



FINAL
2023/24 Budget
&
Medium Term Financial
Strategy
2024/25
To
2027/28

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1.0 STRATEGIC BUDGET SUMMARY

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

1.1.1 Despite the return to near normality after the Covid 19 years, the financial climate continues to be unusual with inflation and interest rates rising to levels not seen for decades, and the conflict in Ukraine causing disruption to energy and food supplies. This has put considerable pressure on the Council's finances with significant, unavoidable cost increases being borne by services. Portfolio holders and budget managers have reviewed planned service delivery to seek means of mitigating these impacts, whilst still delivering effective value for money outcomes. The Local Government Settlement, announced in December 2022, has provided some additional funding to assist with escalating costs in 2023/24 but, as in recent years, it is only a one-year settlement, continuing the uncertainty for the latter years of the MTFs.

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; our returns in this area have benefitted from higher interest rates received on balances held, whilst our borrowings are at fixed rates agreed with the Public Works Loan Board, protecting the Council's exposure..
- 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, not only as we emerge from the social and economic fallout the pandemic has caused but the economic uncertainty created by world events. Therefore, previous assumptions have been reviewed and challenged considering the uncertainty around the Local Government Financial settlement beyond 2023/24.

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 2023/24 are £3,404 and **Table 1** below shows how this is allocated by service and portfolio.

Table 1a	Service Savings and Growth Proposals		
Service	Budget Savings £000	Budget Growth £000	Total £000
Chief Operating Officer	(808)	858	50
Chief Planning Officer	(685)	1,322	637
Corporate Leadership	(179)	758	579
Corporate Resources	(1,178)	2,220	1,042
Economic Development	(1)	4	3
Housing	(2)	8	6
Leisure & Health	(2,382)	2,839	457
Operations	(446)	484	38
Programme Delivery	(74)	0	(74)
Strategic Insight & Delivery	(145)	921	776
3C ICT Shared Service	(372)	262	(110)
Total	(6,272)	9,676	3,404

Table 1b	Portfolio Savings and Growth Proposals		
Portfolio	Budget Savings £000	Budget Growth £000	Total £000
Community & Health	(225)	93	(132)
Corporate & Shared Services	(987)	1,303	316
Customers & Transactional Services	(478)	582	104
Finance & Resources	(649)	1,191	542
Leisure, Waste & Street Scene	(2,964)	4,234	1,270
Place	(179)	758	579
Planning	(686)	1,419	733
Regeneration & Growth, Economy & Skills	(106)	98	(8)
Total	(6,274)	9,678	3,404

1.1.7 The 2023/24 budget, as shown in table 5, is set to maintain a breakeven position. When the 2022/23 budget was set it intended to make a contribution to reserves of £249k. Quarter 2 (Q2) forecast outturn indicates a £127k contribution to reserves for 2022/23.

- **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 continued uncertain economic conditions, particularly around retail and office space, it is difficult to predict how the market will evolve, although it should be stressed that HDC's portfolio is built around investments we plan to hold for the medium to long term. An external review of the CIS is planned during 2023/24 to ensure the Council continues to invest its funds effectively. The table below illustrates the contribution that the CIS 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 2023/24 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 2022/23 to Final Budget 2023/24**

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 £2,599k (12%) when compared to the 2022/23 Original Budget and an increase of £2,068k (9%) when compared to the 2022/23 Forecast Outturn. A service-by-service and portfolio-by portfolio summary is shown in **Table 2** below.

Service	2022/23		2023/24								Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Savings	Increased Income	Growth Bids	Inflation	Other Operational Adjustments	Proposed Budget	To 2022/23 Forecast	To 2022/23 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Chief Operating Officer	5,247	5,176	5,211	485	(410)	(398)	55	70	248	5,261	0%	2%
Chief Planning Officer	592	441	330	315	(335)	(350)	313	-	694	967	63%	119%
Corporate Leadership	1,226	1,201	710	-	(179)	-	-	-	758	1,289	5%	7%
Corporate Resources	6,878	6,878	7,058	478	(829)	(349)	95	589	1,058	8,100	18%	18%
Economic Development	200	198	202	-	(1)	-	-	-	4	205	3%	4%
Housing	191	187	190	-	(2)	-	-	-	8	196	3%	5%
Leisure & Health	620	(25)	(104)	37	(1,590)	(792)	-	1,673	1,129	353	(43%)	(1512%)
Operations	4,098	4,917	5,014	287	(241)	(205)	68	15	114	5,052	23%	3%
Programme Delivery	39	73	74	-	(74)	-	-	-	-	-	(100%)	(100%)
Strategic Insight & Delivery	179	(136)	(708)	48	(110)	(35)	211	131	531	68	(62%)	(150%)
3C ICT Shared Service	2,775	2,604	2,732	-	(154)	(218)	84	-	178	2,622	(6%)	1%
Net Expenditure	22,045	21,514	20,709	1,650	(3,925)	(2,347)	826	2,478	4,722	24,113		
Forecast Outturn	22,045				2,068					24,113	9%	
Budget		21,514			2,599					24,113		12%

Portfolio	2022/23		2023/24								Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Savings	Increased Income	Growth Bids	Inflation	Other Operational Adjustments	Proposed Budget	To 2022/23 Forecast	To 2022/23 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Community & Health	386	406	410	-	-	(225)	-	-	93	278	(28%)	(32%)
Corporate & Shared Services	6,999	6,926	7,020	133	(599)	(388)	84	548	538	7,336	5%	6%
Customers & Transactional Services	4,523	4,337	4,369	388	(325)	(153)	55	-	139	4,473	(1%)	3%
Finance & Resources	2,884	2,915	3,131	443	(465)	(184)	-	41	707	3,673	27%	26%
Leisure, Waste & Street Scene	4,599	4,458	3,898	372	(1,936)	(1,028)	279	1,819	1,764	5,168	12%	16%
Place	1,226	1,201	710	-	(179)	-	-	-	758	1,289	5%	7%
Planning	983	784	674	315	(336)	(350)	408	-	696	1,407	43%	79%
Regeneration & Growth, Economy & Skills	445	487	497	-	(86)	(20)	-	70	28	489	10%	0%
Net Expenditure	22,045	21,514	20,709	1,651	(3,926)	(2,348)	826	2,478	4,723	24,113		
Forecast Outturn	22,045				2,068					24,113	9%	
Budget		21,514			2,599					24,113		12%

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 21 December 2022 the Government provisionally made an announcement in respect of New Homes Bonus and the 2023/24 settlement is expected be £1.273m; this was not budgeted in the 2022/23 MTFS. The Government's intention is to phase out the grant gradually, being reduced to zero by 2025/26.
- A new grant has been created to ensure every authority has an increase in Core Spending Power of at least 3%. The settlement is expected to be £1.064m in 2023/24 and this is included in the 2023/24 MTFS.
- In the 2020/21 MTFS it was expected that the council would be in a negative RSG position from 2020/21 onwards. On the 21 December 2022, the Government provisionally confirmed there would be no negative RSG for 2023/24. As the Fair Funding Review continues to be delayed, the 2023/24 MTFS provides for prudent RSG payments for the MTFS 2024/25 to 2027/28 in accordance with expert advice.

Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2023/24 Budget that there will be a Council Tax increase of 3.31% (equating to £5) for a Band D property. The Local Government Financial Settlement 2023/24 confirmed the referendum principle for Council Tax increases of up to 3 per cent or £5, whichever is higher, for shire district councils. From 2024/25 over the remaining term of the MTFS Council Tax will be increased by £5 per annum. Therefore, the Council Tax for 2023/24 will be £155.86 per Band D equivalent property.

Council Tax					
	2019/20	2020/21	2021/22	2022/23	2023/24
	£142.16	£145.86	145.86	£150.86	£155.86
% increase on previous		2.60%	0.00%	3.43%	3.31%
Cumulative % increase		2.60%	2.60%	6.12%	9.64%

- 1.2.3 The Council receives 40% of the Business rates collected and, after allowing for the tariff payment and s.31 grant funding, it estimates this to be £11.272m in 2023/24, this is an increase of 25.8% from the previous year. The increase is as a result of changes in rateable values and assumes an annual inflation factor of 3.7% and allows growth 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 Surplus 2022/23	
	Surplus £000	HDC Share £000
Council Tax	297	36
Total	297	36

1.3 Summary Budget

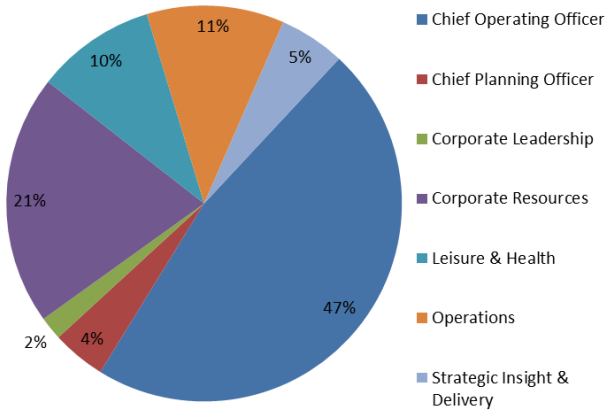
1.3.1 Considering the 3.31% increase in Council Tax for 2023/24 and the annual increases over the MTFS period, this results in the funding statement shown in **Table 4** and **Table 5** below.

Table 4a By Head of Service	Council Services Net Expenditure Budget (2023/24) and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast (September) £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
Chief Operating Officer	5,176	5,247	5,261	5,574	5,708	5,825	5,979
Chief Planning Officer	441	592	967	770	645	618	662
Corporate Leadership	1,201	1,226	1,289	652	617	581	545
Corporate Resources	6,878	6,878	8,100	7,301	6,825	6,864	6,900
Economic Development	198	200	205	210	214	218	222
Housing	187	191	196	199	203	351	380
Leisure & Health	(25)	620	353	411	422	502	532
Operations	4,917	4,098	5,052	4,697	3,615	3,385	3,489
Programme Delivery	73	39	-	-	-	-	-
Strategic Insight & Delivery	(136)	179	68	(86)	(88)	(14)	4
3C ICT Shared Service	2,604	2,775	2,622	2,746	2,826	2,804	2,886
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599

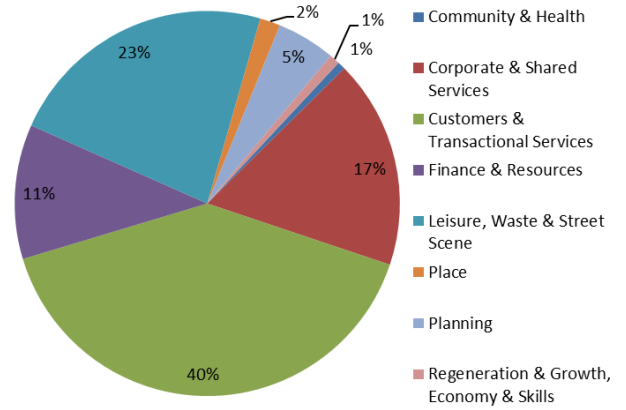
Table 4b By Portfolio	Council Services Net Expenditure Budget (2023/24) and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast (September) £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
Community & Health	406	386	278	416	420	424	428
Corporate & Shared Services	6,926	6,999	7,336	7,574	7,773	7,923	8,094
Customers & Transactional Services	4,337	4,523	4,473	4,652	4,780	4,891	5,028
Finance & Resources	2,915	2,884	3,673	2,828	2,273	2,238	2,206
Leisure, Waste & Street Scene	4,458	4,599	5,168	4,637	3,526	3,354	3,496
Place	1,201	1,226	1,289	652	617	581	545
Planning	784	983	1,407	1,216	1,092	1,211	1,283
Regeneration & Growth, Economy & Skills	487	445	489	499	506	512	519
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599

