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Civic Centre, Arnot Hill Park
Arnold, Nottingham NG5 6LU

Main number: 0115 901 3901

Please ask for: Democratic Services

Direct Dial: 0115 901 3910

Date: 13 February 2023

Dear Councillor

CABINET - THURSDAY 16 FEBRUARY 2023

I am now able to enclose the following reports for the agenda of the Cabinet due to take place on Thursday 16 February 2023

Agenda No	Item
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| 7. | <u>General Fund Budget 2023/24</u> (Pages 3 - 109) |
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Yours sincerely

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Report to Cabinet

Subject: General Fund Revenue Budget 2023/24

Date: 16 February 2023

Author: Senior Leadership Team on behalf of Leader of the Council

Wards Affected

Borough wide.

Purpose

This report sets out the revenue budget which aligns to the Gedling Plan priorities, objectives and priority actions for the Council for the forthcoming year.

Key Decision

This is a Key Decision because the proposals will have a significant impact on all wards in the borough and include financial implications that are above the threshold of £0.5m determined by Council for decisions to be regarded as a Key Decision.

Recommendation(s)

Cabinet is asked to approve:

- i. a 5% discretionary income inflation increase for the individual portfolios as shown in the table at paragraph 2.5.5.

Cabinet is asked to recommend to Council on 2 March 2023:

- ii. that the financial threshold above which decisions will be regarded as Key Decisions be set at £0.5m for 2023/24;
- iii. a provisional Council Tax increase of 2.98% (£5.31) which balances the financing of a Net Council Tax Requirement of £7,060,700 in 2023/24;
- iv. that the detailed budget for 2023/24, as detailed in Appendix 2 be approved.

Background

- 1.1 The Constitution of the Council requires the Leader to present, before 21 February each financial year, a draft Budget and Performance Plan to the Cabinet for approval, highlighting budget priorities, growth items and proposed efficiencies.
- 1.2 The Executive is required to consider any comments made on the draft Budget and Performance Plan and to present the final drafts to Council for adoption in accordance with the statutory requirements. To fulfil these requirements the 2023/24 budget proposals together with the Gedling Plan will be presented to Budget Council on 2 March 2023. The Borough Council has a statutory responsibility to determine its Council Tax by 10 March.
- 1.3 This report ensures that these requirements will be met for the 2023/24 budget process.

Proposal

2. Proposed General Fund Budget 2023/24

- 2.1 The Council's proposed General Fund budget sets out the financial strategy and framework for overall financial control and administration for the Council. It also details how individual items such as Central Government Funding, Taxation levels, Resource Developments and Efficiency proposals impact on the annual budget and this has been taken into account in presenting this annual budget and Medium Term Financial Plan (MTFP) Summary.

2.2 Principles Underpinning the Budget Strategy

The Council has a number of agreed principles as a basis for financial management and budget planning as follows:

- Emerging pressures are managed within existing overall budgets;
- Spending is aligned to key priorities as set out in the Gedling Plan;
- Income is only included in the budget where supported by robust proposals and is deliverable;
- The Council will optimise its commercial income where possible to ensure that fee charging services break-even over time and are provided with a nil cost subsidy from the taxpayer where appropriate, or return a surplus where appropriate;
- Where possible, future liabilities are anticipated;
- Budgets are sustainable;
- Savings proposals are supported by project plans and the impact on service delivery is clear;
- Capital and revenue planning must be integrated to ensure that implications are fully anticipated;

- The Council's reserves and balances are not to be used as a primary method to balance the ongoing pressures in the budget. Earmarked reserves are used for specific one-off purposes to support the delivery of corporate objectives and to mitigate risks.

In light of the anticipated medium term financial pressure, the Council has developed a forward strategy to inform future financial planning, by providing a framework for reducing planned expenditure over the medium term to ensure that the Council is financially sustainable, while still delivering the Council's key priorities as set out in the Gedling Plan.

2.3 **Autumn Statement 2022**

On 17 November 2022, the Chancellor of the Exchequer presented his Autumn Statement to Parliament.

The Autumn Statement confirmed that government DEL budgets will be maintained at least in line with the budgets set at the Spending Review 2021 but then grow more slowly than previously expected. The Spending Review 2021 set UK government Departmental Expenditure Limit (DEL) budgets from 2022-23 to 2024-25. This included an average increase in Core Spending Power for local government of 3% in real terms over the Spending Review period. However, a substantial part of the additional £4.8 billion of new grant funding allocated at the time to local government is primarily to meet social care pressures which is an upper tier function and does not therefore benefit Gedling Borough Council.

At the Spending Review 2021, departments were also provided with funding to cover employer costs of the Health and Social Care Levy. As the Levy is no longer being introduced as a separate tax from April 2023 and departments will not face these additional costs, budgets have been adjusted centrally to remove this compensation.

To keep spending focused on the government's priorities and help manage pressures from higher inflation, the Autumn Statement indicated that government departments will be required to continue to identify efficiency savings in day-to-day budgets. To support departments to do this, the government is launching an Efficiency and Savings Review. This will include reprioritising spending away from lower-value and low-priority programmes, and reviewing the effectiveness of public bodies.

The Chief Secretary to the Treasury and the Minister for the Cabinet Office will work with all the cross-cutting government functions and departments to drive up professional standards, accelerate progress on innovation and automation, and further reduce waste and duplication. The government will report on progress with the Review in the spring. This is potentially an indication that increases in spending allocations will not be available in the future.

2.4 **Local Government Finance Settlement (LGFS) 2023/24**

2.4.1 The local government finance settlement is the annual determination of funding for local government, distributing revenue raised from business rates and other funding streams through:

- Revenue Support Grant and Baseline Funding level for Business Rates Retention known as the Settlement Funding Assessment;
- Other Key Grants – e.g. New Homes Bonus; a new Funding Guarantee Grant for 2023/24 (see para 2.4.6 below).

A full analysis of the provisional settlement announced on 19 December 2022 was completed by the Local Government Association and is attached at Appendix 1 for information.

The final settlement figures for 2023/24 were announced by the Secretary of State for Levelling Up, Housing and Communities (DLUHC) on 6 February 2023. The Government's assessment of the Core Spending Power of local authorities and its referendum principles for managing excessive council tax increases have also been confirmed.

2.4.2 **Settlement Funding Assessment (SFA)**

The 2023/24 Settlement determines how much Revenue Support Grant central government will give to each local authority in England in 2023/24 and sets the Baseline Funding Level for Business Rates (the actual amount of business rates funding will be determined by the actual amount of rates collected and movements in the business rates base in accordance with the business rates retention scheme).

The final settlement figures announced on 6 February 2023 related only to 2023/24 and is a one-year settlement and once again there was no multi-year settlement which many local authorities, including Gedling Borough Council lobbied for. However, the Government has attempted to provide some clarity for 2024/25 by confirming that the core settlement will continue in a similar manner for 2024/25 i.e. Revenue Support Grant and Baseline Funding Levels will continue in the same format as 2023/24 meaning there will be no implementation of the Fair Funding Review or reset of the Business Rates system in 2024/25 and confirming no future changes will be made to Council Tax referendum principles (see para 2.4.7 and 2.4.8 for further details). Further consideration will be given to the funding position of lower tier councils for 2024/25 and the future of the New Homes Bonus scheme will be set out ahead of the 2024/25 local government finance settlement.

The one year settlement means that there is still no clarity over funding levels after March 2024. This continues to hamper meaningful financial planning at a time when demand and inflationary pressures are now increasing beyond expectations.

The 2023/24 Settlement Funding Assessment (SFA) figures are set out in the table below along with those for previous periods for comparative purposes:

Year	Revenue Support Grant £	Business Rates £	Total SFA £	Cash (Reduction) /Increase £	Movement from Prev. Year	Movement from 2015/16 (last CSR)
2015/16	2,146,200	2,792,300	4,938,500			
2016/17	1,415,700	2,815,500	4,231,200	(707,300)	-14.3%	-14.3%
2017/18	780,500	2,873,000	3,653,500	(577,700)	-13.7%	-26.0%
2018/19	384,900	2,959,300	3,344,200	(309,300)	-8.5%	-32.3%
2019/20	0	3,027,100	3,027,100	(317,100)	-9.5%	-38.7%
2020/21	0	3,076,400	3,076,400	49,300	+1.6%	-37.7%
2021/22	0	3,076,400	3,076,400	0	0%	-37.7%
2022/23	500	3,076,400	3,076,900	500	0%	-37.7%
2023/24	117,500	3,191,600	3,309,100	232,200	7.5%	-33.0%

The new element of Revenue Support Grant (**RSG**) relates to the consolidation of grant funding that has previously been received outside of the Settlement Process, primarily being Council Tax Administration Subsidy i.e. **this is not new funding**. An offsetting reduction has been made in the core Revenue Budgets detailed at paragraph 2.5. The increase in business rates is due to adjustments made to baseline funding levels due to the revaluation of the system (see para 2.4.3)

The total cumulative settlement reductions equate to 33% or £1.63m in cash terms over the periods from 2016/17 to 2023/24 compared to the base position of 2015/16. Excluding the grants now consolidated into RSG i.e. not additional funding, the equivalent cumulative settlement reductions equate to 35% or £1.75m over the same period. Total settlement reductions compared to the amount received in 2010/11 are £5.65m or 64% by 2023/24. This is broadly the same position as last year.

SFA is reduced to 23% of Gedling's net budget for 2023/24, before accounting for new required efficiency targets, compared to 60% in 2010/11.

2.4.3 Business Rates Retention – Current 50% Retention Scheme

Business Rates growth compared to baseline funding levels of £3,191,600 for 2023/24 is estimated at **£1,928,700** giving total income from business rates of £5,120,300, including S31 grants to compensate for new reliefs and indexation introduced by the government since the scheme's introduction (Note: S31 Grants are used by central government to reimburse a local authority for additional activities which are not covered by existing funding methods).

Growth amounts for the medium term are currently forecast at the same level for 2024/25 and thereafter the budget has been set at a prudent level of £900,000 per annum from 2025/26 to 2027/28 due to the uncertainties that

remain in the estimation process due to the delay in the review of the future local government funding system, including business rates retention and the potential for a system reset. In addition, the business rates retention scheme has shown volatility in respect of the appeals process, the prediction of future growth, and the potential for significant local impact where a large business relocates/closes.

As part of the Final Settlement the Government confirmed the return of surplus on the business rates levy account arising from business rates growth to be distributed as a one-off grant based on each local authority's 2013/14 Settlement Fund Assessment. Gedling's allocation is **£25,801**.

2.4.4 New Homes Bonus

During 2011/12 Central Government introduced the New Homes Bonus (NHB) which is funded from the centrally retained share of Business Rates income and paid as a separate non-ringfenced grant in addition to the Settlement Funding Assessment.

The principles of the grant are to reward local authorities for each new property completed within their boundary plus an additional reward for returning empty properties back into use. The value of the reward was linked to the national average council tax band D property for a number of specified years, initially set at six years.

When the NHB was introduced, the then Department for Communities and Local Government (now the Department for Levelling Up, Housing and Communities) stated in its final scheme design that it was intended to be a predictable, permanent and enduring feature of local government funding. However, since its introduction a number of changes have been made as summarised in the table below:

Scheme Period	Growth Level Awarded	Number of Years of Award
2011/12 – 2016/17	All	6
2017/18 – 2019/20	Above 0.4% Threshold	4
2020/21 – 2023/24	Above 0.4% Threshold	1

During 2016/17 the Government made changes to the NHB with effect from 2017/18 with the intention of delivering savings to fund pressures in social care. The main changes to the scheme included:

- Reducing the length of time bonus is paid from six years to four years;

- Introduction of a 0.4% growth threshold, recognising that some housing would be built regardless of the NHB, to remove what Government terms as 'deadweight' from the payment. Local authorities need to achieve growth of greater than 0.4% in each year before they receive any NHB funding. For Gedling, this equates to 182 Band D properties before any payment is made. It was considered that the baseline could remove any incentive to grow in relatively low growth areas and penalise areas with limited opportunity to grow, for example in green belt areas.

The Government have confirmed that NHB will continue for 2023/24 on the same basis as 2020/21-2022/23, with no change to the way the NHB is calculated and the award being for one year only.

For the period measured for the 2023/24 New Homes Bonus i.e. October 2021 to October 2022, growth in Gedling was **390** band D equivalent houses, equivalent to 0.85% growth. This growth is above the national baseline of 0.4% and NHB has been confirmed at £332,930 for 2023/24 (to be paid for one year only) including an affordable homes premium based on a growth of 29 units in the period amounting to £10,150.

The impact of the scheme changes has been a significantly reduced award as demonstrated in the table below:

New Homes Bonus Projections Compared to 2016/17

Payment Relating to	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£000	£000	£000	£000	£000	£000	£000	£000
2011/12	339							
2012/13	410							
2013/14	366	366						
2014/15	448	448						
2015/16	468	468	468					
2016/17	369	369	369	369				
2017/18		9	9	9	9			
2018/19			11	11	11	11		
2019/20				93	93	93	93	
2020/21					270			
2021/22						2		
2022/23							428	
2023/24								333
Total MTFP	2,400	1,660	857	482	383	106	521	333
Reduction from 2016/17		(740)	(1,543)	(1,918)	(2,017)	(2,294)	(1,879)	(2,067)

There remains considerable uncertainty surrounding the future of the NHB scheme. During 2019/20 the then Secretary of State for MCHLG stated that it was not clear the NHB in its current form is focussed on incentivising homes where they are most needed and announced that the government would consult on the future of the incentive in the spring of 2020. This consultation was delayed for a year due to Covid-19 but was completed in April 2021. However, the results of the consultation have not yet been announced. It is now intended that the future of the NHB will be set out ahead of the 2024/25 local government finance settlement. However, given that the Fair Funding Review will not be completed in this timescale, for medium term financial planning purposes, a similar award to 2023/24 is assumed for 2024/25 and zero NHB awards are assumed thereafter.

2.4.5 Services Grant

The Government introduced a new Services Grant as part of the local government finance settlement for 2022/23 which was initially intended to provide funding for one year only to all tiers of local government in recognition of the services they provide and to manage inflationary pressures e.g. the planned increase in National Insurance contributions for Health and Social Care levy. This grant will be reduced in 2023/24 because there will no longer be an increase in employer National Insurance contributions. This is an unringfenced grant and Gedling's allocation is **£124,425** reduced from £212,082 in 2022/23.

2.4.6 Funding Guarantee Grant

In recognition of the inflationary pressures the Government have repurposed the previous Lower Tier Services Grant to create a new one-off funding guarantee. This is intended to ensure that all Council's see at least a 3% increase in their Core Spending Power (CSP) before any decision about efficiencies, use of reserves, and Council Tax Levels.

Gedling's Funding Guarantee grant allocation for 2023/24 is £349,912. This is partly offset by the removal of the Lower Tier Services grant which was £140,739 in 2022/23. A net increase of just **£209,173**, only 1.5% of Gedling's net revenue budget

As with the previous allocation methodology for the lower tier services grant which protected CSP at 2021/22 levels, there has still been no consideration of CSP reductions that have been suffered by Councils prior to 2021/22 and therefore this approach appears to continue to protect those Councils that have not previously suffered decreases in NHB irrespective of the already anticipated reductions in their NHB including legacy payments.

Whilst the Funding Guarantee is intended to recognise inflationary pressures this together with the Services Grant falls substantially below the actual inflationary pressures being faced by the Council, as detailed in paragraph 2.5.2.

2.4.7 Core Spending Power 2023/24 Compared to 2015/16

As part of the Settlement announcements the Government includes its projection and comparison of Core Spending Power for each authority. This demonstrates the movements in spending power for the four year spending review period 2016/17 - 2019/20 together with the 2020/21 and 2021/22 spending rounds and the first two years of the Spending Review 2021 (i.e. 2022/23-2023/24).

For Gedling the components of Core Spending Power include the Settlement Funding Assessment (revenue support grant and business rates), the Government's estimate of Council Tax Receipts, the New Homes Bonus, Funding Guarantee/Lower Tier Services Grant, the Services Grant and S31 grants and these are summarised in the table below:

Core Spending Power 2016/17 to 2023/24 (based on Government projections)

Year	SFA and S31 Grant £m	Assumed Council Tax £m	New Homes Bonus £m	Funding Guarantee/ Lower Tier Services £m	Services Grant £m	Total £m	Movement from Prior Year	Movement from 2015/16
2015/16	5.2	5.5	2.0	0.0	0.0	12.7		-
2016/17	4.3	5.5	2.4	0.0	0.0	12.3	-2.5%	-2.5%
2017/18	3.8	5.7	1.7	0.0	0.0	11.2	-9.0%	-11.2%
2018/19	3.5	6.0	0.9	0.0	0.0	10.4	-7.7%	-18.4%
2019/20	3.3	6.0	0.5	0.0	0.0	9.8	-5.8%	-21.5%
2020/21	3.3	6.3	0.4	0.0	0.0	10.0	+2.3%	-21.3%
2021/22	3.4	6.5	0.1	0.1	0.1	10.1	+1.4%	-20.2%
2022/23	3.6	6.7	0.5	0.1	0.2	11.1	+10.3%	-12.4%
2023/24	3.9	7.0	0.3	0.3	0.1	11.6	+4.8%	-8.0%

Core Spending Power for local authorities in England increased by 9.2% in 2023/24. The table shows an increase of 4.8% for Gedling in 2023/24 which is 4.4% below the average received by the sector as a whole. The Government's estimate of council tax receipts assumes that District/Borough Councils will increase Council Tax by the maximum possible equating to £255,000 for Gedling. However, actual council tax receipts will be determined by local decisions for council tax increases and actual tax base growth.

The Government forecast presents a total cumulative reduction in Core Spending Power by 2022/23 of **8%** when compared to 2015/16. **Gedling has the fifth largest reduction in Core Spending Power when comparing 2023/24 to 2015/16 out of 333 Councils in England. For 2022/23 Gedling was the seventh worst affected and for the previous two years, 2020/21 and 2021/22, Gedling was the worst affected Council in England.**

Note for comparative purposes – only 10 (3%) of Councils have seen a reduction in CSP of more than 5% when compared to 2015/16, 36 (11%) between zero and a 5% reduction, whilst 287 (86%) have seen an increase in CSP for the same period. The largest increase in CSP for a comparable district council is 33.1%.

2.4.8 Council Tax Increase Referendum Trigger

The Localism Act 2011 gives powers to the local community to either endorse or veto Council Tax rises that are above a limit which is to be set annually by the House of Commons. If a local authority decides to implement a council tax increase above the government set limit this will trigger a referendum so that local voters can either support or reject the proposed rise.

In the final settlement the Government confirmed the referendum principles for 2023/24. For Shire Districts a Council Tax increase will be considered excessive if it is either 3% (or more than 3%) and more than £5 greater than the amount for 2022/23. For Gedling the 3% limit equates to £5.34 in 2023/24. Any Council which sets an increase greater than the referendum limit and does not get support from the electorate via a referendum will have to revert to a council tax level that is compliant, and bear the costs of re-billing its residents.

For 2024/25, the Government has confirmed that the council tax referendum principles will continue the same as 2023/24 and that the referendum limit for increases will remain at 3% and £5.

2.4.9 Local Government Financing from 2024/25

As part of the Settlement announcements the Government has acknowledged that their ambition for Levelling Up the country requires them in the longer term to assess their commitments to update local government funding. They confirmed their previous commitment to carry out a Review of Relative Needs and Resources i.e. the Fair Funding Review (initially intended for implementation in April 2020), and a reset of accumulated business rates growth.

It has now been confirmed that this update of local government funding will not be implemented in this Spending Review period i.e. 2022/24 to 2024/25 but further commitments have been made to making improvements in the next Parliament. Therefore, the inequity of the current funding regime between local authority areas as demonstrated in the Core Spending Power statistics are not expected to be resolved until 2025/26 at the earliest.

Fair Funding Review

Funding baselines for local authorities, as determined by the local government finance settlement, are based on an assessment of local authorities' relative needs and resources. This consists of a large number of economic and social indicators that underlie the distribution of Revenue Support Grant and the setting of tariffs and top-ups within business rate retention. The methodology behind this assessment was introduced over ten years ago, and has not been updated since the introduction of the 50% business rates retention system in 2013/14.

Since that time, demographic pressures have affected local areas in different ways, as has the cost of providing particular services. In recognition of these pressures, the Fair Funding Review will address concerns about the fairness of current funding distributions which have diverged from the needs basis. The outcome of this review will enable the Government to reconsider how the relative needs and resources of local authorities should be assessed in a world in which they will continue to have greater control over the money that they raise.

Transitioning to the new funding distribution. The Government recognises that introducing a new needs and resources formula could result in significant changes to the funding baselines of some local authorities. It is therefore intended to introduce transitional arrangements that are fair, transparent and easily understood so that budgetary impacts can be accommodated. The latest consultation proposed that the starting baseline for the purposes of transition will be a measure of the current funding available to each local authority i.e. the Core Spending Power measure excluding one-off grants. This should mean that no authority will see its funding reduce as a result of the new system in the first instance. It proposed that transition be time-limited, establishing a fixed period of time to enable target allocations to be reached as soon as practicable.

Whilst the need for a transition period is usual in these circumstances there is a risk that the funding reductions that Gedling have suffered since 2015/16, as detailed in the CSP measure, will be locked in for a period if:

- a) the outcome of the review is that Gedling's funding is currently too low based on relative needs, which may be the case given that the disproportionate £1.5m CSP reductions (excluding one-off grants which may not be protected) we have faced are mainly due to the NHB scheme which takes no account of relative needs; and
- b) the current CSP is used as the comparative measure to apply protection similar to its use in the 2022/23 Lower Tier Services Grant.

Gedling will take an active part in any further Fair Funding Review consultation processes to ensure its position is understood and views are represented.

Future of Business Rates Retention

As detailed above the Business Rates Retention Scheme will be retained at 50% for next year and there will also be no reset of the business rates baseline for 2024/25 which provides some funding certainty for next two years. If the reset is implemented in 2025/26 it is expected that some existing business rates growth could be removed upon reset, reducing income levels.

2.5 **General Fund Budget 2023/24 Summary**

2.5.1 The following table summarises the proposed General Fund Budget for 2023/24. The detailed budgets are presented at Appendix 2. In developing a budget proposal, assumptions on the core budget have to be made and the various assumptions in respect of inflation are shown at Appendix 3. These have been included in both the annual base budget and MTFP calculations.

