



**DRAFT**

**2024/25 Budget  
&  
Medium Term Financial Strategy  
2025/26 to 2028/29**

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## 1.0 STRATEGIC BUDGET SUMMARY

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

1.1.1 The financial climate continues to be unusual with inflation and interest rates having risen to levels not seen for decades, and world conflicts 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 as well as increased demand from residents as they too struggle to cope with the same financial pressures. 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.

1.1.2 The Local Government Settlement, announced in December 2023, has provided some additional funding to assist with escalating costs in 2024/25 but, as in recent years, it is only a one-year settlement, continuing the uncertainty for the latter years of the MTFS.

The NNDR reset, which will have a significant detrimental impact to the Council's finances, has been delayed for a further year and is now anticipated to be implemented in 2025/26. This projected surplus of the next budget year is not forecast to continue in future years therefore an anticipated £3.5m is available to prepare for the anticipated reduced government funding from 2026/27 onwards and it is proposed in the MTFS that this be used to implement the outcomes of the Workforce Strategy review (£2.5m) and to create an earmarked reserve (£1m) to deliver future revenue budget benefits to help protect the Council from ongoing financial uncertainty.

1.1.3 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.

Notable for the 2024/25 budget is the introduction, in line with last year's MTFS, of the Garden Waste subscription service. This is a non-statutory service provided to residents at nil cost in previous years. Rather than ceasing the service completely, residents that still wish to use the service can do so for an annual fee, removing the need to reduce provision of other key services to maintain a balanced budget. The costs of implementing the subscription scheme have been expensed in 2023/24.

The MTFS also reflects changes to budgets following an appraisal of the One Leisure centres, ensuring that they operate on a sound commercial basis, deliver enhanced services that meet the needs of our residents which in turn encourage growth in leisure centre usage and subscriptions. This demonstrates our continued focus on achieving best value through an effective operating cost model and pursuit of opportunities for improvement.

1.1.4 The Council generates further 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 enhancing 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. A review of the Commercial Investment Strategy is planned in 2024/25 to continue this work.

1.1.5 The ongoing challenge for this budget is to understand the unavoidable pressures that the Council will continue to face as a result of 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 2024/25.

1.1.6 Growth has appeared within the budget from three main sources:

- Inflation on employee costs; the MTFS incorporates the additional 1% increase in salary costs relating to 2023/24 and assumes fixed a budget envelope for pay awards of £1.0m, equivalent to a notional 4% increase in staffing costs for 2024/25 and 2% per annum for the following years.
- Non-employee budgets non-controllable growth (unavoidable); the most significant increase in this area is the anticipated rise in waste processing costs associated with the MRF contract procured by Cambridgeshire County Council, £0.9m/annum additional cost has been assumed in the MTFS.
- Controllable growth

1.1.7 All of the savings, income generation and growth are summarised in the service budget pages later in this report. The total Service Proposals for 2024/25 are £3,531k and **Table 1** below shows how this is allocated by service and portfolio.

<b>Table 1a</b>			
<b>Service Savings and Growth Proposals</b>			
<b>Service</b>	<b>Budget Savings £000</b>	<b>Budget Growth £000</b>	<b>Total £000</b>
Chief Operating Officer	(261)	488	227
Chief Planning Officer	(221)	196	(25)
Corporate Leadership	6	3	9
Corporate Resources	725	771	1,496
Economic Development	99	86	185
Housing	2	9	11
Leisure & Health	(276)	161	(115)
Operations	(770)	1,607	837
Strategic Insight & Delivery	(233)	981	748
3C ICT Shared Service	(377)	535	158
<b>Total</b>	<b>(1,306)</b>	<b>4,837</b>	<b>3,531</b>

<b>Table 1b</b>			
<b>Portfolio Savings and Growth Proposals</b>			
<b>Portfolio</b>	<b>Budget Savings £000</b>	<b>Budget Growth £000</b>	<b>Total £000</b>
Community & Health	(173)	68	(105)
Corporate & Shared Services	(443)	807	364
Customers & Transactional Services	(80)	426	346
Finance & Resources	781	256	1,037
Leisure, Waste & Street Scene	(1,269)	2,881	1,612
Place	6	3	9
Planning	(219)	257	38
Regeneration & Growth, Economy & Skills	91	139	230
<b>Total</b>	<b>(1,306)</b>	<b>4,837</b>	<b>3,531</b>

1.1.8 The 2024/25 budget, as shown in table 5, is set to make a contribution to reserves of £1,871k. When the 2023/24 budget was set it intended to maintain a breakeven position. The most recent forecast outturn indicates a £2,607k contribution to reserves for 2023/24.

- **Commercial Investment Strategy**

1.1.9 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 strong over the past year. Investing in the property market remains challenging, never more so in the current climate. A review of the strategy is planned once economic factors become more settled; whilst financial interest rates remain high there is no reward for taking on additional risk through alternative investments. 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 the Council's portfolio is built around investments it plans to hold for the medium to long term. An external review of the CIS is planned during 2024/25 to ensure the Council continues to invest its funds effectively.

During the year the opportunity was taken to upgrade the two investment properties in Fareham; this was undertaken during a break in tenants at a cost of £2m, improving both the desirability and EPC ratings of the facilities.

The table below illustrates the contribution that the CIS makes to the Council's revenue budget.

Actual 2022/23	Budget 2023/24	Forecast 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29
£000	£000	£000	£000	£000	£000	£000	£000
(4,010)	(2,544)	(2,473)	(3,168)	(3,385)	(3,453)	(3,493)	(3,535)

- **Capital – Revenue Implications**

1.1.10 The revenue budget contains any implications from the proposed capital programme for 2024/25 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 2023/24 to Final Budget 2024/25**

1.1.11 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 £1.892m (8%) when compared to the 2023/24 Original Budget and an increase of £3.495m (16%) when compared to the 2023/24 Forecast Outturn. A service-by-service and portfolio-by-portfolio summary is shown in **Table 2** below.

Service	Summary of Total Budget Movements (Original Budget for 2022/23 to Base Budget 2023/24)									
	2023/24		2024/25						Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Growth Bids	Inflation & Employee Related Growth	Other Operational Adjustments	Proposed Budget	To 2023/24 Forecast	To 2023/24 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Chief Operating Officer	4,998	5,261	5,574	100	-	388	(261)	5,801	16%	10%
Chief Planning Officer	867	967	770	-	81	115	(221)	745	(14%)	(23%)
Corporate Leadership	1,244	1,289	652	-	-	3	6	661	(47%)	(49%)
Corporate Resources	5,890	8,100	7,301	189	328	254	725	8,797	49%	9%
Economic Development	210	205	210	-	78	8	99	395	88%	93%
Housing Strategy	198	196	199	-	(27)	36	2	210	6%	7%
Leisure & Health	361	265	411	331	(599)	429	(276)	296	(18%)	12%
Operations	5,796	5,109	4,697	1,106	310	191	(770)	5,534	(5%)	8%
Strategic Insight & Delivery	337	99	(86)	280	203	498	(233)	662	96%	569%
3C ICT Shared Service	2,609	2,622	2,746	-	95	440	(377)	2,904	11%	11%
<b>Net Expenditure</b>	<b>22,510</b>	<b>24,113</b>	<b>22,474</b>	<b>2,006</b>	<b>469</b>	<b>2,362</b>	<b>(1,306)</b>	<b>26,005</b>		
Forecast Outturn	22,510					3,495		26,005	16%	
Budget		24,113				1,892		26,005		8%

Portfolio	Summary of Total Budget Movements (Original Budget for 2022/23 to Base Budget 2023/24)									
	2023/24		2024/25						Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Growth Bids	Inflation & Employee Related Growth	Other Operational Adjustments	Proposed Budget	To 2023/24 Forecast	To 2023/24 Budget
	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Community & Health	237	278	416	-	-	68	(173)	311	31%	12%
Corporate & Shared Services	6,875	7,234	7,574	69	262	476	(443)	7,938	15%	10%
Customers & Transactional Services	4,403	4,473	4,652	100	-	326	(80)	4,998	14%	12%
Finance & Resources	1,708	3,673	2,828	60	108	88	781	3,865	126%	5%
Leisure, Waste & Street Scene	6,170	5,270	4,637	1,717	(95)	1,259	(1,269)	6,249	1%	19%
Place	1,244	1,289	652	-	-	3	6	661	(47%)	(49%)
Planning	1,321	1,407	1,216	60	81	116	(219)	1,254	(5%)	(11%)
Regeneration & Growth, Economy & Skills	552	489	499	-	113	26	91	729	32%	49%
<b>Net Expenditure</b>	<b>22,510</b>	<b>24,113</b>	<b>22,474</b>	<b>2,006</b>	<b>469</b>	<b>2,362</b>	<b>(1,306)</b>	<b>26,005</b>		
Forecast Outturn	22,510					3,495		26,005	16%	
Budget		24,113				1,892		26,005		8%

## 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 18 December 2023 the Government provisionally made an announcement in respect of New Homes Bonus and the 2024/25 settlement is expected be £1.699m; this is the final year of this funding.
- A 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 £0.804m in 2024/25 and this is included in the 2024/25 MTFS.
- On the 18 December 2023, the Government provisionally confirmed there would be no negative RSG for 2024/25. As the Fair Funding Review continues to be delayed, the 2024/25 MTFS provides for prudent RSG receipts for 2024/25 to 2028/29 in accordance with expert advice.

## Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2024/25 Budget there will be a Council Tax increase of 3.21% (equating to £5) for a Band D property. The Local Government Financial Settlement 2024/25 confirmed the referendum principle for Council Tax increases of up to 2.99% or £5, whichever is higher, for shire district councils. From 2025/26 over the remaining term of the MTFS Council Tax will be increased by £5 per annum. Therefore, the Council Tax for 2024/25 will be £160.86 per Band D equivalent property.

Council Tax					
	2020/21	2021/22	2022/23	2023/24	2024/25
	£145.86	£145.86	150.86	£155.86	£160.86
% increase on previous		0.00%	3.43%	3.31%	3.21%
Cumulative % increase		0.00%	3.43%	6.86%	10.28%

In December 2023, the Council approved a new Council Tax Support Scheme which reduced the Council Tax base. The effects of this new simplified scheme have been reflected through the MTFS.

- 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 £13.780m in 2024/25, this is an increase of 22.1% from the previous year. The increase is as a result of changes in rateable values and assumes an annual inflation factor of 2.2% 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 Deficit 2023/24	
	Deficit £000	HDC Share £000
Council Tax	719	93

## 1.3 **Summary Budget**

- 1.3.1 Considering the 3.21% increase in Council Tax for 2024/25 and the annual increases over the MTFS period, this results in the funding statement shown in **Table 4** and **Table 5** below.

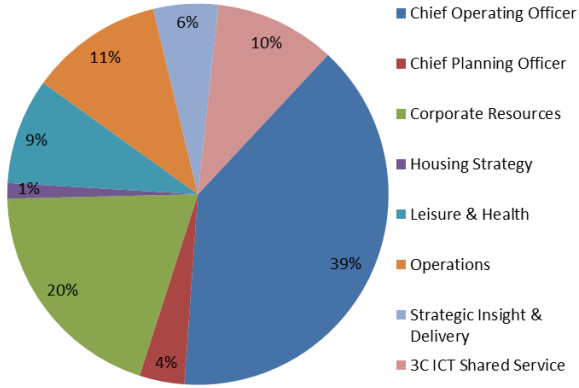
Table 4a By Head of Service	Council Services Net Expenditure Budget (2024/25) and MTFS						
	2023/24		2024/25	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000
Chief Operating Officer	5,261	4,998	5,801	6,343	6,438	6,593	6,703
Chief Planning Officer	967	867	745	730	682	733	785
Corporate Leadership	1,289	1,244	661	625	589	553	567
Corporate Resources	8,100	5,890	8,797	9,472	7,474	7,542	7,753
Economic Development	205	210	395	299	279	284	290
Housing	196	198	210	216	217	221	225
Leisure & Health	265	361	296	132	130	126	104
Operations	5,109	5,796	5,534	5,074	4,823	4,936	5,051
Strategic Insight & Delivery	99	337	662	556	556	500	534
3C ICT Shared Service	2,622	2,609	2,903	2,887	2,918	2,941	2,973
<b>Net Expenditure</b>	<b>24,113</b>	<b>22,510</b>	<b>26,004</b>	<b>26,334</b>	<b>24,106</b>	<b>24,429</b>	<b>24,985</b>

Table 4b By Portfolio	Council Services Net Expenditure Budget (2024/25) and MTFS						
	2023/24		2024/25	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000
Community & Health	278	237	311	355	358	361	364
Corporate & Shared Services	7,234	6,875	7,938	7,946	8,055	8,165	8,235
Customers & Transactional Services	4,473	4,403	4,998	5,494	5,584	5,724	5,836
Finance & Resources	3,673	1,708	3,865	4,579	2,598	2,597	2,771
Leisure, Waste & Street Scene	5,270	6,170	6,249	5,435	5,089	5,133	5,251
Place	1,289	1,244	661	625	589	553	567
Planning	1,407	1,321	1,254	1,261	1,213	1,267	1,320
Regeneration & Growth, Economy & Skills	489	552	729	639	620	629	641
<b>Net Expenditure</b>	<b>24,113</b>	<b>22,510</b>	<b>26,005</b>	<b>26,334</b>	<b>24,106</b>	<b>24,429</b>	<b>24,985</b>

