

Appendix 1



FINAL

**2022/23 Budget
&
Medium Term Financial
Strategy**

**2023/24
to
2026/27**

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1.0 STRATEGIC BUDGET SUMMARY

1.1 Savings, Income Generation, Growth and Revenue Implications of Capital

- 1.1.1 The financial climate has been unusual during the Covid 19 pandemic and it has made considerable changes to what we spend and how that spending is funded. Over the Autumn of 2021, Portfolio holders were challenged to review their budgets with respective senior officers in understanding the impact of the Covid 19 Pandemic on the forthcoming financial year (2022/23) and the MTFs period (2023/24 to 2026/27) and how any impact could be mitigated by any potential savings or efficiencies in delivery of services. Furthermore, the financial settlement for government is only for the next financial year rather than a longer period, so there remains some uncertainty for future years.
- 1.1.2 The Council generates a considerable proportion of its own funding from the various services it provides. These range from income from One Leisure and Car Parking through to charging for Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.
- 1.1.3 In addition the Council also generates income from corporate activity; this mainly focuses on:
- Treasury Management; which has been considerably less than in recent years because of the current extremely low interest rate environment.
 - Commercial Estates; whereby the Council is proactively developing its commercial estate activity to develop for the Council a medium to long term revenue stream to fund services and acting as a hedge against inflation.
- 1.1.4 However, the challenge for this budget was to understand the continued, unavoidable pressures that the Council will continue to face, as we emerge from the social and economic fallout the pandemic has caused. Therefore, previous assumptions have been reviewed and challenged considering the uncertainty around the Local Government Financial settlement beyond 22/23.
- 1.1.5 Growth has appeared within the budget from four main sources:
- Inflation on employee costs and business rate changes
 - Employees increment related growth
 - Non-employee budgets non-controllable growth (unavoidable)
 - Controllable growth
- 1.1.6 All of the savings, income generation and growth are summarised in the service budget pages later in this report. The total Service Proposals for 2022/23 are £778k and **Table 1** below shows how this is allocated by service.
- 1.1.7 The 2022/23 budget, as shown in table 5, is set to make a positive contribution to general reserves of £249k. When the 2021/22 budget was set it intended to make a contribution to reserves of £776k. Quarter 2 (Q2) forecast outturn indicates a £973k contribution to reserves for 2021/22.

| Table 1 | Service Savings and Growth Proposals | | |
|--|---|----------------------|--------------|
| Service | Budget Savings | Budget Growth | Total |
| | £000 | £000 | £000 |
| Chief Operating Officer | (398) | 470 | 72 |
| Assistant Director Transformation | 0 | 25 | 25 |
| Assistant Director Corporate Resources | (357) | 66 | (291) |
| Head of Leisure & Health | 0 | 0 | 0 |
| Head of Operations | (45) | 175 | 130 |
| Head of 3C's ICT Shared Service | (551) | 243 | (308) |
| Corporate Leadership Team | (5) | 0 | (5) |
| Programmes Delivery Manager | 0 | 0 | 0 |
| Housing Manager | 0 | 0 | 0 |
| Planning Manager | (401) | 0 | (401) |
| Total | (1,757) | 979 | (778) |

- **Commercial Investment Strategy**

1.1.8 A key part of the Council's previous Budget strategy has been the Commercial Investment Strategy (CIS), as approved by the Council in 2015. The Council's Commercial Investments contribute a significant proportion of income to our budgets, and income has remained extremely strong throughout the pandemic. Investing in the property market remains challenging, never more so in the current climate. Even before the start of COVID19, the Cabinet signalled a change in investment emphasis towards acquisitions/investments that are more likely to be focused on the redevelopment of Market Towns and housing related propositions. Due to the impact on the property market of Covid 19, particularly on retail and office space, it is difficult to predict how the market will emerge from this pandemic, although it should be stressed that HDC's portfolio is built around investments we plan to hold for the medium to long term. The table below illustrates the contribution that the Commercial Investment Strategy makes to the council's finances.

| Actual 20/21 | Budget 21/22 | Forecast 21/22 | Budget 22/23 | Budget 23/24 | Budget 24/25 | Budget 25/26 | Budget 26/27 |
|--------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|
| £m | £m | £m | £m | £m | £m | £m | £m |
| 3.3 | 2.7 | 3.3 | 3.0 | 2.8 | 3.2 | 3.4 | 3.4 |

- **Capital – Revenue Implications**

1.1.9 The revenue budget contains any implications from the proposed capital programme for 2022/23 and the MTFs, whether that will be savings because of investment, additional running costs or the cost of borrowing (Minimum Revenue Provision).

- **Summary Impact of all budget changes – comparing Final Budget 2021/22 to Final Budget 2022/23**

1.1.10 Overall, the revenue changes to the budget in respect of Savings & Additional Income, Service Growth and Capital have resulted in a net increase in the Council’s budget of £0.828m (4%) when compared to the 2021/22 Original Budget and an increase of £0.394m (2%) when compared to the 2020/21 Forecast Outturn. A service-by-service summary is shown in **Table 2** below.

| Service | Summary of Total Budget Movements (Original Budget for 2021/22 to Base Budget 2022/23) | | | | | | | | | | | Variance | |
|--|--|-----------------|---------------------|-------------|--------------|------------------|-------------------|------------|-------------------------------|-----------------|---------------------|-------------------|--|
| | 2021/22 | | Previously Approved | 2022/23 | | | | Inflation | Other Operational Adjustments | Proposed Budget | To 2021/22 Forecast | To 2021/22 Budget | |
| | Forecast Outturn | Original Budget | | Growth Bids | | | | | | | | | |
| | | | | Growth | Savings | Increased Income | Linked to Capital | | | | | | |
| £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | % | % | | |
| Chief Operating Officer | 4,771 | 4,350 | 4,530 | 470 | (61) | (337) | 0 | 290 | 28 | 4,920 | 3% | 13% | |
| Assistant Director Transformation | 408 | 298 | 277 | 25 | 0 | 0 | 0 | (4) | 0 | 298 | (27%) | 0% | |
| Assistant Director Corporate Resources | 6,464 | 6,896 | 7,040 | 66 | (241) | (116) | 0 | 144 | (15) | 6,878 | 6% | 0% | |
| Head of Leisure & Health | 515 | 522 | (30) | 0 | 0 | 0 | 0 | 5 | 0 | (25) | (105%) | (105%) | |
| Head of Operations | 4,458 | 4,621 | 3,996 | 175 | (45) | 0 | 0 | 20 | 336 | 4,482 | 1% | (3%) | |
| Head of 3C's ICT Shared Service | 2,363 | 2,338 | 2,286 | 243 | 0 | (551) | 0 | 480 | 146 | 2,604 | 10% | 11% | |
| Corporate Leadership Team | 658 | 619 | 631 | 0 | (5) | 0 | 0 | 6 | 569 | 1,201 | 83% | 94% | |
| Programmes Delivery Manager | 71 | 71 | 72 | 0 | 0 | 0 | 0 | 1 | 0 | 73 | 3% | 3% | |
| Housing Manager | 178 | 180 | 183 | 0 | 0 | 0 | 0 | 4 | 0 | 187 | 5% | 4% | |
| Planning Manager | 1,234 | 791 | 858 | 0 | 0 | (401) | 0 | 20 | 419 | 896 | (27%) | 13% | |
| Net Expenditure | 21,120 | 20,686 | 19,843 | 979 | (352) | (1,405) | 0 | 966 | 1,483 | 21,514 | | | |
| Forecast Outturn | 21,120 | | | 394 | | | | | | 21,514 | 2% | | |
| Budget | | 20,686 | | 828 | | | | | | 21,514 | 4% | | |

1.2 Corporate and Government Funding

- **Government Grant**

1.2.1 The government provides a fair proportion of the core funding of the Council. Some of this funding is in relation to specific services e.g. Housing Benefit, but some of the funding is in support of general activity; with regard to:

- New Homes Bonus (NHB), on the 16 December 2021 the Government provisionally made an announcement in respect of New Homes Bonus and that the 2022/23 settlement is expected be £2.12m, this is £1.7m more than expected in the 2021/22 MTFS. The Government’s intention is to phase out the grant gradually being reduced to zero by 2023/24.
- On the 16 December 2021, the Government provisionally confirmed that the Revenue Support Grant (RSG) 2022/23 would be zero, this was in line with what was expected. In the 2020/21 MTFS it was expected that the council would be in a negative RSG position from 2020/21 onwards. As the Fair Funding Review continues to be delayed, the 2022/23 MTFS provides for prudent RSG payments for the MTFS 2023/2024 to 2026/2027 in accordance with expert advice.

Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2022/23 Budget that there will be a Council Tax increase of 3.43% (equating to £5) for a Band D property. The Local Government Financial Settlement 22/23 confirmed the referendum principle for Council Tax increases of up to 2 per cent or £5, whichever is higher, for shire district councils. From 23/24 over the remaining term of the MTFS Council Tax will be increased by £5 per annum. Therefore, the Council Tax for 2022/23 will be £150.86 per Band D equivalent property.

| Council Tax | | | | | |
|------------------------|---------|---------|---------|---------|---------|
| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
| | £138.56 | £142.16 | 145.86 | £145.86 | £150.86 |
| % increase on previous | | 2.6% | 2.6% | 0% | 3.43% |
| Cumulative % increase | | 2.6% | 5.3% | 5.3% | 8.9% |

- 1.2.3 The Council receives 40% of the Business rates collected and, after allowing for the tariff payment, it estimates this to be £6.48m in 2022/23, this is an increase of 6.7% from the previous year. The increase assumes growth in 2022/23 and 2.5% has been allowed year on year over the MTFS period to reflect the annual inflation increases to the business rates multiplier.

Collection Fund (Surplus)/Deficit

- 1.2.4 The Collection Fund is the statutory account for the Council Tax and Business Rates income and the payments to preceptors of their respective shares. Any surplus or deficit on the Collection Fund at year end is distributed to the preceptors, as per legislation. The Council is required to make an estimate of the projected surplus or deficit of each component of the Collection Fund at year end in order for the preceptors to bring their share of the surplus or deficit into the budget setting process.
- 1.2.5 For the purposes of budget setting the Council Tax element of the estimated year end position of the Collection Fund is shown in **Table 3** below along with the share that is apportioned to the Council.

| Table 3 | Collection Fund Estimated Deficit 2021/22 | |
|--------------|---|----------------|
| | Deficit £000 | HDC Share £000 |
| Council Tax | 778 | 104 |
| Total | 778 | 104 |

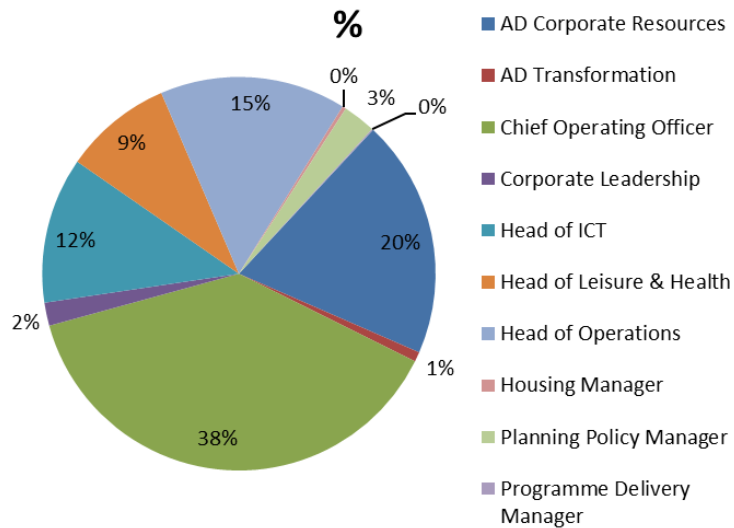
1.3 Summary Budget

- 1.3.1 Considering the 3.43% increase in Council Tax for 2022/23 and the lower than 3.43% annual increase over the MTFS period, this results in the funding statement shown in **Table 4** and **Table 5** below.

