

REPORT TO:	FINANCE AND MANAGEMENT COMMITTEE	AGENDA ITEM: 7
DATE OF MEETING:	09 FEBRUARY 2023	CATEGORY: RECOMMENDED
REPORT FROM:	STRATEGIC DIRECTOR (CORPORATE RESOURCES)	OPEN
MEMBERS' CONTACT POINT:	CHARLOTTE JACKSON Charlotte.jackson@southderbyshire.gov.uk	DOC: S/Finance/Committee/2022-23/Feb
SUBJECT:	GENERAL FUND CONSOLIDATED BUDGET REPORT 2023/24 AND MEDIUM-TERM FINANCIAL PLAN TO 2027/28	
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: FM 08

1.0 Recommendations

- 1.1 That the estimates of revenue income and expenditure on the General Fund for 2023/24 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 2023/24.
- 1.4 That the updated five-year financial projection for the General Fund to 2027/28 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 2023/24 showing retained business rates is reported to Finance and Management Committee on 16th March 2023.

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 2023/24.
- 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 2027/28
 - Detail of the Local Government Financial Settlement for 2023/24
 - Proposed base budget and consolidated expenditure for 2023/24
 - Financial risk analysis

Appendices

- Appendix 1 – Council Tax Setting
- Appendix 2 – General Fund MTFP to 2027/28
- 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 2022, and this set out the forecasted revenue income and expenditure budget for the period 2022/23 to 2027/28. At this stage, the proposed budget for 2023/24 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 2022

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
TOTAL PROJECTED SPENDING	15,278,636	15,813,951	16,021,669	16,684,150	17,142,815	17,694,840
TOTAL FINANCING	-13,791,424	-13,514,151	-13,490,692	-13,572,453	-13,879,592	-14,195,973
CAPITAL CONTRIBUTIONS	830,388	516,000	515,000	521,500	528,000	521,500
DEFICIT FOR THE YEAR	2,317,601	2,815,800	3,045,977	3,633,197	3,791,222	4,020,367
RESERVE BALANCE C/FWD	-12,159,399	-9,343,599	-6,297,622	-2,664,425	1,126,797	5,147,164

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 2027/28 was expected to be significantly below the minimum balance of £1.5m with the Council having no reserves to call on during 2026/27.

3.3 The main issue presented within the MTFP in November 2022 was the increasingly high deficit levels projected over the life of the plan. These deficits increased further due to the provision for a pay award in 2022/23 which had initially been provided for at 2.5%. The pay award was a flat £1,925 per employee which regionally equated to an average of 4.04%. Due to our diverse staffing levels this equated to 7.74% of the overall salary budget costing £774k. Over the life of the plan a provision has been included in 2024/25 at 3.5% and thereafter 2.5%, costing an additional £2.4m.

3.4 Although the balance in the General Reserve can be utilised to fund the projected deficits over the next few years, this is not a sustainable solution in the longer-term.

3.5 After the release of the Local Government Financial Settlement in December 2022 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 February 2023

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
TOTAL PROJECTED SPENDING	15,219,326	15,973,617	16,387,594	17,012,221	17,465,832	18,125,485
TOTAL FINANCING	-13,791,424	-14,094,373	-13,695,167	-13,780,262	-14,125,787	-14,482,021
CAPITAL CONTRIBUTIONS	830,388	516,000	515,000	521,500	528,000	521,500
DEFICIT FOR THE YEAR	2,258,291	2,395,243	3,207,427	3,753,459	3,868,045	4,164,964

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

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
FINANCING November 2022						
Business Rates Retention	-3,795,025	-3,795,025	-3,795,025	-3,795,025	-3,795,025	-3,795,025
Services Grant Allocation	-173,984	0	0	0	0	0
Lower Tier Services Grant Allocation	-291,393	-3,045,089	-2,740,580	-2,524,205	-2,524,205	-2,524,205
New Homes Bonus	-3,018,486	0	0	0	0	0
Council Tax Income	-6,346,143	-6,619,037	-6,900,088	-7,198,224	-7,505,363	-7,821,743
Core Spending Power	-13,625,031	-13,459,151	-13,435,692	-13,517,453	-13,824,592	-14,140,973

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
FINANCING February 2023						
Business Rates Retention	-3,795,025	-4,000,000	-4,000,000	-3,750,000	-3,750,000	-3,750,000
Services Grant Allocation	-173,984	-100,000	0	0	0	0
Lower Tier Services Grant Allocation	-291,393	0	-2,700,000	-2,700,000	-2,700,000	-2,700,000
New Homes Bonus	-3,018,486	-1,500,000	0	0	0	0
Funding Guarantee	0	-1,800,000	0	0	0	0
Council Tax Income	-6,346,143	-6,639,373	-6,940,167	-7,275,262	-7,620,787	-7,977,021
Core Spending Power	-13,625,031	-14,039,373	-13,640,167	-13,725,262	-14,070,787	-14,427,021

3.7 Funding within the plan assumes an increase of 1.95% per annum on Council Tax, Business Rates has been increased to reflect current growth and the confirmed Governments freeze on the business rates multiplier. The plan assumes that after baseline rates have been reset (which is expected in 2025/26) the income will reduce back to previous levels. This is because previous growth will be reflected in the revised baseline and be subject to the redistribution system.

3.8 It is also assumed that Government funding will reduce to the Council's Settlement Funding Assessment (SFA) of £2.7m as determined as part of the Settlement in December 2022.

3.9 As noted above, Council Tax is assumed to increase by 1.95% over the life of the plan. The level of Council Tax is higher in 2023/24 than originally forecast in the November MTFP due to higher growth in new properties compared to the previous forecast. The impact of higher growth is detailed below.