General Fund Budget Summary 2023/24

Portfolio	Original Budget 2022/23 £	Base Budget 2023/24 £	Variance £
Local Pride and Community Engagement	862,500	927,500	65,000
Lifestyles, Health and Wellbeing	1,686,500	2,133,600	447,100
Environment	5,899,000	6,400,200	501,200
Sustainable Growth and Economy	1,387,200	1,561,500	174,300
Corporate Resources and Performance	2,965,600	3,342,700	377,100
Net Portfolio Budget	12,800,800	14,365,500	1,564,700
Transfer to/(from) Earmarked Reserves	(426,700)	(165,600)	261,100
Net Council Budget	12,374,100	14,199,900	1,825,800

2.5.2. **Major Budget Pressures**

Since the approval of the original 2022/23 budget there has been a significant increase in inflationary pressures being faced by the Council, resulting in a substantial increase in costs across the medium term. The inflationary pressures arising have been caused by a range of factors: the aftermath of the Covid-19 pandemic; post-Brexit supply and labour shortages; the war in Ukraine and subsequent western sanctions; and more recently the previous Chancellor's fiscal statement and growth plan set out in September of last year; which all together created a 'perfect storm' culminating in an adverse impact on the economy, dampening growth with inflation rising significantly above the Bank of England target levels and resulting in an increasing Bank of England base rate.

The base budget includes the following major budget movements **greater than £50,000**, which are substantially above the previous medium term financial plan expectations due to prevailing economic conditions and resulting inflationary and demand pressures:

- An estimated 5% Pay Award in the amount of £774,900 for 2023/24 plus an additional £550,000 in recognition of the ongoing impact of the 2022/23 pay award being 7% i.e. 4% above the original 3% budgeted;
- Increase of minimum pay levels, moving from a minimum spinal column point 3 to point 5 to address lower pay and remain competitive in the employment market, costing an additional £76,000;
- Cancellation of the proposed increase in National Insurance Contributions in respect of the planned Health and Social Care Levy amounting to a saving of (£81,100);
- Inflationary pressures on utility contract prices amounting to £728,000;
- Running costs of the 2023/24 Local Elections amounting to £125,100;
- Costs of Council Tax Admin subsidy which is now consolidated in the RSG financing budget of £118,300 (overall impact for the Council is neutral);
- Additional borrowing cost (interest and minimum revenue provision) due to the rising interest rates and the Capital Programme financing amounts to £81,000;
- Due to an increase in Bank of England interest rates an additional (£171,000) investment income;
- Additional £63,400 business rates on council properties due to the revaluation of properties.

2.5.3 **Major Budget Reductions – Efficiency Programme**

In response to the budget pressures arising from the downturn in the economy and consequent reductions in central government grant funding, the Council has approved a number of efficiency/budget reductions programmes to ensure delivery of a sustainable Medium Term Financial Plan (MTFP).

The Council's efficiency programme has been developed in accordance with the themes contained in the approved Efficiency Strategy i.e.:

- **Efficiency & Effectiveness** – including: service efficiencies delivering the same level of service with a reduced level of resource; effective asset management; new ways of working including service re-engineering and new delivery methods; demand management; and service reductions or cessation;
- **Contract Management** – improved value for money in procurement;
- **Income Generation** – to maximise all income and reduce the level of subsidy provided in our discretionary service areas moving towards full cost recovery where appropriate; innovation/new ideas for new income streams.

Efficiency Programmes – Progress Update

Since 2014/15 Council have approved six separate efficiency programmes totalling £7.0m net of risk provision. The total programme remaining for delivery over 2023/24 to 2024/25 is £0.373m (net of risk provision).

The progress of the current programme delivery has been positive and budget reductions achieved remain broadly in line with the profiled estimate.

Efficiency Proposals – New Proposals 2023/24

Due to the uncertainties of future Settlement funding and the potential pressures arising from the ongoing impact of the Covid-19 pandemic, Council noted, at its meeting in March 2022, a further potential efficiency target of £1,100,000 as part of the medium term financial plan, requiring new detailed efficiency plans to be developed with a profile for delivery of £100,000 in 2022/23 and £1,000,000 in 2024/25 should the potential risks materialise.

As detailed above at paragraph 2.5.2 significant additional inflationary pressures are now being experienced due to a range of factors having an adverse impact on the economy, and whilst Services Grant and the Funding Guarantee Grant totalling £474,300 will be received in 2023/24 this does not cover the inflationary and demand pressures being experienced and the majority is indicated to be one-off funding. Additional ongoing inflationary pressures estimated across the five year medium term plan are now in the region of £2m higher per annum by 2024/25 than those estimated a year ago, being mainly pay award and utility costs.

Therefore, a new efficiency programme is being proposed for 2023/24 together with the establishment of future efficiency targets totalling **£2,857,000**, for which plans will need to be developed in the near future to ensure the Council can maintain a sustainable financial position as detailed in paragraph 3.

A new **efficiency programme totalling £443,500** for delivery in 2023/24 is now proposed for approval. An additional **risk provision of £50,000** is included in the budget to manage the inherent risks of efficiency programme delivery and a **Transformation Fund budget of £50,000** is included to facilitate the implementation of the overall programme.

The tables below summarise the proposed budget reductions analysed by Portfolio and Reduction type, a detailed list is included in Appendix 6.

Summary of Budget Reduction Proposals

Portfolio	2023/24 £
Local Pride and Community Engagement	20,500
Lifestyles, Health & Wellbeing	171,000
Environment	25,000
Sustainable Growth and Economy	0
Corporate Resources and Performance	227,000
Total	443,500

Budget Reduction Proposals Summarised by Type

Summary 2023/24 - 2025/26	Efficiency and Effectiveness £	Income £	Total £
Local Pride and Community Engagement	20,500	0	20,500
Lifestyles, Health & Wellbeing	21,000	150,000	171,000
Environment	20,000	5,000	25,000
Sustainable Growth and Economy	0	0	0
Corporate Resources and Performance	222,000	5,000	227,000
Total	283,500	160,000	443,500

2.5.4 Proposed Revenue Resource Developments 2023/24

Following discussions with the Leader, the Revenue Resource Developments detailed in the tables below are recommended to Cabinet for approval.

The table below show schemes scoring 15 points and above using the Council's approved methodology which assesses schemes in accordance with the level of contribution made towards the achievement of the Council's Priorities and Improvement Plans.

(a) Revenue Resource Developments 2023/24

Scheme	Revenue Bid 2023/24	Ongoing
	£	£
Waste Services – Move to Hydrogenated Vegetable Oil Fuel	50,000	70,000
Health and Safety Support	4,000	41,300
Planning Policy System – CDP Smart	3,500	3,500
Housing Enforcement Officer (funded by income)	0	0
Selective Licencing Phase 3 Netherfield (funded by income)	0	0
Total Revenue Bids	57,500	114,800

Further details of the revenue resource developments for 2023/24 are as follows:

- Waste Services – Move to Hydrogenated Vegetable Oil Fuel for the Council's vehicle fleet (£50,000) as a renewable fuel to deliver a reduction in CO2 emissions in line with the Carbon Management Strategy commitment;
- Health & Safety Support Officer – (£41,300) to ensure compliance with statutory responsibilities;
- Planning Policy System – CDP Smart (£3,500) GIS and mapping system to support the development of the Local Plan;
- Housing Enforcement Officer - £47,000 offset by penalty income from inspection of private sector housing stock;
- Selective Licencing Phase 3 £337,000 5 year scheme improvement of private sector housing standards funded by licence fees.

In addition to the revenue resource development proposals a capital resource development (see capital programme report an item elsewhere on this agenda) has ongoing revenue implications which have been included in the revenue budget and MTFP, as detailed in the following table:

(b) General Fund Ongoing Revenue Implications of the Proposed Capital Development and Asset Replacement Proposals (excluding borrowing costs)

Description	Capital Budget – For Information	Revenue Costs 2023/24 and ongoing
	£	£
Tree Management Software	16,000	3,700
Total Ongoing Revenue Costs/(Saving)		3,700

2.5.5 Discretionary Income Inflation

The Medium Term Financial Plan includes income inflation on discretionary income at 5% for 2023/24-2024/25 and 3% 2025/26-2027/28, (excluding leisure DNA memberships, garden waste, trade waste, building control, town centre car parking, taxi licencing), which equates to £148,200, and the increase per Portfolio is shown in the table below. Each additional 1% increase will raise a further £29,600. The 5% increase for 2023/24 and 2024/25 is 2% higher than originally anticipated due to the increased cost of service provision being experienced.

It is suggested that the Portfolio Holder agrees individual charges with the relevant Corporate Director, with discretion to vary the percentage increase, as long as the overall cash amount for that Portfolio is raised or exceeded.

Portfolio	Discretionary Income £	1% increase £	5% increase £
Lifestyles, Health and Wellbeing	(2,105,800)	(21,100)	(105,300)
Environment	(693,700)	(6,900)	(34,700)
Sustainable Growth and Economy	(2,200)	(0)	(100)
Corporate Resources and Performance	(161,100)	(1,600)	(8,100)
Total	(2,962,800)	(29,600)	(148,200)

Some of the services operated by the Council are not included in the general fee inflation increase due either to: the sensitivity of demand to price changes e.g. Leisure DNA memberships, or; being operated on a commercial basis and therefore required to breakeven e.g. Building Control. The levels of fees which are set in these areas are considered separately and the base budget amended to ensure appropriate fees are set.

Some fees for statutory services e.g. development control, are determined by central government and any changes are reflected in the base budget.

2.5.6 **Review of Balance Sheet Reserves**

The Local Government Act 2003 requires authorities to consider the level of reserves when calculating their budget requirements. Professional guidance is set out to assist in this deliberation.

Earmarked Reserves on the balance sheet have been reviewed to ensure appropriate levels of funds are retained for specific future purposes and risks. The estimated movement on reserves for 2022/23 and 2023/24 are detailed at Appendix 4 and show expected balances of £3.90m at 31 March 2024. Whilst the majority is set aside to cover specific risk issues e.g. insurance risks; to support approved capital projects; to support ongoing service provision; including ring-fenced partner funds and grants; they may be diverted to support general expenditure should the need arise.

Earmarked reserves of £300,000 that are no longer required for the purpose initially set aside for, or which have no specific approved plans for use, have been proposed for reclassification for general use at the end of 2022/23 to support the 2023/24 budget setting as detailed in Appendix 4. The classification of Earmarked Reserves will be kept under review and considered in the light of the outturn position for 2022/23 and recommendations made for further reclassification at that time if required.

The Council's minimum General Fund Balance level is set at £1m, or 7.5% of the Council's net operating expenditure, whichever is greater. For 2023/24 the required minimum General Fund balance at 31 March 2024 is £1,064,700 compared to the current projected closing balance of £1,224,800, i.e. just £160,100 above the minimum level.

This level of General Fund Balance indicates the increasing and immediate level of financial risk the Council is now facing as a result of the long history of government grant funding reductions, which are no longer related to the Relative Needs (as detailed in para 2.4.9) together with the substantial inflationary pressures now being encountered.

The medium term projection on the General Fund Balance is detailed in the Medium Term Financial Plan summary at paragraph 3 below which demonstrates that substantial budget reductions must be achieved in the future to maintain the minimum level of General Fund Balance and achieve a sustainable financial position in the absence of additional government funding.

2.5.7 Financing of the Capital Programme

As detailed in the Capital Programme report earlier on this agenda it is currently forecast that borrowing will be required to finance part of the capital programme in 2023/24 to 2027/28. Borrowing has an impact on the revenue budget in terms of interest costs and principal repayment. This is reflected in the Medium Term Financial Plan.

2.5.8 Collection Fund

Council Tax

On 15 January each year, the Council is statutorily obliged to prepare an estimate of its Collection Fund transactions for Council Tax, and its expected position at 31 March. This estimate enables Gedling and the three major precepting authorities to take account of any anticipated surplus or deficit on the Fund when they set their own authority budgets.

As detailed in Appendix 5, a surplus of £987,700 was declared on 15 January 2023 for the estimated position at 31 March 2023. This is net of a "spreading adjustment" of £207,200 representing 1/3 of the 2020/21 in-year deficit of £621,500 which was largely due to the impact of Covid-19 on the Council Tax Collection Fund and ensured that the full financial impact of the deficit did not fall on a single year's accounts. The spreading adjustment is required by regulations which came into force on 1 December 2020. The surplus of £987,700 will be shared by the preceptors with the sum of £89,800 received by the General Fund in 2023/24.

Business Rates

The estimated Business Rates Collection Fund surplus at 31 March 2023 of £3.438m was declared in January 2023, of which Gedling's share is £1.375m (40%) and will be received by the General Fund in 2023/24. The original 2022/23 estimate for retail reliefs and related S31 grants was £1.344m higher than the projected outturn for 2022/23. This reduces business rates S31 grant income due in 2022/23 but will be offset by the related increase in collectible business rates due from ratepayers which will not be received in the General Fund until 2023/24 due to the timing difference experienced between the Collection Fund and General Fund accounting requirements for the surplus/deficit and S31 grants. Over the two financial years 2022/23 and 2023/24 the impact of the lower reliefs and the increased collectible rates due from ratepayers is neutral. In 2021/22 £1.982m of additional S31 grant was received by the General Fund in 2021/22 for expanded retail reliefs and these were carried forward in the General Fund balance at 31 March 2022 in order to finance the related deficit in 2022/23.

2.5.9 **Business Ratepayers Consultation**

There is a statutory requirement to consult with business ratepayers on the budget proposal. The consultation has commenced and any responses will be reported at the meeting.

3. **MEDIUM TERM FINANCIAL PLAN**

- 3.1 The implementation of the Local Government Act 2003, which introduced a requirement for the Council's Chief Financial Officer to comment on the robustness of the Council's estimates, and the need to look at the medium term (3 years) in order to produce the required indicators as detailed in the Prudential Code, means greater emphasis needs to be placed on the Council's medium term financial planning. Although an absolute requirement to look over three years is required, it is considered good practice to look over as long a period as is reasonable. This Council has a history of producing a Medium Term Financial Plan (MTFP) over a 5 year horizon and this is still considered the appropriate period for this authority.
- 3.2 The MTFP 2023/24 to 2027/28 is presented against a backdrop of major and unprecedented economic uncertainty in the post Covid-19 pandemic environment and the impact of the war in Ukraine, particularly rapidly rising inflation, energy prices and problems in the global supply chain along with the recent upward movement in interest rates which have resulted in difficulties in forecasting both funding and spending pressures beyond next year. Other factors contributing to uncertainty associated with the MTFP include:
 - The latest one year Local Government Finance Settlement for 2023/24;
 - Likely continued upward pressure on pay awards in response to rising inflation, wage comparability and skills shortages in key areas;

- Substantial inflationary pressures for supplies and services, in particular energy prices, the future movement of which remains potentially volatile;
- The lack of a confirmed timescale for the Fair Funding Review and Business Rate system reset;
- The one-off nature of some government grant funding, for example the Funding Guarantee and New Homes Bonus.

3.3 The following table identifies the impact of all the proposals and assumptions that are contained in this report:

- Planned budget reductions and efficiency savings (paragraph 2.5.3)
- The incremental increase in base revenue expenditure from 2022/23 and budget growth items (paragraph 2.5.4);
- Pay Award of 5% for 2023/24, 3% for 2024/25 and 2% per annum from 2025/26 to 2027/28. The April 2022 pay award was settled with an average 7% impact on the Council's pay bill compared to the estimated 3%. Whilst the April 2023 pay award for Local Government staff will not be known for some time the request from the employee representatives is an increase equivalent to RPI + 2%, which at current prevailing rates is 15%. This level of pay claim presents a downside risk to the current MTFP projections, as do potential market adjustments that may be required to address skill shortages in key areas.
- Fees and charges to be increased by an average 5% in 2023/24 and 2024/25 and 3% in 2025/26 to 2026/27 (paragraph 2.5.5);
- Anticipated cost of borrowing to finance the capital programme for 2023-2028;
- A 2.98% Band D Council Tax increase (44p per month for a Band D property and 30p per month for a Band A property) has been assumed for 2023/24. Beyond that a 2.98% Council Tax increase has been assumed for each year of the MTFP to maintain increases without triggering a referendum. However, future council tax increases will be dependent upon future spending decisions, total local government funding and the achievement of efficiency savings;
- Reclassification of Earmarked Reserves back to General Fund Balance at 31 March 2023 of £300,000 (subject to review as detailed in paragraph 2.5.6).
- Based on the current information available, and in the absence of funding increases, in order to achieve a balanced MTFP and ensure the Council's balances do not fall below the minimum level required, additional ongoing budget reductions (to those detailed in paragraph 2.5.3) of **£2,857,000** will be required in the following profile, and are included in the MTFP:

Year	Future Efficiency Target £
2024/25	1,257,000
2025/26	1,400,000
2026/27	100,000
2027/28	100,000
Total	2,857,000

Any new demand pressures arising will require an increase in these budget reduction/savings projections to maintain a balanced budget.

Whilst these budget reductions are not yet supported by outline business plans meaning this aspect of the financial plan is less robust, given the prevailing backdrop of funding uncertainty detailed in paragraph 3.2 and that the first savings are not proposed for delivery until year 2 of the MTFP this gives the Council a good lead in time for developing detailed plans. The Council will not be complacent and will consider options for potential budget reduction options during 2023/24 which can be implemented from 2024/25 onward in the event that additional funding is not available in the next or future Local Government Finance Settlement(s).

The following table demonstrates a balanced medium term plan with a projected surplus on balances at the end of year 5 (2027/28) subject to securing budget reductions. The current budget still requires a significant contribution from balances in year 1, after which the General Fund Balance will be broadly in line with minimum levels with no further capacity to address funding gaps, indicating the increasing risk presented to the Council's financial sustainability arising from increased costs and constrained and uncertain funding levels, which is affecting many local authorities at this time.

MEDIUM TERM FINANCIAL PLAN 2023/24 TO 2027/28 - HIGH LEVEL SUMMARY

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £
Net Council Budget	14,199,900	13,118,900	12,209,800	12,622,000	12,958,000
Financed by					
SFA Business Rates Baseline	(3,191,600)	(3,255,400)	(3,320,500)	(3,386,900)	(3,454,700)
SFA – Revenue Support Grant	(117,500)	(117,500)	(117,500)	(117,500)	(117,500)
Funding Guarantee Grant (2023/24 only)	(349,900)	0	0	0	0
Services Grant (assumed ongoing)	(124,400)	(124,400)	(124,400)	(124,400)	(124,400)
New Homes Bonus	(332,900)	(335,000)	0	0	0
Business Rate Levy	(25,800)	0	0	0	0
Council Tax Collection Fund Surplus	(89,800)	0	0	0	0
NNDR Growth/ Collection Fund(Surplus)/Deficit/ S31 Grant	(1,928,700)	(1,867,200)	(967,200)	(967,200)	(967,200)
NNDR Surplus Reliefs 2023/24	(1,344,700)	0	0	0	0
Less: Amount to Balances re NNDR Overpaid Relief Grant 2022/23	1,344,700	0	0	0	0
Less: Amount (from)/to Balances Core Budget	(978,700)	(68,000)	(36,800)	(79,700)	(33,900)
Council Tax Requirement	7,060,700	7,351,300	7,643,300	7,946,200	8,260,300
Council Tax increase	2.98%	2.98%	2.98%	2.98%	2.98%
Tax Base	38,504	38,929	39,304	39,679	40,054

The MTFP above assumes that a 2.98% increase will be applied between 2023/24 and 2027/28 but the actual increase will be determined on an annual basis by Council.

Expected balances at year end	1,224,800	1,156,800	1,120,000	1,040,200	1,006,300
Required balance	1,064,700	1,000,000	1,000,000	1,000,000	1,000,000
(Surplus)/Deficit on required balances	(160,100)	(156,800)	(120,000)	(40,200)	(6,300)

Note: Actual General Fund Balance at 1 April 2022 was £4,601,000 and the estimated balance at 1 April 2023 is £1,000,000 with the reduction including the payment of the 2022/23 Collection Fund deficit of £1,982,000 in respect of business rates relief S31 Grant being received in 2021/22, together with a reduction in business rate income in 2022/23 due to S31 Grant

business rates reliefs being lower than estimated by £1,344,700 which will be offset by the related Collection Fund surplus due in 2023/24 (as detailed paragraph 2.5.8 and in the table above). Estimated balances assume the reclassification of £300,000 of Earmarked Reserves back to General Fund Balance in 2022/23.

4. **COUNCIL TAX**

4.1 The Council Taxpayer has to meet the difference between the planned expenditure and the Government grant receivable after the use of any balances are taken into account. It is this difference that is used to calculate individual Council Tax bills for 2023/24.

4.2 Gedling's share of the council tax for a band D property for 2022/23 is £178.07. The level of council tax for 2023/24 depends on the extent of service reductions/developments and financial risk issues (see paragraph 5 below) that the Council decides to provide for in the budget for next year. For illustration, an increase in council tax by 1% provides additional funding of £68,500. In the above MTFP a 2.98% (equivalent to £5.31) increase has been assumed for 2023/24. **The MTFP at paragraph 3.2 assumes that a 2.98% increase will be applied for the whole period of the plan but the actual increase will be determined on an annual basis by Council.** The Council Tax referendum limit for a shire district at which an increase is considered excessive is 3% or more and £5 whichever is greater. To illustrate the impact of the proposed 2.98% increase, the overall position in terms of the increase for the year ahead on each band would be as follows:

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Year	£3.54	£4.13	£4.72	£5.31	£6.49	£7.67	£8.85	£10.62
Per Week	7p	8p	9p	10p	12p	15p	17p	20p

4.3 At its meeting on 25 January 2023, the Council maintained its commitment to continuing the Council Tax Reduction Scheme unchanged, enabling a maximum award entitlement of up to 100% discount. This continues to mitigate the impact of council tax increases, including those levied by preceptors, for Gedling's most financially vulnerable households.

5. **ROBUSTNESS OF ESTIMATES**

5.1 Sections 25 and 26 of the Local Government Act 2003 place a personal duty on the Chief Finance Officer to make a report to Council when considering its budget and Council Tax. The report must deal with the robustness of the estimates and the adequacy of reserves.

The Act requires Members to "have due regard to the report in making their decisions". Where this advice is not accepted, it should be formally recorded within the minutes of the Council Meeting.

Under Section 25 of the Local Government Act 2003 the Section 151 Officer is required to provide a commentary assessing the robustness of the estimates when Cabinet and Council are considering the budget proposals.

The key strategic risks in considering the 2023/24 revenue budget proposals and Capital Programme in the context of the Medium Term Financial Plan are detailed in paragraphs 5.2 to 5.8 below.

5.2 Financial Settlement/Funding Streams

After a delay of two years, firstly due to Brexit and then the Covid-19 pandemic (resulting in one year spending rounds for 2019 and 2020 and consequently one year local government finance settlements), the much awaited 3 year 2021 Comprehensive Spending Review (CSR21) was announced in October of 2021. However, the 3 year Spending Review did not result in the 3 year local government finance settlement which had been requested by the sector with a further one year settlement being made for 2022/23.

In the Autumn Statement 2022 the Chancellor maintained the Government commitment to the departmental expenditure limits set out in the CSR 21, however once again this has not translated into a multi-year settlement for local government, with another one year settlement being made for 2023/24. The Government has now confirmed that the long awaited local government finance reforms i.e. Fair Funding Review and Business Rates Retention reset which were initially due for implementation in 2020 will not now be implemented until 2025/26 at the earliest.