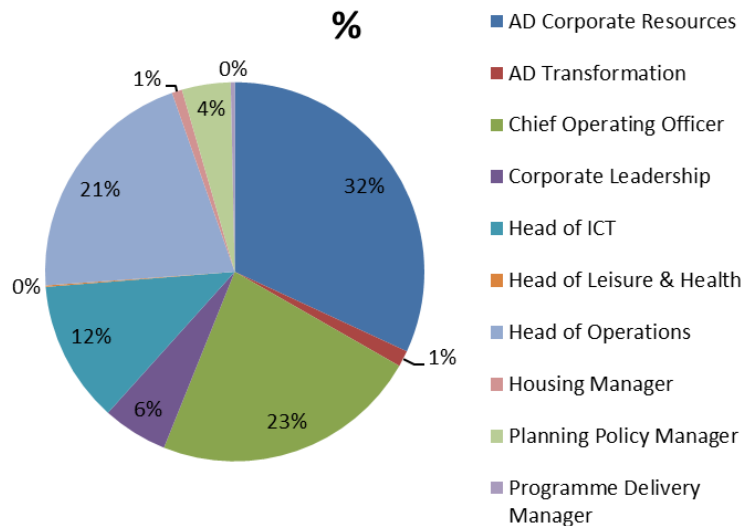
| Table 4 | Council Services Net Expenditure Budget (2022/23) and MTFS | | | | | | |
|--|---|-----------------|----------------|---------------------------------------|----------------|----------------|----------------|
| | 2021/22 | | 2022/23 | Medium Term Financial Strategy | | | |
| | Budget | Forecast | Budget | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Chief Operating Officer | 4,350 | 4,771 | 4,919 | 4,782 | 4,929 | 5,082 | 5,239 |
| Assistant Director Transformation | 298 | 408 | 298 | 304 | 381 | 420 | 514 |
| Assistant Director Corporate Resources | 6,896 | 6,464 | 6,878 | 7,058 | 6,917 | 6,653 | 6,705 |
| Head of Leisure & Health | 522 | 515 | (25) | (104) | (206) | (105) | (4) |
| Head of Operations | 4,621 | 4,458 | 4,483 | 4,002 | 4,107 | 4,207 | 4,376 |
| Head of 3C's ICT Shared Service | 2,338 | 2,363 | 2,604 | 2,731 | 2,835 | 2,928 | 2,936 |
| Corporate Leadership Team | 619 | 658 | 1,201 | 710 | 725 | 739 | 753 |
| Programmes Delivery Manager | 71 | 71 | 73 | 74 | 76 | 77 | 79 |
| Housing Manager | 180 | 178 | 187 | 191 | 194 | 198 | 202 |
| Planning Manager | 791 | 1,234 | 896 | 961 | 1,010 | 1,028 | 1,047 |
| Net Expenditure | 20,686 | 21,120 | 21,514 | 20,709 | 20,968 | 21,227 | 21,847 |

| Table 5 | Council Funding Statement Budget (2022/23) and MTFS | | | | | | |
|--|---|---------------|---|--------------------------------|---------------|---------------|---------------|
| | 2021/22 | | Funding Streams and Council Tax Requirement | | | | |
| | Budget | Forecast | 2022/23 | Medium Term Financial Strategy | | | |
| | | | Budget | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| £000 | £000 | £000 | £000 | £000 | £000 | £000 | |
| Net Expenditure | 20,686 | 21,120 | 21,514 | 20,709 | 20,968 | 21,227 | 21,847 |
| Contribution to/(from) Earmarked Reserves: | - | (1,430) | | | | | |
| Budget Surplus | - | | | | | - | - |
| General Reserves | 776 | 973 | 249 | (2,480) | (2,212) | (1,797) | (1,822) |
| Budget Requirement | 21,462 | 20,663 | 21,763 | 18,229 | 18,756 | 19,430 | 20,025 |
| Non-Domestic Rates | (6,080) | (6,080) | (6,485) | (5,595) | (5,725) | (5,855) | (5,900) |
| Non-Domestic Rates (Growth Pilot) | - | | - | - | - | - | - |
| S31 Grant | (2,176) | (2,176) | (2,472) | (1,624) | (1,628) | (1,633) | (1,633) |
| Revenue Support Grant (RSG) | - | - | - | (235) | (109) | (115) | (115) |
| Fair Funding Review Adjustment | 82 | - | - | - | - | - | - |
| New Homes Bonus | (2,014) | (2,014) | (2,116) | - | - | - | - |
| Collection Fund (Surplus) / Deficit | (296) | (296) | 104 | - | - | - | - |
| Council Tax Support Funding | (189) | - | (126) | (126) | (126) | (126) | (126) |
| 22/23 Service Grant | | | (316) | - | - | - | - |
| HB Admin Support Grant | | | (370) | (370) | (370) | (370) | (370) |
| Income Compensation Scheme (Q1) | (595) | (595) | - | - | - | - | - |
| Covid 19 Funding (tranche 5) | (758) | - | - | - | - | - | - |
| Rural Services Grant | | | (45) | (45) | (45) | (45) | (45) |
| Local Tier Service Grant | (195) | (261) | (206) | - | - | - | - |
| Council Tax Requirement | 9,241 | 9,241 | 9,731 | 10,234 | 10,753 | 11,286 | 11,836 |
| - Base (*) | 63,355 | 63,355 | 64,501 | 65,662 | 66,844 | 68,047 | 69,272 |
| - Per Band D (£) | 145.86 | 145.86 | 150.86 | 155.86 | 160.86 | 165.86 | 170.86 |
| - Increase (£) | | | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| - Increase % | | | 3.43% | 3.31% | 3.21% | 3.11% | 3.01% |

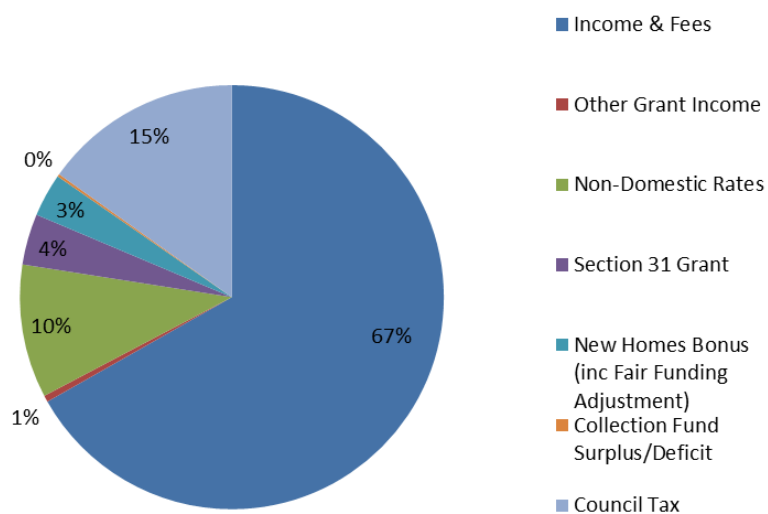
Gross Expenditure by Service 2022/23



Net Expenditure by Service 2022/23



How Services are Paid for in 2022/23



1.4 Revenue Reserves

1.4.1 The impact on the **General Fund Reserve** of the grant settlement from Government, the Council's policy to increase Council Tax and the savings, income and growth built into the budget 2022/23 and MTFS is shown in **Table 6** below.

| GENERAL RESERVES MOVEMENT | | | | | | | |
|---|-------------------|------------------|----------------|--------------------------------|-----------------|-----------------|-----------------|
| Table 6 | Reserves and MTFS | | | | | | |
| | 2021/22 | | 2022/23 | Medium Term Financial Strategy | | | |
| | Budget £000 | Forecast £000 | Budget £000 | 2023/24 £000 | 2024/25 £000 | 2025/26 £000 | 2026/27 £000 |
| BUDGET SURPLUS RESERVE | | | | | | | |
| b/f | 3,031 | 3,250 | 4,223 | 4,472 | 1,992 | - | - |
| Contribution from (to) General Fund | 776 | 973 | 249 | (2,480) | (2,212) | (1,797) | (1,822) |
| Contribution from (to) CIS Reserve | | | - | - | 220 | 1,797 | 1,822 |
| Contribution from (to) Earmarked Reserves | (58) | | | | | | |
| c/f | 3,749 | 4,223 | 4,472 | 1,992 | - | - | - |

| COMMERCIAL INVESTMENT RESERVE | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| b/f | 3,536 | 5,595 | 5,399 | 5,399 | 5,399 | 5,179 | 3,382 |
| Contribution to Reserve (former NHB) | | - | - | - | - | - | - |
| Contribution from Reserve | (38) | (196) | - | - | - | - | - |
| Contribution from (to) General Fund | - | - | - | - | - | - | - |
| Contribution from (to) Budget Surplus Reserve | - | - | - | - | (220) | (1,797) | (1,822) |
| c/f | 3,498 | 5,399 | 5,399 | 5,399 | 5,179 | 3,382 | 1,559 |

| GENERAL FUND (Unallocated) RESERVE | | | | | | | |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| b/f | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| Contribution to/(from) Reserve | 776 | 973 | 249 | (2,480) | (2,212) | (1,797) | (1,822) |
| Contribution from(to) Budget Surplus | (776) | (973) | (249) | 2,480 | 2,212 | 1,797 | 1,822 |
| c/f | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| Net Expenditure | 20,686 | 21,120 | 21,514 | 20,709 | 20,968 | 21,227 | 21,847 |
| Minimum Level of Reserves | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |

1.4.2 Contributions to Earmarked Reserves occur when budget is identified for specific purposes and will only be available for those specific purposes. Contributions from Earmarked Reserves occur when the specific purpose for which the budget was identified has been delivered. This approach matches costs and funding.

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM TERM FINANCIAL STRATEGY

2.1 Subjective Analysis of Spend and Income

Huntingdonshire District Council Table 7

| Actuals 2020/21 | Subjective Analysis : Controllable Only | | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £000 | | | £000 | £000 | £000 | £000 | £000 | £000 |
| - | Income & Fees | Commuted sums | (151) | (82) | (82) | (82) | (82) | (82) |
| (11,587) | | Fees & charges | (14,796) | (16,757) | (17,523) | (17,757) | (17,797) | (17,804) |
| (84,629) | | Government grants | (27,018) | (15,655) | (15,654) | (15,654) | (15,654) | (15,654) |
| (3,644) | | Other grants and contributions | (3,211) | (4,266) | (4,032) | (4,001) | (3,929) | (3,853) |
| (5,094) | | Rent | (4,803) | (4,859) | (4,793) | (5,105) | (5,278) | (5,296) |
| (698) | | Sales | (725) | (555) | (562) | (593) | (597) | (597) |
| | | NDR | - | (28) | - | - | - | - |
| (481) | | Interest Income | (533) | (533) | (533) | (533) | (533) | (533) |
| (51) | | Developer Contributions | - | (46) | (47) | (48) | (49) | (49) |
| (106,184) | Income & Fees Total | | (51,236) | (42,782) | (43,227) | (43,773) | (43,920) | (43,867) |
| 281 | Employees | Employee Insurance | 335 | 335 | 335 | 335 | 335 | 335 |
| 1,627 | | Hired Staff | 326 | 321 | 301 | 301 | 248 | 248 |
| 1,633 | | National Insurance | 1,682 | 1,940 | 1,986 | 2,052 | 2,119 | 2,188 |
| 498 | | Other staff costs | 1,698 | 1,713 | 1,713 | 1,713 | 1,713 | 1,713 |
| 4,473 | | Pension | 3,114 | 3,253 | 3,301 | 3,374 | 3,451 | 3,530 |
| 49 | | Recruitment | 109 | 36 | 36 | 36 | 36 | 36 |
| 18,037 | | Salary | 18,768 | 20,314 | 20,614 | 21,095 | 21,515 | 22,001 |
| 36 | | Services | 36 | 36 | 36 | 36 | 36 | 36 |
| 472 | | Severance payments | 171 | 152 | 152 | 152 | 152 | 152 |
| 142 | | Training | 130 | 126 | 126 | 126 | 126 | 126 |
| 96 | | Uniform & laundry | 38 | 44 | 44 | 44 | 44 | 44 |
| 27,343 | Employees Total | | 26,407 | 28,270 | 28,644 | 29,263 | 29,774 | 30,408 |
| 573 | Buildings | Energy Costs | 816 | 782 | 782 | 780 | 780 | 780 |
| 29 | | Ground Maintenance Costs | 14 | 15 | 14 | 14 | 14 | 14 |
| 216 | | Premises Cleaning | 231 | 67 | 54 | 54 | 54 | 54 |
| 81 | | Premises Insurance | 122 | 123 | 124 | 124 | 125 | 125 |
| 11 | | Rates | 7 | 7 | 7 | 7 | 7 | 7 |
| 7 | | Rents | 13 | 13 | 13 | 13 | 13 | 13 |
| 549 | | Repairs & Maintenance | 709 | 786 | 820 | 797 | 802 | 802 |
| 150 | | Water Services | 174 | 159 | 159 | 159 | 159 | 159 |
| 1,292 | | Rents Payable | 1,478 | 1,503 | 1,610 | 1,530 | 1,566 | 1,573 |
| 2,907 | Buildings Total | | 3,564 | 3,456 | 3,583 | 3,479 | 3,520 | 3,527 |
| | Supplies & Services | Catering | 22 | 5 | 5 | 5 | 5 | 5 |
| 1,355 | | Communication and computing | 1,111 | 1,119 | 1,192 | 1,194 | 1,194 | 1,195 |
| 4,282 | | Equipment, furniture & materials | 2,745 | 3,694 | 3,676 | 3,704 | 3,722 | 3,645 |
| | | Expenses | - | - | - | - | - | - |
| 92 | | Insurance - service related | 88 | 89 | 91 | 92 | 92 | 92 |
| 381 | | Members Allowances | 417 | 437 | 432 | 432 | 432 | 432 |
| 482 | | Office expenses | 449 | 470 | 472 | 472 | 472 | 472 |
| | | Operating Costs | - | - | - | - | - | - |
| | | Other staff costs | - | - | - | - | - | - |
| 5 | | Premises Cleaning | - | 74 | 74 | 74 | 74 | 74 |
| 3 | | Repairs & Maintenance | - | - | - | - | - | - |
| 6,596 | | Services | 6,284 | 7,195 | 6,291 | 6,549 | 6,385 | 6,386 |
| () | | Uniform & laundry | - | - | - | - | - | - |
| 8 | | Election Costs | - | - | - | - | - | - |
| 4 | | Telecommunications | - | - | - | - | - | - |
| | | Penalties & Fines | - | - | - | - | - | - |
| | | Council Tax Payable | - | - | - | - | - | - |
| 13,210 | Supplies & Services Total | | 11,116 | 13,085 | 12,233 | 12,522 | 12,376 | 12,301 |
| 10 | Transport | Contract Hire & operating leases | 19 | 19 | 19 | 19 | 19 | 19 |
| 17 | | Mileage Allowance | 61 | 60 | 61 | 61 | 61 | 61 |
| 915 | | Operating Costs | 922 | 964 | 964 | 964 | 964 | 964 |
| () | | Pool Car | 34 | 31 | 31 | 31 | 31 | 31 |
| () | | Public Transport | 25 | 20 | 20 | 20 | 20 | 20 |
| 193 | | Vehicle Insurance | 204 | 204 | 204 | 204 | 204 | 204 |
| 6 | | Other Transport Costs | - | - | - | - | - | - |
| 1,140 | Transport Total | | 1,264 | 1,297 | 1,298 | 1,299 | 1,299 | 1,299 |
| 28,376 | Benefit & Transfer Payments | Benefits | 26,875 | 15,521 | 15,521 | 15,521 | 15,521 | 15,521 |
| 1,553 | | Contributions paid | 1,061 | 1,061 | 1,061 | 1,061 | 1,061 | 1,061 |
| | | Discretionary Relief | - | - | - | - | - | - |
| 45,800 | | Grants | 836 | 836 | 836 | 837 | 837 | 837 |
| 106 | | Irrecoverable V A T | 106 | 106 | 106 | 106 | 106 | 106 |
| 445 | | Levies | 408 | 408 | 408 | 408 | 408 | 408 |
| | | Parish Precepts | - | - | - | - | - | - |
| 6 | | Other Misc Payments | 7 | 7 | 7 | 7 | 7 | 7 |
| 76,287 | Benefit & Transfer Payments Total | | 29,292 | 17,937 | 17,938 | 17,938 | 17,938 | 17,939 |
| | Renewals Fund Contribution | Renewals Fund Contribution | 58 | 58 | 58 | 58 | 58 | 58 |
| | Renewals Fund Contribution Total | | 58 | 58 | 58 | 58 | 58 | 58 |
| 467 | Reserve-Revenue Transfers | Bad Debts Provision | 187 | 165 | 155 | 155 | 155 | 155 |
| | | Reserve-Revenue Transfers | 34 | 27 | 27 | 27 | 27 | 27 |
| 467 | Reserve-Revenue Transfers Total | | 221 | 192 | 182 | 182 | 182 | 182 |
| | Liabilities | Other staff costs | - | - | - | - | - | - |
| | Liabilities Total | | - | - | - | - | - | - |
| 15,170 | Net Expenditure | | 20,686 | 21,514 | 20,709 | 20,968 | 21,227 | 21,847 |