	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Forecast November 2022	-6,619,037	-6,900,088	-7,198,224	-7,505,363	-7,821,743
Amended Forecast January 2023	-6,639,373	-6,940,167	-7,275,262	-7,620,787	-7,977,021
Revenue Increase	-20,336	-40,079	-77,038	-115,424	-155,278

3.10 The Council Tax Base as approved at the Committee in January was an increase of 961 equivalent Band D properties. The forecast in the MTFP included an increase of 846 properties.

3.11 The forecasted growth of the Tax Base was updated at the Budget round in 2022/23 to a lower number due to the assumed impact of the economic downturn. The Tax Base is taken as at October 2022 and due to the significant growth between years, it

is proposed to increase the projected growth in future years. The revised forecasted growth is detailed in the following table.

	2022.23	2023.24	2024.25	2025.26	2026.27	2027.28
Band D - Nov 2022	1484	846	846	893	893	893
Band D - Jan 2023	1484	961	953	1,090	1,090	1,090
Tax Base Movement	0	115	107	197	197	197

3.12 Overall, the impact of the increase in the Tax Base results in an increase of income from Council Tax of approximately £408k over the MTFP to 2027/28 (as shown in 3.6 and 3.8 above).

Council Tax Setting

3.13 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.

3.14 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 within the MTFP.

3.15 In summary, if the Council was to increase the Council Tax by £5 per Band D in 2023/24, it would certainly ensure a stronger position into 2025/26 and reduce the deficit in 2026/27. The balance would sit at approximately £744,663 a decrease in deficit of £260,802.

3.16 A 1.95% increase already leaves the Council at below its minimum balance of £1m by 2026/27 and opting for anything lower than a 1.95% increase will ensure that savings measures (without any other funding changes) will need to be implemented sooner for the Council to remain in a sustainable financial position into the future.

3.17 A summary of the approximate income loss and balance for a range of increase options is listed below.

	Income (Gain) / Loss £	Balance 2026/27 £	Income (Gain) / Loss £	Balance 2027/28 £
£5 or 2.89% Increase	-260,802	744,663	-332,820	4,837,609
3.00% Increase	-290,803	714,662	-371,105	4,799,324
2.00% Increase	-13,848	991,617	-17,672	5,152,757
1.75% Increase	55,391	1,060,856	70,687	5,241,116
1.50% Increase	124,630	1,130,095	159,045	5,329,474
1.00% Increase	263,107	1,268,572	335,762	5,506,191
0.75% Increase	332,346	1,337,811	424,120	5,594,549
0.50% Increase	401,585	1,407,050	512,478	5,682,907
0.25% Increase	470,824	1,476,289	600,837	5,771,266
Council Tax Freeze	540,062	1,545,527	689,195	5,859,624

4.0 Detail of the Local Government Financial Settlement

- 4.1 The Provisional Local Government Financial Settlement was released on 19 December 2022 and was a one-year settlement awaiting the outcome of the Fair Funding Review which has now been delayed until 2025/26 at the earliest.
- 4.2 The New Homes Bonus allocation was not forecasted as it was assumed it would no longer be received as part of the Settlement going forwards. The allocation of £1.5m in 2023/24 was not included within the forecast. No further payments of New Homes Bonus are forecast.
- 4.3 It was also assumed that the new Lower Tier Services Grant (announced as part of the Settlement for 2022/23) would support losses of New Homes Bonus legacy payments. This has been removed and replaced by a one-off Funding Guarantee payment of £1.8m. This payment is to ensure that all authorities see at least a 3% increase in the Core Spending Power before any decisions around organisational efficiencies and Council Tax increases.
- 4.4 The New Homes Bonus and the Funding Guarantee payments increase the Councils funding allocation in 2023/24 by £254,911. In addition to the above funding streams, a one-off allocation of £100,000 entitled 'Services Grant' has also been allocated to the Council. This will not however be included as part of the transitional arrangements once the Funding Reviews are complete. Although the Council has received additional funding compared to that projected in the MTFP, it has still received approximately £100,000 less in cash terms between 2022/23 and 2023/24.
- 4.5 After considering all of the above, the Council has received increased funding in 2023/24 to assist Local Authorities during the current economical climate. Funding for 2024/25 is forecasted to reduce to the minimum Settlement Funding Assessment (SFA). The confirmation of the rise in the SFA has been updated in the MTFP compared to November 2022.
- 4.6 The basis for the funding as set out in the MTFP assumes that no further New Homes Bonus will be received.
- 4.7 The Council's SFA is set at £2.7m, 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 at least 2024.
- 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 reviews.

Business Rates

- 4.9 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. Business Rates could be complicated further if the proposal to increase Business Rates retention at a local level, to 75% from 40% is put in place.
- 4.10 Business Rates has been assumed to remain the same over the life of the plan after being updated in 2023/24 for the NNDR1 return. It would not be prudent to assume

that 75% retention will go ahead as this increase would probably mean a funding reduction elsewhere or additional expenditure responsibilities.

- 4.11 The multiplier for Business Rates has been frozen until 2025/26 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 2023/24.

5.0 Proposed Base Budget and Consolidated Expenditure 2022/23

- 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 agreed and submitted to the Council.
- 5.8 The MTFP was updated in November 2022 to include a pay award for 2022/23 and also includes a provision for a potential pay award increase of 3.5% for all employees from 2023/24 reducing to 2.5% thereafter.

Inflation

- 5.9 The base budget for 2023/24 has been uplifted by inflation 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 8.8%. Average increases in inflation are peaking to over 10% currently although this is deemed to be an anomaly in the market. It is expected that inflation will average around 8.4 during 2022/23.