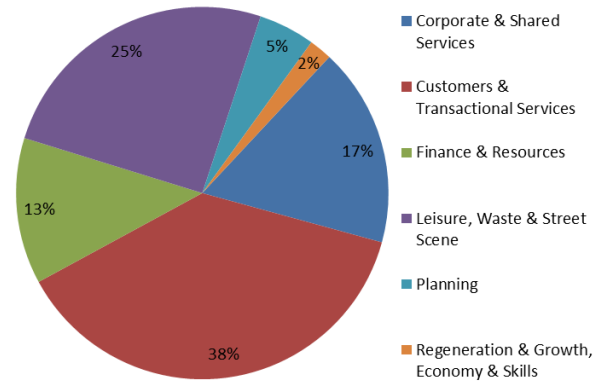
Table 5	Council Funding Statement Budget (2024/25) and MTFS						
	2023/24		2024/25	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000
<b>Net Expenditure</b>	<b>24,113</b>	<b>22,510</b>	<b>26,004</b>	<b>26,334</b>	<b>24,106</b>	<b>24,429</b>	<b>24,985</b>
Contribution to/(from) Earmarked Reserves:	187	463	(787)	236	247	509	522
Contribution to/(from) General Reserves	(0)	2,607	1,872	1,477	(2,163)	(1,874)	(1,525)
<b>Budget Requirement</b>	<b>24,299</b>	<b>25,580</b>	<b>27,090</b>	<b>28,047</b>	<b>22,191</b>	<b>23,065</b>	<b>23,982</b>
Retained Business Rates Income	(33,166)	(34,203)	(36,843)	(38,240)	(36,070)	(37,252)	(38,509)
Tariff	21,360	21,360	22,320	22,614	28,796	29,161	29,556
Levy	2,462	2,850	3,303	3,657	1,091	1,468	1,864
Renewables	(1,170)	(1,170)	(1,170)	(1,170)	(1,169)	(1,169)	(1,169)
Designated (Enterprise Zones)	(758)	(1,390)	(1,390)	(1,457)	(1,492)	(1,528)	(1,565)
Returned BRRS Surplus	-	-	-	-	(572)	(572)	(572)
Returned Cap Compensation	-	-	-	-	(1,021)	(1,021)	(1,021)
	<b>(11,272)</b>	<b>(12,553)</b>	<b>(13,780)</b>	<b>(14,596)</b>	<b>(10,437)</b>	<b>(10,914)</b>	<b>(11,417)</b>
Revenue Support Grant (RSG)	(177)	(177)	(188)	(178)	(162)	(98)	(28)
New Homes Bonus	(1,273)	(1,273)	(1,699)	-	-	-	-
Collection Fund (Surplus) / Deficit	(36)	(36)	93	-	-	-	-
3% Funding Guarantee	(1,064)	(1,051)	(804)	(2,107)	-	-	-
Services Grant	(178)	(185)	(29)	(29)	-	-	-
Rural Services Grant	(45)	(50)	(50)	(50)	(50)	(50)	(50)
<b>Council Tax Requirement</b>	<b>10,255</b>	<b>10,255</b>	<b>10,632</b>	<b>11,087</b>	<b>11,541</b>	<b>12,003</b>	<b>12,487</b>
- Base (*)	<b>65,795.0</b>	<b>65,795.0</b>	<b>66,095.9</b>	<b>66,845.2</b>	<b>67,544.9</b>	<b>68,251.4</b>	<b>69,043.4</b>
- Per Band D (£)	<b>155.86</b>	<b>155.86</b>	<b>160.86</b>	<b>165.86</b>	<b>170.86</b>	<b>175.86</b>	<b>180.86</b>
- Increase (£)			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
- Increase %			<b>3.21%</b>	<b>3.11%</b>	<b>3.01%</b>	<b>2.93%</b>	<b>2.84%</b>



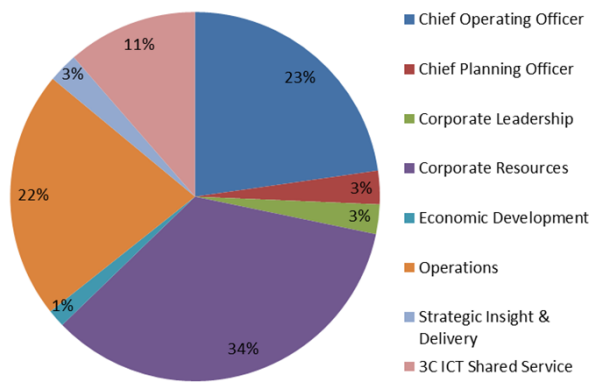
**Gross Spend by Service 2024/25 %**



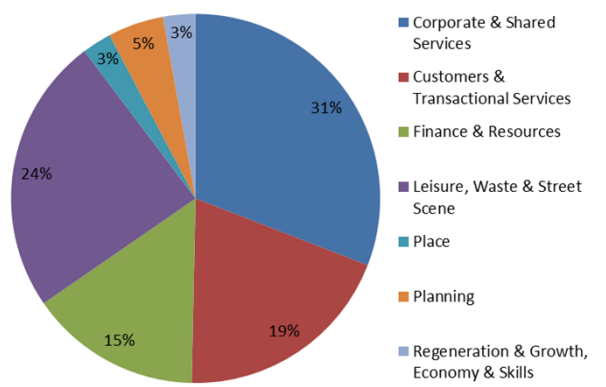
**Gross Spend by Portfolio 2024/25 %**



**Net Spend by Service 2024/25 %**

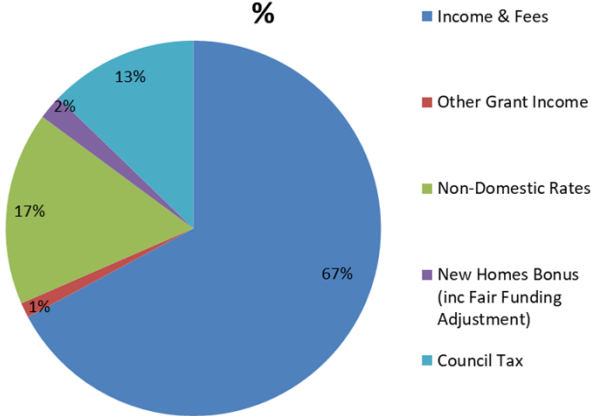


**Net Spend by Portfolio 2024/25 %**

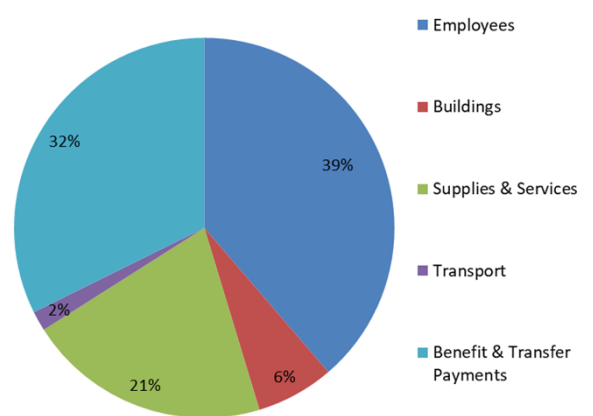


**How Services Are Paid For in 2024/25**

**%**



**Subjective Analysis 2024/25**



## 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 2024/25 and MTFS is shown in **Table 6** below.

GENERAL RESERVES MOVEMENT							
Table 6	Reserves and MTFS						
	2023/24		2024/25	Medium Term Financial Strategy			
	Budget £000	Forecast £000	Budget £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000

BUDGET SURPLUS RESERVE							
<b>b/f</b>	<b>5,102</b>	<b>4,896</b>	<b>6,230</b>	<b>5,403</b>	<b>6,880</b>	<b>4,717</b>	<b>2,843</b>
Contribution from (to) General Fund	(0)	2,607	872	1,477	(2,163)	(1,874)	(1,525)
Contribution from (to) CIS Reserve	(1,273)	(1,273)	(1,699)	-	-	-	-
<b>c/f</b>	<b>3,829</b>	<b>6,230</b>	<b>5,403</b>	<b>6,880</b>	<b>4,717</b>	<b>2,843</b>	<b>1,318</b>

COMMERCIAL INVESTMENT RESERVE							
<b>b/f</b>	<b>5,595</b>	<b>6,339</b>	<b>7,212</b>	<b>8,911</b>	<b>8,911</b>	<b>8,911</b>	<b>8,911</b>
Contribution from (to) General Fund	-	-	-	-	-	-	-
Contribution from (to) Budget Surplus Reserve	1,273	1,273	1,699	-	-	-	-
Use of Reserve	-	(400)	-	-	-	-	-
<b>c/f</b>	<b>6,868</b>	<b>7,212</b>	<b>8,911</b>	<b>8,911</b>	<b>8,911</b>	<b>8,911</b>	<b>8,911</b>

GENERAL FUND (Unallocated) RESERVE							
<b>b/f</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>
Contribution to/(from) Reserve	(0)	2,607	872	1,477	(2,163)	(1,874)	(1,525)
Contribution from(to) Budget Surplus	0	(2,607)	(872)	(1,477)	2,163	1,874	1,525
<b>c/f</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>
Net Expenditure	24,113	22,510	26,004	26,334	24,106	24,429	24,985
<b>Minimum Level of Reserves</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>

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 2022/23	Subjective Analysis : Controllable Only		2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£000			£000	£000	£000	£000	£000	£000
-	Income & Fees	Commuted sums	(82)	(82)	(82)	(82)	(82)	(82)
(53)		Developer Contributions	(50)	(50)	(50)	(50)	(50)	(50)
(17,863)		Fees & charges	(16,834)	(17,460)	(18,287)	(19,023)	(19,170)	(19,303)
(35,557)		Government grants	(23,885)	(24,327)	(20,021)	(19,003)	(17,984)	(18,986)
(1,465)		Interest Income	(436)	(1,633)	(1,333)	(1,085)	(1,085)	(1,025)
(9)		NDR	(7)	(8)	(8)	(8)	(8)	(8)
(4,543)		Other grants and contributions	(4,286)	(6,394)	(6,143)	(5,913)	(5,917)	(5,982)
(5,567)		Rent	(4,783)	(5,148)	(5,417)	(5,451)	(5,504)	(5,554)
(1,052)		Sales	(638)	(781)	(884)	(934)	(941)	(941)
(66,109)	Income & Fees Total		(51,002)	(55,883)	(52,226)	(51,549)	(50,741)	(51,931)
18,622	Employees	Salary	20,768	23,088	23,098	23,351	23,726	24,196
1,840		National Insurance	1,780	1,829	1,851	1,904	1,958	2,019
3,090		Pension	3,393	3,761	3,773	3,837	3,907	3,985
277		Employee Insurance	286	321	328	334	341	341
1,797		Hired Staff	348	360	343	343	343	343
2,608		Other Staff Costs	1,830	1,913	1,700	1,700	1,700	1,700
36		Recruitment	34	36	34	34	34	34
217		Severance payments	152	152	152	152	152	152
168		Training	124	94	83	87	83	83
63		Uniform & laundry	47	44	44	44	44	44
28,719	Employees Total		28,763	31,599	31,404	31,785	32,287	32,895
955	Buildings	Energy Costs	2,028	2,344	2,324	2,325	2,326	2,326
43		Ground Maintenance Costs	9	12	12	12	12	12
63		Premises Cleaning	96	85	92	92	92	92
100		Premises Insurance	124	134	135	135	135	135
10		Rates	7	7	7	7	7	7
7		Rents	13	13	13	13	13	13
1,407		Rents Payable	1,725	1,855	1,887	1,948	1,993	1,993
518		Repairs & Maintenance	780	820	765	766	766	767
80		Water Services	135	134	134	134	134	134
3,183	Buildings Total		4,918	5,404	5,369	5,431	5,477	5,478
7	Supplies & Services	Catering	5	6	6	6	6	6
1,362		Communication and computing	1,269	260	267	273	274	275
(37)		Election Costs	-	-	-	-	-	-
4,529		Equipment, furniture & materials	3,722	3,744	3,728	3,749	3,743	3,733
9		Expenses	-	-	-	-	-	-
79		Insurance - service related	86	91	92	92	93	93
397		Members Allowances	440	430	438	446	455	459
473		Office expenses	407	580	579	557	536	537
5		Other Staff Costs	-	-	-	-	-	-
98		Premises Cleaning	74	74	74	74	74	74
3		Repairs & Maintenance	-	-	-	-	-	-
(243)		Sales	(40)	(35)	(35)	(35)	(35)	(35)
5,744		Services	7,374	11,732	11,551	9,173	9,149	9,290
12,425	Supplies & Services Total		13,337	16,882	16,700	14,335	14,297	14,432
3	Transport	Contract Hire & operating leases	7	6	6	6	6	6
29		Mileage Allowance	55	54	54	54	54	54
1,083		Operating Costs	1,193	1,112	1,132	1,153	1,153	1,153
8		Other Transport Costs	-	-	-	-	-	-
28		Pool Car	30	21	21	21	21	21
4		Public Transport	18	11	11	11	11	11
157		Vehicle Insurance	154	173	177	180	184	184
1,312	Transport Total		1,457	1,378	1,402	1,425	1,429	1,429
24,918	Benefit & Transfer Payments	Benefits	23,803	23,775	20,782	19,782	18,782	19,782
1,218		Contributions paid	1,046	1,068	1,068	1,068	1,068	1,068
11,046		Grants	1,009	975	852	847	848	848
-		Irrecoverable V A T	106	-	-	-	-	-
503		Levies	503	564	564	564	564	564
16		Other Misc Payments	7	7	7	7	7	7
37,701	Benefit & Transfer Payments Total		26,473	26,388	23,272	22,267	21,268	22,268
-	Renewals Fund Contribution	Renewals Fund Contribution	33	83	83	83	83	83
-	Renewals Fund Contribution Total		33	83	83	83	83	83
72	Reserve-Revenue Transfers	Bad Debts Provision	155	155	155	155	155	155
-		Reserve-Revenue Transfers	(21)	(1)	174	174	174	174
72	Reserve-Revenue Transfers Total		134	154	329	329	329	329
17,303	Net Service Expenditure		24,113	26,004	26,333	24,107	24,429	24,984