| | | | | | | | |
|---------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 121,354 | Gross Service Expenditure | 71,922 | 64,296 | 63,936 | 64,741 | 65,147 | 65,714 |
| (106,184) | Gross Service Income | (51,236) | (42,782) | (43,227) | (43,773) | (43,920) | (43,867) |
| 15,170 | Net Service Expenditure | 20,686 | 21,514 | 20,709 | 20,968 | 21,227 | 21,847 |

2.2 Service Budgets by Head of Service

Huntingdonshire District Council Table 8

| Actuals 2020/21 | Head of Service | Chief Operating Officer | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| (4,113) | Income & Fees | Fees & charges | (3,925) | (3,954) | (4,004) | (4,008) | (4,008) | (4,008) |
| (38,371) | | Government grants | (26,965) | (15,619) | (15,618) | (15,618) | (15,618) | (15,618) |
| (529) | | Other grants and contributions | (3) | (89) | (3) | (3) | (3) | (3) |
| (122) | | Rent | (110) | (110) | (110) | (110) | (110) | (110) |
| (12) | | Sales | (7) | (7) | (7) | (7) | (7) | (7) |
| - | | Interest Income | - | - | - | - | - | - |
| (43,146) | Income & Fees Total | | (31,011) | -19780177 | (19,743) | (19,747) | (19,747) | (19,747) |
| 247 | Employees | Hired Staff | - | - | - | - | - | - |
| 447 | | National Insurance | 470 | 543 | 550 | 568 | 585 | 603 |
| 67 | | Other staff costs | 23 | 23 | 23 | 23 | 23 | 23 |
| 802 | | Pension | 814 | 872 | 876 | 895 | 914 | 934 |
| 12 | | Recruitment | - | - | - | - | - | - |
| 4,663 | | Salary | 4,971 | 5,381 | 5,396 | 5,512 | 5,628 | 5,747 |
| 1 | | Services | 3 | 3 | 3 | 3 | 3 | 3 |
| - | | Severance payments | 10 | - | - | - | - | - |
| 5 | | Training | 6 | 6 | 6 | 6 | 6 | 6 |
| - | | Uniform & laundry | (1) | 1 | 1 | 1 | 1 | 1 |
| 6,244 | Employees Total | | 6,296 | 6829626.42 | 6,855 | 7,007 | 7,160 | 7,316 |
| 19 | Buildings | Energy Costs | 28 | 28 | 28 | 28 | 28 | 28 |
| 1 | | Ground Maintenance Costs | - | - | - | - | - | - |
| - | | Premises Cleaning | - | - | - | - | - | - |
| 23 | | Repairs & Maintenance | 18 | 18 | 18 | 18 | 18 | 18 |
| 82 | | Water Services | 28 | 28 | 28 | 28 | 28 | 28 |
| 16 | | Rents Payable | 2 | 2 | 2 | 2 | 2 | 2 |
| 141 | Buildings Total | | 76 | 75810.84 | 76 | 76 | 76 | 76 |
| - | Supplies & Services | Catering | 1 | 1 | 1 | 1 | 1 | 1 |
| 214 | | Communication and computing | 114 | 114 | 114 | 114 | 114 | 114 |
| 143 | | Equipment, furniture & materials | 64 | 63 | 63 | 63 | 63 | 63 |
| - | | Expenses | - | - | - | - | - | - |
| - | | Insurance - service related | - | - | - | - | - | - |
| 65 | | Office expenses | 75 | 73 | 75 | 75 | 75 | 75 |
| - | | Other staff costs | - | - | - | - | - | - |
| - | | Repairs & Maintenance | - | - | - | - | - | - |
| 445 | | Services | 390 | 560 | 367 | 367 | 367 | 367 |
| (1) | | Uniform & laundry | - | - | - | - | - | - |
| 868 | Supplies & Services Total | | 645 | 811950 | 621 | 621 | 621 | 621 |
| 10 | Transport | Contract Hire & operating leases | - | - | - | - | - | - |
| 8 | | Mileage Allowance | 23 | 22 | 23 | 23 | 23 | 23 |
| 7 | | Operating Costs | 7 | 7 | 7 | 7 | 7 | 7 |
| 9 | | Pool Car | 23 | 20 | 20 | 20 | 20 | 20 |
| 1 | | Public Transport | 9 | 5 | 5 | 5 | 5 | 5 |
| 6 | | Other Transport Costs | - | - | - | - | - | - |
| 39 | Transport Total | | 62 | 53734 | 55 | 55 | 55 | 55 |
| 28,376 | Benefit & Transfer Payments | Benefits | 26,875 | 15,521 | 15,521 | 15,521 | 15,521 | 15,521 |
| 1,360 | | Contributions paid | 984 | 984 | 984 | 984 | 984 | 984 |
| 10,041 | | Grants | 253 | 253 | 253 | 253 | 253 | 253 |
| 6 | | Irrecoverable V A T | 6 | 6 | 6 | 6 | 6 | 6 |
| 1 | | Other Misc Payments | - | - | - | - | - | - |
| 39,784 | Benefit & Transfer Payments Total | | 28,117 | 16762925 | 16,763 | 16,763 | 16,763 | 16,763 |
| 0 | Renewals Fund Contribution | Renewals Fund Contribution | 8 | 8 | 8 | 8 | 8 | 8 |
| 0 | Renewals Fund Contribution | | 8 | 8232 | 8 | 8 | 8 | 8 |
| 77 | Reserve-Revenue Transfers | Bad Debts Provision | 157 | 157 | 147 | 147 | 147 | 147 |
| - | | Reserve-Revenue Transfers | - | - | - | - | - | - |
| 77 | Reserve-Revenue Transfers | | 157 | 157046 | 147 | 147 | 147 | 147 |
| 4,008 | Net Expenditure | | 4,350 | 4,919 | 4,782 | 4,930 | 5,082 | 5,239 |

| | | | | | | | |
|--------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 47,153 | Gross Service Expenditure | 35,361 | 24,699 | 24,525 | 24,677 | 24,830 | 24,986 |
| (43,146) | Gross Service Income | (31,011) | (19,780) | (19,743) | (19,747) | (19,747) | (19,747) |
| 4,008 | Net Service Expenditure | 4,350 | 4,919 | 4,782 | 4,930 | 5,082 | 5,239 |

| | | | | | | | |
|--------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 109 | Building Control | 153 | 153 | 153 | 153 | 153 | 153 |
| 227 | Business Team | 274 | 279 | 285 | 291 | 297 | 304 |
| 208 | Chief Operating Officer | 128 | 108 | 110 | 112 | 115 | 117 |
| 1 | Closed Churchyards | (13) | (13) | (13) | (13) | (13) | (13) |
| 49 | Community Team | 581 | 585 | 592 | 609 | 617 | 625 |
| (120) | Council Tax Support | (116) | (115) | (114) | (114) | (114) | (114) |
| 857 | Customer Services | 900 | 979 | 999 | 1,020 | 1,040 | 1,062 |
| (404) | Development Management | (594) | (257) | (429) | (397) | (365) | (332) |
| 259 | Document Centre | 192 | 251 | 249 | 254 | 259 | 265 |
| 62 | Emergency Planning | 12 | 31 | 31 | 32 | 32 | 32 |
| 113 | Environmental Health Admin | 132 | 122 | 132 | 136 | 139 | 143 |
| 343 | Environmental Protection Team | 384 | 358 | 365 | 372 | 380 | 387 |
| - | Head of Community | - | - | - | - | - | - |
| - | Head of Customer Services | - | - | - | - | - | - |
| - | Head of Development | - | - | - | - | - | - |
| 1,472 | Housing Benefits | 1,430 | 1,554 | 1,556 | 1,583 | 1,624 | 1,667 |
| 90 | Housing Miscellaneous | 27 | 29 | 30 | 32 | 34 | 36 |
| 1,017 | Housing Needs | 1,142 | 1,142 | 1,122 | 1,139 | 1,156 | 1,173 |
| (54) | Licensing | (53) | (56) | (55) | (48) | (41) | (35) |
| (221) | Local Tax Collection | (228) | (231) | (231) | (231) | (231) | (231) |
| 4,008 | Net Service Expenditure | 4,350 | 4,919 | 4,782 | 4,930 | 5,082 | 5,239 |

| Actuals 2020/21 | Head of Service | AD Transformation | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| - | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (148) | | Government grants | - | - | - | - | - | - |
| (26) | | Other grants and contributions | - | (210) | (210) | (170) | (85) | - |
| (174) | Income & Fees Total | | - | (210) | (210) | (170) | (85) | - |
| - | Employees | Hired Staff | - | - | - | - | - | - |
| 23 | | National Insurance | 39 | 41 | 42 | 43 | 45 | 46 |
| 1 | | Other staff costs | - | - | - | - | - | - |
| 38 | | Pension | 61 | 60 | 61 | 62 | 63 | 65 |
| - | | Recruitment | 5 | 5 | 5 | 5 | 5 | 5 |
| 203 | | Salary | 366 | 371 | 381 | 416 | 367 | 374 |
| - | | Training | 8 | 8 | 8 | 8 | 8 | 8 |
| 265 | Employees Total | | 479 | 485 | 497 | 534 | 488 | 498 |
| - | Buildings | Repairs & Maintenance | - | - | - | - | - | - |
| - | | Rents Payable | - | - | - | - | - | - |
| - | Buildings Total | | - | - | - | - | - | - |
| - | Supplies & Services | Catering | - | - | - | - | - | - |
| - | | Communication and computing | - | - | - | - | - | - |
| 4 | | Equipment, furniture & materials | 17 | 17 | 11 | 11 | 11 | 11 |
| - | | Expenses | - | - | - | - | - | - |
| - | | Office expenses | 1 | 1 | 1 | 1 | 1 | 1 |
| 35 | | Services | (199) | 5 | 5 | 5 | 5 | 5 |
| 39 | Supplies & Services Total | | (182) | 22 | 16 | 16 | 16 | 16 |
| - | Transport | Mileage Allowance | - | - | - | - | - | - |
| - | | Pool Car | - | - | - | - | - | - |
| - | | Public Transport | 1 | 1 | 1 | 1 | 1 | 1 |
| - | Transport Total | | 1 | 1 | 1 | 1 | 1 | 1 |
| - | Benefit & Transfer Payments | Grants | - | - | - | - | - | - |
| - | Benefit & Transfer Payments Total | | - | - | - | - | - | - |
| - | Total | | - | - | - | - | - | - |
| 130 | Net Expenditure | | 298 | 298 | 304 | 381 | 420 | 514 |
| 304 | Gross Service Expenditure | | 298 | 508 | 514 | 551 | 505 | 514 |
| (174) | Gross Service Income | | - | (210) | (210) | (170) | (85) | - |
| 130 | Net Service Expenditure | | 298 | 298 | 304 | 381 | 420 | 514 |

