



Budget for 2023/24

Medium Term Financial Strategy

2024/25 – 2027/28

Foreword from Portfolio Holder for Finance and Assets

Over recent years all local authorities have faced significant challenges, there were the many years of austerity following the financial crash of 2008, then the Coronavirus Pandemic of 2020 and now the cost-of-living, high-inflation environment primarily caused by the Ukraine conflict.

The council has continued to provide high quality services to its residents and businesses through these testing times, and this year is no exception. The Council has put in place a series of different initiatives that support its broad residential and business community. It is delivering much needed short-term accommodation for the most vulnerable in our community and working with partners to deliver long term housing. It provides a good offer to its wider community in respect of leisure, open space and improving the environment. In respect of business, it has a welcoming attitude to new business opportunities. Its own direct offer in respect of both the Harborough Innovation Centre and Grow-On Centre now have established business working from them. Also, its support of Magna Park is now bearing fruit.

The Council has for this and next year a surplus budget totalling £5.6m and it will use this wisely. This surplus has been generated from a combination of strong financial leadership that ensures its services are run with value for money and continuous improvement at their core, but also from the benefits of growth due to both new residents and businesses seeing Harborough as a destination of choice.

Firstly, it wishes to share this success with residents and will be freezing Council Tax next year. Secondly, this surplus has awarded the council the opportunity to deliver elements of the Corporate Plan. This will be a mix of long-term capital investment such as community development and a grant scheme to support environmental development and mitigate climate change along, with some revenue funding that will support the delivery of key priority strategies and facilitate economic regeneration.

As mentioned earlier, the council has in place strong financial leadership. In last year's budget it was able to report that it had delivered circa £3m in annual savings, this year it has been able to deliver a further annual saving from services of circa £1m. It has been able to deliver a balanced budget for the entire period through to 2027/28; although it will be using some of the surplus to meet current future year estimated deficits. The Council has an excellent record of transforming its services to increase efficiency and we are working across the Council to continue to achieve this. We have "continuous improvement" at the core of how we deliver our services and we will continue to invest in ICT to enable the delivery of services closer to our customers.

The Medium-Term financial Plan provides the framework by which we will meet our targets and ensure that the Council continues to deliver vital services to those people that live and work in the district.

Councillor James Hallam
Portfolio Holder for Finance & Assets

February 2023

1. Executive Summary

- 1.1 The Council aims to deliver cost-effective and sustainable services over the medium-term in line with its corporate priorities. The current national and local economic environment has been challenged by legacy of the Coronavirus Pandemic and now with the implications of the current cost-of-living crisis and high inflationary environment; however local government has itself faced significant financial challenge since the financial crisis of 2008 to 2010. The Council has met these challenges well; it has embraced continuous improvement that has encompassed two significant service reviews and transformation; the aim of which is ensure that the council can deliver its essential services within an environment that has embedded financial resilience and sustainability at its core. Further, the Medium-Term Financial Strategy (MTFS) has achieved a balanced budget. The MTFS provides the resourcing roadmap to help the Council deliver its priorities and has achieved a balanced budget for each year of the MTFS, although with the use of Earmarked Reserves over the last three years.
- 1.2 However, the Councils significant savings programme is embedded into the MTFS, therefore the Council must deliver these savings to achieve its ambitions. And with the budget gap emerging in 2025/26, further service transformation and collaboration will be needed to ensure that the Council can continue to deliver cost-effective and sustainable services to its community for many years to come.

2. Purpose of the Medium-Term Financial Strategy

- 2.1 The aim of Harborough District Council's MTFS is to support longer term planning with the aim of delivering a stable and sustainable financial environment to support the achievement of its vision and strategic objectives. The MTFS is a key element of the Council's corporate governance arrangements and an integral element of the Council's corporate planning process.
- 2.2 The MTFS provides a framework that will assist the Council in effectively applying its limited financial resources in a manner which achieves the strategic priorities set out in the Corporate Delivery Plan. By striving to ensure the costs of delivering its service objectives over the term of the strategy are commensurate with the overall forecast financial resources available, the Council can seek to maintain the financial health of the authority in a manner which does not place an unreasonable burden on local taxpayers.

- 2.3 The financial strategy also recognises the requirement to maintain a balance between the desire to continue to deliver services but to also deliver services in a way that is both affordable and sustainable. It acknowledges the need to manage any reliance on balances and reserves and their use to bring about the introduction of service transformation. It will provide a framework for the detailed financial plans over the period 2023/24 to 2027/28. The MTFS should not be a static “once and for all” document; it is meant to provide a roadmap to deliver efficient and effective services over the medium-term

3. Background

- 3.1 The Council set the 2022/23 budget expecting to contribute a net £1.4m into reserves to support the delivery of services and over the following 4-years of the MTFS a total draw from reserves of £9.6m

- 3.2 During 2022/23 the Council has continued to support its local community in dealing with the legacy of Coronavirus Pandemic (CV19) but to also support during the current cost-of-living and high inflationary environment. In financial terms this has impacted on the Council (i.e. losses of income from Car Parking) and in the cost of delivery (the Council is now anticipating an overspend of £810k, as reported to Cabinet in December 2022 [Report / Appendix](#)).

- **National Issues**

- 3.3 **CV19**; during the year, the council has continued to support its community through the legacy of CV19 pandemic and has itself seen some significant changes in its services:
- Car Parking, as at Quarter 2, the car parking service is forecasting a reduction in income of £220k.
 - Leisure Services, the Council no longer receives an income stream from its leisure provider.
 - Council Tax and Business Rates collection rates have not recovered to pre-covid levels. [November 2022's performance](#) reporting is showing 2022/23 Council Tax and Business Rates collection at 74.9% and 73.5% respectively, this is:
 - 0.9% and 1% down respectively when compared to 2019/20, the last full year prior to CV19, but
 - 0.4% and 0.9% ahead respectively when compared 2020/21, the first year of the CV19 pandemic.
- 3.4 **Cost-of-Living/High Inflationary Environment**; the most significant increase in cost is in respect of pay. When the council set its 2022/23 budget it allowed for an annual pay increase of 1.75%. The national employer settled on a flat rate increase of £1,925 on all pay

points; this introduced an in-year pressure of £279k (after adjusting for the reduction in National Insurance as part of the Autumn 2022 “mini-budget”). In addition the Council had to withdraw from the Green Electricity Tariff last October due to a significant increase in cost; for The Symington Building alone the cost increase would have been £207k.

- **Government Funding**

3.5 When the Council set its 2022/23 budget, it was anticipating to receive £134k in General Grant in 2023/24. It had not budgeted to receive any New Homes Bonus or other streams of government funding as the government had not committed to any future year’s funding. However, following the December 2022 provisional settlement, the Council is now expecting to receive funding totalling £2.7m; these include:

- i. **New Homes Bonus**; (NHB) a one-year allocation of £1.7m. The Council is expecting an allocation for 2024/25 as it is considered unlikely that this source of funding will not occur the year of a general election, although the council has recognised a lower receipt.
- ii. **Other Grants**, the Council also receives £141k in grants to support ongoing homelessness and similar activity. Each year these grants vary a little but £141k is a fair proxy.
- iii. **Services Grant**; this is a grant provided to all tiers of local government in recognition of the vital services delivered at every level of local government. The Councils 2023/24 allocation is £69k; reducing to nil in 2024/25 and thereafter.
- iv. **3% Funding Guarantee**; this is a new grant to ensure that all local authorities receive at least a 3% increase in funding prior to Council Tax and equates to £819k. The Council has included a small provision for this in 2024/25 only of £55k.

4. **The Councils Vision and Priorities**

4.1 The Councils Corporate Plan includes the following vision:
“We are determined to improve the life chances for everyone. This means closing the gap for the most vulnerable members of our communities and ensuring everyone has the opportunity to realise their full potential.”

- 4.2 The outcomes that are expected to be delivered will be across four principal areas:
- i **Place and community** – ensuring there is housing to meet local needs of all ages, that growth provides employment and is designed well, recognising the rural nature of the district and that communities are involved in how that growth is shaped.
 - ii **Healthy Lives** – giving the guidance and support to all our residents to make healthy life choices, to live longer healthier independent lives, not only physically but in good mental health too.
 - iii **Environment and sustainability** – enhancing and protecting our natural environment with improved access to open and green spaces, addressing climate issues proactively looking to future sustainable options and reducing environmental crime to further protect the environment.
 - iv **Economy** – that local employment options are available to allow residents to prosper in our district, developing and retaining the skills our employers need and supporting businesses to be successful, promoting the area to both employees, employers, and visitors to ensure a stable future economy.
- 4.3 The corporate plan will help to direct how front line and support services will deliver priorities, and it is now aligned with the budget setting process. This MTFS provides the resources roadmap to deliver the corporate outcomes.

5. The Medium-Term Financial Strategy

- 5.1 The MTFS is the council's financial roadmap that reflects the Council's priorities over the medium-term. A summarised Consolidated Final Budget for 2023/24 and MTFS (2024/25 to 2027/28) is shown in **Table 1** below. A detailed Consolidated Budget and MTFS, along with summary portfolio budgets is shown at **Annex 1**.

Summary Consolidated Final Budget 2022/23 & MTFS (2023/24 to 2026/27)				Table 1		
	2022/23 Original Budget £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
Net Cost of Services	11,064	12,053	12,470	13,380	14,224	14,546
Capital Financing	505	424	438	509	540	563
Net Expenditure	11,569	12,477	12,908	13,889	14,764	15,109
Reserves Contributions to/from Support Services	0	5,212	1,517	(438)	(1,020)	(1,057)
Other Net Reserves Contributions	1,428	(790)	(322)	(206)	(206)	(206)
Net Reserve Contributions	1,428	4,422	1,195	(644)	(1,226)	(1,263)
Budget Requirement	12,997	16,899	14,103	13,245	13,538	13,846
Total Grant	(6,344)	(10,091)	(6,938)	(5,741)	(5,677)	(5,614)
Council Tax Requirement	6,653	6,808	7,165	7,504	7,861	8,232

5.2 In summary,

- i. the council has benefited from both short and medium-term benefits due to additional business rates. When the council set its 2022/23 budget, it was anticipating that for 2023/24 its business rates and collection fund surplus would be £4.1m and £733k respectively. For the 2023/24 budget, the:
 - council is expecting to receive £5.8m in business rates, an increase of £1.7m. This increase is due to the government revaluation that is introduced from April 2023.
 - collection fund surplus is now £1.6m compared to a surplus of £733k, this is due to additional three new properties coming onto the rating list in late 2022.
- ii. by allocating the surplus budget to Earmarked Reserves and then releasing it over the MTFS period the council has been able to meet the forecast annual budget deficit from 2025/26 onwards and to set-aside funding to mitigate future collection fund and to finance the cost of commitments to meet corporate plan priorities.
- iii. In last year's MTFS, the council was forecasting to commit £2.5m to meet the forecast budget deficits for 2025/26 and 2026/27; for the same period in this year's MTFS the council has been able to reduce this commitment to £1.4m (a reduction of £2m, 44%).
- iv. The Council is expected to freeze Council Tax at the same rate as in 2022/23, £177.97 for a Band D equivalent property.

5.3 As noted earlier, the Council is in this financial position because of its position as a destination of choice for both domestic and business development, but also ever increasing demand, expected reductions in government grant, the legacy impacts of CV19 and the cost-of-living/high inflationary environment. Although the council does accrue a net benefit in the first years of the MTFS, by 2025/26 the Council is back into a deficit position. The council must ensure that it remains financial resilient and sustainable and therefore it needs to continue to ensure that it maintains strong financial leadership and it has done this by ensuring that it is continually reviewing its service offer and thus its costs base. It has achieved this by undertaking a fundamental budget review of all services and introducing other transformational change.

6. Service Efficiency

- 6.1 The Council has a good track record of addressing service pressures. However, as noted earlier, the Council is currently facing three significant draws on its resources:
- 6.2 Firstly, the legacy of **CV19**; the legacy issues that remain have been incorporated into the MTFS. These primarily centre around a reduction in Car Parking income and recovery in Council Tax and Business Rates collections and new contractual agreements with its Leisure provider. The reduction in car parking income is being directly mitigated by reducing the councils expected income budget but the councils current offer is currently subject to a strategic review. In respect of leisure the service is currently going through a procurement exercise and with regard to Council Tax and Business Rates, the Leicestershire Revenues & Benefits Partnership is no longer having to commit resources to administering covid related business grants, so resources are now reverted back to the direct provision of debt management and recovery.
- 6.3 Secondly, **cost-of-living/high inflationary environment**; the council has recognised several issues in this regard including:
- i. Pay, the council has increased its pay estimate to 4% for 2023/24.
 - ii. Development Management, with the potential of a recession the council has reduced its expected income from planning fees.
 - iii. Utility costs, the council has increased its estimated costs relating to gas and electricity. Further, there is an expectation that the current leisure procurement will mean that, subject to a threshold, the council will be liable for the cost of gas and electricity.

These issues are highlighted in further detail in the draft budget that was considered by Cabinet in January 2023 ([Report](#)).

- 6.4 Thirdly, **increasing demand and government reductions in grant**. To tackle this issue, the Council has undertaken a further review of its service offer which has generated savings of £957k in 2023/24, £4.5m over the MTFS period (draft budget considered by Cabinet in January 2023, [Appendix 3](#)). To help deliver more resilient service, and which would have also generated savings, the council explored a strategic collaboration with Melton Borough Council but this was not approved by Council last December. However, the council continues to embed transformational change within its services with the implementation of new technology and continuous improvement via an ongoing service review process.

7. Reserves

- 7.1 Reserves represent the past investment by Council Taxpayer's in their community; consequently reserves are the foundation of the Councils financial sustainability and underpin the effective delivery of its broad range of services and capital investment.
- 7.2 Cabinet approved a Reserves Strategy in November 2020 and an update to the strategy in December 2022. The Strategy introduces good governance over its reserves and set its minimum level of reserves at 20% of net expenditure.
- 7.3 As part of the 2023/24 Budget and MTFS (2024/25 to 2027/28);
- i. The council will establish three new earmarked reserves; Financial Sustainability (to meet future years annual deficits), Collection Fund (to mitigate future collection fund volatility) and Corporate Plan & Strategy (to set-aside funds to contribute to the costs of implementing the Corporate Plan)
 - ii. the Council can maintain the General Fund (Unallocated) Reserve at its minimum level for the whole of the MTFS.
 - iii. compared to the MTFS approved last year, by 2026/27 the Council was expecting to have a total Reserves position of £10.2m; this year's MTFS is expecting a total reserves position by 2026/27 of £12.6m (an increase of £2.4m, 23.5%).
- 7.4 A detailed Consolidated Reserves Statement is shown at **Annex 2** and summarised in **Table 2** below. This reserves statement represents the currently estimated reserves position, it is expected that as time progresses the use of reserves to meet the then prevailing financial situation will change, and the required flexibility is embedded within the proposed Reserves Strategy.

Summary Reserves Statement for the Consolidated Final Budget 2023/24 & MTFS (2024/25 to 2027/28)				Table 2		
All numbers as at 31 March of each year	2022/23 Original Budget	2023/24	2024/25	2025/26	2026/27	2027/28
	£000	£000	£000	£000	£000	£000
General Fund (Unallocated) Reserve - Reserves at 20% of Net Expenditure	2,291 Yes	2,495 Yes	2,581 Yes	2,778 Yes	2,953 Yes	3,022 Yes
Earmarked Reserves						
Budget Surplus	0	0	0	0	0	0
CV19 Internal Recovery	2,157	0	0	0	0	0
Projects, Risk & Smoothing	3,794	2,631	2,742	2,853	2,964	3,075
Capital & Contract	748	2,427	2,427	2,427	2,427	2,427
Transformation	1,067	1,000	1,000	1,000	1,000	1,000
Financial Sustainability	0	2,956	2,956	2,321	1,126	0
Collection Fund	0	1,000	1,000	1,000	1,000	1,000
Corporate Plan & Strategy	0	723	1,110	248	52	0
Community, Economic & Infrastructure	1,872	1,000	1,000	1,000	1,000	1,000
Commercial Investment Reserve	2,857	1,229	1,113	1,113	1,113	1,113
Total Reserve Balances	14,786	15,461	15,929	14,740	13,635	12,637

8. Capital Programme

- 8.1 The Council has reviewed its capital programme; constraining it to within an affordability envelope of currently held resources (external funding, capital receipts and revenue financing). A summary of the capital programme is shown in **Table 3** below.
- 8.2 The Capital Programme includes a broad range of capital investment; as well as the routine investments in Disabled Facilities Grants (Lightbulb), this also includes significant investment in service transformation, fixed asset enhancement, technology and the Environmental/Climate Change Grants Scheme that was approved by Cabinet in February. Approval of the capital programme, like the revenue budget, does award permission to incur expenditure; however, the included capital items will be subject to the governance arrangements for major projects or similar agreed processes.

Summary of the Capital Programme					Table 3	
	New Budget Year 2023/24 £000	Medium-Term Financial Strategy				Total Capital Programme £000
		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	
Capital Projects Approved in Previous Years	5,300	7,660	4,210	860	0	18,030
New Capital Projects						
Depot - Additional Funds	2,500	2,500	0	0	0	5,000
Play Areas - reduced funding required 23/24-25/26	(80)	(80)	(80)	0	20	(220)
Welland Park Works	150	0	0	0	0	150
On-going Net call developments and enhancements (reduced funding requirement 23/24)	(55)	20	20	20	20	25
Replacement and new EV points	117	0	0	0	0	117
New AV equipment Council Chamber	20	0	0	0	0	20
Elections scanners	20	0	0	0	0	20
The Symington Building - Concierge	60	0	0	0	0	60
The Symington Building - Generator	90	0	0	0	0	90
The Symington Building - M&E works	15	0	0	0	180	195
The Symington Building - Secondary Glazing	0	150	0	0	0	150
Plowmans Yard Damp	50	0	0	0	0	50
Roman Way - 20% uplift for costs	136	0	0	0	0	136
Cemetery Footpath and boundary works	57	15	0	0	0	72
Cemetery Extension works (s106)	50	0	0	0	0	50
HIC M&E	0	15	0	0	140	155
Welland Park and Lutterworth New CCTV cameras (existing scheme but delayed - additional costs)	25	0	0	0	0	25
HIC Solar panels £77k (Direct Revenue Financing)	77	0	0	0	0	77
Environmental/Climate Change Grants	70	70	70	70	0	280
Market Hall Heating	80	65	0	0	0	145
LA Housing Fund - grant to Platform Housing	1,736	0	0	0	0	1,736
Biodiversity Projects Reserve	50	150	135	0	0	335
Enhanced Environmental & Climate Change	52	52	52	52	52	260
Parks and Open Spaces	50	100	140	0	0	290
Community Facilities	75	215	0	0	0	290
District Wide Flats Above Shops Scheme	78	78	78	79	0	313
Total New Capital Projects	5,423	3,350	415	221	412	9,821
Total Capital Programme	10,723	11,010	4,625	1,081	412	27,851
Sources of Finance						
Better Care Fund	420	420	420	420	0	1,680
External Funding/Other Grants	2,928	2,250	550	0	0	5,728
S106	500	658	300	320	360	2,138
Capital Receipts/FU Capital Receipts	3,752	465	(10)	50	0	4,257
Service Charges	6	6	6	6	0	24
Direct Revenue Financing	617	595	405	131	52	1,800
Borrowing (Internal: MRP/Capital Financing)	2,500	6,616	2,954	154	0	12,224
Total Financing	10,723	11,010	4,625	1,081	412	27,851

9. Treasury

9.1 The management of cash, debt and investment is an intrinsic element of an organisations daily financial management. Within local government such activity is highly regulated; including the requirement for Council to approve the overarching Treasury Management Strategy (TMS) and receive and comment on six-monthly and end of year performance. The overarching TMS includes the following individual documents:

- Treasury Management Strategy and Prudential Indicators.
- Criteria for Investment of Surplus Funds.
- Interest Rate Forecasts.
- Economic Background, Debt Analysis, Counterparty and Temporary Investment.

9.2 There are not substantive changes in its TMS compared to previous years.

10. Budgetary Control and Governance

10.1 Budgetary Control and Financial Governance are key to effective management of all organisations. The establishment of a Medium-Term Financial Strategy is key to the governance process as this provides a financial roadmap for the Council to follow; it is of course not set-in stone but should be an ongoing tool to support the delivery of the Councils policies, strategic objectives, and day-to-day financial management.

10.2 The Council formally reports its financial performance on a quarterly basis to both its Corporate Management Team and Cabinet; including review by the Scrutiny Performance Panel when required. Going forward, this reporting will also reflect impacts over the MTFS period how General Fund reserves continue to support the service activity of the Council. Such forward looking budgetary control is necessary to ensure that medium-term goals are achieved, but is expressly important in times of:

- **Crisis**; such has been the case with the CV19 pandemic. It is essential that the Council can proactively manage its resources and know the risk and impact as the crisis continues.
- **Challenge**; such as now when the Council is having to work in an environment of increasing demand with reducing resources.
- **Transformation**; the need for the Council to transform is pressing, along with its performance management system (Pentana), ongoing financial performance management will be key to ensuring that the required transformation is delivered.

11. Risks; including “Robustness of Reserves”

11.1 The Council's Responsible Finance Officer (s.151) is required to make a statutory statement in respect of the Budget and Reserves (s.25, LG Finance Act 2003) and a detailed commentary is shown in **Annex 3**. This commentary addresses the risks that both the Council and the wider local government community face at this challenging time, including the impact of the CV19 pandemic, cost-of-living/high inflationary environment. In addition, sensitivity analysis is applied against these risks and their impact on General Fund reserves is assessed. In summary, the key findings are:

- i. In 2023/24 the budget requirement is £16.9m, this is achieved without a net contribution from Reserves to meet unplanned expenditure.
- ii. The Council maintains its 20% minimum level of reserves for the General Fund (Unallocated) Reserve for the entire duration of the MTFS. However, it will have to make contributions from Earmarked Reserves in 2025/26 onwards (totalling £2.5m over the MTFS).
- iii. The sensitivity analysis has shown that for 2023/24 the Council has sufficient reserves to meet a range of sensitivity scenarios. However, over the MTFS period, financial challenge will be encountered by 2025/26.

11.2 The Council cannot be considered to be self-financing over the MTFS i.e. income = expenditure as it must use reserves to meet unplanned expenditure from 2025/26 onwards. However, its risk profile is considerably reduced because it is using considerably less reserves than last year's MTFS.

11.3 To balance a budget is a complex and continuous activity and Councils must ensure they have good financial planning in place supported by active monitoring and review. However, unexpected budgetary pressures may occur that result in an unbalanced budget. Realigning the budget requires good communication and financial control. It is the:

- “direct” responsibility of the Responsible Financial Officer (RFO) to ensure that the budget is balanced but they cannot work in isolation. The RFO must be supported by the chief executive and the leadership team and the administration. However, it is also the,
- “indirect” responsibility of the Council to ensure that it supports the delivery of services that are:
 - Economically viable,
 - Efficiently run, and
 - Effective at meeting their aims and objectives.