## 2.2 Service Budgets by Head of Service

Huntingdonshire District Council Table 8

Actuals 2022/23	Head of Service	Chief Operating Officer	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(1,924)	Income & Fees	Fees & charges	(2,023)	(2,129)	(2,152)	(2,167)	(2,159)	(2,159)
(35,114)		Government grants	(23,850)	(23,590)	(19,985)	(18,967)	(17,948)	(18,950)
(7)		Other grants and contributions	(93)	(3)	(3)	(3)	(3)	(3)
(124)		Rent	(130)	(134)	(138)	(143)	(147)	(147)
(5)		Sales	(5)	(17)	(17)	(17)	(17)	(17)
(37,174)	Income & Fees Total		(26,101)	(25,873)	(22,296)	(21,297)	(20,274)	(21,276)
3,873	Employees	Salary	4,267	4,532	4,535	4,603	4,695	4,789
392		National Insurance	371	375	381	392	404	417
638		Pension	678	738	738	753	768	783
192		Hired Staff	-	-	-	-	-	-
65		Other Staff Costs	29	29	29	29	29	29
4		Recruitment	-	-	-	-	-	-
17		Severance payments	-	-	-	-	-	-
6		Training	4	4	4	4	4	4
1		Uniform & laundry	1	1	1	1	1	1
5,187	Employees Total		5,351	5,680	5,687	5,781	5,901	6,022
24	Buildings	Energy Costs	94	95	96	97	98	98
5		Rents Payable	1	-	-	-	-	-
7		Repairs & Maintenance	16	5	5	5	5	5
15		Water Services	28	28	28	28	28	28
51	Buildings Total		138	128	129	130	131	131
-	Supplies & Services	Catering	1	-	-	-	-	-
65		Communication and computing	114	24	24	24	24	24
70		Equipment, furniture & materials	58	45	48	48	58	48
56		Office expenses	42	127	127	127	127	127
(1)		Sales	(1)	(1)	(1)	(1)	(1)	(1)
363		Services	362	409	410	412	413	413
555	Supplies & Services Total		576	605	609	611	622	612
10	Transport	Mileage Allowance	16	15	15	15	15	15
8		Operating Costs	7	8	8	8	8	8
8		Other Transport Costs	-	-	-	-	-	-
13		Pool Car	12	9	9	9	10	9
2		Public Transport	3	3	3	3	3	3
1		Vehicle Insurance	-	-	-	-	-	-
41	Transport Total		39	35	35	35	35	35
24,918	Benefit & Transfer Payments	Benefits	23,803	23,775	20,782	19,782	18,782	19,782
1,133		Contributions paid	969	991	991	991	991	991
10,408		Grants	371	375	251	251	251	251
-		Irrecoverable V A T	6	-	-	-	-	-
36,458	Benefit & Transfer Payments Total		25,149	25,141	22,023	21,023	20,023	21,023
-	Renewals Fund Contribution	Renewals Fund Contribution	8	8	8	8	8	8
-	Renewals Fund Contribution Total		8	8	8	8	8	8
28	Reserve-Revenue Transfers	Bad Debts Provision	147	147	147	147	147	147
-		Reserve-Revenue Transfers	(45)	(71)	-	-	-	-
28	Reserve-Revenue Transfers Total		102	76	147	147	147	147
<b>5,147</b>	<b>Net Service Expenditure</b>		<b>5,262</b>	<b>5,801</b>	<b>6,343</b>	<b>6,439</b>	<b>6,593</b>	<b>6,703</b>
42,321	Gross Service Expenditure		31,363	31,674	28,639	27,735	26,867	27,979
(37,174)	Gross Service Income		(26,101)	(25,873)	(22,296)	(21,297)	(20,274)	(21,276)
<b>5,147</b>	<b>Net Service Expenditure</b>		<b>5,262</b>	<b>5,801</b>	<b>6,343</b>	<b>6,439</b>	<b>6,593</b>	<b>6,703</b>
106	Building Control		250	250	250	250	250	250
109	Chief Operating Officer		108	109	111	113	116	118
471	Communities		357	379	424	428	433	437
156	Community Resilience		195	329	332	336	349	357
(134)	Council Tax Support		(122)	(114)	(114)	(114)	(114)	(114)
850	Customer Services		902	981	1,001	1,022	1,043	1,064
185	Document Centre		173	174	177	181	195	188
125	Environmental Health Admin		133	46	47	48	49	50
606	Environmental Health Services		695	750	771	788	804	821
2,024	Housing Benefits		1,892	2,152	2,554	2,597	2,657	2,696
1,058	Housing Needs		1,032	1,050	1,095	1,089	1,107	1,124
(183)	Licencing		(105)	(74)	(75)	(69)	(64)	(58)
(227)	Local Tax Collection		(250)	(231)	(231)	(231)	(231)	(231)
<b>5,147</b>	<b>Net Service Expenditure</b>		<b>5,262</b>	<b>5,801</b>	<b>6,343</b>	<b>6,439</b>	<b>6,593</b>	<b>6,703</b>

Actuals 2022/23	Head of Service	Chief Planning Officer	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(53)	Income & Fees	Developer Contributions	(50)	(50)	(50)	(50)	(50)	(50)
(2,154)		Fees & charges	(1,636)	(2,040)	(1,973)	(2,070)	(2,070)	(2,070)
(40)		Government grants	(20)	(20)	(20)	(20)	(20)	(20)
-		Other grants and contributions	(223)	(225)	(229)	(233)	(238)	(242)
(3)		Sales	(2)	(2)	(2)	(2)	(2)	(2)
(2,251)	<b>Income &amp; Fees Total</b>		(1,931)	(2,337)	(2,274)	(2,376)	(2,380)	(2,384)
1,392	Employees	Salary	1,864	2,039	2,052	2,093	2,134	2,177
147		National Insurance	179	185	188	193	199	205
240		Pension	312	353	355	362	369	377
243		Hired Staff	41	47	30	30	30	30
5		Other Staff Costs	1	2	2	2	2	2
3		Recruitment	-	-	-	-	-	-
8		Training	-	-	-	-	-	-
		Uniform & laundry	2	2	2	2	2	2
2,039	<b>Employees Total</b>		2,399	2,628	2,628	2,681	2,736	2,792
	Buildings	Rents Payable	3	3	3	3	3	3
0	<b>Buildings Total</b>		3	3	3	3	3	3
7	Supplies & Services	Communication and computing	9	9	9	9	9	9
30		Equipment, furniture & materials	12	13	13	13	13	13
35		Office expenses	40	41	41	41	41	41
223		Services	269	215	135	135	135	135
296	<b>Supplies &amp; Services Total</b>		330	278	198	198	199	199
3	Transport	Mileage Allowance	5	4	4	4	4	4
3		Pool Car	8	5	5	5	5	5
		Public Transport	1	1	1	1	1	1
6	<b>Transport Total</b>		13	10	10	10	10	10
52	Benefit & Transfer Payments	Grants	58	59	61	61	61	62
52	<b>Benefit &amp; Transfer Payments Total</b>		58	59	61	61	61	62
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	95	105	105	105	105	105
0	<b>Reserve-Revenue Transfers Total</b>		95	105	105	105	105	105
<b>141</b>	<b>Net Service Expenditure</b>		<b>967</b>	<b>745</b>	<b>729</b>	<b>682</b>	<b>733</b>	<b>785</b>
2,392	Gross Service Expenditure		2,898	3,082	3,004	3,057	3,113	3,169
(2,251)	Gross Service Income		(1,931)	(2,337)	(2,274)	(2,376)	(2,380)	(2,384)
<b>141</b>	<b>Net Service Expenditure</b>		<b>967</b>	<b>745</b>	<b>729</b>	<b>682</b>	<b>733</b>	<b>785</b>
(283)	Development Management		201	(140)	(240)	(303)	(269)	(235)
424	Planning Policy		766	885	969	985	1,002	1,019
<b>141</b>	<b>Net Service Expenditure</b>		<b>967</b>	<b>745</b>	<b>729</b>	<b>682</b>	<b>733</b>	<b>785</b>

Actuals 2022/23	Head of Service	Corporate Leadership	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
506	Employees	Salary	509	525	535	546	557	568
63		National Insurance	62	59	60	61	63	65
87		Pension	88	91	93	94	96	98
-		Hired Staff	(1)	-	-	-	-	-
2		Other Staff Costs						
10		Recruitment	-	-	-	-	-	-
3		Training	5	7	7	7	7	7
670	Employees Total		663	681	695	709	723	738
3	Buildings	Rents Payable						
3	Buildings Total							
-	Supplies & Services	Catering	1	3	3	3	3	3
10		Communication and computing	2	1	1	1	1	1
14		Equipment, furniture & materials	-	1	1	1	1	1
21		Office expenses	15	14	14	14	14	14
148		Services	605	(44)	(94)	(144)	(194)	(194)
193	Supplies & Services Total		622	(25)	(75)	(125)	(175)	(175)
	Transport	Mileage Allowance	2	3	3	3	3	3
		Public Transport	1	1	1	1	1	1
	Transport Total		3	4	4	4	4	4
2	Benefit & Transfer Payments	Other Misc Payments	1	1	1	1	1	1
2	Benefit & Transfer Payments Total		1	1	1	1	1	1
869	<b>Net Service Expenditure</b>		<b>1,289</b>	<b>661</b>	<b>624</b>	<b>589</b>	<b>553</b>	<b>567</b>
869	Gross Service Expenditure		1,289	661	624	589	553	567
869	<b>Net Service Expenditure</b>		<b>1,289</b>	<b>661</b>	<b>624</b>	<b>589</b>	<b>553</b>	<b>567</b>
697	Directors		1,117	481	442	402	363	374
172	Executive Support & Business Planning		171	180	183	186	190	193
869	<b>Net Service Expenditure</b>		<b>1,289</b>	<b>661</b>	<b>624</b>	<b>589</b>	<b>553</b>	<b>567</b>

Actuals 2022/23	Head of Service	Corporate Resources	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(646)	Income & Fees	Fees & charges	(482)	(492)	(452)	(452)	(452)	(452)
(360)		Government grants	-	-	-	-	-	-
(1,465)		Interest Income	(436)	(1,633)	(1,333)	(1,085)	(1,085)	(1,025)
(915)		Other grants and contributions	(5)	(5)	(5)	(5)	(5)	(5)
(5,400)		Rent	(4,620)	(4,981)	(5,246)	(5,275)	(5,324)	(5,374)
(456)		Sales	-	-	-	-	-	-
(9,242)	Income & Fees Total		(5,542)	(7,111)	(7,036)	(6,818)	(6,867)	(6,857)
2,061	Employees	Salary	2,307	2,347	2,309	2,354	2,400	2,447
268		National Insurance	215	201	200	206	212	218
418		Pension	380	387	381	388	396	403
277		Employee Insurance	286	321	328	334	341	341
105		Hired Staff	22	22	22	22	22	22
2,268		Other Staff Costs	1,601	1,537	1,450	1,450	1,450	1,450
11		Recruitment	21	21	21	21	21	21
184		Severance payments	152	152	152	152	152	152
58		Training	63	78	64	68	64	64
5,651	Employees Total		5,050	5,068	4,928	4,997	5,059	5,119
262	Buildings	Energy Costs	728	720	719	719	719	719
28		Premises Cleaning	55	42	42	42	42	42
100		Premises Insurance	124	134	135	135	135	135
6		Rates	7	7	7	7	7	7
530		Rents Payable	788	727	753	787	802	802
143		Repairs & Maintenance	314	349	289	289	289	289
5		Water Services	16	16	15	15	15	15
1,075	Buildings Total		2,033	1,995	1,960	1,994	2,009	2,009
3	Supplies & Services	Catering	3	3	3	3	3	3
186		Communication and computing	115	50	50	50	50	50
(37)		Election Costs	-	-	-	-	-	-
113		Equipment, furniture & materials	63	73	63	63	63	63
3		Expenses	-	-	-	-	-	-
71		Insurance - service related	82	87	88	88	89	89
397		Members Allowances	440	430	438	446	455	459
199		Office expenses	155	203	203	203	203	203
87		Premises Cleaning	74	74	74	74	74	74
4,108		Services	4,750	7,052	7,750	5,419	5,445	5,582
5,130	Supplies & Services Total		5,683	7,972	8,670	6,347	6,383	6,523
5	Transport	Mileage Allowance	12	7	7	7	7	7
3		Pool Car	3	3	3	3	3	3
		Public Transport	3	3	3	3	3	3
145		Vehicle Insurance	153	172	175	179	182	182
153	Transport Total		171	185	188	192	195	195
85	Benefit & Transfer Payments	Contributions paid	77	77	77	77	77	77
152		Grants	78	39	39	39	39	39
-		Irrecoverable V A T	26	-	-	-	-	-
503		Levies	503	564	564	564	564	564
13		Other Misc Payments	6	6	6	6	6	6
754	Benefit & Transfer Payments Total		690	686	686	686	686	686
44	Reserve-Revenue Transfers	Bad Debts Provision	8	8	8	8	8	8
-		Reserve-Revenue Transfers	8	(5)	69	69	69	69
44	Reserve-Revenue Transfers Total		16	3	77	77	77	77
3,564	Net Service Expenditure		8,100	8,797	9,472	7,474	7,542	7,753
12,806	Gross Service Expenditure		13,642	15,908	16,508	14,292	14,408	14,609
(9,242)	Gross Service Income		(5,542)	(7,111)	(7,036)	(6,818)	(6,867)	(6,857)
3,564	Net Service Expenditure		8,100	8,797	9,472	7,474	7,542	7,753
(4,010)	Commercial Estates		(2,544)	(3,168)	(3,385)	(3,453)	(3,493)	(3,535)
3,451	Corporate Finance		5,852	6,553	7,467	5,538	5,560	5,759
984	Democratic & Elections		916	967	981	1,002	1,015	1,028
42	Energy & Sustainability Mgt		42	44	45	46	47	48
707	Facilities Management		1,214	1,294	1,267	1,293	1,312	1,318
689	Finance		668	828	840	853	866	879
99	Head of Resources		113	115	117	120	122	124
601	Human Resources		674	853	813	724	736	748
186	Legal		259	281	278	285	292	292
1	Public Conveniences		-	-	-	-	-	-
117	Risk Management		145	179	182	186	189	192
697	Risks & Control		760	852	866	881	897	901
3,564	Net Service Expenditure		8,100	8,797	9,472	7,474	7,542	7,753

