	-55,000
<b>TOTAL FINANCING</b>	<b>-14,242,097</b>	<b>-13,746,523</b>	<b>-13,531,056</b>	<b>-13,435,339</b>	<b>-13,396,149</b>	<b>-13,405,495</b>
<b>Revenue Surplus (-) / Deficit</b>	<b>-455,529</b>	<b>100,984</b>	<b>1,053,238</b>	<b>1,741,478</b>	<b>2,060,293</b>	<b>2,456,906</b>
<b>Capital Contributions</b>						
Melbourne Sports Park Drainage	419,801	0	0	0	0	0
IT and Digital Strategy	210,000	166,000	160,000	160,000	160,000	166,500
Purchase of Town Centre Land	44,335	0	0	0	0	0
Community Partnership Scheme (2017 contribution)	125,695	0	0	0	0	0
Community Partnership Scheme (2019 contribution)	275,000	0	0	0	0	0
Rosliston Forestry Centre - Play Project	0	50,000	0	0	0	0
Asset Replacement and Renewal Fund	360,000	358,000	357,000	356,000	355,000	355,000
<b>TOTAL CAPITAL CONTRIBUTION</b>	<b>1,434,831</b>	<b>574,000</b>	<b>517,000</b>	<b>516,000</b>	<b>515,000</b>	<b>521,500</b>
<b>TOTAL GENERAL FUND DEFICIT</b>	<b>979,302</b>	<b>674,984</b>	<b>1,570,238</b>	<b>2,257,478</b>	<b>2,575,293</b>	<b>2,978,406</b>
<b>GENERAL FUND RESERVE BALANCE</b>						
Balance b/fwd	-12,605,436	-11,626,134	-10,951,150	-9,380,912	-7,123,434	-4,548,141
Revenue Surplus (-) / Deficit	-455,529	100,984	1,053,238	1,741,478	2,060,293	2,456,906
Capital Contributions	1,434,831	574,000	517,000	516,000	515,000	521,500
<b>Balance c/fwd</b>	<b>-11,626,134</b>	<b>-10,951,150</b>	<b>-9,380,912</b>	<b>-7,123,434</b>	<b>-4,548,141</b>	<b>-1,569,735</b>

## ENVIRONMENTAL & DEVELOPMENT SERVICES - BUDGET SETTING 2021/22

	Proposed Budget 2021/22 £	Approved Budget 2020/21 £	Movement £	Comments
Tourism Policy, Marketing & Development	61,071	66,071	-5,000	Favourable one-off cost for Ivanhoe Line in 20/21
Promotion and Marketing of the Area	273,252	289,849	-16,597	Favourable one-off cost for EMEG in 20/21 £22k; Adverse salaries £5k
Community Development	10,027	10,000	27	
<b>ECONOMIC DEVELOPMENT</b>	<b>344,350</b>	<b>365,920</b>	<b>-21,570</b>	
Food Safety	81,771	85,926	-4,155	Favourable income £10k, insurance £1k; Adverse salaries £7k
Pollution Reduction	410,289	320,971	89,318	Favourable training £4k, mileage £1k; Adverse salaries £92k, Computer main £3k
Pest Control	15,752	18,255	-2,503	Favourable computer main
Public Health	0	200	-200	
Public Conveniences	30,367	56,245	-25,879	Favourable depreciation £14k, grant payments £12k
Community Safety (Safety Services)	173,485	211,612	-38,127	Favourable salaries £30k, tools £10k; Adverse training £2k
Environmental Education	95,721	86,423	9,298	Adverse salaries
Welfare Services	1,800	1,800	0	
<b>ENVIRONMENTAL SERVICES</b>	<b>809,185</b>	<b>781,433</b>	<b>27,752</b>	
Environmental Maintenance (Other Roads)	-70,557	-1,281	-69,276	Gully cleansing contract fee removal due to in-house provision
Public Transport	29,001	28,999	2	
Off-Street Parking	103,357	98,667	4,689	Depreciation
<b>HIGHWAYS &amp; PARKING</b>	<b>61,801</b>	<b>126,385</b>	<b>-64,585</b>	
Local Land Charges	18,651	18,876	-225	
Licensing	1,973	4,378	-2,406	Favourable DBS check £5k; Adverse salaries £3k
<b>LICENSING &amp; LAND CHARGES</b>	<b>20,624</b>	<b>23,254</b>	<b>-2,630</b>	
Emergency Planning and Works	16,000	16,000	0	
Building Regulations	35,200	35,200	0	
Dealing with Development Control	281,178	254,914	26,263	Adverse salaries £18k, subscriptions £2k, internal recharge £6k