11.4 And in a fast-changing, fiscally constrained environment it does require a Council to be entrepreneurial, inspirational, and collaborative so it can deliver customer centric services. To achieve this it must:

- maximise its sources of income (Council Tax, Fees & Charges),
- deliver the right services to a standard that is effective (minimal), and
- have at its core an ethos of financial sustainability and resilience, transformation, and continuous improvement.

1. Consolidated Final Budget 2023/24 & MTFS (2024/25 to 2027/28)

Consolidated Final Budget 2023/24 & MTFS (2024/25 to 2027/28)						
Key CV19 = Covid 19 ER = Earmarked Reserve CIR = Commercial Investment Reserve PR&S = Projects, Risk & Smoothing CE&I = Community, Economic & Infrastructure NDR = Non-Domestic Rates		2023/24	2024/25	2025/26	2026/27	2027/28
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
		£	£	£	£	£
Finance		1,905,967	2,053,109	2,040,758	2,088,758	2,088,758
Planning, Environment & Waste		5,176,165	5,145,165	5,145,165	5,145,165	5,145,165
Wellbeing, Communities & Housing		1,019,032	979,032	979,032	979,032	979,032
Strategy (aka Planning & Regeneration)		647,344	635,063	675,063	675,063	675,063
Corporate & Regulatory Services		2,658,811	2,412,740	2,307,897	2,292,236	2,292,236
Contingency (including Pay/Services/FCC Inflation)		645,511	1,245,107	2,231,742	3,044,205	3,365,578
Net Direct Cost of Services		12,052,830	12,470,216	13,379,657	14,224,459	14,545,832
Capital Financing		424,187	436,740	509,345	539,363	563,711
Net Expenditure		12,477,017	12,906,956	13,889,002	14,763,822	15,109,543
		0	0	0	0	0
Cont to/(from) Reserves (amts in squ brackets=reason for movement)						
General Reserves	- General Fund Balance "Planned" contributions to					
	- General Fund Balance "Planned" contributions (from)					
	- General Fund Balance "Unplanned" contributions (from)	5,211,726	1,516,526	(438,444)	(1,019,814)	(1,056,777)
	- General Fund Balance "Unplanned" contributions to					0
	- General Fund Balance "Unplanned" contributions (from)					
Earmarked Reserve	- Earmarked Reserve: PRS (from) - Conts for Local Elections, Local Plan	(372,000)	(206,000)	(206,000)	(206,000)	(206,000)
	- Earmarked Reserve: CV19 (from) - 3rd Year TIG	(301,437)	0	0	0	0
	- Earmarked Reserve: Transformation Reserve	(116,110)	(116,110)	0	0	0
Budget Requirement		16,899,195	14,101,371	13,244,558	13,538,008	13,846,766
NDR		(5,841,426)	(5,876,475)	(5,911,734)	(5,947,204)	(5,982,887)
Other General Fund Grants		(140,933)	(140,933)	(140,933)	(140,933)	(140,933)
Fair Funding Review Adj		0	0	99,000	198,000	297,000
New Homes Bonus - 23.24		(1,659,562)	0	0	0	0
New Homes Bonus - 24.25		0	(1,078,715)	0	0	0
Services Grant		(68,778)	0	0	0	0
3% Funding Guarantee		(819,182)	(55,000)	0	0	0
Collection Fund (Surplus)/Deficit		(1,561,695)	213,000	213,000	213,000	213,000
Total Grant		(10,091,576)	(6,938,123)	(5,740,667)	(5,677,137)	(5,613,820)
Council Tax Requirement		6,807,619	7,163,248	7,503,891	7,860,871	8,232,946

2. 2023/24 Gross to Net / Subjective Service Budgets

(please ignore table references)

Subjective Analysis for the 2023/24 Budget			Table 4	
2022/23 Net £000	Subjective Analysis	Expenditure £000	2023/24 Income £000	Net £000
9,460	Employees	10,128	0	10,128
1,747	Premises	1,734	0	1,734
100	Transport	105	0	105
7,919	Supplies & Services	8,966	0	8,966
2,371	Third Party Payments (*)	1,933	0	1,933
95	Transfer payments	35	0	35
91	Housing Benefit	7,136	(7,235)	(99)
(10,719)	Fees & Charges, Rental Income etc		(10,749)	(10,749)
11,064		30,037	(17,984)	12,053
NB.				
* mainly payments to other local authorities for various services				

Subjective Analysis by Portfolio			Table 5
2022/23 £000	Portfolio Name		2023/24 £000
2,116	Finance	Employee costs	2,142
655		Premise expense	655
18		Transport	18
716		Supplies and Services	748
1,420		Third Party Payments	1,477
7,846		Transfer Payments	(79)
(10,417)		Fees, charges, rental income	(3,053)
2,353	Finance Total		1,907
2,197	Planning, Environment & Waste	Employee costs	2,364
611		Premise expense	602
35		Transport	41
6,127		Supplies and Services	6,177
473		Third Party Payments	309
(4,453)		Fees, charges, rental income	(4,317)
4,989	Planning, Environment & Waste Total		5,176
951	Wellbeing, Communities & Housing	Employee costs	967
12		Premise expense	12
10		Transport	10
629		Supplies and Services	508
69		Third Party Payments	22
20		Transfer Payments	15
(389)		Fees, charges, rental income	(515)
1,302	Wellbeing, Communities & Housing Total		1,019
733	Strategy	Employee costs	729
117		Premise expense	117
4		Transport	4
222		Supplies and Services	193
45		Third Party Payments	59
(452)		Fees, charges, rental income	(454)
670	Strategy Total		647
3,463	Corporate & Regulatory Services	Employee costs	3,926
352		Premise expense	348
33		Transport	33
541		Supplies and Services	695
364		Third Party Payments	67
(2,688)		Fees, charges, rental income	(2,411)
2,065	Corporate & Regulatory Services Total		2,658
(316)	Contingency	Supplies and Services	646
		Fees, charges, rental income	
(316)	Contingency - total		646
11,064	Grand Total		12,053

3. Portfolio Service Budgets

Portfolio Budgets by Cost Centre

DETAILED BUDGET PAPERS 2023/24 - Finance										
				Responsible Director	NEW BUDGET: 2023/24	MTFS YEAR 1: 2024/25	MTFS YEAR 2: 2025/26	MTFS YEAR 3: 2026/27	MTFS YEAR 4: 2027/28	2028/29
					Budget for Year	Budget for Year	Budget for Year	Budget for Year	Budget for Year	Base Budget
				Cost Centre	Cost Centre Description	Service		£	£	£
10025	Accountancy Services	Finance	C MASON	469,991	469,991	469,991	469,991	469,991	469,991	469,991
10029	Payroll	Finance	C MASON	22,500	22,500	22,500	22,500	22,500	22,500	22,500
10030	Insurance	Finance	C MASON	216,800	216,800	216,800	216,800	216,800	216,800	216,800
10048	Treasury Management	Finance	C MASON	9,500	9,500	9,500	9,500	9,500	9,500	9,500
10050	Interest & Investment Income	Finance	C MASON	(807,000)	(529,000)	(488,000)	(440,000)	(440,000)	(440,000)	(440,000)
10052	Non Distributed Costs	Finance	C MASON	58,000	58,000	58,000	58,000	58,000	58,000	58,000
10053	Corporate Managmnt (Resources)	Finance	C MASON	52,000	27,000	27,000	27,000	27,000	27,000	27,000
10301	The Symington Building	Facilities Mgmt - Public Realm	C MASON	17,413	17,413	17,413	17,413	17,413	17,413	17,413
10524	Pension Scheme	Finance	C MASON	72,500	72,500	72,500	72,500	72,500	72,500	72,500
10027	Internal Audit	CO (151), Assets, Internal Audit, GoS	C MASON	63,200	63,200	63,200	63,200	63,200	63,200	63,200
10202	Doddridge Road Offices	CO (151), Assets, Internal Audit, GoS	C MASON	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)	(6,700)
10235	Corporate Asset Management	CO (151), Assets, Internal Audit, GoS	C MASON	265,381	265,381	265,381	265,381	265,381	265,381	265,381
10307	Grow On Space	CO (151), Assets, Internal Audit, GoS	V JESSOP	109,145	46,211	7,215	7,215	7,215	7,215	7,215
10031	It Services	ICT	C MASON	554,395	554,395	554,395	554,395	554,395	554,395	554,395
10036	Telephony	ICT	C MASON	25,800	25,800	25,800	25,800	25,800	25,800	25,800
10040	Revenues & Benefits	Revs & Bens	C MASON	1,194,200	1,194,200	1,194,200	1,194,200	1,194,200	1,194,200	1,194,200
10042	Non Domestic Rates	Revs & Bens	C MASON	(176,000)	(176,000)	(176,000)	(176,000)	(176,000)	(176,000)	(176,000)
10044	Council Tax Collection Costs	Revs & Bens	C MASON	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)	(105,000)
10046	Benefits	Revs & Bens	C MASON	90	90	90	90	90	90	90
10187	Housing Benefits	Revs & Bens	C MASON	(99,200)	(99,200)	(99,200)	(99,200)	(99,200)	(99,200)	(99,200)
10263	Discretionary Discount Scheme	Revs & Bens	C MASON	20,000	20,000	20,000	20,000	20,000	20,000	20,000
10264	Council Tax Support Scheme	Revs & Bens	C MASON	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)
10308	Revenue And Benefits Support	Revs & Bens	C MASON	130	130	130	130	130	130	130
10169	Energy Management	Facilities Mgmt - Public Realm	C MASON	0	0	0	0	0	0	0
10196	Garages	Facilities Mgmt - Public Realm	C MASON	500	500	500	500	500	500	500
10203	Off-Site Storage (Incl Decant)	Facilities Mgmt - Public Realm	C MASON	3,200	3,200	3,200	3,200	3,200	3,200	3,200
10229	Commissioning Services	CCTV, Control Centre	C MASON	52,050	52,050	52,050	52,050	52,050	52,050	52,050
10248	Harborough Innovation Cntr Hdc	HIC	V JESSOP	(54,928)	(97,852)	(112,207)	(112,207)	(112,207)	(112,207)	(112,207)
10280	Hdcs Trading Account	Chief Executives	L ELLIOTT	0	0	0	0	0	0	0
	Total			1,905,967	2,053,109	2,040,758	2,088,758	2,088,758	2,088,758	2,088,758

DETAILED BUDGET PAPERS 2023/24 - Finance

			Responsible Director	NEW BUDGET: 2023/24																
				Previous Years Growth/ Savings			Base Budget	Growth/Savings etc										Budget for Year	Variance to Budget	
Cost Centre	Cost Centre Description	Service		2021/22 Budget Setting	2022/23 Budget Setting	Service Requested Budget Changes		Inflation	Underacheivemen t of savings	Normal operationa l delivery	Unplanned pressures	Strategic Partnership	TOM	Permanent virements	Other payroll changes, fte etc	1.25% National insurance reversal	2023/24 Scale point increment			2022/23 payroll award of £1925 per fte
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
10025	Accountancy Services	Finance	C MASON	0	10,000	0	450,361	0	0	0	0	0	13,480		(9,250)	(4,126)	5,665	13,861	469,991	19,630
10029	Payroll	Finance	C MASON	0	0	0	22,500	0	0	0	0	0	0	0	0	0	0	0	22,500	0
10030	Insurance	Finance	C MASON	0	0	0	216,800	0	0	0	0	0	0	0	0	0	0	0	216,800	0
10048	Treasury Management	Finance	C MASON	0	0	0	9,500	0	0	0	0	0	0	0	0	0	0	0	9,500	0
10050	Interest & Investment Income	Finance	C MASON	(20,000)	0	0	(420,000)	0	0	(387,000)	0	0	0	0	0	0	0	0	(807,000)	(387,000)
10052	Non Distributed Costs	Finance	C MASON	0	0	0	58,000	0	0	0	0	0	0	0	0	0	0	0	58,000	0
10053	Corporate Managmnt (Resources)	Finance	C MASON	0	0	0	52,000	0	0	0	0	0	0	0	0	0	0	0	52,000	0
10301	The Symington Building	Facilities Mgmt - Public Realm	C MASON	0	0	0	12,993	0	0	(7,000)	0	0	0	0	8,436	(384)	0	3,368	17,413	4,420
10524	Pension Scheme	Finance	C MASON	0	0	0	72,500	0	0	0	0	0	0	0	0	0	0	0	72,500	0
10027	Internal Audit	CO (151), Assets, Internal Audit, GoS	C MASON	0	0	0	63,200	0	0	0	0	0	0	0	0	0	0	0	63,200	0
10202	Doddridge Road Offices	CO (151), Assets, Internal Audit, GoS	C MASON	0	0	0	(6,700)	0	0	0	0	0	0	0	0	0	0	0	(6,700)	0
10235	Corporate Asset Management	CO (151), Assets, Internal Audit, GoS	C MASON	0	(50,000)	0	192,305	0	50,000	0	0	0	0	0	14,837	(2,503)	1,886	8,856	265,381	73,076
10307	Grow On Space	CO (151), Assets, Internal Audit, GoS	V JESSOP	0	(121,100)	129,740	105,000	0	(58,571)	67,000	0	0	0	0	(4,284)		0	0	109,145	4,145
10031	It Services	ICT	C MASON	0	(62,000)	0	553,530	0	0	(33,900)	0	0	12,005		5,692	(3,388)	5,052	15,404	554,395	865
10036	Telephony	ICT	C MASON	0	0	0	25,800	0	0	0	0	0	0	0	0	0	0	0	25,800	0
10040	Revenues & Benefits	Revs & Bens	C MASON	0	0	0	1,131,832	0	0	0	31,568	0	0	30,800	0	0	0	0	1,194,200	62,368
10042	Non Domestic Rates	Revs & Bens	C MASON	0	0	0	(165,900)	0	0	0	0	0	0	(10,100)	0	0	0	0	(176,000)	(10,100)
10044	Council Tax Collection Costs	Revs & Bens	C MASON	0	0	0	(105,000)	0	0	0	0	0	0	(13,900)	4,763	(1,729)	508	10,358	(105,000)	0
10046	Benefits	Revs & Bens	C MASON	0	0	0	30	0	0	0	0	0	0	(16,120)	4,261	(2,058)	1,135	12,842	90	60
10187	Housing Benefits	Revs & Bens	C MASON	0	0	0	(109,300)	0	0	0	0	0	0	10,100	0	0	0	0	(99,200)	10,100
10263	Discretionary Discount Scheme	Revs & Bens	C MASON	0	0	0	20,000	0	0	0	0	0	0	0	0	0	0	0	20,000	0
10264	Council Tax Support Scheme	Revs & Bens	C MASON	0	0	0	(52,000)	0	0	0	0	0	0	0	0	0	0	0	(52,000)	0
10308	Revenue And Benefits Support	Revs & Bens	C MASON	0	0	0	10	0	0	0	0	0	0	(600)	(15,281)	(2,793)	4,528	14,266	130	120
10169	Energy Management	Facilities Mgmt - Public Realm	C MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10196	Garages	Facilities Mgmt - Public Realm	C MASON	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	500	0
10203	Off-Site Storage (Incl Decant)	Facilities Mgmt - Public Realm	C MASON	0	0	0	3,200	0	0	0	0	0	0	0	0	0	0	0	3,200	0
10229	Commissioning Services	CCTV, Control Centre	C MASON	0	0	0	86,340	0	0	0	0	0	(35,729)	0	1,439	0	0	0	52,050	(34,290)
10248	Harborough Innovation Cntr Hdc	HIC	V JESSOP	0	(50,090)	0	(28,355)	0	0	(36,000)	0	0	0	0	2,317	(1,527)	631	8,006	(54,928)	(26,573)
10280	Hdcs Trading Account	Chief Executives	LELLIOTT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total			(20,000)	(273,190)	129,740	2,189,146	0	(8,571)	(396,900)	31,568	0	(10,244)	180	12,930	(18,508)	19,405	86,961	1,905,967	(283,179)

DETAILED BUDGET PAPERS 2023/24 - Finance

			Responsible Director	MTFS YEAR 1: 2024/25								MTFS YEAR 2: 2025/26					MTFS YEAR 3: 2026/27					MTFS YEAR 4: 2027/28					2028/29		
				Previous Years Growth/ Savings			Base Budget	rth/Saving	Budget for Year	Variance to Budget	Previous Years Growth/ Savings		Base Budget	rth/Saving	Budget for Year	Variance to Budget	Previous Years Growth/ Savings		Base Budget	rth/Saving	Budget for Year	Variance to Budget	Previous Years Growth/ Savings		Base Budget	Budget for Year	Variance to Budget	Base Budget	
				Cost Centre	Cost Centre Description	Service	2021/22 Budget Setting	2022/23 Budget Setting	Service Requested Budget Changes	£	Normal operational delivery	£	£	£	2021/22 Budget Setting	2022/23 Budget Setting	£	Normal operational delivery	£	£	£	2021/22 Budget Setting	2022/23 Budget Setting	£	Normal operational delivery	£	£	£	2021/22 Budget Setting
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
10025	Accountancy Services	Finance	C MASON	0	0	0	469,991	0	469,991	0	0	0	469,991	0	469,991	0	0	0	469,991	0	469,991	0	0	0	469,991	469,991	0	469,991	
10029	Payroll	Finance	C MASON	0	0	0	22,500	0	22,500	0	0	0	22,500	0	22,500	0	0	0	22,500	0	22,500	0	0	0	22,500	22,500	0	22,500	
10030	Insurance	Finance	C MASON	0	0	0	216,800	0	216,800	0	0	0	216,800	0	216,800	0	0	0	216,800	0	216,800	0	0	0	216,800	216,800	0	216,800	
10048	Treasury Management	Finance	C MASON	0	0	0	9,500	0	9,500	0	0	0	9,500	0	9,500	0	0	0	9,500	0	9,500	0	0	0	9,500	9,500	0	9,500	
10050	Interest & Investment Income	Finance	C MASON	(21,000)	0	0	(828,000)	299,000	(529,000)	299,000	0	0	(529,000)	41,000	(488,000)	41,000	0	0	(488,000)	48,000	(440,000)	48,000	0	0	(440,000)	(440,000)	0	(440,000)	
10052	Non Distributed Costs	Finance	C MASON	0	0	0	58,000	0	58,000	0	0	0	58,000	0	58,000	0	0	0	58,000	0	58,000	0	0	0	58,000	58,000	0	58,000	
10053	Corporate Managmnt (Resources)	Finance	C MASON	0	0	0	52,000	(25,000)	27,000	(25,000)	0	0	27,000	0	27,000	0	0	0	27,000	0	27,000	0	0	0	27,000	27,000	0	27,000	
10301	The Symington Building	Facilities Mgmt - Public Realm	C MASON	0	0	0	17,413	0	17,413	0	0	0	17,413	0	17,413	0	0	0	17,413	0	17,413	0	0	0	17,413	17,413	0	17,413	
10524	Pension Scheme	Finance	C MASON	0	0	0	72,500	0	72,500	0	0	0	72,500	0	72,500	0	0	0	72,500	0	72,500	0	0	0	72,500	72,500	0	72,500	
10027	Internal Audit	CO (151), Assets, Internal Audit, GoS	C MASON	0	0	0	63,200	0	63,200	0	0	0	63,200	0	63,200	0	0	0	63,200	0	63,200	0	0	0	63,200	63,200	0	63,200	
10202	Doddridge Road Offices	CO (151), Assets, Internal Audit, GoS	C MASON	0	0	0	(6,700)	0	(6,700)	0	0	0	(6,700)	0	(6,700)	0	0	0	(6,700)	0	(6,700)	0	0	0	(6,700)	(6,700)	0	(6,700)	
10235	Corporate Asset Management	CO (151), Assets, Internal Audit, GoS	C MASON	0	0	0	265,381	0	265,381	0	0	0	265,381	0	265,381	0	0	0	265,381	0	265,381	0	0	0	265,381	265,381	0	265,381	
10307	Grow On Space	CO (151), Assets, Internal Audit, GoS	V JESSOP	0	(73,971)	73,971	109,145	(62,934)	46,211	(62,934)	0	0	46,211	(38,996)	7,215	(38,996)	0	0	7,215	0	7,215	0	0	0	7,215	7,215	0	7,215	
10031	It Services	ICT	C MASON	0	0	0	554,395	0	554,395	0	0	0	554,395	0	554,395	0	0	0	554,395	0	554,395	0	0	0	554,395	554,395	0	554,395	
10036	Telephony	ICT	C MASON	0	0	0	25,800	0	25,800	0	0	0	25,800	0	25,800	0	0	0	25,800	0	25,800	0	0	0	25,800	25,800	0	25,800	
10040	Revenues & Benefits	Revs & Bens	C MASON	0	0	0	1,194,200	0	1,194,200	0	0	0	1,194,200	0	1,194,200	0	0	0	1,194,200	0	1,194,200	0	0	0	1,194,200	1,194,200	0	1,194,200	
10042	Non Domestic Rates	Revs & Bens	C MASON	0	0	0	(176,000)	0	(176,000)	0	0	0	(176,000)	0	(176,000)	0	0	0	(176,000)	0	(176,000)	0	0	0	(176,000)	(176,000)	0	(176,000)	
10044	Council Tax Collection Costs	Revs & Bens	C MASON	0	0	0	(105,000)	0	(105,000)	0	0	0	(105,000)	0	(105,000)	0	0	0	(105,000)	0	(105,000)	0	0	0	(105,000)	(105,000)	0	(105,000)	
10046	Benefits	Revs & Bens	C MASON	0	0	0	90	0	90	0	0	0	90	0	90	0	0	0	90	0	90	0	0	0	90	90	0	90	
10187	Housing Benefits	Revs & Bens	C MASON	0	0	0	(99,200)	0	(99,200)	0	0	0	(99,200)	0	(99,200)	0	0	0	(99,200)	0	(99,200)	0	0	0	(99,200)	(99,200)	0	(99,200)	
10263	Discretionary Discount Scheme	Revs & Bens	C MASON	0	0	0	20,000	0	20,000	0	0	0	20,000	0	20,000	0	0	0	20,000	0	20,000	0	0	0	20,000	20,000	0	20,000	
10264	Council Tax Support Scheme	Revs & Bens	C MASON	0	0	0	(52,000)	0	(52,000)	0	0	0	(52,000)	0	(52,000)	0	0	0	(52,000)	0	(52,000)	0	0	0	(52,000)	(52,000)	0	(52,000)	
10308	Revenue And Benefits Support	Revs & Bens	C MASON	0	0	0	130	0	130	0	0	0	130	0	130	0	0	0	130	0	130	0	0	0	130	130	0	130	
10169	Energy Management	Facilities Mgmt - Public Realm	C MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10196	Garages	Facilities Mgmt - Public Realm	C MASON	0	0	0	500	0	500	0	0	0	500	0	500	0	0	0	500	0	500	0	0	0	500	500	0	500	
10203	Off-Site Storage (Ind Decant)	Facilities Mgmt - Public Realm	C MASON	0	0	0	3,200	0	3,200	0	0	0	3,200	0	3,200	0	0	0	3,200	0	3,200	0	0	0	3,200	3,200	0	3,200	
10229	Commissioning Services	CCTV, Control Centre	C MASON	0	0	0	52,050	0	52,050	0	0	0	52,050	0	52,050	0	0	0	52,050	0	52,050	0	0	0	52,050	52,050	0	52,050	
10248	Harborough Innovation Cntr Hdc	HIC	V JESSOP	0	(83,762)	83,762	(54,928)	(42,924)	(97,852)	(42,924)	0	0	(97,852)	(14,355)	(112,207)	(14,355)	0	0	(112,207)	0	(112,207)	0	0	0	(112,207)	(112,207)	0	(112,207)	
10280	Hdcs Trading Account	Chief Executives	L ELLIOTT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total			(21,000)	(157,733)	157,733	1,884,967	168,142	2,053,109	168,142	0	0	2,053,109	(12,351)	2,040,758	(12,351)	0	0	2,040,758	48,000	2,088,758	48,000	0	0	2,088,758	2,088,758	0	2,088,758	