This means that Councils still have no clarity or certainty of how services will be funded beyond next year which presents incredible challenges, inhibiting meaningful financial planning and the development of a sustainable medium term financial plan. This is further exacerbated by the uncertainties resulting from the economic downturn in terms of ongoing demand and inflationary pressures and how they will be financed.

The 2021 Comprehensive Spending Review outlined the Government's spending plans for the next three years by setting budgets for each central government department. This included an average increase in Core Spending Power for local government of 3% in real terms over the three year Spending Review period. However, a substantial part of the additional £4.8 billion of new grant funding to this department is primarily to meet social care pressures which is an upper tier function, presenting a risk that district and borough councils will not receive the full 3% increase in real terms across the 3 year period.

- **Business rates retention/Fair Funding Review:** The extension of the business rates retention scheme reset and implementation of the Fair Funding Review was originally planned for 2020/21 but this has now been delayed for five years with the earliest implementation expected to coincide with the next Comprehensive Spending Review period and the 2025/26 Local Government Finance Settlement. In the absence of a review of the local government funding, pilots for the 100% business rates

retention are continuing in 2023/24 but last year the Secretary of State for Levelling Up, Housing and Communities announced that the Government would abandon moves towards 75% Business Rates Retention as they considered that it conflicted with their levelling up agenda. Instead the Government plan to progress the Fair Funding Review and examine the mechanism for redistributing funding to the local authorities most in need.

Any retention of business rates will still require a mechanism to ensure funding is distributed in respect of need which will create winners and losers which will be determined by the Fair Funding Review. With an obvious emphasis already included in the Spending Review, and in the recent Autumn Budget 2022, to support upper tier authorities in respect of their funding for social care, there is a real risk that district councils could lose further under any new allocation process. The original intention of the business rates retention scheme was for it to be fiscally neutral and in order to achieve this, additional responsibilities would need to be transferred to Local Government in a move to 100% retention. In this scenario care will be needed to ensure that any new transferred responsibilities are capable of being fully funded in both the short and long term although the risk of this materialising is now reduced if the retention level stays at the current 50%.

The current retention of business rates has shown the volatility of this funding in respect of the appeals process, the prediction of future growth, and the potential for significant local impact where a large business relocates/closes. These changes may require local authorities to hold higher levels of reserves in the future depending on the outcome of the review of the local government finance system.

- **New Homes Bonus**: the main body of the report at paragraph 2.4.4, identifies the significant impact that changes to this funding stream has had for Gedling Borough Council due to the introduction of a 0.4% growth baseline resulting in significantly reduced awards since 2016/17.

In line with the one year only local government finance settlement, the NHB award has continued on a one year only basis for 2023/24. Previously the government has stated that it is no longer clear that the NHB in its current form is focussed on incentivising homes where they are needed most. A consultation on the future of the NHB was held in the spring of 2021 but there is, as yet, no firm indication as to how the Government will wish to proceed with amendments to the scheme. The Government has stated that it now intends to set out the future of the NHB ahead of the 2024/25 local government finance settlement which may result in further changes or reductions in advance of the Fair Funding Review which will not be completed in this timescale.

Whilst there may still be an opportunity to receive NHB in the future it is considered that there is a significant downside risk to this arising and it is not prudent to rely on this funding stream to support the revenue budget. This risk came to fruition for 2021/22 as Gedling received a zero

award because growth was below the threshold before receiving a positive allocation of £427,670 for 2022/23 reducing to £332,930 in 2023/24. The MTFP assumes that NHB will continue at the same level for 2024/25 but thereafter will be zero. In the event that the Council does receive some NHB in the longer term, this will be used to support projects or be transferred to balances to support future budget setting but, in all probability, this will be matched by a corresponding reduction in other government grants.

- **Council Tax**: The Government's Core Spending Power figures are based on the assumption that Council Tax will be increased by the maximum amount in accordance with the referendum principles and that growth in the tax base will be created through additional hereditaments. This rise is equivalent to the maximum possible without requiring a referendum and leaves no room for local discretion to set a higher Council Tax in order to plug any funding gaps. The MTFP contained in this report assumes that a 2.98% increase will be applied between 2023/24 and 2027/28 but the actual increase will be determined on an annual basis by Council. In the absence of additional ongoing funding in the local government finance settlement, any Council Tax increase below the 2.98% will require an increase in the efficiency/budget reduction targets to ensure that a balanced MTFP is secured.
- **Economic Growth/Inflation**: Both Brexit and Covid-19 and more recently the war in Ukraine have had a major adverse impact on the economy and ongoing uncertainty continues to create major challenges for economic forecasting. Overall the balance of risk to economic growth in the UK is now to the downside, with significant risks related to: labour supply shortages proving more enduring and depressing economic activity; inflationary pressures not being effectively controlled by monetary policy interventions; UK/EU trade agreements being effective. Without a multi-year settlement or an understanding of what the Fair Funding Review or business rates retention reset will bring, the demand and inflationary pressures arising from the economic downturn need to be managed within local resources i.e. from further budget reductions or efficiencies.

Inflation assumptions have been incorporated in the MTFP as detailed in Appendix 3, including pay award of 5% for 2023/24, 3% for 2024/25 and 2% per annum from 2025/26 to 2027/28. However, whilst the April 2023 pay award for Local Government staff will not be known for some time the request from the employee representatives is an increase equivalent to RPI + 2%, which at current prevailing rates is 15%. This level of pay claim presents a significant downside risk to the current MTFP projections, as do potential market adjustments that may be required to address skill shortages in key areas. However, given the uncertainties in the economy present there is a minor upside financial risk that future awards could be lower than 2% if a period of public sector austerity ensues and is reflected in local government finance reforms and Settlement.

A significant increase in contract prices for utilities is included in the 2023/24 budget. This aspect of the budget is likely to continue to be volatile and there is a downside risk that the full year effect of expected price increases will be higher than those currently projected. However, there is also an upside risk that energy prices will drop back and utility contract prices and budgets will fall back to some degree in the medium term.

- 5.3 A minimum balance of £1m on the General Fund, or 7.5% of net operating expenditure whichever greater, is recommended by the Chief Financial Officer to be a prudent amount given the scale of the business conducted by the Council. The external auditor regards this level of balance on the General Fund to be satisfactory, and it is also appropriate to reflect uncertainties in the financial position in the medium term. Given the substantial inflationary pressures being experienced and the scale of the future budget reductions likely to be required in the absence of funding increases, the level of minimum balances will be kept under review and may need to increase to reflect the increasing level of risk in the MTFP.
- 5.4 The (surplus)/deficit on balances in the MTFP table in 3.3 shows amounts (above)/below the recommended minimum General Fund balance in any one year. Current spending plans show a surplus of £160,100 in 2023/24 declining to £6,300 by the end of 2027/28. Achievement of this position is reliant upon efficiency plans being progressed and delivered during the period of the MTFP or additional funding being made available via the local government finance reforms. Underlying this is an annual deficit between the amounts of income expected and anticipated expenditure which needs to be managed beyond the five-year horizon but this is significantly reduced to manageable levels with the inclusion of the efficiency/savings programmes. However this still does not leave significant capacity to manage future budget and inflation pressures that may arise which will have to be managed by further budget reductions.

The Council has a substantial programme of budget reductions planned for delivery, as detailed in paragraph 2.5.3. Whilst risk provisions and transformation funds have previously been approved, (which mitigate the risk of non-delivery) and in the main the delivery of the programme has gone well, more recently difficulties have been experienced particularly with regards to projects that require more innovative and transformation approaches with inherent uncertainties which presents an increasing downside risk to successful delivery. Programmes are regularly monitored and progress reported to Cabinet to manage this risk and as detailed in paragraph 2.5.3 new efficiency proposals recommended to ensure this downside risk is effectively managed.

The challenges that lie ahead are increasing compared to those in previous years, due to inflationary pressures but whilst recognising the significant challenges ahead, this plan is considered robust. Gedling is not alone in facing this challenge - it is a national problem – but with the Council's long track record in delivering successful efficiency programmes, it is well placed to react and to develop strategies to meet the set efficiency targets.

- 5.5 Initiatives introduced to manage within reduced resources bring increased risks both financially and in terms of service delivery. For example:
- Reduced maintenance budgets – can be accommodated in the medium term but may bring pressures in the longer term as major capital investment plans may need to be accelerated as assets deteriorate faster. Increased public building maintenance budgets have been included in the capital budget proposals to mitigate this risk;
 - Earmarked reserves for specific purposes/risk management have been reviewed and will be managed at minimum requirement levels providing less scope for managing emerging risks.
- 5.6 The Authority continues with activities undertaken in association with a variety of partners. This requires reliance on partnership funding and/or the delivery of integrated programmes and is an approach which is integral to the Council's efficiency programme. However, a significant number of the Council's partners are public sector organisations which are also facing significant budget pressures and changing roles. This places increasing risk on the Council both directly, in respect of possible withdrawal of partnership funding, and indirectly, with the Council potentially facing additional burdens resulting from budget cuts in other organisations. This is especially true in respect of the most vulnerable in society which could therefore have a direct impact on families, homelessness and those with specialist housing need.
- 5.7 There is an increased risk arising from these assumptions and the level of minimum balances will be kept under review. As the Council is responding to the challenges through efficiency measures and service reductions it is considered that the annual and medium term budgets are robust, but given the above risk assessment the achievement of the estimated Medium Term Financial Plan will be a significant challenge to deliver.
- 5.8 Given the Council's excellent track record for budget management, careful budget monitoring and financial planning, which will continue, the structural deficit that remains in the Medium Term Financial Plan is now significant, and it should be expected that there may need to be some contraction of service delivery/performance if existing efficiency plans do not proceed in line with expectations or there are funding reductions following the implementation of the Fair Funding Review.

6. **Risk Assessment**

Gedling needs to review its Financial Strategy and Medium Term Financial Plan annually to ensure its projected expenditure is balanced with the income it receives, and where it doesn't, or is projected not to, corrective action needs to be identified and put in hand.

Risk	Impact	Comments
Time	Medium	<p>Gedling has always aimed to be at least one year ahead of the budget reductions it needs to make, so that any changes required are as trouble free as possible.</p> <p>The General Fund Balance is now forecast to be at minimum levels for next year and efficiency plans to meet the approved targets will continue to be implemented and developed over the next 4 years to help balance the MTFP.</p>
Viability	High	<p>The continuing one year local government finance settlements, the lack of a clear timeframe for the Fair Funding Review, uncertainty regarding the future of the New Homes Bonus and the rapidly increasing levels of inflation as well as the upward movement in interest rates increases the risks to the finances of the Council; reserves to cushion the impact, are quickly reducing and delivery of the approved efficiency programmes and the development of new efficiency programmes will be essential.</p>
Finance	High	<p>With the continued removal of central government support, the Council will increasingly rely on income generated by local fees and charges, and council tax, and these will need to be consistently increased year on year to offset the momentum of continual reductions in available budgets. The cost of living crisis presents an additional risk to income levels for discretionary services.</p>

Profile	High	The achievement of a balanced and sustainable MTFP is reliant upon the effective delivery of the efficiency programme, with £0.8m planned for delivery in 2023/24 to 2024/25. In the absence of additional funding in the next local government finance settlement, or reduced inflationary pressures, further budget reductions of £2.9m over 2024/25 to 2027/28 will be required.
Adaptability	High	Working with partners will be essential to successfully respond to the challenges that face the Council. The joint work with the DWP has provided a positive model of partnership working and Gedling is working more closely with the Police and the local Integrated Care Partnership to work laterally across the sector.

7. **Equality Issues**

The Council has a duty under the Equality Act 2010 to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations between protected groups (such as disabled people or ethnic minority groups) when considering proposed new or changing policies, services or functions, including decisions on funding for services.

Heads of Service have been asked to assess the equalities impact of the proposals for service changes contained in this report. It is not anticipated that there will be any significant cumulative impact on any protected group arising from these budget proposals.

Where appropriate, individual Equality Impact Assessments will be carried out in relation to specific proposals identified in this report. Any equality issues arising will be brought to the attention of the decision maker when the decisions on those proposals are made.

8. **Key Decision Thresholds**

In accordance with the Council's Constitution, full Council will in each year determine the financial thresholds for each service or function above which expenditure or saving is regarded to be significant and should therefore be regarded as a Key Decision. Traditionally the threshold has operated at above £0.5m and it is proposed that this value be continued for 2023/24.

9. Alternative Options

Cabinet could consider recommending an alternative budget and service plan. Recommending an alternative budget may alter the level of recommended Council Tax for 2023/24. If Cabinet chose not to recommend a budget to Council this would be in contravention of the Council's Constitution and would not be in compliance with the Local Government Finance Act 1992.

10. Financial Implications

As detailed in the report.

11. Legal Implications

It is a statutory requirement under Local Government Finance Act 1992 that the budget is presented to Council for approval. The budget has been prepared taking into account the Council's Gedling Plan priorities and Council objectives for the coming year, as well as with regard to statutory requirements.

12. Carbon Reduction/Environmental Sustainability Implications

The Council has committed through the Gedling Plan to promote a sustainable environment, recognising the responsibility it has to safeguard the local environment by reducing its own Carbon Footprint, and working with the local community to reduce global warming. This commitment impacts on the budget in terms of investments and expenditure required to deliver such changes, and in considering the risk of climate change to the Council in terms of impact on its residents and delivery of services.

13. Appendices

- Appendix 1 - Local Government Association Settlement Briefing
- Appendix 2 - Detailed Gedling Plan Portfolio Budgets 2023/24
- Appendix 3 - Major Price Indices – Medium Term Financial Plan
- Appendix 4 - Movement on Earmarked Reserves
- Appendix 5 - Council Tax Collection Fund Estimate 2023/24
- Appendix 6 - Summary of Budget Reduction Proposals 2023/24 – 2026/27

14. Background Papers

- Central Government Report – Local Government Finance Report 2023/24
- Prudential and Treasury Indicators and Treasury Management Strategy Statement 2023/24
- Capital Programme and Capital Investment Strategy 2023/24 to 2027/28
- Gedling Plan 2023-2027

15. Reasons for Recommendations

To obtain approval of the General Fund Revenue Budget 2023/24 for referral to Council.

Statutory Officer approval:

Approved by: Chief Financial Officer

Date: 12 February 2023

Approved by: Monitoring Officer

Date: 8 February 2023

Local Government Association

Provisional Local Government Finance Settlement 2023/24

On the Day Briefing

19 December 2022



Introduction

The local government finance settlement is the annual determination of funding to local government from central government. This briefing covers the [provisional local government finance settlement for 2023/24](#) which was announced on 19 December 2022. The briefing also covers the announcements for 2024/25 which were included in the [policy statement](#) which was published on 12 December. We expect the final 2023/24 settlement to be laid before the House of Commons, for its approval, in late January or early February 2023.

The LGA has issued a [media statement](#) responding to today's statement.

Key messages

- The 9.2 per cent increase in local government core spending power will help councils deal with inflationary and other cost pressures next year. However, we will continue to make the case to government of the underlying and existing pressures that remain as councils still face significant challenges in setting their budgets and trying to protect services.
- Shire district councils - which provide vital services like planning and waste and recycling collection - will see a lower core spending power increase next year, which is something the Government should address in the final settlement.
- However, these Government forecasts are based on the assumption that councils will raise their council tax by the maximum permitted without a referendum. This leaves councils facing the tough choice about whether to increase council tax bills to bring in desperately-needed funding at a time when they are acutely aware of the significant burden that could place on some households during a cost of living crisis.
- The LGA has long highlighted that council tax rises – particularly the adult social care precept – have never been the solution to the long-term pressures faced by councils, particularly in social care which is desperately in need of reform. Increasing council tax raises different amounts of money in different parts of the country, unrelated to need.
- We are pleased that government will provide extra funding for adult social care and accepted our ask for funding allocated towards reforms to still be

Briefing

Laura Johnson, Public Affairs and Campaigns Adviser
Email: laura.johnson@local.gov.uk
Tel 07921604235 / www.local.gov.uk

available to address inflationary pressures for both councils and social care providers. Councils have always supported the principle of adult social care reforms and want to deliver them effectively but have warned that underfunded reforms would have exacerbated significant ongoing financial and workforce pressures.

- The additional funding helps to tackle the most immediate budget pressures in children's social care, however, it will not be sufficient to invest in the preventative and early help services that children and families need, nor to invest in the children's workforce or the additional homes we need for children in care. The Government's forthcoming response to the Independent Review of Children's Social Care will need to provide clarity over how children's social care services will be sufficiently funded going forward to enable all children to receive the care and support they need, when they need it.
- The Government must urgently publish the response to the SEND Green paper, setting out policy reforms that will reduce pressure on high needs budgets, ensure councils can eliminate their High Needs Budget deficits before the end of March 2026 and include a focus on increasing levels of mainstream inclusion.
- The New Homes Bonus makes up a considerable part of funding for some councils, particularly shire district authorities and we welcome the confirmation of the provisional amount for 2023/24. Councils need clarity on the future of the New Homes Bonus to be able to plan their budgets beyond next year and into the medium term. Any changes should come with transitional funding to ensure that local authority services that residents rely on are not put at risk.
- The public health grant also needs to be published as soon as possible, so councils know how much they can budget for essential services to help keep people healthy throughout their lives, including for treating drug misuse and tackling obesity.
- The Government has clarified that the Review of Relative Needs and Resources and a reset of accumulated business growth will not be implemented in the current Parliament. When the Review does happen, it needs to consider both the data and the formulas used to distribute funding and the Government needs to ensure that overall local government funding is sufficient when new needs formulae are introduced to ensure that no council sees its funding reduce as a result and that there are transitional arrangements for any business rates reset.
- Councils want to work with government on a long-term plan to fund local services and a turbo-charging of wider devolution where local leaders have sustainable funding and greater freedom to take decisions on how to provide vital services in their communities.

- This is the fifth one-year settlement in a row for councils which continues to hamper financial planning and their financial sustainability. Only with adequate long-term resources, certainty and freedoms, can councils deliver world-class local services for our communities, tackle the climate emergency, and level up all parts of the country.

The settlement in detail

The Department for Levelling Up, Housing and Communities (DLUHC) has announced the [provisional local government finance settlement for 2023/24](#).

We have provided a glossary of Local Government Finance terms which provides a brief explanation of some of the language used in this briefing. This can be found at Annex B.

The closing date for responses to the [consultation document](#) to DLUHC is 16 January 2023. We expect the final settlement to be published in late January / early February 2023.

The LGA's [Local Government Finance conference](#) on 10 January will offer perspectives on the 2023/24 provisional local government finance settlement and what it means for local authorities, as well as look to the longer-term outlook for local government in the current economic climate. It will cover issues raised in the Autumn fiscal events, and key current topics that local government finance professionals are addressing in their local authorities, departments, and organisations. [Book your place here](#).

Core Spending Power

The Government figures indicate that Core Spending Power will rise by an average 9.2 per cent in 2023/24.

Core Spending Power in 2023/24 consists of:

- Settlement Funding Assessment (which consists of Revenue Support Grant, and the baseline funding level);
- Income from council tax assuming that the tax base grows, and councils increase council tax by the maximum possible¹;
- Compensation for under-indexing the business rates multiplier;
- The New Homes Bonus;
- The Social Care Grant;
- The Improved Better Care Fund;
- Adult Social Care Market Sustainability and Improvement Fund;
- Adult Social Care Discharge Fund;
- Rural Services Delivery Grant;

¹ Different assumptions on maximum council tax are built into the published core spending power figures for police, fire authorities and the Greater London Authority.

- The Services Grant;
- A Funding Guarantee, to ensure that all councils have an increase of 3 per cent in core spending power before any changes in council tax levels are taken into account,

Detailed Core Spending Power figures are included in Annex A.

LGA view:

- The increase in local government core spending power will help councils deal with inflationary and other cost pressures. However, we will continue to make the case to government of the underlying and existing pressures that remain as councils still face significant challenges in setting their budgets and trying to protect services.
- Shire district councils - which provide vital services like planning and waste and recycling collection - will see a lower core spending power increase next year, which is something the Government should address in the final settlement.
- The increase is based on the assumption that councils will increase their council tax bills will rise by 5 per cent next year, including a 2 per cent adult social care precept. This will place a significant financial burden on households in a year of economic uncertainty and increased costs, including energy costs.

Council tax

The Government has announced the following referendum principles for 2023/24:

- A core referendum principle of up to 3 per cent will apply to shire county councils, shire unitary authorities, metropolitan districts and London boroughs.
- Shire districts will have a referendum principle of up to 3 per cent or £5, whichever is higher.
- Social care authorities will be able to set a 2 per cent adult social care precept without a referendum (in addition to the existing basic referendum threshold referred to above).
- Fire and Rescue Authorities will have a principle of up to £5.
- £15 for police authorities and police and crime commissioners including the GLA and the West Yorkshire and Greater Manchester Mayors.
- The non-police element of the Greater London Authority (GLA) will have a referendum principle of £23.55.

- There will be no referendum principles for mayoral combined authorities (MCAs) except where the Mayor exercises police and crime commissioner functions.
- No referendum principles will be set for parish and town councils.

The Government has also announced £100 million of additional funding for local authorities to support the most vulnerable households in England. The Government says that this funding will allow councils to deliver additional support to the 3.8 million households already receiving council tax support, whilst also providing councils with the resources and flexibility to determine the local approaches to support other vulnerable households in their area. This is not in Core Spending Power.

LGA view:

- An increase in council tax of up to 5 per cent will place a significant burden on households particularly during a cost of living crisis. In addition, increasing council tax raises different amounts of money in different parts of the country not related to need.
- It is disappointing that the Government has continued to rely on council tax and the social care precept as part of its package to increase funding for adult social care. As we have previously stated, council tax is not the solution for meeting long-term pressures facing high-demand national services such as adult social care.
- We agree that shire districts should have the extra flexibility but would propose a limit of £10 rather than £5.
- We have always maintained that the council tax referendum limit should be abolished so councils and their communities can decide, when the time is right, how local services are paid for, with residents able to democratically hold their council to account through the ballot box.
- We await allocations and publication of the guidance on the scheme to help low income households with council tax.

Revenue Support Grant

The Government is not proposing to change the distribution of Revenue Support Grant (RSG) from that used in 2022/23. The Government proposes to increase 2022/23 RSG levels in line with the September 2021 to September 2022 change in the [Consumer Price Index](#) (the September 2022 CPI was 10.1 per cent). This is before accounting for rolled in grants.

The Government will continue to eliminate 'negative RSG'.

The Government will consolidate four grants totalling £239 million into the

settlement. All of the four grants will keep their existing distribution. Three of these grants will roll into the Revenue Support Grant:

- The Family Annexe Council Tax Discount grant (£7.4 million);
- Local Council Tax Support Administration Subsidy grant (£69 million); and
- funding for food safety and standards enforcement (Natasha's Law, £1.5 million).