Actuals 2022/23	Head of Service	Economic Development	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(6)	Income & Fees	Fees & charges	(6)	(7)	(7)	(7)	(7)	(7)
1		Government grants	-	-	-	-	-	-
(7)		Other grants and contributions	-	-	-	-	-	-
(11)	Income & Fees Total		(6)	(7)	(7)	(7)	(7)	(7)
134	Employees	Salary	144	205	209	213	217	222
15		National Insurance	15	15	15	16	16	16
23		Pension	25	27	28	28	29	29
1		Training	-	-	-	-	-	-
172	Employees Total		184	247	252	257	262	267
11	Supplies & Services	Communication and computing	8	5	6	7	7	8
		Equipment, furniture & materials	4	2				
15		Office expenses	14	31	31	6	6	6
3		Services	1	116	15	14	14	13
28	Supplies & Services Total		27	154	53	28	28	28
1	Transport	Mileage Allowance		1	1	1	1	1
1	Transport Total		1	1	1	1	1	1
189	<b>Net Service Expenditure</b>		<b>206</b>	<b>395</b>	<b>299</b>	<b>279</b>	<b>284</b>	<b>290</b>
200	Gross Service Expenditure		212	402	305	286	291	296
(11)	Gross Service Income		(6)	(7)	(7)	(7)	(7)	(7)
189	<b>Net Service Expenditure</b>		<b>206</b>	<b>395</b>	<b>299</b>	<b>279</b>	<b>284</b>	<b>290</b>
189	Economic Development		206	395	299	279	284	290
189	<b>Net Service Expenditure</b>		<b>206</b>	<b>395</b>	<b>299</b>	<b>279</b>	<b>284</b>	<b>290</b>

Actuals 2022/23	Head of Service	Housing Strategy	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(63)	Income & Fees	Other grants and contributions	(157)	(159)	(162)	(50)	-	-
-		Government grants	-	(702)	-	-	-	-
-		Rent	-	-	-	-	-	-
(63)	Income & Fees Total		(157)	(861)	(162)	(50)	-	-
146	Employees	Salary	254	317	276	163	115	118
17		National Insurance	27	30	27	28	29	29
25		Pension	44	55	48	48	49	50
125		Hired Staff	-	-	-	-	-	-
313	Employees Total		325	402	351	239	193	197
1	Supplies & Services	Communication and computing	1	1	1	1	1	1
		Services	-	640	-	-	-	-
1	Supplies & Services Total		1	642	1	1	1	1
27	Benefit & Transfer Payments	Grants	26	26	26	26	26	26
27	Benefit & Transfer Payments Total		26	26	26	26	26	26
278	<b>Net Service Expenditure</b>		<b>196</b>	<b>210</b>	<b>216</b>	<b>217</b>	<b>221</b>	<b>225</b>
341	Gross Service Expenditure		353	1,070	378	267	221	225
(63)	Gross Service Income		(157)	(861)	(162)	(50)	-	-
278	<b>Net Service Expenditure</b>		<b>196</b>	<b>210</b>	<b>216</b>	<b>217</b>	<b>221</b>	<b>225</b>
191	Housing Strategy		196	203	207	211	214	218
88	Market Towns		-	6	9	6	7	7
278	<b>Net Service Expenditure</b>		<b>196</b>	<b>210</b>	<b>216</b>	<b>217</b>	<b>221</b>	<b>225</b>



Actuals 2022/23	Head of Service	Leisure & Health	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(5,019)	Income & Fees	Fees & charges	(5,566)	(6,212)	(6,476)	(6,590)	(6,705)	(6,822)
(9)		NDR	(7)	(8)	(8)	(8)	(8)	(8)
(80)		Other grants and contributions	(83)	(185)	(125)	(105)	(105)	(105)
(1)		Rent	(1)	(1)	(1)	(1)	(1)	(1)
(364)		Sales	(450)	(560)	(560)	(560)	(560)	(560)
(5,472)	Income & Fees Total		(6,107)	(6,966)	(7,170)	(7,264)	(7,379)	(7,496)
3,248	Employees	Salary	3,248	3,608	3,693	3,756	3,831	3,907
193		National Insurance	174	200	200	207	214	222
403		Pension	430	506	515	524	535	545
1		Hired Staff	-	-	-	-	-	-
13		Other Staff Costs	1	1	1	1	1	1
2		Recruitment	-	-	-	-	-	-
4		Severance payments	-	-	-	-	-	-
15		Training	-	-	-	-	-	-
5		Uniform & laundry	10	7	7	7	7	7
3,884	Employees Total		3,863	4,321	4,416	4,494	4,587	4,682
591	Buildings	Energy Costs	1,049	1,372	1,342	1,342	1,342	1,342
14		Ground Maintenance Costs	8	10	10	10	10	10
34		Premises Cleaning	30	32	32	32	32	32
519		Rents Payable	540	611	587	602	620	620
148		Repairs & Maintenance	145	152	152	152	152	152
55		Water Services	83	83	83	83	83	83
1,361	Buildings Total		1,855	2,259	2,206	2,220	2,238	2,238
68	Supplies & Services	Communication and computing	68	67	67	67	67	67
363		Equipment, furniture & materials	332	365	365	364	364	364
86		Office expenses	81	79	79	77	77	77
146		Services	65	84	84	84	84	84
663	Supplies & Services Total		546	594	594	592	592	592
7	Transport	Mileage Allowance	5	4	4	4	4	4
11		Operating Costs	8	7	7	7	7	7
17	Transport Total		13	12	12	12	12	12
-	Benefit & Transfer Payments	Irrecoverable V A T	70	-	-	-	-	-
-	Benefit & Transfer Payments Total		70	-	-	-	-	-
-	Renewals Fund Contribution	Renewals Fund Contribution	25	75	75	75	75	75
-	Renewals Fund Contribution Total		25	75	75	75	75	75
454	Net Expenditure		265	296	132	130	126	104
5,926	Gross Service Expenditure		6,373	7,262	7,302	7,393	7,505	7,600
(5,472)	Gross Service Income		(6,107)	(6,966)	(7,170)	(7,264)	(7,379)	(7,496)
454	Net Service Expenditure		265	296	132	130	126	104
255	One Leisure Facilities		208	217	53	49	45	22
199	One Leisure Active Lifestyles		57	80	80	80	81	82
454	Net Service Expenditure		265	296	132	130	126	104

Actuals 2022/23	Head of Service	Operations	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(81)	(81)	(81)	(81)	(81)	(81)
(3,116)		Fees & charges	(2,279)	(3,379)	(3,839)	(4,299)	(4,299)	(4,299)
87		Government grants	-	-	-	-	-	-
(114)		Other grants and contributions	(119)	(120)	(121)	(121)	(121)	(121)
(5)		Sales	(9)	(9)	(9)	(9)	(9)	(9)
(3,147)	<b>Income &amp; Fees Total</b>		<b>(2,488)</b>	<b>(3,588)</b>	<b>(4,049)</b>	<b>(4,509)</b>	<b>(4,509)</b>	<b>(4,509)</b>
3,178	Employees	Salary	3,580	3,894	3,939	4,092	4,174	4,257
309		National Insurance	286	281	297	312	324	335
561		Pension	640	670	695	722	737	751
990		Hired Staff	212	216	216	216	216	216
190		Other Staff Costs	152	280	153	153	153	153
6		Severance payments	-	-	-	-	-	-
30		Training	2	2	2	2	2	2
52		Uniform & laundry	30	30	30	30	30	30
5,317	<b>Employees Total</b>		<b>4,903</b>	<b>5,373</b>	<b>5,333</b>	<b>5,528</b>	<b>5,635</b>	<b>5,745</b>
9	Buildings	Energy Costs	19	19	19	19	19	19
2		Ground Maintenance Costs	-	-	-	-	-	-
1		Premises Cleaning	-	-	-	-	-	-
27		Rents Payable	-	-	-	-	-	-
15		Repairs & Maintenance	60	60	60	60	60	60
54	<b>Buildings Total</b>		<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>
2	Supplies & Services	Catering	-	-	-	-	-	-
272		Communication and computing	81	100	106	111	111	111
368		Equipment, furniture & materials	295	315	295	295	295	295
2		Expenses	-	-	-	-	-	-
4		Insurance - service related	4	4	4	4	4	4
41		Office expenses	24	36	40	44	44	44
4		Other Staff Costs	-	-	-	-	-	-
(27)		Sales	(34)	(34)	(34)	(34)	(34)	(34)
320		Services	1,060	2,145	2,177	2,161	2,166	2,171
985	<b>Supplies &amp; Services Total</b>		<b>1,429</b>	<b>2,566</b>	<b>2,588</b>	<b>2,581</b>	<b>2,586</b>	<b>2,591</b>
()	Transport	Contract Hire & operating leases	6	6	6	6	6	6
1		Mileage Allowance	-	-	-	-	-	-
1,049		Operating Costs	1,163	1,082	1,103	1,123	1,123	1,123
4		Pool Car	1	1	1	1	1	1
1		Public Transport	1	1	1	1	1	1
11		Vehicle Insurance	1	1	1	1	1	1
1,065	<b>Transport Total</b>		<b>1,172</b>	<b>1,091</b>	<b>1,112</b>	<b>1,132</b>	<b>1,132</b>	<b>1,132</b>
12	Benefit & Transfer Payments	Grants	12	12	12	12	12	12
12	<b>Benefit &amp; Transfer Payments Total</b>		<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>4,285</b>	<b>Net Service Expenditure</b>		<b>5,108</b>	<b>5,534</b>	<b>5,074</b>	<b>4,823</b>	<b>4,936</b>	<b>5,051</b>
7,432	Gross Service Expenditure		7,596	9,122	9,123	9,332	9,445	9,560
(3,147)	Gross Service Income		(2,488)	(3,588)	(4,049)	(4,509)	(4,509)	(4,509)
<b>4,285</b>	<b>Net Service Expenditure</b>		<b>5,108</b>	<b>5,534</b>	<b>5,074</b>	<b>4,823</b>	<b>4,936</b>	<b>5,051</b>
(110)	CCTV		(115)	(116)	(117)	(117)	(117)	(117)
260	CCTV Shared Service		286	363	375	387	399	412
261	Fleet Management		301	311	315	320	324	329
729	Green Spaces		665	1,026	881	896	912	929
170	Head of Operations		150	151	81	51	51	51
817	Street Cleansing		895	1,024	1,040	1,056	1,073	1,090
2,159	Waste Management		2,927	2,776	2,500	2,230	2,293	2,357
<b>4,285</b>	<b>Net Service Expenditure</b>		<b>5,108</b>	<b>5,534</b>	<b>5,074</b>	<b>4,823</b>	<b>4,936</b>	<b>5,051</b>

Actuals 2022/23	Head of Service	Strategic Insight & Delivery	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(1)	(1)	(1)	(1)	(1)	(1)
(2,675)		Fees & charges	(3,139)	(3,201)	(3,389)	(3,439)	(3,479)	(3,495)
(120)		Government grants	(16)	(16)	(16)	(16)	(16)	(16)
(177)		Other grants and contributions	(219)	(348)	(165)	(4)	(4)	(4)
(42)		Rent	(32)	(32)	(32)	(32)	(32)	(32)
(220)		Sales	(172)	(193)	(297)	(347)	(354)	(354)
(3,234)	<b>Income &amp; Fees Total</b>		(3,578)	(3,791)	(3,899)	(3,838)	(3,885)	(3,901)
1,237	Employees	Salary	1,681	2,168	2,119	2,032	2,035	2,073
126		National Insurance	142	169	169	166	165	169
202		Pension	266	353	344	328	328	334
(1)		Hired Staff	-	-	-	-	-	-
34		Other Staff Costs	9	8	8	8	8	8
3		Recruitment	3	5	3	3	3	3
(1)		Severance payments	-	-	-	-	-	-
5		Training	5	3	5	5	5	5
5		Uniform & laundry	4	4	4	4	4	4
1,606	<b>Employees Total</b>		2,109	2,710	2,651	2,546	2,547	2,596
69	Buildings	Energy Costs	138	138	148	148	148	148
27		Ground Maintenance Costs	1	2	2	2	2	2
4		Premises Cleaning	11	11	18	18	19	19
7		Rates	-	-	-	-	-	-
322		Rents	13	13	13	13	13	13
201		Rents Payable	393	514	545	556	568	568
5		Repairs & Maintenance	239	254	259	259	260	260
5		Water Services	8	8	8	8	8	8
634	<b>Buildings Total</b>		802	939	992	1,004	1,017	1,017
3	Supplies & Services	Catering	-	-	-	-	-	-
4		Communication and computing	1	2	3	3	3	3
321		Equipment, furniture & materials	178	200	212	232	234	234
4		Expenses	-	-	-	-	-	-
4		Insurance - service related	-	-	-	-	-	-
16		Office expenses	24	49	44	44	24	24
12		Premises Cleaning	-	-	-	-	-	-
(1)		Sales	-	-	-	-	-	-
220		Services	151	98	66	84	79	79
582	<b>Supplies &amp; Services Total</b>		355	349	326	364	340	340
1	Transport	Mileage Allowance	5	5	5	5	5	5
14		Operating Costs	14	14	14	14	14	14
3		Pool Car	2	2	2	2	2	2
		Public Transport	1	1	1	1	1	1
		Vehicle Insurance	1	1	1	1	1	1
19	<b>Transport Total</b>		21	22	22	22	22	22
396	Benefit & Transfer Payments	Grants	464	464	464	459	459	459
-		Irrecoverable V A T	4	-	-	-	-	-
396	<b>Benefit &amp; Transfer Payments Total</b>		468	464	464	459	459	459
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(79)	(30)	-	-	-	-
-	<b>Reserve-Revenue Transfers Total</b>		(79)	(30)	-	-	-	-
2	<b>Net Service Expenditure</b>		99	662	556	556	500	534
3,236	Gross Service Expenditure		3,677	4,453	4,455	4,394	4,385	4,435
(3,234)	Gross Service Income		(3,578)	(3,791)	(3,899)	(3,838)	(3,885)	(3,901)
2	<b>Net Service Expenditure</b>		99	662	556	556	500	534
(1,137)	Car Parks - Off Street		(1,304)	(1,233)	(1,310)	(1,301)	(1,283)	(1,276)
240	Countryside		395	534	413	358	337	342
33	Markets		(32)	36	70	63	61	58
433	Parks and Open Spaces		555	601	611	617	628	637
41	Projects & Programme Delivery		-	62	63	64	65	67
145	Strategic Insight & Delivery		284	480	445	398	328	336
246	Transformation		201	182	265	357	363	371
2	<b>Net Service Expenditure</b>		99	662	556	556	500	534