DETAILED BUDGET PAPERS 2023/24 - Planning, Environment & Waste

			Responsible Director	NEW BUDGET: 2023/24	MTFS YEAR 1: 2024/25	MTFS YEAR 2: 2025/26	MTFS YEAR 3: 2026/27	MTFS YEAR 4: 2027/28	2028/29
Cost Centre	Cost Centre Description	Service		Budget for Year	Budget for Year	Budget for Year	Budget for Year	Base Budget	
				£	£	£	£		£
10026	Health & Safety	Operational Services	V JESSOP	28,345	28,345	28,345	28,345	28,345	28,345
10088	Street Cleaning	Operational Services	V JESSOP	941,533	941,533	941,533	941,533	941,533	941,533
10125	Open Spaces & Amenity Areas	Operational Services	V JESSOP	174,451	174,451	174,451	174,451	174,451	174,451
10140	S.E. Allotments	Operational Services	V JESSOP	(1,034)	(1,034)	(1,034)	(1,034)	(1,034)	(1,034)
10147	S.E. Market Harborough Recn	Operational Services	V JESSOP	264,603	264,603	264,603	264,603	264,603	264,603
10148	S.E. Lutterworth Recn / Park	Operational Services	V JESSOP	39,084	39,084	39,084	39,084	39,084	39,084
10159	Trade Refuse	Operational Services	V JESSOP	(241,167)	(241,167)	(241,167)	(241,167)	(241,167)	(241,167)
10160	Waste Management	Operational Services	V JESSOP	427,237	427,237	427,237	427,237	427,237	427,237
10161	Residual Waste Collections	Operational Services	V JESSOP	1,177,880	1,177,880	1,177,880	1,177,880	1,177,880	1,177,880
10162	Recycling Collections	Operational Services	V JESSOP	977,699	977,699	977,699	977,699	977,699	977,699
10197	External Grounds Maintenance	Operational Services	V JESSOP	(58,619)	(58,619)	(58,619)	(58,619)	(58,619)	(58,619)
10242	S.E. Fleckney	Operational Services	V JESSOP	316	316	316	316	316	316
10243	S.E. Great Glen	Operational Services	V JESSOP	2,515	2,515	2,515	2,515	2,515	2,515
10244	S.E. Scraptoft	Operational Services	V JESSOP	5,589	5,589	5,589	5,589	5,589	5,589
10246	S.E. Broughton Astley	Operational Services	V JESSOP	12,145	12,145	12,145	12,145	12,145	12,145
10272	Flytipping	Operational Services	V JESSOP	10,000	10,000	10,000	10,000	10,000	10,000
10010	Development Control	Development Control, Enforcement	D ATKINSON	(387,364)	(392,364)	(392,364)	(392,364)	(392,364)	(392,364)
10016	Archaeological & Ecolog Advice	Development Control, Enforcement	D ATKINSON	33,775	33,775	33,775	33,775	33,775	33,775
10019	Footpath/Bridleway Orders	Development Control, Enforcement	D ATKINSON	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
10084	Enforcement	Development Control, Enforcement	D ATKINSON	0	0	0	0	0	0
10151	Planning Enforcement	Development Control, Enforcement	D ATKINSON	160,763	160,763	160,763	160,763	160,763	160,763
10081	Quick Response Team	Facilities Mgmt - Public Realm	C MASON	2,230	2,230	2,230	2,230	2,230	2,230
10082	Abandoned Vehicles	Facilities Mgmt - Public Realm	C MASON	2,200	2,200	2,200	2,200	2,200	2,200
10086	District-Wide Bus Shelters	Facilities Mgmt - Public Realm	C MASON	3,400	3,400	3,400	3,400	3,400	3,400
10089	Street Furniture Etc	Facilities Mgmt - Public Realm	C MASON	4,300	4,300	4,300	4,300	4,300	4,300
10115	S.E. Public Conveniences	Facilities Mgmt - Public Realm	C MASON	27,754	27,754	27,754	27,754	27,754	27,754
10145	S.E. Thurnby	Facilities Mgmt - Public Realm	C MASON	31,454	31,454	31,454	31,454	31,454	31,454
10170	Flood Prevent & Land Drainage	Facilities Mgmt - Public Realm	C MASON	12,800	12,800	12,800	12,800	12,800	12,800
10245	S.E.War Memorial/Public Realm	Facilities Mgmt - Public Realm	C MASON	16,060	16,060	16,060	16,060	16,060	16,060
10009	Section 106 Agreements	Strategic Planning/Policy	D ATKINSON	12,230	12,230	12,230	12,230	12,230	12,230
10013	Env Enhancmnts/Conservtn	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0
10112	Planning Policy	Strategic Planning/Policy	D ATKINSON	261,760	261,760	261,760	261,760	261,760	261,760
10207	Local Plan Cont to Reserves	Strategic Planning/Policy	D ATKINSON	277,300	277,300	277,300	277,300	277,300	277,300
10207A	Local Plan Cont from Reserves	Strategic Planning/Policy	D ATKINSON	206,000	206,000	206,000	206,000	206,000	206,000
10208	Local Plan General	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0
10011	Building Control	Building Control	D ATKINSON	65,861	39,861	39,861	39,861	39,861	39,861
10150	Environmental Health	Car Parking, Lightbulb etc	V JESSOP	602,855	602,855	602,855	602,855	602,855	602,855
10175	Pest/Dog Services	Car Parking, Lightbulb etc	V JESSOP	25,700	25,700	25,700	25,700	25,700	25,700
10219	Head Of Planning	CO (Planning), Eco Strategy (Talent)	D ATKINSON	117,610	117,610	117,610	117,610	117,610	117,610
10205	Neighbourhood Plan	Strategic Planning/Policy	D ATKINSON	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
	Total			5,176,165	5,145,165	5,145,165	5,145,165	5,145,165	5,145,165

DETAILED BUDGET PAPERS 2023/24 - Planning, Environment & Waste

			Responsible Director	NEW BUDGET: 2023/24																
Cost Centre	Cost Centre Description	Service		Previous Years Growth/		Base Budget	Growth/Savings etc											Budget for Year	Variance to Budget	
				2021/22 Budget Setting	2022/23 Budget Setting		Inflation	Underachievement of savings	Normal operational delivery	Unplanned pressures	Strategic Partnership	TOM	Permanent virements	Other payroll changes, fte etc £	1.25% National insurance reversal	2023/24 Scale point increment	2022/23 payroll award of £1925 per £			
				£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
10026	Health & Safety	Operational Services	V JESSOP	0	0	26,985	0	0	0	0	0	0	0	726	(328)	0	962	28,345	1,360	
10088	Street Cleaning	Operational Services	V JESSOP	0	0	941,533	0	0	0	0	0	0	0	0	0	0	0	941,533	0	
10125	Open Spaces & Amenity Areas	Operational Services	V JESSOP	0	0	183,351	0	0	(8,900)	0	0	0	0	0	0	0	0	174,451	(8,900)	
10140	S.E. Allotments	Operational Services	V JESSOP	0	0	(1,034)	0	0	0	0	0	0	0	0	0	0	0	(1,034)	0	
10147	S.E. Market Harborough Recn	Operational Services	V JESSOP	0	0	264,603	0	0	0	0	0	0	0	0	0	0	0	264,603	0	
10148	S.E. Lutterworth Recn / Park	Operational Services	V JESSOP	0	0	39,084	0	0	0	0	0	0	0	0	0	0	0	39,084	0	
10159	Trade Refuse	Operational Services	V JESSOP	0	0	(241,167)	0	0	0	0	0	0	0	0	0	0	0	(241,167)	0	
10160	Waste Management	Operational Services	V JESSOP	0	0	397,722	0	0	0	0	0	12,005	0	4,071	(2,928)	0	16,367	427,237	29,515	
10161	Residual Waste Collections	Operational Services	V JESSOP	(80,000)	0	1,237,380	0	0	(59,500)	0	0	0	0	0	0	0	0	1,177,880	(59,500)	
10162	Recycling Collections	Operational Services	V JESSOP	0	0	1,106,798	0	0	(9,100)	(120,000)	0	0	0	1	0	0	0	977,699	(129,099)	
10197	External Grounds Maintenance	Operational Services	V JESSOP	0	0	(58,619)	0	0	0	0	0	0	0	0	0	0	0	(58,619)	0	
10242	S.E. Fleckney	Operational Services	V JESSOP	0	0	316	0	0	0	0	0	0	0	0	0	0	0	316	0	
10243	S.E. Great Glen	Operational Services	V JESSOP	0	0	2,515	0	0	0	0	0	0	0	0	0	0	0	2,515	0	
10244	S.E. Scraptoft	Operational Services	V JESSOP	0	0	5,589	0	0	0	0	0	0	0	0	0	0	0	5,589	0	
10246	S.E. Broughton Astley	Operational Services	V JESSOP	0	0	12,145	0	0	0	0	0	0	0	0	0	0	0	12,145	0	
10272	Flytipping	Operational Services	V JESSOP	0	0	20,000	0	0	(10,000)	0	0	0	0	0	0	0	0	10,000	(10,000)	
10010	Development Control	Development Control, Enforcement	D ATKINSON	(50,000)	0	(532,811)	0	0	0	102,880	0	0	0	22,541	(7,771)	688	27,109	(387,364)	145,447	
10016	Archaeological & Ecolog Advice	Development Control, Enforcement	D ATKINSON	0	0	44,775	0	0	(11,000)	0	0	0	0	0	0	0	0	33,775	(11,000)	
10019	Footpath/Bridleway Orders	Development Control, Enforcement	D ATKINSON	0	0	(1,100)	0	0	0	0	0	0	0	0	0	0	0	(1,100)	0	
10084	Enforcement	Development Control, Enforcement	D ATKINSON	0	0	933	0	0	0	0	0	0	(933)	0	0	0	0	0	(933)	
10151	Planning Enforcement	Development Control, Enforcement	D ATKINSON	0	0	138,997	0	0	0	0	0	0	933	17,552	(1,725)	0	5,006	160,763	21,766	
10081	Quick Response Team	Facilities Mgmt - Public Realm	C MASON	0	0	(70,200)	0	72,430	0	0	0	0	0	0	0	0	0	2,230	72,430	
10082	Abandoned Vehicles	Facilities Mgmt - Public Realm	C MASON	0	0	2,200	0	0	0	0	0	0	0	0	0	0	0	2,200	0	
10086	District-Wide Bus Shelters	Facilities Mgmt - Public Realm	C MASON	0	0	3,400	0	0	0	0	0	0	0	0	0	0	0	3,400	0	
10089	Street Furniture Etc	Facilities Mgmt - Public Realm	C MASON	0	0	13,107	0	0	(8,807)	0	0	0	0	0	0	0	0	4,300	(8,807)	
10115	S.E. Public Conveniences	Facilities Mgmt - Public Realm	C MASON	0	0	27,754	0	0	0	0	0	0	0	0	0	0	0	27,754	0	
10145	S.E. Thurnby	Facilities Mgmt - Public Realm	C MASON	0	0	31,454	0	0	0	0	0	0	0	0	0	0	0	31,454	0	
10170	Flood Prevent & Land Drainage	Facilities Mgmt - Public Realm	C MASON	0	0	17,000	0	0	(4,200)	0	0	0	0	0	0	0	0	12,800	(4,200)	
10245	S.E.War Memorial/Public Realm	Facilities Mgmt - Public Realm	C MASON	0	0	16,060	0	0	0	0	0	0	0	0	0	0	0	16,060	0	
10009	Section 106 Agreements	Strategic Planning/Policy	D ATKINSON	0	0	6,220	0	0	0	0	0	0	0	4,493	(407)	0	1,924	12,230	6,010	
10013	Env Enhancemnts/Conservtn	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10112	Planning Policy	Strategic Planning/Policy	D ATKINSON	0	0	250,820	0	0	0	0	0	0	0	4,520	(2,049)	0	8,469	261,760	10,940	
10207	Local Plan Cont to Reserves	Strategic Planning/Policy	D ATKINSON	0	0	277,300	0	0	0	0	0	0	0	0	0	0	0	277,300	0	
10207A	Local Plan Cont from Reserves	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	206,000	0	0	0	0	0	0	0	0	206,000	206,000	
10208	Local Plan General	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10011	Building Control	Building Control	D ATKINSON	0	1,000	65,861	0	0	0	0	0	0	0	0	0	0	0	65,861	0	
10150	Environmental Health	Car Parking, Lightbulb etc	V JESSOP	0	0	550,340	0	0	0	0	0	12,005	0	22,135	(4,811)	3,358	19,828	602,855	52,515	
10175	Pest/Dog Services	Car Parking, Lightbulb etc	V JESSOP	0	0	25,700	0	0	0	0	0	0	0	0	0	0	0	25,700	0	
10219	Head Of Planning	CO (Planning), Eco Strategy (Talent)	D ATKINSON	0	0	115,210	0	0	0	0	0	0	0	1,444	(970)	0	1,926	117,610	2,400	
10205	Neighbourhood Plan	Strategic Planning/Policy	D ATKINSON	0	0	(60,000)	0	0	0	0	0	0	0	0	0	0	0	(60,000)	0	
	Total			(130,000)	1,000	4,860,221	0	72,430	(111,507)	188,880	0	24,010	0	77,483	(20,989)	4,046	81,591	5,176,165	315,944	

DETAILED BUDGET PAPERS 2023/24 - Planning, Environment & Waste

Responsible Director			MTFS YEAR 1: 2024/25							MTFS YEAR 2: 2025/26					MTFS YEAR 3: 2026/27					MTFS YEAR 4: 2027/28					2028/29
			Previous Years Growth/		Base Budget	Income reduction	Budget for Year	Variance to Budget	Previous Years Growth/ Savings		Base Budget	Budget for Year	Variance to Budget	Previous Years Growth/		Base Budget	Budget for Year	Variance to Budget	Previous Years		Base Budget	Budget for Year	Variance to Budget	Base Budget	
			2021/22 Budget Setting	2022/23 Budget Setting					2021/22 Budget Setting	2022/23 Budget Setting				2021/22 Budget Setting	2022/23 Budget Setting				2021/22 Budget Setting	2022/23 Budget Setting					
Cost Centre	Cost Centre Description	Service	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
10026	Health & Safety	Operational Services	V JESSOP	0	0	28,345	0	28,345	0	0	0	28,345	28,345	0	0	0	28,345	28,345	0	0	0	28,345	28,345	0	28,345
10088	Street Cleaning	Operational Services	V JESSOP	0	0	941,533	0	941,533	0	0	0	941,533	941,533	0	0	0	941,533	941,533	0	0	0	941,533	941,533	0	941,533
10125	Open Spaces & Amenity Areas	Operational Services	V JESSOP	0	0	174,451	0	174,451	0	0	0	174,451	174,451	0	0	0	174,451	174,451	0	0	0	174,451	174,451	0	174,451
10140	S.E. Allotments	Operational Services	V JESSOP	0	0	(1,034)	0	(1,034)	0	0	0	(1,034)	(1,034)	0	0	0	(1,034)	(1,034)	0	0	0	(1,034)	(1,034)	0	(1,034)
10147	S.E. Market Harborough Recn	Operational Services	V JESSOP	0	0	264,603	0	264,603	0	0	0	264,603	264,603	0	0	0	264,603	264,603	0	0	0	264,603	264,603	0	264,603
10148	S.E. Lutterworth Recn / Park	Operational Services	V JESSOP	0	0	39,084	0	39,084	0	0	0	39,084	39,084	0	0	0	39,084	39,084	0	0	0	39,084	39,084	0	39,084
10159	Trade Refuse	Operational Services	V JESSOP	0	0	(241,167)	0	(241,167)	0	0	0	(241,167)	(241,167)	0	0	0	(241,167)	(241,167)	0	0	0	(241,167)	(241,167)	0	(241,167)
10160	Waste Management	Operational Services	V JESSOP	0	0	427,237	0	427,237	0	0	0	427,237	427,237	0	0	0	427,237	427,237	0	0	0	427,237	427,237	0	427,237
10161	Residual Waste Collections	Operational Services	V JESSOP	0	0	1,177,880	0	1,177,880	0	0	0	1,177,880	1,177,880	0	0	0	1,177,880	1,177,880	0	0	0	1,177,880	1,177,880	0	1,177,880
10162	Recycling Collections	Operational Services	V JESSOP	0	0	977,699	0	977,699	0	0	0	977,699	977,699	0	0	0	977,699	977,699	0	0	0	977,699	977,699	0	977,699
10197	External Grounds Maintenance	Operational Services	V JESSOP	0	0	(58,619)	0	(58,619)	0	0	0	(58,619)	(58,619)	0	0	0	(58,619)	(58,619)	0	0	0	(58,619)	(58,619)	0	(58,619)
10242	S.E. Fleckney	Operational Services	V JESSOP	0	0	316	0	316	0	0	0	316	316	0	0	0	316	316	0	0	0	316	316	0	316
10243	S.E. Great Glen	Operational Services	V JESSOP	0	0	2,515	0	2,515	0	0	0	2,515	2,515	0	0	0	2,515	2,515	0	0	0	2,515	2,515	0	2,515
10244	S.E. Scraptoft	Operational Services	V JESSOP	0	0	5,589	0	5,589	0	0	0	5,589	5,589	0	0	0	5,589	5,589	0	0	0	5,589	5,589	0	5,589
10246	S.E. Broughton Astley	Operational Services	V JESSOP	0	0	12,145	0	12,145	0	0	0	12,145	12,145	0	0	0	12,145	12,145	0	0	0	12,145	12,145	0	12,145
10272	Flytipping	Operational Services	V JESSOP	0	0	10,000	0	10,000	0	0	0	10,000	10,000	0	0	0	10,000	10,000	0	0	0	10,000	10,000	0	10,000
10010	Development Control	Development Control, Enforcement	D ATKINSON	(50,000)	0	(437,364)	45,000	(392,364)	45,000	0	0	(392,364)	(392,364)	0	0	0	(392,364)	(392,364)	0	0	0	(392,364)	(392,364)	0	(392,364)
10016	Archaeological & Ecolog Advice	Development Control, Enforcement	D ATKINSON	0	0	33,775	0	33,775	0	0	0	33,775	33,775	0	0	0	33,775	33,775	0	0	0	33,775	33,775	0	33,775
10019	Footpath/Bridleway Orders	Development Control, Enforcement	D ATKINSON	0	0	(1,100)	0	(1,100)	0	0	0	(1,100)	(1,100)	0	0	0	(1,100)	(1,100)	0	0	0	(1,100)	(1,100)	0	(1,100)
10084	Enforcement	Development Control, Enforcement	D ATKINSON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10151	Planning Enforcement	Development Control, Enforcement	D ATKINSON	0	0	160,763	0	160,763	0	0	0	160,763	160,763	0	0	0	160,763	160,763	0	0	0	160,763	160,763	0	160,763
10081	Quick Response Team	Facilities Mgmt - Public Realm	C MASON	0	0	2,230	0	2,230	0	0	0	2,230	2,230	0	0	0	2,230	2,230	0	0	0	2,230	2,230	0	2,230
10082	Abandoned Vehicles	Facilities Mgmt - Public Realm	C MASON	0	0	2,200	0	2,200	0	0	0	2,200	2,200	0	0	0	2,200	2,200	0	0	0	2,200	2,200	0	2,200
10086	District-Wide Bus Shelters	Facilities Mgmt - Public Realm	C MASON	0	0	3,400	0	3,400	0	0	0	3,400	3,400	0	0	0	3,400	3,400	0	0	0	3,400	3,400	0	3,400
10089	Street Furniture Etc	Facilities Mgmt - Public Realm	C MASON	0	0	4,300	0	4,300	0	0	0	4,300	4,300	0	0	0	4,300	4,300	0	0	0	4,300	4,300	0	4,300
10115	S.E. Public Conveniences	Facilities Mgmt - Public Realm	C MASON	0	0	27,754	0	27,754	0	0	0	27,754	27,754	0	0	0	27,754	27,754	0	0	0	27,754	27,754	0	27,754
10145	S.E. Thurnby	Facilities Mgmt - Public Realm	C MASON	0	0	31,454	0	31,454	0	0	0	31,454	31,454	0	0	0	31,454	31,454	0	0	0	31,454	31,454	0	31,454
10170	Flood Prevent & Land Drainage	Facilities Mgmt - Public Realm	C MASON	0	0	12,800	0	12,800	0	0	0	12,800	12,800	0	0	0	12,800	12,800	0	0	0	12,800	12,800	0	12,800
10245	S.E.War Memorial/Public Realm	Facilities Mgmt - Public Realm	C MASON	0	0	16,060	0	16,060	0	0	0	16,060	16,060	0	0	0	16,060	16,060	0	0	0	16,060	16,060	0	16,060
10009	Section 106 Agreements	Strategic Planning/Policy	D ATKINSON	0	0	12,230	0	12,230	0	0	0	12,230	12,230	0	0	0	12,230	12,230	0	0	0	12,230	12,230	0	12,230
10013	Env Enhancemnts/Conservtn	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10112	Planning Policy	Strategic Planning/Policy	D ATKINSON	0	0	261,760	0	261,760	0	0	0	261,760	261,760	0	0	0	261,760	261,760	0	0	0	261,760	261,760	0	261,760
10207	Local Plan Cont to Reserves	Strategic Planning/Policy	D ATKINSON	0	0	277,300	0	277,300	0	0	0	277,300	277,300	0	0	0	277,300	277,300	0	0	0	277,300	277,300	0	277,300
10207A	Local Plan Cont from Reserves	Strategic Planning/Policy	D ATKINSON	0	0	206,000	0	206,000	0	0	0	206,000	206,000	0	0	0	206,000	206,000	0	0	0	206,000	206,000	0	206,000
10208	Local Plan General	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10011	Building Control	Building Control	D ATKINSON	0	(26,000)	39,861	0	39,861	0	0	0	39,861	39,861	0	0	0	39,861	39,861	0	0	0	39,861	39,861	0	39,861
10150	Environmental Health	Car Parking, Lightbulb etc	V JESSOP	0	0	602,855	0	602,855	0	0	0	602,855	602,855	0	0	0	602,855	602,855	0	0	0	602,855	602,855	0	602,855
10175	Pest/Dog Services	Car Parking, Lightbulb etc	V JESSOP	0	0	25,700	0	25,700	0	0	0	25,700	25,700	0	0	0	25,700	25,700	0	0	0	25,700	25,700	0	25,700
10219	Head Of Planning	CO (Planning), Eco Strategy (Talent)	D ATKINSON	0	0	117,610	0	117,610	0	0	0	117,610	117,610	0	0	0	117,610	117,610	0	0	0	117,610	117,610	0	117,610
10205	Neighbourhood Plan	Strategic Planning/Policy	D ATKINSON	0	0	(60,000)	0	(60,000)	0	0	0	(60,000)	(60,000)	0	0	0	(60,000)	(60,000)	0	0	0	(60,000)	(60,000)	0	(60,000)
Total				(50,000)	(26,000)	5,100,165	45,000	5,145,165	45,000	0	0	5,145,165	5,145,165	0	0	0	5,145,165	5,145,165	0	0	0	5,145,165	5,145,165	0	5,145,165