A fourth grant, the Independent Living Fund (£161 million), is being rolled into the Social Care grant.

The Government committed to producing a plan for further streamlining the funding landscape.

LGA view:

- We welcome the increase in Revenue Support Grant in line with the Consumer Price Index.

Business rates and business rates retention

The Government has confirmed that a revaluation will take place in 2023. Top-ups and tariffs will change, to ensure that no authority suffers, as far as possible, from gains or losses due to the 2023 revaluation or from transfers from local lists to the central list. The Government has confirmed it will use the technical adjustment on which it [consulted](#) earlier this year. Subsequent adjustments will be made in 2024/25 and 2025/26, once updated data is available.

As announced in the 2022 Autumn Statement, the business rates multiplier will be frozen for 2023/24. It will remain at 49.9p (small business multiplier) and 51.2p (national business multiplier). The Government will compensate local authorities for the loss of income for this decision up to the level of the September 2022 Consumer Prices Index (CPI), meaning that, taken together, the increase in the Baseline Funding Level (BFL) and the multiplier under-indexation grant for 2023/24 provide an increase of 10.1 per cent.

All current 100 per cent Business Rates Retention areas will continue in 2023/24. The Greater London Authority will also continue to have increased levels of Business Rates Retention in 2023/24. During this time the Government will review the role of such arrangements as a source of income for areas and its impact on local economic growth, and as part of the devolution commitments as set out in the Levelling Up white paper.

DLUHC is consulting on 25 business rates pools.

LGA view:

- We welcome the fact that local government will be fully compensated for the

freezing of the business rates multiplier in 2023/24. However, freezing the multiplier reduces buoyancy in the business rates system, and without alternative means of funding or compensation, council income would reduce in the medium term.

- We note that the Government is now compensating to CPI than the Retail Price Index. Whilst both are at historically high levels this year, we call on the Government to keep this decision under review when they drop again to more normal levels.

Social care

The Government has confirmed the following grants for social care in the 2023/24 settlement:

- The Social Care Grant will be £3.852 billion in 2023/24. This includes £1.265 billion of funding due to delaying the rollout of adult social care charging reform and £161 million due to the rolling in the Independent Living Fund. £160 million of the total increase will be used to maintain the equalisation component of the Social Care Grant against the adult social care (ASC) precept. This will partly be funded from delays to Adult Social Care reform announced at the Autumn Statement, together with an additional £80 million which is being added from elsewhere in the local government finance settlement. The remaining increase will be distributed using the ASC Relative Needs Formula. The Government proposes that the Social Care Grant will be ringfenced for adults' and children's social care. More details will be set out in due course.
- £2.14 billion through the Improved Better Care Fund. This is the same quantum as 2022/23. The distribution is also unchanged.
- A £300 million Adult Social Care Discharge Grant for 2023/24. This funding will be required to be pooled as part of the Better Care Fund. The funding will be distributed using the existing Improved Better Care Fund grant shares. The Government will set out further details on the conditions of this funding in due course.
- £562 million in Adult Social Care Market Sustainability and Improvement Funding. This includes new grant funding of £400 million to address issues such as discharge delays, social care waiting times, low fee rates, and workforce pressures. The grant also includes £162 million in Fair Cost of Care funding which the Government notes is to support the progress local authorities and providers have already made this year on fees and cost of care exercises. The Government proposes to distribute this funding using the existing ASC Relative Needs Formula. There will be reporting requirements placed on this funding regarding performance and use of funding to support improvement against the objectives. The Government will provide further details on reporting in due course.

LGA view:

- Steadily growing demand has seen councils with responsibility for children's and adult's social care devoting nearly two-thirds of their total spending to these services. This demonstrates councils' commitment to protecting these crucial services, but it comes at the expense of funding for other important services and is also completely unsustainable.
- We are pleased that the Government will provide extra funding for adult social care and accepted our ask for funding allocated towards reforms to still be available to address inflationary pressures for both councils and social care providers. Councils have always supported the principle of adult social care reforms and want to deliver them effectively but have warned that underfunded reforms would have exacerbated significant ongoing financial and workforce pressures. The Government needs to use the delay to reforms to learn from the trailblazers to ensure that the appropriate funding and support is in place to ensure they can be implemented successfully.
- Although the additional funding to adult social care is welcome, it falls significantly short of the [£13 billion we have called for](#) to address the severity of the pressure facing the service, including rising demand, and ensure councils can meet all of their statutory duties under the Care Act. Additional investment for here and now pressures and core services is an essential foundation for future adult social care reforms if councils are to play their part in delivering on the Government's ambition.
- The additional funding helps to tackle the most immediate budget pressures in children's social care, however it will not be sufficient to invest in the preventative and early help services that children and families need, nor to invest in the children's workforce or the additional homes we need for children in care. The Government's forthcoming response to the Independent Review of Children's Social Care will need to provide clarity over how children's social care services will be sufficiently funded going forward to enable all children to receive the care and support they need, when they need it.

Services Grant

The Services Grant will reduce from its 2022/23 level of £822 million to £464 million for 2023/24, this is in part due to the fact that there will no longer be an increase in National Insurance Contributions. In addition, some funding will go to increase the funding for the Supporting Families Programme and pay for other parts of the settlement such as increasing Revenue Support Grant. The rest of the Services Grant will be distributed through the Settlement Funding Assessment, in the same way as in 2022/23.

In addition to the £464 million, Government has held a small proportion of the Services Grant back as contingency to cover unexpected movements. The Government will review whether this contingency is necessary for the final local

government finance settlement, and any contingency left unused at that point will go back into the Services Grant.

LGA view:

- The unringfenced Services Grant will provide vital resources for local authority services but its level has reduced from 2022/23. There will be some concern in the sector that the fact that it has been announced for 2023/24 only makes planning for 2024/25 and beyond more difficult.

New Homes Bonus

Core spending power includes a provisional amount of £291 million for the New Homes Bonus (NHB) in 2023/24. The method for calculating the NHB will not change from 2022/23 and new payments will not attract legacy payments. The threshold over which the bonus is paid remains at 0.4 per cent.

The Government says that they will set out the future position of New Homes Bonus ahead of the 2024/25 local government finance settlement

LGA view:

- The New Homes Bonus makes up a considerable part of funding for some councils, particularly shire district authorities. Councils need clarity on the future of the NHB to be able to plan their budgets beyond next year and into the medium term. Any changes should come with transitional funding to ensure that local authority services that residents rely on are not put at risk.

Funding Guarantee

The Government has announced that it will repurpose the 2022/23 Lower Tier Services Grant and a proportion of the expired New Homes Bonus legacy payments to ensure that all councils will see at least a 3 per cent increase in their Core Spending Power before any decisions about organisational efficiencies, use of reserves or council tax levels. For eligible authorities, the value of the guarantee will be based on the difference between a 3 per cent increase in their 2022/23 Core Spending Power adjusted for actual council tax requirement in 2022/23, compared to their increase in Core Spending Power (excluding rolled in grants) before any assumed increases to council tax Band D levels in 2023/24. The Funding Guarantee total for 2023/24 is £136 million.

LGA View:

- Councils receiving this funding will welcome the protection this guarantee offers although this is well below the level of CPI inflation which is currently 10.7 per cent. The majority of councils receiving the funding guarantee are shire district councils and this emphasises the need for them to have access to the additional funding which a higher of 3 per cent and £10 council tax referendum limit would bring.

Rural Services Funding

The Government proposes to roll-forward the 2022/23 allocations of the £85 million Rural Service Delivery Grant for 2023/24.

LGA view:

- Councils in rural areas will welcome the continuation of this funding albeit that it is reduced in real terms.

2024/25

The Government has confirmed that, the Review of Relative Needs and Resources (also known as the Fair Funding Review) and the business rates reset will not be implemented in this Spending Review period, although it states that the Government remains committed to improving the local government finance landscape in the next Parliament.

In the policy statement published on 12 December 2022, the Government confirmed that core referendum principles in 2024/25 will be a 3 per cent per year general referendum limit, with authorities with social care responsibilities able to increase the adult social care precept by up to 2 per cent a year.

The core settlement will continue in a similar manner for 2024/25. The major grants will continue as set out in 2023/24. Revenue Support Grant will be uplifted in line with BFLs so that councils receive an increase equivalent to the September 2023 level of the Consumer Prices Index (CPI). Business rate pooling will continue. The Social Care Grant and other social care grants will increase as set out at the Autumn Statement.

Local authorities can also expect to receive new income, subject to the Extended Producer Responsibility for Packaging (pEPR) coming into force during 2024/25. The Government will assess the impact of additional pEPR income on the relative needs and resources of councils, particularly shire district councils.

The Government will set out the future position of the New Homes Bonus ahead of the 2024/25 settlement.

LGA view:

- This announcement will give councils some clarity over some sources of income in 2024/25.
- When the Review of Relative Needs and Resources does happen, the Government needs to consider both the data and the formulas used to distribute funding. There also needs to be full engagement with the sector

on this. The Government also needs to ensure that overall local government funding is sufficient to ensure no council sees its funding reduce as a result of the Fair Funding Review.

- We look forward to future discussions on the implementation of, and distribution of, income from the Extended Producer Responsibility for Packaging scheme and its knock on impacts on the settlement. The Government should engage with the LGA and local government on this including and ensure that any funding for reform is sufficient and new burdens are properly funded.

Reserves

In the [Policy Statement](#) published on 12 December the government notes the increase in some local authority reserves over the two years of the pandemic. It encourages “local authorities to consider how they can use their reserves to maintain services in the face of immediate inflationary pressures, taking account, of course, of the need to maintain appropriate levels of reserves to support councils’ financial sustainability and future investment. In order to support council members and local electorates to understand the reserves that their authorities are holding and what they are used for, they will also explore releasing a user-friendly publication of the reserves data currently collected in the Local Authority Revenue Expenditure and Financing Outturn statistics. They will consult with trusted partners, including the Local Government Association, about doing this.”

LGA view:

- We look forward to further clarity on these proposals and will discuss them in detail with the Government and local government.
- Councils hold reserves for a reason. Earmarked reserves are held so they can plan for the future and deal with known risks; unallocated reserves so that councils can respond to immediate events and emergencies.
- We have made the point before that reserves can only be spent once and that using reserves is not a solution to the long-term financial pressures that councils face.

Education and early years

On 16 December 2022 DfE set out the detail of the allocation of an additional £1.9 billion for schools and high needs funding for 2023/24. This is made up of £1.45 billion in schools block funding and £400 million of high needs funding. As part of this increase, mainstream schools will receive a new, [Mainstream Schools Additional Grant \(MSAG\)](#) for primary and secondary provision in the 2023-24 financial year. This equates to a 3.4 per cent increase in per pupil funding for mainstream schools, on top of the allocations through

the Dedicated Schools Grant, [published](#) on 16 December. [Pupil premium per pupil rates](#) in 2023-24 will increase by 5 per cent.

The Government also published its [response](#) to the Early Years Funding Formulae consultation launched in July 2022, confirmed the hourly funding rates for the free early education entitlements in 2023/24 for each local authority, and announced their [indicative allocations](#). An additional £20 million of funding for early years entitlements, on top of the £180 million for 2023/24 announced at the Spending Review, was announced to address National Living Wage increases. The additional £10 million announced on 4 July 2022 for Maintained Nursery Schools was confirmed.

The Department for Levelling Up, Housing and Communities has announced that as part of the [local government policy statement 2023/24 to 2024/25](#) the statutory override for the Dedicated Schools Grant will be extended for the next three years from 2023/24 to 2025/26. The override was due to expire at the end of March 2023.

LGA view

- We welcome the additional £1.9 billion in schools and high needs funding for 2023/24, which will help provide a good education for all pupils at a time when schools are struggling with rising energy and food bills, alongside the need to fund agreed pay rises, including for teachers.
- High needs funding pressures are one of the biggest challenges that councils are currently facing and the additional £400 million in high needs funding will provide some short-term assistance. We are pleased that the Department for Levelling Up, Homes and Communities has listened to the concerns raised by the LGA and extended the statutory override for the Dedicated Schools Grant to the end of the 2025/26 financial year.
- The Government must urgently publish the response to the SEND Green paper, setting out policy reforms that will reduce pressure on high needs budgets, ensure councils can eliminate their High Needs Budget deficits before the end of March 2026 and include a focus on increasing levels of mainstream inclusion.
- Education starts long before school and a strong early years sector can maximise the life chances of all children as part of our shared ambition with government to level-up communities and reduce inequalities across the country. There has been some recognition of the substantial financial challenges facing the early years sector through the additional £20 million investment announced on 16 December, however, this falls short of addressing the significant underfunding of the early years entitlements.

Public health

The settlement includes no information about the national total, or individual council allocations, of the public health grant for 2023/24.

LGA view:

- We call on government to provide councils with clarity on the funding for public health as soon as possible. The current delay to the announcement is making it extremely difficult for councils to plan effectively at a time when public health services are vital to help mitigate pressures on the NHS and social care.
- Public health teams have faced an unprecedented period of funding and demand pressures and continue to face significant pressures and challenges. Sufficient ongoing funding is needed to ensure all local authorities can continue to meet their statutory public health responsibilities.
- Uncertainty also remains in terms of the additional funding announced last year for locally commissioned drug treatment services and the Family Hubs and Start for Life programme. We call on government to provide councils with certainty beyond 2022/23 as soon as possible.
- The Public Health Grant allows councils to fund vital preventative services such as stop smoking and sexual and reproductive health services. At a time when NHS and social care pressures are greater than ever, a greater focus on prevention through an uplift to the Public Health grant will support the Government's wider aims by improving health outcomes, reducing health spending and putting the NHS on a better footing for the long term.

Fire Funding

As set out above, Fire and Rescue Authorities (FRAs) will be able to raise their precept by up to £5 in 2023/24.

Fire authorities will also receive an increase in their business rates funding baseline and revenue support grant in line with inflation, including compensation for under-indexing the business rates multiplier and will be entitled to the Funding Guarantee.

LGA view:

- We welcome that fire and rescue services are able to increase their precept by £5.
- Fire and rescue services need to be funded to take account of the full range of risks, demands and cost pressures they face. The sector also needs to be funded properly in order to engage in meaningful reform and transformation.
- The outcomes of the cases on discriminatory practices in the fire fighters pension scheme will have implications for the pension administrative costs and employer contributions to be made by FRAs. Unless these additional cost pressures are funded by Government, they will have a significant impact on FRA budgets in 2023/24 and beyond.

Police Funding

The [Provisional Police Grant Report \(England and Wales\) 2023/24](#) was published by the Home Office on 14 December 2022 in [a written Ministerial statement](#). Overall funding for policing will rise by up to £287 million compared to the 2022/23 funding settlement, bringing the total up to £17.2 billion for the policing system. Within this, funding to police and crime commissioners (PCCs) will increase by up to an additional £523 million, assuming full take-up of precept flexibility, which is being raised to £15. This would represent an increase to PCC funding in cash terms of 3.6 per cent on top of the 2022/23 police funding settlement.

Further Information

To help inform the LGA's response to the consultation settlement we will continue to analyse the settlement to develop a deeper understanding of the effect on councils. To further inform the LGA's response please send your responses to, and any comments on, the settlement to lgfinance@local.gov.uk.

For further information on the content of this briefing please contact Mike Heiser, Senior Adviser (Finance) (mike.heiser@local.gov.uk / 020 7664 3265) and Laura Johnson, Public Affairs Adviser (laura.johnson@local.gov.uk / 07921 604235).

Annex A: Core Spending Power

	2015/16 £m	2016/17 £m	2017/18 £m	2018/19 £m	2019/20 £m	2020/21 £m	2021/22 £m	2022/23 £m	2023/24 £m
Business Rates Baseline	11,323.2	11,417.7	11,650.6	12,000.7	12,275.7	12,475.7	12,475.7	12,475.7	12,942.5
Revenue Support Grant	9,926.8	7,183.9	4,982.1	3,573.5	2,284.0	2,321.2	2,334.0	2,406.5	2,728.5
Compensation for under-indexing the business rates multiplier	165.1	165.1	175.0	275.0	400.0	500.0	650.0	1,275.1	2,204.6
Improved Better Care Fund	0.0	0.0	1,115.0	1,499.0	1,837.0	2,077.0	2,077.0	2,139.8	2,139.8
Rural Services Delivery Grant	15.5	80.5	65.0	81.0	81.0	81.0	85.0	85.0	85.0
Transition Grant	0.0	150.0	150.0	0.0	0.0	0.0	0.0	0.0	0.0
Adult Social Care Support Grant	0.0	0.0	241.1	150.0	0.0	0.0	0.0	0.0	0.0
New Homes Bonus	1,167.6	1,461.9	1,227.4	947.5	917.9	907.2	622.3	556.0	290.6
New Homes Bonus - returned funding	32.4	23.1	24.5	0.0	0.0	0.0	0.0	0.0	0.0
Winter Pressures Grant	0.0	0.0	0.0	240.0	240.0	0.0	0.0	0.0	0.0
Social Care Support Grant	0.0	0.0	0.0	0.0	410.0	0.0	0.0	0.0	0.0
Social Care Grant	0.0	0.0	0.0	0.0	0.0	1,410.0	1,710.0	2,346.4	3,852.0
Market Sustainability and Fair Cost of Care Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	162.0	0.0
ASC Market Sustainability and Improvement Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	562.0
Lower Tier Services Grant	0.0	0.0	0.0	0.0	0.0	0.0	111.0	111.0	0.0
ASC Discharge Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	300.0
Services Grant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	822.0	464.2
Grants Rolled In	209.2	256.5	247.5	238.8	231.6	232.3	238.1	238.6	0.0
Funding Guarantee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	136.0
Council Tax Requirement	22,035.9	23,247.3	24,665.8	26,331.6	27,767.8	29,226.9	30,308.2	31,922.5	33,838.4
Core Spending Power	44,875.7	43,986.1	44,544.0	45,337.1	46,444.9	49,231.4	50,611.4	54,540.5	59,543.8
<i>Year-on-year Change (£ million)</i>		-889.7	558.0	793.1	1,107.8	2,786.4	1,380.0	3,929.2	5,003.2
<i>Year-on-year Change (%)</i>		-2.0%	1.3%	1.8%	2.4%	6.0%	2.8%	7.8%	9.2%

Notes:

Winter Pressures Grant rolled into Improved Better Care Fund from 2020/21

Social Care Support Grant rolled into Social Care Grant from 2020/21

From 2023-24, Market Sustainability and Fair Cost of Care Fund allocations were rolled into the ASC Market Sustainability and Improvement Fund.

CSP total figures may not sum due to rounding

Source: [CSP Supporting Information](#)

Annex B – Glossary of Local Government Finance Technical Terms

Adult Social Care Discharge Grant	A grant for 2023/24 to facilitate reduced delays in discharges from hospital. The funding will be required to be pooled as part of the Better Care Fund and will be paid out using the existing Improved Better Care Fund grant shares.
Adult Social Care Market Sustainability and Improvement Fund	A grant ring-fenced for adult social care to support capacity and discharge. This incorporates the 2022/23 grant for Market Sustainability and Fair Cost of Care. It is allocated using the adult social care relative needs formula.
Adult Social Care Precept	Local authorities with responsibility for adult social care have flexibility to raise additional council tax above the referendum threshold. Funding raised through this additional 'precept' must be used entirely for adult social care.
Affordable Homes Premium	As part of the New Homes Bonus, affordable homes delivered in an area attract an additional £350 per unit on top of the standard Bonus grant.
Area Cost Adjustment (ACA)	A factor to reflect the differences in service cost delivery in different areas. The current ACA reflects differences in wages (the 'Labour Cost Adjustment') and differences in rateable values (the 'Rates Cost Adjustment') between local authorities across the country.
Baseline Funding Level	The amount of an individual local authority's 2013/14 Settlement Funding Assessment provided through the local share of retained business rates income, updated for inflation
Better Care Fund (BCF)	A single pooled budget for health and social care services, based on a plan agreed between the NHS and local authorities.
Business rates baseline	The business rates baseline for each authority determined at the start of the 50 per cent business rates retention scheme in 2013/14, uprated in line with the small business rates multiplier each year.
Business rates baseline funding level (BFL)	The amount of the settlement funding assessment (SFA) provided through the local share of business rates.
Business rates pool	Under the business rates retention scheme local authorities are able to come together, on a voluntary basis, to pool their business rates. Top-ups and tariffs, as well as levies and safety nets are calculated at a pool-wide level. Pools have to be approved by DLUHC annually and are set out in the Local Government Finance Report.
Business rates revaluation	A regular exercise by the Valuation Office Agency, to reassess the rateable value of individual non-domestic hereditaments. The results are used to set new business rates bills. A revaluation on the basis of April 2021 values will come into effect in April 2023. The following revaluation is planned for April 2026.
Central Share	The percentage share of locally collected business rates paid to central government by billing authorities. In 2013/14 when business rates retention began this was set at 50 per cent. The central share is redistributed to local government through grants including the Revenue Support Grant.
Core Spending Power	The government's measure of the core components of local government funding, comprising the Settlement Funding Assessment, assumed income from council tax (including the adult social care precept), New Homes Bonus, Rural Services Delivery Grant, grants for social care and the funding guarantee.
Council Tax referendum principles	These mark levels of council tax increases above which a local authority must hold a referendum which allows residents to approve or veto the increase. The comparison is made between the authority's average Band D council tax level for the current financial year and the proposed average Band D for the next financial year.