Table 5	Council Funding Statement Budget (2023/24) and MTF5						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast (September) £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599
Contribution to/(from) Earmarked Reserves:	-	(114)	187	253	253	253	253
Contribution to/(from) General Reserves	249	127	(0)	2,774	1,469	729	(309)
Budget Requirement	21,763	22,058	24,299	25,501	22,709	22,116	21,543
Retained Business Rates Income	(27,947)	(28,156)	(33,166)	(35,716)	(34,199)	(34,934)	(35,670)
Tariff	18,536	18,536	21,360	22,944	28,812	29,392	29,971
Levy	1,855	1,957	2,462	2,704	-	-	-
Renewables	(996)	(1,170)	(1,170)	(1,170)	(1,170)	(1,344)	(1,344)
Designated (Enterprise Zones)	(405)	(660)	(758)	(758)	(758)	(758)	(758)
Damping Adjustment	-	-	-	-	(2,659)	(1,239)	3
Returned BRRS Surplus	-	-	-	-	(615)	(615)	(615)
Returned Cap Compensation	-	-	-	-	(861)	(861)	(861)
	(8,957)	(9,493)	(11,272)	(11,997)	(11,450)	(10,360)	(9,274)
Revenue Support Grant (RSG)	-	(1)	(177)	(190)	95	149	202
New Homes Bonus	(2,116)	(2,116)	(1,273)	(1,273)	-	-	-
Collection Fund (Surplus) / Deficit	104	104	(36)	-	-	-	-
Council Tax Support Funding	(126)	-	-	-	-	-	-
3% Funding Guarantee	-	-	(1,064)	(1,044)	-	-	-
22/23 Service Grant	(316)	(316)	(178)	(178)	-	-	-
HB Admin Support Grant	(370)	-	-	-	-	-	-
Rural Services Grant	(45)	(45)	(45)	(45)	(45)	(45)	(45)
Local Tier Service Grant	(206)	(206)	-	-	-	-	-
Council Tax Requirement	9,731	9,731	10,255	10,774	11,309	11,860	12,426
- Base (*)	64,501	64,501	65,795	66,979	68,185	69,412	70,661
- Per Band D (£)	150.86	150.86	155.86	160.86	165.86	170.86	175.86
- Increase (£)			5.00	5.00	5.00	5.00	5.00
- Increase %			3.31%	3.21%	3.11%	3.01%	2.93%

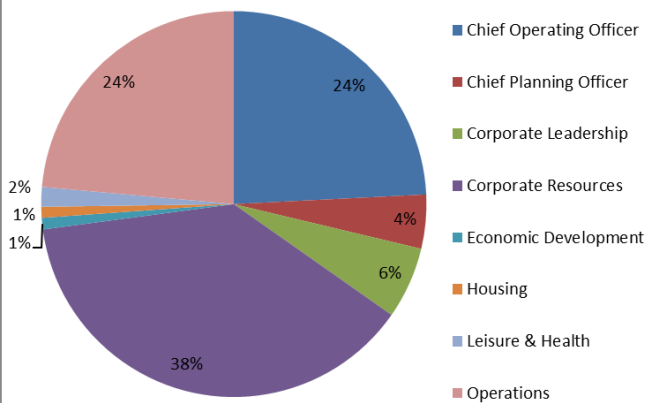
Gross Spend by Service 2023/24 %



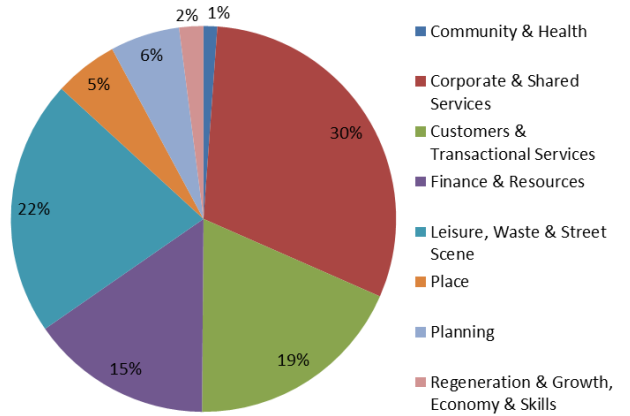
Gross Spend by Portfolio 2023/24 %



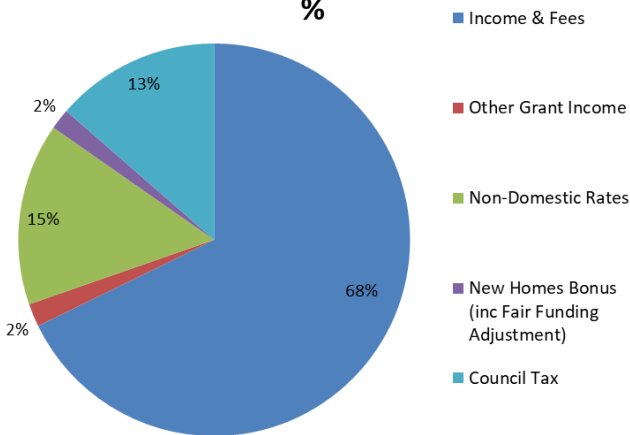
Net Spend by Service 2023/24 %



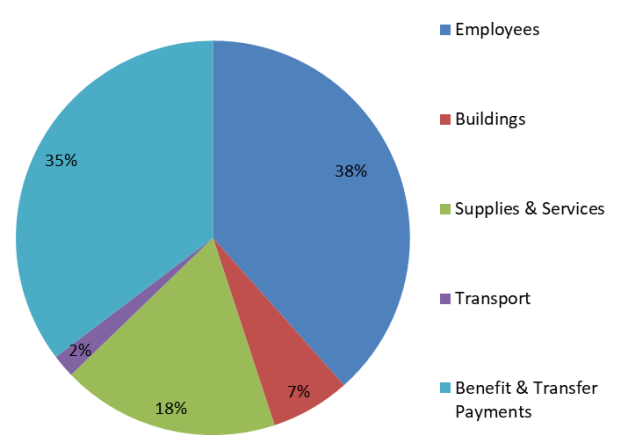
Net Spend by Portfolio 2023/24 %



How Services Are Paid For in 2023/24 %



Subjective Analysis 2023/24 %



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 2023/24 and MTFS is shown in **Table 6** below.

GENERAL RESERVES MOVEMENT							
Table 6	Reserves and MTFS						
	2022/23		2023/24	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
BUDGET SURPLUS RESERVE							
b/f	4,223	4,975	5,102	3,829	5,330	6,799	7,528
Contribution from (to) General Fund	249	127	(0)	2,774	1,469	729	(309)
Contribution from (to) CIS Reserve	-	-	(1,273)	(1,273)	-	-	-
c/f	4,472	5,102	3,829	5,330	6,799	7,528	7,219
COMMERCIAL INVESTMENT RESERVE							
b/f	5,399	5,595	5,595	6,868	8,141	8,141	8,141
Contribution to Reserve (former NHB)	-	-	-	-	-	-	-
Contribution from (to) Budget Surplus Reserve	-	-	1,273	1,273	-	-	-
c/f	5,399	5,595	6,868	8,141	8,141	8,141	8,141
GENERAL FUND (Unallocated) RESERVE							
b/f	2,175	2,175	2,175	2,175	2,175	2,175	2,175
Contribution to/(from) Reserve	249	127	(0)	2,774	1,469	729	(309)
Contribution from(to) Budget Surplus	(249)	(127)	0	(2,774)	(1,469)	(729)	309
c/f	2,175	2,175	2,175	2,175	2,175	2,175	2,175
Net Expenditure	21,514	22,045	24,113	22,474	20,987	21,134	21,599
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 2021/22	Subjective Analysis : Controllable Only		2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£000			£000	£000	£000	£000	£000	£000
-	Income & Fees	Commuted sums	(82)	(82)	(82)	(82)	(82)	(82)
(52)		Developer Contributions	(46)	(50)	(50)	(50)	(50)	(50)
(15,776)		Fees & charges	(16,784)	(16,834)	(18,253)	(18,969)	(19,575)	(19,670)
(41,942)		Government grants	(15,655)	(23,885)	(21,874)	(15,348)	(15,328)	(15,307)
(455)		Interest Income	(533)	(436)	(485)	(511)	(511)	(511)
(18)		NDR	(28)	(7)	(7)	(7)	(7)	(7)
(3,638)		Other grants and contributions	(4,239)	(4,286)	(4,032)	(3,956)	(3,734)	(3,716)
(5,096)		Rent	(4,859)	(4,783)	(5,164)	(5,575)	(5,592)	(5,654)
(652)		Sales	(515)	(638)	(733)	(763)	(813)	(820)
(67,628)	Income & Fees Total		(42,742)	(51,002)	(50,680)	(45,261)	(45,692)	(45,817)
18,802	Employees	Salary	20,214	20,824	20,660	20,956	21,451	21,883
1,683		National Insurance	1,940	1,759	1,731	1,782	1,848	1,910
2,961		Pension	3,253	3,358	3,385	3,442	3,525	3,596
281		Employee Insurance	335	286	292	298	304	310
2,048		Hired Staff	321	348	328	329	329	329
2,006		Other Staff Costs	1,850	1,830	1,870	1,657	1,657	1,657
72		Recruitment	36	34	36	34	34	34
338		Severance payments	152	152	152	152	152	152
167		Training	126	124	121	124	124	124
141		Uniform & laundry	44	47	48	48	48	48
28,500	Employees Total		28,270	28,763	28,624	28,821	29,470	30,041
707	Buildings	Energy Costs	782	2,028	2,031	2,031	2,032	2,033
26		Ground Maintenance Costs	15	9	9	9	9	9
118		Premises Cleaning	67	96	90	90	90	90
111		Premises Insurance	123	124	124	125	125	125
11		Rates	7	7	7	7	7	7
7		Rents	13	13	13	13	13	13
1,344		Rents Payable	1,503	1,725	1,697	1,762	1,824	1,868
521		Repairs & Maintenance	786	780	757	761	761	761
118		Water Services	159	135	134	134	134	134
2,964	Buildings Total		3,456	4,918	4,863	4,933	4,996	5,041
11	Supplies & Services	Catering	5	5	5	5	5	5
1,177		Communication and computing	1,119	1,269	1,201	1,207	1,212	1,213
13		Election Costs	-	-	-	-	-	-
5,010		Equipment, furniture & materials	3,694	3,722	4,034	3,801	3,724	3,731
5		Expenses	-	-	-	-	-	-
73		Insurance - service related	89	86	88	89	90	90
153		Members Allowances	437	440	445	450	455	461
659		Office expenses	470	407	546	425	428	428
1		Operating Costs	-	-	-	-	-	-
2		Other Staff Costs	-	-	-	-	-	-
81		Premises Cleaning	74	74	74	74	74	74
8		Repairs & Maintenance	-	-	-	-	-	-
(367)		Sales	(40)	(40)	(40)	(40)	(40)	(40)
5,725		Services	7,195	7,374	7,099	6,711	6,619	6,577
6		Telecommunications	-	-	-	-	-	-
12,558	Supplies & Services Total		13,045	13,337	13,452	12,721	12,568	12,539
6	Transport	Contract Hire & operating leases	19	7	7	7	7	7
24		Mileage Allowance	60	55	57	57	57	57
1,013		Operating Costs	964	1,193	1,112	1,132	1,152	1,152
4		Other Transport Costs	-	-	-	-	-	-
41		Pool Car	31	30	30	30	30	30
1		Public Transport	20	18	18	18	18	18
165		Vehicle Insurance	204	154	157	161	164	167
1,255	Transport Total		1,297	1,457	1,381	1,404	1,428	1,431
25,169	Benefit & Transfer Payments	Benefits	15,521	23,803	21,875	15,521	15,521	15,521
1,926		Contributions paid	1,061	1,046	1,068	1,068	1,068	1,068
14,445		Grants	836	1,009	964	840	835	835
106		Irrecoverable V A T	106	106	106	106	106	106
464		Levies	408	503	503	503	503	503
7		Other Misc Payments	7	7	7	7	7	7
42,116	Benefit & Transfer Payments Total		17,937	26,473	24,522	18,044	18,039	18,039
-	Renewals Fund Contribution	Renewals Fund Contribution	58	33	58	58	58	58
-	Renewals Fund Contribution Total		58	33	58	58	58	58
(190)	Reserve-Revenue Transfers	Bad Debts Provision	165	155	155	155	155	155
-		Reserve-Revenue Transfers	27	(21)	98	112	112	112
(190)	Reserve-Revenue Transfers Total		192	134	253	267	267	267
19,575	Net Service Expenditure		21,514	24,113	22,474	20,987	21,134	21,599
87,203	Gross Service Expenditure		64,256	75,115	73,153	66,249	66,826	67,416
(67,628)	Gross Service Income		(42,742)	(51,002)	(50,680)	(45,261)	(45,692)	(45,817)
19,575	Net Service Expenditure		21,514	24,113	22,474	20,987	21,134	21,599