		Responsible Director	NEW BUDGET: 2023/24	MTFS YEAR 1: 2024/25	MTFS YEAR 2: 2025/26	MTFS YEAR 3: 2026/27	MTFS YEAR 4: 2027/28	2027/28
Cost Centre Description	Service		Budget for Year	Budget for Year	Budget for Year	Budget for Year	Base Budget	
			£	£	£	£	£	
Physical Activity	Recreation	V JESSOP	86,591	86,591	86,591	86,591	86,591	86,591
Recreation Development	Recreation	V JESSOP	83,150	43,150	43,150	43,150	43,150	43,150
Youth Awareness Initiatives	Corporate Support	V JESSOP	0	0	0	0	0	0
Health Services	Car Parking, Lightbulb etc	V JESSOP	(6,690)	(6,690)	(6,690)	(6,690)	(6,690)	(6,690)
Lightbulb Social Care	Car Parking, Lightbulb etc	V JESSOP	19,700	19,700	19,700	19,700	19,700	19,700
Head Of Communities	CO, Communities	V JESSOP	112,240	112,240	112,240	112,240	112,240	112,240
Anniversary Events	CO, Communities	V JESSOP	2,000	2,000	2,000	2,000	2,000	2,000
HDC Temporary Accomodation	Housing & Homelessness	V JESSOP	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)	(53,800)
Homelessness	Housing & Homelessness	V JESSOP	85,276	85,276	85,276	85,276	85,276	85,276
Housing Services	Housing & Homelessness	V JESSOP	460,870	460,870	460,870	460,870	460,870	460,870
Grants To External Bodies	Grants, Parishes & Community Safety	V JESSOP	108,990	108,990	108,990	108,990	108,990	108,990
Advice To Parishes	Grants, Parishes & Community Safety	V JESSOP	51,490	51,490	51,490	51,490	51,490	51,490
Safer Communities Laa Fund	Grants, Parishes & Community Safety	V JESSOP	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Community Safety	Grants, Parishes & Community Safety	V JESSOP	77,754	77,754	77,754	77,754	77,754	77,754
Local Lottery	Grants, Parishes & Community Safety	V JESSOP	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
S.E. Harborough In Bloom	Community Partnerships	V JESSOP	7,000	7,000	7,000	7,000	7,000	7,000
Community Partnerships	Community Partnerships	V JESSOP	2,461	2,461	2,461	2,461	2,461	2,461
Refugee Resettlement			0					
Total			1,019,032	979,032	979,032	979,032	979,032	979,032

DETAILED BUDGET PAPERS 2023/24 - Wellbeing, Communities & Housing

			Responsible Director	NEW BUDGET: 2023/24										
Cost Centre	Cost Centre Description	Service		Previous Years Growth/		Base Budget	Growth/Savings etc						Budget for Year	Variance to Budget
				2021/22 Budget Setting	2022/23 Budget Setting		Normal operational delivery	TOM	Other payroll changes, fte etc	1.25% National insurance reversal	2023/24 Scale point increment	2022/23 payroll award of £1925 per £		
				£	£	£	£	£	£	£	£	£	£	£
10122	Physical Activity	Recreation	V JESSOP	0	0	84,871	0	0	(4,163)	(1,007)	1,896	4,994	86,591	1,720
10124	Recreation Development	Recreation	V JESSOP	0	(100,000)	76,720	0	0	(2)	(661)	1,319	5,774	83,150	6,430
10136	Youth Awareness Initiatives	Corporate Support	V JESSOP	0	0	0	0	0	0	0	0	0	0	0
10155	Health Services	Car Parking, Lightbulb etc	V JESSOP	0	0	(4,090)	(2,600)	0	0	0	0	0	(6,690)	(2,600)
10239	Lightbulb Social Care	Car Parking, Lightbulb etc	V JESSOP	0	0	33,000	(13,300)	0	0	0	0	0	19,700	(13,300)
10260	Head Of Communities	CO, Communities	V JESSOP	0	0	112,030	0	0	(2,225)	(955)	1,464	1,926	112,240	210
10241	Anniversary Events	CO, Communities	V JESSOP	0	0	2,000	0	0	0	0	0	0	2,000	0
10179	HDC Temporary Accomodation	Housing & Homelessness	V JESSOP	(30,000)	0	(53,800)	0	0	0	0	0	0	(53,800)	0
10188	Homelessness	Housing & Homelessness	V JESSOP	0	0	85,276	0	0	0	0	0	0	85,276	0
10201	Housing Services	Housing & Homelessness	V JESSOP	(29,000)	0	455,340	(41,100)	0	32,160	(3,819)	0	18,289	460,870	5,530
10076	Grants To External Bodies	Grants, Parishes & Community Safety	V JESSOP	(20,000)	0	122,250	(15,000)	0	732	(186)	0	1,194	108,990	(13,260)
10077	Advice To Parishes	Grants, Parishes & Community Safety	V JESSOP	0	0	46,120	0	0	2,929	(387)	903	1,925	51,490	5,370
10121	Safer Communities Laa Fund	Grants, Parishes & Community Safety	V JESSOP	0	0	(5,000)	0	0	0	0	0	0	(5,000)	0
10168	Community Safety	Grants, Parishes & Community Safety	V JESSOP	0	0	90,880	(23,100)	0	3,825	(681)	1,824	5,006	77,754	(13,126)
10270	Local Lottery	Grants, Parishes & Community Safety	V JESSOP	(3,000)	0	(13,000)	0	0	0	0	0	0	(13,000)	0
10017	S.E. Harborough In Bloom	Community Partnerships	V JESSOP	0	0	7,000	0	0	0	0	0	0	7,000	0
10265	Community Partnerships	Community Partnerships	V JESSOP	0	0	80,640	0	(80,729)	1,307	(684)	0	1,927	2,461	(78,179)
10269	Refugee Resettlement						0	0	0	0	0	0	0	
	Total			(82,000)	(100,000)	1,120,237	(95,100)	(80,729)	34,563	(8,380)	7,406	41,035	1,019,032	(101,205)

DETAILED BUDGET PAPERS 2023/24 - Wellbeing, Communities & Housing

			Responsible Director	MTFS YEAR 1: 2024/25					MTFS YEAR 2: 2025/26					MTFS YEAR 3: 2026/27					MTFS YEAR 4: 2027/28					2027/28
				Previous Years Growth/		Base Budget	Budget for Year	Variance to Budget	Previous Years Growth/		Base Budget	Budget for Year	Variance to Budget	Previous Years		Base Budget	Budget for Year	Variance to Budget	Previous Years		Base Budget	Budget for Year	Variance to Budget	Base Budget
				2021/22 Budget Setting	2022/23 Budget Setting				2021/22 Budget Setting	2022/23 Budget Setting				2021/22 Budget Setting	2022/23 Budget Setting				2021/22 Budget Setting	2022/23 Budget Setting				
Cost Centre	Cost Centre Description	Service		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
10122	Physical Activity	Recreation	V JESSOP	0	0	86,591	86,591	0	0	0	86,591	86,591	0	0	0	86,591	86,591	0	0	0	86,591	86,591	0	86,591
10124	Recreation Development	Recreation	V JESSOP	0	(40,000)	43,150	43,150	0	0	0	43,150	43,150	0	0	0	43,150	43,150	0	0	0	43,150	43,150	0	43,150
10136	Youth Awareness Initiatives	Corporate Support	V JESSOP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10155	Health Services	Car Parking, Lightbulb etc	V JESSOP	0	0	(6,690)	(6,690)	0	0	0	(6,690)	(6,690)	0	0	0	(6,690)	(6,690)	0	0	0	(6,690)	(6,690)	0	(6,690)
10239	Lightbulb Social Care	Car Parking, Lightbulb etc	V JESSOP	0	0	19,700	19,700	0	0	0	19,700	19,700	0	0	0	19,700	19,700	0	0	0	19,700	19,700	0	19,700
10260	Head Of Communities	CO, Communities	V JESSOP	0	0	112,240	112,240	0	0	0	112,240	112,240	0	0	0	112,240	112,240	0	0	0	112,240	112,240	0	112,240
10241	Anniversary Events	CO, Communities	V JESSOP	0	0	2,000	2,000	0	0	0	2,000	2,000	0	0	0	2,000	2,000	0	0	0	2,000	2,000	0	2,000
10179	HDC Temporary Accomodation	Housing & Homelessness	V JESSOP	0	0	(53,800)	(53,800)	0	0	0	(53,800)	(53,800)	0	0	0	(53,800)	(53,800)	0	0	0	(53,800)	(53,800)	0	(53,800)
10188	Homelessness	Housing & Homelessness	V JESSOP	0	0	85,276	85,276	0	0	0	85,276	85,276	0	0	0	85,276	85,276	0	0	0	85,276	85,276	0	85,276
10201	Housing Services	Housing & Homelessness	V JESSOP	0	0	460,870	460,870	0	0	0	460,870	460,870	0	0	0	460,870	460,870	0	0	0	460,870	460,870	0	460,870
10076	Grants To External Bodies	Grants, Parishes & Community Safety	V JESSOP	0	0	108,990	108,990	0	0	0	108,990	108,990	0	0	0	108,990	108,990	0	0	0	108,990	108,990	0	108,990
10077	Advice To Parishes	Grants, Parishes & Community Safety	V JESSOP	0	0	51,490	51,490	0	0	0	51,490	51,490	0	0	0	51,490	51,490	0	0	0	51,490	51,490	0	51,490
10121	Safer Communities Laa Fund	Grants, Parishes & Community Safety	V JESSOP	0	0	(5,000)	(5,000)	0	0	0	(5,000)	(5,000)	0	0	0	(5,000)	(5,000)	0	0	0	(5,000)	(5,000)	0	(5,000)
10168	Community Safety	Grants, Parishes & Community Safety	V JESSOP	0	0	77,754	77,754	0	0	0	77,754	77,754	0	0	0	77,754	77,754	0	0	0	77,754	77,754	0	77,754
10270	Local Lottery	Grants, Parishes & Community Safety	V JESSOP	0	0	(13,000)	(13,000)	0	0	0	(13,000)	(13,000)	0	0	0	(13,000)	(13,000)	0	0	0	(13,000)	(13,000)	0	(13,000)
10017	S.E. Harborough In Bloom	Community Partnerships	V JESSOP	0	0	7,000	7,000	0	0	0	7,000	7,000	0	0	0	7,000	7,000	0	0	0	7,000	7,000	0	7,000
10265	Community Partnerships	Community Partnerships	V JESSOP	0	0	2,461	2,461	0	0	0	2,461	2,461	0	0	0	2,461	2,461	0	0	0	2,461	2,461	0	2,461
10269	Refugee Resettlement																							
	Total			0	(40,000)	979,032	979,032	0	0	0	979,032	979,032	0	0	0	979,032	979,032	0	0	0	979,032	979,032	0	979,032

DETAILED BUDGET PAPERS 2023/24 - Strategy

			Responsible Director	NEW BUDGET: 2023/24	MTFS YEAR 1: 2024/25	MTFS YEAR 2: 2025/26	MTFS YEAR 3: 2026/27	MTFS YEAR 4: 2027/28	2027/28
Cost Centre	Cost Centre Description	Service		Budget for Year	Budget for Year	Budget for Year	Budget for Year	Base Budget	
				£	£	£	£		£
10012	Strategic Planning & Housing	Strategic Planning/Policy	D ATKINSON	160,970	160,970	160,970	160,970	160,970	160,970
10262	Market Harb Town Team Project	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0
10210	Joint Strategic Planning	Strategic Planning/Policy	D ATKINSON	44,811	39,530	39,530	39,530	39,530	39,530
10015	Ed Strat - Potential	Economic Strategy/Development	V JESSOP	15,900	15,900	55,900	55,900	55,900	55,900
10043	S.E. Town Centre Support	Economic Strategy/Development	V JESSOP	41,240	41,240	41,240	41,240	41,240	41,240
10055	Market Hall	Economic Strategy/Development	V JESSOP	(89,734)	(89,734)	(89,734)	(89,734)	(89,734)	(89,734)
10065	The Square	Economic Strategy/Development	V JESSOP	(22,260)	(22,260)	(22,260)	(22,260)	(22,260)	(22,260)
10206	Ed Strat - Location	Economic Strategy/Development	V JESSOP	238,850	238,850	238,850	238,850	238,850	238,850
10069	Communication	Communication	V JESSOP	206,030	206,030	206,030	206,030	206,030	206,030
10233	Ed Strat - Talent	CO (Planning), Eco Strategy (Taler	V JESSOP	20,000	13,000	13,000	13,000	13,000	13,000
10211	Strategic Growth Team	Planning - Growth	D ATKINSON	31,537	31,537	31,537	31,537	31,537	31,537
	Total			647,344	635,063	675,063	675,063	675,063	675,063

DETAILED BUDGET PAPERS 2023/24 - Strategy

			Responsible Director	NEW BUDGET: 2023/24										
Cost Centre	Cost Centre Description	Service		Previous Years Growth/		Base Budget	Growth/Savings etc						Budget for Year	Variance to Base Budget
				2021/22 Budget Setting	2022/23 Budget Setting		Inflation	Normal operational delivery	Other payroll changes, fte etc	1.25% National insurance reversal	2023/24 Scale point increment	2022/23 payroll award of £1925 per fte		
				£	£	£	£	£	£	£	£	£	£	£
10012	Strategic Planning & Housing	Strategic Planning/Policy	D ATKINSON	0	0	155,810	0	(9,500)	11,160	(1,313)	0	4,813	160,970	5,160
10262	Market Harb Town Team Project	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0	0	0	0	0	0
10210	Joint Strategic Planning	Strategic Planning/Policy	D ATKINSON	0	13,511	44,811	0	0	0	0	0	0	44,811	0
10015	Ed Strat - Potential	Economic Strategy/Development	V JESSOP	0	0	35,900	0	(20,000)	0	0	0	0	15,900	(20,000)
10043	S.E. Town Centre Support	Economic Strategy/Development	V JESSOP	0	0	41,240	0	0	0	0	0	0	41,240	0
10055	Market Hall	Economic Strategy/Development	V JESSOP	0	0	(64,804)	(27,500)	(7,000)	3,543	(1,089)	417	6,699	(89,734)	(24,930)
10065	The Square	Economic Strategy/Development	V JESSOP	0	0	(17,560)	(2,900)	(1,800)		0	0	0	(22,260)	(4,700)
10206	Ed Strat - Location	Economic Strategy/Development	V JESSOP	0	0	249,200	0	(15,000)	(1,003)	(2,048)	0	7,701	238,850	(10,350)
10069	Communication	Communication	V JESSOP	0	0	196,050	0	(11,500)	14,028	(1,267)	1,356	7,363	206,030	9,980
10233	Ed Strat - Talent	CO (Planning), Eco Strategy (Talent)	V JESSOP	0	38,000	25,000	0	(5,000)	0	0	0	0	20,000	(5,000)
10211	Strategic Growth Team	Planning - Growth	D ATKINSON	0	0	56,287	0	(10,500)	(14,250)	0	0	0	31,537	(24,750)
	Total			0	51,511	721,934	(30,400)	(80,300)	13,478	(5,717)	1,773	26,576	647,344	(74,590)

DETAILED BUDGET PAPERS 2023/24 - Strategy

			Responsible Director	MTFS YEAR 1: 2024/25					MTFS YEAR 2: 2025/26					MTFS YEAR 3: 2026/27					MTFS YEAR 4: 2027/28					2027/28	
Cost Centre	Cost Centre Description	Service		Previous Years Growth/		Base Budget	Budget for Year	Variance to Base Budget	Previous Years Growth/		Base Budget	rowth/Savings e	Budget for Year	Variance to Budget	Previous Years		Base Budget	Budget for Year	Variance to Budget	Previous Years		Base Budget	Budget for Year	Variance to Budget	Base Budget
				2021/22 Budget Setting	2022/23 Budget Setting				2021/22 Budget Setting	2022/23 Budget Setting					2021/22 Budget Setting	2022/23 Budget Setting				2021/22 Budget Setting	2022/23 Budget Setting				
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
10012	Strategic Planning & Housing	Strategic Planning/Policy	D ATKINSON	0	0	160,970	160,970	0	0	0	160,970	0	160,970	0	0	0	160,970	160,970	0	0	0	160,970	160,970	0	160,970
10262	Market Harb Town Team Project	Strategic Planning/Policy	D ATKINSON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10210	Joint Strategic Planning	Strategic Planning/Policy	D ATKINSON	0	(5,281)	39,530	39,530	0	0	0	39,530	0	39,530	0	0	0	39,530	39,530	0	0	0	39,530	39,530	0	39,530
10015	Ed Strat - Potential	Economic Strategy/Development	V JESSOP	0	0	15,900	15,900	0	0	0	15,900	40,000	55,900	40,000	0	0	55,900	55,900	0	0	0	55,900	55,900	0	55,900
10043	S.E. Town Centre Support	Economic Strategy/Development	V JESSOP	0	0	41,240	41,240	0	0	0	41,240	0	41,240	0	0	0	41,240	41,240	0	0	0	41,240	41,240	0	41,240
10055	Market Hall	Economic Strategy/Development	V JESSOP	0	0	(89,734)	(89,734)	0	0	0	(89,734)	0	(89,734)	0	0	0	(89,734)	(89,734)	0	0	0	(89,734)	(89,734)	0	(89,734)
10065	The Square	Economic Strategy/Development	V JESSOP	0	0	(22,260)	(22,260)	0	0	0	(22,260)	0	(22,260)	0	0	0	(22,260)	(22,260)	0	0	0	(22,260)	(22,260)	0	(22,260)
10206	Ed Strat - Location	Economic Strategy/Development	V JESSOP	0	0	238,850	238,850	0	0	0	238,850	0	238,850	0	0	0	238,850	238,850	0	0	0	238,850	238,850	0	238,850
10069	Communication	Communication	V JESSOP	0	0	206,030	206,030	0	0	0	206,030	0	206,030	0	0	0	206,030	206,030	0	0	0	206,030	206,030	0	206,030
10233	Ed Strat - Talent	CO (Planning), Eco Strategy (Tale	V JESSOP	0	(7,000)	13,000	13,000	0	0	0	13,000	0	13,000	0	0	0	13,000	13,000	0	0	0	13,000	13,000	0	13,000
10211	Strategic Growth Team	Planning - Growth	D ATKINSON	0	0	31,537	31,537	0	0	0	31,537	0	31,537	0	0	0	31,537	31,537	0	0	0	31,537	31,537	0	31,537
	Total			0	(12,281)	635,063	635,063	0	0	0	635,063	40,000	675,063	40,000	0	0	675,063	675,063	0	0	0	675,063	675,063	0	675,063

DETAILED BUDGET PAPERS 2023/24 - Corporate & Regulatory Services

			Responsible Director	NEW BUDGET: 2023/24	MTFS YEAR 1: 2024/25	MTFS YEAR 2: 2025/26	MTFS YEAR 3: 2026/27	MTFS YEAR 4: 2027/28	2027/28
Cost Centre	Cost Centre Description	Service		Budget for Year	Budget for Year	Budget for Year	Budget for Year	Budget for Year	Base Budget
				£	£	£	£	£	£
10003	Corporate Administration	Corporate Support	C MASON	588,283	588,283	588,283	588,283	588,283	588,283
10032	Postages	Corporate Support	C MASON	40,400	40,400	40,400	40,400	40,400	40,400
10037	Corporate Printing	Corporate Support	C MASON	12,000	12,000	12,000	12,000	12,000	12,000
10051	Land Charges	Corporate Support	C MASON	(118,200)	(118,200)	(118,200)	(118,200)	(118,200)	(118,200)
10066	Performance/Change Mana	Corporate Support	C MASON	2,868	2,868	2,868	2,868	2,868	2,868
10165	Public Burials	Corporate Support	C MASON	2,500	2,500	2,500	2,500	2,500	2,500
10231	Central Stationary Store	Corporate Support	C MASON	13,100	13,100	13,100	13,100	13,100	13,100
10022	Legal Services	Legal & Democratic Support	C MASON	276,765	268,765	268,765	268,765	268,765	268,765
10072	Members Allowances & Exp	Legal & Democratic Support	C MASON	318,650	318,650	318,650	318,650	318,650	318,650
10073	Committee Servicing	Legal & Democratic Support	C MASON	162,315	162,315	162,315	162,315	162,315	162,315
10213	Programme Management	Legal & Democratic Support	C MASON	180,130	180,130	64,020	64,020	64,020	64,020
10023	Human Resources	HR & Training	C MASON	278,960	263,960	263,960	263,960	263,960	263,960
10024	Corporate & Mangmnt Train	HR & Training	C MASON	35,300	35,300	35,300	35,300	35,300	35,300
10060	Elections	Elections	C MASON	16,600	16,600	16,600	16,600	16,600	16,600
10060A	Elections - Cont from Reserves	Elections	C MASON	166,000	0	0	0	0	0
10060B	Elections - Cont to Reserve	Elections	C MASON	40,000	40,000	40,000	40,000	40,000	40,000
10061	Registration Of Electors	Register of Electors	C MASON	43,100	43,100	43,100	43,100	43,100	43,100
10078	Emergency Plan/ Bus Contin	Car Parking, Lightbulb etc	V JESSOP	29,800	29,800	29,800	29,800	29,800	29,800
10096	Car Park Services	Car Parking, Lightbulb etc	V JESSOP	(703,505)	(749,576)	(738,309)	(753,970)	(753,970)	(753,970)
10101	Hackney Carriage Licencing	Car Parking, Lightbulb etc	V JESSOP	(31,800)	(31,800)	(31,800)	(31,800)	(31,800)	(31,800)
10117	On Street C.P.E	Car Parking, Lightbulb etc	V JESSOP	199,714	199,714	199,714	199,714	199,714	199,714
10118	Car Parks Administration	Car Parking, Lightbulb etc	V JESSOP	58,460	58,460	58,460	58,460	58,460	58,460
10119	Off Street C.P.E.	Car Parking, Lightbulb etc	V JESSOP	(170,477)	(170,477)	(170,477)	(170,477)	(170,477)	(170,477)
10154	Licences	Car Parking, Lightbulb etc	V JESSOP	(79,600)	(79,600)	(79,600)	(79,600)	(79,600)	(79,600)
10163	S.E.Cemeteries & Burial Gro	Facilities Mgmt - Public Rea	C MASON	10,425	10,425	10,425	10,425	10,425	10,425
10164	Closed Churchyards	Facilities Mgmt - Public Rea	C MASON	40,140	40,140	40,140	40,140	40,140	40,140
10167	Cctv	CCTV, Control Centre	C MASON	0	0	0	0	0	0
10193	Control Centre	CCTV, Control Centre	C MASON	114,990	103,990	103,990	103,990	103,990	103,990
10173	Licensing Team	Car Parking, Lightbulb etc	V JESSOP	124,220	124,220	124,220	124,220	124,220	124,220
10232	Section 151 Officer	CO (151), Assets, Internal A	C MASON	122,460	122,460	122,460	122,460	122,460	122,460
10237	Corporate In Year Savings	CO (151), Assets, Internal A	C MASON	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)
10230	Head Of Legal & Democratic	CO Legal & Democratic	C MASON	90,628	90,628	90,628	90,628	90,628	90,628
10305	External Audit	Finance	C MASON	88,000	88,000	88,000	88,000	88,000	88,000
10238	Apprentice Levy Costs	Finance	C MASON	13,600	13,600	13,600	13,600	13,600	13,600
10035	Customer Services	Customer Services	V JESSOP	611,995	611,995	611,995	611,995	611,995	611,995
10104	Consultation	Customer Services	V JESSOP	0	0	0	0	0	0
10302	Customer Services (2) CC	Customer Services	V JESSOP	0	0	0	0	0	0
10236	Equalities & Safeguarding	Customer Services	V JESSOP	35,300	35,300	35,300	35,300	35,300	35,300
10021	Chief Executives Group	Joint Chief Execitives	L ELLIOTT	3,500	3,500	3,500	3,500	3,500	3,500
10054	Lga Subscriptions	Joint Chief Execitives	L ELLIOTT	20,200	20,200	20,200	20,200	20,200	20,200
10071	Corporate Activities	Joint Chief Execitives	L ELLIOTT	0	0	0	0	0	0
10222	Old cost centre	Joint Chief Execitives	L ELLIOTT	0	0	0	0	0	0
10226	Chief Executive	Joint Chief Execitives	L ELLIOTT	168,250	168,250	168,250	168,250	168,250	168,250
10215	Deputy Chief Executive		L ELLIOTT	130,740	130,740	130,740	130,740	130,740	130,740
?????	Enforcement Cross-Cutting		V JESSOP	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
?????	HR Cross-Cutting		C MASON	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Total				2,658,811	2,412,740	2,307,897	2,292,236	2,292,236	2,292,236