Dedicated Schools Grant	The Dedicated Schools Grant is the principal source of funding for schools and related activities in England. It is a ringfenced grant paid to local authorities for maintained schools. School-level allocations are currently determined in consultation with the schools forum in each local authority area. From April 2017 has also included the 'retained duties' element previously paid as part of the Education Services Grant
Devolution Deals	Devolution Deals were introduced in 2014 and are a bespoke arrangement tailored to certain local authorities. They give local government greater powers and more autonomy over budgeting
Equalisation of the Adult Social Care precept	The process through which a proportion of Social Care Grant funding is used to take account of the impact of the distribution of the Adult Social Care council tax precept.
Estimated Business Rates Aggregate	The total business rates forecast at the outset of the Business Rates Retention system to be collected by all billing authorities in England in 2013/14, used to calculate baseline funding levels and business rates baselines in 2013/14.
Funding Guarantee	This is a grant for 2023/24 that ensures all councils have a minimum 3 per cent increase in Core Spending Power before any decisions about efficiencies, use of reserves and increasing the level of council tax.
Improved Better Care Fund (iBCF)	Additional funding for adult social care authorities from 2017/18 onwards that has to be included within the Better Care Fund plans.
Levy	A mechanism whereby any business rates retention gain above a certain level is paid to the Government. The levy rate cannot exceed 50 per cent of business rate retention gains.
Levy account	A Government account into which proceeds from the business rates levy, and any top-slice, are paid and which is used to pay safety net to qualifying authorities. Any surplus is to be returned to authorities.
Local Share	The percentage share of locally collected business rates retained by local government. This was set at 50 per cent at the implementation of business rates retention.
(Business Rates) Multiplier	The business rates multiplier when multiplied by the rateable value of a property determines a ratepayer's business rate bill. There are two multipliers – one for small businesses and one for larger businesses. These are set nationally. Unless the Government decides to set a lower increase, the small business multiplier is uprated annually by the Consumer Prices Index and the other multiplier adjusted accordingly.
New Homes Bonus (NHB)	A grant paid to reward local authorities for the number of homes built and brought back into use. The level of funding for an area reflects additional housing supply in that area. For 2023/24 this will be paid for one year only. Previously it was paid for a number of years. Payments for qualifying years before the current one were referred to as legacy payments.
Precept	A council tax charge from local authorities which do not issue bills themselves. These include county councils, police and crime commissioners, fire and rescue authorities, the Greater London Authority, combined authority mayors, and town and parish councils. Billing authorities – usually shire district councils or unitary authorities – collect council tax on behalf of precepting authorities and pass the proceeds to them.
Referendum Threshold	A referendum threshold is an amount set by Central Government by which local authorities can increase council tax without needing to hold a referendum to seek approval from residents on the increase.
Relative Needs Formula (RNF)	A relative needs formula provides a way of assessing the relative need for a particular service or set of services across different local authorities. Relative Needs Formulas are used to estimate the relative funding requirement for each local authority in England and

	incorporate factors such as demography and deprivation.
Revenue Support Grant	A grant paid to local authorities as part of the Settlement Funding assessment (see below) which can be used to fund revenue expenditure on any service.
Rural Services Delivery Grant	A grant paid to the top quartile of local authorities on the basis of the super-sparsity indicator, in recognition of possible additional costs for rural councils.
Safety Net	A mechanism to protect any authority which sees its business rates income drop, in any year, by more than a given level below their baseline funding level. In 2023/24 this level is set at 7.5 per cent for authorities with 50 per cent business rates retention and 3 per cent for authorities with 100 per cent business rates retention.
Section 31 Grant	A grant paid to local councils under Section 31 of the Local Government Act 2003, under such conditions as the minister may determine. This mechanism is used to compensate local authorities for the costs of additional business rates reliefs announced by Government.
Services Grant	An unringfenced grant distributed using local authority shares of 2013/14 Settlement Funding Assessment, adjusted for local authority restructuring where necessary.
Settlement Funding Assessment (SFA)	This is a local authority's share of the local government spending control total which will comprise its Revenue Support Grant for the year in question and its baseline funding level.
Small Business Rate Relief	Businesses with a property with a rateable value of £12,000 and below receive 100 per cent relief on business rates. Businesses with a property with a rateable value between £12,000 and £15,000 receive tapered relief.
Social Care Support Grant	A non-ringfenced grant for adult and children's social care services.
Top-Ups and Tariffs	The difference between an authority's business rates baseline (the amount expected to be collected through the local share of business rates) and its baseline funding level (the amount of SFA provided through the local share). Tariff authorities make a payment and top-up authorities receive a payment. Tariffs and top-ups are uprated in line with the small business rates multiplier each year. In 2023/24 they have been recalculated so that authorities do not have gains or losses solely due to business rates revaluation.
Under-indexing grant	A grant provided by the Department of Levelling Up Housing and Communities (DLUHC) to compensate councils for the impact of the Government's decisions to increase the business rates multiplier by lower than the Consumer Price Index (the Retail Prices Index before 2023/24) (so-called 'underindexing'). This is intended to make sure that councils do not experience funding reductions as a result of this policy.

Portfolio Summary - Revenue Budget 2023-2024

	Actual 2021-2022	Original Budget 2022-2023 £	Original Budget 2023-2024 £	Variance to Original Budget 2022-2023 £
Portfolio				
Local Pride & Community Engagement	895,187	862,500	927,500	65,000
Lifestyles, Health & Wellbeing	1,793,250	1,686,500	2,133,600	447,100
Environment	5,581,630	5,899,000	6,400,200	501,200
Sustainable Growth and Economy	1,208,899	1,387,200	1,561,500	174,300
Corporate Resources and Performance	3,766,257	2,965,600	3,342,700	377,100
Net Portfolio Budget	13,245,223	12,800,800	14,365,500	1,564,700
	(1,908,998)	(426,700)	(165,600)	261,100
Transfer to/from Earmarked Reserves	(1,908,998)	(426,700)	(165,600)	261,100
Net Council Budget	11,336,225	12,374,100	14,199,900	1,825,800
	Actual 2021-2022 £	Original Budget 2022-2023 £	Original Budget 2023-2024 £	Variance to Original Budget 2022-2023 £
Consisting of				
Employee Expenses	14,649,326	14,845,100	16,192,100	1,347,000
Premises Related Expenses	1,813,058	1,997,900	2,776,200	778,300
Transport Related Expenses	574,584	644,900	740,600	95,700
Supplies & Services	7,119,283	4,136,900	5,086,500	949,600
Third Party Payments	298,150	336,200	358,000	21,800
Transfer Payments	18,533,835	17,168,000	16,870,900	(297,100)
Capital Interest	2,507,868	1,267,500	1,234,000	(33,500)
Revenue Income	(32,250,880)	(27,597,500)	(28,892,800)	(1,295,300)
Controllable	13,245,223	12,799,000	14,365,500	1,566,500
Consisting of				
Premises Related Recharges	116,046	132,400	141,100	8,700
Transport Related Recharges	1,666,341	1,786,600	1,635,700	(150,900)
Supplies & Services Related Recharges	263,169	273,700	266,500	(7,200)
Central Support and Service Admin	5,216,801	5,764,800	6,164,900	400,100
Internal Recharges	(7,262,356)	(7,955,700)	(8,208,200)	(252,500)
Recharges	0	1,800	0	(1,800)
Consisting of				
Capital Financing Charges	4,208,374	2,120,600	3,626,100	1,505,500
Capital Entries	(4,208,374)	(2,120,600)	(3,626,100)	(1,505,500)
Capital	0	0	0	0
Net Portfolio Revenue Budget	13,245,223	12,800,800	14,365,500	1,564,700
Consisting of				
Transfer to Reserves	1,566,082	369,600	410,800	41,200
Transfer from Reserves	(3,475,080)	(796,300)	(576,400)	219,900
Reserves	(1,908,998)	(426,700)	(165,600)	261,100
Transfer to/from Earmarked Reserves	(1,908,998)	(426,700)	(165,600)	261,100
Net Council Budget	11,336,225	12,374,100	14,199,900	1,825,800

Local Pride & Community Engagement

		Actual 2021-2022 £	Original Budget 2022-2023 £	Original Budget 2023-2024 £	Variance to Original Budget 2022-23 £
Division					
R215	Comm Protection & Dog Control	604,732	590,000	647,600	57,600
R420	Community Grants	290,455	272,500	279,900	7,400
Total Local Pride & Community Engagement Portfolio Budget		895,187	862,500	927,500	65,000
Transfer to/from Earmarked Reserves					
R100	Local Pride & Community Engagement	(118,000)	(14,300)	(14,300)	0
Total Reserves		(118,000)	(14,300)	(14,300)	0
TOTAL		777,187	848,200	913,200	65,000
					Variance to Original Budget
		Actual 2021-2022 £	Original Budget 2022-2023 £	Original Budget 2023-2024 £	Original Budget 2022-23 £
Consisting of					
	Employee Expenses	397,203	452,600	477,500	24,900
	Premises Related Expenses	442	0	11,600	11,600
	Transport Related Expenses	148	1,600	1,600	0
	Supplies & Services	461,502	198,500	198,000	(500)
	Third Party Payments	19,198	17,000	17,000	0
	Revenue Income	(164,805)	(11,200)	(11,200)	0
Controllable		713,690	658,500	694,500	36,000
Consisting of					
	Transport Related Recharges	16,403	27,400	27,400	(0)
	Supplies & Services Related Recharges	5,194	5,200	4,700	(500)
	Central Support and Service Admin	153,891	165,500	188,500	23,000
Recharges		175,489	198,100	220,600	22,500
Consisting of					
	Capital Financing Charges	6,009	5,900	12,400	6,500
Capital		6,009	5,900	12,400	6,500
Total Local Pride & Community Engagement		895,187	862,500	927,500	65,000
Consisting of					
	Transfer to Reserves	44,429	35,800	35,800	0
	Transfer from Reserves	(162,429)	(50,100)	(50,100)	0
Reserves		(118,000)	(14,300)	(14,300)	0
Transfer to/from Earmarked Reserves		(118,000)	(14,300)	(14,300)	0
TOTAL		777,187	848,200	913,200	130,000

R215 Comm Protection & Dog Control	Variance to			
	Original Budget		Original Budget	
	Actual 2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	309,747	359,200	375,800	16,600
Premises Related Expenses	442	0	11,600	11,600
Transport Related Expenses	124	1,600	1,600	0
Supplies & Services	176,523	74,900	74,900	0
Third Party Payments	19,198	17,000	17,000	0
Revenue Income	(54,597)	(11,200)	(11,200)	0
Controllable	451,437	441,500	469,700	28,200
Transport Related Recharges	16,403	27,400	27,400	(0)
Supplies & Services Related Recharges	4,253	4,300	3,700	(600)
Central Support and Service Admin	126,630	110,900	134,400	23,500
Recharges	147,286	142,600	165,500	22,900
Capital Financing Charges	6,009	5,900	12,400	6,500
Capital	6,009	5,900	12,400	6,500
Transfer to Reserves	29,300	35,800	35,800	0
Transfer from Reserves	(103,581)	(35,100)	(35,100)	0
Reserves	(74,281)	700	700	0
Total	530,451	590,700	648,300	57,600

R420 Community Grants	Variance to			
	Original Budget		Original Budget	
	Actual 2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	87,456	93,400	101,700	8,300
Transport Related Expenses	24	0	0	0
Supplies & Services	284,980	123,600	123,100	(500)
Revenue Income	(110,207)	0	0	0
Controllable	262,253	217,000	224,800	7,800
Supplies & Services Related Recharges	941	900	1,000	100
Central Support and Service Admin	27,261	54,600	54,100	(500)
Recharges	28,202	55,500	55,100	(400)
Transfer to Reserves	15,129	0	0	0
Transfer from Reserves	(58,848)	(15,000)	(15,000)	0
Reserves	(43,719)	(15,000)	(15,000)	0
Total	246,736	257,500	264,900	7,400

Lifestyles, Health & Wellbeing

				Variance to	
		Actual	Original	Original	Original
		2021-2022	2022-2023	2023-2024	2022-23
		£	£	£	£
Division					
R700	Leisure Services Division	171	1,300	0	(1,300)
R725	Calverton Leisure Centre	223,272	268,900	342,700	73,800
R730	Carlton Forum Leisure Centre	340,619	170,400	256,500	86,100
R735	Redhill Leisure Centre	283,683	257,200	319,400	62,200
R740	Arnold Theatre	121,758	144,200	193,100	48,900
R745	Arnold Leisure Centre	371,035	373,400	415,500	42,100
R750	Richard Herrod Centre	256,746	329,200	475,200	146,000
R765	The Arts & Tourism	48,027	54,400	59,600	5,200
R770	Health & Wellbeing	38,815	2,500	6,100	3,600
R780	Events	109,125	85,000	65,500	(19,500)
Total Lifestyles, Health & Wellbeing Portfolio					
Budget		1,793,250	1,686,500	2,133,600	447,100
Transfer to/from Earmarked Reserves					
R200	Lifestyles, Health & Wellbeing	(116,979)	15,000	15,000	0
Total Reserves		(116,979)	15,000	15,000	0
TOTAL		1,676,271	1,701,500	2,148,600	447,100
				Variance to	
		Actual	Original	Original	Original
		2021-2022	2022-2023	2023-2024	2022-23
		£	£	£	
Consisting of					
	Employee Expenses	2,505,351	2,636,100	3,094,500	458,400
	Premises Related Expenses	782,640	840,900	1,366,100	525,200
	Transport Related Expenses	1,602	3,700	3,700	0
	Supplies & Services	565,894	586,600	597,600	11,000
	Capital Interest	135	0	0	0
	Revenue Income	(2,990,193)	(3,294,900)	(3,860,500)	(565,600)
Controllable		865,430	772,400	1,201,400	429,000
Consisting of					
	Premises Related Recharges	31,092	33,100	36,500	3,400
	Supplies & Services Related Recharges	23,983	24,000	23,100	(900)
	Central Support and Service Admin	575,995	562,700	591,100	28,400
Recharges		631,070	619,800	650,700	30,900
Consisting of					
	Capital Financing Charges	296,750	294,300	281,500	(12,800)
Capital		296,750	294,300	281,500	(12,800)
Total Lifestyles, Health & Wellbeing		1,793,250	1,686,500	2,133,600	447,100
Consisting of					
	Transfer to Reserves	102,354	18,000	18,000	0
	Transfer from Reserves	(219,333)	(3,000)	(3,000)	0
Reserves		(116,979)	15,000	15,000	0
Transfer to/from Earmarked Reserves		(116,979)	15,000	15,000	0
TOTAL		1,676,271	1,701,500	2,148,600	894,200

				Variance to
	Actual	Original	Original	Original
R700 Leisure Services Division	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
Supplies & Services	171	0	0	0
Controllable	171	0	0	0
Supplies & Services Related Recharges	0	0	0	0
Central Support and Service Admin	0	1,300	0	(1,300)
Recharges	0	1,300	0	(1,300)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	171	1,300	0	(1,300)

				Variance to
	Actual	Original	Original	Original
R725 Calverton Leisure Centre	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	286,948	380,900	437,800	56,900
Premises Related Expenses	130,496	129,500	197,900	68,400
Transport Related Expenses	329	600	600	0
Supplies & Services	68,595	67,600	68,600	1,000
Capital Interest	14	0	0	0
Revenue Income	(345,213)	(385,200)	(440,100)	(54,900)
Controllable	141,169	193,400	264,800	71,400
Premises Related Recharges	4,312	4,300	4,300	0
Supplies & Services Related Recharges	3,215	3,200	3,200	0
Central Support and Service Admin	71,378	63,800	67,200	3,400
Recharges	78,905	71,300	74,700	3,400
Capital Financing Charges	3,199	4,200	3,200	(1,000)
Capital	3,199	4,200	3,200	(1,000)
Transfer to Reserves	5,568	0	0	0
Transfer from Reserves	(8,742)	0	0	0
Reserves	(3,174)	0	0	0
Total	220,099	268,900	342,700	73,800

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R730 Carlton Forum Leisure Centre				
Employee Expenses	805,144	810,100	981,300	171,200
Premises Related Expenses	224,166	266,800	425,100	158,300
Transport Related Expenses	192	800	800	0
Supplies & Services	212,822	168,000	177,500	9,500
Capital Interest	83	0	0	0
Revenue Income	(1,129,449)	(1,295,700)	(1,546,400)	(250,700)
Controllable	112,957	(50,000)	38,300	88,300
Premises Related Recharges	7,586	7,300	6,300	(1,000)
Supplies & Services Related Recharges	7,487	7,500	7,100	(400)
Central Support and Service Admin	164,007	157,000	165,200	8,200
Recharges	179,080	171,800	178,600	6,800
Capital Financing Charges	48,582	48,600	39,600	(9,000)
Capital	48,582	48,600	39,600	(9,000)
Transfer to Reserves	31,686	0	0	0
Transfer from Reserves	(79,123)	0	0	0
Reserves	(47,437)	0	0	0
Total	293,182	170,400	256,500	86,100

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R735 Redhill Leisure Centre				
Employee Expenses	346,726	398,900	439,900	41,000
Premises Related Expenses	105,050	135,700	165,400	29,700
Transport Related Expenses	333	200	200	0
Supplies & Services	80,103	81,700	83,200	1,500
Capital Interest	1	0	0	0
Revenue Income	(369,595)	(471,500)	(475,000)	(3,500)
Controllable	162,618	145,000	213,700	68,700
Premises Related Recharges	4,607	4,700	4,400	(300)
Supplies & Services Related Recharges	3,257	3,300	3,200	(100)
Central Support and Service Admin	89,216	80,200	82,800	2,600
Recharges	97,080	88,200	90,400	2,200
Capital Financing Charges	23,986	24,000	15,300	(8,700)
Capital	23,986	24,000	15,300	(8,700)
Transfer to Reserves	29,400	18,000	18,000	0
Transfer from Reserves	(26,209)	0	0	0
Reserves	3,191	18,000	18,000	0
Total	286,874	275,200	337,400	62,200

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R740 Arnold Theatre				
Employee Expenses	148,615	163,500	190,200	26,700
Premises Related Expenses	42,163	40,300	69,500	29,200
Transport Related Expenses	0	100	100	0
Supplies & Services	64,356	100,200	100,200	0
Capital Interest	3	0	0	0
Revenue Income	(196,178)	(216,400)	(227,200)	(10,800)
Controllable	58,959	87,700	132,800	45,100
Premises Related Recharges	0	300	300	0
Supplies & Services Related Recharges	1,432	1,400	1,300	(100)
Central Support and Service Admin	51,032	54,000	58,700	4,700
Recharges	52,464	55,700	60,300	4,600
Capital Financing Charges	10,335	800	0	(800)
Capital	10,335	800	0	(800)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	121,758	144,200	193,100	48,900

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R745 Arnold Leisure Centre				
Employee Expenses	473,388	458,600	576,500	117,900
Premises Related Expenses	171,342	175,400	329,100	153,700
Transport Related Expenses	324	900	900	0
Supplies & Services	42,569	37,700	40,700	3,000
Capital Interest	21	0	0	0
Revenue Income	(528,482)	(533,900)	(767,300)	(233,400)
Controllable	159,162	138,700	179,900	41,200
Premises Related Recharges	7,624	7,500	9,300	1,800
Supplies & Services Related Recharges	4,431	4,400	4,500	100
Central Support and Service Admin	80,746	97,600	99,800	2,200
Recharges	92,801	109,500	113,600	4,100
Capital Financing Charges	119,072	125,200	122,000	(3,200)
Capital	119,072	125,200	122,000	(3,200)
Transfer to Reserves	25,400	0	0	0
Transfer from Reserves	(16,467)	0	0	0
Reserves	8,933	0	0	0
Total	379,968	373,400	415,500	42,100

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R750 Richard Herrod Centre				
Employee Expenses	277,592	301,600	337,700	36,100
Premises Related Expenses	109,423	93,200	179,100	85,900
Transport Related Expenses	324	600	600	0
Supplies & Services	36,177	53,500	53,500	0
Capital Interest	14	0	0	0
Revenue Income	(344,435)	(299,800)	(292,000)	7,800
Controllable	79,094	149,100	278,900	129,800
Premises Related Recharges	6,965	9,000	11,900	2,900
Supplies & Services Related Recharges	2,804	2,800	2,600	(200)
Central Support and Service Admin	76,308	76,800	80,400	3,600
Recharges	86,076	88,600	94,900	6,300
Capital Financing Charges	91,576	91,500	101,400	9,900
Capital	91,576	91,500	101,400	9,900
Transfer from Reserves	(9,939)	0	0	0
Reserves	(9,939)	0	0	0
Total	246,807	329,200	475,200	146,000

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R765 The Arts & Tourism				
Employee Expenses	37,749	41,400	44,100	2,700
Transport Related Expenses	56	100	100	0
Supplies & Services	939	2,000	2,000	0
Revenue Income	(222)	0	0	0
Controllable	38,522	43,500	46,200	2,700
Supplies & Services Related Recharges	392	400	400	0
Central Support and Service Admin	9,113	10,500	13,000	2,500
Recharges	9,505	10,900	13,400	2,500
Total	48,027	54,400	59,600	5,200

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R770 Health & Wellbeing				
Employee Expenses	68,333	67,300	72,700	5,400
Transport Related Expenses	45	400	400	0
Supplies & Services	35,824	2,000	2,000	0
Revenue Income	(76,218)	(76,200)	(78,500)	(2,300)
Controllable	27,984	(6,500)	(3,400)	3,100
Supplies & Services Related Recharges	751	800	700	(100)
Central Support and Service Admin	10,080	8,200	8,800	600
Recharges	10,831	9,000	9,500	500
Transfer from Reserves	(52,247)	0	0	0
Reserves	(52,247)	0	0	0
Total	(13,432)	2,500	6,100	3,600

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R780 Events				
Employee Expenses	60,855	13,800	14,300	500
Supplies & Services	24,339	73,900	69,900	(4,000)
Revenue Income	(400)	(16,200)	(34,000)	(17,800)
Controllable	84,794	71,500	50,200	(21,300)
Supplies & Services Related Recharges	214	200	100	(100)
Central Support and Service Admin	24,116	13,300	15,200	1,900
Recharges	24,330	13,500	15,300	1,800
Transfer to Reserves	10,300	0	0	0
Transfer from Reserves	(26,607)	(3,000)	(3,000)	0
Reserves	(16,307)	(3,000)	(3,000)	0
Total	92,818	82,000	62,500	(19,500)

Environment

		Actual	Original	Original	Variance to
		2021-2022	Budget	Budget	Original
		£	2022-2023	2023-2024	Budget
			£	£	2022-23
					£
Division					
R100	Taxi Licencing	57,969	24,100	48,700	24,600
R101	Other Licencing	17,274	55,000	76,900	21,900
R200	Environmental Protection	305,250	339,800	383,300	43,500
R205	Food, Health & Safety	275,588	269,800	263,000	(6,800)
R220	External Grant Schemes	0	0	0	0
R500	Waste Other	53,628	(92,000)	80,200	172,200
R501	Waste Recycling	60,813	1,165,600	1,729,900	564,300
R502	Waste Residual	1,963,844	1,199,900	1,758,500	558,600
R503	Waste Services	10,940	46,000	300	(45,700)
R505	Street Care	1,023,312	1,051,500	1,410,700	359,200
R514	Environment Service Support	0	0	57,000	57,000
R555	Fleet Management	(17,470)	4,100	(1,537,000)	(1,541,100)
R605	Selective Licensing	38,667	(44,700)	(137,100)	(92,400)
R715	Parks	1,828,239	1,897,700	2,223,000	325,300
R717	Parks - External Works	80,795	10,300	(7,800)	(18,100)
R720	Cemeteries	(117,221)	(28,100)	23,200	51,300
Total Environment Portfolio Budget		5,581,630	5,899,000	6,372,800	473,800
Transfer to/from Earmarked Reserves					
R500	Environment	(102,056)	(21,500)	73,000	94,500
Total Reserves		(102,056)	(21,500)	73,000	94,500
TOTAL		5,479,573	5,877,500	6,445,800	568,300
					Variance to
		Actual	Original	Original	Original
		2021-2022	Budget	Budget	Budget
		£	£	£	2022-23
Consisting of					
	Employee Expenses	4,796,335	4,970,500	5,291,800	321,300
	Premises Related Expenses	218,062	236,000	305,500	69,500
	Transport Related Expenses	555,173	603,700	699,400	95,700
	Supplies & Services	784,139	694,900	708,100	13,200
	Third Party Payments	73,081	73,900	73,900	0
	Revenue Income	(3,419,805)	(3,655,200)	(3,737,800)	(82,600)
Controllable		3,006,984	2,923,800	3,340,900	417,100
Consisting of					
	Premises Related Recharges	24,763	24,000	29,100	5,100
	Transport Related Recharges	1,648,312	1,759,200	1,608,300	(150,900)
	Supplies & Services Related Recharges	157,777	165,300	160,800	(4,500)
	Central Support and Service Admin	1,441,337	1,748,600	1,834,900	86,300
	Internal Recharges	(1,915,877)	(2,033,800)	(1,847,200)	186,600
Recharges		1,356,312	1,663,300	1,785,900	122,600
Consisting of					
	Capital Financing Charges	1,218,333	1,311,900	1,273,400	(38,500)
Capital		1,218,333	1,311,900	1,273,400	(38,500)
Total Environment		5,581,630	5,899,000	6,400,200	501,200
Consisting of					
	Transfer to Reserves	13,878	125,800	157,000	31,200
	Transfer from Reserves	(115,934)	(147,300)	(84,000)	63,300
Reserves		(102,056)	(21,500)	73,000	94,500
Transfer to/from Earmarked Reserves		(102,056)	(21,500)	73,000	94,500
TOTAL		5,479,573	5,877,500	6,473,200	1,191,400