2.2 Service Budgets by Head of Service

Huntingdonshire District Council Table 8

Actuals 2021/22	Head of Service	Chief Operating Officer	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,316)	Income & Fees	Fees & charges	(1,919)	(2,023)	(1,909)	(1,932)	(1,948)	(1,940)
(35,914)		Government grants	(15,619)	(23,850)	(21,838)	(15,312)	(15,292)	(15,271)
(2)		Interest Income	-	-	-	-	-	-
(86)		Other grants and contributions	(89)	(93)	(3)	(3)	(3)	(3)
(127)		Rent	(110)	(130)	(134)	(138)	(143)	(147)
(15)		Sales	(5)	(5)	(5)	(5)	(5)	(5)
(38,460)	Income & Fees Total		(17,743)	(26,101)	(23,890)	(17,391)	(17,392)	(17,367)
3,936	Employees	Salary	4,216	4,267	4,214	4,300	4,387	4,477
374		National Insurance	429	371	364	377	389	403
650		Pension	687	678	680	694	708	722
102		Hired Staff	-	-	-	-	-	-
48		Other Staff Costs	25	29	29	29	29	29
2		Recruitment	-	-	-	-	-	-
22		Severance payments	-	-	-	-	-	-
2		Training	6	4	4	4	4	4
1		Uniform & laundry	1	1	1	1	1	1
5,136	Employees Total		5,366	5,351	5,292	5,404	5,519	5,636
22	Buildings	Energy Costs	28	94	95	96	97	98
8		Rents Payable	1	1	1	1	1	1
3		Repairs & Maintenance	18	16	16	16	16	16
24		Water Services	28	28	28	28	28	28
57	Buildings Total		75	138	139	140	141	142
-	Supplies & Services	Catering	1	1	1	1	1	1
67		Communication and computing	111	114	111	111	111	111
144		Equipment, furniture & materials	59	58	48	48	48	58
1		Expenses	-	-	-	-	-	-
2		Insurance - service related	-	-	-	-	-	-
45		Office expenses	52	42	46	46	46	46
1		Other Staff Costs	-	-	-	-	-	-
-		Sales	(1)	(1)	(1)	(1)	(1)	(1)
344		Services	286	362	394	396	397	399
604	Supplies & Services Total		509	576	600	602	603	615
4	Transport	Contract Hire & operating leases	-	-	-	-	-	-
8		Mileage Allowance	18	16	18	18	18	18
6		Operating Costs	7	7	7	7	7	7
4		Other Transport Costs	-	-	-	-	-	-
14		Pool Car	13	12	12	12	12	12
		Public Transport	4	3	3	3	3	3
1		Vehicle Insurance	-	-	-	-	-	-
37	Transport Total		42	39	40	40	40	40
25,169	Benefit & Transfer Payments	Benefits	15,521	23,803	21,875	15,521	15,521	15,521
1,905		Contributions paid	984	969	991	991	991	991
8,749		Grants	253	371	365	241	241	241
6		Irrecoverable V A T	6	6	6	6	6	6
2		Other Misc Payments	-	-	-	-	-	-
35,830	Benefit & Transfer Payments Total		16,763	25,149	23,237	16,758	16,758	16,758
-	Renewals Fund Contribution	Renewals Fund Contribution	8	8	8	8	8	8
-	Renewals Fund Contribution Total		8	8	8	8	8	8
(104)	Reserve-Revenue Transfers	Bad Debts Provision	157	147	147	147	147	147
-		Reserve-Revenue Transfers	-	(45)	-	-	-	-
(104)	Reserve-Revenue Transfers Total		157	102	147	147	147	147
3,100	Net Service Expenditure		5,176	5,262	5,574	5,708	5,825	5,979

41,560	Gross Service Expenditure	22,919	31,363	29,463	23,100	23,217	23,346
(38,460)	Gross Service Income	(17,743)	(26,101)	(23,890)	(17,391)	(17,392)	(17,367)
3,100	Net Service Expenditure	5,176	5,262	5,574	5,708	5,825	5,979

108	Building Control	153	250	250	250	250	250
221	Business Team	279	259	264	270	275	281
143	Chief Operating Officer	108	108	110	112	114	117
	Closed Churchyards	(13)	-	-	-	-	-
318	Community Team	585	438	589	597	605	623
(127)	Council Tax Support	(115)	(122)	(114)	(114)	(114)	(114)
875	Customer Services	979	902	919	940	961	982
227	Document Centre	251	173	166	169	173	186
15	Emergency Planning	31	26	31	32	32	33
113	Environmental Health Admin	120	133	137	140	143	146
343	Environmental Protection Team	364	431	442	451	460	469
562	Housing Benefits	1,554	1,892	1,983	2,023	2,066	2,125
(16)	Housing Miscellaneous	29	88	90	89	88	86
666	Housing Needs	1,142	1,032	1,035	1,080	1,097	1,115
(121)	Licencing	(61)	(99)	(98)	(100)	(95)	(90)
(227)	Local Tax Collection	(231)	(250)	(231)	(231)	(231)	(231)
3,100	Net Service Expenditure	5,176	5,262	5,574	5,708	5,825	5,979

Actuals 2021/22	Head of Service	Chief Planning Officer	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(52)	Income & Fees	Developer Contributions	(46)	(50)	(50)	(50)	(50)	(50)
(1,408)		Fees & charges	(2,456)	(1,636)	(1,670)	(1,720)	(1,795)	(1,795)
(70)		Government grants	(20)	(20)	(20)	(20)	(20)	(20)
-		Other grants and contributions	-	(223)	(226)	(229)	(233)	(236)
(2)		Sales	(2)	(2)	(2)	(2)	(2)	(2)
(1,532)	Income & Fees Total		(2,524)	(1,931)	(1,968)	(2,021)	(2,100)	(2,104)
1,416	Employees	Salary	1,783	1,864	1,796	1,795	1,830	1,866
139		National Insurance	182	179	174	174	179	185
244		Pension	292	312	311	310	317	323
486		Hired Staff	-	41	20	20	20	20
5		Other Staff Costs	1	1	1	1	1	1
12		Recruitment	-	-	-	-	-	-
1		Training	-	-	-	-	-	-
-		Uniform & laundry	-	2	2	2	2	2
2,302	Employees Total		2,259	2,399	2,304	2,302	2,349	2,397
	Buildings	Rents Payable	3	3	3	3	3	3
	Buildings Total		3	3	3	3	3	3
16	Supplies & Services	Communication and computing	9	9	9	9	9	9
25		Equipment, furniture & materials	9	12	12	7	12	12
44		Office expenses	38	40	38	38	38	38
131		Services	514	269	205	140	140	140
217	Supplies & Services Total		569	330	265	195	200	200
3	Transport	Mileage Allowance	5	5	5	5	5	5
4		Pool Car	8	8	8	8	8	8
		Public Transport	2	1	1	1	1	1
6	Transport Total		14	13	13	13	13	13
56	Benefit & Transfer Payments	Grants	46	58	58	58	58	58
57	Benefit & Transfer Payments Total		46	58	58	58	58	58
0	Reserve-Revenue Transfers	Reserve-Revenue Transfers	75	95	95	95	95	95
-	Reserve-Revenue Transfers Total		75	95	95	95	95	95
1,050	Net Service Expenditure		441	967	770	645	618	662

2,582	Gross Service Expenditure	2,966	2,898	2,738	2,666	2,718	2,766
(1,532)	Gross Service Income	(2,524)	(1,931)	(1,968)	(2,021)	(2,100)	(2,104)
1,050	Net Service Expenditure	441	967	770	645	618	662

537	Development Management	(257)	251	(112)	(181)	(228)	(198)
489	Planning Policy	674	692	858	802	821	836
23	Public Transport	24	24	24	24	24	24
1,050	Net Service Expenditure	441	967	770	645	618	662

Actuals 2021/22	Head of Service	Corporate Leadership	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
449	Employees	Salary	514	509	519	529	540	550
52		National Insurance	65	62	63	64	66	68
78		Pension	89	88	90	92	93	95
-		Hired Staff	-	(1)	(1)	-	-	-
5		Recruitment	-	-	-	-	-	-
22		Severance payments	-	-	-	-	-	-
7		Training	5	5	5	5	5	5
612	Employees Total		674	663	676	690	704	719
	Supplies & Services	Catering	1	1	1	1	1	1
3		Communication and computing	2	2	2	2	2	2
3		Equipment, furniture & materials	-	-	-	-	-	-
30		Office expenses	15	15	15	15	15	15
19		Services	505	605	(45)	(95)	(145)	(195)
55	Supplies & Services Total		522	622	(28)	(78)	(128)	(178)
	Transport	Mileage Allowance	2	2	2	2	2	2
		Public Transport	1	1	1	1	1	1
	Transport Total		4	3	4	4	4	4
1	Benefit & Transfer Payments	Other Misc Payments	1	1	1	1	1	1
1	Benefit & Transfer Payments Total		1	1	1	1	1	1
669	Net Service Expenditure		1,201	1,289	652	617	581	545

669	Gross Service Expenditure	1,201	1,289	652	617	581	545
669	Net Service Expenditure	1,201	1,289	652	617	581	545

529	Directors	1,035	1,117	477	438	399	360
140	Executive Support & Business Planning	165	171	175	179	182	186
669	Net Service Expenditure	1,201	1,289	652	617	581	545

Actuals 2021/22	Head of Service	Corporate Resources	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(553)	Income & Fees	Fees & charges	(432)	(482)	(492)	(502)	(502)	(502)
(3,052)		Government grants	-	-	-	-	-	-
(452)		Interest Income	(533)	(436)	(485)	(511)	(511)	(511)
(6)		NDR	(28)	-	-	-	-	-
1		Other grants and contributions	(5)	(5)	(5)	(5)	(5)	(5)
(4,932)		Rent	(4,716)	(4,620)	(4,997)	(5,404)	(5,416)	(5,474)
(293)		Sales	-	-	-	-	-	-
(9,287)	Income & Fees Total		(5,714)	(5,542)	(5,979)	(6,422)	(6,434)	(6,492)
2,478	Employees	Salary	2,049	2,363	2,097	2,138	2,180	2,222
207		National Insurance	209	194	189	195	202	208
329		Pension	332	345	346	353	360	368
281		Employee Insurance	334	286	292	298	304	310
657		Hired Staff	22	22	22	22	22	22
1,678		Other Staff Costs	1,621	1,601	1,514	1,427	1,427	1,427
16		Recruitment	21	21	21	21	21	21
346		Severance payments	152	152	152	152	152	152
80		Training	61	63	63	63	63	63
108		Uniform & laundry						
6,179	Employees Total		4,804	5,050	4,697	4,670	4,732	4,794
198	Buildings	Energy Costs	194	728	720	719	719	719
88		Premises Cleaning	26	55	42	42	42	42
111		Premises Insurance	123	124	124	125	125	125
7		Rates	7	7	7	7	7	7
553		Rents Payable	656	788	711	736	769	784
172		Repairs & Maintenance	317	314	289	289	289	289
()		Water Services	15	16	16	15	15	15
1,129	Buildings Total		1,338	2,033	1,909	1,933	1,966	1,981
5	Supplies & Services	Catering	3	3	3	3	3	3
259		Communication and computing	162	115	115	115	115	115
13		Election Costs	-	-	-	-	-	-
145		Equipment, furniture & materials	66	63	63	63	63	63
1		Expenses	-	-	-	-	-	-
58		Insurance - service related	85	82	84	85	86	86
153		Members Allowances	437	440	445	450	455	461
349		Office expenses	176	155	155	155	155	155
1		Operating Costs	-	-	-	-	-	-
1		Other Staff Costs	-	-	-	-	-	-
75		Premises Cleaning	74	74	74	74	74	74
4,210		Services	4,658	4,750	4,831	4,792	4,740	4,747
5,270	Supplies & Services Total		5,662	5,683	5,771	5,738	5,692	5,705
2	Transport	Contract Hire & operating leases	-	-	-	-	-	-
5		Mileage Allowance	12	12	12	12	12	12
54		Operating Costs	-	-	-	-	-	-
21		Pool Car	3	3	3	3	3	3
		Public Transport	3	3	3	3	3	3
150		Vehicle Insurance	202	153	156	159	162	166
232	Transport Total		220	171	174	177	181	184
22	Benefit & Transfer Payments	Contributions paid	77	77	77	77	77	77
3,582		Grants	40	78	39	39	39	39
26		Irrecoverable V A T	26	26	26	26	26	26
464		Levies	408	503	503	503	503	503
4		Other Misc Payments	6	6	6	6	6	6
4,098	Benefit & Transfer Payments Total		556	690	651	651	651	651
(87)	Reserve-Revenue Transfers	Bad Debts Provision	8	8	8	8	8	8
-		Reserve-Revenue Transfers	4	8	69	69	69	69
(87)	Reserve-Revenue Transfers Total		12	16	77	77	77	77
7,534	Net Service Expenditure		6,878	8,100	7,301	6,825	6,864	6,900

16,821	Gross Service Expenditure	12,592	13,642	13,280	13,247	13,298	13,392
(9,287)	Gross Service Income	(5,714)	(5,542)	(5,979)	(6,422)	(6,434)	(6,492)
7,534	Net Service Expenditure	6,878	8,100	7,301	6,825	6,864	6,900

(3,548)	Commercial Estates	(2,960)	(2,544)	(3,122)	(3,479)	(3,530)	(3,578)
7,184	Corporate Finance	5,356	5,852	5,571	5,359	5,359	5,359
656	Democratic & Elections	928	916	937	951	965	980
37	Energy & Sustainability Mgt	55	42	43	44	45	46
781	Facilities Management	865	1,214	1,249	1,282	1,308	1,327
516	Finance	721	668	677	689	700	712
183	Head of Resources	105	113	115	118	120	122
699	Human Resources	599	674	638	649	660	671
225	Legal	224	259	271	278	285	292
(2)	Public Conveniences	-	-	-	-	-	-
103	Risk Management	139	145	148	150	153	155
699	Risks & Control	847	760	773	786	800	814
7,534	Net Service Expenditure	6,878	8,100	7,301	6,825	6,864	6,900