Applications				
Structure and Local Planning	313,807	301,604	12,203	Salaries
Street Name & Numbering	-7,556	10,255	-17,812	Favourable computer main trf to CPH50 £19k; Adverse salaries £2k
<b>PLANNING</b>	<b>638,628</b>	<b>617,974</b>	<b>20,655</b>	
Grounds Maintenance	653,399	658,908	-5,509	Favourable salaries £14k; Adverse HRA recharge £2k, depreciation £5k, insurance £1k
Countryside Recreation & Management	0	14,404	-14,404	Trf to Street Cleansing
Street Cleansing (not chargeable to highways)	540,678	390,639	150,039	Adverse salaries £105k, depreciation £37k, prof fees £6k, income £2k
<b>STREET SCENE</b>	<b>1,194,076</b>	<b>1,063,950</b>	<b>130,126</b>	
Household Waste Collection	1,745,163	1,596,001	149,161	Favourable one-off consultant for waste review in 20/21 £20k; Adverse salaries £20k, training £2k, depreciation £143k, insurance £4k
Trade Waste Collection	-99,563	-101,171	1,609	Insurance
Recycling	418,435	418,435	0	
Direct Services Central Admin	323,206	212,166	111,039	Salaries
Transport Services	693,374	602,775	90,598	Adverse salaries £49k, tyres & spare parts £21k, fuel £6k, insurance £12k, depreciation £2k
<b>WASTE &amp; TRANSPORT</b>	<b>3,080,615</b>	<b>2,728,207</b>	<b>352,407</b>	
<b>TOTAL BUDGET</b>	<b>6,149,279</b>	<b>5,707,124</b>	<b>442,155</b>	

## HOUSING & COMMUNITY SERVICES - BUDGET SETTING 2021/22

	Proposed Budget 2021/22 £	Approved Budget 2020/21 £	Variance £	Comments
General Grants, Bequests & Donations	300,510	300,594	-85	
Community Centres	210,725	263,719	-52,993	Favourable one-off budgeted redundancy cost 20/21 £69k; Adverse depreciation £14k, licences £1k, H&S checks £1k
Community Safety (Crime Reduction)	129,952	128,443	1,509	Salaries
Defences Against Flooding	56,237	51,987	4,250	HRA recharge
Market Undertakings	878	589	289	
Village Halls	-0	4	-4	
<b>COMMUNITY DEVELOPMENT &amp; SUPPORT</b>	<b>698,302</b>	<b>745,335</b>	<b>-47,034</b>	
Arts Development & Support	15,040	15,290	-250	
Events Management	115,668	124,106	-8,439	Favourable internal recharge £34k, licences £1k; Adverse salaries £27k
Midway Community Centre	13,066	12,992	73	
Stenson Fields Community Centre	9,216	14,746	-5,530	Favourable NNDR £5k, income £4k; Adverse utilities £3k
<b>RECREATIONAL ACTIVITIES</b>	<b>152,990</b>	<b>167,135</b>	<b>-14,145</b>	
Melbourne Assembly Rooms	-1,668	2,463	-4,131	R&M trf to PSX81
Get Active in the Forest	31,175	28,779	2,397	Salaries
Sports Development & Community Recreation	171,118	165,004	6,114	Salaries
Indoor Sports & Recreation Facilities	537,233	436,657	100,576	Favourable trf of R&M to PSX81 £46k, insurance £1k, income £7k; Adverse depreciation £151k, utilities £4k
Outdoor Sports & Recreation Facilities (SSP)	0	2,939	-2,938	Salaries
Play schemes	19,950	19,949	0	
<b>LEISURE CENTRES &amp; COMMUNITY FACILITIES</b>	<b>757,807</b>	<b>655,791</b>	<b>102,016</b>	

Allotments	-1,091	-1,212	121	
Rosliston Forestry Centre	249,137	214,623	34,514	Favourable salaries £6k, utilities £5k, insurance £4k; Adverse repairs £12k, depreciation £13k, CT/NNDR £5k, FE contribution £15k, income £5k
Cemeteries	18,950	17,797	1,153	R&M
Closed Churchyards	7,241	6,230	1,011	R&M
Parks and Open Spaces	303,035	281,132	21,903	Favourable reserve funding £62k, internal recharges £47k; Adverse salaries £110k, utilities £2k, depreciation £17k, income £2k
<b>PARKS &amp; OPEN SPACES</b>	<b>577,272</b>	<b>518,570</b>	<b>58,702</b>	
Housing Standards	93,369	82,978	10,391	Adverse salaries £2k, prof fees £8k
Housing Strategy	97,880	95,803	2,077	Salaries
Administration of Renovation & Improvement Grants	50,298	50,813	-515	Salaries
Bed / Breakfast Accomodation	6,500	6,500	0	
Pre-tenancy Services	190,421	189,924	497	Salaries
Other Housing Support Costs (GF)	25,623	25,487	136	Salaries
<b>PRIVATE SECTOR HOUSING</b>	<b>464,091</b>	<b>451,504</b>	<b>12,586</b>	
<b>TOTAL BUDGET</b>	<b>2,650,462</b>	<b>2,538,336</b>	<b>112,126</b>	