Actuals 2022/23	Head of Service	3C ICT Shared Service	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,323)	Income & Fees	Fees & charges	(1,704)	-	-	-	-	-
(11)		Government grants	-	-	-	-	-	-
(3,182)		Other grants and contributions	(3,388)	(5,350)	(5,333)	(5,391)	(5,441)	(5,501)
(5,516)	Income & Fees Total		(5,092)	(5,350)	(5,333)	(5,391)	(5,441)	(5,501)
2,847	Employees	Salary	2,912	3,453	3,432	3,499	3,568	3,638
311		National Insurance	309	313	314	323	333	342
492		Pension	529	581	577	589	601	613
141		Hired Staff	74	74	74	74	74	74
31		Other Staff Costs	37	57	57	57	57	57
8		Recruitment	10	10	10	10	10	10
3		Severance payments	-	-	-	-	-	-
48		Training	44	-	-	-	-	-
3,882	Employees Total		3,917	4,488	4,465	4,553	4,643	4,735
5	Buildings	Repairs & Maintenance	6	-	-	-	-	-
5	Buildings Total		7	-	-	-	-	-
-	Supplies & Services	Catering	1	-	-	-	-	-
2		Repairs & Maintenance	-	-	-	-	-	-
739		Communication and computing	869	-	-	-	-	-
3,250		Equipment, furniture & materials	2,779	2,730	2,730	2,732	2,714	2,714
3		Office expenses	12	-	-	-	-	-
(215)		Sales	(5)	-	-	-	-	-
212		Services	112	1,017	1,007	1,007	1,007	1,007
3,993	Supplies & Services Total		3,767	3,746	3,737	3,738	3,721	3,721
3	Transport	Contract Hire & operating leases	1	-	-	-	-	-
2		Mileage Allowance	10	15	15	15	15	15
1		Operating Costs	-	-	-	-	-	-
3		Pool Car	4	-	-	-	-	-
1		Public Transport	8	3	3	3	3	3
10	Transport Total		23	18	18	18	18	18
<b>2,374</b>	<b>Net Service Expenditure</b>		<b>2,622</b>	<b>2,903</b>	<b>2,887</b>	<b>2,918</b>	<b>2,941</b>	<b>2,973</b>
7,890	Gross Service Expenditure		7,714	8,253	8,220	8,309	8,382	8,474
(5,516)	Gross Service Income		(5,092)	(5,350)	(5,333)	(5,391)	(5,441)	(5,501)
<b>2,374</b>	<b>Net Service Expenditure</b>		<b>2,622</b>	<b>2,903</b>	<b>2,887</b>	<b>2,918</b>	<b>2,941</b>	<b>2,973</b>
2,374	3C ICT Shared Service		2,622	2,903	2,887	2,918	2,941	2,973
<b>2,374</b>	<b>Net Service Expenditure</b>		<b>2,622</b>	<b>2,903</b>	<b>2,887</b>	<b>2,918</b>	<b>2,941</b>	<b>2,973</b>

## 2.3 Service Budgets by Portfolio

Huntingdonshire District Council Table 18

Actuals 2022/23	Portfolio	Community & Health	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(1)	Income & Fees	Fees & charges	(135)	-	-	-	-	-
(606)		Government grants	-	(169)	(90)	(92)	(94)	(96)
-		Other grants and contributions	(90)	-	-	-	-	-
(606)	Income & Fees Total		(225)	(169)	(90)	(92)	(94)	(96)
233	Employees	Salary	223	211	183	186	190	194
23		National Insurance	20	16	14	15	15	15
33		Pension	39	36	32	32	33	34
1		Other Staff Costs	-	-	-	-	-	-
3		Severance payments	-	-	-	-	-	-
292	Employees Total		282	263	228	233	238	243
5	Buildings	Rents Payable	-	-	-	-	-	-
		Repairs & Maintenance	1	-	-	-	-	-
5	Buildings Total		1	-	-	-	-	-
1	Supplies & Services	Communication and computing	2	-	-	-	-	-
7		Equipment, furniture & materials	-	-	-	-	-	-
1		Office expenses	-	-	-	-	-	-
10		Services	1	2	2	2	2	2
19	Supplies & Services Total		3	2	2	2	2	2
3	Transport	Mileage Allowance	2	1	1	1	1	1
-		Operating Costs	1	1	1	1	1	1
3	Transport Total		3	1	1	1	1	1
680	Benefit & Transfer Payments	Grants	214	214	214	214	214	214
7		Contributions paid	-	-	-	-	-	-
687	Benefit & Transfer Payments Total		214	214	214	214	214	214
<b>400</b>	<b>Net Service Expenditure</b>		<b>278</b>	<b>311</b>	<b>355</b>	<b>358</b>	<b>361</b>	<b>364</b>
1,006	Gross Service Expenditure		502	480	445	450	454	459
(606)	Gross Service Income		(225)	(169)	(90)	(92)	(94)	(96)
<b>400</b>	<b>Net Service Expenditure</b>		<b>278</b>	<b>311</b>	<b>355</b>	<b>358</b>	<b>361</b>	<b>364</b>
400	Communities		278	311	355	358	361	364
<b>400</b>	<b>Net Service Expenditure</b>		<b>278</b>	<b>311</b>	<b>355</b>	<b>358</b>	<b>361</b>	<b>364</b>

Actuals 2022/23	Portfolio	Corporate & Shared Services	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(2,531)	Income & Fees	Fees & charges	(1,881)	(177)	(177)	(177)	(177)	(177)
(117)		Government grants	-	-	-	-	-	-
(3,182)		Other grants and contributions	(3,608)	(5,525)	(5,423)	(5,397)	(5,447)	(5,506)
(252)		Rent	(348)	(343)	(343)	(343)	(343)	(343)
(3)		Sales	-	-	-	-	-	-
(6,085)	Income & Fees Total		(5,836)	(6,045)	(5,944)	(5,917)	(5,967)	(6,027)
4,326	Employees	Salary	4,412	5,027	5,010	5,109	5,209	5,312
451		National Insurance	448	450	452	466	480	494
703		Pension	782	854	851	868	885	903
277		Employee Insurance	286	321	328	334	341	341
153		Hired Staff	96	96	96	96	96	96
79		Other Staff Costs	72	92	92	92	92	92
18		Recruitment	34	36	34	34	34	34
3		Severance payments	-	-	-	-	-	-
100		Training	113	76	64	68	64	64
		Uniform & laundry	1					
6,111	Employees Total		6,244	6,952	6,927	7,067	7,202	7,337
256	Buildings	Energy Costs	694	694	694	694	694	694
24		Premises Cleaning	40	40	40	40	40	40
74		Premises Insurance	97	107	107	107	107	107
5		Rates	6	6	6	6	6	6
311		Rents Payable	433	472	499	521	534	534
103		Repairs & Maintenance	135	188	128	128	128	128
5		Water Services	14	14	14	14	14	14
779	Buildings Total		1,419	1,522	1,490	1,511	1,524	1,524
925	Supplies & Services	Communication and computing	982	47	47	47	47	47
3		Catering	4	3	3	3	3	3
(37)		Election Costs	-	-	-	-	-	-
3,313		Equipment, furniture & materials	2,816	2,757	2,747	2,749	2,742	2,732
1		Expenses	-	-	-	-	-	-
8		Insurance - service related	25	28	28	29	29	29
397		Members Allowances	440	430	438	446	455	459
112		Office expenses	80	120	120	120	120	120
1		Other Staff Costs	-	-	-	-	-	-
85		Premises Cleaning	74	74	74	74	74	74
2		Repairs & Maintenance	-	-	-	-	-	-
(215)		Sales	(5)	-	-	-	-	-
599		Services	686	1,764	1,701	1,608	1,615	1,615
5,195	Supplies & Services Total		5,100	5,224	5,159	5,077	5,086	5,079
3	Transport	Contract Hire & operating leases	1	-	-	-	-	-
6		Mileage Allowance	22	22	22	22	22	22
1		Operating Costs	-	-	-	-	-	-
9		Pool Car	10	6	6	6	6	6
1		Public Transport	11	5	5	5	5	5
145		Vehicle Insurance	153	172	175	179	182	182
165	Transport Total		196	205	209	212	216	216
46	Benefit & Transfer Payments	Grants	39	39	39	39	39	39
-		Contributions paid	1	1	1	1	1	1
-		Irrecoverable V A T	5	-	-	-	-	-
46	Benefit & Transfer Payments Total		45	40	40	40	40	40
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	65	40	65	65	65	65
-	Reserve-Revenue Transfers Total		65	40	65	65	65	65
6,210	Net Service Expenditure		7,234	7,938	7,946	8,055	8,165	8,234

12,295	Gross Service Expenditure	13,070	13,983	13,889	13,971	14,132	14,260
(6,085)	Gross Service Income	(5,836)	(6,045)	(5,944)	(5,917)	(5,967)	(6,027)
6,210	Net Service Expenditure	7,234	7,938	7,946	8,055	8,165	8,234

2,374	3C ICT Shared Service	2,622	2,903	2,887	2,918	2,941	2,973
106	Building Control	250	250	250	250	250	250
1,056	Democratic & Elections	980	1,027	1,018	1,038	1,051	1,062
185	Document Centre	173	174	177	181	195	188
42	Energy & Sustainability Mgt	42	44	45	46	47	48
707	Facilities Management	1,214	1,294	1,267	1,293	1,312	1,318
494	Human Resources	586	752	711	620	630	639
186	Legal	259	281	278	285	292	292
117	Risk Management	145	179	182	186	189	192
697	Risks & Control	760	852	866	881	897	901
246	Transformation	201	182	265	357	363	371
6,210	Net Service Expenditure	7,234	7,938	7,946	8,055	8,165	8,234

Actuals 2022/23	Portfolio	Customers & Transactional Services	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(1,887)	Income & Fees	Fees & charges	(1,868)	(2,108)	(2,130)	(2,144)	(2,135)	(2,135)
(34,509)		Government grants	(23,850)	(23,421)	(19,895)	(18,875)	(17,854)	(18,854)
(7)		Other grants and contributions	(3)	(3)	(3)	(3)	(3)	(3)
(5)		Sales	-	(12)	(12)	(12)	(12)	(12)
(36,407)	<b>Income &amp; Fees Total</b>		(25,721)	(25,544)	(22,041)	(21,034)	(20,004)	(21,004)
3,462	Employees	Salary	3,863	4,142	4,169	4,230	4,314	4,401
354		National Insurance	339	347	354	364	375	387
575		Pension	608	671	675	688	702	716
192		Hired Staff	-	-	-	-	-	-
64		Other Staff Costs	29	29	29	29	29	29
4		Recruitment	-	-	-	-	-	-
14		Severance payments	-	-	-	-	-	-
6		Training	4	4	4	4	4	4
1		Uniform & laundry	1	1	1	1	1	1
4,670	<b>Employees Total</b>		4,843	5,194	5,232	5,316	5,425	5,537
-	Buildings	Rents Payable	1	-	-	-	-	-
		Repairs & Maintenance	10	-	-	-	-	-
	<b>Buildings Total</b>		11	-	-	-	-	-
63	Supplies & Services	Communication and computing	112	23	23	23	23	23
-		Catering	1	-	-	-	-	-
56		Equipment, furniture & materials	45	42	44	44	44	44
57		Office expenses	41	127	127	127	127	127
(1)		Sales	(1)	(1)	(1)	(1)	(1)	(1)
195		Services	81	126	126	126	126	126
371	<b>Supplies &amp; Services Total</b>		280	318	320	320	320	320
7	Transport	Mileage Allowance	14	14	14	14	14	14
8		Operating Costs	7	8	8	8	8	8
8		Other Transport Costs	-	-	-	-	-	-
10		Pool Car	9	7	7	7	7	7
2		Public Transport	3	3	3	3	3	3
1		Vehicle Insurance	-	-	-	-	-	-
36	<b>Transport Total</b>		33	31	31	31	31	31
24,918	Benefit & Transfer Payments	Benefits	23,803	23,775	20,782	19,782	18,782	19,782
9,717		Grants	146	150	26	26	26	26
1,126		Contributions paid	969	991	991	991	991	991
35,760	<b>Benefit &amp; Transfer Payments Total</b>		24,918	24,916	21,798	20,798	19,798	20,798
-	Renewals Fund Contribution	Renewals Fund Contribution	7	7	7	7	7	7
-	<b>Renewals Fund Contribution Total</b>		7	7	7	7	7	7
28	Reserve-Revenue Transfers	Bad Debts Provision	147	147	147	147	147	147
-		Reserve-Revenue Transfers	(45)	(71)	-	-	-	-
28	<b>Reserve-Revenue Transfers Total</b>		102	76	147	147	147	147
<b>4,458</b>	<b>Net Service Expenditure</b>		<b>4,473</b>	<b>4,998</b>	<b>5,494</b>	<b>5,584</b>	<b>5,724</b>	<b>5,836</b>
40,865	Gross Service Expenditure		30,194	30,542	27,535	26,619	25,729	26,841
(36,407)	Gross Service Income		(25,721)	(25,544)	(22,041)	(21,034)	(20,004)	(21,004)
<b>4,458</b>	<b>Net Service Expenditure</b>		<b>4,473</b>	<b>4,998</b>	<b>5,494</b>	<b>5,584</b>	<b>5,724</b>	<b>5,836</b>
109	Chief Operating Officer		108	109	111	113	116	118
3	Communities							
226	Community Resilience		186	328	334	341	357	364
(134)	Council Tax Support		(122)	(114)	(114)	(114)	(114)	(114)
850	Customer Services		902	981	1,001	1,022	1,043	1,064
125	Environmental Health Admin		133	46	47	48	49	50
606	Environmental Health Services		695	750	771	788	804	821
2,024	Housing Benefits		1,892	2,152	2,554	2,597	2,657	2,696
1,058	Housing Needs		1,032	1,050	1,095	1,089	1,107	1,124
(183)	Licencing		(105)	(74)	(75)	(69)	(64)	(58)
(227)	Local Tax Collection		(250)	(231)	(231)	(231)	(231)	(231)
<b>4,458</b>	<b>Net Service Expenditure</b>		<b>4,473</b>	<b>4,998</b>	<b>5,494</b>	<b>5,584</b>	<b>5,724</b>	<b>5,836</b>