DETAILED BUDGET PAPERS 2023/24 - Corporate & Regulatory Services

			Responsible Director	NEW BUDGET: 2023/24																Budget for Year	Variance to Budget
				Previous Years Growth/		Base Budget	Growth/Savings etc														
Cost Centre	Cost Centre Description	Service		2021/22 Budget Setting	2022/23 Budget Setting		Inflation	Underacheivem ent of savings	Normal operational delivery	Unplanned pressures	Strategic Partnership	TOM	Permanent virements	Other payroll changes, fte etc	1.25% National Insurance reversal	2023/24 Scale point increment	2022/23 payroll award of £1925 per fte				
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£			
10003	Corporate Administration	Corporate Support	C MASON	0	0	597,921	0	(58,300)	7,300		7,203		9,421	(6,100)	1,762	29,076	588,283	(9,638)			
10032	Postages	Corporate Support	C MASON	0	0	40,400	0							0	0	0	40,400	0			
10037	Corporate Printing	Corporate Support	C MASON	0	(5,000)	12,000								0	0	0	12,000	0			
10051	Land Charges	Corporate Support	C MASON	0	0	(118,200)	0							0	0	0	(118,200)	0			
10066	Performance/Change Mana	Corporate Support	C MASON	0	0	2,868	0							0	0	0	2,868	0			
10165	Public Burials	Corporate Support	C MASON	0	0	2,500	0							0	0	0	2,500	0			
10231	Central Stationery Store	Corporate Support	C MASON	0	0	13,100	0							0	0	0	13,100	0			
10022	Legal Services	Legal & Democratic Support	C MASON	0	0	246,500	0		17,000		1,475		5,567	(2,195)	2,258	6,160	276,765	30,265			
10072	Members Allowances & Exp	Legal & Democratic Support	C MASON	0	0	320,950	0					(2,300)		0	0	0	318,650	(2,300)			
10073	Committee Servicing	Legal & Democratic Support	C MASON	0	0	161,560	0	(22,000)	10,665			2,300	4,691	(1,529)	1,066	5,562	162,315	755			
10213	Programme Management	Legal & Democratic Support	C MASON	0	0	61,390	0		116,110				1,237	(533)	0	1,926	180,130	118,740			
10023	Human Resources	HR & Training	C MASON	0	(17,000)	263,790	0						6,666	(2,248)	1,526	9,226	278,960	15,170			
10024	Corporate & Mangmnt Train	HR & Training	C MASON	0	0	43,300	0	(8,000)						0	0	0	35,300	(8,000)			
10060	Elections	Elections	C MASON	0	0	16,600	0		0					0	0	0	16,600	0			
10060A	Elections - Cont from Reserves	Elections	C MASON						166,000								166,000	166,000			
10060B	Elections - Cont to Reserve	Elections	C MASON	0	0	0	0		40,000								40,000	40,000			
10061	Registration Of Electors	Register of Electors	C MASON	0	0	54,100	0	(11,000)						0	0	0	43,100	(11,000)			
10078	Emergency Plan/ Bus Contingency	Car Parking, Lightbulb etc	V JESSOP	0	0	29,800	0							0	0	0	29,800	0			
10096	Car Park Services	Car Parking, Lightbulb etc	V JESSOP	0	137,372	(857,937)	0	(3,800)	158,232					0	0	0	(703,505)	154,432			
10101	Hackney Carriage Licencing	Car Parking, Lightbulb etc	V JESSOP	0	0	(31,800)	0							0	0	0	(31,800)	0			
10117	On Street C.P.E	Car Parking, Lightbulb etc	V JESSOP	0	0	(47,066)	0						219,200	(4,158)	2,727	29,011	199,714	246,780			
10118	Car Parks Administration	Car Parking, Lightbulb etc	V JESSOP	0	0	52,580	0						4,411	(455)	0	1,924	58,460	5,880			
10119	Off Street C.P.E.	Car Parking, Lightbulb etc	V JESSOP	0	0	40,523	0						(211,000)	0	0	0	(170,477)	(211,000)			
10154	Licences	Car Parking, Lightbulb etc	V JESSOP	0	0	(79,600)	0							0	0	0	(79,600)	0			
10163	S.E.Cemeteries & Burial Ground	Facilities Mgmt - Public Res	C MASON	0	0	15,925	(5,500)							0	0	0	10,425	(5,500)			
10164	Closed Churchyards	Facilities Mgmt - Public Res	C MASON	0	0	40,140	0							0	0	0	40,140	0			
10167	Cctv	CCTV, Control Centre	C MASON	0	0	0	0							0	0	0	0	0			
10193	Control Centre	CCTV, Control Centre	C MASON	0	(6,000)	70,390	0	(14,500)					38,252	(3,150)	3,103	20,895	114,990	44,600			
10173	Licensing Team	Car Parking, Lightbulb etc	V JESSOP	0	0	117,620	0						2,578	(983)	0	5,005	124,220	6,600			
10232	Section 151 Officer	CO (151), Assets, Internal A	C MASON	0	0	118,070	0				1,990		1,409	(935)	0	1,926	122,460	4,390			
10237	Corporate In Year Savings	CO (151), Assets, Internal A	C MASON	0	0	(16,000)	0							0	0	(164,000)	(180,000)	(164,000)			
10230	Head Of Legal & Democratic	CO Legal & Democratic	C MASON	0	0	111,330	0			(20,912)			(764)	(952)	0	1,926	90,628	(20,702)			
10305	External Audit	Finance	C MASON	0	0	40,000	0		48,000					0	0	0	88,000	48,000			
10238	Apprentice Levy Costs	Finance	C MASON	0	0	13,600	0							0	0	0	13,600	0			
10035	Customer Services	Customer Services	V JESSOP	0	0	351,730	0	(14,700)	60,280		12,005		173,117	(2,663)	5,275	26,951	611,995	260,265			
10104	Consultation	Customer Services	V JESSOP	0	0	0	0							0	0	0	0	0			
10302	Customer Services (2) CC	Customer Services	V JESSOP	(110,000)	0	191,660	0						(191,660)	0	0	0	0	(191,660)			
10236	Equalities & Safeguarding	Customer Services	V JESSOP	0	0	33,670	0						765	(289)	0	1,154	35,300	1,630			
10021	Chief Executives Group	Joint Chief Execitves	L ELLIOTT	0	0	3,500	0							0	0	0	3,500	0			
10054	Lga Subscriptions	Joint Chief Execitves	L ELLIOTT	0	0	20,200	0							0	0	0	20,200	0			
10071	Corporate Activities	Joint Chief Execitves	L ELLIOTT	0	0	0	0							0	0	0	0	0			
10222	Old cost centre	Joint Chief Execitves	L ELLIOTT	0	0	0	0							0	0	0	0	0			
10226	Chief Executive	Joint Chief Execitves	L ELLIOTT	0	0	166,490	0			0			(799)	(1,592)	2,223	1,928	168,250	1,760			
10215	Deputy Chief Executive	L ELLIOTT		0	0	128,390	0		0				1,502	(1,081)	0	1,929	130,740	2,350			
?????	Enforcement Cross-Cutting	V JESSOP	0	0	(147,000)	0	0	72,000						0	0	0	(75,000)	72,000			
?????	HR Cross-Cutting		C MASON	0	(2,000)	(22,000)	0							0	0	0	(22,000)	0			
	Total			(110,000)	107,372	2,062,994	(5,500)	72,000	(132,300)	623,587	0	1,761	0	64,593	(28,863)	19,940	2,658,811	595,817			

DETAILED BUDGET PAPERS 2023/24 - Corporate & Regulatory Services

			Responsible Director	MTFS YEAR 1: 2024/25								MTFS YEAR 2: 2025/26						MTFS YEAR 3: 2026/27						MTFS YEAR 4: 2027/28				2027/28			
Cost Centre	Cost Centre Description	Service		Previous Years Growth/		Base Budget	Growth/Savings etc			Budget for Year	Variance to Budget	Previous Years		Base Budget	Growth/Savings etc		Budget for Year	Variance to Budget	Previous Years		Base Budget	Growth/Savings etc		Budget for Year	Variance to Budget	Previous Years		Base Budget	Budget for Year	Variance to Budget	Base Budget
				2021/22 Budget Setting	2022/23 Budget Setting		savings	Other re car parking income	Unplanned Pressures			2021/22 Budget Setting	2022/23 Budget Setting		Other re car parking income	Unplanned Pressures			2021/22 Budget Setting	2022/23 Budget Setting		Other re car parking income	Unplanned Pressures			2021/22 Budget Setting	2022/23 Budget Setting				
			£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
10003	Corporate Administration	Corporate Support	C MASON	0	0	588,283	0	0	0	588,283	0	0	0	588,283	0	0	0	0	0	588,283	0	0	0	0	0	0	588,283	588,283	0	588,283	
10032	Postages	Corporate Support	C MASON	0	0	40,400	0	0	0	40,400	0	0	0	40,400	0	0	0	0	0	40,400	0	0	0	0	0	0	40,400	40,400	0	40,400	
10037	Corporate Printing	Corporate Support	C MASON	0	0	12,000	0	0	0	12,000	0	0	0	12,000	0	0	0	0	0	12,000	0	0	0	0	0	0	12,000	12,000	0	12,000	
10051	Land Charges	Corporate Support	C MASON	0	0	(118,200)	0	0	0	(118,200)	0	0	0	(118,200)	0	0	0	0	0	(118,200)	0	0	0	0	0	0	(118,200)	(118,200)	0	(118,200)	
10066	Performance/Change Management	Corporate Support	C MASON	0	0	2,868	0	0	0	2,868	0	0	0	2,868	0	0	0	0	0	2,868	0	0	0	0	0	0	2,868	2,868	0	2,868	
10165	Public Burials	Corporate Support	C MASON	0	0	2,500	0	0	0	2,500	0	0	0	2,500	0	0	0	0	0	2,500	0	0	0	0	0	0	2,500	2,500	0	2,500	
10231	Central Stationery Store	Corporate Support	C MASON	0	0	13,100	0	0	0	13,100	0	0	0	13,100	0	0	0	0	0	13,100	0	0	0	0	0	0	13,100	13,100	0	13,100	
10022	Legal Services	Legal & Democratic Support	C MASON	0	0	276,765	(8,000)	0	0	268,765	(8,000)	0	0	268,765	0	0	0	0	0	268,765	0	0	0	0	0	0	268,765	268,765	0	268,765	
10072	Members Allowances & Expenses	Legal & Democratic Support	C MASON	0	0	318,650	0	0	0	318,650	0	0	0	318,650	0	0	0	0	0	318,650	0	0	0	0	0	0	318,650	318,650	0	318,650	
10073	Committee Servicing	Legal & Democratic Support	C MASON	0	0	162,315	0	0	0	162,315	0	0	0	162,315	0	0	0	0	0	162,315	0	0	0	0	0	0	162,315	162,315	0	162,315	
10213	Programme Management	Legal & Democratic Support	C MASON	0	0	180,130	0	0	0	180,130	0	0	0	180,130	0	(116,110)	64,020	(116,110)	0	64,020	64,020	0	0	0	0	0	64,020	64,020	0	64,020	
10023	Human Resources	HR & Training	C MASON	0	(15,000)	263,960	0	0	0	263,960	0	0	0	263,960	0	0	0	0	0	263,960	0	0	0	0	0	0	263,960	263,960	0	263,960	
10024	Corporate & Management Training	HR & Training	C MASON	0	0	35,300	0	0	0	35,300	0	0	0	35,300	0	0	0	0	0	35,300	0	0	0	0	0	0	35,300	35,300	0	35,300	
10060	Elections	Elections	C MASON	0	0	16,600	0	0	0	16,600	0	0	0	16,600	0	0	0	0	0	16,600	0	0	0	0	0	0	16,600	16,600	0	16,600	
10060A	Elections - Cont from Reserves	Elections	C MASON	0	0	166,000	0	0	0	(166,000)	0	(166,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10060B	Elections - Cont to Reserve	Elections	C MASON	0	0	40,000	0	0	0	40,000	0	0	0	40,000	0	0	0	0	0	40,000	0	0	0	0	0	0	40,000	40,000	0	40,000	
10061	Registration Of Electors	Register of Electors	C MASON	0	0	43,100	0	0	0	43,100	0	0	0	43,100	0	0	0	0	0	43,100	0	0	0	0	0	0	43,100	43,100	0	43,100	
10078	Emergency Plan/ Bus Control	Car Parking, Lightbulbs etc	V JESSOP	0	0	29,800	0	0	0	29,800	0	0	0	29,800	0	0	0	0	0	29,800	0	0	0	0	0	0	29,800	29,800	0	29,800	
10096	Car Park Services	Car Parking, Lightbulbs etc	V JESSOP	0	58,929	(644,576)	0	(105,000)	0	(749,576)	(105,000)	0	56,267	(693,309)	(45,000)	0	(738,309)	(45,000)	0	53,339	(684,970)	(69,000)	(753,970)	(69,000)	0	(753,970)	(753,970)	0	(753,970)		
10101	Hackney Carriage Licencing	Car Parking, Lightbulbs etc	V JESSOP	0	0	(31,800)	0	0	0	(31,800)	0	0	0	(31,800)	0	0	0	0	0	(31,800)	0	0	0	0	0	0	(31,800)	(31,800)	0	(31,800)	
10117	On Street C.P.E	Car Parking, Lightbulbs etc	V JESSOP	0	0	199,714	0	0	0	199,714	0	0	0	199,714	0	0	0	0	0	199,714	0	0	0	0	0	0	199,714	199,714	0	199,714	
10118	Car Parks Administration	Car Parking, Lightbulbs etc	V JESSOP	0	0	58,460	0	0	0	58,460	0	0	0	58,460	0	0	0	0	0	58,460	0	0	0	0	0	0	58,460	58,460	0	58,460	
10119	Off Street C.P.E	Car Parking, Lightbulbs etc	V JESSOP	0	0	(170,477)	0	0	0	(170,477)	0	0	0	(170,477)	0	0	0	0	0	(170,477)	0	0	0	0	0	0	(170,477)	(170,477)	0	(170,477)	
10154	Licences	Car Parking, Lightbulbs etc	V JESSOP	0	0	(79,600)	0	0	0	(79,600)	0	0	0	(79,600)	0	0	0	0	0	(79,600)	0	0	0	0	0	0	(79,600)	(79,600)	0	(79,600)	
10163	S.E Cemeteries & Burial Grounds	Facilities Mgmt - Public Res	C MASON	0	0	10,425	0	0	0	10,425	0	0	0	10,425	0	0	0	0	0	10,425	0	0	0	0	0	0	10,425	10,425	0	10,425	
10164	Closed Churchyards	Facilities Mgmt - Public Res	C MASON	0	0	40,140	0	0	0	40,140	0	0	0	40,140	0	0	0	0	0	40,140	0	0	0	0	0	0	40,140	40,140	0	40,140	
10167	CCTV	CCTV, Control Centre	C MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10193	Control Centre	CCTV, Control Centre	C MASON	0	(11,000)	103,990	0	0	0	103,990	0	0	0	103,990	0	0	0	0	0	103,990	0	0	0	0	0	0	103,990	103,990	0	103,990	
10173	Licensing Team	Car Parking, Lightbulbs etc	V JESSOP	0	0	124,220	0	0	0	124,220	0	0	0	124,220	0	0	0	0	0	124,220	0	0	0	0	0	0	124,220	124,220	0	124,220	
10232	Section 151 Officer	CO (151), Assets, Internal Affairs	C MASON	0	0	122,460	0	0	0	122,460	0	0	0	122,460	0	0	0	0	0	122,460	0	0	0	0	0	0	122,460	122,460	0	122,460	
10237	Corporate In Year Savings	CO (151), Assets, Internal Affairs	C MASON	0	0	(180,000)	0	0	0	(180,000)	0	0	0	(180,000)	0	0	0	0	0	(180,000)	0	0	0	0	0	0	(180,000)	(180,000)	0	(180,000)	
10230	Head Of Legal & Democratic	CO Legal & Democratic	C MASON	0	0	90,628	0	0	0	90,628	0	0	0	90,628	0	0	0	0	0	90,628	0	0	0	0	0	0	90,628	90,628	0	90,628	
10305	External Audit	Finance	C MASON	0	0	88,000	0	0	0	88,000	0	0	0	88,000	0	0	0	0	0	88,000	0	0	0	0	0	0	88,000	88,000	0	88,000	
10238	Apprentice Levy Costs	Finance	C MASON	0	0	13,600	0	0	0	13,600	0	0	0	13,600	0	0	0	0	0	13,600	0	0	0	0	0	0	13,600	13,600	0	13,600	
10035	Customer Services	Customer Services	V JESSOP	0	0	611,995	0	0	0	611,995	0	0	0	611,995	0	0	0	0	0	611,995	0	0	0	0	0	0	611,995	611,995	0	611,995	
10104	Consultation	Customer Services	V JESSOP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10302	Customer Services (2) CC	Customer Services	V JESSOP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10236	Equalities & Safeguarding	Customer Services	V JESSOP	0	0	35,300	0	0	0	35,300	0	0	0	35,300	0	0	0	0	0	35,300	0	0	0	0	0	0	35,300	35,300	0	35,300	
10021	Chief Executives Group	Joint Chief Execitves	L ELLIOTT	0	0	3,500	0	0	0	3,500	0	0	0	3,500	0	0	0	0	0	3,500	0	0	0	0	0	0	3,500	3,500	0	3,500	
10054	Lga Subscriptions	Joint Chief Execitves	L ELLIOTT	0	0	20,200	0	0	0	20,200	0	0	0	20,200	0	0	0	0	0	20,200	0	0	0	0	0	0	20,200	20,200	0	20,200	
10071	Corporate Activities	Joint Chief Execitves	L ELLIOTT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10222	Old cost centre	Joint Chief Execitves	L ELLIOTT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10226	Chief Executive	Joint Chief Execitves	L ELLIOTT	0	0	168,250	0	0	0	168,250	0	0	0	168,250	0	0	0	0	0	168,250	0	0	0	0	0	0	168,250	168,250	0	168,250	
10215	Deputy Chief Executive		L ELLIOTT	0	0	130,740	0	0	0	130,740	0	0	0	130,740	0	0	0	0	0	130,740	0	0	0	0	0	0	130,740	130,740	0	130,740	
?????	Enforcement Cross-Cutting		V JESSOP	0	0	(75,000)	0	0	0	(75,000)	0	0	0	(75,000)	0	0	0	0	0	(75,000)	0	0	0	0	0	0	(75,000)	(75,000)	0	(75,000)	
?????	HR Cross-Cutting		C MASON	0	0	(22,000)	0	0	0	(22,000)	0	0	0	(22,000)	0	0	0	0	0	(22,000)	0	0	0	0	0	0	(22,000)	(22,000)	0	(22,000)	
	Total			0	32,929	2,691,740	(8,000)	(105,000)	(166,000)	2,412,740	(279,000)	0	56,267	2,469,007	(45,000)	(116,110)	2,307,897	(161,110)	0	53,339	2,361,236	(69,000)	2,292,236	(69,000)	0	0	2,292,236	2,292,236	0	2,292,236	

DETAILED BUDGET PAPERS 2023/24 - Contingency & Inflationary Provisions

			Responsible Director	NEW BUDGET: 2023/24	MTFS YEAR 1: 2024/25	MTFS YEAR 2: 2025/26	MTFS YEAR 3: 2026/27	MTFS YEAR 4: 2027/28	2028/29
Cost Centre	Cost Centre Description	Service		Budget for Year	Budget for Year	Budget for Year	Budget for Year	Budget for Year	Base Budget
				£	£	£	£	£	£
10509	Central Items - Contingency	Finance	C MASON	0	0	0	0	0	0
Nominal	Inflation - Pay - Services 2 NCS	Corporate - Finance	C MASON	375,233	716,695	1,019,620	1,331,633	1,653,006	1,653,006
Nominal	Inflation - Pay to Capital Fin	Corporate - Finance	C MASON	0	14,819	14,819	14,819	14,819	14,819
Nominal	Inflation - Services	Corporate - Finance	C MASON	0	0	0	0	0	0
Nominal	Inflation - Employer Oncosts	Corporate - Finance	CMASON	(94,000)	(73,000)	(72,000)	(72,000)	(72,000)	(72,000)
Nominal	Inflation - FCC	Operational Services	V JESSOP	609,883	832,198	1,069,129	1,302,896	1,302,896	1,302,896
Nominal	Inflation - Energy costs			42,253	42,253	230,253	230,253	230,253	230,253
Nominal	FCC 5% Escalator for Potential Govt Changes to Waste	Operational Services	V JESSOP	0	0	269,969	549,146	549,146	549,146
Nominal	Target Operating Model Service Efficiency	Operational Services	L ELLIOTT	(287,858)	(287,858)	(296,860)	(306,087)	(306,087)	(306,087)
Nominal	Shared Service; DM Support	Operational Services	D ATKINSON	0	0	(3,188)	(6,455)	(6,455)	(6,455)
	Total			645,511	1,245,107	2,231,742	3,044,205	3,365,578	3,365,578