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 2023/24.
- 5.14 The increase to the base budget of these proposals is approximately £11k and is included within the MTFP.

Proposed Base Budgets 2022/23

- 5.15 A summary of the proposed base budgets and movements between 2022/23 and 2023/24 is included in the following table.

COMMITTEE SUMMARY - BUDGET SETTING 2023/24

Summary by Policy Committee

	Proposed Budget 2023/24 £	Approved Budget 22/23 £	Variance £
Environmental and Development Services	6,789,905	6,650,033	139,873
Housing and Community Services	2,955,287	2,896,359	58,928
Finance and Management	6,429,329	6,512,411	-83,081
Net Service Expenditure	16,174,521	16,058,802	115,719

- 5.16 The budget between years has increased by £115,719 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 £'000	HCS £'000	F&M £'000	Total £'000
Employee Costs	242	71	223	536
Fuel - Diesel, Oil, Petrol	130	12	0	141
District Election	0	0	125	125
Subscriptions and Professional Fees	15	11	66	91
Waste Management	69	0	0	69
Computer Maintenance	11	9	39	60
Utilities	4	21	22	47

Internet Services	0	0	24	24
Printing, Postage, Books and Stationery	0	0	24	24
Housing Benefit	0	0	14	14
Business Rates	0	0	13	13
Training	2	1	7	11
Cleaning and Laundry	0	11	0	11
Licensing Income	10	0	0	10
Concessionary Fairs	0	0	10	10
Transport Costs - Road Fund Licence, MOT	7	0	0	7
Events Hire	0	10	0	10
Medical Fees	0	0	7	7
Third Party Payments	0	6	0	6
Agency	6	0	0	6
Grounds Maintenance (Cemeteries)	0	5	0	5
Car Mileage	0	0	4	4
Bank Charges	0	0	4	4
Purchase of Equipment	2	2	0	4
Earmarked Reserves	-164	-98	-114	-376
Income Generation	-180	-33	0	-214
Pension Contributions	0	0	-135	-135
Interest	0	0	-144	-144
HRA Recharge	-22	0	-94	-116
Insurance	-32	-7	-31	-70
Housing Programme Manager Recharge	0	0	-51	-51
Benefit Processing Fees	0	0	-40	-40
Computer Licenses	0	0	-33	-33
Telephone Costs	0	0	-22	-22
Commercial Property Income	0	0	-12	-12
Members Allowances	0	0	-7	-7
Sub Total	99	20	-100	20
Depreciation	40	39	17	96
Base Budget Increase	139	59	-83	116

5.17 As noted previously, depreciation is an accounting adjustment totalling £96k. The actual base budget increase is £20k and a summary of the main movements are detailed in the following paragraphs.

Employee Costs

5.18 There has been a large increase in Environmental and Development Services due mainly to the temporary posts recruited into the Planning team. These additional costs have however been offset by earmarked reserve drawdowns.

5.19 Posts that are reserve funded have been added to the base budgets in Housing and Community and Finance and Management, the large increase in Finance and Management is due to the Customer Services Restructure approved in August 2022.

Vehicle Costs

- 5.20 Due to the increase per litre of diesel during 2022/23, it is proposed to increase the expected cost for 2023/24. The budget is based on a price per litre of £1.49 (the Council pays a discounted rate in comparison to the forecourt) which is an increase of approximately 33p between years.
- 5.21 In addition, the usage of litres has been reduced by £12K for the expected savings from the new Hydrogen vehicles. The early results from the implementation of the Route Optimisation solution have not yielded the 10% reduction in fuel as expected. The software is not yet fully digitalised, therefore analysis on usage and cost will be completed quarterly and reported to Finance and Management Committee as part of the revenue monitoring cycle.
- 5.22 Oil costs have doubled as a result of the market uncertainties and risks to supply as a consequence of world events. The increase in costs of £14k reflect the price per litre not additional usage.
- 5.23 Spare parts have remained consistent in line with the review of the vehicle replacement plan. A provision (£25K) is included within the MTFP to allow for procurement delays whilst obtaining new fleet.
- 5.24 The increase in fleet vehicles accounts for the additional costs within transport for MOT's and Road Fund Licences.

District Election

- 5.25 Due to the District Election in 2023/24, previously provided for expenditure in contingent sums in the MTFP has now been moved to the base budget. The increase (£125k) is not a direct impact on the General Fund reserves, rather a movement of the funds from contingent to the base budget.

Subscriptions and Professional Fees

- 5.26 An increase in subscriptions and professional fees is expected between years, due to the recorded record highs in inflation resulting in Subscriptions and Memberships to professional bodies increasing by 10.1%.
- 5.27 External audit fees are under review and are expected to increase by up to 150%. The uplift to this budget is proposed at £30K with additional funds set aside in the MTFP of £20K. The results of a recent procurement exercise and consultation on Audit Fees will be announced later in the year. However, given on-going issues with resources for External Audit, it is considered inevitable that Fees will need to rise.
- 5.28 Staff welfare has been a focus since the pandemic, this has resulted in the increased use of counselling services and occupational health referrals. Previously covid funding had absorbed the increased costs of providing these services. The funding is no longer available which will result in an overspend in 2022/23. The proposed increased budget of £7k is to continue to provide this service.

Waste Disposal

- 5.29 A 3% increase on the cost of waste disposal is expected. Although the cost base has increased, it is anticipated that the income received from Derbyshire County Council (£84k) will increase due to the tonnages expected for disposal. In addition, an increase in the guaranteed rate per tonne as part of the recycling contract (£45k) has

now been included. Any shortfall due to reduced tonnes will be drawn from earmarked reserves set-aside for the contract risks.