Actuals 2022/23	Portfolio	Finance & Resources	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(256)	Income & Fees	Fees & charges	(107)	(117)	(127)	(127)	(127)	(127)
(255)		Government grants	-	-	-	-	-	-
(1,465)		Interest Income	(436)	(1,633)	(1,333)	(1,085)	(1,085)	(1,025)
(914)		Other grants and contributions	-	-	-	-	-	-
(5,149)		Rent	(4,273)	(4,638)	(4,902)	(4,932)	(4,981)	(5,031)
(452)		Sales	-	-	-	-	-	-
(8,491)	Income & Fees Total		(4,815)	(6,388)	(6,362)	(6,144)	(6,193)	(6,183)
862	Employees	Salary	1,187	1,112	1,093	1,114	1,135	1,156
158		National Insurance	112	97	96	98	101	103
250		Pension	188	173	170	173	176	180
94		Hired Staff	-	-	-	-	-	-
2,220		Other Staff Costs	1,567	1,503	1,416	1,416	1,416	1,416
184		Severance payments	152	152	152	152	152	152
6		Training	-	5	5	5	5	5
3,774	Employees Total		3,207	3,042	2,931	2,958	2,985	3,012
6	Buildings	Energy Costs	35	27	26	26	26	26
5		Premises Cleaning	15	2	2	2	2	2
25		Premises Insurance	26	27	28	28	28	28
		Rates	1	1	1	1	1	1
219		Rents Payable	356	255	253	266	268	268
45		Repairs & Maintenance	186	161	161	161	161	161
1		Water Services	2	2	1	1	1	1
301	Buildings Total		620	473	470	483	485	485
2	Supplies & Services	Communication and computing	3	3	3	3	3	3
60		Equipment, furniture & materials	53	53	53	53	53	53
2		Expenses	-	-	-	-	-	-
62		Insurance - service related	54	56	56	56	56	56
22		Office expenses	25	20	20	20	20	20
1		Premises Cleaning	-	-	-	-	-	-
3,850		Services	4,431	6,559	7,311	5,073	5,092	5,229
3,999	Supplies & Services Total		4,567	6,692	7,445	5,206	5,225	5,362
1	Transport	Mileage Allowance						
		Public Transport	1	1	1	1	1	1
1	Transport Total		1	1	1	1	1	1
85	Benefit & Transfer Payments	Contributions paid	76	76	76	76	76	76
106		Grants	39	-	-	-	-	-
-		Irrecoverable V A T	21	-	-	-	-	-
13		Other Misc Payments	6	6	6	6	6	6
204	Benefit & Transfer Payments Total		142	82	82	82	82	82
44	Reserve-Revenue Transfers	Bad Debts Provision	8	8	8	8	8	8
-		Reserve-Revenue Transfers	(57)	(46)	4	4	4	4
44	Reserve-Revenue Transfers Total		(49)	(38)	12	12	12	12
(167)	Net Service Expenditure		3,673	3,865	4,579	2,598	2,597	2,771
8,324	Gross Service Expenditure		8,488	10,253	10,941	8,742	8,790	8,955
(8,491)	Gross Service Income		(4,815)	(6,388)	(6,362)	(6,144)	(6,193)	(6,183)
(167)	Net Service Expenditure		3,673	3,865	4,579	2,598	2,597	2,771
(4,010)	Commercial Estates		(2,544)	(3,168)	(3,385)	(3,453)	(3,493)	(3,535)
2,947	Corporate Finance		5,349	5,990	6,904	4,975	4,996	5,195
689	Finance		668	828	840	853	866	879
99	Head of Resources		113	115	117	120	122	124
108	Human Resources		88	100	102	104	106	109
1	Public Conveniences		-	-	-	-	-	-
(167)	Net Service Expenditure		3,673	3,865	4,579	2,598	2,597	2,771



Actuals 2022/23	Portfolio	Leisure, Waste & Street Scene	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
-	Income & Fees	Commuted sums	(82)	(82)	(82)	(82)	(82)	(82)
(10,809)		Fees & charges	(10,984)	(12,792)	(13,703)	(14,327)	(14,482)	(14,616)
(33)		Government grants	(16)	(16)	(16)	(16)	(16)	(16)
(9)		NDR	(7)	(8)	(8)	(8)	(8)	(8)
(371)		Other grants and contributions	(205)	(482)	(326)	(230)	(230)	(230)
(43)		Rent	(33)	(33)	(33)	(33)	(33)	(33)
(588)		Sales	(631)	(762)	(865)	(915)	(922)	(922)
<b>(11,853)</b>	<b>Income &amp; Fees Total</b>		<b>(11,958)</b>	<b>(14,174)</b>	<b>(15,033)</b>	<b>(15,611)</b>	<b>(15,773)</b>	<b>(15,906)</b>
7,439	Employees	Salary	8,201	9,358	9,440	9,563	9,716	9,908
603		National Insurance	570	620	635	653	670	693
1,133		Pension	1,288	1,474	1,500	1,520	1,544	1,574
991		Hired Staff	212	216	216	216	216	216
236		Other Staff Costs	162	288	162	162	162	162
2		Recruitment	-	-	-	-	-	-
10		Severance payments	-	-	-	-	-	-
45		Training	2	2	2	2	2	2
62		Uniform & laundry	44	41	41	41	41	41
<b>10,521</b>	<b>Employees Total</b>		<b>10,479</b>	<b>12,000</b>	<b>11,997</b>	<b>12,157</b>	<b>12,351</b>	<b>12,596</b>
669	Buildings	Energy Costs	1,206	1,529	1,509	1,509	1,509	1,509
43		Ground Maintenance Costs	9	12	12	12	12	12
35		Premises Cleaning	41	43	50	50	50	50
4		Rates	-	-	-	-	-	-
7		Rents	13	13	13	13	13	13
868		Rents Payable	933	1,125	1,132	1,158	1,188	1,188
363		Repairs & Maintenance	444	466	471	471	472	472
60		Water Services	91	91	91	91	91	91
<b>2,048</b>	<b>Buildings Total</b>		<b>2,737</b>	<b>3,278</b>	<b>3,278</b>	<b>3,305</b>	<b>3,335</b>	<b>3,336</b>
343	Supplies & Services	Communication and computing	151	170	176	181	181	181
4		Catering	-	-	-	-	-	-
1,049		Equipment, furniture & materials	792	876	868	888	890	890
5		Expenses	-	-	-	-	-	-
8		Insurance - service related	4	4	4	4	4	4
143		Office expenses	128	163	162	164	144	144
4		Other Staff Costs	-	-	-	-	-	-
12		Premises Cleaning	-	-	-	-	-	-
1		Repairs & Maintenance	-	-	-	-	-	-
(28)		Sales	(34)	(34)	(34)	(34)	(34)	(34)
688		Services	1,270	2,322	2,322	2,324	2,324	2,329
<b>2,229</b>	<b>Supplies &amp; Services Total</b>		<b>2,311</b>	<b>3,500</b>	<b>3,498</b>	<b>3,528</b>	<b>3,510</b>	<b>3,515</b>
(1)	Transport	Contract Hire & operating leases	6	6	6	6	6	6
9		Mileage Allowance	10	9	9	9	9	9
1,073		Operating Costs	1,185	1,104	1,124	1,144	1,144	1,144
7		Pool Car	3	3	3	3	3	3
1		Public Transport	1	1	1	1	1	1
11		Vehicle Insurance	1	1	1	1	1	1
<b>1,101</b>	<b>Transport Total</b>		<b>1,206</b>	<b>1,125</b>	<b>1,145</b>	<b>1,165</b>	<b>1,165</b>	<b>1,165</b>
408	Benefit & Transfer Payments	Grants	476	476	476	471	471	471
-		Irrecoverable V A T	74	-	-	-	-	-
<b>408</b>	<b>Benefit &amp; Transfer Payments Total</b>		<b>550</b>	<b>476</b>	<b>476</b>	<b>471</b>	<b>471</b>	<b>471</b>
-	Renewals Fund Contribution	Renewals Fund Contribution	25	75	75	75	75	75
-	Renewals Fund Contribution Total		25	75	75	75	75	75
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(79)	(30)	-	-	-	-
-	Reserve-Revenue Transfers Total		(79)	(30)	-	-	-	-
<b>4,454</b>	<b>Net Service Expenditure</b>		<b>5,271</b>	<b>6,249</b>	<b>5,435</b>	<b>5,089</b>	<b>5,133</b>	<b>5,251</b>
16,306	Gross Service Expenditure		17,229	20,424	20,468	20,700	20,906	21,157
(11,853)	Gross Service Income		(11,958)	(14,174)	(15,033)	(15,611)	(15,773)	(15,906)
<b>4,454</b>	<b>Net Service Expenditure</b>		<b>5,271</b>	<b>6,249</b>	<b>5,435</b>	<b>5,089</b>	<b>5,133</b>	<b>5,251</b>
(1,137)	Car Parks - Off Street		(1,304)	(1,233)	(1,310)	(1,301)	(1,283)	(1,276)
(110)	CCTV		(115)	(116)	(117)	(117)	(117)	(117)
260	CCTV Shared Service		286	363	375	387	399	412
240	Countryside		395	534	413	358	337	342
261	Fleet Management		301	311	315	320	324	329
729	Green Spaces		665	1,026	881	896	912	929
170	Head of Operations		150	151	81	51	51	51
33	Markets		(32)	36	70	63	61	58
255	One Leisure Facilities		208	217	53	49	45	22
199	One Leisure Active Lifestyles		57	80	80	80	81	82
433	Parks and Open Spaces		555	601	611	617	628	637
145	Strategic Insight & Delivery		284	480	445	398	328	336
817	Street Cleansing		895	1,024	1,040	1,056	1,073	1,090
2,159	Waste Management		2,927	2,776	2,500	2,230	2,293	2,357
<b>4,454</b>	<b>Net Service Expenditure</b>		<b>5,271</b>	<b>6,249</b>	<b>5,435</b>	<b>5,089</b>	<b>5,133</b>	<b>5,251</b>

Actuals 2022/23	Portfolio	Place	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
506	Employees	Salary	509	525	535	546	557	568
63		National Insurance	62	59	60	61	63	65
87		Pension	88	91	93	94	96	98
-		Hired Staff	(1)	-	-	-	-	-
2		Other Staff Costs						
10		Recruitment	-	-	-	-	-	-
3		Training	5	7	7	7	7	7
670	Employees Total		663	681	695	709	723	738
3	Buildings	Rents Payable						
3	Buildings Total							
10	Supplies & Services	Communication and computing	2	1	1	1	1	1
-		Catering	1	3	3	3	3	3
14		Equipment, furniture & materials	-	1	1	1	1	1
21		Office expenses	15	14	14	14	14	14
148		Services	605	(44)	(94)	(144)	(194)	(194)
193	Supplies & Services Total		622	(25)	(75)	(125)	(175)	(175)
	Transport	Mileage Allowance	2	3	3	3	3	3
		Public Transport	1	1	1	1	1	1
	Transport Total		3	4	4	4	4	4
2	Benefit & Transfer Payments	Other Misc Payments	1	1	1	1	1	1
2	Benefit & Transfer Payments Total		1	1	1	1	1	1
869	<b>Net Service Expenditure</b>		<b>1,289</b>	<b>661</b>	<b>624</b>	<b>589</b>	<b>553</b>	<b>567</b>
869	Gross Service Expenditure		1,289	661	624	589	553	567
869	<b>Net Service Expenditure</b>		<b>1,289</b>	<b>661</b>	<b>624</b>	<b>589</b>	<b>553</b>	<b>567</b>
697	Place		1,117	481	442	402	363	374
172	Directors		171	180	183	186	190	193
869	<b>Net Service Expenditure</b>		<b>1,289</b>	<b>661</b>	<b>624</b>	<b>589</b>	<b>553</b>	<b>567</b>