Actuals 2021/22	Head of Service	Economic Development	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(6)	Income & Fees	Fees & charges	(6)	(6)	(6)	(6)	(6)	(6)
(1,851)		Government grants	-	-	-	-	-	-
(1,857)	Income & Fees Total		(6)	(6)	(6)	(6)	(6)	(6)
130	Employees	Salary	138	144	147	150	153	156
13		National Insurance	15	15	15	15	15	16
-		Hired Staff	-	-	-	-	-	-
-		Training	-	-	-	-	-	-
167	Employees Total		177	184	187	191	195	199
8	Supplies & Services	Communication and computing	9	8	9	9	9	10
30		Equipment, furniture & materials	-	4	4	4	4	4
29		Office expenses	-	14	14	14	13	13
63		Services	17	1	2	1	2	1
129	Supplies & Services Total		27	27	28	28	28	28
-	Transport	Public Transport	-	-	-	-	-	-
-	Transport Total		1	1	1	1	1	1
1,763	Benefit & Transfer Payments	Grants	-	-	-	-	-	-
1,763	Benefit & Transfer Payments Total		-	-	-	-	-	-
202	Net Service Expenditure		198	206	210	214	218	222
2,059	Gross Service Expenditure		204	212	216	220	224	228
(1,857)	Gross Service Income		(6)	(6)	(6)	(6)	(6)	(6)
202	Net Service Expenditure		198	206	210	214	218	222
202	Economic Development		198	206	210	214	218	222
202	Net Service Expenditure		198	206	210	214	218	222

Actuals 2021/22	Head of Service	Housing	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(70)	Income & Fees	Other grants and contributions	(361)	(157)	(160)	(163)	(22)	-
(70)	Income & Fees Total		(361)	(157)	(160)	(163)	(22)	-
121	Employees	Salary	484	254	259	264	270	275
13		National Insurance	15	27	27	28	29	30
21		Pension	21	44	45	46	47	48
168		Hired Staff	-	-	-	-	-	-
3		Recruitment	-	-	-	-	-	-
326	Employees Total		520	325	332	338	345	352
1	Supplies & Services	Communication and computing	1	1	1	1	1	1
1		Equipment, furniture & materials	-	-	-	-	-	-
17		Office expenses	1	-	-	-	-	-
19		Services	-	-	-	-	-	-
19	Supplies & Services Total		1	1	1	1	1	1
26	Benefit & Transfer Payments	Grants	27	26	26	26	26	26
26	Benefit & Transfer Payments Total		27	26	26	26	26	26
300	Net Service Expenditure		187	196	199	203	351	380
370	Gross Service Expenditure		548	353	359	366	373	380
(70)	Gross Service Income		(361)	(157)	(160)	(163)	(22)	-
300	Net Service Expenditure		187	196	199	203	351	380
190	Housing Strategy		187	196	199	203	207	210
111	Market Towns		-	-	-	-	144	170
300	Net Service Expenditure		187	196	199	203	351	380

Actuals 2021/22	Head of Service	Leisure & Health	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(3,746)	Income & Fees	Fees & charges	(5,385)	(5,604)	(5,693)	(5,783)	(5,808)	(5,880)
(770)		Government grants	-	-	-	-	-	-
(13)		NDR	-	(7)	(7)	(7)	(7)	(7)
(90)		Other grants and contributions	(43)	(87)	(63)	(63)	(64)	(64)
-		Rent	(1)	(1)	(1)	(1)	(1)	(1)
(159)		Sales	(343)	(450)	(450)	(450)	(450)	(450)
(4,778)	Income & Fees Total		(5,772)	(6,149)	(6,214)	(6,305)	(6,330)	(6,402)
3,015	Employees	Salary	3,077	3,346	3,423	3,493	3,565	3,639
173		National Insurance	189	183	181	188	195	203
374		Pension	394	447	457	466	476	485
9		Other Staff Costs	1	1	1	1	1	1
3		Recruitment	-	-	-	-	-	-
(78)		Severance payments	-	-	-	-	-	-
8		Training	-	-	-	-	-	-
6		Uniform & laundry	10	10	10	10	10	10
3,510	Employees Total		3,671	3,988	4,072	4,159	4,247	4,337
393	Buildings	Energy Costs	517	1,049	1,049	1,049	1,049	1,049
5		Ground Maintenance Costs	15	8	8	8	8	8
22		Premises Cleaning	30	30	30	30	30	30
463		Rents Payable	496	540	554	570	587	604
168		Repairs & Maintenance	192	145	145	145	145	145
45		Water Services	83	83	83	83	83	83
1,096	Buildings Total		1,333	1,855	1,869	1,885	1,902	1,919
22	Supplies & Services	Communication and computing	54	68	68	68	68	68
313		Equipment, furniture & materials	348	333	333	332	332	327
102		Office expenses	111	82	81	81	81	81
1		Premises Cleaning	-	-	-	-	-	-
89		Services	92	65	65	65	65	65
528	Supplies & Services Total		605	548	547	547	547	541
4	Transport	Mileage Allowance	9	6	6	6	6	6
6		Operating Costs	9	10	10	10	10	9
		Public Transport	1					
10	Transport Total		18	16	16	16	16	16
70	Benefit & Transfer Payments	Irrecoverable V A T	70	70	70	70	70	70
70	Benefit & Transfer Payments Total		70	70	70	70	70	70
-	Renewals Fund Contribution	Renewals Fund Contribution	50	25	50	50	50	50
-	Renewals Fund Contribution Total		50	25	50	50	50	50
436	Net Expenditure		(25)	353	410	422	502	532

5,214	Gross Service Expenditure	5,747	6,502	6,624	6,727	6,832	6,934
(4,778)	Gross Service Income	(5,772)	(6,149)	(6,214)	(6,305)	(6,330)	(6,402)
436	Net Service Expenditure	(25)	353	410	422	502	532

179	Huntingdon Leisure Centre	(128)	14	22	22	41	48
289	Leisure Centres Corporate	318	333	338	343	348	354
107	One Leisure	89	101	103	105	108	110
190	One Leisure Active Lifestyles	151	145	159	152	145	137
(840)	One Leisure Corporate Management	143	45	48	51	55	58
130	Ramsey Leisure Centre	3	76	77	78	92	97
153	St Ives Leisure Centre	(375)	(277)	(278)	(275)	(255)	(249)
202	St Ives Outdoor Centre	121	164	197	205	213	219
26	St Neots Leisure Centre	(347)	(248)	(255)	(260)	(244)	(242)
436	Net Service Expenditure	(25)	353	410	422	502	532

Actuals 2021/22	Head of Service	Operations	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(81)	(81)	(81)	(81)	(81)	(81)
(2,484)		Fees & charges	(2,106)	(2,279)	(3,543)	(4,003)	(4,463)	(4,463)
(5)		Government grants	-	-	-	-	-	-
(124)		Other grants and contributions	(118)	(119)	(120)	(121)	(121)	(121)
(28)		Sales	(9)	(9)	(9)	(9)	(9)	(9)
(2,641)	Income & Fees Total		(2,314)	(2,488)	(3,753)	(4,214)	(4,674)	(4,674)
3,230	Employees	Salary	3,654	3,651	3,618	3,684	3,832	3,910
300		National Insurance	351	295	285	294	312	324
564		Pension	654	652	647	659	685	699
437		Hired Staff	204	212	212	212	212	212
201		Other Staff Costs	155	153	280	153	153	153
1		Recruitment	-	-	-	-	-	-
23		Severance payments	-	-	-	-	-	-
21		Training	1	2	2	2	2	2
26		Uniform & laundry	28	30	30	30	30	30
4,803	Employees Total		5,047	4,995	5,075	5,034	5,226	5,330
9	Buildings	Energy Costs	6	19	19	19	19	19
9		Ground Maintenance Costs	-	-	-	-	-	-
-		Premises Cleaning	-	-	-	-	-	-
16		Rents Payable	-	-	-	-	-	-
45		Repairs & Maintenance	60	60	60	60	60	60
		Water Services	25	-	-	-	-	-
79	Buildings Total		91	80	80	80	80	80
1	Supplies & Services	Catering	-	-	-	-	-	-
42		Communication and computing	61	81	100	106	111	111
-		Council Tax Payable	-	-	-	-	-	-
398		Equipment, furniture & materials	303	295	545	295	295	295
1		Expenses	-	-	-	-	-	-
8		Insurance - service related	4	4	4	4	4	4
44		Office expenses	43	24	161	40	44	44
1		Other Staff Costs	-	-	-	-	-	-
6		Repairs & Maintenance	-	-	-	-	-	-
(39)		Sales	(34)	(34)	(34)	(34)	(34)	(34)
378		Services	745	910	1,416	1,180	1,189	1,189
6		Telecommunications	-	-	-	-	-	-
846	Supplies & Services Total		1,123	1,279	2,192	1,591	1,609	1,609
1	Transport	Contract Hire & operating leases	18	6	6	6	6	6
1		Mileage Allowance	2	1	1	1	1	1
937		Operating Costs	937	1,163	1,082	1,103	1,123	1,123
1		Pool Car	1	1	1	1	1	1
		Public Transport	1	1	1	1	1	1
12		Vehicle Insurance	1	1	1	1	1	1
950	Transport Total		959	1,173	1,092	1,113	1,133	1,133
24	Benefit & Transfer Payments	Grants	12	12	12	12	12	12
24	Benefit & Transfer Payments Total		12	12	12	12	12	12
4,062	Net Service Expenditure		4,917	5,052	4,697	3,615	3,385	3,489
6,703	Gross Service Expenditure		7,231	7,539	8,450	7,829	8,059	8,163
(2,641)	Gross Service Income		(2,314)	(2,488)	(3,753)	(4,214)	(4,674)	(4,674)
4,062	Net Service Expenditure		4,917	5,052	4,697	3,615	3,385	3,489
(54)	CCTV		(114)	(115)	(116)	(117)	(117)	(117)
264	CCTV Shared Service		244	286	291	301	311	321
235	Fleet Management		317	301	304	309	313	317
713	Green Spaces		641	665	663	677	691	705
90	Head of Operations		90	93	95	97	99	101
795	Street Cleansing		868	895	907	923	938	954
2,018	Waste Management		2,871	2,927	2,553	1,426	1,151	1,208
4,062	Net Service Expenditure		4,917	5,052	4,697	3,615	3,385	3,489

Actuals 2021/22	Head of Service	Strategic Insight & Delivery	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(1)	(1)	(1)	(1)	(1)	(1)
(2,469)		Fees & charges	(2,808)	(3,101)	(3,292)	(3,374)	(3,404)	(3,436)
(128)		Government grants	(16)	(16)	(16)	(16)	(16)	(16)
(74)		Other grants and contributions	(210)	(215)	(170)	(85)	-	-
(37)		Rent	(32)	(32)	(32)	(32)	(32)	(32)
(154)		Sales	(157)	(172)	(267)	(297)	(347)	(354)
(2,863)	Income & Fees Total		(3,223)	(3,536)	(3,777)	(3,805)	(3,800)	(3,838)
1,141	Employees	Salary	1,347	1,513	1,665	1,629	1,661	1,695
111		National Insurance	137	124	130	134	139	143
185		Pension	227	237	253	256	261	267
8		Hired Staff	-	-	-	-	-	-
24		Other Staff Costs	8	8	8	8	8	8
2		Recruitment	5	3	5	3	3	3
3		Severance payments	-	-	-	-	-	-
3		Training	8	5	3	5	5	5
1		Uniform & laundry	4	4	4	4	4	4
1,478	Employees Total		1,734	1,892	2,066	2,038	2,080	2,123
85	Buildings	Energy Costs	38	138	148	148	148	148
13		Ground Maintenance Costs	1	1	1	1	1	1
9		Premises Cleaning	11	11	18	18	18	19
4		Rates	-	-	-	-	-	-
7		Rents	13	13	13	13	13	13
318		Rents Payable	346	393	429	452	464	475
147		Repairs & Maintenance	193	239	241	246	246	246
4		Water Services	8	8	8	8	8	8
587	Buildings Total		610	802	857	886	897	909
5	Supplies & Services	Catering	-	-	-	-	-	-
5		Communication and computing	1	1	3	3	3	3
228		Equipment, furniture & materials	154	177	199	211	231	233
1		Expenses	-	-	-	-	-	-
6		Insurance - service related	-	-	-	-	-	-
10		Office expenses	24	24	24	24	24	24
5		Premises Cleaning	-	-	-	-	-	-
1		Repairs & Maintenance	-	-	-	-	-	-
(2)		Sales	-	-	-	-	-	-
257		Services	136	301	122	122	122	122
516	Supplies & Services Total		315	503	348	360	380	382
1	Transport	Mileage Allowance	2	2	2	2	2	2
10		Operating Costs	11	12	12	12	12	12
1		Pool Car	2	2	2	2	2	2
		Public Transport	1	1	1	1	1	1
3		Vehicle Insurance	1	1	1	1	1	1
15	Transport Total		16	17	17	17	17	17
244	Benefit & Transfer Payments	Grants	459	464	464	464	459	459
4		Irrecoverable V A T	4	4	4	4	4	4
248	Benefit & Transfer Payments Total		463	468	468	468	463	463
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(52)	(79)	(66)	(52)	(52)	(52)
-	Reserve-Revenue Transfers Total		(52)	(79)	(66)	(52)	(52)	(52)
(20)	Net Service Expenditure		(136)	68	(86)	(88)	(14)	4
2,844	Gross Service Expenditure		3,087	3,604	3,691	3,717	3,785	3,842
(2,863)	Gross Service Income		(3,223)	(3,536)	(3,777)	(3,805)	(3,800)	(3,838)
(20)	Net Service Expenditure		(136)	68	(86)	(88)	(14)	4
(7)	Car Park - On Street		(132)	-	-	-	-	-
(1,279)	Car Parks - Off Street		(1,054)	(1,304)	(1,397)	(1,362)	(1,343)	(1,325)
312	Countryside		248	395	437	349	302	280
71	Markets		(38)	(32)	(29)	(26)	(24)	(21)
401	Parks and Open Spaces		542	555	519	528	532	541
482	Transformation		298	304	385	424	519	529
(20)	Net Service Expenditure		(136)	(82)	(86)	(88)	(14)	4