| Actuals 2020/21 | Head of Service | AD Corporate Resources | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| (559) | Income & Fees | Fees & charges | (418) | (432) | (511) | (476) | (477) | (477) |
| (2,261) | | Government grants | (17) | - | - | - | - | - |
| (32) | | Other grants and contributions | (5) | (5) | (5) | (5) | (5) | (5) |
| (4,933) | | Rent | (4,656) | (4,716) | (4,650) | (4,962) | (5,136) | (5,153) |
| () | | Sales | - | - | - | - | - | - |
| - | | NDR | - | (28) | - | - | - | - |
| (481) | | Interest Income | (533) | (533) | (533) | (533) | (533) | (533) |
| (8,266) | Income & Fees Total | | (5,629) | (5,714) | (5,699) | (5,977) | (6,150) | (6,167) |
| 281 | Employees | Employee Insurance | 334 | 334 | 334 | 334 | 334 | 334 |
| 740 | | Hired Staff | 47 | 22 | 22 | 22 | 22 | 22 |
| 181 | | National Insurance | 174 | 209 | 215 | 221 | 228 | 234 |
| 91 | | Other staff costs | 1,590 | 1,590 | 1,590 | 1,590 | 1,590 | 1,590 |
| 1,865 | | Pension | 323 | 332 | 339 | 346 | 354 | 361 |
| 3 | | Recruitment | 23 | 21 | 21 | 21 | 21 | 21 |
| 1,766 | | Salary | 1,709 | 2,048 | 2,089 | 2,136 | 2,181 | 2,228 |
| 35 | | Services | 33 | 33 | 33 | 33 | 33 | 33 |
| 151 | | Severance payments | 160 | 152 | 152 | 152 | 152 | 152 |
| 71 | | Training | 62 | 61 | 61 | 61 | 61 | 61 |
| 59 | | Uniform & laundry | - | - | - | - | - | - |
| 5,241 | Employees Total | | 4,457 | 4,804 | 4,857 | 4,918 | 4,977 | 5,038 |
| 190 | Buildings | Energy Costs | 189 | 194 | 194 | 192 | 192 | 192 |
| 1 | | Ground Maintenance Costs | - | - | - | - | - | - |
| 192 | | Premises Cleaning | 98 | 26 | 13 | 13 | 13 | 13 |
| 81 | | Premises Insurance | 122 | 123 | 124 | 124 | 125 | 125 |
| 7 | | Rates | 7 | 7 | 7 | 7 | 7 | 7 |
| 211 | | Repairs & Maintenance | 284 | 317 | 297 | 292 | 292 | 292 |
| 17 | | Water Services | 12 | 15 | 15 | 15 | 15 | 15 |
| 511 | | Rents Payable | 653 | 656 | 737 | 640 | 654 | 661 |
| 1,209 | Buildings Total | | 1,364 | 1,338 | 1,386 | 1,283 | 1,297 | 1,305 |
| | Supplies & Services | Catering | 3 | 3 | 3 | 3 | 3 | 3 |
| 327 | | Communication and computing | 109 | 162 | 162 | 162 | 162 | 162 |
| 214 | | Equipment, furniture & materials | 105 | 66 | 65 | 65 | 65 | 63 |
| - | | Expenses | - | - | - | - | - | - |
| 84 | | Insurance - service related | 84 | 85 | 87 | 88 | 88 | 88 |
| 381 | | Members Allowances | 417 | 437 | 432 | 432 | 432 | 432 |
| 266 | | Office expenses | 150 | 176 | 176 | 176 | 176 | 176 |
| - | | Operating Costs | - | - | - | - | - | - |
| 4 | | Premises Cleaning | - | 74 | 74 | 74 | 74 | 74 |
| 4,606 | | Services | 4,994 | 4,658 | 4,727 | 4,905 | 4,740 | 4,742 |
| 8 | | Election Costs | - | - | - | - | - | - |
| - | | Penalties & Fines | - | - | - | - | - | - |
| 5,891 | Supplies & Services Total | | 5,862 | 5,662 | 5,725 | 5,904 | 5,740 | 5,740 |
| - | Transport | Contract Hire & operating leases | - | - | - | - | - | - |
| 1 | | Mileage Allowance | 12 | 12 | 12 | 12 | 12 | 12 |
| 52 | | Operating Costs | - | - | - | - | - | - |
| 15 | | Pool Car | 3 | 3 | 3 | 3 | 3 | 3 |
| - | | Public Transport | 3 | 3 | 3 | 3 | 3 | 3 |
| 187 | | Vehicle Insurance | 202 | 202 | 202 | 202 | 202 | 202 |
| 256 | Transport Total | | 221 | 220 | 220 | 220 | 220 | 220 |
| 94 | Benefit & Transfer Payments | Contributions paid | 77 | 77 | 77 | 77 | 77 | 77 |
| - | | Discretionary Relief | - | - | - | - | - | - |
| 37 | | Grants | 40 | 40 | 40 | 40 | 40 | 40 |
| 26 | | Irrecoverable V A T | 26 | 26 | 26 | 26 | 26 | 26 |
| 445 | | Levies | 408 | 408 | 408 | 408 | 408 | 408 |
| 5 | | Other Misc Payments | 6 | 6 | 6 | 6 | 6 | 6 |
| 608 | Benefit & Transfer Payments Total | | 556 | 556 | 556 | 556 | 556 | 556 |
| 390 | Reserve-Revenue Transfers | Bad Debts Provision | 30 | 8 | 8 | 8 | 8 | 8 |
| - | | Reserve-Revenue Transfers | 34 | 4 | 4 | 4 | 4 | 4 |
| 390 | Reserve-Revenue Transfers Total | | 64 | 12 | 12 | 12 | 12 | 12 |
| 5,328 | Net Expenditure | | 6,896 | 6,878 | 7,058 | 6,917 | 6,654 | 6,705 |
| 13,594 | Gross Service Expenditure | | 12,525 | 12,592 | 12,757 | 12,894 | 12,803 | 12,872 |
| (8,266) | Gross Service Income | | (5,629) | (5,714) | (5,699) | (5,977) | (6,150) | (6,167) |
| 5,328 | Net Service Expenditure | | 6,896 | 6,878 | 7,058 | 6,917 | 6,654 | 6,705 |
| (3,342) | Commercial Estates | | (2,729) | (2,960) | (2,789) | (3,174) | (3,402) | (3,410) |
| 5,590 | Corporate Finance | | 5,333 | 5,356 | 5,387 | 5,549 | 5,449 | 5,449 |
| 709 | Democratic & Elections | | 866 | 928 | 929 | 941 | 952 | 964 |
| 843 | Facilities Management | | 862 | 865 | 819 | 857 | 877 | 891 |
| 855 | Finance | | 751 | 822 | 833 | 851 | 867 | 884 |
| (1,015) | Head of Resources | | 108 | 105 | 107 | 109 | 111 | 113 |
| 653 | Human Resources | | 507 | 498 | 497 | 504 | 511 | 519 |
| 194 | Legal | | 224 | 224 | 224 | 224 | 224 | 224 |
| 25 | Public Conveniences | | 6 | - | - | - | - | - |
| 90 | Risk Management | | 140 | 139 | 145 | 147 | 149 | 152 |
| 70 | Energy & Sustainability Mgt | | (10) | 55 | 56 | 57 | 57 | 58 |
| 657 | Risks & Control | | 836 | 847 | 850 | 854 | 857 | 861 |
| 5,328 | Net Service Expenditure | | 6,896 | 6,878 | 7,058 | 6,917 | 6,654 | 6,705 |

| Actuals 2020/21 | Head of Service | Head of Leisure & Health | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| (890) | Income & Fees | Fees & charges | (4,474) | (5,385) | (5,577) | (5,778) | (5,791) | (5,795) |
| (4,344) | | Government grants | - | - | - | - | - | - |
| (14) | | Other grants and contributions | (55) | (43) | (41) | (42) | (46) | (47) |
| 1 | | Rent | (5) | (1) | (1) | (1) | (1) | (1) |
| (14) | | Sales | (533) | (343) | (350) | (380) | (384) | (384) |
| - | | NDR | - | - | - | - | - | - |
| (5,261) | Income & Fees Total | | (5,067) | (5,772) | (5,968) | (6,201) | (6,223) | (6,228) |
| - | Employees | Hired Staff | - | - | - | - | - | - |
| 191 | | National Insurance | 212 | 189 | 197 | 208 | 217 | 226 |
| 9 | | Other staff costs | (101) | (101) | (101) | (101) | (101) | (101) |
| 413 | | Pension | 473 | 394 | 404 | 416 | 427 | 439 |
| 3 | | Recruitment | 71 | - | - | - | - | - |
| 3,384 | | Salary | 3,458 | 3,179 | 3,254 | 3,346 | 3,429 | 3,515 |
| | | Services | - | - | - | - | - | - |
| 318 | | Severance payments | - | - | - | - | - | - |
| 6 | | Training | - | - | - | - | - | - |
| 11 | | Uniform & laundry | 7 | 10 | 10 | 10 | 10 | 10 |
| 4,334 | Employees Total | | 4,120 | 3,671 | 3,764 | 3,879 | 3,982 | 4,089 |
| 270 | Buildings | Energy Costs | 556 | 517 | 517 | 517 | 517 | 517 |
| 10 | | Ground Maintenance Costs | 14 | 15 | 14 | 14 | 14 | 14 |
| 11 | | Premises Cleaning | 122 | 30 | 30 | 30 | 30 | 30 |
| 136 | | Repairs & Maintenance | 149 | 192 | 192 | 192 | 192 | 192 |
| 29 | | Water Services | 101 | 83 | 83 | 83 | 83 | 83 |
| 452 | | Rents Payable | 484 | 496 | 511 | 517 | 528 | 528 |
| 908 | Buildings Total | | 1,426 | 1,333 | 1,347 | 1,353 | 1,364 | 1,364 |
| - | Supplies & Services | Catering | 17 | - | - | - | - | - |
| - | | Expenses | - | - | - | - | - | - |
| 1 | | Insurance - service related | - | - | - | - | - | - |
| 44 | | Office expenses | 111 | 111 | 111 | 111 | 111 | 111 |
| - | | Premises Cleaning | - | - | - | - | - | - |
| 71 | | Services | 231 | 92 | 92 | 92 | 92 | 92 |
| - | | Uniform & laundry | - | - | - | - | - | - |
| 267 | Supplies & Services Total | | (94) | 605 | 615 | 625 | 633 | 633 |
| - | Transport | Contract Hire & operating leases | - | - | - | - | - | - |
| 4 | | Mileage Allowance | 9 | 9 | 9 | 9 | 9 | 9 |
| 3 | | Operating Costs | 8 | 9 | 9 | 9 | 9 | 9 |
| | | Public Transport | - | 1 | - | 1 | 1 | 1 |
| | | Vehicle Insurance | - | - | - | - | - | - |
| 8 | Transport Total | | 18 | 18 | 18 | 18 | 18 | 18 |
| - | Benefit & Transfer Payments | Contributions paid | - | - | - | - | - | - |
| 70 | | Irrecoverable V A T | 70 | 70 | 70 | 70 | 70 | 70 |
| - | | Other Misc Payments | - | - | - | - | - | - |
| 70 | Benefit & Transfer Payments Total | | 70 | 70 | 70 | 70 | 70 | 70 |
| - | Renewals Fund Contribution | Renewals Fund Contribution | 50 | 50 | 50 | 50 | 50 | 50 |
| - | Total | | 50 | 50 | 50 | 50 | 50 | 50 |
| 326 | Net Expenditure | | 522 | (25) | (104) | (206) | (105) | (4) |
| 5,587 | Gross Service Expenditure | | 5,589 | 5,747 | 5,864 | 5,996 | 6,117 | 6,224 |
| (5,261) | Gross Service Income | | (5,067) | (5,772) | (5,968) | (6,201) | (6,223) | (6,228) |
| 326 | Net Service Expenditure | | 522 | (25) | (104) | (206) | (105) | (4) |
| 84 | Head of Leisure & Health | | 87 | 89 | 91 | 93 | 95 | 97 |
| 302 | One Leisure Active Lifestyles | | 187 | 151 | 151 | 148 | 145 | 148 |
| (59) | Leisure Centres Corporate | | 249 | (266) | (346) | (446) | (345) | (249) |
| 326 | Grand Total | | 522 | (25) | (104) | (206) | (105) | (4) |