Computer Maintenance

- 5.30 Inflationary uplifts of approximately 2% were covered within the MTFP. The financial year has recorded record highs in inflation resulting in Computer Maintenance Agreements being uplifted by the CPI in September 2022 of 10.1%.
- 5.31 The additional budget for internet services £24K is offset by the reduction of telephone charges £22k. A new service has been implemented to provide additional circuits as a main line in defence against loss of internet connection. This has replaced the old services provided by Vodaphone.
- 5.32 Computer Licenses have been subject to a review during 2022/23, the results of this are the budget saving of £33k.

Utilities

- 5.33 The increase for utilities is in relation to the Leisure Centres (£21k) and Public Buildings (£22k).
- 5.34 Since the budget in January the results from the Council's Brokers' (Monarch) tendering exercise have been received. We can fix our electricity tariff to a new energy supplier ahead of our current fixed term tariff ending in September 23. The costs are anticipated to increase by £74k. The additional costs for a 1-year fixed deal are included in the MTFP for approval.
- 5.35 The budget for water has increased by 13% following confirmation of our suppliers proposed increase for 2023/24.
- 5.36 Oil costs have increased as a result of the market uncertainties and risks to supply as a consequence of world events. The £9k variance for the Oil powered boiler system at Rosliston Forestry Centre are included in the utilities variance.

Printing, Postage, Stationery and Books

- 5.37 Business mail letters have increased in costs by 18% to provide a postal service for the Council. The increase in charges relate to costs driven up by supply chain issues as a consequence of world events, plus an increase in paper prices of 40%. The 18% levied by the supplier is an average percentage to cover the cost of their services.
- 5.38 The Councils contract with the current supplier is due to end during 2023/24 and a re-tendering exercise ahead of this has commenced.

Income Reduction

- 5.39 It is a requirement of legislation that surplus funds are not made on the private hire licences. A review of the fees over the past 3 years has shown a surplus, therefore the fees have been reduced to compensate for the additional income. Fees are subject to periodic review and considered separately for example, when regulations change.

- 5.40 Derbyshire County Council have not confirmed the funding for the administration of concessionary travel; therefore, the income has reduced by £10k for the provision of the service.

Investment Income

- 5.41 2022/23 has seen a rise in investment rates of over 3%, the Council has on average £68m invested in various institutions, with a range of rates. Temporary loans are placed with other local authorities securing rates and amounts of investment income. The budget increase in interest receivable (£144k) is set with caution, calculations have included average rates lower than are currently seen in the market. This will secure the budget against a fall in investment interest rates. It is noted that interest rates are continuing to increase, and this is currently generating substantial amounts of additional income which is helping to offset cost increases elsewhere.
- 5.42 Additional investment income receivable has been included within the life of the plan. This to reflect the level of investment income on deposit and the current level of interest rates received.

Pension Contributions

- 5.43 As reported at the Finance and Management Committee on the 12th January 2023, it was proposed to reduce the pension contributions by £132k, which related to the reduction in added years payments. It was noted that the Council had recently received the results of the 2022 Pension Fund Valuation which will set contributions for 2023/24 to 2025/26 inclusive.
- 5.44 As a result of the valuation, the Council's contribution percentage has changed from 14.8% to 20.3%. The annual monetary sum has reduced from £678k to £174k. The net effect from these changes negates the saving of £132k by £127K albeit a proportion of the costs are charged to the Housing Revenue Account (£17K).
- 5.45 The MTFP has been updated for both funds to show the additional costs for approval.

HRA Recharges

- 5.46 The total impact of the increase in HRA recharges is £116k and after a full review of all charges, the following table details the movement by service area.

	Movement £'000
Head of Finance	-27
Head of Operational Services	-22
Head of Business Change & ICT	-15
Head of Legal & Democratic	-4
Strategic Director (Corporate Resources)	-9
Head of Customer Services	-14
Head of Corporate Property	-7
Head of Organisational Development & Performance	-18
	-116

- 5.47 The increases for each area represent the rise in the costs for providing direct support from each of the service areas. The biggest increase is due to staff costs

resulting from the recent pay award, and the increased rates of inflation added to costs of service.

- 5.48 The Housing Programme Manager recharge is for services provided through Business Change that are part funded by the HRA. This is to assist with HRA projects in particular the housing decarbonisation project. This was approved at Finance and Management Committee in April 2021.

Earmarked Reserve Funding

- 5.49 As noted earlier in the report, an increase in the reserve drawdown across all Service Areas is a result of the inclusion of funded posts in the base budgets. Drawdowns relating to the posts have been added to provide clarity of funding.
- 5.50 The main increases are the Planning services staffing costs approved by the Committee during 2022 and the Customer Services Restructure in August 2022.

Insurance

- 5.51 Insurance cover is an overall decrease to the Council of £70k between 2022/23 and 2023/24. This decrease is a result of the Council retendering its services as reported in the November MTFP.

Income Generation

- 5.52 The Trade waste customer base has increased with new clients and retention of existing clients. The customer base is expected to remain stable with the current prices competitive within the market.
- 6.1 Estates have successfully agreed two new lease agreements resulting in additional income of £20k. The new Innovation Centre is expected to generate £10k with Dellner Woodville's new agreement yielding the other £10k of income.

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.

Risk	Issue / Potential Effect	Mitigating Action
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 service went out to tender in 2021/22 with a risk share contract being in place from October 2021. Collection of waste is now in-house.	An additional budget of £100k has been implemented for collection of waste with a further provision of £50k per annum being set-aside in the MTFP.