Actuals 2021/22	Head of Service	3C ICT Shared Service	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,793)	Income & Fees	Fees & charges	(1,672)	(1,704)	(1,648)	(1,648)	(1,648)	(1,648)
(152)		Government grants	-	-	-	-	-	-
(3,194)		Other grants and contributions	(3,413)	(3,388)	(3,286)	(3,286)	(3,286)	(3,286)
(6,139)	Income & Fees Total		(5,085)	(5,092)	(4,934)	(4,934)	(4,934)	(4,934)
2,831	Employees	Salary	2,896	2,912	2,922	2,974	3,033	3,094
294		National Insurance	341	309	304	312	322	331
485		Pension	524	529	531	541	552	563
189		Hired Staff	95	74	74	74	74	74
42		Other Staff Costs	37	37	37	37	37	37
28		Recruitment	10	10	10	10	10	10
46		Training	44	44	44	44	44	44
-		Uniform & laundry	1	1	1	1	1	1
3,916	Employees Total		3,948	3,917	3,923	3,993	4,073	4,154
15	Buildings	Repairs & Maintenance	6	6	6	6	6	6
15	Buildings Total		7	7	7	7	7	7
-	Supplies & Services	Catering	1	1	1	1	1	1
754		Communication and computing	708	869	782	782	782	782
3,723		Equipment, furniture & materials	2,755	2,779	2,829	2,839	2,738	2,738
5		Office expenses	12	12	12	12	12	12
(326)		Sales	(5)	(5)	(5)	(5)	(5)	(5)
216		Services	242	112	109	109	109	109
4,374	Supplies & Services Total		3,712	3,767	3,727	3,737	3,636	3,636
-	Transport	Contract Hire & operating leases	1	1	1	1	1	1
3		Mileage Allowance	10	10	10	10	10	10
1		Operating Costs						
1		Pool Car	4	4	4	4	4	4
1		Public Transport	8	8	8	8	8	8
5	Transport Total		23	23	23	23	23	23
2,171	Net Service Expenditure		2,604	2,622	2,746	2,826	2,805	2,886
8,311	Gross Service Expenditure		7,689	7,714	7,679	7,760	7,738	7,820
(6,139)	Gross Service Income		(5,085)	(5,092)	(4,934)	(4,934)	(4,934)	(4,934)
2,171	Net Service Expenditure		2,604	2,622	2,746	2,826	2,805	2,886
2,171	ICT Shared Service		2,604	2,622	2,746	2,826	2,805	2,886
2,171	Net Service Expenditure		2,604	2,622	2,746	2,826	2,805	2,886

2.3 Service Budgets by Portfolio

Actuals 2021/22	Portfolio	Community & Health	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
1	Income & Fees	Fees & charges	-	(135)	-	-	-	-
(283)		Government grants	-	-	-	-	-	-
(80)		Other grants and contributions	(86)	(90)	-	-	-	-
(362)	Income & Fees Total		(86)	(225)	-	-	-	-
176	Employees	Salary	213	223	154	157	160	164
17		National Insurance	22	20	15	15	16	16
23		Pension	37	39	27	27	28	28
217	Employees Total		272	282	195	200	204	208
8	Buildings	Rents Payable	-	-	-	-	-	-
-		Repairs & Maintenance	1	1	1	1	1	1
8	Buildings Total		1	1	1	1	1	1
1	Supplies & Services	Communication and computing	1	2	2	2	2	2
-		Services	1	1	1	1	1	1
2	Supplies & Services Total		3	3	3	3	3	3
-	Transport	Mileage Allowance	2	2	2	2	2	2
-		Operating Costs	1	1	1	1	1	1
-	Transport Total		3	3	3	3	3	3
275	Benefit & Transfer Payments	Grants	214	214	214	214	214	214
275	Benefit & Transfer Payments Total		214	214	214	214	214	214
140	Net Service Expenditure		406	278	416	420	424	428
502	Gross Service Expenditure		492	502	416	420	424	428
(362)	Gross Service Income		(86)	(225)	-	-	-	-
140	Net Service Expenditure		406	278	416	420	424	428
141	Community Team		406	278	416	420	424	428
141	Net Service Expenditure		406	278	416	420	424	428

Actuals 2021/22	Portfolio	Corporate & Shared Services	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(3,023)	Income & Fees	Fees & charges	(1,751)	(1,881)	(1,825)	(1,825)	(1,825)	(1,825)
(872)		Government grants	-	-	-	-	-	-
(6)		NDR	(28)	-	-	-	-	-
(3,205)		Other grants and contributions	(3,628)	(3,608)	(3,461)	(3,376)	(3,291)	(3,291)
(162)		Rent	(175)	(348)	(343)	(343)	(343)	(343)
(3)		Sales	-	-	-	-	-	-
(7,270)	Income & Fees Total		(5,582)	(5,836)	(5,629)	(5,544)	(5,459)	(5,459)
4,834	Employees	Salary	4,553	4,492	4,528	4,556	4,648	4,742
446		National Insurance	503	457	447	460	475	490
733		Pension	783	796	796	811	827	844
281		Employee Insurance	335	286	292	298	304	310
227		Hired Staff	117	96	96	96	96	96
82		Other Staff Costs	72	72	72	72	72	72
37		Recruitment	36	34	36	34	34	34
25		Severance payments	-	-	-	-	-	-
120		Training	114	113	110	113	113	113
2		Uniform & laundry	1	1	1	1	1	1
6,787	Employees Total		6,514	6,347	6,378	6,441	6,570	6,701
186	Buildings	Energy Costs	185	694	694	694	694	694
11		Premises Cleaning	11	40	40	40	40	40
87		Premises Insurance	97	97	97	97	97	97
6		Rates	6	6	6	6	6	6
360		Rents Payable	406	433	458	485	506	519
120		Repairs & Maintenance	135	135	135	135	135	135
3		Water Services	14	14	14	14	14	14
773	Buildings Total		855	1,419	1,445	1,472	1,492	1,505
980	Supplies & Services	Communication and computing	868	982	894	894	894	894
1		Catering	4	4	4	4	4	4
13		Election Costs	-	-	-	-	-	-
3,799		Equipment, furniture & materials	2,796	2,816	2,856	2,866	2,765	2,775
		Expenses	-	-	-	-	-	-
11		Insurance - service related	29	25	25	26	26	27
153		Members Allowances	437	440	445	450	455	461
131		Office expenses	113	80	80	80	80	80
1		Operating Costs	-	-	-	-	-	-
1		Other Staff Costs	-	-	-	-	-	-
74		Premises Cleaning	74	74	74	74	74	74
(326)		Sales	(5)	(5)	(5)	(5)	(5)	(5)
797	Services	533	686	698	705	712	718	
-	Telecommunications	-	-	-	-	-	-	
5,635	Supplies & Services Total		4,847	5,100	5,070	5,092	5,004	5,027
	Transport	Contract Hire & operating leases	1	1	1	1	1	1
7		Mileage Allowance	22	22	22	22	22	22
1		Operating Costs	-	-	-	-	-	-
6		Pool Car	10	10	10	10	10	10
1		Public Transport	11	11	11	11	11	11
150	Vehicle Insurance	202	153	156	159	162	166	
165	Transport Total		246	196	200	203	206	209
107	Benefit & Transfer Payments	Grants	40	39	39	39	39	39
		Contributions paid	1	1	1	1	1	1
5		Irrecoverable V A T	5	5	5	5	5	5
112	Benefit & Transfer Payments Total		46	45	45	45	45	45
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	-	65	65	65	65	65
-	Reserve-Revenue Transfers Total		-	65	65	65	65	65
6,202	Net Service Expenditure		6,926	7,336	7,573	7,773	7,922	8,094
13,472	Gross Service Expenditure		12,508	13,172	13,202	13,317	13,382	13,553
(7,270)	Gross Service Income		(5,582)	(5,836)	(5,629)	(5,544)	(5,459)	(5,459)
6,202	Net Service Expenditure		6,926	7,336	7,573	7,773	7,922	8,094
108	Building Control		153	250	250	250	250	250
804	Democratic & Elections		993	980	994	1,006	1,019	1,032
227	Document Centre		251	173	166	169	173	186
37	Energy & Sustainability Mgt		55	42	43	44	45	46
781	Facilities Management		865	1,214	1,249	1,282	1,308	1,327
564	Human Resources		498	586	549	558	567	577
2,171	ICT Shared Service		2,604	2,622	2,746	2,826	2,805	2,886
225	Legal		224	259	271	278	285	292
103	Risk Management		139	145	148	150	153	155
699	Risks & Control		847	760	773	786	800	814
482	Transformation		298	304	385	424	519	529
6,202	Net Service Expenditure		6,926	7,336	7,573	7,773	7,922	8,094

Actuals 2021/22	Portfolio	Customers & Transactional Services	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,279)	Income & Fees	Fees & charges	(1,891)	(1,868)	(1,888)	(1,910)	(1,925)	(1,916)
(35,631)		Government grants	(15,619)	(23,850)	(21,838)	(15,312)	(15,292)	(15,271)
(2)		Interest Income	-	-	-	-	-	-
(6)		Other grants and contributions	(3)	(3)	(3)	(3)	(3)	(3)
(1)		Sales	-	-	-	-	-	-
(37,919)	Income & Fees Total		(17,514)	(25,721)	(23,729)	(17,226)	(17,221)	(17,191)
3,559	Employees	Salary	3,766	3,863	3,875	3,954	4,034	4,117
341		National Insurance	388	339	337	349	361	373
592		Pension	609	608	621	634	647	660
94		Hired Staff	-	-	-	-	-	-
48		Other Staff Costs	25	29	29	29	29	29
1		Recruitment	-	-	-	-	-	-
2		Training	6	4	4	4	4	4
1		Uniform & laundry	1	1	1	1	1	1
4,638	Employees Total		4,796	4,843	4,867	4,971	5,076	5,184
	Buildings	Rents Payable	1	1	1	1	1	1
		Repairs & Maintenance	12	10	10	10	10	10
1	Buildings Total		13	11	11	11	11	11
64	Supplies & Services	Communication and computing	110	112	109	109	109	109
-		Catering	1	1	1	1	1	1
117		Equipment, furniture & materials	45	45	45	45	45	45
1		Expenses	-	-	-	-	-	-
2		Insurance - service related	-	-	-	-	-	-
79		Office expenses	51	41	45	45	45	45
1		Other Staff Costs	-	-	-	-	-	-
-		Sales	(1)	(1)	(1)	(1)	(1)	(1)
187		Services	107	81	110	110	110	110
451	Supplies & Services Total		312	280	310	310	310	310
4	Transport	Contract Hire & operating leases	-	-	-	-	-	-
8		Mileage Allowance	15	14	15	15	15	15
6		Operating Costs	7	7	7	7	7	7
4		Other Transport Costs	-	-	-	-	-	-
11		Pool Car	10	9	9	9	9	9
		Public Transport	4	3	3	3	3	3
1		Vehicle Insurance	-	-	-	-	-	-
34	Transport Total		35	33	34	34	34	34
25,169	Benefit & Transfer Payments	Benefits	15,521	23,803	21,875	15,521	15,521	15,521
8,465		Grants	28	146	140	16	16	16
1,905		Contributions paid	984	969	991	991	991	991
2		Other Misc Payments	-	-	-	-	-	-
35,540	Benefit & Transfer Payments Total		16,532	24,918	23,006	16,527	16,527	16,527
-	Renewals Fund Contribution	Renewals Fund Contribution	7	7	7	7	7	7
-	Renewals Fund Contribution Total		7	7	7	7	7	7
(104)	Reserve-Revenue Transfers	Bad Debts Provision	157	147	147	147	147	147
-		Reserve-Revenue Transfers	-	(45)	-	-	-	-
(104)	Reserve-Revenue Transfers Total		157	102	147	147	147	147
2,641	Net Service Expenditure		4,337	4,473	4,652	4,780	4,890	5,028