| Actuals 2020/21 | Head of Service | Head of Operations | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| - | Income & Fees | Commuted sums | (151) | (82) | (82) | (82) | (82) | (82) |
| (3,130) | | Fees & charges | (4,282) | (4,914) | (5,597) | (5,657) | (5,682) | (5,682) |
| (1,501) | | Government grants | (16) | (16) | (16) | (16) | (16) | (16) |
| (119) | | Other grants and contributions | (95) | (118) | (119) | (120) | (121) | (121) |
| (41) | | Rent | (32) | (32) | (32) | (32) | (32) | (32) |
| (119) | | Sales | (180) | (200) | (200) | (200) | (200) | (200) |
| (4,910) | Income & Fees Total | | (4,755) | (5,361) | (6,045) | (6,106) | (6,132) | (6,132) |
| | Employees | Employee Insurance | - | - | - | - | - | - |
| 334 | | Hired Staff | 204 | 204 | 204 | 204 | 151 | 151 |
| 379 | | National Insurance | 387 | 446 | 461 | 476 | 495 | 514 |
| 251 | | Other staff costs | 148 | 163 | 163 | 163 | 163 | 163 |
| 693 | | Pension | 777 | 820 | 837 | 853 | 875 | 897 |
| 1 | | Recruitment | - | - | - | - | - | - |
| 4,077 | | Salary | 4,489 | 4,630 | 4,725 | 4,817 | 4,940 | 5,068 |
| 1 | | Services | - | - | - | - | - | - |
| 3 | | Severance payments | - | - | - | - | - | - |
| 4 | | Training | 1 | 1 | 1 | 1 | 1 | 1 |
| 26 | | Uniform & laundry | 32 | 32 | 32 | 32 | 32 | 32 |
| 5,769 | Employees Total | | 6,038 | 6,296 | 6,422 | 6,545 | 6,656 | 6,826 |
| 94 | Buildings | Energy Costs | 43 | 43 | 43 | 43 | 43 | 43 |
| 17 | | Ground Maintenance Costs | 1 | 1 | 1 | 1 | 1 | 1 |
| 13 | | Premises Cleaning | 11 | 11 | 11 | 11 | 11 | 11 |
| - | | Premises Insurance | - | - | - | - | - | - |
| 4 | | Rates | - | - | - | - | - | - |
| 7 | | Rents | 13 | 13 | 13 | 13 | 13 | 13 |
| 175 | | Repairs & Maintenance | 252 | 253 | 307 | 289 | 294 | 294 |
| 22 | | Water Services | 33 | 33 | 33 | 33 | 33 | 33 |
| 313 | | Rents Payable | 337 | 347 | 357 | 368 | 379 | 379 |
| 646 | Buildings Total | | 690 | 701 | 765 | 758 | 774 | 774 |
| | Supplies & Services | Catering | - | - | - | - | - | - |
| 33 | | Communication and computing | 32 | 63 | 63 | 63 | 63 | 63 |
| 488 | | Equipment, furniture & materials | 441 | 440 | 440 | 440 | 440 | 440 |
| - | | Expenses | - | - | - | - | - | - |
| 8 | | Insurance - service related | 4 | 4 | 4 | 4 | 4 | 4 |
| 79 | | Office expenses | 66 | 66 | 66 | 66 | 66 | 66 |
| - | | Other staff costs | - | - | - | - | - | - |
| 1 | | Premises Cleaning | - | - | - | - | - | - |
| 3 | | Repairs & Maintenance | - | - | - | - | - | - |
| 853 | | Services | 698 | 876 | 888 | 938 | 938 | 938 |
| 4 | | Telecommunications | - | - | - | - | - | - |
| - | | Penalties & Fines | - | - | - | - | - | - |
| - | | Council Tax Payable | - | - | - | - | - | - |
| 1,468 | Supplies & Services Total | | 1,241 | 1,449 | 1,461 | 1,511 | 1,511 | 1,511 |
| | Transport | Contract Hire & operating leases | 18 | 18 | 18 | 18 | 18 | 18 |
| 1 | | Mileage Allowance | 4 | 4 | 4 | 4 | 4 | 4 |
| 852 | | Operating Costs | 906 | 948 | 948 | 948 | 948 | 948 |
| (24) | | Pool Car | 3 | 3 | 3 | 3 | 3 | 3 |
| | | Public Transport | 1 | 1 | 1 | 1 | 1 | 1 |
| 6 | | Vehicle Insurance | 1 | 1 | 1 | 1 | 1 | 1 |
| - | | Other Transport Costs | - | - | - | - | - | - |
| 834 | Transport Total | | 932 | 975 | 975 | 975 | 975 | 975 |
| | Benefit & Transfer Payments | Contributions paid | - | - | - | - | - | - |
| 309 | | Grants | 471 | 471 | 471 | 471 | 471 | 471 |
| 4 | | Irrecoverable V A T | 4 | 4 | 4 | 4 | 4 | 4 |
| - | | Parish Precepts | - | - | - | - | - | - |
| - | | Other Misc Payments | - | - | - | - | - | - |
| 313 | Benefit & Transfer Payments Total | | 475 | 475 | 475 | 475 | 475 | 475 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | - | (52) | (52) | (52) | (52) | (52) |
| - | Total | | - | (52) | (52) | (52) | (52) | (52) |
| - | Liabilities | Other staff costs | - | - | - | - | - | - |
| - | Liabilities Total | | - | - | - | - | - | - |
| 4,120 | Net Expenditure | | 4,621 | 4,483 | 4,002 | 4,107 | 4,207 | 4,376 |
| 9,030 | Gross Service Expenditure | | 9,376 | 9,844 | 10,047 | 10,213 | 10,339 | 10,508 |
| (4,910) | Gross Service Income | | (4,755) | (5,361) | (6,045) | (6,106) | (6,132) | (6,132) |
| 4,120 | Net Service Expenditure | | 4,621 | 4,483 | 4,002 | 4,107 | 4,207 | 4,376 |
| 1 | Car Park - On Street | | (132) | (132) | (132) | (132) | (132) | (132) |
| (1,084) | Car Parks - Off Street | | (547) | (1,054) | (1,645) | (1,669) | (1,646) | (1,638) |
| (70) | CCTV | | (91) | (114) | (115) | (116) | (117) | (117) |
| 280 | CCTV Shared Service | | 219 | 244 | 253 | 262 | 272 | 282 |
| 314 | Countryside | | 317 | 278 | 265 | 240 | 224 | 234 |
| 289 | Fleet Management | | 311 | 317 | 322 | 327 | 333 | 338 |
| 623 | Green Spaces | | 479 | 555 | 546 | 568 | 586 | 606 |
| 212 | Head of Operations | | 302 | 231 | 236 | 241 | 246 | 252 |
| 107 | Markets | | (43) | (38) | (36) | (34) | (31) | (30) |
| 328 | Parks and Open Spaces | | 330 | 457 | 448 | 402 | 408 | 415 |
| 892 | Street Cleansing | | 740 | 868 | 888 | 918 | 945 | 973 |
| 2,228 | Waste Management | | 2,736 | 2,871 | 2,972 | 3,100 | 3,119 | 3,194 |
| 4,120 | Net Service Expenditure | | 4,621 | 4,483 | 4,002 | 4,107 | 4,207 | 4,376 |

| Actuals 2020/21 | Head of Service | Head of ICT | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--------------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| (2,566) | Income & Fees | Fees & charges | (1,427) | (1,645) | (1,648) | (1,648) | (1,648) | (1,648) |
| (6) | | Government grants | - | - | - | - | - | - |
| (2,899) | | Other grants and contributions | (3,052) | (3,441) | (3,286) | (3,286) | (3,286) | (3,286) |
| (553) | | Sales | (5) | (5) | (5) | (5) | (5) | (5) |
| (6,025) | Income & Fees Total | | (4,484) | (5,091) | (4,939) | (4,939) | (4,939) | (4,939) |
| | Employees | Employee Insurance | | | | | | |
| 167 | | Hired Staff | 74 | 95 | 74 | 74 | 74 | 74 |
| 268 | | National Insurance | 256 | 341 | 350 | 360 | 369 | 379 |
| 74 | | Other staff costs | 37 | 37 | 37 | 37 | 37 | 37 |
| 449 | | Pension | 436 | 524 | 534 | 546 | 557 | 568 |
| 25 | | Recruitment | 10 | 10 | 10 | 10 | 10 | 10 |
| 2,616 | | Salary | 2,449 | 2,896 | 2,953 | 3,017 | 3,080 | 3,141 |
| - | | Services | - | - | - | - | - | - |
| - | | Severance payments | - | - | - | - | - | - |
| 55 | | Training | 44 | 44 | 44 | 44 | 44 | 44 |
| - | | Uniform & laundry | 1 | 1 | 1 | 1 | 1 | 1 |
| 3,654 | Employees Total | | 3,307 | 3,948 | 4,004 | 4,089 | 4,172 | 4,254 |
| 3 | Buildings | Repairs & Maintenance | 6 | 6 | 6 | 6 | 6 | 6 |
| - | | Rents Payable | - | - | - | - | - | - |
| 3 | Buildings Total | | 7 | 7 | 7 | 7 | 7 | 7 |
| - | Supplies & Services | Catering | 1 | 1 | 1 | 1 | 1 | 1 |
| 722 | | Communication and computing | 782 | 708 | 782 | 782 | 782 | 782 |
| 3,317 | | Equipment, furniture & materials | 2,625 | 2,755 | 2,734 | 2,752 | 2,762 | 2,688 |
| - | | Expenses | - | - | - | - | - | - |
| 3 | | Office expenses | 12 | 12 | 12 | 12 | 12 | 12 |
| - | | Repairs & Maintenance | - | - | - | - | - | - |
| 330 | | Services | 65 | 242 | 109 | 109 | 109 | 109 |
| - | | Telecommunications | - | - | - | - | - | - |
| 4,372 | Supplies & Services Total | | 3,485 | 3,717 | 3,637 | 3,655 | 3,665 | 3,591 |
| - | Transport | Contract Hire & operating leases | 1 | 1 | 1 | 1 | 1 | 1 |
| 3 | | Mileage Allowance | 10 | 10 | 10 | 10 | 10 | 10 |
| | | Operating Costs | | | | | | |
| | | Pool Car | 4 | 4 | 4 | 4 | 4 | 4 |
| (1) | | Public Transport | 8 | 8 | 8 | 8 | 8 | 8 |
| - | | Vehicle Insurance | - | - | - | - | - | - |
| 2 | Transport Total | | 23 | 23 | 23 | 23 | 23 | 23 |
| 2,007 | Net Expenditure | | 2,338 | 2,604 | 2,732 | 2,835 | 2,928 | 2,936 |
| 8,031 | Gross Service Expenditure | | 6,822 | 7,695 | 7,671 | 7,774 | 7,867 | 7,875 |
| (6,025) | Gross Service Income | | (4,484) | (5,091) | (4,939) | (4,939) | (4,939) | (4,939) |
| 2,007 | Net Service Expenditure | | 2,338 | 2,604 | 2,732 | 2,835 | 2,928 | 2,936 |

| Actuals 2020/21 | Head of Service | Corporate Leadership | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| () | Income & Fees | Fees & charges | - | - | - | - | - | - |
| (25) | | Other grants and contributions | - | - | - | - | - | - |
| (25) | Income & Fees Total | | - | - | - | - | - | - |
| - | Employees | Hired Staff | - | - | - | - | - | - |
| 63 | | National Insurance | 53 | 65 | 67 | 68 | 70 | 71 |
| | | Other staff costs | - | - | - | - | - | - |
| 77 | | Pension | 78 | 89 | 90 | 92 | 94 | 96 |
| - | | Recruitment | - | - | - | - | - | - |
| 534 | | Salary | 451 | 514 | 522 | 532 | 543 | 554 |
| | | Services | - | - | - | - | - | - |
| | | Severance payments | - | - | - | - | - | - |
| | | Training | 9 | 5 | 5 | 5 | 5 | 5 |
| 674 | Employees Total | | 591 | 674 | 684 | 698 | 712 | 726 |
| - | Buildings | Rents Payable | - | - | - | - | - | - |
| - | Buildings Total | | - | - | - | - | - | - |
| - | Supplies & Services | Catering | 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | | Communication and computing | 1 | 2 | 2 | 2 | 2 | 2 |
| 2 | | Equipment, furniture & materials | - | - | - | - | - | - |
| 13 | | Office expenses | 18 | 15 | 15 | 15 | 15 | 15 |
| - | | Other staff costs | - | - | - | - | - | - |
| 32 | | Services | 5 | 505 | 5 | 5 | 5 | 5 |
| - | | Election Costs | - | - | - | - | - | - |
| 49 | Supplies & Services Total | | 24 | 522 | 22 | 22 | 22 | 22 |
| - | Transport | Contract Hire & operating leases | - | - | - | - | - | - |
| | | Mileage Allowance | 2 | 2 | 2 | 2 | 2 | 2 |
| | | Operating Costs | - | - | - | - | - | - |
| | | Pool Car | - | - | - | - | - | - |
| | | Public Transport | 1 | 1 | 1 | 1 | 1 | 1 |
| | Transport Total | | 4 | 4 | 4 | 4 | 4 | 4 |
| | Benefit & Transfer Payments | Other Misc Payments | 1 | 1 | 1 | 1 | 1 | 1 |
| | Benefit & Transfer Payments Total | | 1 | 1 | 1 | 1 | 1 | 1 |
| 699 | Net Expenditure | | 619 | 1,201 | 710 | 725 | 739 | 753 |
| 724 | Gross Service Expenditure | | 619 | 1,201 | 710 | 725 | 739 | 753 |
| (25) | Gross Service Income | | - | - | - | - | - | - |
| 699 | Net Service Expenditure | | 619 | 1,201 | 710 | 725 | 739 | 753 |