Land Charges	The service is currently being managed by Lichfield District Council due to having no resource internally at a significantly larger cost than the savings on vacancies	At the Finance and Management Committee in November 2021, a provision of £200K was created over 2 financial years (2021/22 – 2022/23). £116k remains whilst a longer-term management solution of the service is considered..
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.
Parish Growth	Additional Concurrent Function claims may become payable if Parishes form a Meeting or Council	An update to the MTFP includes provision for this into the future with a specific provision for additional concurrent functions.
External funding	As detailed in the report, several services are reliant on external contributions and reserve funding	Earmarked reserves set-aside to maintain spending over several years. These reserves are currently estimated to remain at £1.1m by 2023/2024 but the reserve position is continually kept under review with service managers

6.2

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 provide 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 The Council is statutorily required to consult on its budget proposals, prior to setting the annual Council Tax rate, with the local business and community sector. The Council has an established process in place to meet this requirement. Consultation takes place for approximately four weeks following approval of the draft budget proposals by Finance and Management Committee in January each year. Any feedback is reported to the Council as part of the final approval process.
- 9.2 There is no statutory requirement to consult with residents or other stakeholders, although it is considered good practice to do so. Traditionally, the Council has disseminated proposals through Area/Community Forums and via a presentation at the South Derbyshire Partnership Board. Many authorities do consult formally regarding their budget proposals and medium-term financial plans prior to setting budgets, using panels, representative groups, etc. as a way of fully engaging local people.

Equality and Diversity Impact

- 9.3 None.

Social Value Impact

- 9.4 None.

Environmental Sustainability

- 9.5 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

APPENDIX 1

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ £5 per Band D	-6,346,143	-6,700,624	-6,975,350	-7,261,339	-7,559,054	-7,868,975
Council Tax Increase	0	-61,325	-63,839	-66,457	-69,181	-72,018
RESERVE BALANCE	-12,218,709	-9,884,791	-6,741,203	-3,054,201	744,663	4,837,609

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ 3.00%	-6,346,143	-6,707,679	-6,982,693	-7,268,984	-7,567,012	-7,877,260
Council Tax Increase	0	-68,379	-71,183	-74,101	-77,139	-80,302
RESERVE BALANCE	-12,159,399	-9,891,845	-6,755,601	-3,076,243	714,662	4,799,324

	£	£	£	£	£	£
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ 2.00%	-6,346,143	-6,642,556	-6,914,900	-7,198,411	-7,493,546	-7,800,781
Council Tax Increase	0	-3,256	-3,390	-3,529	-3,673	-3,824
RESERVE BALANCE	-12,159,399	-9,826,722	-6,622,684	-2,872,754	991,617	5,152,757

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ 1.75%	-6,346,143	-6,626,275	-6,897,952	-7,180,768	-7,475,180	-7,781,662
Council Tax Reduction	0	13,025	13,559	14,115	14,693	15,296
RESERVE BALANCE	-12,159,399	-9,810,441	-6,589,455	-2,821,882	1,060,856	5,241,116

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ 1.50%	-6,346,143	-6,609,994	-6,881,004	-7,163,125	-7,456,813	-7,762,542
Council Tax Reduction	0	29,305	30,507	31,758	33,060	34,415
RESERVE BALANCE	-12,159,399	-9,794,161	-6,556,226	-2,771,010	1,130,095	5,329,474

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ 1.00%	-6,346,143	-6,577,432	-6,847,107	-7,127,839	-7,420,080	-7,724,303
Council Tax Reduction	0	61,867	64,403	67,044	69,793	72,654
RESERVE BALANCE	-12,159,399	-9,761,599	-6,489,768	-2,669,265	1,268,572	5,506,191

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958

Council Tax @ 0.75%	-6,346,143	-6,561,152	-6,830,159	-7,110,195	-7,401,713	-7,705,184
Council Tax Reduction	0	78,148	81,352	84,687	88,159	91,774
RESERVE BALANCE	-12,159,399	-9,745,318	-6,456,539	-2,618,393	1,337,811	5,594,549

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ 0.50%	-6,346,143	-6,544,871	-6,813,211	-7,092,552	-7,383,347	-7,686,064
Council Tax Reduction	0	94,428	98,300	102,330	106,526	110,893
RESERVE BALANCE	-12,159,399	-9,729,037	-6,423,310	-2,567,521	1,407,050	5,682,907

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax @ 0.25%	-6,346,143	-6,528,590	-6,796,262	-7,074,909	-7,364,980	-7,666,945
Council Tax Reduction	0	110,709	115,248	119,974	124,892	130,013
RESERVE BALANCE	-12,159,399	-9,712,757	-6,390,081	-2,516,649	1,476,289	5,771,266

	2022.23 £	2023.24 £	2024.25 £	2025.26 £	2026.27 £	2027.28 £
Council Tax @ 1.95%	-6,346,143	-6,639,299	-6,911,511	-7,194,883	-7,489,873	-7,796,958
Council Tax - no increase	-6,346,143	-6,512,309	-6,779,314	-7,057,266	-7,346,614	-7,647,825
Council Tax Reduction	0	126,990	132,197	137,617	143,259	149,133
RESERVE BALANCE	-12,159,399	-9,696,476	-6,356,852	-2,465,777	1,545,527	5,859,624

GENERAL FUND MEDIUM TERM FINANCIAL PLAN

BUDGET & PROJECTION FEBRUARY 2023

Proposed Budget £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
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BASE BUDGET