				Variance to
	Actual	Original	Original	Original
R100 Taxi Licencing	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	109,362	113,700	127,700	14,000
Premises Related Expenses	0	0	0	0
Transport Related Expenses	0	0	0	0
Supplies & Services	49,978	55,000	70,400	15,400
Revenue Income	(515,936)	(554,700)	(534,500)	20,200
Controllable	(356,596)	(386,000)	(336,400)	49,600
Transport Related Recharges	3,477	0	0	0
Supplies & Services Related Recharges	111,839	119,300	115,200	(4,100)
Central Support and Service Admin	299,249	290,800	269,900	(20,900)
Recharges	414,565	410,100	385,100	(25,000)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	57,969	24,100	48,700	24,600

				Variance to
	Actual	Original	Original	Original
R101 Other Licencing	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	82,293	84,100	93,000	8,900
Transport Related Expenses	36	0	0	0
Supplies & Services	0	1,900	1,900	0
Revenue Income	(109,316)	(101,500)	(103,000)	(1,500)
Controllable	(26,987)	(15,500)	(8,100)	7,400
Supplies & Services Related Recharges	959	900	800	(100)
Central Support and Service Admin	43,302	69,600	84,200	14,600
Recharges	44,261	70,500	85,000	14,500
Total	17,274	55,000	76,900	21,900

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R200 Environmental Protection				
Employee Expenses	218,872	237,300	296,900	59,600
Transport Related Expenses	950	1,600	1,600	0
Supplies & Services	17,092	18,600	18,600	0
Third Party Payments	0	2,000	2,000	0
Revenue Income	(21,880)	(22,600)	(55,400)	(32,800)
Controllable	215,034	236,900	263,700	26,800
Transport Related Recharges	7,831	8,100	12,100	4,000
Supplies & Services Related Recharges	2,558	2,500	2,400	(100)
Central Support and Service Admin	79,827	98,100	106,800	8,700
Internal Recharges	0	(5,800)	(5,800)	0
Recharges	90,217	102,900	115,500	12,600
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	305,250	339,800	379,200	39,400

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R205 Food, Health & Safety				
Employee Expenses	221,711	207,500	198,500	(9,000)
Transport Related Expenses	1,639	3,700	3,700	0
Supplies & Services	6,481	6,700	6,700	0
Revenue Income	(4,414)	(8,000)	(8,200)	(200)
Controllable	225,417	209,900	200,700	(9,200)
Supplies & Services Related Recharges	1,930	1,900	2,000	100
Central Support and Service Admin	48,241	58,000	60,300	2,300
Recharges	50,171	59,900	62,300	2,400
Transfer from Reserves	(12,388)	0	0	0
Reserves	(12,388)	0	0	0
Total	263,200	269,800	263,000	(6,800)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
R500 Waste Other				
Employee Expenses	38,060	358,700	388,500	29,800
Transport Related Expenses	2,633	0	0	0
Supplies & Services	0	28,600	28,600	0
Third Party Payments	18,060	11,200	11,200	0
Revenue Income	(51,331)	(731,300)	(787,400)	(56,100)
Controllable	7,422	(332,800)	(359,100)	(26,300)
Transport Related Recharges	31,953	203,800	188,500	(15,300)
Supplies & Services Related Recharges	422	400	3,100	2,700
Central Support and Service Admin	13,831	36,600	28,600	(8,000)
Recharges	46,206	240,800	220,200	(20,600)
Total	53,628	(92,000)	(138,900)	(46,900)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
R501 Waste Recycling				
Employee Expenses	643,202	777,900	875,500	97,600
Transport Related Expenses	0	0	0	0
Supplies & Services	52,060	27,100	27,100	0
Revenue Income	(975,073)	(174,600)	(174,600)	0
Controllable	(279,810)	630,400	728,000	97,600
Transport Related Recharges	233,722	453,600	406,500	(47,100)
Supplies & Services Related Recharges	5,784	5,800	7,100	1,300
Central Support and Service Admin	101,118	79,900	87,600	7,700
Internal Recharges	0	(4,100)	0	4,100
Recharges	340,623	535,200	501,200	(34,000)
Transfer from Reserves	(2,000)	0	0	0
Reserves	(2,000)	0	0	0
Total	58,813	1,165,600	1,229,200	63,600

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
R502 Waste Residual				
Employee Expenses	1,149,294	720,800	820,500	99,700
Transport Related Expenses	0	0	0	0
Supplies & Services	351,165	261,000	261,000	0
Third Party Payments	1,039	0	0	0
Revenue Income	(569,016)	(621,400)	(621,400)	0
Controllable	932,481	360,400	460,100	99,700
Transport Related Recharges	732,875	413,100	365,400	(47,700)
Supplies & Services Related Recharges	11,177	11,200	6,500	(4,700)
Central Support and Service Admin	336,887	462,600	519,000	56,400
Internal Recharges	(55,427)	(53,300)	(53,300)	0
Recharges	1,025,513	833,600	837,600	4,000
Capital Financing Charges	5,850	5,900	0	(5,900)
Capital	5,850	5,900	0	(5,900)
Transfer from Reserves	(4,878)	0	0	0
Reserves	(4,878)	0	0	0
Total	1,958,967	1,199,900	1,297,700	97,800

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
R503 Waste Services				
Employee Expenses	10,940	0	(0)	(0)
Transport Related Expenses	0	400	400	0
Supplies & Services	0	5,400	5,400	0
Third Party Payments	0	1,500	1,500	0
Revenue Income	0	0	0	0
Controllable	10,940	7,300	7,300	(0)
Central Support and Service Admin	0	300	300	0
Internal Recharges	0	38,400	(7,300)	(45,700)
Recharges	0	38,700	(7,000)	(45,700)
Transfer from Reserves	(10,940)	0	0	0
Reserves	(10,940)	0	0	0
Total	(0)	46,000	300	(45,700)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R505 Street Care				
Employee Expenses	657,798	575,400	646,400	71,000
Premises Related Expenses	1,432	42,400	63,800	21,400
Transport Related Expenses	47	400	400	0
Supplies & Services	104,933	82,500	82,500	0
Third Party Payments	462	2,200	2,200	0
Revenue Income	(30,555)	(32,900)	(34,300)	(1,400)
Controllable	734,117	670,000	761,000	91,000
Transport Related Recharges	242,682	252,300	227,600	(24,700)
Supplies & Services Related Recharges	6,171	6,200	5,800	(400)
Central Support and Service Admin	40,342	73,300	69,200	(4,100)
Recharges	289,195	331,800	302,600	(29,200)
Capital Financing Charges	0	49,700	70,100	20,400
Capital	0	49,700	70,100	20,400
Transfer from Reserves	(11,300)	(8,000)	(8,000)	0
Reserves	(11,300)	(8,000)	(8,000)	0
Total	1,012,012	1,043,500	1,125,700	82,200

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R514 Environment Service Support				
Employee Expenses	122,066	109,200	73,900	(35,300)
Transport Related Expenses	160	100	100	0
Supplies & Services	966	1,000	1,000	0
Controllable	123,193	110,300	75,000	(35,300)
Supplies & Services Related Recharges	1,073	1,100	1,100	0
Central Support and Service Admin	24,711	49,400	57,000	7,600
Internal Recharges	(148,977)	(160,800)	(76,100)	84,700
Recharges	(123,193)	(110,300)	(18,000)	92,300
Total	0	0	57,000	57,000

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	£	£	£
R555 Fleet Management				
Employee Expenses	315,011	337,600	343,300	5,700
Transport Related Expenses	548,366	595,200	690,900	95,700
Supplies & Services	29,246	30,600	30,600	0
Third Party Payments	365	0	0	0
Revenue Income	(44,547)	(46,400)	(46,400)	0
Controllable	848,442	917,000	1,018,400	101,400
Premises Related Recharges	3,124	3,100	3,000	(100)
Transport Related Recharges	75,064	79,100	73,000	(6,100)
Supplies & Services Related Recharges	3,306	3,300	3,000	(300)
Central Support and Service Admin	94,365	139,600	161,300	21,700
Internal Recharges	(1,701,860)	(1,825,500)	(1,676,700)	148,800
Recharges	(1,526,001)	(1,600,400)	(1,436,400)	164,000
Capital Financing Charges	660,089	687,500	733,300	45,800
Capital	660,089	687,500	733,300	45,800
Transfer from Reserves	(2,800)	(7,500)	(7,500)	0
Reserves	(2,800)	(7,500)	(7,500)	0
Total	(20,270)	(3,400)	307,800	311,200

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	£	£	£
R605 Selective Licensing				
Employee Expenses	43,662	193,100	159,300	(33,800)
Transport Related Expenses	251	0	0	0
Supplies & Services	5,393	18,200	13,400	(4,800)
Revenue Income	(29,806)	(265,700)	(321,600)	(55,900)
Controllable	19,500	(54,400)	(148,900)	(94,500)
Supplies & Services Related Recharges	557	600	2,100	1,500
Central Support and Service Admin	18,611	9,100	9,700	600
Recharges	19,168	9,700	11,800	2,100
Transfer to Reserves	0	117,700	148,900	31,200
Transfer from Reserves	(20,056)	(63,300)	0	63,300
Reserves	(20,056)	54,400	148,900	94,500
Total	18,611	9,700	11,800	2,100

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	2022-2023	2023-2024	2022-23
		£	£	£
R715 Parks				
Employee Expenses	683,119	678,600	774,600	96,000
Premises Related Expenses	165,657	139,800	156,500	16,700
Transport Related Expenses	230	1,100	1,100	0
Supplies & Services	130,352	114,300	119,300	5,000
Third Party Payments	27,570	49,500	49,500	0
Revenue Income	(141,789)	(143,800)	(158,800)	(15,000)
Controllable	865,139	839,500	942,200	102,700
Premises Related Recharges	7,712	7,700	12,000	4,300
Transport Related Recharges	215,804	250,800	244,900	(5,900)
Supplies & Services Related Recharges	6,216	6,300	7,500	1,200
Central Support and Service Admin	224,062	277,400	300,000	22,600
Recharges	453,794	542,200	564,400	22,200
Capital Financing Charges	509,306	516,000	428,100	(87,900)
Capital	509,306	516,000	428,100	(87,900)
Transfer to Reserves	13,878	8,100	8,100	0
Transfer from Reserves	(46,572)	(68,500)	(68,500)	0
Reserves	(32,695)	(60,400)	(60,400)	0
Total	1,795,545	1,837,300	1,874,300	37,000

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	2022-2023	2023-2024	2022-23
		£	£	£
R717 Parks - External Works				
Employee Expenses	303,374	315,100	211,200	(103,900)
Premises Related Expenses	36,307	28,700	50,800	22,100
Transport Related Expenses	9	0	0	0
Supplies & Services	27,486	30,500	28,100	(2,400)
Third Party Payments	6,825	3,500	3,500	0
Revenue Income	(407,824)	(466,200)	(376,500)	89,700
Controllable	(33,823)	(88,400)	(82,900)	5,500
Premises Related Recharges	1,383	700	700	0
Transport Related Recharges	54,447	43,500	28,300	(15,200)
Supplies & Services Related Recharges	3,601	3,600	1,900	(1,700)
Central Support and Service Admin	57,510	59,800	37,800	(22,000)
Internal Recharges	(9,613)	(22,700)	(28,000)	(5,300)
Recharges	107,328	84,900	40,700	(44,200)
Capital Financing Charges	7,290	13,800	7,300	(6,500)
Capital	7,290	13,800	7,300	(6,500)
Total	80,795	10,300	(34,900)	(45,200)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
R720 Cemeteries				
Employee Expenses	197,571	261,500	282,500	21,000
Premises Related Expenses	14,666	25,100	34,400	9,300
Transport Related Expenses	851	1,200	1,200	0
Supplies & Services	8,988	13,500	13,500	0
Third Party Payments	18,760	4,000	4,000	0
Revenue Income	(518,320)	(486,100)	(515,700)	(29,600)
Controllable	(277,484)	(180,800)	(180,100)	700
Premises Related Recharges	12,544	12,500	13,400	900
Transport Related Recharges	50,457	54,900	62,000	7,100
Supplies & Services Related Recharges	2,183	2,200	2,300	100
Central Support and Service Admin	59,281	44,100	43,200	(900)
Recharges	124,466	113,700	120,900	7,200
Capital Financing Charges	35,798	39,000	34,600	(4,400)
Capital	35,798	39,000	34,600	(4,400)
Transfer from Reserves	(5,000)	0	0	0
Reserves	(5,000)	0	0	0
Total	(122,221)	(28,100)	(24,600)	3,500

Sustainable Growth and Economy

				Variance to
		Actual	Original	Original
		2021-2022	Budget	Budget
		£	£	£
Division				
R105	Development Service Support	(0)	0	26,100
R110	Development Management	2,684	134,300	196,100
R115	Planning Policy	168,294	377,200	445,400
R120	Building Control Account	36,540	63,700	67,300
R121	Building Control Fee Earning Account	(2,786)	(18,700)	0
R172	Land Charges	10,194	(4,200)	(100)
R175	Economic Development	335,488	469,300	453,800
R600	Private Sector Housing	581,647	286,000	287,800
R640	Housing Strategy	76,838	79,600	85,100
Total Sustainable Growth and Economy Portfolio Budget		1,208,899	1,387,200	1,561,500
Transfer to/from Earmarked Reserves				
R700	Sustainable Growth and Economy	209,583	(108,800)	(80,700)
Total Reserves		209,583	(108,800)	(80,700)
TOTAL		1,418,482	1,278,400	1,480,800
				Variance to
		Actual	Original	Original
		2021-2022	Budget	Budget
		£	£	£
Consisting of				
	Employee Expenses	1,592,233	1,617,600	1,767,800
	Premises Related Expenses	7,845	0	0
	Transport Related Expenses	14,175	20,700	20,700
	Supplies & Services	274,124	190,700	716,100
	Third Party Payments	11,715	13,600	13,600
	Revenue Income	(1,576,183)	(968,400)	(1,531,100)
Controllable		323,908	874,200	987,100
Consisting of				
	Supplies & Services Related Recharges	18,838	24,700	22,900
	Central Support and Service Admin	576,146	586,200	635,400
	Internal Recharges	(120,521)	(98,900)	(84,900)
Recharges		474,463	512,000	573,400
Consisting of				
	Capital Financing Charges	1,309,251	1,000	1,531,000
	Capital Entries	(898,723)	0	(1,530,000)
Capital		410,528	1,000	1,000
Total Sustainable Growth and Economy		1,208,899	1,387,200	1,561,500
Consisting of				
	Transfer to Reserves	250,603	10,000	10,000
	Transfer from Reserves	(41,020)	(118,800)	(90,700)
Reserves		209,583	(108,800)	(80,700)
Transfer to/from Earmarked Reserves		209,583	(108,800)	(80,700)
TOTAL		1,418,482	1,278,400	1,480,800

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
R105 Development Service Support	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	85,327	73,600	80,400	6,800
Supplies & Services	4,143	3,700	3,700	0
Controllable	89,470	77,300	84,100	6,800
Supplies & Services Related Recharges	1,083	1,100	800	(300)
Central Support and Service Admin	29,967	20,500	26,100	5,600
Internal Recharges	(120,521)	(98,900)	(84,900)	14,000
Recharges	(89,470)	(77,300)	(58,000)	19,300
Transfer from Reserves	(4,400)	0	0	0
Reserves	(4,400)	0	0	0
Total	(4,400)	0	26,100	26,100

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
R110 Development Management	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	522,040	490,000	533,700	43,700
Transport Related Expenses	1,509	3,500	3,500	0
Supplies & Services	38,271	15,400	17,400	2,000
Revenue Income	(792,912)	(608,500)	(610,500)	(2,000)
Controllable	(231,092)	(99,600)	(55,900)	43,700
Supplies & Services Related Recharges	5,417	5,400	5,100	(300)
Central Support and Service Admin	228,359	228,500	246,900	18,400
Recharges	233,776	233,900	252,000	18,100
Transfer from Reserves	(7,800)	(2,000)	(8,200)	(6,200)
Reserves	(7,800)	(2,000)	(8,200)	(6,200)
Total	(5,116)	132,300	187,900	55,600

				Variance to
	Actual	Original	Original	Original
R115 Planning Policy	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	262,109	235,900	299,200	63,300
Transport Related Expenses	76	600	600	0
Supplies & Services	45,606	39,700	39,700	0
Third Party Payments	11,715	13,600	13,600	0
Revenue Income	(222,699)	(600)	(600)	0
Controllable	96,806	289,200	352,500	63,300
Supplies & Services Related Recharges	3,187	3,200	2,900	(300)
Central Support and Service Admin	67,300	83,800	89,000	5,200
Recharges	70,487	87,000	91,900	4,900
Capital Financing Charges	1,000	1,000	1,000	0
Capital	1,000	1,000	1,000	0
Transfer to Reserves	168,103	0	0	0
Transfer from Reserves	(10,818)	(38,000)	(82,500)	(44,500)
Reserves	157,285	(38,000)	(82,500)	(44,500)
Total	325,578	339,200	362,900	23,700

				Variance to
	Actual	Original	Original	Original
R120 Building Control Account	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	44,491	49,900	53,800	3,900
Transport Related Expenses	2,779	3,000	3,000	0
Supplies & Services	1,785	2,100	2,100	0
Revenue Income	(20,923)	(11,600)	(11,600)	0
Controllable	28,132	43,400	47,300	3,900
Supplies & Services Related Recharges	428	400	500	100
Central Support and Service Admin	7,980	19,900	19,500	(400)
Recharges	8,408	20,300	20,000	(300)
Total	36,540	63,700	67,300	3,600

R121 Building Control Fee Earning Account	Variance to			
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2023-2024	2022-23	
	£	£	£	£
Employee Expenses	161,289	159,600	173,100	13,500
Transport Related Expenses	8,248	7,000	7,000	0
Supplies & Services	3,159	4,000	4,000	0
Revenue Income	(229,979)	(255,900)	(250,700)	5,200
Controllable	(57,282)	(85,300)	(66,600)	18,700
Supplies & Services Related Recharges	1,810	1,800	1,600	(200)
Central Support and Service Admin	52,686	64,800	65,000	200
Recharges	54,496	66,600	66,600	0
Total	(2,786)	(18,700)	0	18,700

			Variance to	
	Actual	Original	Original	Original
R172 Land Charges	2021-2022	Budget	Budget	Budget
	£	2022-2023	2023-2024	2022-23
		£	£	£
Employee Expenses	2,924	3,000	3,100	100
Transport Related Expenses	0	0	0	0
Supplies & Services	22,753	24,400	24,400	0
Revenue Income	(72,436)	(73,100)	(68,900)	4,200
Controllable	(46,759)	(45,700)	(41,400)	4,300
Supplies & Services Related Recharges	591	6,400	5,800	(600)
Central Support and Service Admin	56,361	35,100	35,500	400
Recharges	56,953	41,500	41,300	(200)
Total	10,194	(4,200)	(100)	4,100

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	£	£	£
R175 Economic Development				
Employee Expenses	265,331	294,400	316,200	21,800
Premises Related Expenses	7,845	0	0	0
Transport Related Expenses	127	1,500	1,500	0
Supplies & Services	150,284	95,100	618,500	523,400
Revenue Income	(167,651)	0	(570,100)	(570,100)
Controllable	255,936	391,000	366,100	(24,900)
Supplies & Services Related Recharges	2,965	3,000	3,000	0
Central Support and Service Admin	76,587	75,300	84,700	9,400
Recharges	79,552	78,300	87,700	9,400
Transfer to Reserves	35,500	10,000	10,000	0
Transfer from Reserves	0	(7,400)	0	7,400
Reserves	35,500	2,600	10,000	7,400
Total	370,988	471,900	463,800	(8,100)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	£	£	£
R600 Private Sector Housing				
Employee Expenses	200,284	250,800	245,000	(5,800)
Transport Related Expenses	1,412	4,500	4,500	0
Supplies & Services	6,839	5,700	5,700	0
Revenue Income	(69,583)	(18,700)	(18,700)	0
Controllable	138,952	242,300	236,500	(5,800)
Supplies & Services Related Recharges	2,096	2,100	2,600	500
Central Support and Service Admin	31,072	41,600	48,700	7,100
Recharges	33,168	43,700	51,300	7,600
Capital Financing Charges	1,308,251	0	1,530,000	1,530,000
Capital Entries	(898,723)	0	(1,530,000)	(1,530,000)
Capital	409,528	0	0	0
Transfer from Reserves	(18,002)	(71,400)	0	71,400
Reserves	(18,002)	(71,400)	0	71,400
Total	563,645	214,600	287,800	73,200

				Variance to
	Actual	Original	Original	Original
R640 Housing Strategy	2021-2022	Budget	Budget	Budget
	2022-2023	2023-2024	2022-23	
	£	£	£	£
Employee Expenses	48,438	60,400	63,300	2,900
Transport Related Expenses	23	600	600	0
Supplies & Services	1,284	600	600	0
Controllable	49,745	61,600	64,500	2,900
Supplies & Services Related Recharges	1,260	1,300	600	(700)
Central Support and Service Admin	25,833	16,700	20,000	3,300
Recharges	27,093	18,000	20,600	2,600
Transfer to Reserves	47,000	0	0	0
Reserves	47,000	0	0	0
Total	123,838	79,600	85,100	5,500