Actuals 2022/23	Portfolio	Planning	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(53)	Income & Fees	Developer Contributions	(50)	(50)	(50)	(50)	(50)	(50)
(2,353)		Fees & charges	(1,834)	(2,238)	(2,121)	(2,218)	(2,218)	(2,218)
(40)		Government grants	(20)	(20)	(20)	(20)	(20)	(20)
(63)		Other grants and contributions	(380)	(383)	(391)	(283)	(238)	(242)
(3)		Sales	(2)	(2)	(2)	(2)	(2)	(2)
(2,512)	Income & Fees Total		(2,286)	(2,694)	(2,584)	(2,574)	(2,528)	(2,532)
1,459	Employees	Salary	2,041	2,226	2,219	2,148	2,140	2,183
153		National Insurance	196	202	204	210	216	222
252		Pension	343	385	384	392	399	407
368		Hired Staff	41	47	30	30	30	30
5		Other Staff Costs	1	2	2	2	2	2
3		Recruitment	-	-	-	-	-	-
8		Training	-	-	-	-	-	-
		Uniform & laundry	2	2	2	2	2	2
2,249	Employees Total		2,624	2,864	2,840	2,783	2,789	2,846
	Buildings	Rents Payable	3	3	3	3	3	3
	Buildings Total		3	3	3	3	3	3
7	Supplies & Services	Communication and computing	9	9	9	9	9	9
30		Equipment, furniture & materials	12	13	13	13	13	13
-		Insurance - service related	3	3	3	3	3	3
101		Office expenses	102	103	103	103	103	103
223		Services	269	215	135	135	135	135
362	Supplies & Services Total		396	344	264	264	264	264
3	Transport	Mileage Allowance	5	4	4	4	4	4
3		Pool Car	8	5	5	5	5	5
		Public Transport	1	1	1	1	1	1
6	Transport Total		13	10	10	10	10	10
52	Benefit & Transfer Payments	Grants	58	59	61	61	61	62
503		Levies	503	564	564	564	564	564
556	Benefit & Transfer Payments Total		561	623	624	624	625	625
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	95	105	105	105	105	105
-	Reserve-Revenue Transfers Total		95	105	105	105	105	105
661	Net Service Expenditure		1,407	1,254	1,261	1,214	1,267	1,320
3,172	Gross Service Expenditure		3,692	3,948	3,845	3,788	3,795	3,852
(2,512)	Gross Service Income		(2,286)	(2,694)	(2,584)	(2,574)	(2,528)	(2,532)
661	Net Service Expenditure		1,407	1,254	1,261	1,214	1,267	1,320
504	Corporate Finance		503	564	564	564	564	564
(72)	Democratic & Elections		(64)	(60)	(37)	(36)	(35)	(34)
(283)	Development Management		201	(140)	(240)	(303)	(269)	(235)
88	Market Towns		()	5	5	6	6	6
424	Planning Policy		766	885	969	985	1,002	1,019
661	Net Service Expenditure		1,407	1,254	1,261	1,214	1,267	1,320

Actuals 2022/23	Portfolio	Regeneration & Growth, & Skills	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
(26)	Income & Fees	Fees & charges	(26)	(28)	(29)	(30)	(31)	(31)
1		Government grants	-	(702)	-	-	-	-
(7)		Other grants and contributions	-	-	-	-	-	-
(124)		Rent	(130)	(134)	(138)	(143)	(147)	(147)
-		Sales	(5)	(5)	(5)	(5)	(5)	(5)
(155)	Income & Fees Total		(162)	(869)	(172)	(177)	(182)	(182)
336	Employees	Salary	332	488	449	456	465	474
36		National Insurance	31	38	36	37	38	39
58		Pension	57	76	69	70	72	73
3		Severance payments	-	-	-	-	-	-
1		Training	-	-	-	-	-	-
433	Employees Total		421	602	554	563	575	586
24	Buildings	Energy Costs	94	95	96	97	98	98
7		Repairs & Maintenance	5	5	5	5	5	5
15		Water Services	28	28	28	28	28	28
46	Buildings Total		127	128	129	130	131	131
11	Supplies & Services	Communication and computing	9	7	7	8	9	9
		Equipment, furniture & materials	4	2				
15		Office expenses	14	32	32	7	7	7
32		Services	31	787	48	49	50	49
58	Supplies & Services Total		58	828	87	64	65	65
1	Transport	Mileage Allowance		1	1	1	1	1
1	Transport Total		1	2	2	2	2	2
37	Benefit & Transfer Payments	Grants	37	37	37	37	37	37
-		Irrecoverable V A T	6	-	-	-	-	-
37	Benefit & Transfer Payments Total		43	37	37	37	37	37
-	Renewals Fund Contribution	Renewals Fund Contribution	2	2	2	2	2	2
-	Renewals Fund Contribution Total		2	2	2	2	2	2
419	Net Service Expenditure		489	729	639	620	629	641
574	Gross Service Expenditure		651	1,598	811	797	811	823
(155)	Gross Service Income		(162)	(869)	(172)	(177)	(182)	(182)
419	Net Service Expenditure		489	729	639	620	629	641
68	Communities		79	68	69	70	71	73
(70)	Community Resilience		9		(2)	(5)	(8)	(8)
189	Economic Development		206	395	299	279	284	290
191	Housing Strategy		196	203	207	211	214	218
-	Market Towns		-	1	4	1	1	1
41	Projects & Programme Delivery		-	62	63	64	65	67
419	Net Service Expenditure		489	729	639	620	629	641

### 3.0 CAPITAL

3.1 The detailed Draft Capital Programme for the period 2024/25 to 2028/29 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 2024/25 Minimum Revenue Provision (MRP) is £3.006m.

Capital Programme	Original	Current	Forecast	Budget	Medium Term Financial Strategy				
	Budget	Budget	Forecast	Budget	2025/26	2026/27	2027/28	2028/29	
	2023/24 £000s	2023/24 £000s	2023/24 £000s	2024/25 £000s	£000s	£000s	£000s	£000s	
<b>Director of Finance and Corporate Resources</b>									
Bridge Place Car Park			24						
Loves Farm Lighting			9						
Building Efficiency Salix			107						
Upgrade works at Fareham	1,350	1,350	1939						
Health and Safety Works at Commercial Properties (Rephase)	9	51	51						
Energy Efficiency Works at Commercial Properties (Rephase)	22	81	81						
Commercial estates capital for works, enhancements and re-lettings (rephase)	163	650	650						
Roof Replacements (Rephase)	32	130	130						
RetroFit Buildings (Rephase)	226								
Upgrade/Replacement of Public Toilets		10	10						
Company Investment		100	100						
Company Investment (Rephase)				100					
VAT Partial Exemption	21	21	21	50	50	50	50	50	
Capita Upgrade and 3D Secure 2 SCA and payment portal Upgrade		11	11						
Huntingdon Bus Station - CCTV and Drainage				17					
T1 Fixed Asset Module and Invoice Scanning				23					
Salix Projects				24					
<b>Corporate Director (Place)</b>									
Future High Streets - St Neots	774	12,144	3,828	1,640					
Future High Streets - St Neots (Rephase)	10,870			8,316					
Market Towns Programme	497	1,112							
Market Towns Programme (Rephase)	337								
Market Towns Programme - Future Schemes	844	844	602	200					
Wayfinding and Information		200	60	140					
Smarter Towns		71	71						
UK Shared Prosperity Fund Projects	68	68	27	201					
UK Shared Prosperity Fund Projects (Rephase)				(137)					
Rural England Prosperity Fund	479	479	239	479					
Rural England Prosperity Fund (Rephase)				240					
Ramsey Public Realm				300					
Ramsey Food Hall	1,150	1,150	75						
Ramsey Food Hall (Rephase)				1,079					
St Neots Masterplan Phase 1	285	285	225						
St Neots Masterplan Phase 1 (Rephase)				60					
Sites for SMEs		6	6						
Solar Benches		1	1						
Covered Benches		5	5						
Moores Walk Improvement		20	3						
Moores Walk Improvement (Rephase)	6			17					
<b>Chief Planning Officer</b>									
Conservation Area Appraisal Programme	94	94	42						
Community Infrastructure Levy External Projects	3,476	3,476	4,215	3,228	2,706	2,706			
<b>3C ICT</b>									
Hardware Replacement	230	230	230	100	100	100	100	100	
Hardware Replacement (Rephase)	120								
Telephony Replacement	8	16	5	8	8	8	8	8	
Extend Capacity in Shared Data Centre		6	5						
Information@Work Consolidation (Rephase)	20								
Data Centre Server Room (No.1) (Rephase)	244	0							
No2 Server & SQL Server 2012 Migration		10		10					
No2 Server & SQL Server 2012 Migration (Rephase)	10								
AV Equipment		60	60						
AV Equipment (Rephase)	30								
Datacentre Racks	215	459	419	40					
Windows 2012 Server Replacement	45	45	17	28					
WIFI Access Points				50					
Mobile Device Refresh						82			
Network Switches						180			
Telephony/Contact Centre							200		
EastNet Replacement					200				
Monitor Replacements							25	25	
Cyber Security Technology							70		
Server 2016 Migration					20				
Windows 10 End of Life					20				
Generator and Electrical Switchgear								50	
Democratic Services Software	27	27	13	14					
Public Switched Telephone Network		60	60						
Public Switched Telephone Network				30					
Replacement Income Management System				55					
Data Warehouse and GIS		16	11	5					
MFDs						50			
Cloud Backup						70			
UPS Replacement						76			

Capital Programme	Original Budget	Current Budget	Forecast	Budget	Medium Term Financial Strategy			
	2023/24 £000	2023/24 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000
<b>Chief Operating Officer</b>								
Replacement Corporate Scanners								
Replacement Corporate Scanners (Rephase)	7		3					
<b>Leisure and Health</b>								
One Leisure Improvements	300	363	346	300	300	300	300	300
One Leisure Ramsey 3G Car Park		70	70					
OL St Ives Changing Rooms (Rephase)	12							
OLSI Pitch Replacement	300	575	592					
OL St Neots and St Ives Fitness Equipment and Refresh				513	25	25	25	25
OL Ramsey Solar PV Panels				120				
<b>Operations</b>								
Lone Worker Software		20	20					
Wheeled Bins	254	254	254	254	254	254	254	254
Wheeled Bins (Rephase)	153							
Vehicle Fleet Replacement	1,357	1,921	1,492	1,896	1,888	145	1,459	855
Vehicle Fleet Replacement (Rephase)	175			429				
Waste and Grounds Maintenance Tablet and Smartphones	27	27	27					30
2nd Green Bin			141					
<b>Strategic Insight and Delivery</b>								
Play Equipment	30	34	34	30	30	30	30	30
Fencing		13	13	13	13	13	13	13
St Ives Park (Rephase)	80	80	80					
Hinchingbrooke Country Park (Rephase)	2,689	2,706	30	2,676				
St Neots Riverside Park Path/Cycle Imps (Rephase)	433	420	421					
Parking Strategy (EV Works)	13	148	148					
Civil Parking Enforcement		217	217					
District wide signage		70						
Priory Park Power (Rephase)	15	15	15					
Godmanchester Recreation Ground Works Grant				30				
<b>Community Services</b>								
Disabled Facilities Grants	1,650	1,650	1,512	1,600	1,600	1,600	1,600	1,600
Disabled Facilities Grants (Rephase)	39			138				
Mobile Devices				10			11	
<b>Housing Manager</b>								
Housing Company (Rephase)	206	206						
Housing Fund		744	744					
Housing Fund				1,736				
<b>Customer Services</b>								
Voice Bots		34	23	11				
<b>Total Gross Expenditure</b>	<b>29,392</b>	<b>32,855</b>	<b>19,534</b>	<b>26,073</b>	<b>7,214</b>	<b>5,689</b>	<b>4,145</b>	<b>3,340</b>

Capital Programme	Funder	Original Budget	Revised Budget	Forecast	Medium Term Financial Strategy				
		2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Financing</b>									
<b>Grants and Contributions</b>									
DFGs	Cambs CC	(1,300)	(1,300)	(1,473)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)
DFGs	Cambs CC				(138)				
Wheeled bins	Developer	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)
Market Town Funding - Future Schemes	CPCA	(1,678)	(1,956)	(602)	(200)				
Future High Streets	CPCA/CIL/NH/DLUHC	(11,644)	(12,144)						
Future High Streets	CPCA				(3,100)				
Future High Streets	CIL				(4,830)				
Future High Streets	National Highways			(1,467)	(2,026)				
Future High Streets	DLUHC			(2,361)					
St Neots Riverside Park Path/Cycle Imps (Rephase)	CIL	(401)	(401)	(421)					
St Ives Park	CIL	(80)	(80)	(80)					
Priory Park Mains Power	CIL	(15)	(15)	(15)					
Hinchingsbrooke Country Park	CIL	(1,254)	(1,500)	0	(1,500)				
UK Shared Prosperity Fund	CPCA	(68)	(68)	(27)	(201)				
UK Shared Prosperity Fund	CPCA				137				
Rural England Prosperity Fund	CPCA	(479)	(479)	(239)	(479)				
Rural England Prosperity Fund (Rephase)	CPCA				(240)				
Ramsey Public Realm					(300)				
Ramsey Food Hall	CPCA	(1,150)	(1,150)	(75)					
Ramsey Food Hall Rephase	CPCA				(1,079)				
St Neots Masterplan Phase 1	CPCA	(285)	(285)	(225)					
St Neots Masterplan Phase 2 (Rephase)	CPCA				(60)				
Wayfinding	CPCA		(200)	(60)	(140)				
Smarter Towns	CPCA		(71)	(71)					
Moores Walk			(14)	(3)	(17)				
Small Accelerated Projects	CPCA		(13)	(12)					
Upgrade works at Fareham	HDC Reserve	(400)	(400)	(400)					
OLSI Pitch Replacement (CIL)	CIL	(175)	(175)	(175)					
OLSI Pitch Replacement (Reserve)	HDC Reserve		(275)	(275)					
Housing Fund	DLUHC		(744)	(744)					
Housing Fund	DLUHC				(1,736)				
<b>Total Grants and Contributions</b>		<b>(19,030)</b>	<b>(21,371)</b>	<b>(8,826)</b>	<b>(17,410)</b>	<b>(1,501)</b>	<b>(1,501)</b>	<b>(1,501)</b>	<b>(1,501)</b>
<b>Use of Capital Reserves</b>									
Community Infrastructure Levy Reserve	CIL	(3,476)	(3,476)	(4,215)	(3,228)	(2,706)	(2,706)	0	0
<b>Total Capital Reserves</b>		<b>(3,476)</b>	<b>(3,476)</b>	<b>(4,215)</b>	<b>(3,228)</b>	<b>(2,706)</b>	<b>(2,706)</b>	<b>0</b>	<b>0</b>
<b>Capital Receipts</b>									
Loan Repayments	CRC/Gym	(9)	(9)	(90)	0	0	0	0	0
Housing Clawback Receipts	PfP	(350)	(350)	(350)	(300)	(250)	(200)	(150)	(100)
<b>Total Capital Receipts</b>		<b>(359)</b>	<b>(359)</b>	<b>(440)</b>	<b>(300)</b>	<b>(250)</b>	<b>(200)</b>	<b>(150)</b>	<b>(100)</b>
<b>Net to be funded by borrowing</b>		<b>6,527</b>	<b>7,649</b>	<b>6,053</b>	<b>5,135</b>	<b>2,757</b>	<b>1,282</b>	<b>2,494</b>	<b>1,739</b>

## 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 2024/25.

- **Short Term Borrowing**

During 2024/25 the Council is unlikely to undertake short-term borrowing, as indicated by the liability benchmark the council will be a net investor. However, for 2024/25, 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 2024/25, it is forecast that the total balances in respect of long-term borrowing will be £34.280m. The estimated cost of long-term borrowing in 2024/25 is £0.972m.