| Actuals 2020/21 | Head of Service | Programme Delivery Manager | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--------------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| 4 | Employees | National Insurance | 6 | 7 | 7 | 7 | 8 | 8 |
| 6 | | Pension | 9 | 10 | 10 | 10 | 10 | 10 |
| 1 | | Recruitment | - | - | - | - | - | - |
| 35 | | Salary | 55 | 56 | 57 | 58 | 59 | 60 |
| 47 | Employees Total | | 70 | 72 | 74 | 75 | 77 | 78 |
| | Supplies & Services | Communication and computing | - | - | - | - | - | - |
| 1 | | Equipment, furniture & materials | - | - | - | - | - | - |
| | | Office expenses | - | - | - | - | - | - |
| 9 | | Services | - | - | - | - | - | - |
| 11 | Supplies & Services Total | | - | - | - | - | - | - |
| - | Transport | Mileage Allowance | - | - | - | - | - | - |
| | | Pool Car | - | - | - | - | - | - |
| | | Public Transport | - | - | - | - | - | - |
| | Transport Total | | 1 | 1 | 1 | 1 | 1 | 1 |
| 58 | Net Expenditure | | 71 | 73 | 74 | 76 | 77 | 79 |
| 58 | Gross Service Expenditure | | 71 | 73 | 74 | 76 | 77 | 79 |
| - | Gross Service Income | | - | - | - | - | - | - |
| 58 | Net Service Expenditure | | 71 | 73 | 74 | 76 | 77 | 79 |

| Actuals 2020/21 | Head of Service | Housing Manager | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| - | Income & Fees | Fees & charges | - | - | - | - | - | - |
| - | Income & Fees Total | | - | - | - | - | - | - |
| 1 | Employees | Hired Staff | - | - | - | - | - | - |
| 7 | | National Insurance | 13 | 15 | 15 | 15 | 16 | 16 |
| 11 | | Pension | 20 | 21 | 22 | 22 | 23 | 23 |
| 5 | | Recruitment | - | - | - | - | - | - |
| 65 | | Salary | 117 | 123 | 125 | 128 | 130 | 133 |
| - | | Services | - | - | - | - | - | - |
| 89 | Employees Total | | 150 | 159 | 162 | 165 | 169 | 172 |
| - | Supplies & Services | Catering | - | - | - | - | - | - |
| | | Communication and computing | 1 | 1 | 1 | 1 | 1 | 1 |
| | | Equipment, furniture & materials | - | - | - | - | - | - |
| | | Office expenses | 1 | 1 | 1 | 1 | 1 | 1 |
| 90 | | Services | - | - | - | - | - | - |
| 91 | Supplies & Services Total | | 1 | 1 | 1 | 1 | 1 | 1 |
| - | Transport | Mileage Allowance | - | - | - | - | - | - |
| - | | Pool Car | - | - | - | - | - | - |
| - | | Public Transport | - | - | - | - | - | - |
| - | Transport Total | | - | - | - | - | - | - |
| 34 | Benefit & Transfer Payments | Grants | 28 | 27 | 27 | 27 | 27 | 28 |
| | Benefit & Transfer Payments | | | | | | | |
| 34 | Total | | 28 | 27 | 27 | 27 | 27 | 28 |
| 214 | Net Expenditure | | 180 | 187 | 191 | 194 | 198 | 202 |

| Actuals 2020/21 | Head of Service | Planning Policy Manager | 2021/22 Budget | 2022/23 Budget | 2023/24 Budget | 2024/25 Budget | 2025/26 Budget | 2026/27 Budget |
|--------------------|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| £ 000 | | | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 | £ 000 |
| (329) | Income & Fees | Fees & charges | (270) | (427) | (187) | (189) | (192) | (194) |
| (37,997) | | Government grants | (20) | (20) | (20) | (20) | (20) | (20) |
| - | | Other grants and contributions | - | (361) | (368) | (375) | (383) | (391) |
| () | | Sales | () | () | () | () | () | () |
| (51) | | Developer Contributions | - | (46) | (47) | (48) | (49) | (49) |
| (38,377) | Income & Fees Total | | (291) | (855) | (622) | (633) | (644) | (654) |
| 138 | Employees | Hired Staff | - | - | - | - | - | - |
| 70 | | National Insurance | 72 | 83 | 83 | 85 | 88 | 90 |
| 6 | | Other staff costs | 1 | 1 | 1 | 1 | 1 | 1 |
| 120 | | Pension | 122 | 131 | 129 | 131 | 134 | 137 |
| - | | Recruitment | - | - | - | - | - | - |
| 693 | | Salary | 704 | 1,117 | 1,111 | 1,134 | 1,158 | 1,181 |
| - | | Services | - | - | - | - | - | - |
| - | | Training | - | - | - | - | - | - |
| - | | Uniform & laundry | - | - | - | - | - | - |
| 1,027 | Employees Total | | 899 | 1,332 | 1,324 | 1,352 | 1,380 | 1,409 |
| - | Buildings | Repairs & Maintenance | - | - | - | - | - | - |
| | | Rents Payable | 2 | 2 | 2 | 2 | 2 | 2 |
| | Buildings Total | | 2 | 2 | 2 | 2 | 2 | 2 |
| - | Supplies & Services | Catering | - | - | - | - | - | - |
| 4 | | Communication and computing | 14 | 15 | 15 | 16 | 16 | 17 |
| 14 | | Equipment, furniture & materials | 5 | 5 | 5 | 5 | 5 | 5 |
| 11 | | Office expenses | 15 | 17 | 16 | 16 | 16 | 16 |
| 124 | | Services | 99 | 257 | 97 | 128 | 128 | 127 |
| - | | Election Costs | - | - | - | - | - | - |
| 153 | Supplies & Services Total | | 133 | 293 | 133 | 165 | 165 | 165 |
| - | Transport | Mileage Allowance | 1 | 1 | 1 | 1 | 1 | 1 |
| | | Pool Car | 1 | - | - | - | - | - |
| - | | Public Transport | 2 | 1 | 1 | 1 | 1 | 1 |
| | Transport Total | | 4 | 3 | 3 | 3 | 3 | 3 |
| 99 | Benefit & Transfer Payments | Contributions paid | - | - | - | - | - | - |
| 35,379 | | Grants | 45 | 46 | 46 | 46 | 46 | 46 |
| 35,478 | Benefit & Transfer Payments Total | | 45 | 46 | 46 | 46 | 46 | 46 |
| - | Reserve-Revenue Transfers | Reserve-Revenue Transfers | - | 75 | 75 | 75 | 75 | 75 |
| - | Reserve-Revenue Transfers | | - | 75 | 75 | 75 | 75 | 75 |
| (1,719) | Net Expenditure | | 791 | 896 | 961 | 1,010 | 1,028 | 1,047 |
| 36,659 | Gross Service Expenditure | | 1,082 | 1,751 | 1,583 | 1,643 | 1,671 | 1,700 |
| (38,377) | Gross Service Income | | (291) | (855) | (622) | (633) | (644) | (654) |
| (1,719) | Net Service Expenditure | | 791 | 896 | 961 | 1,010 | 1,028 | 1,047 |

3.0 CAPITAL

- 3.1 The detailed Draft Capital Programme for the period 2022/23 to 2026/27 is shown in **Tables 18a and 18b** below, along with the sources of finance. The revenue implications of the individual capital proposals are built into the individual revenue budgets and the impact of the proposed programme on the 2022/23 Minimum Revenue Position (MRP) is £2.8m.

| Huntingdonshire District Council | | Table 18a | | | | |
|--|---------------|--------------------------------|---------------|---------------|--------------|--------------|
| Capital Programme | Budget | Medium Term Financial Strategy | | | | |
| | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| | £000s | £000s | £000s | £000s | £000s | £000s |
| Gross Expenditure | | | | | | |
| Chief Operating Officer | | | | | | |
| Disabled Facilities Grants | 1,850 | 1,800 | 1,650 | 1,600 | 1,600 | 1,600 |
| Disabled Facilities Grants - Rephase | | 400 | | | | |
| Conservation Area Appraisal Programme | 47 | 47 | | | | |
| Transfer of Documents from Information@Work to Tascomi | | 20 | | | | |
| Printing Equipment - Rephase | | 2 | | | | |
| Replacement Corporate Scanners | 110 | | | | | |
| Scanners - Rephase | | 4 | | | | |
| Housing Company - Rephase | | 206 | | | | |
| Lone Worker Software - Rephase | | 3 | | | | |
| Corporate Resources | | | | | | |
| Salix Equipment | | | | | | |
| A14 Upgrade | 200 | 200 | 200 | 200 | 200 | 200 |
| A14 Upgrade - Rephase | | 200 | | | | |
| Huntingdon Redevelopment | | 7,595 | | | | |
| St Ives Redevelopment | | | 6,800 | 8,500 | 1,700 | |
| Leisure and Health | | | | | | |
| One Leisure Improvements | 296 | 285 | 300 | 300 | 300 | 300 |
| One Leisure Ramsey 3G - Rephase | | 17 | | | | |
| OL St Ives Changing Rooms - Rephase | | 12 | | | | |
| Assistance Director of Resources | | | | | | |
| Oak Tree Remedial Works - Rephase | | 912 | | | | |
| Health and Safety Works at Commercial Properties | | | | | | |
| Energy Efficiency Works at Commercial Properties | 10 | 10 | | | | |
| Energy Efficiency Works at Commercial Properties - Rephase | | 6 | | | | |
| VAT Partial Exemption | 24 | 21 | 21 | 50 | 50 | 50 |
| Replacement Building Management System (BMS) - PFH | 115 | | | | | |
| Capita Upgrade and 3D Secure 2 SCA and payment portal Upgrade | 15 | | | | | |
| Commercial estates capital for works, enhancements and re-lettings | 565 | 250 | | | | |
| Lighting Loves Farm - Rephase | | 8 | | | | |
| 3C ICT | | | | | | |
| Hardware Replacement | | 130 | 130 | | | |
| Generator - 3ICT Backup | | | | | | |
| Data Centre Storage | | | | | | |
| Wi-Fi access points | | | | | | |
| Mobile Phones Replacement | 65 | | | | | |
| Telephony Replacement | 200 | 8 | 8 | 8 | 8 | 8 |
| Extend compute capacity in shared data centre | 39 | | | | | |
| Information@Work Consolidation | 20 | | | | | |
| GIS Test Environment | 16 | | | | | |
| Data Centre Server Room (No.1) | | 244 | | | | |
| No2 Server & SQL Server 2012 Migration | | 20 | | | | |
| Operations | | | | | | |
| Civil Parking Enforcement - Rephase | | 31 | | | | |
| Fencing | 13 | 13 | 13 | 13 | 13 | 13 |
| Fencing - Rephase | | 6 | | | | |
| Lighting - Loves Farm Footpath | | | | | | |
| Wheeled Bins | 254 | 254 | 254 | 254 | 254 | 254 |
| Wheeled Bins - Rephase | | 6 | | | | |
| Vehicle Fleet Replacement | 1,396 | 1,085 | 1,457 | 741 | | |
| Vehicle Fleet Replacement | | 54 | (100) | 11 | 1,494 | 800 |
| Play Equipment | 30 | 30 | 30 | 30 | 30 | 30 |
| Play Equipment - Rephase | | 1 | | | | |
| Secure cycle storage | 88 | | | | | |
| Secure Cycle Storage - Rephase | | 39 | | | | |
| Parking Strategy | 80 | | | | | |
| Parking Strategy - Rephase | | 93 | | | | |
| District wide signage | | | | | | |
| District Wide Signage - Rephase | | 10 | | | | |
| Replacement Corporate Scanners | 25 | | | | | |
| Additional EV Charging Points | 30 | | | | | |
| Play Area Fencing | | | | | | |
| Hinchingbrooke Country Park | | | | | | |
| Hinchingbrooke Country Park - Rephase | | 1,346 | | | | |
| Moores Walk Revamp | | 20 | | | | |
| St Neots Riverside Park Path/Cycle Imps - Rephase | | 443 | | | | |
| Transformation | | | | | | |
| AV Equipment | 15 | 15 | | | | |
| AV Equipment - Rephase | | 45 | | | | |
| Voice Bots - Rephase | | 30 | | | | |
| Customer Relationship Management (Data Warehouse) | 16 | | | | | |
| Customer Relationship Management (Data Warehouse) - Rephase | | 7 | | | | |
| Economic Development | | | | | | |
| Future High Streets - St Neots | 12,300 | | | | | |
| Future High Streets - St Neots - Rephase | | 6,811 | | | | |
| Market Towns Programme | 350 | 675 | 550 | 150 | 50 | |
| Market Towns Programme - Rephase | | 50 | | | | |
| Total Gross Expenditure | 18,169 | 23,464 | 11,313 | 11,857 | 5,699 | 3,255 |

| Huntingdonshire District Council | | Table 18b | | | | |
|---|------------------|--------------------------------|------------------|------------------|------------------|------------------|
| Capital Programme | Budget | Medium Term Financial Strategy | | | | |
| | 2021/22 £000s | 2022/23 £000s | 2023/24 £000s | 2024/25 £000s | 2025/26 £000s | 2026/27 £000s |
| Financing | | | | | | |
| Grants and Contributions | | | | | | |
| DFGs | (1,350) | (1,350) | (1,300) | (1,300) | (1,300) | (1,300) |
| Wheeled bins | (101) | (101) | (101) | (101) | (101) | (101) |
| Combined Authority/MHCLG/CIL Grant Funding | (12,650) | (675) | (550) | (150) | (50) | |
| Huntingdon Development | | (7,595) | | | | |
| Future High Streets - Rephase | | (6,811) | | | | |
| One Leisure Ramsey 3G - Rephase | | (17) | | | | |
| St Neots Riverside Park Path/Cycle Imps - Rephase | | (443) | | | | |
| Combined Authority/MHCLG/CIL Grant Funding | | (50) | | | | |
| Total Grants and Contributions | (14,101) | (17,042) | (1,951) | (1,551) | (1,451) | (1,401) |
| Capital Receipts | | | | | | |
| St Ives Redevelopment | | | (6,800) | (8,500) | (1,700) | |
| Loan Repayments | | (284) | (203) | (117) | (122) | (128) |
| Housing Clawback Receipts | (500) | (450) | (350) | (300) | (300) | (299) |
| Commercial Investment Strategy | (565) | (250) | | | | |
| Total Capital Receipts | (1,065) | (984) | (7,353) | (8,917) | (2,122) | (427) |
| Net to be funded by borrowing | 3,003 | 5,438 | 2,009 | 1,389 | 2,126 | 1,427 |

4.0 TREASURY MANAGEMENT

4.1 The following gives a high-level commentary on the Treasury Management activity that the Council is expecting to undertake during 2022/23.