40,560	Gross Service Expenditure		21,852	30,194	28,381	22,006	22,111	22,219
(37,919)	Gross Service Income		(17,514)	(25,721)	(23,729)	(17,226)	(17,221)	(17,191)
2,641	Net Service Expenditure		4,337	4,473	4,652	4,780	4,890	5,028

221	Business Team		279	259	264	270	275	281
144	Chief Operating Officer		108	108	110	112	114	117
	Closed Churchyards		(13)	-	-	-	-	-
178	Community Team		179	160	173	177	181	194
(127)	Council Tax Support		(115)	(122)	(114)	(114)	(114)	(114)
875	Customer Services		979	902	919	940	961	982
15	Emergency Planning		31	26	31	32	32	33
113	Environmental Health Admin		120	133	137	140	143	146
343	Environmental Protection Team		364	431	442	451	460	469
562	Housing Benefits		1,554	1,892	1,983	2,023	2,066	2,125
666	Housing Needs		1,142	1,032	1,035	1,080	1,097	1,115
(121)	Licencing		(61)	(99)	(98)	(100)	(95)	(90)
(227)	Local Tax Collection		(231)	(250)	(231)	(231)	(231)	(231)
2,641	Net Service Expenditure		4,337	4,473	4,652	4,780	4,890	5,028

Actuals 2021/22	Portfolio	Finance & Resources	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(104)	Income & Fees	Fees & charges	(155)	(107)	(117)	(127)	(127)	(127)
(2,310)		Government grants	-	-	-	-	-	-
(452)		Interest Income	(533)	(436)	(485)	(511)	(511)	(511)
(4,770)		Rent	(4,541)	(4,273)	(4,654)	(5,061)	(5,073)	(5,131)
(290)		Sales	-	-	-	-	-	-
(7,927)	Income & Fees Total		(5,229)	(4,815)	(5,255)	(5,698)	(5,711)	(5,769)
899	Employees	Salary	893	1,243	987	1,004	1,022	1,041
99		National Insurance	100	91	90	93	95	98
149		Pension	155	153	153	156	160	163
627		Hired Staff	-	-	-	-	-	-
1,638		Other Staff Costs	1,587	1,567	1,480	1,393	1,393	1,393
7		Recruitment	-	-	-	-	-	-
346		Severance payments	152	152	152	152	152	152
6		Training	-	-	-	-	-	-
106		Uniform & laundry	-	-	-	-	-	-
3,877	Employees Total		2,888	3,207	2,862	2,798	2,822	2,846
12	Buildings	Energy Costs	9	35	27	26	26	26
77		Premises Cleaning	15	15	2	2	2	2
24		Premises Insurance	26	26	27	28	28	28
1		Rates	1	1	1	1	1	1
193		Rents Payable	250	356	253	251	264	266
68		Repairs & Maintenance	189	186	161	161	161	161
(3)		Water Services	1	2	2	1	1	1
372	Buildings Total		490	620	471	468	481	483
37	Supplies & Services	Communication and computing	3	3	3	3	3	3
3		Catering	-	-	-	-	-	-
100		Equipment, furniture & materials	56	53	53	53	53	53
1		Expenses	-	-	-	-	-	-
47		Insurance - service related	53	54	56	56	56	56
92		Office expenses	24	25	25	25	25	25
1		Premises Cleaning	-	-	-	-	-	-
3,913		Services	4,515	4,431	4,498	4,452	4,392	4,392
4,195	Supplies & Services Total		4,650	4,567	4,635	4,590	4,531	4,531
1	Transport	Contract Hire & operating leases	-	-	-	-	-	-
53		Operating Costs	-	-	-	-	-	-
19		Pool Car	-	-	-	-	-	-
		Public Transport	1	1	1	1	1	1
74	Transport Total		1	1	1	1	1	1
21	Benefit & Transfer Payments	Contributions paid	76	76	76	76	76	76
1,055		Grants	-	39	-	-	-	-
21		Irrecoverable V A T	21	21	21	21	21	21
4		Other Misc Payments	6	6	6	6	6	6
1,101	Benefit & Transfer Payments Total		103	142	103	103	103	103
(87)	Reserve-Revenue Transfers	Bad Debts Provision	8	8	8	8	8	8
-		Reserve-Revenue Transfers	4	(57)	4	4	4	4
(87)	Reserve-Revenue Transfers Total		12	(49)	12	12	12	12
1,606	Net Service Expenditure		2,915	3,673	2,828	2,274	2,238	2,206
9,533	Gross Service Expenditure		8,144	8,488	8,084	7,972	7,949	7,975
(7,927)	Gross Service Income		(5,229)	(4,815)	(5,255)	(5,698)	(5,711)	(5,769)
1,606	Net Service Expenditure		2,915	3,673	2,828	2,274	2,238	2,206
(3,548)	Commercial Estates		(2,960)	(2,544)	(3,122)	(3,479)	(3,530)	(3,578)
4,322	Corporate Finance		4,948	5,349	5,068	4,855	4,855	4,855
516	Finance		721	668	677	689	700	712
183	Head of Resources		105	113	115	118	120	122
135	Human Resources		102	88	89	91	93	95
(2)	Public Conveniences		-	-	-	-	-	-
1,606	Net Service Expenditure		2,915	3,673	2,828	2,274	2,238	2,206

Actuals 2021/22	Portfolio	Leisure, Waste & Street Scene	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(82)	(82)	(82)	(82)	(82)	(82)
(8,636)		Fees & charges	(10,299)	(10,984)	(12,528)	(13,161)	(13,675)	(13,779)
(903)		Government grants	(16)	(16)	(16)	(16)	(16)	(16)
(13)		NDR	-	(7)	(7)	(7)	(7)	(7)
(276)		Other grants and contributions	(161)	(205)	(182)	(184)	(185)	(185)
(37)		Rent	(33)	(33)	(33)	(33)	(33)	(33)
(342)		Sales	(508)	(631)	(726)	(756)	(806)	(812)
(10,207)	Income & Fees Total		(11,099)	(11,958)	(13,574)	(14,239)	(14,804)	(14,914)
7,074	Employees	Salary	7,707	8,121	8,282	8,431	8,676	8,853
550		National Insurance	636	562	556	575	603	626
1,074		Pension	1,214	1,274	1,294	1,317	1,356	1,383
446		Hired Staff	204	212	212	212	212	212
234		Other Staff Costs	164	162	288	162	162	162
5		Recruitment	-	-	-	-	-	-
(55)		Severance payments	-	-	-	-	-	-
32		Training	1	2	2	2	2	2
33		Uniform & laundry	42	44	44	44	44	44
9,393	Employees Total		9,968	10,376	10,678	10,742	11,054	11,281
487	Buildings	Energy Costs	560	1,206	1,216	1,216	1,216	1,216
26		Ground Maintenance Costs	15	9	9	9	9	9
30		Premises Cleaning	41	41	48	48	48	48
4		Rates	-	-	-	-	-	-
7		Rents	13	13	13	13	13	13
782		Rents Payable	842	933	982	1,022	1,051	1,080
331		Repairs & Maintenance	445	444	446	450	450	450
94		Water Services	116	91	91	91	91	91
1,762	Buildings Total		2,033	2,737	2,806	2,850	2,879	2,908
67	Supplies & Services	Communication and computing	117	151	172	177	183	183
6		Catering	-	-	-	-	-	-
935		Equipment, furniture & materials	788	792	1,064	826	846	842
2		Expenses	-	-	-	-	-	-
13		Insurance - service related	4	4	4	4	4	4
156		Office expenses	177	128	265	144	148	148
1		Other Staff Costs	-	-	-	-	-	-
6		Premises Cleaning	-	-	-	-	-	-
8		Repairs & Maintenance	-	-	-	-	-	-
(41)		Sales	(34)	(34)	(34)	(34)	(34)	(34)
572		Services	969	1,270	1,598	1,362	1,371	1,371
6		Telecommunications	-	-	-	-	-	-
1,731	Supplies & Services Total		2,020	2,311	3,068	2,478	2,517	2,513
1	Transport	Contract Hire & operating leases	18	6	6	6	6	6
5		Mileage Allowance	13	10	10	10	10	10
952		Operating Costs	957	1,185	1,104	1,124	1,145	1,144
2		Pool Car	3	3	3	3	3	3
		Public Transport	1	1	1	1	1	1
15		Vehicle Insurance	1	1	1	1	1	1
975	Transport Total		993	1,206	1,125	1,146	1,166	1,165
269	Benefit & Transfer Payments	Grants	471	476	476	476	471	471
74		Irrecoverable V A T	74	74	74	74	74	74
343	Benefit & Transfer Payments Total		545	550	550	550	545	545
-	Renewals Fund Contribution	Renewals Fund Contribution	50	25	50	50	50	50
-	Renewals Fund Contribution Total		50	25	50	50	50	50
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(52)	(79)	(66)	(52)	(52)	(52)
-	Reserve-Revenue Transfers Total		(52)	(79)	(66)	(52)	(52)	(52)
3,996	Net Service Expenditure		4,458	5,168	4,637	3,526	3,354	3,496
14,203	Gross Service Expenditure		15,557	17,127	18,211	17,764	18,158	18,410
(10,207)	Gross Service Income		(11,099)	(11,958)	(13,574)	(14,239)	(14,804)	(14,914)
3,996	Net Service Expenditure		4,458	5,168	4,637	3,526	3,354	3,496

(7)	Car Park - On Street	(132)	-	-	-	-	-
(1,279)	Car Parks - Off Street	(1,054)	(1,304)	(1,397)	(1,362)	(1,343)	(1,325)
(54)	CCTV	(114)	(115)	(116)	(117)	(117)	(117)
264	CCTV Shared Service	244	286	291	301	311	321
(1)	Community Team	-	-	-	-	-	-
312	Countryside	248	395	437	349	302	280
235	Fleet Management	317	301	304	309	313	317
713	Green Spaces	641	665	663	677	691	705
90	Head of Operations	90	93	95	97	99	101
179	Huntingdon Leisure Centre	(128)	14	22	22	41	48
289	Leisure Centres Corporate	318	333	338	343	348	354
71	Markets	(38)	(32)	(29)	(26)	(24)	(21)
107	One Leisure	89	101	103	105	108	110
190	One Leisure Active Lifestyles	151	145	159	152	145	137
(840)	One Leisure Corporate Management	143	45	48	51	55	58
401	Parks and Open Spaces	542	555	519	528	532	541
130	Ramsey Leisure Centre	3	76	77	78	92	97
153	St Ives Leisure Centre	(375)	(277)	(278)	(275)	(255)	(249)
202	St Ives Outdoor Centre	121	164	197	205	213	219
26	St Neots Leisure Centre	(347)	(248)	(255)	(260)	(244)	(242)
795	Street Cleansing	868	895	907	923	938	954
2,018	Waste Management	2,871	2,927	2,553	1,426	1,151	1,208
3,996	Net Service Expenditure	4,458	5,018	4,637	3,526	3,354	3,496

Huntingdonshire District Council

Table 23

Actuals 2021/22	Portfolio	Place	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
449	Employees	Salary	514	509	519	529	540	550
52		National Insurance	65	62	63	64	66	68
78		Pension	89	88	90	92	93	95
-		Hired Staff	-	(1)	(1)	-	-	-
5		Recruitment	-	-	-	-	-	-
22		Severance payments	-	-	-	-	-	-
7		Training	5	5	5	5	5	5
612	Employees Total		674	663	676	690	704	719
3	Supplies & Services	Communication and computing	2	2	2	2	2	2
		Catering	1	1	1	1	1	1
3		Equipment, furniture & materials	-	-	-	-	-	-
30		Office expenses	15	15	15	15	15	15
19		Services	505	605	(45)	(95)	(145)	(195)
55	Supplies & Services Total		522	622	(28)	(78)	(128)	(178)
	Transport	Mileage Allowance	2	2	2	2	2	2
	Transport Total		4	3	4	4	4	4
1	Benefit & Transfer Payments	Other Misc Payments	1	1	1	1	1	1
1	Benefit & Transfer Payments Total		1	1	1	1	1	1
669	Net Service Expenditure		1,201	1,289	652	617	581	545
669	Gross Service Expenditure		1,201	1,289	652	617	581	545
669	Net Service Expenditure		1,201	1,289	652	617	581	545
529	Directors		1,035	1,117	477	438	399	360
140	Executive Support & Business Planning		165	171	175	179	182	186
669	Net Service Expenditure		1,201	1,289	652	617	581	545