Corporate Resources and Performance

		Actual	Original	Original	Variance to
		2021-2022	2022-2023	2023-2024	Original
		£	£	£	Budget
					2022-23
					£
Division					
R130	HR, Performance and Service Planning	4,700	4,800	4,700	(100)
R140	Democratic Mgt & Representation	651,750	669,700	696,000	26,300
R145	Corporate Management	991,997	746,400	765,200	18,800
R150	Health & Safety and Emergency Planning	29,284	31,900	75,100	43,200
R157	Committee Services	167	0	0	0
R160	Legal Services	51,035	2,200	2,000	(200)
R165	Central Print Room	(3,000)	(3,000)	(3,000)	0
R170	Postages	(0)	0	0	0
R177	Registration Of Electors	166,093	200,700	211,000	10,300
R180	Elections	(31,579)	2,500	127,900	125,400
R182	Estates & Valuation	0	(0)	(5,000)	(5,000)
R185	Public Land & Buildings	38,716	152,900	172,800	19,900
R300	Information Technology	(65,200)	(17,300)	(24,000)	(6,700)
R340	Communications & Publicity	5,800	0	0	0
R350	Corporate Officers	18,395	(0)	0	0
R410	Business Units	(15,582)	(8,500)	(3,000)	5,500
R510	Public Conveniences	3,278	22,400	23,300	900
R520	Building Services	0	(0)	108,400	108,400
R540	Car Parks	589,205	122,000	122,200	200
R560	Public Offices	(2,811)	1,900	(40,800)	(42,700)
R630	Housing Needs	316,595	437,100	548,300	111,200
R775	Community Centres	171,921	146,200	198,300	52,100
R800	Corporate Administration	0	0	0	0
R805	Financial Services	65,000	0	(0)	(0)
R820	Customer Services	(0)	9,300	9,300	0
R825	Insurance Premiums	(2,078)	300	0	(300)
R835	Revenues-Local Taxation	332,910	767,300	802,300	35,000
R872	Central Provisions Account	(102,925)	37,200	(92,400)	(129,600)
R875	Non Distributed Costs	356,567	120,200	117,600	(2,600)
R877	Council Tax Benefits	(3,457)	(4,000)	(2,000)	2,000
R880	Rent Allowances	(27,804)	137,500	129,500	(8,000)
R882	Housing Benefit Administration	528,679	277,000	456,200	179,200
R885	Rent Rebates	7,537	2,800	8,800	6,000
R890	Corporate Income & Expenditure	(886,760)	366,700	215,100	(151,600)
R891	Movement in Reserves (MiRs)	577,825	(1,260,600)	(1,281,100)	(20,500)
Total Corporate Resources and Performance					
Portfolio Budget		3,766,257	2,965,600	3,342,700	377,100
Transfer to/from Earmarked Reserves					
R800	Corporate Resources and Performance	(1,781,545)	(297,100)	(158,600)	138,500
Total Reserves		(1,781,545)	(297,100)	(158,600)	138,500
TOTAL		1,984,712	2,668,500	3,184,100	515,600
		Actual	Original	Original	Variance to
		2021-2022	2022-2023	2023-2024	Original
		£	£	£	Budget
					2022-23
					£
Consisting of					
	Employee Expenses	5,358,203	5,168,300	5,560,500	392,200
	Premises Related Expenses	804,070	921,000	1,093,000	172,000
	Transport Related Expenses	3,486	15,200	15,200	0
	Supplies & Services	5,033,624	2,466,200	2,866,700	400,500
	Third Party Payments	194,156	231,700	253,500	21,800
	Transfer Payments	18,533,835	17,168,000	16,870,900	(297,100)
	Capital Interest	2,507,732	1,267,500	1,234,000	(33,500)
	Revenue Income	(24,099,895)	(19,667,800)	(19,752,200)	(84,400)
Controllable		8,335,211	7,570,100	8,141,600	571,500
Consisting of					
	Premises Related Recharges	60,190	75,300	75,500	200
	Transport Related Recharges	1,626	0	0	0
	Supplies & Services Related Recharges	57,377	54,500	55,000	500
	Central Support and Service Admin	2,469,432	2,701,800	2,915,000	213,200
	Internal Recharges	(5,225,959)	(5,823,000)	(6,276,100)	(453,100)
Recharges		(2,637,334)	(2,991,400)	(3,230,600)	(239,200)
Consisting of					
	Capital Financing Charges	1,378,031	507,500	527,800	20,300
	Capital Entries	(3,309,651)	(2,120,600)	(2,096,100)	24,500
Capital		(1,931,620)	(1,613,100)	(1,568,300)	44,800
Total Corporate Resources and Performance		3,766,257	2,965,600	3,342,700	377,100
Consisting of					
	Transfer to Reserves	1,154,819	180,000	190,000	10,000
	Transfer from Reserves	(2,936,364)	(477,100)	(348,600)	128,500
Reserves		(1,781,545)	(297,100)	(158,600)	138,500
Transfer to/from Earmarked Reserves		(1,781,545)	(297,100)	(158,600)	138,500
TOTAL		1,984,712	2,668,500	3,184,100	1,031,200

R130 HR, Performance and Service Planning	Variance to			
	Actual	Original	Original	Original
	2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2022-23
	£	£	£	£
Employee Expenses	229,937	242,100	260,100	18,000
Transport Related Expenses	0	700	700	0
Supplies & Services	39,293	40,000	40,000	0
Revenue Income	(13,031)	(10,300)	(10,800)	(500)
Controllable	256,199	272,500	290,000	17,500
Supplies & Services Related Recharges	2,494	2,700	2,500	(200)
Central Support and Service Admin	45,542	63,700	64,000	300
Internal Recharges	(299,535)	(334,100)	(351,800)	(17,700)
Recharges	(251,499)	(267,700)	(285,300)	(17,600)
Transfer from Reserves	(4,700)	(4,700)	(4,700)	0
Reserves	(4,700)	(4,700)	(4,700)	0
Total	0	100	0	(100)

R140 Democratic Mgt & Representation	Variance to			
	Actual	Original	Original	Original
	2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2022-23
	£	£	£	£
Employee Expenses	123,870	140,800	150,300	9,500
Transport Related Expenses	652	5,500	5,500	0
Supplies & Services	331,116	342,800	360,800	18,000
Revenue Income	(2,658)	(10,400)	(10,700)	(300)
Controllable	452,980	478,700	505,900	27,200
Supplies & Services Related Recharges	1,502	1,500	1,400	(100)
Central Support and Service Admin	197,268	189,500	188,700	(800)
Recharges	198,770	191,000	190,100	(900)
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	651,750	669,700	696,000	26,300

				Variance to
	Actual	Original	Original	Original
R145 Corporate Management	2021-2022	Budget	Budget	Budget
	£	2022-2023	2023-2024	2022-23
		£	£	£
Employee Expenses	447,889	497,300	500,600	3,300
Transport Related Expenses	164	3,200	3,200	0
Supplies & Services	192,937	194,600	194,600	0
Revenue Income	(16,903)	(7,000)	(7,000)	0
Controllable	624,087	688,100	691,400	3,300
Supplies & Services Related Recharges	5,223	5,300	5,200	(100)
Central Support and Service Admin	526,056	350,900	388,100	37,200
Internal Recharges	(163,369)	(297,900)	(319,500)	(21,600)
Recharges	367,910	58,300	73,800	15,500
Transfer from Reserves	(5,500)	0	0	0
Reserves	(5,500)	0	0	0
Total	986,497	746,400	765,200	18,800

				Variance to
	Actual	Original	Original	Original
R150 Health & Safety and	2021-2022	Budget	Budget	Budget
Emergency Planning	£	2022-2023	2023-2024	2022-23
		£	£	£
Employee Expenses	88,973	104,400	135,900	31,500
Transport Related Expenses	65	300	300	0
Supplies & Services	27,385	18,000	18,000	0
Third Party Payments	6,800	7,800	29,600	21,800
Revenue Income	0	0	0	0
Controllable	123,222	130,500	183,800	53,300
Supplies & Services Related Recharges	853	900	800	(100)
Central Support and Service Admin	29,455	31,600	32,200	600
Internal Recharges	(124,245)	(131,100)	(141,700)	(10,600)
Recharges	(93,938)	(98,600)	(108,700)	(10,100)
Transfer from Reserves	(21,300)	(23,500)	(66,700)	(43,200)
Reserves	(21,300)	(23,500)	(66,700)	(43,200)
Total	7,984	8,400	8,400	(0)

				Variance to
	Actual	Original	Original	Original
R157 Committee Services	2021-2022	Budget	Budget	Budget
	£	2022-2023	2023-2024	2022-23
		£	£	£
Employee Expenses	0	0	0	0
Supplies & Services	167	0	0	0
Controllable	167	0	0	0
Total	167	0	0	0

	Actual	Original	Original	Variance to
	2021-2022	Budget	Budget	Original
	2022-2023	2022-2023	2023-2024	Budget
	£	£	£	2022-23
				£
R160 Legal Services				
Employee Expenses	327,412	266,800	375,600	108,800
Transport Related Expenses	417	800	800	0
Supplies & Services	33,225	29,700	29,700	0
Revenue Income	(41,249)	(81,100)	(101,900)	(20,800)
Controllable	319,806	216,200	304,200	88,000
Supplies & Services Related Recharges	3,095	3,100	2,700	(400)
Central Support and Service Admin	44,726	63,000	65,200	2,200
Internal Recharges	(316,592)	(280,100)	(370,100)	(90,000)
Recharges	(268,771)	(214,000)	(302,200)	(88,200)
Transfer from Reserves	(51,035)	(2,000)	(2,000)	0
Reserves	(51,035)	(2,000)	(2,000)	0
Total	(0)	200	(0)	(200)

	Actual	Original	Original	Variance to
	2021-2022	Budget	Budget	Original
	2022-2023	2022-2023	2023-2024	Budget
	£	£	£	2022-23
				£
R165 Central Print Room				
Employee Expenses	6,672	6,600	7,600	1,000
Transport Related Expenses	9	0	0	0
Supplies & Services	11,833	15,100	15,100	0
Controllable	18,514	21,700	22,700	1,000
Supplies & Services Related Recharges	76	100	100	0
Central Support and Service Admin	1,695	2,400	3,000	600
Internal Recharges	(23,286)	(27,200)	(28,800)	(1,600)
Recharges	(21,514)	(24,700)	(25,700)	(1,000)
Transfer to Reserves	3,000	3,000	3,000	0
Reserves	3,000	3,000	3,000	0
Total	0	0	(0)	(0)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R170 Postages				
Supplies & Services	54,053	44,500	44,500	0
Revenue Income	0	(700)	(700)	0
Controllable	54,053	43,800	43,800	0
Central Support and Service Admin	0	800	900	100
Internal Recharges	(54,053)	(44,600)	(44,700)	(100)
Recharges	(54,053)	(43,800)	(43,800)	0
Total	(0)	0	0	0

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R177 Registration Of Electors				
Employee Expenses	87,000	98,100	106,500	8,400
Transport Related Expenses	0	200	200	0
Supplies & Services	42,047	51,000	51,000	0
Revenue Income	(1,877)	(1,900)	(1,900)	0
Controllable	127,171	147,400	155,800	8,400
Supplies & Services Related Recharges	881	900	800	(100)
Central Support and Service Admin	38,040	52,400	54,400	2,000
Recharges	38,922	53,300	55,200	1,900
Total	166,093	200,700	211,000	10,300

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R180 Elections				
Employee Expenses	105,854	0	73,500	73,500
Premises Related Expenses	22,529	0	14,500	14,500
Supplies & Services	110,902	0	65,500	65,500
Revenue Income	(275,122)	0	(32,000)	(32,000)
Controllable	(35,837)	0	121,500	121,500
Supplies & Services Related Recharges	2,669	0	3,500	3,500
Central Support and Service Admin	0	900	1,300	400
Recharges	2,669	900	4,800	3,900
Capital Financing Charges	1,589	1,600	1,600	0
Capital	1,589	1,600	1,600	0
Total	(31,579)	2,500	127,900	125,400

				Variance to
	Actual	Original	Original	Original
R182 Estates & Valuation	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	110,539	147,500	171,200	23,700
Transport Related Expenses	7	300	300	0
Supplies & Services	16,286	17,700	17,700	0
Revenue Income	0	0	0	0
Controllable	126,831	165,500	189,200	23,700
Supplies & Services Related Recharges	1,724	1,700	1,700	0
Central Support and Service Admin	42,790	50,200	51,800	1,600
Internal Recharges	(171,345)	(217,400)	(247,700)	(30,300)
Recharges	(126,831)	(165,500)	(194,200)	(28,700)
Transfer from Reserves	0	0	(3,400)	(3,400)
Reserves	0	0	(3,400)	(3,400)
Total	0	0	(8,400)	(8,400)

				Variance to
	Actual	Original	Original	Original
R185 Public Land & Buildings	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	1,479	0	0	0
Premises Related Expenses	38,649	84,700	64,800	(19,900)
Supplies & Services	22,347	37,000	27,000	(10,000)
Revenue Income	(167,606)	(188,200)	(260,500)	(72,300)
Controllable	(105,131)	(66,500)	(168,700)	(102,200)
Premises Related Recharges	11,314	16,900	18,200	1,300
Supplies & Services Related Recharges	0	0	0	0
Central Support and Service Admin	136,466	199,300	236,600	37,300
Recharges	147,780	216,200	254,800	38,600
Capital Financing Charges	(3,934)	3,200	86,700	83,500
Capital	(3,934)	3,200	86,700	83,500
Transfer to Reserves	0	0	3,300	3,300
Transfer from Reserves	(9,300)	(62,500)	0	62,500
Reserves	(9,300)	(62,500)	3,300	65,800
Total	29,416	90,400	176,100	85,700

				Variance to
	Actual	Original	Original	Original
R300 Information Technology	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	334,566	352,400	381,000	28,600
Transport Related Expenses	174	500	500	0
Supplies & Services	673,734	792,100	834,400	42,300
Revenue Income	(9,305)	(11,100)	(11,100)	0
Controllable	999,168	1,133,900	1,204,800	70,900
Premises Related Recharges	9,339	9,400	2,000	(7,400)
Supplies & Services Related Recharges	3,935	3,900	3,700	(200)
Central Support and Service Admin	27,013	65,700	71,400	5,700
Internal Recharges	(1,206,995)	(1,426,300)	(1,434,100)	(7,800)
Recharges	(1,166,708)	(1,347,300)	(1,357,000)	(9,700)
Capital Financing Charges	102,340	196,100	128,200	(67,900)
Capital	102,340	196,100	128,200	(67,900)
Transfer to Reserves	107,000	107,000	113,700	6,700
Transfer from Reserves	(41,800)	(89,700)	(89,700)	0
Reserves	65,200	17,300	24,000	6,700
Total	0	0	0	0

				Variance to
	Actual	Original	Original	Original
R340 Communications & Publicity	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	142,171	156,300	213,900	57,600
Transport Related Expenses	38	200	200	0
Supplies & Services	41,798	49,200	42,200	(7,000)
Revenue Income	(10,050)	(21,700)	(19,700)	2,000
Controllable	173,956	184,000	236,600	52,600
Supplies & Services Related Recharges	1,804	1,800	1,700	(100)
Central Support and Service Admin	49,870	58,500	64,700	6,200
Internal Recharges	(219,830)	(244,300)	(303,000)	(58,700)
Recharges	(168,156)	(184,000)	(236,600)	(52,600)
Transfer from Reserves	(5,800)	0	0	0
Reserves	(5,800)	0	0	0
Total	(0)	(0)	0	0

				Variance to
	Actual	Original	Original	Original
R350 Corporate Officers	2021-2022	Budget	Budget	Budget
	£	£	£	£
Employee Expenses	65,525	47,700	51,300	3,600
Supplies & Services	2,596	5,000	5,000	0
Revenue Income	0	(20,000)	(20,000)	0
Controllable	68,121	32,700	36,300	3,600
Supplies & Services Related Recharges	769	500	500	0
Central Support and Service Admin	1,447	2,900	3,500	600
Internal Recharges	(51,942)	(36,100)	(40,300)	(4,200)
Recharges	(49,726)	(32,700)	(36,300)	(3,600)
Transfer from Reserves	(18,395)	0	0	0
Reserves	(18,395)	0	0	0
Total	0	(0)	0	0

				Variance to
	Actual	Original	Original	Original
R410 Business Units	2021-2022	Budget	Budget	Budget
	£	£	£	£
Premises Related Expenses	112,494	113,700	109,900	(3,800)
Supplies & Services	0	1,000	1,000	0
Revenue Income	(213,260)	(216,400)	(207,200)	9,200
Controllable	(100,766)	(101,700)	(96,300)	5,400
Premises Related Recharges	7,387	7,700	4,300	(3,400)
Central Support and Service Admin	41,396	49,100	54,500	5,400
Recharges	48,783	56,800	58,800	2,000
Capital Financing Charges	36,401	36,400	34,500	(1,900)
Capital	36,401	36,400	34,500	(1,900)
Total	(15,582)	(8,500)	(3,000)	5,500

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R510 Public Conveniences				
Premises Related Expenses	(5,055)	9,100	10,600	1,500
Supplies & Services	0	0	0	0
Controllable	(5,055)	9,100	10,600	1,500
Premises Related Recharges	66	100	400	300
Central Support and Service Admin	4,146	9,100	8,400	(700)
Recharges	4,212	9,200	8,800	(400)
Capital Financing Charges	4,121	4,100	3,900	(200)
Capital	4,121	4,100	3,900	(200)
Total	3,278	22,400	23,300	900

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R520 Building Services				
Employee Expenses	88,726	128,900	138,500	9,600
Transport Related Expenses	35	100	100	0
Supplies & Services	740	3,200	3,200	0
Controllable	89,500	132,200	141,800	9,600
Supplies & Services Related Recharges	946	900	1,300	400
Central Support and Service Admin	22,168	12,900	19,800	6,900
Internal Recharges	(112,614)	(146,000)	(54,500)	91,500
Recharges	(89,500)	(132,200)	(33,400)	98,800
Transfer from Reserves	0	0	(3,300)	(3,300)
Reserves	0	0	(3,300)	(3,300)
Total	0	(0)	105,100	105,100

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R540 Car Parks				
Employee Expenses	19,398	19,600	21,200	1,600
Premises Related Expenses	136,383	133,800	136,000	2,200
Transport Related Expenses	936	800	800	0
Supplies & Services	18,183	5,700	5,700	0
Third Party Payments	187,356	223,900	223,900	0
Revenue Income	(249,238)	(347,900)	(331,200)	16,700
Controllable	113,019	35,900	56,400	20,500
Premises Related Recharges	751	3,700	3,700	0
Supplies & Services Related Recharges	218	200	200	0
Central Support and Service Admin	34,561	45,300	51,700	6,400
Recharges	35,530	49,200	55,600	6,400
Capital Financing Charges	440,656	36,900	10,200	(26,700)
Capital	440,656	36,900	10,200	(26,700)
Transfer to Reserves	20,306	35,000	35,000	0
Transfer from Reserves	(3,000)	(3,000)	0	3,000
Reserves	17,306	32,000	35,000	3,000
Total	606,511	154,000	157,200	3,200

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R560 Public Offices				
Employee Expenses	149,376	156,200	180,800	24,600
Premises Related Expenses	387,165	405,400	550,700	145,300
Supplies & Services	25,094	26,700	26,700	0
Revenue Income	(363,530)	(359,600)	(450,800)	(91,200)
Controllable	198,106	228,700	307,400	78,700
Premises Related Recharges	21,418	26,300	33,000	6,700
Supplies & Services Related Recharges	1,902	1,900	1,800	(100)
Central Support and Service Admin	78,691	161,700	167,900	6,200
Internal Recharges	(445,948)	(582,700)	(718,200)	(135,500)
Recharges	(343,938)	(392,800)	(515,500)	(122,700)
Capital Financing Charges	143,021	166,000	167,300	1,300
Capital	143,021	166,000	167,300	1,300
Transfer from Reserves	(2,377)	0	0	0
Reserves	(2,377)	0	0	0
Total	(5,188)	1,900	(40,800)	(42,700)

			Variance to	
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	£	2023-2024	2022-23
			£	£
R630 Housing Needs				
Employee Expenses	286,318	428,500	452,100	23,600
Premises Related Expenses	50,353	102,000	95,600	(6,400)
Transport Related Expenses	44	600	600	0
Supplies & Services	413,372	187,400	247,400	60,000
Revenue Income	(567,431)	(433,900)	(443,600)	(9,700)
Controllable	182,657	284,600	352,100	67,500
Premises Related Recharges	3,121	3,200	2,400	(800)
Supplies & Services Related Recharges	3,598	3,600	4,400	800
Central Support and Service Admin	114,634	133,300	146,800	13,500
Recharges	121,353	140,100	153,600	13,500
Capital Financing Charges	12,585	12,400	42,600	30,200
Capital	12,585	12,400	42,600	30,200
Transfer to Reserves	66,212	0	0	0
Transfer from Reserves	(54,820)	(36,000)	(86,500)	(50,500)
Reserves	11,392	(36,000)	(86,500)	(50,500)
Total	327,987	401,100	461,800	60,700

			Variance to	
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	£	£	2023-2024	2022-23
			£	£
R775 Community Centres				
Employee Expenses	119,442	116,000	129,200	13,200
Premises Related Expenses	41,114	53,100	83,400	30,300
Transport Related Expenses	0	200	200	0
Supplies & Services	8,669	7,400	7,400	0
Revenue Income	(90,259)	(113,800)	(113,200)	600
Controllable	78,966	62,900	107,000	44,100
Premises Related Recharges	6,794	8,000	11,500	3,500
Supplies & Services Related Recharges	1,537	1,500	1,100	(400)
Central Support and Service Admin	33,877	23,000	25,900	2,900
Recharges	42,207	32,500	38,500	6,000
Capital Financing Charges	50,748	50,800	52,800	2,000
Capital	50,748	50,800	52,800	2,000
Transfer from Reserves	(6,205)	0	0	0
Reserves	(6,205)	0	0	0
Total	165,716	146,200	198,300	52,100

				Variance to
	Actual	Original	Original	Original
R805 Financial Services	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	672,794	594,000	644,400	50,400
Transport Related Expenses	217	100	100	0
Supplies & Services	88,851	89,400	89,400	0
Revenue Income	(44,614)	(45,000)	(45,000)	0
Controllable	717,248	638,500	688,900	50,400
Supplies & Services Related Recharges	6,682	6,600	6,100	(500)
Central Support and Service Admin	138,286	139,700	148,600	8,900
Internal Recharges	(797,215)	(784,800)	(843,600)	(58,800)
Recharges	(652,248)	(638,500)	(688,900)	(50,400)
Transfer from Reserves	(65,000)	0	0	0
Reserves	(65,000)	0	0	0
Total	0	(0)	(0)	0