DETAILED BUDGET PAPERS 2021/22 - Contingency & Inflationary Provisions

			Responsible Director	NEW BUDGET: 2023/24										
Cost Centre	Cost Centre Description	Service		Previous Years Growth/		Base Budget	Growth/Savings etc						Budget for Year	Variance to Base Budget
				2021/22 Budget Setting	2022/23 Budget Setting		FCC contract changes	Inflation - Pay - Services	Inflation - Pay to Capital Financing	Inflation - Employer Oncosts	TOM	Other		
				£	£	£	£	£	£	£	£	£	£	
10509	Central Items - Contingency	Finance	CMASON	0		0	0	0	0	0	0	0	0	0
Nominal	Inflation - Pay - Services 2 NCS	Corporate - Finance	CMASON	139,452	50,010	189,462	0	185,771	0	0	0	0	375,233	185,771
Nominal	Inflation - Pay to Capital Fin	Corporate - Finance	CMASON	10,950		10,950	0	0	(10,950)	0	0	0	0	(10,950)
Nominal	Inflation - Services	Corporate - Finance	CMASON	0		0	0	0	0	0	0	0	0	0
Nominal	Inflation - Employer Oncosts	Corporate - Finance	CMASON	0		0	0	0	0	(94,000)	0	0	(94,000)	(94,000)
Nominal	Inflation - FCC	Operational Services	V JESSOP	0	273,946	404,673	205,210	0	0	0	0	0	609,883	205,210
Nominal	Inflation - Energy costs	Operational Services	V JESSOP	0	0	0	0	0	0	0	0	42,253	42,253	42,253
Nominal	FCC 5% Escalator for Potential Govt Changes to Waste	Operational Services	V JESSOP	0		0	0	0	0	0	0	0	0	0
Nominal	Target Operating Model Service Efficiency	Operational Services	LELLIOTT	0	(7,060)	(360,060)	0	0	0	0	65,202	7,000	(287,858)	72,202
Nominal	Shared Service; DM Support	Operational Services	D ATKINSON	0	(33,500)	(127,500)	0	0	0	0	0	127,500	0	127,500
	Total			150,402	283,396	117,525	205,210	185,771	(10,950)	(94,000)	65,202	176,753	645,511	527,986

DETAILED BUDGET PAPERS 2021/22 - Contingency & Inflationary Provisions

			Responsible Director	MTFS YEAR 1: 2024/25								MTFS YEAR 2: 2025/26							
Cost Centre	Cost Centre Description	Service		Previous Years Growth/		Base Budget	Growth/Savings etc			Budget for Year	Variance to Base Budget	Previous Years Growth/		Base Budget	Growth/Savings etc			Budget for Year	Variance to Budget
				2021/22 Budget Setting	2022/23 Budget Setting		Inflation - Pay - Services	Inflation - Employer Oncosts	Other			2021/22 Budget Setting	2022/23 Budget Setting		Inflation Pay - Services	Inflation energy costs - Leisure contract	Inflation Employer Oncosts		
				£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
10509	Central Items - Contingency	Finance	C MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Nominal	Inflation - Pay - Services 2 NCS	Corporate - Finance	C MASON	188,726	0	563,959	152,736	0	716,695	152,736	0	251,299	967,994	51,626	0	0	1,019,620	51,626	
Nominal	Inflation - Pay to Capital Fin	Corporate - Finance	C MASON	14,819	0	14,819	0	0	14,819	0	0	0	14,819	0	0	0	14,819	0	
Nominal	Inflation - Services	Corporate - Finance	C MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Nominal	Inflation - Employer Oncosts	Corporate - Finance	CMASON	0	0	(94,000)	0	21,000	(73,000)	21,000	0	0	(73,000)	0	0	1,000	(72,000)	1,000	
Nominal	Inflation - FCC	Operational Services	V JESSOP	0	222,315	832,198	0	0	832,198	0	0	236,931	1,069,129	0	0	0	1,069,129	0	
Nominal	Inflation - Energy costs	Operational Services	V JESSOP	0	0	42,253	0	0	42,253	0	0	0	42,253	0	188,000	0	230,253	188,000	
Nominal	FCC 5% Escalor for Potential Govt Changes to Waste	Operational Services	V JESSOP	0	0	0	0	0	0	0	0	269,969	269,969	0	0	0	269,969	0	
Nominal	Target Operating Model Service Efficiency	Operational Services	L ELLIOTT	0	0	(287,858)	0	0	(287,858)	0	0	(9,002)	(296,860)	0	0	0	(296,860)	0	
Nominal	Shared Service; DM Support	Operational Services	D ATKINSON	0	0	0	0	0	0	0	0	(3,188)	(3,188)	0	0	0	(3,188)	0	
	Total			203,545	222,315	1,071,371	152,736	21,000	25,352	1,245,107	173,736	0	746,009	1,991,116	51,626	188,000	1,000	2,231,742	240,626

DETAILED BUDGET PAPERS 2021/22 - Contingency & Inflationary Provisions

Cost Centre			Responsible Director	MTFS YEAR 3: 2026/27							MTFS YEAR 4: 2027/28						
				Previous Years Growth/		Base Budget	Growth/Savings etc		Budget for Year	Variance to Budget	Previous Years		Base Budget	Growth/Savings etc		Budget for Year	Variance to Budget
				2021/22 Budget Setting	2022/23 Budget Setting		Inflation - Pay - Services	Inflation - Employer Oncosts			2021/22 Budget Setting	2022/23 Budget Setting		BC25-T2/3 "More Work Needed Savings"	XXXX		
				£	£	£	£	£	£	£	£	£	£	£	£	£	£
10509	Central Items - Contingency	Finance	C MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nominal	Inflation - Pay - Services 2 NCS	Corporate - Finance	C MASON	0	257,582	1,277,202	54,431	0	1,331,633	54,431	0	0	1,331,633	321,373	0	1,653,006	321,373
Nominal	Inflation - Pay to Capital Fin	Corporate - Finance	C MASON	0	0	14,819	0	0	14,819	0	0	0	14,819	0	0	14,819	0
Nominal	Inflation - Services	Corporate - Finance	C MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nominal	Inflation - Employer Oncosts	Corporate - Finance	CMASON	0	0	(72,000)	0	0	(72,000)	0	0	0	(72,000)	0	0	(72,000)	0
Nominal	Inflation - FCC	Operational Services	V JESSOP	0	233,767	1,302,896	0	0	1,302,896	0	0	0	1,302,896	0	0	1,302,896	0
Nominal	Inflation - Energy costs	Operational Services	V JESSOP	0	0	230,253	0	0	230,253	0	0	0	230,253	0	0	230,253	0
Nominal	FCC 5% Escalator for Potential Govt Changes to Waste	Operational Services	V JESSOP	0	279,177	549,146	0	0	549,146	0	0	0	549,146	0	0	549,146	0
Nominal	Target Operating Model Service Efficiency	Operational Services	LELLIOTT	0	(9,227)	(306,087)	0	0	(306,087)	0	0	0	(306,087)	0	0	(306,087)	0
Nominal	Shared Service; DM Support	Operational Services	D ATKINSON	0	(3,267)	(6,455)	0	0	(6,455)	0	0	0	(6,455)	0	0	(6,455)	0
Total				0	758,032	2,989,774	54,431	0	3,044,205	54,431	0	0	3,044,205	321,373	0	3,365,578	321,373

Consolidated Final Budget 2021/22 & MTFS (2022/23 to 2024/25) and Service Budgets

Annex 2

Consolidated General Fund Reserve						
		2023/24	2024/25	2025/26	2026/27	2027/28
		Final Budget	Final Budget	Final Budget	Final Budget	Final Budget
		£	£	£	£	£
General Fund (Unallocated) Reserve						
b/f		2,568,142	2,495,403	2,581,391	2,777,800	2,952,764
Cont from/(to) Services		5,211,726	1,516,526	(438,444)	(1,019,814)	(1,056,777)
Cont from/(to) Budget Surplus Reserve		(5,284,465)	(1,430,538)	634,853	1,194,778	1,125,922
c/f		2,495,403	2,581,391	2,777,800	2,952,764	3,021,909
Net Expenditure		12,477,017	12,906,956	13,889,002	14,763,822	15,109,543
- CV19 adjustment 1 - Earmarked Res CV19		0	0	0	0	0
- CV19 adjustment 2 - CV19 Grant		0	0	0	0	0
		12,477,017	12,906,956	13,889,002	14,763,822	15,109,543
Minimum Level of Reserves @ 20.0%		2,495,403	2,581,391	2,777,800	2,952,764	3,021,909
Variance of GFR to Minimum Level of Reserves 20.0%		0	0	0	0	0
Budget Surplus Reserve						
b/f		1	1	1	1	1
Cont from/(to) General Fund		5,284,465	1,430,538	(634,853)	(1,194,778)	(1,125,922)
Cont from/(to) ER: Financial Sustainability		(2,955,553)	0	634,853	1,194,778	1,125,922
Cont from/(to) ER: Collection Fund Reserve		(1,000,000)	0	0	0	0
Cont to ER: Corporate Plan & Strategy		(1,328,912)	(1,430,538)	0	0	0
c/f		1	1	1	1	1
		Ok	Ok	Ok	Ok	Ok
Earmarked Reserve: CV19 Internal Recovery Reserves						
b/f		301,437	0	0	0	0
Cont from/(to) Funding Statement: Year 3 TIG		(301,437)	0	0	0	0
c/f		0	0	0	0	0
Earmarked Reserve: Projects, Risk & Smoothing						
b/f		2,685,652	2,630,652	2,741,652	2,852,652	2,963,652
Cont (to) Services		(372,000)	(206,000)	(206,000)	(206,000)	(206,000)
Cont from Services		317,000	317,000	317,000	317,000	317,000
c/f		2,630,652	2,741,652	2,852,652	2,963,652	3,074,652
Earmarked Reserve: Capital & Contract						
b/f		1,427,196	2,427,196	2,427,196	2,427,196	2,427,196
Cont from/(to) ER: CIR (to support capital programme)		1,000,000	0	0	0	0
c/f		2,427,196	2,427,196	2,427,196	2,427,196	2,427,196
Earmarked Reserve: Transformation						
b/f		837,035	1,000,000	1,000,000	1,000,000	1,000,000
Cont (to) Services		(116,110)	(116,110)	0	0	0
Cont from/(to) ER: CIR		279,075	116,110	0	0	0
c/f		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Earmarked Reserve: Financial Sustainability						
b/f		0	2,955,553	2,955,553	2,320,700	1,125,922
Cont from Services		0	0	0	0	0
Cont from/(to) BS Reserve		2,955,553	0	(634,853)	(1,194,778)	(1,125,922)
c/f		2,955,553	2,955,553	2,320,700	1,125,922	0
Earmarked Reserve: Collection Fund Reserve						
b/f		0	1,000,000	1,000,000	1,000,000	1,000,000
Cont from/(to) BS Reserve		1,000,000	0	0	0	0
c/f		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Earmarked Reserve: Corporate Plan & Strategy						
b/f		0	722,992	1,110,067	247,502	52,065
Cont to Services (Projects outside of service expenditure, this will be cash limited)		(300,725)	(448,253)	(457,318)	(65,242)	0
Cont to Capital (Direct Revenue Financing * not shown in service expenditure)		(305,195)	(595,210)	(405,247)	(130,195)	(52,066)
Cont from/(to) BS Reserve		1,328,912	1,430,538	0	0	0
c/f		722,992	1,110,067	247,502	52,065	(1)
Earmarked Reserve: Community, Economic & Infrastructure						
b/f		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
c/f		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Earmarked Reserve: Commercial Investment Reserve						
b/f		2,508,086	1,229,011	1,112,901	1,112,901	1,112,901
Cont from/(to) ER: Capital & Contracts		(1,000,000)	0	0	0	0
Cont from/(to) ER: Transformation		(279,075)	(116,110)	0	0	0
c/f		1,229,011	1,112,901	1,112,901	1,112,901	1,112,901
Forecast "End-of-Year" Reserves Balances (c/f)						
Total General Fund (Unallocated) Reserve		2,495,403	2,581,391	2,777,800	2,952,764	3,021,909
Total Earmarked Reserves		12,965,405	13,347,370	11,960,952	10,681,737	9,614,749
Total General Fund Reserves		15,460,808	15,928,761	14,738,752	13,634,501	12,636,658

1 Introduction

1.1 Section 25 of the Local Government Act 2003 requires me, as the Council’s Responsible Financial Officer, to report on the robustness of the 2023/24 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium-Term Financial Strategy (MTFS). This section of the report will address:

- **Budget Setting**; the approach followed, and actions being taken to help deliver service efficiency.
- **Challenges Facing the Council**; the more significant challenges that the Council face immediately and over the medium-term.
- **Governance**; reflections on recent commentary in respect of Governance at the Council.
- **Risks**; commentary on the immediate and medium-term the risks that the Council may face.
- **Sensitivity**; the modelling of risk to comment on the achievement of the Councils MTFS.

2 Budget Setting

2.1 At the time of writing, the 2022/23 Quarter 2 Financial Performance Report is reporting a forecast overspend of £810k in respect of service expenditure. This is the second overspend that the Council has had in consecutive years. However, the main reasons for the overspend centre largely on the following:

- the pay award for 2022/23 was significantly more than the Council had budgeted for, and
- the Council has witnessed a continued impact of the CV19 pandemic on its services, especially car parking income and the impacts of the higher inflationary environment are being keenly felt across most services.

2.2 Over the autumn of 2022, officers have made extenuating efforts to review their service budgets, with next savings of £957k, as reported to Cabinet in January 2023. This is over-and-above the savings that were identified previously and embedded within the budgets as part of the Budget Challenge 2025 programme.

2.3 In addition the Council:

- continues to embed the Change Programme and the transformational change expected from the new ICT Strategy. The reconfiguration of Customer Services is now complete.
- has included some unavoidable growth due to increases in costs/fees because of external audit and Leicestershire Revenues & Benefits Service, some small-scale growth in respect of the modernisation of Legal and Democratic Services ICT and the appointment of project management resource to deliver the Councils ambitious and innovative capital and revenue project programme.

- works collaboratively with its arms-length, wholly owned company “Harborough District Commercial Services Ltd”.
- continues to work with partners across Leicestershire to develop joint working arrangements in respect of several services; the aim being to streamline and achieve efficiencies in delivery.

2.4 As noted elsewhere within this report, the Council achieves a surplus budget for the next two years, which it will set aside to specifically meet the gap that starts to emerge from 2025/26 onwards. In 2020 it was established that there was an MTFS gap of £16m, the current service revenue gap is £2.5m which represents a reduction of 84%.

2.5 However, Councillors must remain mindful of this gap and ensure that there continues to be a:

- robust review of service provision and service efficiency,
- embed continuous improvement with its strategic and operational services, and
- continue to have at its core the agreed strategic principles as agreed by Cabinet in December 2022:

- A. To maintain, within expected service constraints, service expenditure within the approved net expenditure envelope.**
- B. To ensure that over the medium term, financial sustainability can be achieved.**

3 Challenges Facing the Council

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

Coronavirus Pandemic (CV19)

3.2 CV19 has had a significant impact on local government, regardless of whether you are Unitary, County or District Council. At the start of 2020/21, the Council quickly reconfigured services to enable it to deliver immediate support, but even in 2023 the impacts of the pandemic are still being felt, some of these are listed below:

- i. **Business Grants;** the Council awarded, on behalf of the government, several business grants. At the time the government required local government to “just deliver” but over the past year the government has imposed a significant reconciliation programme which continues for each of the different grant streams.
- ii. **Council Tax and Business Rates Collection Rates;** these are certainly better than during the pandemic, but they are not yet back to pre-pandemic levels. The following shows the latest position:

Collection Rates to the end of November			
	2019/20 (last full year prior to the pandemic)	2021/22 (previous financial year)	2022/23 (current year)

Council Tax	75.8%	74.5%	74.9%
Business Rates	74.5%	72.6%	73.5%
Source: latest report to LRBP Joint Committee: January 2023: Performance Report November 2022			

- iii. **Car Parking;** as reported in the Draft 2023/24 Budget Report to Cabinet, Car Parking income is significantly down compared to pre-pandemic levels. Consequently, the Council has had little choice but to reduce its income expectations. Further, the Council is undertaking a Strategic Review of Car Parking that is expected to report in the first few months of 2023/24.

Cost-of-Living/High Inflationary Economy

- 3.3 The Council is seeing significant inflationary impacts on how it delivers its services; some examples include:
- i **Pay;** for 2022/23 staff pay was a flat £1,925 per spinal point. This equated to a circa 5% increase in pay across the establishment. However, this was above the 1.75% that the Council budgeted for back in February 2022. It is anticipated that pay will trend higher over the medium-term than it did before the pandemic.
 - ii **Utility Costs;** both privately and corporately everyone is paying more for the use of gas and electricity. One of the immediate impacts was that in October 2022 the Council had to withdraw from its “green” electricity tariff as it would have seen an increase of in excess of 700%. As indicated earlier, the Council is expecting to increase its utility costs over the medium-term.
 - iii **Leisure Contract;** at the end of 2023/24 the Council will be entering into a new Leisure contract. Soft-market testing is showing that it is unlikely that a new contractor will meet the cost of utility costs; consequently, the Council has had to include a significant growth item to meet this cost; £188k (although if usage increases above a threshold there will be a cost sharing arrangement) – it is fair to say that the days of net-surpluses to a local authority for leisure provision are gone for the foreseeable future.
 - iv **Waste Collection;** the Council is anticipating an inflationary increase of 14% for its waste contract in 2023/24. As the Council provides a discretionary green waste service; to avoid cross-subsidisation between scheme participants and non-participants it has been necessary to increase the Councils green waste fee for 2023/24 by £610k.
 - v **Development Management;** the Council is anticipating a decline in planning income if the country continues into a prolonged recession; for 2023/24 it is anticipating a reduction in income of £103k (7.9%).
 - vi **Capital Projects;** the Council is seeing an increase in capital development costs and some additional capital allocation has been necessary to meet this additional cost. By way of example, the Temporary Housing Unit planned for 4, Roman Way is anticipating a 20% increase in costs.
 - vii **Investment Income.** With the Bank of England increasing base rates, the short-term investment market is seeing a significant increase in rates and the Council is expected to achieve high investment returns from its investment portfolio as indicated earlier in this report. Also, the Council is actively monitoring its position in respect of long-term debt. The Council has for many years “internally borrowed” to finance its capital programme (i.e. the net

benefits of working capital, reserve holdings etc) because long-term borrowing has been considerably more expensive. However, if the market does reverse and long-term rates become favourable the Council may start to undertake external borrowing to “lock-in” these rates for the longer-term (of course, all such actions will be undertaken in light of the delegations and requirements of the Councils Treasury Policy and Strategies and expert advice from its Treasury Advisors).

Public Sector Austerity – Cuts in grant funding

- 3.4 For the past few years, the public sector has been facing the most significant austerity programme in a generation and because of the government’s ring-fencing of some government departments/services (i.e. NHS, Overseas Aid etc.); this has meant that local government has met a significant share of the austerity programme. More recently, independent insights into future government funding propositions are clearly showing a direction of travel that indicates a continuation of this challenging financial environment. However, it is fair to say that the government is recognising the part that local government plays in the strategic delivery of services, especially health and the continuation of local authority austerity is now seen as having a negative on its communities – evidence of this is seen in the 2023/24 provisional settlement where the government introduce a new funding stream that guarantees a minimum 3% increase in funding). However, the Council must remain vigilant and ensure that financial sustainability remains a core budget principle as the current MTFS is indicating the opening of a significant budget gap from 2025/26 onward. Consequently, the need to ensure that past and present savings proposals are achieved is as important as ever, as well as delivering technological transformation via the ICT Strategy, undertaking wherever possible collaborative service delivery, ensure service delivery remains agile and flexible and that the Council routinely explores innovative approaches to financing services and exploring new investment opportunities.
- 3.5 Following the 2023/24 provisional settlement announced in December 2022, **Table 7** clearly shows how the Councils core grant funding streams change from the current year (2022/23) through to the last year of the MTFS (2027/28). Some of these changes are a direct consequence of CV19 i.e. NDR decreasing from £9.2 in 2022/23 to £4.1m in 2023/24 as a consequence of the removal of s.31 grant that compensated for expected NDR collection losses. In respect of direct grant, the Council will encounter significant reductions over the MTFS; specifically New Homes Bonus which will reduce from of £2.3m in 2022/23 to nil by 2025/26. The government has for some years been planning to undertake a review of local government funding (Fair Funding and NDR Revaluation); unfortunately, this has been delayed several times, but it is expected to be undertaken in 2025/26. For 2023/24, the government has, for lower tier councils again chosen to issue a one-year settlement – this has benefited the Council by it receiving a one-off (no legacy) New Homes Bonus allocation of £1.7m.

Comparison of "Core" Grants				Table 7		
2022/23 Budget - to - 2023/24 Budget and MTFS (2024/25 to 2027/28)						
	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
2022/23 Budget & MTFS						
NDR (*)	9,227	4,100	4,125	4,150	4,174	
Revenue Support Grant	0	0	0	0	0	
Other General Fund Grants	134	134	134	134	134	
New Homes Bonus (**)	2,332	0	0	0	0	
Services + Lower Tier Services Grants	201	0	0	0	0	
Total	11,894	4,234	4,259	4,284	4,308	0
2023/24 Budget & MTFS						
NDR		5,841	5,876	5,912	5,947	5,983
Revenue Support Grant		0	0	0	0	0
Other General Fund Grants		141	141	141	141	141
New Homes Bonus (**)		1,660	1,079	0	0	0
Services + Lower Tier Services Grants		888	55	0	0	0
Total		8,530	7,151	6,053	6,088	6,124
Variance between Grant Assumptions						
NDR		1,741	1,751	1,762		
Revenue Support Grant		0	0	0		
Other General Fund Grants		7	7	7		
New Homes Bonus		1,660	1,079	0		
Services + Lower Tier Services Grants		888	55	0		
Total		3,408	2,837	1,769		
NDR		42.5%	42.4%	42.5%		
Revenue Support Grant		0.0%	0.0%	0.0%		
Other General Fund Grants		5.2%	5.2%	5.2%		
New Homes Bonus		+ 100%	0.0%	0.0%		
Services + Lower Tier Services Grants		0.0%	0.0%	0.0%		
Total		40.0%	39.7%	29.2%		
NB. * The 2022/23 NDR number is gross and would be subject to s.31 CV19 related grant. ** 2022/23 NHB was a 1-year settlement; 2023/24 NHB is strictly a 1-year settlement but the government are expected to announce a replacement prior to the 2024/25 settlement so an assumption has been made on the potential receipt.						