Environmental & Development	6,225,153	6,789,905	7,008,047	7,218,291	7,432,356	7,666,486
Housing & Community	2,801,603	2,955,287	2,986,459	3,039,009	3,095,825	3,157,535
Finance & Management	6,264,523	6,429,329	6,641,575	6,824,067	7,008,887	7,216,881
Net Service Expenditure	15,291,279	16,174,521	16,636,081	17,081,367	17,537,068	18,040,902

Accounting Adjustments

Reverse out Depreciation	-1,268,382	-1,364,523	-1,364,523	-1,364,523	-1,364,523	-1,364,523
Minimum Revenue Provision (MRP)	174,654	167,668	160,962	154,523	148,342	142,408
Voluntary Revenue Provision (VRP - Recycling Bins & Grove Active Zone)	20,556	20,556	1,639	0	0	0
	14,218,106	14,998,222	15,434,159	15,871,367	16,320,887	16,818,788

Add: Known Variations

Vehicle Maintenance Plan (Tyres and Spare Parts)	0	25,000	30,000	40,000	55,000	75,000
Operational Services - Allocated Growth Excluded from Base Budget	146,652	382,329	160,367	164,376	168,486	172,698
Growth Provision Drawdown	0	-172,294	0	0	0	0
Land Charges Service Review Provision	116,000	0	0	0	0	0
Public Sector Audit Appointments - Additional External Audit Fees	20,000	20,000	20,000	20,000	20,000	20,000
Drakelow Concurrent Functions	2,185	0				
Operating Licence Inspection Pit	60,000	0	0	0	0	0
Parish Concurrent Functions and Grants to Voluntary Bodies	0	10,885	11,103	11,325	11,551	11,782
Driver and Mechanic Incentive Payment	47,722	34,722	0	0	0	0
Route Optimisation Potential Project Delay	59,634	0	0	0	0	0
Local Plan Review	15,000	15,000	0	0	0	0
EDI Temporary Officer post	14,973	0	0	0	0	0
Potential pay award	774,143	457,181	468,610	480,326	492,334	504,642
Incremental Salary Increases	0	18,425	6,671	2,253	0	0

Investment Income	-275,000	-150,000	-125,000	-100,000	-100,000	-100,000
Potential Loss of Industrial Unit Income	0	0	0	210,000	210,000	210,000
Increase in Electricity Tariff September 2023 to September 2024	0	74,000	74,000	0	0	0
Pension Valuation 2023/24	0	109,430	109,430	109,430	109,430	109,430
Pension Earmarked Reserve Drawdown	-43,589	-6,783	0	0	0	0
Insurance Tender	-146,500	0	0	0	0	0
District Election May 2023	0	0	0	0	0	125,000
TOTAL ESTIMATED SPENDING	15,009,326	15,816,117	16,189,340	16,809,077	17,287,688	17,947,340

GENERAL FUND MEDIUM TERM FINANCIAL PLAN

BUDGET & PROJECTION FEBRUARY 2023

	Proposed Budget £ 2022.23	Projection £ 2023.24	Projection £ 2024.25	Projection £ 2025.26	Projection £ 2026.27	Projection £ 2027.28
Provisions						
Contingent Sum - Growth	160,000	105,000	143,254	143,144	113,144	113,144
New Parishes - Concurrent Functions	0	2,500	5,000	10,000	15,000	15,001
Waste and Recycling	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL PROJECTED SPENDING	15,219,326	15,973,617	16,387,594	17,012,221	17,465,832	18,125,485

FINANCING

Business Rates Retention	-3,795,025	-4,000,000	-4,000,000	-3,750,000	-3,750,000	-3,750,000
Services Grant Allocation	-173,984	-100,000	0	0	0	0
Lower Tier Services Grant Allocation	-291,393	0	-2,700,000	-2,700,000	-2,700,000	-2,700,000
New Homes Bonus	-3,018,486	-1,500,000	0	0	0	0
Funding Guarantee	0	-1,800,000	0	0	0	0
Council Tax Income	-6,346,143	-6,639,373	-6,940,167	-7,275,262	-7,620,787	-7,977,021
Core Spending Power	-13,625,031	-14,039,373	-13,640,167	-13,725,262	-14,070,787	-14,427,021
Add Estimated Collection Fund Surplus - Council Tax	-166,393	-55,000	-55,000	-55,000	-55,000	-55,000
TOTAL FINANCING	-13,791,424	-14,094,373	-13,695,167	-13,780,262	-14,125,787	-14,482,021

Revenue Surplus (-) / Deficit

1,427,903	1,879,243	2,692,427	3,231,959	3,340,045	3,643,464
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Capital Contributions

IT and Digital Strategy	160,000	160,000	160,000	166,500	173,000	166,500
Purchase of Town Centre Land	44,335	0	0	0	0	0
Community Partnership Scheme	219,053	0	0	0	0	0
Rosliston Forestry Centre - Play Project	50,000	0	0	0	0	0
Asset Replacement and Renewal Fund	357,000	356,000	355,000	355,000	355,000	355,000

TOTAL CAPITAL CONTRIBUTION

830,388	516,000	515,000	521,500	528,000	521,500
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TOTAL GENERAL FUND DEFICIT

2,258,291	2,395,243	3,207,427	3,753,459	3,868,045	4,164,964
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GENERAL FUND RESERVE BALANCE

	-	-				
Balance b/fwd	14,477,000	12,218,709	-9,823,466	-6,616,039	-2,862,580	1,005,465
Revenue Surplus (-) / Deficit	1,427,903	1,879,243	2,692,427	3,231,959	3,340,045	3,643,464
Capital Contributions	830,388	516,000	515,000	521,500	528,000	521,500
Balance c/fwd	-12,218,709	-9,823,466	-6,616,039	-2,862,580	1,005,465	5,170,429