				Variance to
	Actual	Original	Original	Original
R820 Customer Services	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	731,380	735,200	829,900	94,700
Transport Related Expenses	313	700	700	0
Supplies & Services	12,104	8,100	8,100	0
Revenue Income	0	0	0	(0)
Controllable	743,797	744,000	838,700	94,700
Supplies & Services Related Recharges	7,837	7,800	7,300	(500)
Central Support and Service Admin	147,960	195,000	201,500	6,500
Internal Recharges	(899,594)	(937,500)	(1,038,200)	(100,700)
Recharges	(743,797)	(734,700)	(829,400)	(94,700)
Transfer from Reserves	0	(9,300)	(9,300)	0
Reserves	0	(9,300)	(9,300)	0
Total	(0)	0	(0)	(0)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R825 Insurance Premiums				
Supplies & Services	310,281	276,000	276,000	0
Revenue Income	(36,373)	0	0	0
Controllable	273,908	276,000	276,000	0
Central Support and Service Admin	0	300	0	(300)
Internal Recharges	(275,986)	(276,000)	(276,000)	0
Recharges	(275,986)	(275,700)	(276,000)	(300)
Transfer to Reserves	37,078	35,000	35,000	0
Transfer from Reserves	0	0	0	0
Reserves	37,078	35,000	35,000	0
Total	35,000	35,300	35,000	(300)

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2022-2023	2022-2023	2023-2024	2022-23
	£	£	£	£
R835 Revenues-Local Taxation				
Employee Expenses	405,361	449,200	489,500	40,300
Transport Related Expenses	341	500	500	0
Supplies & Services	290,452	180,500	304,600	124,100
Revenue Income	(674,250)	(335,000)	(507,600)	(172,600)
Controllable	21,904	295,200	287,000	(8,200)
Transport Related Recharges	1,626	0	0	0
Supplies & Services Related Recharges	5,060	5,000	4,800	(200)
Central Support and Service Admin	367,728	524,000	574,400	50,400
Internal Recharges	(63,409)	(56,900)	(63,900)	(7,000)
Recharges	311,006	472,100	515,300	43,200
Transfer to Reserves	363,906	0	0	0
Transfer from Reserves	(165,419)	(111,400)	(62,000)	49,400
Reserves	198,487	(111,400)	(62,000)	49,400
Total	531,396	655,900	740,300	84,400

				Variance to
	Actual	Original	Original	Original
R872 Central Provisions Account	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	31,200	40,000	(222,000)	(262,000)
Supplies & Services	1,317,804	(4,000)	129,600	133,600
Revenue Income	(1,451,929)	0	0	0
Controllable	(102,925)	36,000	(92,400)	(128,400)
Central Support and Service Admin	0	1,200	0	(1,200)
Recharges	0	1,200	0	(1,200)
Transfer to Reserves	510,217	0	0	0
Transfer from Reserves	(562,700)	0	0	0
Reserves	(52,483)	0	0	0
Total	(155,408)	37,200	(92,400)	(129,600)

				Variance to
	Actual	Original	Original	Original
R875 Non Distributed Costs	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	316,493	117,600	117,600	0
Supplies & Services	2,008	0	0	0
Controllable	318,501	117,600	117,600	0
Central Support and Service Admin	0	2,600	0	(2,600)
Recharges	0	2,600	0	(2,600)
Capital Financing Charges	38,066	0	0	0
Capital	38,066	0	0	0
Transfer from Reserves	(204,300)	0	0	0
Reserves	(204,300)	0	0	0
Total	152,267	120,200	117,600	(2,600)

				Variance to
	Actual	Original	Original	Original
R877 Council Tax Benefits	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Transfer Payments	0	500	500	0
Revenue Income	(3,457)	(4,500)	(2,500)	2,000
Controllable	(3,457)	(4,000)	(2,000)	2,000
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Total	(3,457)	(4,000)	(2,000)	2,000

				Variance to
	Actual	Original	Original	Original
R880 Rent Allowances	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Supplies & Services	(5,005)	18,000	(8,000)	(26,000)
Transfer Payments	18,402,201	16,996,000	16,674,900	(321,100)
Revenue Income	(18,425,000)	(16,876,500)	(16,537,400)	339,100
Controllable	(27,804)	137,500	129,500	(8,000)
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Total	(27,804)	137,500	129,500	(8,000)

				Variance to
	Actual	Original	Original	Original
R882 Housing Benefit Administration	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
Employee Expenses	465,828	323,100	351,800	28,700
Transport Related Expenses	75	500	500	0
Supplies & Services	200,574	30,100	30,100	0
Revenue Income	(487,989)	(353,700)	(219,300)	134,400
Controllable	178,489	0	163,100	163,100
Supplies & Services Related Recharges	4,574	4,600	3,400	(1,200)
Central Support and Service Admin	345,616	272,400	289,700	17,300
Recharges	350,190	277,000	293,100	16,100
Transfer to Reserves	47,100	0	0	0
Transfer from Reserves	(145,005)	0	0	0
Reserves	(97,905)	0	0	0
Total	430,774	277,000	456,200	179,200

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
R885 Rent Rebates				
Supplies & Services	(525)	0	0	0
Transfer Payments	131,634	171,500	195,500	24,000
Revenue Income	(123,572)	(168,700)	(186,700)	(18,000)
Controllable	7,537	2,800	8,800	6,000
Central Support and Service Admin	0	0	0	0
Recharges	0	0	0	0
Total	7,537	2,800	8,800	6,000

				Variance to
	Actual	Original	Original	Original
	2021-2022	Budget	Budget	Budget
	2021-2022	2022-2023	2023-2024	2022-23
	£	£	£	£
R890 Corporate Income & Expenditure				
Employee Expenses	0	0	0	0
Premises Related Expenses	20,437	19,200	27,500	8,300
Supplies & Services	588,113	0	0	0
Capital Interest	364,585	407,500	419,000	11,500
Revenue Income	(831,193)	(60,400)	(231,400)	(171,000)
Controllable	141,942	366,300	215,100	(151,200)
Central Support and Service Admin	0	400	0	(400)
Recharges	0	400	0	(400)
Capital Entries	(1,028,702)	0	0	0
Capital	(1,028,702)	0	0	0
Transfer from Reserves	0	0	0	0
Reserves	0	0	0	0
Total	(886,760)	366,700	215,100	(151,600)

				Variance to
	Actual	Original	Original	Original
R891 Movement in Reserves (MiRs)	2021-2022	Budget	Budget	Budget
	£	2022-2023	2023-2024	2022-23
		£	£	£
Employee Expenses	0	0	0	0
Supplies & Services	163,189	0	0	0
Capital Interest	2,143,147	860,000	815,000	(45,000)
Controllable	2,306,336	860,000	815,000	(45,000)
Capital Financing Charges	552,438	0	0	0
Capital Entries	(2,280,949)	(2,120,600)	(2,096,100)	24,500
Capital	(1,728,511)	(2,120,600)	(2,096,100)	24,500
Transfer to Reserves	0	0	0	0
Transfer from Reserves	(1,569,708)	(135,000)	(21,000)	114,000
Reserves	(1,569,708)	(135,000)	(21,000)	114,000
Total	(991,883)	(1,395,600)	(1,302,100)	93,500

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Local Pride and Community Engagement Portfolio

Revenue Budget Summary 2023-24

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 5%, service restructures, the removal of Bands 1 and 2 with the staff affected moving to Band 3 and a national insurance reduction of 1.25% due to the withdrawal of the Health and Social Care Levy.

The main variances in premises expenses are due to increases in electricity (81.5%), gas (200%) and fuel oil (53%).

The other major variances are detailed below.

Community Protection & Dog Control

No major variances

Community Grants

Variance mainly due to reduction in Members Pot grants.

Lifestyles, Health & Well-Being Portfolio

Revenue Budget Summary 2023-24

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 5%, service restructures, the removal of Bands 1 and 2 with the staff affected moving to Band 3 and a national insurance reduction of 1.25% due to the withdrawal of the Health and Social Care Levy.

The main variances in premises expenses are due to increases in electricity (81.5%), gas (200%) and fuel oil (53%).

The other major variances are detailed below.

Leisure Centres

Variances mainly due to changes in NNDR charges based on 1 April 2023 re-valuation plus increases in income from inflation and efficiencies. The BigWave Swim programme has increased the cost of instructors but this is fully offset by additional income due to growth of programme. DNA members are still not back to pre-covid numbers resulting in lower income.

Arnold Theatre

Variances mainly due to reduction in NNDR charges based on the 1 April 2023 re-valuation plus increases in income from inflation and efficiencies

Richard Herrod Centre

Variances mainly due to increase in NNDR charges based on the valuation plus increase in income from inflation and efficiencies that is offset by reductions in attendances in the bar and bookings in the Millennium Suite.

Arts & Tourism

No major variances

Health & Wellbeing

No major variances

Events

Variances mainly due to the cessation of the Arnold Carnival.

Environment Portfolio

Revenue Budget Summary 2023-24

Major Variances in Net Controllable Expenditure:

The major variances within employee expenses are mainly due to the estimated pay award of 5%, service restructures, the removal of Bands 1 and 2 with the staff affected moving to Band 3 and a national insurance reduction of 1.25% due to the withdrawal of the Health and Social Care Levy.

The main variances in premises expenses are due to increases in electricity (81.5%), gas (200%) and fuel oil (53%).

The other major variances are detailed below.

Taxi Licensing

Variances are due to a review of the Taxi Licensing service.

Other Licensing

No major variances

Environmental Protection

Variance mainly due to efficiency to increase in income on Pest Control.

Food, Health & Safety

No major variances

Waste Other

Variance mainly due to efficiencies to increase in income on Garden Waste.

Waste Recycling

No other major variances

Waste Residual

Variance mainly due to efficiency on Waste - round optimisation review and trade waste income.

Waste Services

No major variances

Street Care

Variance mainly due to increased depreciation costs on pavilions

Environmental Service Support

Variance mainly due to efficiency on Waste/PASC administration system improvements.

Fleet Management

Variance mainly due to increase in fuel costs. Also resource development bid for the introduction of HVO (Hydrogenated Vegetable Oil) diesel as well as increases in depreciation costs on vehicles.

Selective Licensing

Variances are due to continuation of Phase 2 of the programme and introduction of Phase 3. These are offset by contributions to reserves.

Parks

Variances mainly due to cessation of Arnot Hill bowls green and PASC - Deferred 22-23 staffing efficiency. Also removal of Commercial Tree Team, costs related to shared vehicle moved to in house tree team along with some income.

Parks – External Works

There is an increase on contract value for Bestwood Country Park. Also there is additional activity on the Pet Cremation service.

Cemeteries

Variance mainly due to income inflation and the introduction of a Remembrance Tree at Carlton Cemetery.

Sustainable Growth and Economy Portfolio

Revenue Budget Summary 2023-24

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 5%, service restructures, the removal of Bands 1 and 2 with the staff affected moving to Band 3 and a national insurance reduction of 1.25% due to the withdrawal of the Health and Social Care Levy.

The main variances in premises expenses are due to increases in electricity (81.5%), gas (200%) and fuel oil (53%).

Other major variances are detailed below.

Development Service Support

No major variances

Development Management

Variance mainly due to market supplement for Principal Planning Officer (funded from reserves).

Planning Policy

Variance mainly due to Temporary Planning Officer (funded from reserves).

Building Control Account

No major variances

Building Control Fee Earning Account

No major variances

Land Charges

No major variances

Economic Development

Variance mainly due to UK Shared Prosperity Fund (Year 2 plan) project and also efficiencies within Localities service review.

Private Sector Housing

No major variances

Housing Strategy

No major variances

Corporate Resources and Performance Portfolio

Revenue Budget Summary 2023-24

Major Variances in Net Controllable Expenditure

The major variances within employee expenses are mainly due to the estimated pay award of 5%, service restructures, the removal of Bands 1 and 2 with the staff affected moving to Band 3 and a national insurance reduction of 1.25% due to the withdrawal of the Health and Social Care Levy.

The main variances in premises expenses are due to increases in electricity (81.5%), gas (200%) and fuel oil (53%).

Other major variances are detailed below.

HR, Performance and Service Planning

No major variances

Democratic Management & Representation

Variance mainly due to staff restructure.

Corporate Management

No major variances

Health & Safety and Emergency Planning

Variance mainly due to resource development bid for Health & Safety Advisor.

Legal Services

Variance mainly due to additional posts within the service, partially offset by income.

Central Print Room

No major variances

Postages

No major variances

Registration of Electors

No major variances

Elections

Variance due to Local Elections taking place in May 2023

Estates & Valuation

No major variances

Public Land & Buildings

Variance mainly due to reduction on NNDR charges based on 1 April 2023 re-valuation. Additional income from rents on market stalls and business units.

Information Technology

Variance mainly due to allowing for increase in inflation software and licensing costs.

Communications & Publicity

Variance mainly due to staffing efficiency to be delivered.

Corporate Officers

No major variances

Business Units

No major variances

Public Conveniences

No major variances

Building Services

No major variances

Car Parks

Variance mainly due to reduction in NNDR charges based on 1 April 2023 re-valuation. Also a reduction on income based on activity.

Public Offices

Variance mainly due to changes in NNDR charges based on valuations. Additional rent from DWP in Civic Centre and reduction in rent at Arnot Hill House as first floor empty.

Housing Needs

Variances mainly due to B&B increase charges, budget has been allocated from within Housing Needs and reserves.

Community Centres

Variances mainly due to changes in NNDR charges based on valuations and income increases from inflation

Financial Services

No major variances

Customer Services

No major variances

Insurance Premiums

No major variances

Revenues-Local Taxation

Increase in Council Tax Support offset by Government grant.

Central Provisions Account

Variance due to 2023/24 efficiency programme, including increased vacancy provision and service reviews

Non Distributed Costs

No major variances

Council Tax Benefits

No major variances

Rent Allowances

No major variances

Housing Benefit Administration

Variance mainly due to support grant being paid through RSG (Revenue Support Grant) and a reduction in admin subsidy

Rent Rebates

No major variances

Corporate Income & Expenditure

Variance due to increase in interest rates leading to additional income

Movement in Reserves (MiRS)

Variance due to Direct Revenue Financing of the Capital Programme and depreciation

Major Inflation Indices - Medium Term Financial Plan

	2023/24	2024/25	2025/26	2026/27	2027/28
Council Tax (Excluding Future Taxbase Changes)	2.98% £204,300	2.98% £210,400	2.98% £216,700	2.98% £223,200	2.98% £229,900
Pay Award	5.0% £774,900	3.0% £479,500	2.0% £329,200	2.0% £335,800	2.0% £342,500
Premises Expenses:	%	%	%	%	%
Gas	200	5	5	5	5
Electricity	86	5	5	5	5
Water	2	2	2	2	2
NNDR	2	2	2	2	2
General Supplies & Services	0	0	0	0	0
Discretionary Income	5	5	3	3	3
Vacancy Provision Basic	-£150,000	-£150,000	-£150,000	-£150,000	-£150,000

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Movement on Earmarked Reserves

Reserve
Joint Use & Base Maintenance Reserve
Pub Watch/Shop Radio Replacement Reserve
IT Replacement Reserve
Community & Crime Reserves
Risk Mgmt Reserve
S106 Revenue Reserve
Housing & Housing Benefits Reserve
Insurance Reserve
Efficiency & Innovation Reserve
Asset Management Reserve
Local Development Framework Reserve
Earmarked Grants Reserve
CCTV Reserve
LA Mortgage Scheme Reserve (LAMS)
Apprentice Reserve
NNDR Pool Reserve
Transformation Fund Reserve
Economic Development Fund Reserve
Leisure Strategy Reserve
Property Management Fund
Selective Licensing
ARG Reserve
Inflationary Pressures Contingency Reserve
Total Reserves

Original Estimate 2022/23			
Opening Balance 01/04/22	Transfer to Reserve	Transfer from Reserve	Balance 31/03/23
£	£	£	£
(150,167)			(150,167)
(37,461)	(3,500)		(40,961)
(637,110)	(110,000)	87,700	(659,410)
(161,916)		19,000	(142,916)
(69,158)		7,500	(61,658)
(134,103)		53,500	(80,603)
(248,889)		51,000	(197,889)
(340,478)	(35,000)		(375,478)
(327,059)		21,700	(305,359)
(520,514)	(71,100)	146,000	(445,614)
(269,683)		40,000	(229,683)
(1,020,341)	(117,700)	124,200	(1,013,841)
(152,300)	(32,300)	30,000	(154,600)
(110,593)			(110,593)
(43,019)		16,800	(26,219)
(573,579)		113,000	(460,579)
(444,658)		7,100	(437,558)
(118,787)		7,400	(111,387)
(255,300)			(255,300)
(64,000)			(64,000)
(193,036)			(193,036)
(0)		71,400	71,400
(250,000)			(250,000)
(6,122,151)	(369,600)	796,300	(5,695,451)

Revised Estimate 2022/23				
Opening Balance 01/04/22	Transfer to Reserve	Transfer from Reserve	Reclassify General Fund	Balance 31/03/23
£	£	£		£
(150,167)	0	0		(150,167)
(37,461)	(3,500)	0		(40,961)
(637,110)	(110,000)	87,700		(659,410)
(161,916)	0	37,000		(124,916)
(69,158)	0	22,100		(47,058)
(134,103)	0	53,500		(80,603)
(248,889)	0	61,000		(187,889)
(340,478)	(35,000)	36,500		(338,978)
(327,059)	115,000	21,700		(190,359)
(520,514)	(82,100)	347,700	64,000	(190,914)
(269,683)	0	151,300		(118,383)
(1,020,341)	(117,700)	256,900	100,000	(781,141)
(152,300)	(32,300)	30,000		(154,600)
(110,593)	0	0	110,593	0
(43,019)	0	16,800		(26,219)
(573,579)	(86,100)	124,400	25,407	(509,872)
(444,658)	(35,000)	428,200		(51,458)
(118,787)	(16,600)	127,300		(8,087)
(255,300)	0	110,000		(145,300)
(64,000)	0	0		(64,000)
(193,036)	0	0		(193,036)
(0)	0	0		(0)
(250,000)	(46,500)	296,500		0
0				0
(6,122,151)	(449,800)	2,208,600	300,000	(4,063,351)

Original Estimate 2023/24			
Opening Balance 01/04/23	Transfer to Reserve	Transfer from Reserve	Balance 31/03/24
£	£	£	£
(150,167)	0	0	(150,167)
(40,961)	(3,500)	0	(44,461)
(659,410)	(116,700)	87,700	(688,410)
(124,916)	0	40,400	(84,516)
(47,058)	0	29,300	(17,758)
(80,603)	0	53,500	(27,103)
(187,889)	0	101,500	(86,389)
(338,978)	(35,000)	0	(373,978)
(190,359)	0	21,700	(168,659)
(190,914)	(74,400)	29,000	(236,314)
(118,383)	0	82,500	(35,883)
(781,141)	(148,900)	8,200	(921,841)
(154,600)	(32,300)	30,000	(156,900)
0	0	0	0
(26,219)	0	16,800	(9,419)
(509,872)	0	62,000	(447,872)
(51,458)	0	7,100	(44,358)
(8,087)	0	6,700	(1,387)
(145,300)	0	0	(145,300)
(64,000)	0	0	(64,000)
(193,036)	0	0	(193,036)
(0)	0	0	(0)
0	0	0	0
(4,063,351)	(410,800)	576,400	(3,897,751)

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COUNCIL TAX COLLECTION FUND ESTIMATE OF OUTTURN 2022/23(Estimate of position at 31 March 2023 for distribution in 2023/24)

	<u>£000</u>	<u>£000</u>
Taxpayer Accounts Due	(102,040)	
LESS		
Council Tax Support	7,529	
Disabled Relief	101	
Exemptions	1,958	
Discounts	8,285	
Disregard	472	
Annexe Discount	4	
Transitional Relief	0	
Council Tax Receivable		(83,691)
Payment / (Receipt) of Previous Year Surpluses / (Deficits)		0
Precepts Paid		82,419
Anticipated Write-Offs	158	
Increase/(Decrease) in bad debt provision	<u>(122)</u>	36
Movement in the Collection Fund in 2022/23		<u>(1,236)</u>
(Surplus) / Deficit Brought Forward		248
(Surplus) / Deficit Declared - 15 January 2023		<u>(988)</u>

	<u>£000</u>
<u>Allocation of Council Tax (Surplus) / Deficit</u>	
Gedling Borough Council	(90)
Nottinghamshire County Council	(744)
Nottinghamshire Police and Crime Commissioner	(116)
Combined Fire Authority	<u>(38)</u>
TOTAL	<u>(988)</u>

	<u>£000</u>
<u>Summary:</u>	
Opening (Surplus) / Deficit 1/4/22	248
Previously declared (distributed 22/23)	<u>0</u>
Cumulative (Surplus) / Deficit 31/3/23	248
In year (Surplus) / Deficit for 2022/23	<u>(1,236)</u>
Estimated (Surplus) / Deficit 31/3/23	<u>(988)</u>

NON DOMESTIC RATES COLLECTION FUND ESTIMATE 2022/23

(Estimate of position at 31 March 2023 for distribution in 2023/24)

	<u>£000</u>	<u>£000</u>
Opening NDR Deficit at 1 April 2022		7,039
Collectible Rates	(22,887)	
Deficit declared January 2022	(7,135)	
		(30,022)
Net transitional relief payable		5
Central Government share		9,532
Nottinghamshire County Council and Fire Authority shares		1,907
Gedling share		7,626
Cost of Collection Allowance		98
Renewables		377
Net (Surplus)/Deficit - per NNDR1 23/24 Part 4		(3,438)

<u>Allocation of Surplus</u>	<u>Central Govt</u> £000s	<u>Gedling</u> £000s	<u>Notts CC</u> £000s	<u>Notts Fire</u> £000s	<u>Total</u> £000s
Prior Year Surplus/(Deficit)					
- Deferred Estimated 20/21	(350)	(280)	(63)	(7)	(700)
- 21/22	398	318	72	8	796
In Year Surplus/(Deficit)	1,671	1,337	301	33	3,342
Total per NNDR1 23/24 Pt4	1,719	1,375	310	34	3,438

Appendix 6 - Budget Reduction Proposals 2023/24

Portfolio	Service Area	Description	Efficiency Type		Ongoing
			Efficiency and Effectiveness	Income Generation	2023/24
			£	£	£
Local Pride and Community Engagement	Community Relations	Reduction in members pot by £500 p.a.	20,500		20,500
Portfolio Total			20,500	0	20,500
Lifestyles, Health and Wellbeing	Leisure Service + others as required	Fees and charges review		150,000	150,000
	Events & Festivals	Review and rationalisation of events	21,000		21,000
Portfolio Total			21,000	150,000	171,000
Environment	Cemeteries	Remembrance Tree		5,000	5,000
	Parks & Street Care	Optimise use of outdoor facilities	20,000		20,000
Portfolio Total			20,000	5,000	25,000
Portfolio Total			0	0	0
Corporate Resources and Performance	Corporate	Service reviews	72,000		72,000
	Corporate	Additional vacancy provision (one year)	150,000		150,000
	Communications	Additional advertising in Contacts		5,000	5,000
Portfolio Total			222,000	5,000	227,000
Grand Total			283,500	160,000	443,500

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