Programme of Service Review and Transformation

- 3.6 It is probably fair to say that all councils are undertaking some form of service review and seeking to ensure that services are provided with affordability, value for money and continuous improvement at their core. As mentioned earlier, the Council undertook a fundamental budget review, BC25, during 2020 and 2021 and has for this budget round undertaken a further comprehensive service review that has generated savings of £957k for 2023/24 (£4.5m over the MTFS).
- 3.7 In addition, the Council is also expecting, on a full year basis to generate savings from the:
- onboarding of its current Customer Services from Charnwood DC; saving £218k per annum. This project is nearing completion.
 - undertaking a significant transformation of its ICT infrastructure and how the Council uses ICT (primarily moving to the cloud for all systems), saving £98k per annum,
 - developing a new "target operating model" that will generate annual savings of £280k.
 - reviewing its property asset holdings; this includes:

- development of new (New Depot and Cemetery in Market Harborough). It is hoped that the New Depot will generate savings due to lower contract costs when the Waste Contract is relet in 2025/26,
- development of existing assets (redevelopments of the Market Harborough and Lutterworth Leisure Facilities, as well as enhancing current car parking via the provision of more electrical charging points; with a new contractor from 2024/25 meeting some of the capital financing costs),
- developing a new temporary accommodation facility on Roman Way in Market Harborough that will generate homelessness savings.
- continued review of land holdings and where possible the active disposal of surplus land (De Verdon Road that was sold in the Autumn of 2021, this achieved a new capital receipt of £4.4m) and the Naseby Square development was disposed of in 2022 and achieved a better than break-even position, and
- reviews of current holdings due to new ways of working (The Symington Building).
- Innovative means of financing services; the council continues to use where applicable its Flexible Use of Capital Receipts Strategy (identifying potential use of £1.5m of receipts to support Transformation) and the implementation of a new MRP Policy.

4 Governance

- 4.1 The 2020/21 Annual Governance Statement (AGS) is the last to have received an audit opinion. The [Draft 2021/22 AGS](#) was published in line with the Statutory deadline but is yet to receive an opinion by external audit. Reflecting on the latest AGS, it was produced based on the seven principles within the CIPFA/SOLACE Framework Delivering Good Governance in Local Government and the Leader and Chief Executive have stated how they consider that they meet the requirements of the frameworks.
- 4.2 On the 28th June 2022, the Council's Head of Internal Audit reported to the Audit and Standards Committee in respect of the Annual Internal Audit Report & Opinion 2021/22 ([Report](#) / [Appendix](#)) that the assurance given for the year to 31 March 2022 is noted below. This will be reviewed and updated prior to external audit issuing their final opinion on the 2021/22 Statement of Accounts, AGS and VfM:

I am satisfied that sufficient internal audit work has been undertaken to allow an opinion to be given as to the adequacy and effectiveness of governance, risk management and control for 2021/22. In giving this opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the system of internal control.

*It is my opinion that **Satisfactory Assurance** can be given over the adequacy and effectiveness of the Council's control environment for 2021/22. This control environment comprises of the system of internal control, governance arrangements and risk management. Any specific limitations or exceptions to the opinion are noted below.*

Financial control

Controls relating to the Council's key financial systems which were reviewed during the year were concluded to be generally operating effectively, with opinions for the control environment and compliance being of Good Assurance. Testing in 2021/22 included

coverage on financial system access controls, payroll transactions, purchasing and payments.

It should be noted that no independent audit assurances have been received in relation to the Council's delegated revenues and benefits systems in 2021/22. As such, Internal Audit cannot provide assurances over the control environment or compliance in that area.

Risk management

Structures and processes for identifying, assessing and managing risk have been further embedded during 2021/22, with use of the new electronic system. An audit of Risk Management was delivered in 2021/22 and resulted in an opinion of Substantial Assurance for controls design and Good Assurance for compliance.

Internal control

For the audits completed in 2021/22, 100% of the opinions given in relation to the control environment and compliance have been of at least Satisfactory Assurance.

Of the recommended actions agreed during 2021/22, and due for implementation, 100% had been completed during the year. There remain four actions which are overdue for implementation from previous financial years but none of these were of a 'high' priority. The two 'medium' priority actions have been reported to the Audit and Standards Committee during 2021/22 in regular progress reports and remain subject to ongoing follow up work.

There have been no incidences where Internal Audit have highlighted a fundamental risk or weakness during 2021/22 and management have sought to accept the risk, rather than take appropriate action.

Special investigation work concluded during 2021/22 has been reported to management and the Audit and Standards Committee and highlighted areas of non-compliance with key controls and governance procedures which had exposed the Council to an increased level of risk. Those incidents were noted to have taken place in previous financial years (primarily 2018/19 and 2019/20) and the action plan arising from this has resulted in strengthening of controls and provides assurance over the robustness of controls that would be applied going forward.

Internal Audit has not been made aware of any further governance, risk or significant internal control issues which would impact upon the above opinion. No systems of controls can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance.

5 Risks

- 5.1 Because of the nature of the macro and micro environment that the wider local government family and the Council operates within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and to enable members to take a view on financial performance over the medium-term. There will always be items that emerge after the budget has been approved, indeed budgeted items that are considered "firm" now can themselves be improved on or vice-versa; such impacts can range from a programme under or overachieving or an unexpected event occurring (such as CV19 or the current inflationary economic environment).

Mitigation of Unforeseen Events

- 5.2 The Council takes a relatively prudent position in ensuring that it maintains its General Fund (Unallocated) Reserve at 20% of Net Expenditure.
- 5.3 However, to help mitigate a situation whereby an event could occur that would potentially have a negative financial impact on the Council, the Council operates a stepped process to ensure that service savings are utilised before reserves are used to meet additional cost. Where a situation has occurred that is:
- ‘service’ specific, the
 - i. first call for funding will be from compensating savings from elsewhere within the service, and if none are possible then savings from the wider Councils budget (service first, wider Council thereafter),
 - ii. second call for funding will be general service reductions. Such an approach will inevitably have an impact on service delivery,
 - iii. and finally, the use of General Fund reserves would be considered.
 - ‘corporate’ in nature, then consideration will be given to the first and second calls (a and b), but corporate impacts are likely to be “strategic” and therefore there may be a need for General Fund reserves to be more quickly accessed, (as was the case during the CV19 pandemic).
- 5.4 The technical definition of General Fund Reserves includes the General Fund (Unallocated) Reserve as well as all ‘revenue’ Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, the following reserve sequence will be followed:
- General Fund (Unallocated) Reserve, and then the
 - Budget Surplus Earmarked Reserve, along with the following Earmarked Reserves:
 - Financial Sustainability
 - Commercial Investment
 - Community Economic & Infrastructure
 - Transformation
 - Projects, Risks & Smoothing

The following two reserves are excluded from any “robustness” sensitivity as these reserves have been established to meet the costs of known service delivery/revenue commitments:

- CV19 Internal Recovery Reserve; to future years collection fund deficits.
- Capital & Contract Reserve; to meet the costs of known capital obligations or contractual commitments that require revenue funding (e.g. s.106 Commuted Sums, Special Expenses, Local Lottery, and external grant agreements).

Risk Modelling

- 5.5 It is essential that relevant risks are identified, and appropriate sensitivity analysis applied to determine the impact of such risks on the Councils financial standing – and consequently the delivery of the Councils day-to-day business. By no means is

the following list definitive of all the risks that a District Council might face; however, it does represent some of the more significant potential risks that the Council may face:

- Normal Business Risks (this will include most of the inflationary impacts)
 - under achievement of savings.
 - higher inflation.
 - further reductions in income (mainly from fees and charges).
 - non-achievement of savings; including Shared Services.
 - failure of a borrower.
 - an emergency.
 - estate property enhancement/development.
 - increased demand on services (e.g. benefits and homelessness).
- Risks Associated with the continuation of CV19
 - Government grant reconciliation requiring some repayment.

5.6 Taking each of the above in turn, this following provides some commentary on how these risks may impact on the Council:

5.7 Normal Business Risk

i. Underachievement of Net Savings & Additional Income

The new net savings included within the budget total £957k, which were primarily identified over the summer and autumn of 2022 (the £957k does not include some minor BC25 savings that were programmed for the years after 2022/23). In addition, there remains a residual TOM saving of £287k that was not achieved in 2022/23 and is brought forward into 2023/24 – this gives a total saving of £1.2m. However, as ever with savings they are dependent on the market, management and political conditions prevailing at the time. It is therefore prudent to assume that some of these savings may not be achieved; a fair assumption is that there is 30% underachievement which equates to £373k.

ii. Inflation

With regard to:

- **Pay;** the budget for 2023/24 includes an “across the board” pay increase. Considering employer oncosts (national insurance and pension), this equates to a total cost of £10.1m; a further 1% for sensitivity equates to £101k.
- **Business Rates** (those payable by HDC); the budget for 2023/24 includes a Business Rates budget of £395k. Several of the Council’s properties are occupied by tenants, but it is possible that there could be rating implications for different parts of the Councils buildings. However, a marginal 5% change has been anticipated which has a sensitivity impact of £20k.
- **General Inflation;** no general inflation has been included in the 2023/24 budget as services are now expected to contain inflationary spend within their current budgets; the only exceptions to this are unavoidable increases

in respect of insurance, utility costs, the Councils own liabilities in respect of business rates and contractor costs. Consequently, no further sensitivity has been carried-out for general services. However, considering the current volatile inflationary market, it would be prudent to provide an additional sensitivity assessment. The main concern is around utility costs, and this is addressed later in this commentary.

- **Borrowing;** the Council only has long-term fixed borrowing, so the risk of interest rate fluctuation is fully mitigated. In respect of short-term borrowing, the Council has considerable cash balances that are invested, it also and effectively manages its cash flow therefore any short-term interest risk is also mitigated (if the Council had to acquire cash quickly, it could request cash back from an investor – the impact being the loss of the “deals” associated interest and potential loss of some goodwill). Consequently, no further sensitivity will be applied to this risk.

iii. **Reduced income: Fees and Charges**

Total fees and charges are £10.1m, therefore, for sensitivity analysis a 20% loss of income from fees and charges would amount to £2m. The largest income streams that are susceptible to variation include:

- Planning Fees, £1.1m
- Car Parks, £1m
- Trade Waste, £860k
- Market Hall, £363k

iv. **Reduced income: Grants**

For 2023/24 the Councils total grant receivable is £2.7m and is expected to reduce to £1.3m in 2023/24; this is because:

- New Homes Bonus will reduce to £1.1m (£1.7m, 2023/24).
- Services Grant will reduce to £55k (£819k, 2023/24).

However, for sensitivity purposes the Council is including a notional 10% reduction in the total grant receivable to reflect potential future losses (£270k).

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

- Since the localisation of Non-Domestic Rates in April 2013 it has become increasingly clear that the business rate levels that the authority will be able to retain are more and more difficult to forecast. Whilst there are some opportunities for estimating i.e. the development of new buildings, it is difficult to judge when development will commence on allocated land even if planning permission has been granted.
- For 2023/24 the government has not proposed an increase in the NDR multiplier which causes a “notional” flat increase. In addition, in calculating the expected business rates income in the NDR 1 the Council has assumed limited growth. For each year of the MTFS, the Council has taken a prudent position by increasing by its NDR income by 0.6%.

Directly linked to NDR are S.31 grants, this is government grant that compensates local government for it being required to exceed the minimum statutory regulations for certain thresholds because of government priorities (i.e. increasing the 'small business relief' limit above that required by law). The assessed S.31 receipts for 2023/24 is £3.6m.

- Although it is fair to say that any NDR reduction would be limited by the existence of the safety net (i.e. it provides a statutory limitation to losses), it is fair to apply sensitivity to the gap between the safety net and the estimated NDR receipt. Losses can be accrued in several ways; reduced NDR because of business failure, demolition, or catastrophic event, but are more usually impacted due to rating appeals (some of which can take many years to conclude). Further, the Leicestershire NDR Pool will have a wider mitigating effect. In respect of:
 - NDR, the gap between the estimated income (£1.8m) and the safety net (£1.7m) is £100k; 10% sensitivity reduction will be applied giving £10k.
 - S.31, a 10% sensitivity reduction will be applied giving £360k.
- The Council is anticipating its share of the NDR Surplus to be of £1.3m, a 15% sensitivity will be applied giving £200k.

vi. **Failure of a Borrower**

The 2023/24 counterparty limit for lending is £8m to a single institution.

The main "borrowing" risk rests whether the lending is either on a short- or long-term basis. The £8m limit is restricted to bodies with a credit rating of F1. The impact of a "failure of borrower" will be the loss of revenue cash flow and the potential costs involved of "making good" the lost investment.

There are, however, good governance arrangements around the Council's Treasury activity and therefore the likelihood of loss is expected to be minimal, but such losses cannot be ruled out; especially considering the medium to long term impacts of both Brexit, long-CV19 and high inflation/cost of living it would be prudent to include some sensitivity in respect of cash flow. Therefore, the average amount lent to an institution at any given time is expected to be around £4.5m; if this amount was lost and the Council had to borrow from the PWLB, at current rates for 1-year this would amount to a cost of £205k. This block amount is included in the sensitivity analysis.

vii. **Emergency**

As is normal for a business, different types of risk are mitigated in many different ways. Some risks are insured against, so losses are limited to the excesses payable and for local government the Government's Bellwin Scheme can meet a proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g. severe flooding). Further, the Council does maintain its General Fund Reserves at a fair 'minimum' level and their use in respect of Mitigation of Unforeseen Events is discussed earlier.

With specific regard to flooding, the Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. With the reduction in budgets, it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Councils Constitution permits Corporate Management to incur “emergency spend” but no limit is currently included. For sensitivity purposes, a block allocation of £300k has been made, with 50% (£150k) applied for sensitivity analysis.

viii. **Property Related Costs**

- **Utility Costs;** the current costs associated with utilities are £253k. These costs are managed via contract, but it is prudent to include a small sensitivity (15%) for potential increases (£38k).
- **Property Maintenance;** the Councils estate is a mix of purpose-built office accommodation, market halls and pavilions. All such property requires ongoing enhancement and maintenance, and this is estimated at £952k. A sensitivity allowance of 20% has been included, reflecting the potential for additional one-off costs (£190k).

ix. **Increased demands on services**

Many of the services provided by the Council are susceptible to an increase in demand. However, over the past few years the service that has had been most susceptible to demand changes is homelessness and Council Tax Support. With regard to:

- homelessness, the budget for 2023/24 is £492k, and for
- Council Tax Support is £3.2m;

If there was a 10% increase in demand for each this would require an additional £369k (£49k and £320k respectively).

In addition, ICT is a service under considerable demand. The current budget is £580k, so if there was a 10% increase in costs this would amount to £58k.

x. **Transformation**

The Capital Programme includes £1.5m in respect of transformation. It is currently envisaged that the cost of this transformation will be met from a direct contribution from capital receipts (Flexible Use of Capital Receipts). As financing would be “capital”, no sensitivity adjustment is to be made.

xi. **Council Tax**

The Council has chosen to freeze Council Tax for 2023/24 but to then notionally increase by 2.99% for each subsequent year of the MTFS. By its very nature any freeze in Council Tax does introduce a compounded and structural loss of income. Over the duration of the MTFS, the net lost income is

£1.1m, also by 2025/26 the Council is facing a deficit of £438k, increasing to £1.1m by 2027/28. It is therefore considered prudent that the Council should make the 2023/24 Council Tax freeze a one-off as this would exacerbate future years estimated deficits.

Further, the government's measure of local authority funding, Core Spending Power, assumes that all Councils will increase their Council Tax to the maximum possible. If the Council had increased its Council Tax by the maximum of 2.99% this would have generated an income of £356k.

Considering that for each year there is always an increase in collectable Council Tax because of the annual increase in the Council Tax Base, the additional Council Tax that will be generated even with a 0% increase is £153k. Therefore the risk of not increasing is the difference between what could have been generated if Council Tax had been increased to the maximum compared to what the Council has chosen to increase by; for 2023/24 this is £203k. It is considered that this entire amount should be included in the sensitivity analysis.

5.8 **Risks Associated with the Continuation of CV19 and the High-Inflationary Environment**

The direct and indirect/macro and micro impacts of the CV19 pandemic and the high-inflationary environment are expected to continue well into 2023/24, and potentially into future years as well. However, some of these impacts have already been recognised:

- i. **within this budget.** These include:
 - The spreading of past Collection Fund deficits over the permitted three years (2023/24 being the last year).
 - Adjustments made to reflect lower demand related income within Car Parking and Development Management and an increase in income due to Interest and Investment Income.
 - Direct inflationary impacts in respect of Utility Bills and some impacts within the capital programme.
- ii. **elsewhere within the “Normal Business Risk” sensitivity analysis.** By way of example, the potential losses from income and expenditure budgets i.e. Reduced Income and service demand, such as Homelessness, Council Tax Support Scheme, and ICT.

Consequently, no further sensitivity in respect of CV19 of the high-inflationary environment have been applied as this could effectively represent a double count.

6 **Sensitivity of the 2023/24 Budget and Reserves**

- 6.1 Considering the risks noted above and the stated budget assumptions, the accumulated total “cash” risk is £4.6m. However, it is highly unlikely that all these risks will occur at the same time, so it is fair to apply “sensitivity” to each risk and then model the likelihood of occurrence. **Table 8** shows this detailed analysis and in summary the

additional pressure within 2023/24, based on the likelihood of occurrence, is as follows:

- Pessimistic view, additional pressure of £2m
- Middle-View, additional pressure of £1.9m
- Optimistic View, additional pressure of £673k

Sensitivity of Risks to 2023/24 Budget & Funding Options								Table 8			
Risk Determinant		Costs Included in 2023/24 Budget £000	Risk	Sensitivity Impact +/- Cost £000		Likelihood of Occurrence					
						Pessimistic Factor £000		Middle-Way Factor £000		Optimistic Factor £000	
Underachievement of Net Savings & Additional Income		1,244	Savings not achieved.	30%	373	0.5	187	0.4	149	0.1	37
Inflation	Pay (incl other pay related costs)	10,128	Pay increase from 1.75% to 2.75%	1%	101	0.6	61	0.3	30	0.1	10
	Business Rates (HDC Payable)	395	Business Rates vary due to change in liability etc.	5%	20	0.6	12	0.2	4	0.2	4
Reduced Income	Fees & Charges, Sales and Rents (including £500k for Car Parking Fees & Charges)	10,100	Reduction in income.	20%	2,020	0.4	808	0.5	1,010	0.1	202
Government Grant	Grants	2,700	2023/24 grants reducing more that expected in future years.	10%	270	0.3	81	0.4	108	0.3	81
	NDR (Difference between Safety Net and Budgeted Receipts)	100	Reduced NDR receipts.	10%	10	0.6	6	0.3	3	0.1	1
	S.31 Grant	4,311	Reduced s.31 grant	10%	431	0.6	259	0.3	129	0.1	43
	Collection Fund NDR (Surplus)/Deficit	1,330	Collection Fund Surplus less than expected.	15%	200	0.6	120	0.3	60	0.1	20
Failure of Borrower		205	Potential cost of borrowing from PWLB.	100%	205	0.2	41	0.5	103	0.3	62
Emergency		150	Immediate use of funds in the event of a local emergency.	50%	75	0.2	15	0.5	38	0.3	23
Property Related	Utilities Property Costs	253	Cost of Utility Bills at HDC premises.	15%	38	0.3	11	0.6	23	0.1	4
	Property Maintenance and Enhancement	952	Estate property enhancement/development.	20%	190	0.8	152	0.1	19	0.1	19
Increased Demand of Services	Homelessness	492	Increase in demand.	10%	49	0.4	20	0.5	25	0.1	5
	ICT	580	Additional service requirement.	10%	58	0.8	46	0.1	6	0.1	6
	Council Tax Support	3,200	Increase in demand.	10%	320	0.4	128	0.3	96	0.3	96
Loss of Council Tax due to Freezing compared to the Core Spending Power assumption of a maximum increase (2.99%)		203	Council Tax income foregone for not increasing to the maximum	100%	203	0.2	41	0.5	102	0.3	61
Total Sensitivity				4,563		1,987		1,904		673	

7 Sensitivity of Reserves and the Impact over the Budget/MTFS (2023/24 to 2027/28)

- 7.1 There is no statutory minimum level of reserves; however, as noted elsewhere, Cabinet approved a new minimum threshold for its General Fund (Unallocated) Reserves of 20% of Net Expenditure. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure.
- 7.2 In addition to the General Fund, the Council will operate several reserves; including the Budget Surplus Reserve and various Earmarked Reserves. The purpose of the latter is to meet known potential liabilities arising from Statutory Commitments, Known Risks, Future or Political Commitments and costs associated with Transformation and Investment. For 2023/24 the Council has included three new additional earmarked reserves, the:
- “Financial Sustainability” reserve that will be used to smooth the expected budget gaps in the future years of the MTFS.
 - “Collection Fund” reserve that will be used to mitigate future volatility in the collection of Council Tax and Business Rates.
 - “Corporate Plan & Strategy” reserve that will hold funds that will be released over the MTFS to implement projects/initiatives that are highlighted within the Corporate Plan.
- 7.3 However, to ensure the adequacy of the Councils Reserves (i.e. their robustness) it is essential to determine if the Councils revenue reserves are sufficient to meet the assessed risks over the MTFS period. To determine this, a two-stage comparison will be undertaken in that the “likelihood of occurrence” of a risk (**Table 8**) will be compared to two sets of reserves. The detailed analysis is shown in **Table 9** and relevant commentary is shown below. These financial resilience tests assess the impact of the “modelled risks” in two stages:
- Stage 1, against the General Fund (Unallocated) Reserve (GFUA) only.
 - Stage 2, against the GFUA and some Earmarked Reserves.

Further, each stage is subdivided between an initial assessment ignoring the unplanned use of reserves and a second assessment that applies the unplanned use of reserves.

Stage 1 – The Primary Test of Financial Resilience

- 7.4 The modelled risks will be compared against the *General Fund (Unallocated) Reserve only*.

As shown in **Table 9** at point:

- (1) when only the General Fund (Unallocated) Reserve (GFUA) are considered, the reserves are sufficient to meet the “Pessimistic”, “Middle-Way” and “Optimistic” sensitivity options for 2023/24.

For 2024/25 to 2025/26, only the Optimistic option can finance service expenditure but thereafter no risk options can be financed.

It is therefore fair to conclude that the GFUA is adequate for 2023/24. However, the Council must closely watch its expenditure to ensure that it does not increase significantly; if this occurs the Council will have to divert reserves to meet the higher GFUA needed in future years (i.e. diverting reserves from potential discretionary use to meet its stated GFUA minimum level of reserves).

- (2) Considering that the Council has achieved a surplus budget with a net contribution to reserves in the first two years of the MTFS, the impact of this second test demonstrates that for the first three years of the MTFS all sensitivity options can be financed. However, the situation starts to decline from 2026/27 whereby only the Middle-Way and Optimistic options can be financed and for the final year on the Optimistic option can be financed.

Stage 2 – The Secondary Test of Financial Resilience

7.5 The Stage 2 assessment is a ‘complete’ test, in that it also brings into the assessment the use of the Councils Earmarked Reserves to supplement the GFUA (except the CV19 Internal Recovery and the Capital & Contracts Reserves as these two reserves are in place to mitigate known risks and potential revenue-based contracts). At point:

- (3) this clearly shows that the Council would have sufficient reserves to meet all modelled risks until through to 2026/27, and in 2027/28 the assessment is showing that both the “Pessimistic” and “Middle-Way” risks would not be financed. This clearly demonstrates that the proactive action taken by the Council in respect of BC25, this year’s budget review and subsequent transformation is increasing the Councils financial resilience. However, the Council must continue with its programme of transformation to ensure that it has robust processes and practices in place to meet the financial challenges of future years.