- **Short Term Borrowing**

During any year the Council will undertake short-term borrowing and lending to maintain effective daily cash flow balances. For the forthcoming year 2022/23, it is estimated that the cost of short-term borrowing will be £5,000; this is based on an estimated average investment portfolio of £25m and the borrowing that will be required as a result of short-term cash outflows within that average, and a cost based on an estimated interest rate of 0.90% for short-term borrowing.

- **Long Term Borrowing**

The Treasury Management Strategy permits the Council to borrow for the long-term to maintain effective working capital balances and to support back-to-back lending to external organisations. At the end of 2022/23, it is forecast that the total balances in respect of long-term borrowing will be £39.2m. The estimated cost of long-term borrowing in 2022/23 is £1.23m.

4.2 During 2022/23 no long-term borrowing has been anticipated for any Commercial Investment/Development Strategy, due to the Government prohibiting any borrowing from PWLB for commercial gain. For any redevelopment schemes e.g. Huntingdon/St Ives within the capital programme it has been assumed that alternative sources of funding will be explored to enable delivery of these schemes and the wider future capital programme in a sustainable way.

5.0 Capital Financing Requirement (CFR)

5.1 **Table 19** gives a summary of how, over the period of the MTFs, the Council's capital commitments and plans impact on its underlying need to borrow.

| Huntingdonshire District Council | | | | | | | Table 19 |
|---|------------------|------------------|--------------------------------|------------------|------------------|------------------|------------------|
| Capital Financing Requirement | Actual | Forecast | Medium Term Financial Strategy | | | | |
| | 2020/21 £000s | 2021/22 £000s | 2022/23 £000s | 2023/24 £000s | 2024/25 £000s | 2025/26 £000s | 2026/27 £000s |
| Opening Capital Financing Requirement | 71,824 | 71,431 | 73,963 | 76,601 | 75,579 | 73,814 | 72,860 |
| Capital Investment | | | | | | | |
| Property, Plant and Equipment | 2,432 | 17,944 | 11,406 | 8,913 | 9,907 | 3,849 | 1,455 |
| Investment Properties | 2 | 1,605 | 1,162 | 0 | 0 | 0 | 0 |
| Intangible Assets | 141 | 446 | 91 | 0 | 0 | 0 | 0 |
| Revenue Expenditure Funded From Capital Under Statute | 3,110 | 13,358 | 10,136 | 2,400 | 1,950 | 1,850 | 1,800 |
| Infrastructure Assets | 44 | 816 | 20 | 0 | 0 | 0 | 0 |
| Community Assets | 0 | 271 | 443 | 0 | 0 | 0 | 0 |
| Loans | 0 | 100 | 206 | 0 | 0 | 0 | 0 |
| Assets Under Construction | 1,331 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional Requirement | 7,060 | 34,540 | 23,464 | 11,313 | 11,857 | 5,699 | 3,255 |
| Sources of Finance | | | | | | | |
| Capital Receipts | (966) | (1,020) | (984) | (7,353) | (8,917) | (2,122) | (427) |
| Capital Grants and Contributions | (1,583) | (21,344) | (17,042) | (1,951) | (1,551) | (1,451) | (1,401) |
| Use of Capital Grants Unapplied | (2,302) | (6,886) | | | | | |
| Direct Revenue Financing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Minimum Revenue Provision | (2,602) | (2,758) | (2,800) | (3,031) | (3,154) | (3,080) | (3,276) |
| | (7,453) | (32,008) | (20,826) | (12,335) | (13,622) | (6,653) | (5,104) |
| Closing Capital Financing Requirement | 71,431 | 73,963 | 76,601 | 75,579 | 73,814 | 72,860 | 71,011 |
| Increase/(Decrease) in Underlying Need to Borrow | (393) | 2,532 | 2,638 | (1,022) | (1,765) | (954) | (1,849) |

6.0 Formal 2022/23 Council Tax Resolutions

6.1 The formal 2022/23 Council Tax resolutions to be agreed by Council are shown below.

- a) That the Council note the Council Tax Base for the whole Council area and individual Towns and Parishes (para 6.2) as approved by Chairman of Corporate Governance Committee and Section 151 Officer on the 7 December 2021 (and subsequent publication as a key decision).

£64,501

The tax base (T) which is the amount anticipated from a District Council Tax of £1 is

- b) That the following amounts calculated by the Council for 2022/23 in accordance with the requirements of the Local Government Finance Act 1992 as amended by the Localism Act 2011 (the Act), the Local Government Finance Act 2012 and associated regulations:

- | | | |
|-------|--|---------------------|
| (i) | the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act Gross revenue expenditure including benefits, Town/Parish Precepts | £71,838,629 |
| (ii) | the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund. | £54,564,732 |
| (iii) | the amount by which the aggregate at (i) above exceeds the aggregate at (ii) above in accordance with Section 31A (4) of the Act <u>This is the "Council Tax Requirement" including Parish/Town Precepts (item i minus item ii). It is the cash sum to be funded from District, Town and Parish Council Taxes.</u> | £ 17,273,897 |
| (iv) | the Council Tax requirement for 2021/22 divided by the tax base (T) in accordance with Section 31B (1) of the Act District plus average Town/Parish Council Tax (item iii divided by District taxbase) | £267.81 |
| (v) | the aggregate of all "Special Items" referred to in Section 34(1) of the Act. The total value of Parish/Town precepts included in i and iii above. | £7,542,822 |
| (vi) | the Basic Amount of Council Tax for 2022/23 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act. | £150.86 |

The District Council's Band D Tax for 2022/23

- (vii) the basic amounts of Council Tax for 2022/23 for those parts of the District to which one or more special items (Parish/Town precepts) relate in accordance with Section 34 (3) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount in column "band D" set out in Table 1 attached.
 - (viii) the amounts to be taken into account for 2022/23 in respect of categories of dwellings listed in particular valuation bands in accordance with Section 36 (1) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount for each of the valuation bands in the columns "bands A to H" set out in Table 1 attached.
- (c) That the amounts of precept issued to the Council by Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire & Peterborough Fire Authority and for each Parish Council for each of the categories of dwellings listed in different valuation bands in accordance with Section 40 of the Act shown in para 6.3 attached be noted.
- (d) That, having regard to the calculations above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the figures shown in para 6.4 as the amounts of Council Tax for 2022/23 for each of the categories of dwelling shown. ***This is the total Council Tax to be collected, incorporating the requirements of all of the relevant bodies, for each town or parish area.***
- (e) The Council notes that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2022/23 is not excessive. ***The basic amount at b(vi) above is not excessive as defined by the Government.***

6.2 Tax Base 2022/23

Based on the information contained within this report, it is recommended that pursuant to the Revenues and Benefits Manager's report and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amounts calculated by the Huntingdonshire District Council as their (net) tax base for the whole District for the year 2022/23 be 64,501 and shall be as listed below for each Town or Parish of the District:

| | |
|------------------------------------|------|
| Abbotsley | 262 |
| Abbots Ripton | 141 |
| Alconbury | 561 |
| Alconbury Weston | 297 |
| Alwalton | 123 |
| Barham & Woolley | 30 |
| Bluntisham | 771 |
| Brampton | 2477 |
| Brington & Molesworth | 188 |
| Broughton | 99 |
| Buckden (incorporating Diddington) | 1277 |
| Buckworth | 53 |
| Bury | 715 |
| Bythorn & Keyston | 157 |
| Catworth | 163 |
| Chesterton | 65 |
| Colne | 379 |
| Conington | 78 |
| Covington | 47 |
| Denton & Caldecote | 30 |
| Earith | 607 |
| Easton | 82 |
| Ellington | 237 |
| Elton | 295 |
| Farcet | 540 |
| Fenstanton | 1331 |
| Folksworth & Washingley | 354 |
| Glatton | 136 |
| Godmanchester | 2951 |
| Grafham | 235 |
| Great & Little Gidding | 125 |
| Great Gransden | 494 |
| Great Paxton | 373 |
| Great Staughton | 333 |
| Haddon | 23 |
| Hail Weston | 245 |
| Hamerton & Steeple Gidding | 54 |
| Hemingford Abbots | 334 |
| Hemingford Grey | 1298 |
| Hilton | 455 |
| Holme | 250 |
| Holywell-cum-Needingworth | 1024 |

| | |
|------------------------------|-------|
| Houghton & Wyton | 799 |
| Huntingdon | 7653 |
| Kimbolton & Stonely | 601 |
| Kings Ripton | 84 |
| Leighton Bromswold | 78 |
| Little Paxton | 1562 |
| Morborne | 12 |
| Offord Cluny & Offord D'Arcy | 542 |
| Old Hurst | 98 |
| Old Weston | 104 |
| Perry | 264 |
| Pidley-cum-Fenton | 191 |
| Ramsey | 3095 |
| St Ives | 6034 |
| St Neots | 11208 |
| Sawtry | 1966 |
| Sibson-cum-Stibbington | 234 |
| Somersham | 1402 |
| Southoe & Midloe | 156 |
| Spaldwick | 255 |
| Stilton | 772 |
| Stow Longa | 73 |
| The Stukeleys | 1069 |
| Tilbrook | 128 |
| Toseland | 38 |
| Upton & Coppingford | 91 |
| Upwood & The Raveleys | 445 |
| Warboys | 1596 |
| Waresley-cum-Tetworth | 146 |
| Water Newton | 40 |
| Winwick | 53 |
| Wistow | 230 |
| Woodhurst | 155 |
| Woodwalton | 83 |
| Wyton-on-the-Hill | 441 |
| Yaxley | 2961 |
| Yelling | 153 |
| | 64501 |

6.3 2022/23 Council Tax by Property Band for each Precepting Authority and the Billing Authority

This table will be completed after the Council's Full Council meeting scheduled for the 23 February 2022 when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

6.4 Total 2022/23 Council Tax by Property Band for each Precepting Authority and the Billing Authority

This table will be completed after the Council's Full Council meeting scheduled for the 23 February 2022 when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

7. Fees and Charges

- 7.1 The Fees and Charges that will be applicable from April 2022 to March 2023 have been included in **Annex A**. These fees and charges are correct at the time of reporting but there may be changes throughout the year that will be agreed by the Executive Councillor and the S151 Officer.

8.0 Robustness of the 2022/23 Budget and Medium-Term Financial Strategy

- 8.1 The Section 25 of Local Government Act 2003 requires me, as the Council's Responsible Financial Officer, to report on the robustness of the 2022/23 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium-Term Financial Strategy (MTFS).

8.2 Robustness and Budget Setting

- 8.2.1 At the time of writing, the 2021/22 Quarter 3 Finance Performance Report is reporting a forecast favourable variance of £1.607m compared to budget in respect of service expenditure. This is due to a variety of factors including the strong performance of the Commercial Investment Strategy (CIS), the higher-than-expected levels of income from off street parking and the overall lower net cost of waste collection during the Covid 19 pandemic following the changes in customer behaviour and the changes in values of recyclable materials.

- 8.2.2 The Council has reviewed its service expenditure in consultation with the Executive Councillors. In collaboration with the Senior Management Team, proposals for savings and growth, as summarised in Table 2, were developed by officers and Executive Councillors using a rigorous process that challenged and validated each proposal. The Finance Team provided the central support and advice to services and the whole process has been and overseen by the Chief Finance Officer (S151 officer).

- 8.2.3 In addition to the Executive Councillor review, the Council:

- will continue to review services and develop funding proposals that help to mitigate the current uncertainty relating to impact of the Covid 19 pandemic to the economy and only a one-year focus on the spending review from Government, and
- the Executive has chosen to increase Council Tax for 2022/23 to protect frontline services.

8.3 Challenges Facing the Council

- 8.3.1 The challenges that the Council faces are like those being faced by many councils across the local government community. The principal challenges that the Council is tackling are illustrated below:

Public Sector post Covid Funding

8.3.2 The public sector continues to endure uncertainty around the Fair Funding and Business Rates Review. During the Covid 19 Pandemic whilst the public sector diverted resources to support its community in its time of need, short-term, one-off funding from Government has provided a much-needed financial stop gap. For 2022/23 the expectation is that the normality in the economy will return but exactly how and when continues to cause uncertainty. The Council must take proactive action to effectively manage the financial consequences following the pandemic. Exposure to the growth and decline of the economy as a major source of funding (Council Tax and Business Rates), puts all local authorities at risk and leaves them financial vulnerable.