ENVIRONMENTAL & DEVELOPMENT SERVICES - BUDGET SETTING 2023/24

	Proposed Budget 2023/24 £	Approved Budget 22/23 £	Change £	Comments
Tourism Policy, Marketing & Development	79,874	78,263	1,611	Increase utilities £1.5k, Rent and stock
Promotion and Marketing of the Area	279,844	279,292	552	
Community Development	10,000	10,000	0	
ECONOMIC DEVELOPMENT	369,718	367,555	2,163	
Food Safety	78,300	72,945	5,356	Increased staff cots £5K
Pollution Reduction	409,544	411,242	-1,698	Reduced staff costs £1.5k
Pest Control	17,636	18,520	-884	Fee reduction £500
Public Health	0	0	0	
Public Conveniences	23,919	25,113	-1,194	Decrease dep'n £1k, Insurance £100
Community Safety (Safety Services)	202,554	202,866	-312	
Environmental Education	110,352	110,352	0	
Welfare Services	1,800	1,800	0	
ENVIRONMENTAL SERVICES	844,106	842,837	1,269	
Environmental Maintenance (Other Roads)	-70,557	-70,557	0	
Public Transport	29,719	29,302	417	Decrease contract cleaning £11k; Increase R&M £4.3k
Off-Street Parking	92,815	97,251	-4,436	Decrease Den £8.3k, Increase utilities £1.4k, Professional Fees £2.5k
HIGHWAYS & PARKING	51,977	55,996	-4,019	
Local Land Charges	6,702	6,055	647	
Licensing	30,757	21,794	8,963	Decrease Computing £1.2k, Fee income £10,500;
LICENSING & LAND CHARGES	37,459	27,849	9,610	
Emergency Planning and Works	16,500	16,000	500	Increase TTP £500

Building Regulations	35,200	35,200	0	
Dealing with Development Control Applications	351,204	328,955	22,249	Increased staff costs £16.7k, Periodicals £2.5k, Computing £5.3k
Structure and Local Planning	320,722	321,713	-991	
Street Name & Numbering	-12,391	-3,959	-8,431	Increase fees income £8.5k
PLANNING	711,235	697,908	13,327	
Grounds Maintenance	751,254	769,776	-18,522	Decreased fee income £3.7k, dep'n £2k; increased recharge £22k
Street Cleansing (not chargeable to highways)	574,883	575,579	-695	
STREET SCENE	1,326,137	1,345,354	-19,217	
Household Waste Collection	1,714,115	1,698,814	15,301	Increased dep'n £57k, Recycling disbursements £35K Agency £6.2k, Subscriptions £9k; Cont. County Council (income) £83K, extra collections £10k
Trade Waste Collection	-107,076	-98,559	-8,517	Increase Waste Collection £24.7k, Fees (income) £33k
Recycling	478,929	482,761	-3,832	Increase waste management £8.5k, salary oncosts £31k, Contributions (income) 45.6k
Direct Services Central Admin	382,600	374,735	7,865	Increase salaries £8k
Transport Services	980,705	854,781	125,924	Increase Petrol/Diesel £116k, Oil £14k, MOT £3.2, RFL £3.2k, Subs £2.8k; decreased insurance £10.8 dep'n £5.8k
WASTE & TRANSPORT	3,449,273	3,312,533	136,741	
	6,789,905	6,650,033	139,873	

HOUSING & COMMUNITY SERVICES - BUDGET SETTING 2023/24

	Proposed Budget 2023/24	Approved Budget 22/23	Movement	Comments
General Grants, Bequests & Donations	314,260	314,123	138	
Community Centres	202,793	214,446	-11,652	Decreased depreciation £11.5k
Community Safety (Crime Reduction)	140,909	140,909	-0	
Defences Against Flooding	59,337	59,303	34	
Market Undertakings	1,389	2,138	-749	
Village Halls	0	0	0	
COMMUNITY DEVELOPMENT & SUPPORT	718,689	730,919	-12,229	
Arts Development & Support	15,040	15,040	0	
Events Management	125,736	124,297	1,439	Decrease Staff Costs £3.7k, insurance £1k; Increased events costs £6.2k
Midway Community Centre	42,228	34,256	7,972	Decreased tools £1k, Increased depreciation £3.5k, utilities £4.5k, R&M £1.2k
Stenson Fields Community Centre	8,203	6,988	1,215	
RECREATIONAL ACTIVITIES	191,207	180,581	10,626	
Melbourne Assembly Rooms	20,932	32,460	-11,528	Decrease depreciation
Get Active in the Forest	34,452	34,452	-0	
Sports Development & Community Recreation	185,936	185,935	0	
Indoor Sports & Recreation Facilities	578,478	497,336	81,142	Increase fees £9.9k (income), Deprecation £71k, TPP £5.2k, Insurance £4.8k, Utilities £9.9k
Outdoor Sports & Recreation Facilities (SSP)	-0	0	-0	
Play schemes	21,269	21,269	0	
LEISURE CENTRES & COMMUNITY FACILITIES	841,067	771,453	69,614	
Allotments	206	-799	1,005	Increase grounds £1k