Actuals 2021/22	Portfolio	Planning	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(52)	Income & Fees	Developer Contributions	(46)	(50)	(50)	(50)	(50)	(50)
(1,710)		Fees & charges	(2,654)	(1,834)	(1,868)	(1,918)	(1,993)	(1,993)
(92)		Government grants	(20)	(20)	(20)	(20)	(20)	(20)
(70)		Other grants and contributions	(361)	(380)	(386)	(393)	(255)	(236)
(2)		Sales	(2)	(2)	(2)	(2)	(2)	(2)
(1,927)	Income & Fees Total		(3,083)	(2,286)	(2,326)	(2,383)	(2,320)	(2,302)
1,471	Employees	Salary	2,198	2,041	1,977	1,979	2,018	2,058
143		National Insurance	186	196	192	194	199	206
254		Pension	301	343	346	346	353	360
654		Hired Staff	-	41	20	20	20	20
5		Other Staff Costs	1	1	1	1	1	1
12		Recruitment	-	-	-	-	-	-
1		Training	-	-	-	-	-	-
-		Uniform & laundry	-	2	2	2	2	2
2,540	Employees Total		2,687	2,624	2,539	2,542	2,594	2,647
	Buildings	Rents Payable	3	3	3	3	3	3
	Buildings Total		3	3	3	3	3	3
16	Supplies & Services	Communication and computing	9	9	9	9	9	9
		Election Costs	-	-	-	-	-	-
25		Equipment, furniture & materials	9	12	12	7	12	12
-		Insurance - service related	3	3	3	3	3	3
142		Office expenses	90	102	101	101	101	101
131		Services	524	269	205	140	140	140
314	Supplies & Services Total		635	396	331	261	266	266
3	Transport	Mileage Allowance	5	5	5	5	5	5
4		Pool Car	8	8	8	8	8	8
		Public Transport	2	1	1	1	1	1
6	Transport Total		14	13	13	13	13	13
2,476	Benefit & Transfer Payments	Grants	46	58	58	58	58	58
464		Levies	408	503	503	503	503	503
2,941	Benefit & Transfer Payments Total		454	561	561	561	561	561
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	75	95	95	95	95	95
-	Reserve-Revenue Transfers Total		75	95	95	95	95	95
3,875	Net Service Expenditure		784	1,407	1,215	1,092	1,211	1,283
5,801	Gross Service Expenditure		3,868	3,692	3,541	3,475	3,531	3,584
(1,927)	Gross Service Income		(3,083)	(2,286)	(2,326)	(2,383)	(2,320)	(2,302)
3,875	Net Service Expenditure		784	1,407	1,215	1,092	1,211	1,283
2,398	Corporate Finance		-	-	-	-	-	-
537	Development Management		(257)	251	(112)	(181)	(228)	(198)
464	Internal Drainage Boards		408	503	503	503	503	503
(148)	Land Charges		(65)	(64)	(57)	(56)	(54)	(52)
111	Market Towns		-	()	()	()	144	170
489	Planning Policy		674	692	858	802	821	836
23	Public Transport		24	24	24	24	24	24
3,875	Net Service Expenditure		784	1,407	1,215	1,092	1,211	1,283

Actuals 2021/22	Portfolio	Regeneration & Growth, Economy & Skills	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(24)	Income & Fees	Fees & charges	(34)	(26)	(27)	(28)	(29)	(30)
(1,851)		Government grants	-	-	-	-	-	-
(127)		Rent	(110)	(130)	(134)	(138)	(143)	(147)
(15)		Sales	(5)	(5)	(5)	(5)	(5)	(5)
(2,017)	Income & Fees Total		(149)	(162)	(166)	(171)	(177)	(182)
340	Employees	Salary	369	332	339	345	352	359
34		National Insurance	40	31	31	32	33	34
59		Pension	64	57	59	60	61	62
4		Recruitment	-	-	-	-	-	-
436	Employees Total		473	421	429	438	447	456
22	Buildings	Energy Costs	28	94	95	96	97	98
		Rents Payable	1					
2		Repairs & Maintenance	5	5	5	5	5	5
24		Water Services	28	28	28	28	28	28
49	Buildings Total		62	127	128	129	130	131
9	Supplies & Services	Communication and computing	10	9	10	10	11	11
31		Equipment, furniture & materials		4	4	4	4	4
29		Office expenses	1	14	14	14	13	13
106		Services	43	31	35	36	38	39
175	Supplies & Services Total		55	58	63	64	66	67
-	Transport	Mileage Allowance	1		1	1	1	1
		Pool Car	1					
-		Public Transport	1					
	Transport Total		2	1	2	2	2	2
1,797	Benefit & Transfer Payments	Grants	38	37	37	37	37	37
6		Irrecoverable V A T	6	6	6	6	6	6
1,803	Benefit & Transfer Payments Total		43	43	43	43	43	43
-	Renewals Fund Contribution	Renewals Fund Contribution	2	2	2	2	2	2
-	Renewals Fund Contribution Total		2	2	2	2	2	2
446	Net Service Expenditure		487	489	499	506	512	519
2,463	Gross Service Expenditure		636	651	666	677	689	700
(2,017)	Gross Service Income		(149)	(162)	(166)	(171)	(177)	(182)
446	Net Service Expenditure		487	489	499	506	512	519
202	Economic Development		198	206	210	214	218	222
(16)	Housing Miscellaneous		29	88	90	89	88	86
190	Housing Strategy		187	196	199	203	207	210
71	Programme Delivery		73	-	-	-	-	-
446	Net Service Expenditure		487	489	499	506	512	519

3.0 CAPITAL

3.1 The detailed Draft Capital Programme for the period 2024/25 to 2027/28 is shown in **Tables 26a and 26b** below, along with the sources of finance. The revenue implications of the individual capital proposals are built into the respective revenue budgets and the impact of the proposed programme on the 2023/24 Minimum Revenue Position (MRP) is £2.8m.

Capital Programme	Original Budget	Revised Budget	Forecast	Medium Term Financial Strategy				
	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Gross Expenditure								
Director of Finance and Corporate Resources								
Huntingdon Redevelopment	7,595	16,095	0					
Upgrade works at Fareham				1,350				
Bridge Place Car Park		301	208					
Bridge Place Car Park (Rephase)								
Alms Close Development								
Oak Tree Remedial Works	912	35	29					
Health and Safety Works at Commercial Properties		51	42					
Health and Safety Works at Commercial Properties (Rephase)				9				
Energy Efficiency Works at Commercial Properties	16	85	63					
Energy Efficiency Works at Commercial Properties (Rephase)				22				
Commercial estates capital for works, enhancements and re-lettings	250	650	487					
Commercial estates capital for works, enhancements and re-lettings (rephase)				163				
Roof Replacements		130	98					
Roof Replacements (Rephase)				32				
Sites for SMEs		33	26					
Sites for SMEs (Rephase)								
Replacement Building Management System (BMS) - PFH								
Lighting Loves Farm	8		0					
RetroFit Buildings		226	0					
RetroFit Buildings (Rephase)				226				
Skills Fund								
Upgrade/Replacement of Public Toilets		89	89					
Building Efficiency			42					
Company Investment		100	100					
VAT Partial Exemption	21	21	21	21	50	50	50	50
Capita Upgrade and 3D Secure 2 SCA and payment portal Upgrade		11	11					
Chief Operating Officer								
Printing Equipment	2	16	0					
Replacement Corporate Scanners		25	18					
Replacement Corporate Scanners (Rephase)				7				
Scanners	4		0					
Mobile Home Electrical Works			1					
Environmental Health Software			28					
Open Space Security								
Corporate Director (Place)								
Future High Streets - St Neots	6,811	12,171	1,301	774	1,640			
Future High Streets - St Neots (Rephase)				10,870				
Market Towns Programme	725	675	60	497				
Market Towns Programme (Rephase)				337				
Market Towns Programme - Future Schemes				844				
Wayfinding and Information		200	200					
Smarter Towns		91	91					
UK Shared Prosperity Fund Projects				68	201			
Rural England Prosperity Fund				479	479			
Ramsey Food Hall				1,150				
St Neots Masterplan Phase 1				285				
Planning Manager								
A14 Upgrade	400	800	242					
A14 Upgrade (Rephase)								
Conservation Area Appraisal Programme	47	94		94				
Community Infrastructure Levy External Projects			2,455	3,476	676	2,706	2,706	

3C ICT								
Hardware Replacement	130	195	75	130				
Hardware Replacement (Rephase)				120				
Generator - 3ICT Backup								
Data Centre Storage		39	39					
Wi-Fi access points								
Mobile Phones Replacement								
Telephony Replacement	8	154	207	8	8	8	8	8
Extend compute capacity in shared data centre								
Information@Work Consolidation	20	40	20					
Information@Work Consolidation (Rephase)				20				
GIS Test Environment			8					
Data Centre Server Room (No.1)	244	244	0					
Data Centre Server Room (No.1) (Rephase)				244				
No2 Server & SQL Server 2012 Migration	20	20	10					
No2 Server & SQL Server 2012 Migration (Rephase)				10				
SIEM			3					
AV Equipment	60	60	30					
AV Equipment (Rephase)				30				
Democratic Services Software				27				
Hybrid Cloud Data Refresh				215				
Windows 2012 Server Replacement				45				
Waste and Grounds Maintenance Tablet and Smartphones				27				
WIFI Access Points					50			
Mobile Device Refresh							82	
Network Switches							180	
Telephony/Contact Centre								200
EastNet Replacement						200		
Laptop Replacements				100	100	100	100	100
Monitor Replacements								25
Cyber Security Technology								70
Server 2016 Migration						20		
Windows 10 End of Life						20		
Leisure and Health								
One Leisure Improvements	285	551	551	300	300	300	300	300
One Leisure Ramsey 3G	17	96	96					
OL St Ives Changing Rooms	12	12	0					
OL St Ives Changing Rooms (Rephase)				12				
OL St Neots Synthetic Pitch								
OL CCTV Upgrade		110	110					
OLSI Pitch Replacement				300				
Operations								
Operations Back Office			5					
Civil Parking Enforcement	31	217	217					
Fencing	19	13	14	13	13	13	13	13
Lighting - Loves Farm Footpath		1	1					
Wheeled Bins	260	254	101	254	254	254	254	254
Wheeled Bins (Rephase)				153				
Vehicle Fleet Replacement	1,139	1,478	856	1,357	815	1,640	90	1,530
Vehicle Fleet Replacement (Rephase)				175				
Play Equipment	31	30	36	30	30	30	30	30
Secure cycle storage	39	148	20					
Bicycle Kitchen		15	15					
Parking Strategy	93	148	148					
District wide signage	10	70	47					
Additional EV Charging Points								
Play Area Fencing								
Hinchingbrooke Country Park	1,346	2,984	295					
Hinchingbrooke Country Park (Rephase)				2,689				
Moores Walk Revamp	20	20	14					
Moores Walk Revamp (Rephase)				6				
St Neots Riverside Park Path/Cycle Imps	443	444	11					
St Neots Riverside Park Path/Cycle Imps (Rephase)				433				
Priory Park Power		15	0					
Priory Park Power (Rephase)				15				
Godmanchester Weir		248	84					
St Ives Park		80	0					
St Ives Park (Rephase)				80				
Parklets		160	131					
Solar Benches		46	36					
Covered Benches			3					
Town Walks		15	10					
Modern Waste Solutions								

Market Trader Pop Ups		17	17					
Places to Dwell			34					
Lone Worker Software	3	20	10					
Housing Manager								
Disabled Facilities Grants	2,200	1,800	1,761	1,650	1,600	1,600	1,600	1,600
Disabled Facilities Grants (Rephase)				39				
Housing Company	206	206	0					
Housing Company (Rephase)				206				
Transformation								
Data Warehouse	7	16	16					
Voice Bots	30	34	34					
Total Gross Expenditure	23,464	41,899	10,677	29,392	6,216	6,941	5,413	4,180

Huntingdonshire District Council
Table 26b

Capital Programme	Original Budget 2022/23 £000s	Revised Budget 2022/23 £000s	Forecast 2022/23 £000s	Medium Term Financial Strategy				
				2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s
Financing								
Grants and Contributions								
DFGs	(1,350)	(1,351)	(1,350)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
Wheeled bins	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)
Market Town Funding	(675)	(875)	(328)	(1,678)				
Huntingdon Development	(7,595)	(16,095)						
Future High Streets	(6,811)	(12,171)	(1,301)	(11,644)	(1,640)			
One Leisure Ramsey 3G	(17)	(17)	(17)					
St Neots Riverside Park Path/Cycle Imps (Rephase)	(443)	(445)	(11)	(401)				
Godmanchester Weir		(248)	(85)					
St Ives Park		(80)		(80)				
Priory Park Mains Power (CIL)		(15)		(15)				
Hinchingbrooke Country Park (CIL)		(1,495)	(295)	(1,254)				
Combined Authority/MHCLG/CIL Grant Funding	(50)	(918)	(404)					
A14 Contribution (Cambridgeshire Horizons)			(42)					
UK Shared Prosperity Fund				(68)	(201)			
Rural England Prosperity Fund				(479)	(479)			
Ramsey Food Hall (CPCA)				(1,150)				
St Neots Masterplan Phase 1				(285)				
Upgrade works at Fareham				(400)				
OLSI Pitch Replacement (CIL)				(175)				
Total Grants and Contributions	(17,042)	(33,811)	(3,934)	(19,030)	(3,721)	(1,401)	(1,401)	(1,401)
Use of Capital Reserves								
Community Infrastructure Levy Reserve			(2,455)	(3,476)	(676)	(2,706)	(2,706)	
Total Capital Reserves	0	0	(2,455)	(3,476)	(676)	(2,706)	(2,706)	0
Capital Receipts								
Loan Repayments	(284)	(284)	(68)	(9)	0	0	0	
Housing Clawback Receipts	(450)	(450)	(450)	(350)	(300)	(250)	(200)	(150)
Commercial Investment Strategy	(250)	(250)	0	0				
Total Capital Receipts	(984)	(984)	(518)	(359)	(300)	(250)	(200)	(150)
Net to be funded by borrowing	5,438	7,104	3,770	6,527	1,519	2,584	1,106	2,629

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 2023/24.