4.2 During 2024/25 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	2022/23	2023/24	Budget	Medium Term Financial Strategy				
	Actual £000s	Forecast £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s	2028/29 £000s	
<b>Opening Capital Financing Requirement</b>	<b>70,378</b>	<b>72,260</b>	<b>75,653</b>	<b>77,783</b>	<b>77,336</b>	<b>75,093</b>	<b>74,043</b>	
<b>Capital Investment</b>								
Property, Plant and Equipment	2,138	4,050	6,603	2,888	1,313	2,475	1,740	
Investment Properties	29	2,857	-	-	-	-	-	
Intangible Assets	60	556	243	20	70	70	-	
Revenue Expenditure Funded From Capital Under Statute	7,442	11,467	19,110	4,306	4,306	1,600	1,600	
Infrastructure Assets	139	3	17	-	-	-	-	
Community Assets	-	501	-	-	-	-	-	
Loans	-	100	100	-	-	-	-	
Assets Under Construction	387	-	-	-	-	-	-	
<b>Additional Requirement</b>	<b>10,195</b>	<b>19,534</b>	<b>26,073</b>	<b>7,214</b>	<b>5,689</b>	<b>4,145</b>	<b>3,340</b>	
<b>Sources of Finance</b>								
Capital Receipts	(662)	(440)	(300)	(250)	(200)	(150)	(100)	
Capital Grants and Contributions	(1,710)	(8,826)	(17,410)	(1,501)	(1,501)	(1,501)	(1,501)	
Community Infrastructure Levy	(1,170)	(4,215)	(3,228)	(2,706)	(2,706)	-	-	
Use of Capital Grants Unapplied	(2,201)	-	-	-	-	-	-	
Direct Revenue Financing	-	-	-	-	-	-	-	
S106 Reserve	(15)	-	-	-	-	-	-	
Minimum Revenue Provision	(2,555)	(2,660)	(3,006)	(3,204)	(3,525)	(3,544)	(3,681)	
	(8,313)	(16,141)	(23,944)	(7,661)	(7,932)	(5,195)	(5,282)	
<b>Closing Capital Financing Requirement</b>	<b>72,260</b>	<b>75,653</b>	<b>77,783</b>	<b>77,336</b>	<b>75,093</b>	<b>74,043</b>	<b>72,101</b>	
<b>Increase/(Decrease) in Underlying Need to Borrow</b>	<b>1,882</b>	<b>3,393</b>	<b>2,129</b>	<b>(447)</b>	<b>(2,243)</b>	<b>(1,050)</b>	<b>(1,942)</b>	



## 6.0 Formal 2024/25 Council Tax Resolutions

6.1 The formal 2024/25 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 14 December 2023 (and subsequent publication as a key decision).

**The tax base (T) which is the amount anticipated from a District Council Tax of £1 is** **£66,095.90**

- b) That the following amounts calculated by the Council for 2024/25 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<br><b>Gross revenue expenditure including benefits, Town/Parish Precepts</b>   | <b>£90,705,092</b>  |
| (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<br><b>Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund.</b>  | <b>£71,254,857</b>  |
| (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<br><b>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.</b> | <b>£ 19,450,235</b> |
| (iv)  | the Council Tax requirement for 2024/25 divided by the tax base (T) in accordance with Section 31B (1) of the Act<br><b>District plus average Town/Parish Council Tax (item iii divided by District tax base)</b>   | <b>£294.27</b>      |
| (v)   | the aggregate of all “Special Items” referred to in Section 34(1) of the Act.<br><b>The total value of Parish/Town precepts included in i and iii above.</b>  | <b>£8,818,049</b>   |
| (vi)  | the Basic Amount of Council Tax for 2024/25 being item iv less item v divided by the tax base (T) in accordance with Section 34 (2) of the Act.<br><b>The District Council’s Band D Tax for 2024/25</b>   | <b>£160.86</b>      |

- (vii) the basic amounts of Council Tax for 2024/25 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 2024/25 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 2024/25 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 2024/25 is not excessive.  
***The basic amount at b(vi) above is not excessive as defined by the Government.***

## 6.2 Tax Base 2024/25

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 2024/25 be £66,095.90 and shall be as listed below for each Town or Parish of the District:

Abbotsley	272.3	Holywell-cum-Needingworth	1,105.3
Abbots Ripton	139.5	Houghton & Wyton	820.9
Alconbury	546.6	Huntingdon	7,687.0
Alconbury Weston	297.9	Kimbolton & Stonely	611.4
Alwalton	126.1	Kings Ripton	83.9
Barham & Woolley	29.0	Leighton Bromswold	81.4
Bluntisham	774.3	Little Paxton	1,688.8
Brampton	2,534.5	Morbome	12.2
Brington & Molesworth	191.8	Offord Cluny & Offord D'Arcy	533.4
Broughton	102.4	Old Hurst	103.4
Buckden	1,331.6	Old Weston	107.7
Buckworth	53.7	Perry	258.2
Bury	782.4	Pidley-cum-Fenton	199.9
Bythorn & Keyston	157.0	Ramsey	3,209.2
Catworth	162.3	St. Ives	6,040.3
Chesterton	67.8	St. Neots	11,538.9
Colne	390.6	Sawtry	2,060.7
Conington	73.3	Sibson-cum-Stibbington	231.3
Covington	47.1	Somersham	1,415.2
Denton & Caldecote	30.0	Southoe & Midloe	156.0
Earith	604.7	Spaldwick	257.1
Easton	86.7	Stilton	819.0
Ellington	240.5	Stow Longa	70.2
Elton	297.7	The Stukeleys	1,329.1
Farcet	533.6	Tilbrook	131.0
Fenstanton	1,339.4	Toseland	36.7
Folksworth & Washingley	348.2	Upton & Coppingford	90.0
Glatton	137.9	Upwood & the Raveleys	448.2
Godmanchester	3,164.8	Warboys	1,595.2
Grafham	235.2	Waresley-cum-Tetworth	148.4
Great & Little Gidding	129.0	Water Newton	39.5
Great Gransden	499.5	Winwick	53.4
Great Paxton	371.8	Wistow	232.8
Great Staughton	338.9	Woodhurst	155.8
Haddon	23.6	Woodwalton	83.4
Hail Weston	239.5	Wyton-on-the-Hill	462.6
Hamerton & Steeple Gidding	55.4	Yaxley	2,958.9
Hemingford Abbots	327.5	Yelling	152.1
Hemingford Grey	1,297.9		<b>66,095.9</b>
Hilton	454.4		
Holme	251.0		

### **6.3 2024/25 Council Tax by Property Band for each Precepting Authority and the Billing Authority**

These tables will be inserted once we have received precept information from the major preceptors.

### **6.4 Total 2024/25 Council Tax by Property Band for each Precepting Authority and the Billing Authority**

These tables will be inserted once we have received precept information from the major preceptors.

## **7. Fees and Charges**

7.1 The Fees and Charges that will be applicable from April 2024 to March 2025 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 2024/25 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 2024/25 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 2023/24 budget for the Council is reporting a favourable variance of £2.607m compared to budget in respect of service expenditure. This is due to a variety of factors including, increased interest receipts and additional income from waste streams, 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 2024/25 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 Reset. The Local Government Finance Settlement announced in December 2023 is only a single year settlement. Whilst it increased District Councils' core spending power by 3% 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 2024/25 provisional settlement announced in December 2023, **Table 28** clearly shows that the grant funding streams for the Councils MTFS for 2024/25 and for the period up to 2028/29 has moved when compared to the preceding year. For:

- 2024/25 the total grant included in last year's MTFS was £2.737m; following the provisional settlement there is minimal cumulative movement. The expected New Homes Bonus (NHB) has increased by £0.426m but this is largely offset by a corresponding decrease in the 3% Funding Guarantee and Service grants.
- 2025/26 Due to the cessation of NHB funding, the 3% Funding Guarantee grant is expected to make up the shortfall during this year; consequently we are forecasting an increase in this grant of £1.303m for 2025/26 only.
- 2026/27 onwards the Council's net grants position is assumed to reset at a lower level due to the uncertainties regarding future grant funding.

Table 28	Comparison of Grant Assumptions: 2023/24 Budget & 2024/25 Budget and MTFS (2025/26 to 2028/29)					
	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/19 £000
<b>2023/24 Budget &amp; MTFS</b>						
NNDR	(11,272)	(11,997)	(11,450)	(10,360)	(9,274)	
RSG	(177)	(190)	95	149	202	
NHB	(1,273)	(1,273)	-	-	-	
Other Grants	(1,287)	(1,267)	(45)	(45)	(45)	
<b>Total</b>	<b>(14,009)</b>	<b>(14,727)</b>	<b>(11,400)</b>	<b>(10,256)</b>	<b>(9,117)</b>	
<b>2024/25 Budget &amp; MTFS</b>						
NNDR		(13,780)	(14,596)	(10,437)	(10,914)	(11,417)
RSG		(188)	(178)	(162)	(98)	(28)
NHB		(1,699)	-	-	-	-
Other Grants		(883)	(2,187)	(50)	(50)	(50)
<b>Total</b>		<b>(16,551)</b>	<b>(16,960)</b>	<b>(10,650)</b>	<b>(11,062)</b>	<b>(11,495)</b>
<b>Variance between Grant Assumptions</b>						
NNDR		(1,783)	(3,146)	(77)	(1,640)	
RSG		2	(273)	(311)	(300)	
NHB		(426)	-	-	-	
Other Grants		384	(2,142)	(5)	(5)	
<b>Total</b>		<b>(1,824)</b>	<b>(5,560)</b>	<b>(394)</b>	<b>(1,945)</b>	
		%	%	%	%	
NDR		14.9	27.5	0.7	17.7	
RSG		(0.8)	(287.1)	(209.1)	(148.5)	
NHB		33.5	0.0	0.0	0.0	
Other Grants		(30.3)	4759.1	11.0	11.0	
<b>Total</b>		<b>12.4</b>	<b>48.8</b>	<b>3.8</b>	<b>21.3</b>	

## 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 2022/23 Annual Governance Statement (AGS) both the Executive Leader and the Managing Director consider not only internal controls: Risk Management, Cyber Security and Network Controls, Financial Management, Programme delivery and GDPR, but also external factors such as:

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 12th July 2023, the Council's Internal Audit Manager reported to the Corporate Governance Committee that the assurance given for the year to 31 March 2023 was:

"Based upon the work undertaken and knowledge of working arrangements, it is my opinion that the Council's governance, internal control environment and systems of internal control as at 31 March 2023 provide reasonable assurance over key business processes and financial systems. In respect of risk management only a limited assurance opinion can be given."

## 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 2023/24, 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 2024/25.

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 2024/25 and assumes fixed a budget envelope for pay awards of £1m, equivalent to a notional 4% increase in staffing costs for 2024/25. The pay budget also includes increases for increments, non-consolidated bonuses and the increase to National Living Wage.

- General Inflation

No general inflation has been included in the 2024/25 budget except where there are contractual price increases.

- Borrowing

The budget for 2024/25 assumes minimal borrowing cost for temporary borrowing (for non-CIS borrowing)

- **Reduced income: Fees and Charges**

Total fees and charges are £17.460m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £349k. 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 2024/25 the Councils NHB is £1.699m; the Government has indicated that this funding will cease from 2025/26.

- **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 2024/25 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 2024/25 are £2.962m.

- **Failure of a Borrower**

The current counterparty limit is lending of £5.000m to a single institute.

The main "borrowing" risk rests whether the lending is either on a short- or long-term basis. The £5.000m limit is restricted to strategic funds the highest limit for other funds (excluding government) is £4.000m. . 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 £4.000m; 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, severe flooding). The Council maintains its General Fund Reserves at a fair 'minimum' level and their use in respect of Mitigation of Unforeseen Events is discussed in detail at paragraphs 8.5.2 and 8.5.3.

With specific regard to flooding, the Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. With the reduction in budgets, it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Code of Financial Management permits the Chief Executive 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 £377k.

### **Sensitivity for 2024/25 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 2024/25 and the MTFS Period (2025/26 to 2028/29)**

- 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 2024/25 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**

- **2024/25 Budget**

Considering all the factors noted within the "Robustness" statement in respect of 2024/25, I consider that given 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 2024/25 should not give Members any significant concerns over the Council's financial position.

- **Medium Term Financial Strategy (2025/26 to 2028/29)**

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

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

However, over the past few years the Council has taken proactive action to address its budgetary concerns and with the planned continuation 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)