Rosliston Forestry Centre	293,467	310,654	-17,187	Decrease R&M £3k, Tools & Equipment £4k, Insurance £3.5k, Depreciation £11.5k Increase fees (income) £19.9k, Utilities £2.9k, Oil £9.2k, Contract Cleaning £6.9k, Laundry £4.3k, Bank Charges £3.2k
Cemeteries	21,355	20,247	1,108	Increase fees £2.5k, grounds £3.5k
Closed Churchyards	7,548	7,608	-60	
Parks and Open Spaces	329,822	330,723	-901	
PARKS & OPEN SPACES	652,398	668,432	-16,035	
Housing Standards	101,088	99,790	1,298	Increase Subscriptions
Housing Strategy	103,305	102,327	977	
Administration of Renovation & Improvement Grants	61,991	61,466	525	
Bed / Breakfast Accommodation	6,500	6,500	0	
Pre-tenancy Services	241,761	239,321	2,440	Increase Staff Costs
Other Housing Support Costs (GF)	37,281	35,569	1,712	Increase Computing £2k
PRIVATE SECTOR HOUSING	551,926	544,974	6,952	
	2,955,287	2,896,359	58,928	

FINANCE & MANAGEMENT - BUDGET SETTING 2023/24

	Proposed Budget 2023/24 £	Approved Budget 22/23 £	Movement £	Comments
Business Change	125,681	111,582	14,099	Increase salaries £22k, HRA recharge £7.8k
Digital Services	186,693	180,623	6,070	Decrease printing £4.2k, Computing £1.5k, HRA Recharge £1.4k
Caretaking	156,319	156,303	16	Decrease salaries £1.5k, HRA recharges £1.4k; Increase mileage £3k
Senior Management	467,067	471,253	-4,186	Decrease Training £1.4k, Mileage £1.1k, TPP £1.4k; Increase HRA recharges £3k salaries £3.2k
Financial Services	392,922	422,423	-29,501	Decrease professional fees £70k, Reserve Funding £15k; Increase salaries £37k, Training £3.8k, HRA recharges £1.2k
Internal Audit	126,633	113,373	13,260	Increase Professional Fees £19.5k, HRA Recharges £6.2k
Merchant Banking Services	69,283	68,075	1,208	
ICT Support	775,687	778,097	-2,410	Decrease salaries £6.4k, Telephones £13.8k, Mobiles £8.7k, Insurance £6.4k; Increase training £4k, Internet Circuits £24.5k, dep'n £9.6k, HRA recharges £5.7k
Legal Services	280,115	283,535	-3,420	Decrease salaries £1k, Books £2.3k; Increase professional fees £2.3k, HRA recharges £2.6k
Performance & Policy	39,554	39,817	-264	
Personnel/HR	414,639	396,375	18,264	Decrease salaries £10k, Insurance 2.2k; Increase medical £6.6k, Computing £36.6k, Licences £1k, HRA recharges £14.5k
Communications	82,206	84,496	-2,290	Increase HRA recharges £2.3k
Customer Services	587,517	536,993	50,525	Reduce Stationery £2.9k; Increase salaries £37.4k, Postages £29k, HRA recharges £13.6k
Health & Safety	59,769	60,252	-483	
Admin Offices & Depot	695,910	673,282	22,629	Decrease insurance £6.1k; Increase salaries £3.3k, Utilities £14.8k, Rates £1.8k, Refuse £1k, Deon £8.3k, HRA recharges £9.6k, Van Hire £817, Licences £255
Protective Clothing	30,809	29,809	1,000	Increase protective clothing

Procurement	12,349	12,349	0	
CENTRAL SUPPORT SERVICES	4,503,154	4,418,635	84,519	
Democratic Representation & Management	92,058	91,850	207	
Corporate Management	69,435	65,951	3,484	Increase subs £3.5k
Corporate Finance Management	40,261	37,969	2,293	Decrease insurance £1.5k; Increase professional fees £30k, HRA recharges £25.6k
Elected Members	354,920	361,625	-6,705	
CORPORATE & DEMOCRATIC COSTS	556,674	557,395	-721	
Registration of Electors	43,481	44,271	-790	
Conducting Elections	306,786	187,742	119,045	Decrease Tools R&M £3.4k; Increase district election costs £125k
ELECTIONS & REGISTRATION	350,267	232,013	118,255	
Funded Pension Schemes	148,017	280,298	-132,281	
Increase/Decrease in Provision for Bad or Doubtful Debts	175,000	175,000	0	
Planning Agreements	0	0	0	
Parish Councils	435,009	434,765	243	
Interest & Investment Income (GF)	-281,578	-136,229	-145,349	Decrease insurance 1.7k; Increase Interest £144k
External Interest Payable (GF)	2,700	500	2,200	Increase - Parish Council Loans Interest
PARISHES, INTEREST, S106 RECEIPTS & PROVISIONS	479,148	754,334	-275,186	
Estate Management	-240,342	-238,225	-2,117	Decrease training £1.5k, Insurance £6.9k; Increase salaries £1k, Utilities £7.6k, Business Rates £11.5k, Prof fees £3k, Fees £12.1k
ESTATE MANAGEMENT	-240,342	-238,225	-2,117	
Council Tax Collection	135,133	144,212	-9,080	Decrease salaries £9.7k, Insurance £215; Increase training £864
Non-Domestic Rates Collection	-87,500	-87,500	0	
Revenues & Benefits Support & Management	381,042	357,680	23,362	Decrease salaries £4.7k; Increase computing £28.1k
Rent Allowances Paid	30,340	37,005	-6,665	
Net cost of Rent Rebates Paid	83,400	80,882	2,519	
Corporate Fraud	51,066	48,150	2,916	Increase prof fees £2.9k
Housing Benefits Administration	143,321	173,803	-30,482	Decrease salaries £15.3k, Benefits processing £40k, Grants (income) £18k; Increase Professional fees £6k
Concessionary Fares	0	-9,600	9,600	No confirmation of DCC contribution
REVENUES & BENEFITS	736,801	744,631	-7,830	
	6,385,702	6,468,784	-83,081	