- **Short Term Borrowing**

During 2023/24 the Council is unlikely to undertake short-term borrowing, as indicated by the liability benchmark the council will be a net investor. However, for 2023/24, a small budget of £5,000 has been maintained in case there is a very short-term requirement to borrow because of operational cash flows.

- **Long Term Borrowing**

Treasury management practice permits the Council to borrow for the long-term up to the capital financing requirement balance, which is made up of previous capital expenditure. At the end of 2022/23, it is forecast that the total balances in respect of long-term borrowing will be £34.4m. The estimated cost of long-term borrowing in 2023/24 is £0.97m.

4.2 During 2023/24 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. Given the high costs of borrowing currently, the MTFS does not contain any plans for investment or redevelopment schemes.

5.0 Capital Financing Requirement (CFR)

5.1 **Table 27** 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 27					
Capital Financing Requirement	2021/22	2022/23	Medium Term Financial Strategy				
	Actual £000s	Forecast £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s
Opening Capital Financing Requirement	71,431	70,378	71,592	75,348	73,647	73,037	70,667
Capital Investment							
Property, Plant and Equipment	6,989	4,078	6,575	1,620	2,615	1,107	2,510
Investment Properties	112	0	1,576	0	0	0	0
Intangible Assets	180	158	47	0	20	0	70
Revenue Expenditure Funded From Capital Under Statute	2,268	5,818	20,469	4,596	4,306	4,306	1,600
Infrastructure Assets	496	85	6	0	0	0	0
Community Assets	0	437	513	0	0	0	0
Loans	0	100	206	0	0	0	0
Assets Under Construction	1,042	0	0	0	0	0	0
Additional Requirement	11,087	10,677	29,392	6,216	6,941	5,413	4,180
Sources of Finance							
Capital Receipts	(609)	(518)	(359)	(300)	(250)	(200)	(150)
Capital Grants and Contributions	(2,261)	(3,934)	(19,030)	(3,721)	(1,401)	(1,401)	(1,401)
Community Infrastructure Levy	(837)	(2,455)	(3,476)	(676)	(2,706)	(2,706)	0
Use of Capital Grants Unapplied	(5,492)	0					
Direct Revenue Financing	(183)	0	0	0	0	0	0
Minimum Revenue Provision	(2,758)	(2,556)	(2,771)	(3,220)	(3,194)	(3,476)	(3,467)
	(12,140)	(9,463)	(25,636)	(7,917)	(7,551)	(7,783)	(5,018)
Closing Capital Financing Requirement	70,378	71,592	75,348	73,647	73,037	70,667	69,829
Increase/(Decrease) in Underlying Need to Borrow	(1,053)	1,214	3,756	(1,701)	(610)	(2,370)	(838)

6.0 Formal 2023/24 Council Tax Resolutions

6.1 The formal 2023/24 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 6 December 2022 (and subsequent publication as a key decision).

The tax base (T) which is the amount anticipated from a District Council Tax of £1 is **£65,795**

- b) That the following amounts calculated by the Council for 2023/24 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 | £83,509,858 |
| (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. | £64,785,038 |
| (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> | £ 18,724,820 |
| (iv) | the Council Tax requirement for 2023/24 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 tax base) | £284.59 |
| (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. | £8,469,932 |
| (vi) | the Basic Amount of Council Tax for 2023/24 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act.
The District Council's Band D Tax for 2023/24 | £155.86 |

- (vii) the basic amounts of Council Tax for 2023/24 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 2023/24 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 2023/24 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 2023/24 is not excessive.
The basic amount at b(vi) above is not excessive as defined by the Government.

6.2 Tax Base 2023/24

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 2023/24 be £65,795 and shall be as listed below for each Town or Parish of the District:

Abbotsley	268	Holywell-cum-Needingworth	1,075
Abbots Ripton	139	Houghton & Wyton	809
Alconbury	545	Huntingdon	7,732
Alconbury Weston	296	Kimbolton & Stonely	605
Alwalton	123	Kings Ripton	84
Barham & Woolley	30	Leighton Bromswold	81
Bluntisham	773	Little Paxton	1,611
Brampton	2,528	Morborne	13
Brington & Molesworth	189	Offord Cluny & Offord D'Arcy	549
Broughton	101	Old Hurst	104
Buckden	1,337	Old Weston	107
Buckworth	53	Perry	263
Bury	782	Pidley-cum-Fenton	197
Bythorn & Keyston	156	Ramsey	3,161
Catworth	166	St.Ives	6,059
Chesterton	66	St.Neots	11,404
Colne	392	Sawtry	2,046
Conington	75	Sibson-cum-Stibbington	237
Covington	47	Somersham	1,410
Denton & Caldecote	30	Southoe & Midloe	158
Earith	604	Spaldwick	257
Easton	84	Stilton	797
Ellington	241	Stow Longa	73
Elton	298	The Stukeleys	1,266
Farcet	536	Tilbrook	129
Fenstanton	1,343	Toseland	38
Folksworth & Washingley	355	Upton & Coppingford	94
Glatton	133	Upwood & the Raveleys	450
Godmanchester	3,144	Warboys	1,608
Grafham	234	Waresley-cum-Tetworth	145
Great & Little Gidding	126	Water Newton	39
Great Gransden	506	Winwick	56
Great Paxton	375	Wistow	228
Great Staughton	344	Woodhurst	158
Haddon	22	Woodwalton	82
Hail Weston	244	Wyton-on-the-Hill	442
Hamerton & Steeple Gidding	56	Yaxley	2,997
Hemingford Abbots	330	Yelling	153
Hemingford Grey	1,299		<u>65,795</u>
Hilton	451		
Holme	257		

6.3 2023/24 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 22 February 2023 when the Council receives the precepts from Cambridgeshire County Council, Fire and Police Authorities.

6.4 Total 2023/24 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 22 February 2023 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 2023 to March 2024 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 2023/24 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 2023/24 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 2022/23 Quarter 3 Finance Performance Report is reporting a forecast adverse variance of £0.055m compared to budget in respect of service expenditure. This is due to a variety of factors including, increased interest receipts, additional income from waste stream and increased rent receipts, offset by increased One Leisure costs, Development Management staffing costs and temporary accommodation costs.
- 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 driven by external economic factors and only a one-year focus on the spending review from Government, and
 - the Executive has chosen to increase Council Tax for 2023/24 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 Funding**

8.3.2 The public sector continues to endure uncertainty around the Fair Funding and Business Rates Review. The Local Government Finance Settlement announced in December 2022 is only a single year settlement. Whilst it increased District Councils' core spending power by 5% this is not keeping pace with inflation, and there is continued uncertainty around future years' funding. The Council needs to take proactive action to manage its future finances and mitigate the impacts of external factors on its funding.

8.3.3 Following the 2023/24 provisional settlement announced in December 2022, **Table 28** clearly shows that the grant funding streams for the Councils MTFS for 2022/23 and for the period up to 2027/28 has moved when compared to the preceding year. For:

- 2023/24 the total grant included in last year's MTFS was £0.776m; following the provisional settlement this has now increased to £2.737m; an increase of £1.961m (253.0%). This is mainly due to New Home Bonus (NHB) of £1.273m, and the 3% Funding Guarantee grants of £1.064m
- 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 28	Comparison of Grant Assumptions: 2022/23 Budget & 2023/24 Budget and MTFS (2024/25 to 2027/28)					
	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
2022/23 Budget & MTFS						
NNDR	8,957	7,219	7,353	7,488	7,533	
RSG	0	235	109	115	115	
NHB	2,116	0	0	0	0	
Other Grants	1,063	541	541	541	541	
Total	12,136	7,995	8,003	8,144	8,189	
2023/24 Budget & MTFS						
NNDR		11,272	11,997	11,450	10,360	9,274
RSG		177	190	(95)	(149)	(202)
NHB		1,273	1,273	0	0	0
Other Grants		1,287	1,267	45	45	45
Total		14,008	14,727	11,400	10,256	9,117
Variance between Grant Assumptions						
NNDR		4,053	4,644	3,962	2,827	
RSG		(58)	81	(210)	(264)	
NHB		1,273	1,273	0	0	
Other Grants		746	726	(496)	(496)	
Total		6,013	6,724	3,256	2,067	
		%	%	%	%	
NDR		56.1	63.2	52.9	37.5	
RSG		(24.8)	74.2	(182.6)	(229.3)	
NHB		0.0	0.0	0.0	0.0	
Other Grants		137.8	134.2	(91.7)	(91.7)	
Total		75.2	84.0	40.0	25.2	

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 2021/22 Annual Governance Statement (AGS) both the Executive Leader and the Managing Director consider not only internal controls, but also external factors:

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

1	Morbidity/Growing number of years of ill health/Continued impact of COVID	Impacting on people's ability to be self-reliant and generating additional cost through support needs.
2	Wider economic environment	Impact of Commercial Investment Strategy/Business rates receipts and level of need from residents.
3	Housing Affordability	Leading to homelessness and constraining growth.
4	Environmental pressures and sustainability challenge	Challenges to the long-term sustainability and attraction to our area.
5	Partner agency operational pressures	Challenges to the long-term sustainability and attraction to our area.

- 8.4.2 On 13 July 2022, the Council's Internal Audit Manager reported to the Corporate Governance Committee that the assurance given for the year to 31 March 2022 was:

".....the Council's governance, internal control environment and systems of internal control as at 31 March 2022 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 2022/23, 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 2023/24.

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 £6.272m 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 2023/24 includes a pay increase of 4% from 1 April 2023. The pay budget also includes increases increments, non-consolidated bonuses and the increase to National Living Wage.

- General Inflation

No general inflation has been included in the 2023/24 budget except where there are contractual price increases; the Council has included inflationary rises for electricity (250%), gas (450%), business rates (10%) and diesel (25%).

- Borrowing

The budget for 2023/24 assumes minimal borrowing cost for temporary borrowing (for non-CIS borrowing)

- **Reduced income: Fees and Charges**

Total fees and charges are £16.834m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £337k. 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 2023/24 the Councils NHB is £1.273m; it is expected that in due course the government will announce some significant changes to the scheme. The Council has modelled that by 2025/26 the Council will no longer received 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 2023/24 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 2023/4 are £2.1m.

- **Failure of a Borrower**

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

The main "borrowing" risk rests whether the lending is either on a short- or long-term basis. The £5.0m limit is restricted to strategic funds the highest limit for other funds (excluding government) is £4m. . 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 situation and the possibility of a recession and of increasing bad debts, and therefore creditworthiness, it would be prudent to include some sensitivity in respect of cash flow. Therefore, the average maximum 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 £200k at an assumed rate of 5%. This block amount is included in the sensitivity analysis.

- **Emergency**

As is normal for a business, different types of risk are mitigated in many difference 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, serve 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 £330k.

Sensitivity for 2023/24 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 2023/24 and the MTFS Period (2024/25 to 2027/28)

- 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 2022/23 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

- **2023/24 Budget**

Considering all the factors noted within the "Robustness" statement in respect of 2023/24, 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 2023/24 should not give Members any significant concerns over the Council's financial position.

- **Medium Term Financial Strategy (2024/25 to 2027/28)**

With regard to the period covered by the MTFSS; 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 of work to find efficiencies the Council has a sound financial base upon which it can further develop its aim of financial self-sufficiency.

Karen Sutton

Responsible Financial Officer (Section 151)