8.3.3 Following the 2022/23 provisional settlement announced in December 2021, **Table 21** clearly shows that the grant funding streams for the Councils MTFS for 2022/23 and for the period up to 2025/27 has moved when compared to the preceding year. For:

- 2022/23 the total grant included in last year's MTFS was £9.1m; following the provisional settlement this has now increased to £11.1m; an increase of £2.0m (22.0%). This is mainly due to a one-off increase in New Home Bonus (NHB) of £1.69m.
- 2024/25 onwards the Councils net grants position is assumed to reset at a lower level due to the uncertainties regarding future grant funding and the cessation of NHB.

| Table 21 | Comparison of Grant Assumptions: 2020/21 Budget & 2021/22 Budget and MTFS (2022/23 to 2024/25) | | | | | |
|---|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2021/22 £000 | 2022/23 £000 | 2023/24 £000 | 2024/25 £000 | 2025/26 £000 | 2026/27 £000 |
| 2021/22 Budget & MTFS | | | | | | |
| NDR | 6,080 | 6,644 | 6,829 | 7,096 | 7,370 | |
| S31 | 2,176 | 2,213 | 2,250 | 2,287 | 2,287 | |
| RSG | 0 | 0 | 0 | 0 | 0 | |
| FFR Adjust | (82) | (163) | (245) | (326) | (408) | |
| NHB | 2,014 | 427 | 0 | 0 | 0 | |
| Total | 10,188 | 9,121 | 8,834 | 9,057 | 9,249 | |
| 2022/23 Budget & MTFS | | | | | | |
| NDR+S31 | | 6,485 | 5,595 | 5,725 | 5,855 | 5,900 |
| S31 | | 2,472 | 1,624 | 1,628 | 1,633 | 1,633 |
| RSG | | 0 | 235 | 109 | 115 | 115 |
| FFR Adjust | | 0 | 0 | 0 | 0 | 0 |
| NHB | | 2,116 | 0 | 0 | 0 | 0 |
| Total | | 11,073 | 7,454 | 7,462 | 7,603 | 7,648 |
| Variance between Grant Assumptions | | | | | | |
| NDR | (0) | (159) | (1,234) | (1,371) | (1,515) | |
| S31 | 0 | 259 | (626) | (659) | (654) | |
| RSG | 0 | 0 | 235 | 109 | 115 | |
| FFR Adjust | (82) | 163 | 245 | 326 | 408 | |
| NHB | 0 | 1,689 | 0 | 0 | 0 | |
| Total | (82) | 1,952 | (1,381) | (1,595) | (1,646) | |
| | % | % | % | % | % | |
| NDR | 0.0 | -2.4 | -18.1 | -19.3 | -20.6 | |
| S31 | 0.0 | 11.7 | -27.8 | -28.8 | -28.6 | |
| RSG | 0.0 | 0.0 | -100.0 | -100.0 | -100.0 | |
| FFR Adjust | 0.0 | 0.0 | -100.0 | -100.0 | -100.0 | |
| NHB | 0.0 | 395.6 | #DIV/0! | 0.0 | 0.0 | |
| Total | -0.8 | 21.4 | -15.6 | -17.6 | -17.8 | |

Programme of Service Review

- 8.3.4 The Executive have reviewed and scrutinised their budgets, considering the impacts of external demand and cost pressures, whilst looking for opportunities to mitigate pressures with cost savings and income generation.

8.4 Governance

- 8.4.1 Noted within the 2020/21 Annual Governance Statement (AGS) both the Executive Leader and the Managing Director consider not only internal controls, but also external factors:

The six themes that were included in the Annual Governance Statement are:

| | | |
|---|---|---|
| 1 | Housing Affordability | <i>Leading to homelessness and constraining growth.</i> |
| 2 | Morbidity/Growing number of years of ill health | <i>Impacting on people's ability to be self-reliant and generating additional cost through support needs.</i> |
| 3 | Wider economic environment | <i>Impact of Commercial Investment Strategy/Business rates receipts and level of need from residents.</i> |
| 4 | Skills level and educational attainment | <i>As a means by which residents are able to attract profitable work and in attracting employers to the area.</i> |
| 5 | Partner agency operational pressures | <i>Financial challenges of partners impacting on demand for our services or reducing existing support.</i> |
| 6 | Environmental pressures | <i>Challenges to the long-term sustainability and attraction to our area.</i> |

- 8.4.2 On 22 July 2021, the Council's Internal Audit Manager reported to the Corporate Governance Committee that the assurance given for the year to 31 March 2021 was:

".....the Council's governance, internal control environment and systems of internal control as at 31 March 2021 provide adequate assurance over key business processes and financial systems."

8.5 Risks

- 8.5.1 Because of the nature of the macro and microenvironment that the wider local government family and the Council operates within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and to give an indication into the medium term. There will always be items that emerge after the budget has been approved and these can range from a programme under or overachieving or an unexpected event occurring.

Mitigation of Unforeseen Events

- 8.5.2 During the budget setting for 21/22, a fixed General Fund Reserve of £2.175m was agreed based on the likely financial risks facing the council. The General Fund Reserve will be maintained at this level for 22/23.

In order to mitigate the impacts of any event that could have a potentially negative impact on the council's finances the council has clear processes in place:

Where a situation has occurred that is 'service' specific, the

- first call for funding will be from compensating savings from elsewhere within the service, and if none are possible then savings from the wider Councils budget (service first, wider Council thereafter),
- second call for funding will be general service reductions. Such an approach will inevitably have an impact on service delivery,
- and finally, the use of General Fund reserves would be considered.

Where a situation arises that is 'corporate' in nature, then consideration will be given to the first and second calls, but there is likely to be earlier consideration of using General Fund reserves.

- 8.5.3 During 2016/17 the Council introduced the Budget Surplus Earmarked Reserve; the aim of this reserve is to "mop-up" service underspends that would cause the General Fund to be higher than the minimum threshold. This has been developed further to provide a means by which surpluses could be distinguished between those due to unspent NHB or in-services savings. With regard to:

- Unspent NHB, such underspends are passported through to the Commercial Investment Earmarked Reserve. Therefore, enabling the Council to ring-fence funds that are available for Commercial Investment and/or service development.
- In-service savings, such underspends can be ring-fenced to provide a 'smoothing' fund to meet future years estimated deficits.

- 8.5.4 The technical definition of General Fund Reserves includes the General Fund (Unallocated) Reserve as well as all 'revenue' Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, the Council has self-limited this to the General Fund (Unallocated) Reserve itself as well as the Budget Surplus Earmarked Reserve. The Commercial Investment Reserve is not included in the following risk modelling assessment as this is the means by which the Council is able to invest to provide medium term financial sustainability – to include the Commercial Investment Reserve could give an overly 'optimistic' view of financial resilience. Consequently, to mitigate such events and secure the delivery (and security) of day-to-day business, the schedule of call-off would be:

- General Fund (Unallocated) Reserve, and then the
- Budget Surplus Earmarked Reserve.

As an absolute last resort, only then would the Commercial Investment Earmarked Reserve be applied.

Risk Modelling

8.5.5 It is essential that relevant risks are identified, and appropriate sensitivity analysis applied to determine the impact of such risks on the Councils financial standing – and consequently the delivery of the Councils day-to-day business. The most significant potential risks to the budget are:

- under achievement of savings.
- higher inflation.
- further reductions in income (mainly from fees and charges).
- non-achievement of savings; including Shared Services.
- failure of a borrower.
- an emergency.
- estate property enhancement/development.
- increased demand on services (e.g., benefits and homelessness).
- level of retained business rates.

8.5.6 Taking each of the above in turn:

- **Underachievement of Savings & Additional Income**

The savings and increased income budgets included within the budget total £1.76m and cover a broad range of services. Achieving them is dependent on market, management and political conditions prevailing at the time. It is therefore prudent to assume that some of these savings may not be achieved.

- **Inflation**

With regard to:

- Pay
The budget for 2022/23 includes a pay increase of 2% from 1 April 2022. The pay budget also includes increases for the additional 1.25% employers National Insurance increase and for the increase to National Living Wage.
- General Inflation
No general inflation has been included in the 2022/23 budget except where there are contractual price increases; although for the Council this is minimal as most services are “contracted in”.
- Borrowing
The budget for 2022/23 assumes minimal borrowing cost for temporary borrowing (for non-CIS borrowing)

- **Reduced income: Fees and Charges**

Total fees and charges are £17.5m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £350k. The largest income streams that are susceptible to variation include Car Parks (Off-Street) Leisure Centres, Commercial Estate, and Planning Fees.

- **Reduced income: New Homes Bonus**

For 2022/23 the Councils NHB is £2.1m; it is expected that in due course the government will announce some significant changes to the scheme. The Council has modelled that by 2023/24 the Council will no longer receive such funding.

- **Government Grant: Non-Domestic Rates**

Since the localisation of Non-Domestic Rates in April 2013 it has become increasingly clear that the levels that the authority will be able to retain are more and more difficult to forecast. Whilst there are some opportunities for estimating i.e., the development of new buildings, it is very difficult to judge when development will commence on allocated land even if planning permission has been granted.

Prior to 2017/18, it had been established that the government's assessment of growth for the District was somewhat optimistic when compared to actual growth. Similar to last year, for 2022/23 the Council has taken a more prudent line by formulating its own assessment for NDR receipts. Directly linked to NDR are S.31 grants, this is government grant that compensates local government for it being required to exceed the minimum statutory regulations for certain thresholds as a consequence of government priorities (i.e. increasing the 'small business relief' limit above that required by law). The assessed S.31 receipts for 2022/2 are £2.5m.

- **Failure of a Borrower**

The current counterparty limit is lending of £5.0m to a single institution.

The main "borrowing" risk rests whether the lending is either on a short or long term basis. The £5.0m limit is restricted to bodies with a credit rating of F1+ or Building Societies with more than £2 billion in assets. The impact of a "failure of borrower" will be the loss of revenue cash flow and the potential costs involved of "making good" the lost investment. There are however, good governance arrangements around the Council's Treasury activity and therefore the likelihood of loss is minimal. However, with the current financial impacts still being relatively unknown, it would be prudent to include some sensitivity in respect of cash flow. Therefore, the average amount lent to an institution at any given time is around £4.0m; if this amount was lost and the Council had to borrow from the PWLB, at current rates this would amount to a cost of £40k. This block amount is included in the sensitivity analysis.

- **Emergency**

As is normal for a business, different types of risk are mitigated in many different ways. Some risks are insured against, so losses are limited to the excesses payable and also, the Government's Bellwin Scheme meets a large proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g., pandemics, severe flooding). The Council maintains its General Fund Reserves at a fair 'minimum' level and their use in respect of Mitigation of Unforeseen Events is discussed in detail at paragraphs 8.5.2 and 8.5.3.

With specific regard to flooding, the Council does reside within a flood risk area and there

have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. With the reduction in budgets, it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Code of Financial Management permits the Managing Director or the Responsible Financial Officer to incur “emergency spend” of up to £500k, with retrospective reporting to Cabinet. A 50% allocation (£250k) of the £500k is included within the sensitivity analysis.

- **Estate property enhancement/development**

With the Council increasing its CIS Estate and the ‘ageing’ of its current Operational Estate, it is fair to include a risk in respect of future property enhancement. For sensitivity modelling purposes, the currently estimated cost of enhancement is £182k for sensitivity purposes if 80% of this was required this would give a cost of £146k.

- **Increased demands on services**

Many of the services provided by the Council are susceptible to an increase in demand. However, over the past few years the most susceptible that have had a significant revenue impact is homelessness.

- **Council Tax**

The Council has chosen to increase Council Tax by £5 this year resulting in an increase of £320k.

Sensitivity for 2022/23 Budget

8.5.7 Considering the risks, budget assumptions, and the likelihood of all these risks occurring at the same time, the council will have sufficient resources to meet the costs of the risks.

8.6 Revenue Reserves

Reserves for 2022/23 and the MTFs Period (2023/24 to 2026/27)

8.6.1 There is no statutory minimum level of reserves, however, as noted at 8.5.2 the minimum threshold for the General Fund (Unallocated) Reserves of £2.175m that Cabinet approved during 2021/22 budget setting will be maintained. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure.

8.6.2 In addition to the General Fund, and as shown in 8.5.2 to 8.5.3 the Council operates several reserves, including the Budget Surplus Reserve, the Commercial Investment Reserve and a number of specific Earmarked Reserves. The purpose of the latter is to meet known potential liabilities arising from statutory commitments, known risks, future or political commitments and costs associated with transformation and commercialisation.

8.7 Conclusion

- **2022/23 Budget**

Considering all the factors noted within the “Robustness” statement in respect of 2022/23, I consider that the combination of the council’s:

- commitment to continue to find service efficiencies,
- intended direction of travel in relation to governance,
- clear intention to invest in services, and
- prudent position relating to income recognition,

The budget proposed for 2022/23 should not give Members any significant concerns over the Council’s financial position.

- **Medium Term Financial Strategy (2023/24 to 2026/27)**

With regard to the period covered by the MTFs; the Council does face some future funding risk with the:

- expected reduction in NHB,
- the implications of Fair Funding and
- the ongoing issues pertaining to the localisation of Business Rates.

However, over the past few years the Council has taken proactive action to address its budgetary concerns and with the planned continuation find efficiencies the Council has a sound financial base upon which it can further develop its aim of financial self-sufficiency.

Eric Symons FCCA

Responsible Financial Officer (Section 151)