## FINANCE & MANAGEMENT - BUDGET SETTING 2021/22

	Proposed Budget 2021/22 £	Approved Budget 2020/21 £	Variance £	Comments
Business Change	98,042	100,362	-2,320	Favourable HRA recharge £8k; Adverse salaries £3k, training £2k, insurance £1k
Digital Services	153,559	170,552	-16,994	Favourable HRA recharge £31k, printing £8k; Adverse salaries £2k, computer main trf from CPD30 £18k, training £2k
Caretaking	135,993	121,423	14,570	Adverse materials £6k, HRA recharge £9k
Senior Management	445,826	427,426	18,399	Favourable salaries £1k; Adverse HRA recharge £19k
Financial Services	387,047	433,607	-46,560	Favourable HRA recharge £42k, comp maintenance £25k; Adverse salaries £17k, printing £3k
Internal Audit	109,307	108,340	967	Favourable HRA recharge £2k; Adverse prof fees £3k
Merchant Banking Services	61,200	69,942	-8,742	HRA recharge
ICT Support	732,555	616,900	115,655	Adverse salaries £2k, depreciation £55k, HRA recharge £37k, insurance £2k, computing costs to be drawn from Strategy budget £20k
Legal Services	264,534	250,898	13,636	Adverse salaries £2k, HRA recharge £12k
Performance & Policy	36,720	37,841	-1,120	Favourable HRA recharge £3k; Adverse salaries £2k
Personnel/HR	361,327	358,600	2,728	Favourable HRA recharge £12k; Adverse salaries £9k, comp maintenance £4k, long service awards £1k, insurance £1k
Communications	75,667	96,989	-21,322	Favourable salaries £3k, HRA recharge £18k
Customer Services	492,308	505,543	-13,235	Favourable stationary £5k, postage £5k, HRA recharge £16k; Adverse salaries £13k

Health & Safety	48,073	50,531	-2,458	Favourable HRA recharge £3k; Adverse salaries £1k
Admin Offices & Depot	632,236	524,261	107,975	Adverse salaries £3k, training £3k, trf of R&M from CCA00 & CCD30 £50k, refuse £2k, NNDR £3k, HRA recharge £22k, depreciation £20k, van hire £4k, insurance £1k
Protective Clothing	28,819	23,250	5,569	Growth approved Oct 20
Procurement	12,149	17,033	-4,885	HRA recharge
<b>CENTRAL SUPPORT SERVICES</b>	<b>4,075,360</b>	<b>3,913,496</b>	<b>161,864</b>	
Democratic Representation & Management	85,473	83,003	2,471	Favourable comp maintenance £3k, subs £1k; Adverse salaries £1k, HRA recharge £5k
Corporate Management	64,458	63,905	554	Subscriptions
Corporate Finance Management	37,437	37,114	323	Favourable HRA recharge £2k; Adverse prof fees £2k
Elected Members	347,401	316,032	31,369	Favourable prof fees £10k, expenses £2k; Adverse Allows £25k, HRA recharge £19k
<b>CORPORATE &amp; DEMOCRATIC COSTS</b>	<b>534,770</b>	<b>500,053</b>	<b>34,717</b>	
Registration of Electors	56,531	58,729	-2,198	Training
Conducting Elections	171,893	163,773	8,120	Salaries
<b>ELECTIONS &amp; REGISTRATION</b>	<b>228,425</b>	<b>222,502</b>	<b>5,922</b>	
Funded Pension Schemes	280,072	278,341	1,731	Actuary fees
Increase/Decrease in Provision for Bad or Doubtful Debts (GF)	175,000	100,000	75,000	Allowance for Benefits
Parish Councils	417,607	417,441	166	
Interest & Investment Income (GF)	-147,585	-177,738	30,152	Investment income
External Interest Payable (GF)	500	700	-200	
<b>PARISHES, INTEREST, S106 RECEIPTS &amp; PROVISIONS</b>	<b>725,594</b>	<b>618,745</b>	<b>106,849</b>	
Estate Management	-267,508	-276,481	8,972	Favourable HRA recharge £8k; Adverse salaries £3k, NNDR £3k, void allowance £10k, depreciation £1k
<b>ESTATE MANAGEMENT</b>	<b>-267,508</b>	<b>-276,481</b>	<b>8,972</b>	
Council Tax Collection	116,327	110,110	6,217	Salaries
Non Domestic Rates Collection	-84,500	-84,500	0	

Revenues & Benefits Support & Management	136,633	114,957	21,676	Favourable prof fees £7k; Adverse salaries £5k, grant income £3k, reserve funding £21k
Rent Allowances Paid	53,047	84,266	-31,219	Recovery rate of overpays
Net cost of Rent Rebates Paid	81,999	48,809	33,191	Recovery rate of overpays
Corporate Fraud	45,474	44,500	974	Reserve funding
Universal Credit	0	0	0	
Housing Benefits Administration	327,285	311,337	15,947	Favourable training £6k; Adverse salaries £7k, prof fees £13k
<b>REVENUES &amp; BENEFITS</b>	<b>676,265</b>	<b>629,479</b>	<b>46,786</b>	
<b>TOTAL BUDGET</b>	<b>5,972,905</b>	<b>5,607,795</b>	<b>365,110</b>	