It should be noted that it is currently estimated that the cumulative balances for both the CV19 and Contracts Earmarked Reserves will total £2.47m in 2027/28. This would be sufficient to meet the “Pessimistic” and “Middle-Way” risk options noted in (3) above.

- (4) When the cumulative impact of the estimated “unplanned” contribution from reserves is considered this shows that all years and all sensitivity options can be financed.

Impact of 2023/24 Sensitivity of Risks on the MTFs General Fund Reserves Profile														Table 9			
Stage 1: The Primary Test of Financial Resilience		General Fund Reserve and Budget Surplus Reserve	2023/24 £000			2024/25 £000			2025/26 £000			2026/27 £000			2027/28 £000		
	1	General Fund Reserve c/f (*)	2,495	2,495	2,495	508	591	1,822	(1,479)	(1,312)	1,149	(3,466)	(3,216)	476	(5,453)	(5,119)	(197)
			Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000
		Reduction in Reserves (in year)	1,987	1,904	673	1,987	1,904	673	1,987	1,904	673	1,987	1,904	673	1,987	1,904	673
		Estimated Reserves c/f	508	591	1,822	(1,479)	(1,312)	1,149	(3,466)	(3,216)	476	(5,453)	(5,119)	(197)	(7,440)	(7,023)	(870)
		- Do Reserves remain positive	Yes	Yes	Yes	No	No	Yes	No	No	Yes	No	No	No	No	No	No
	2	Adjusting General Fund Reserve for Estimated Contribution from Reserves															
		Cumulative Estimated Contribution from Reserves	(5,212)	(5,212)	(5,212)	(6,729)	(6,729)	(6,729)	(6,291)	(6,291)	(6,291)	(5,271)	(5,271)	(5,271)	(4,214)	(4,214)	(4,214)
		Estimated Reserves c/f	5,720	5,803	7,034	5,250	5,417	7,878	2,825	3,075	6,767	(182)	152	5,074	(3,226)	(2,809)	3,344
		- Do Reserves remain positive	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes
Stage 2: The Secondary Test of Financial Resilience		General Fund Reserve, Budget Surplus Reserve and Un-Committed Earmarked Reserves	2023/24 £000			2024/25 £000			2025/26 £000			2026/27 £000			2027/28 £000		
	3	General Fund Reserve c/f (*)	2,495	2,495	2,495												
		Budget Surplus Reserve c/f	0	0	0												
		All Earmarked Reserves (except Covid-19 + Capital & Contract+Financial Sustainability)	5,860	5,860	5,860												
			8,355	8,355	8,355	6,368	6,451	7,682	4,381	4,548	7,009	2,394	2,644	6,336	407	741	5,663
			Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000	Pessimistic £000	Middle-Way £000	Optimistic £000
		Reduction in Reserves (in year)	1,987	1,904	673	1,987	1,904	673	1,987	1,904	673	1,987	1,904	673	1,987	1,904	673
		Estimated Reserves c/f	6,368	6,451	7,682	4,381	4,548	7,009	2,394	2,644	6,336	407	741	5,663	(1,580)	(1,163)	4,990
	- Do Reserves remain positive	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	
	4	Adjusting General Fund Reserve, Budget Surplus and Non-committed Earmarked Reserves for Estimated Contribution from Reserves															
		Cumulative Estimated Contribution from Reserves	(5,212)	(5,212)	(5,212)	(6,729)	(6,729)	(6,729)	(6,291)	(6,291)	(6,291)	(5,271)	(5,271)	(5,271)	(4,214)	(4,214)	(4,214)
		Estimated Reserves c/f	11,580	11,663	12,894	11,110	11,277	13,738	8,685	8,935	12,627	5,678	6,012	10,934	2,634	3,051	9,204
		- Do Reserves remain positive	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
* = The minimum level of reserves is 20% of Net 'Budgeted' Expenditure + is the reserves position as at the 31st March 2024																	

7.6 Consequently, it is fair to say that:

- i. Considering the aforementioned sensitivity analysis, with the use of the General Fund (Unallocated) Reserve, the Budget Surplus and some of the Earmarked Reserves the Council should be able to absorb considerable additional financial risk. It should be noted however:
 - it is unlikely that all these risks would occur at the same time.
 - when future years drawdowns from reserves are considered; the Council needs to be cognisant that this will reduce the available funds to meet potential financing stresses towards the end of the MTFS, or indeed past the current MTFS. However, the Council needs to take a balanced approach between investing in its community and securing longer term financial security.
- ii. the Council is not self-sufficient over the medium-term in respect of “income = expenditure” as there is the need to use reserves in the last three years of the MTFS. However, it is fair to say that in respect of its total resource availability, other than in an extreme scenario, the Council can meet its medium-term financial commitments.

7.7 However, the Council must continue in taking the right steps in service transformation and ensuring continuous improvement is at the centre of its operational environment. It is essential therefore both members and management take appropriate decisions as and when needed to ensure that services continue to be provided to our community over the medium-term.

8 CIPFA Resilience Index

8.1 Each year the Chartered Institute of Public Finance and Accountancy (CIPFA) issues its annual Resilience Index. The 2022 index, which reviews financial resilience based on the 2020/21 statement of accounts, was published in early January 2023, this is shown after paragraph 9.3. In summary, the index for the Council fairly represents the position of the authority as at the 31st March 2021.

9 Conclusion

2023/24 Budget

9.1 Considering all the factors noted within the “Robustness” statement in respect of 2023/24, I consider that the combination of the:

- Councils’ commitment to continue to find service efficiencies,
- the direction of travel in relation to governance, and
- it’s clear intention to invest in services,

the budget proposed for 2023/24 should not give Members any significant concerns over the Council’s financial position.

Medium Term Financial Strategy (2023/24 to 2027/28)

- 9.2 With regard to the period covered by the MTFs; the Council does face some significant future funding risk with the:
- expected reduction in NHB,
 - the implications of Fair Funding and
 - the ongoing issues pertaining to the localisation of Business Rates, and if,
 - current levels of service are maintained, the Council is likely to continue to face a challenging financial future.
- 9.3 The Council has taken proactive action to address its budgetary concerns by undertaking the Budget Challenge 2025 programme and several other transformational and cost control initiatives. Further, by including a notional increase in Council Tax from 2024/25 onwards it has recognised the risk associated with compounding income losses into its assessment of financial resilience. However, the current programme of change must continue and for the Council to achieve financial self-sufficiency and resilience, and be able to invest in its local community, the Council will have to have “continual improvement” at the centre of its future service delivery model.

Clive Mason FCPFA

Interim Deputy Chief Executive (& s.151. Officer)
Responsible Financial Officer (Section 151)

Briefing Paper

CIPFA Resilience Index 2022

Each year the Chartered Institute of Public Finance & Accountancy (CIPFA) publishes its annual resilience index for each Council; the index is based on the preceding years financial statements and provides comparators between different Councils.

CIPFA issued its 2022 index in early January, a link to the “free to use” CIPFA index is [here](#).

What follows is a general commentary on the results for Harborough District Council (HDC) and some comparisons to CIPFA “near neighbour” group authorities.

The index is based on the 2020/21 Statement of Accounts; it does not reflect any 2021/22 financial performance, or the budget/medium-term financial strategy that was approved by Council on the 27th February 2022.

The Resilience Index and this commentary is divided into 3 sets of indicators:

1. “General” Resilience Indicators.
2. “Reserves” Resilience Indicators.
3. Auditors Value for Money (VfM) Assessment, in respect of this section no further commentary is shown here because the index says “refer to local authority website”. These are the links to the reports of the respective meetings for the Audit & Standards Committee where the Committee approved the accounts for [2019/20](#) and the auditor’s report for [2020/21](#).

Regarding the CIPFA “near neighbour” group that HDC is compared to, the Councils included are the following district councils (lower tier); Daventry (*), East Hampshire, Maldon, Melton, Ribble Valley, Rushcliffe, South Northamptonshire (*), South Oxfordshire, Stratford-upon-Avon, Test Valley, Tewkesbury, Uttlesford, West Oxfordshire (* - both these Councils were still District Council’s in 2020/21; they did not become part of the two Northamptonshire unitaries until April 2021).

Summary Conclusions

The CIPFA resilience index for HDC represents fairly the current position for the Council for 2020/21 in that it was maintaining high levels of unallocated general reserves and respectively low levels of earmarked reserves (this changed for 2021/22 when the Council implemented the Reserves Strategy that was approved by Cabinet in November 2020). Further, expenditure was increasing whilst government grant was decreasing – showing increasing (and therefore higher risk) variations in less “reliant” income streams.

As part of the 2023/24 Budget and Medium-Term Financial Strategy, the Council is addressing many of these issues; including reviewing budgets, implementation of the Reserves Strategy and more transparent and open budget monitoring and reporting.

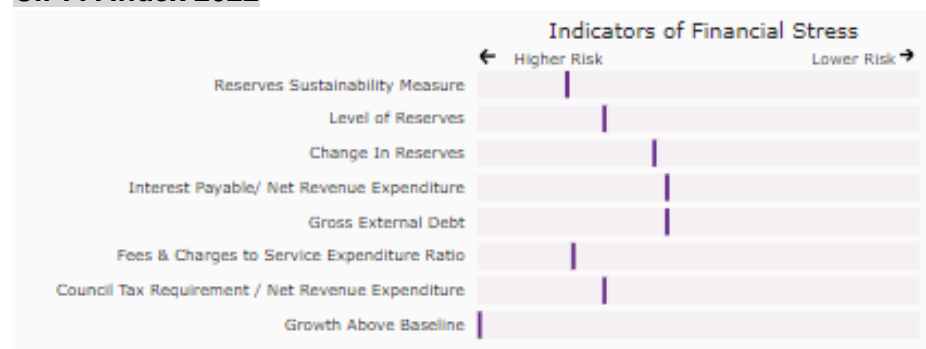
Clive Mason; Interim Deputy Chief Executive (and s.151 Officer), February 2023

1. “General” Resilience Indicators

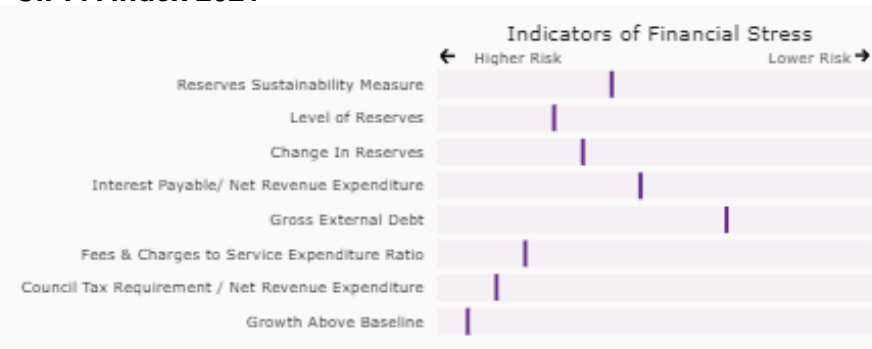
In the main, the 2022 general resilience indicators are showing a general move to the middle of the table when compared to 2021. The level of reserves is fair and there has been limited change. However, the last three indices do show that the Council has a reduced exposure to fees and charges fluctuations and improved resilience in respect of the gearing impact of Council Tax. The “Growth above Baseline” indicate has moved the left (higher risk) but this is reflective of the fact that the Council resides within a growth area, with high house building and the positive impacts in respect of business growth. Further, an increase in this ratio is not surprising, considering the government has been reducing grant funding over the past decade and Councils have sought to become more self-financing. What is key is that:

- Current income sources need to be maximised and effectively managed.
- The Council seeks to diversify its income sources as far as possible.

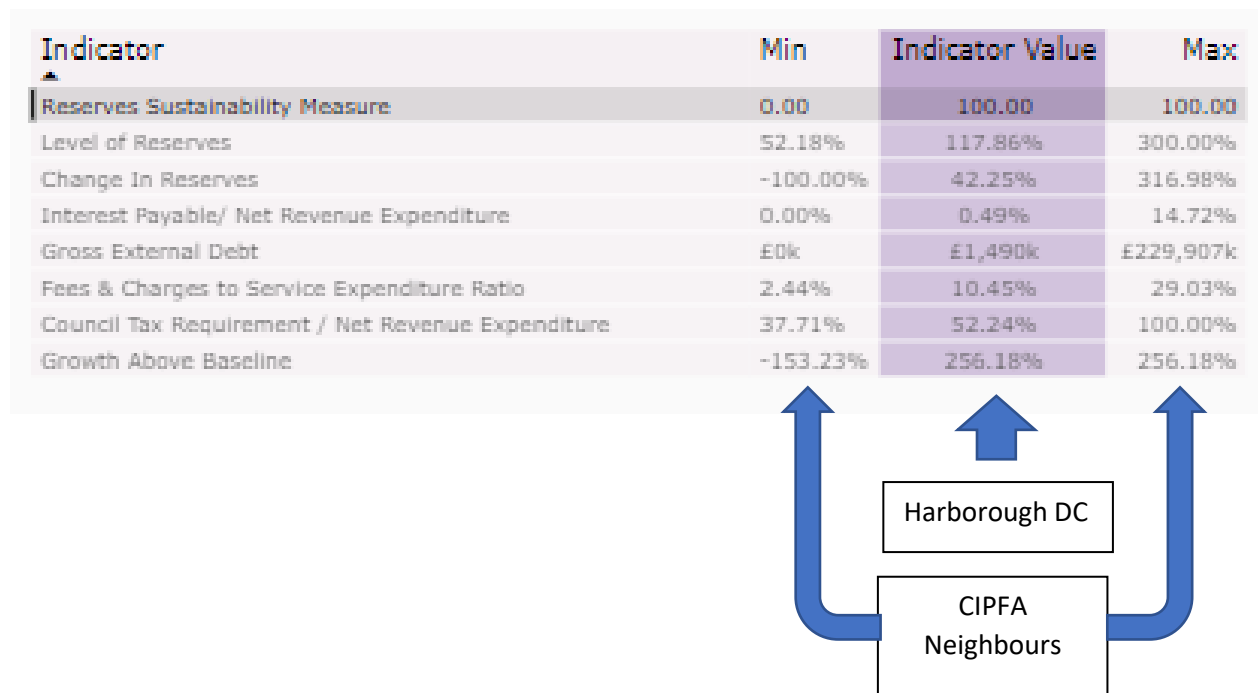
CIPFA Index 2022



CIPFA Index 2021



The results of the “general resilience indicators” is shown below, with HDC being the middled (highlighted) block of information (this pattern is the same throughout this briefing). The Min and Max amounts are the extremes when compared the CIPFA near neighbour group.



What now follows is a more detailed commentary in respect of each of the “General Resilience Indicators”.

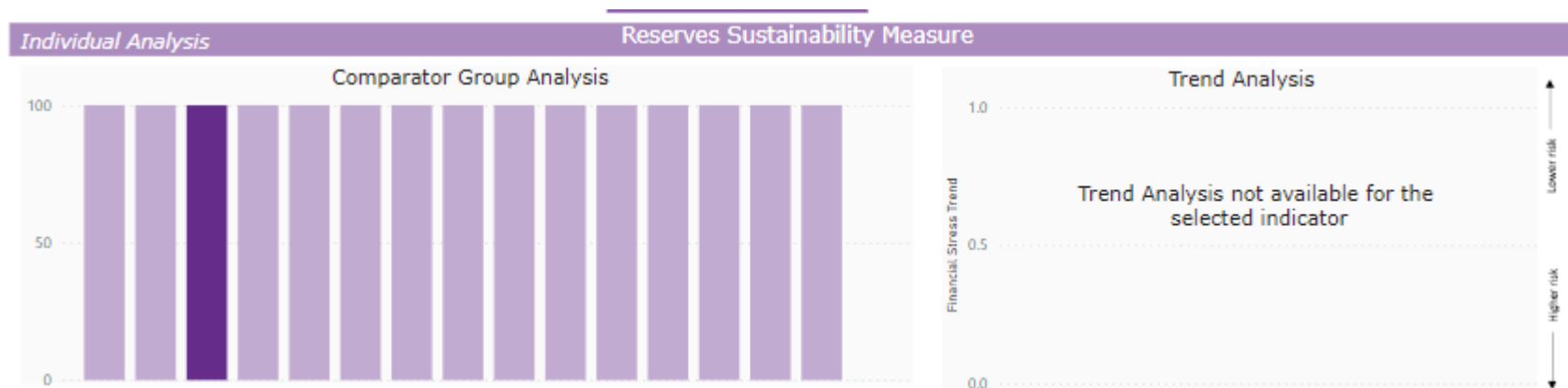
1.1 Reserves Sustainability Measure

Reserves Sustainability Measure	0.00	100.00	100.00
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CIPFA Definition: This indicator is the ratio between the current level of reserves and the average change in reserves in each of the past three years. A negative value (which implies reserves have increased) or one greater than 100 is recoded to 100.

For HDC: This indicates that reserves have remained sustainable over the past 3 years.

Conclusion: Nothing further to add.



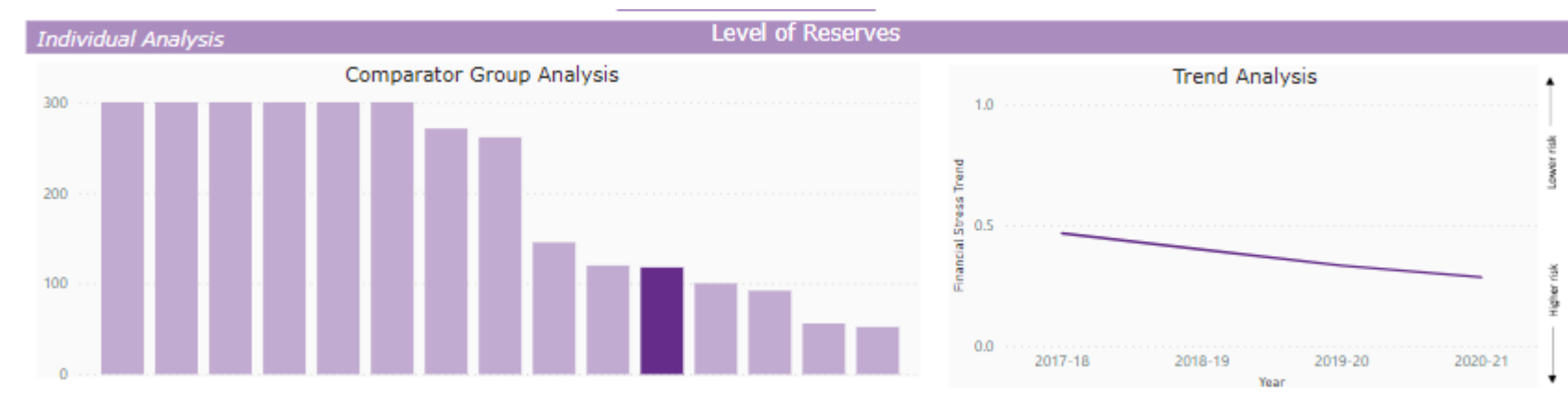
1.2 Level of Reserves

Level of Reserves	52.18%	117.86%	300.00%
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CIPFA Definition: This is the ratio of the current level of reserves (total useable excluding public health & schools) to the council's net revenue expenditure. CIPFA have set the figure at 100% for a small number of district councils to remove the impact of extreme outliers.

For HDC: This shows that the level of reserves held by the Council is more than net revenue expenditure (i.e. > 100%) – therefore a very prudent position. Upon comparison to other Councils the level of reserves held is not as much as other Councils as HDC is in the lower half of the comparator group. Further, the trend in stress has been increasing as the proportion of reserves compared to expenditure has decreased.

Conclusion: This shows that the Council has been cautious in its use of reserves i.e. maintaining reserves > net revenue expenditure. It does appear that other Councils have followed a similar approach. In reality; however, this means that reserves have not been actively employed to provide a means to invest either in services or local communities. What this high-level analysis does not show is the proportion of earmarked to general reserves; as reported previously HDC has maintained a very high level of Unallocated General Reserves.



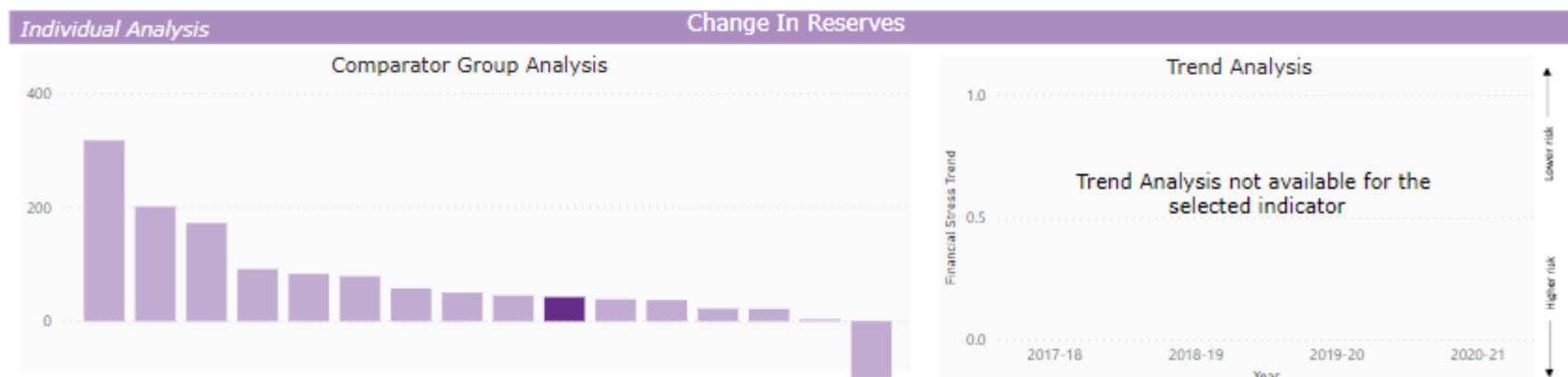
1.3 Change in Reserves

Change In Reserves	-100.00%	42.25%	316.98%
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CIPFA Definition: This indicator shows the average percentage change in reserves (total useable excluding public health and schools) over the past three years.

For HDC: This shows that the Councils reserves have changed by 42% over the last 3 years and the amount of change is similar to at least 3 other Councils. The main reason for this change is the application of reserves to meet agreed comments, as will have been reported at the respect budget times or throughout the year as part of ongoing budget monitoring.

Conclusion: Reserves are used to ensure that the Council can meet current and future pressures; however, it should be noted that as with all reserves, they can only be used once.



1.4 Interest Payable / Net Revenue Expenditure

Interest Payable/ Net Revenue Expenditure	0.00%	0.49%	14.72%
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CIPFA Definition: This indicator is the ratio of Interest Payable and Net Revenue Expenditure

For HDC: This shows that the interest payable to net revenue expenditure is not significant i.e. it is not using revenue resources to support external debt financing. Consequently, HDC is using its limited revenue resources to invest in day-to-day service delivery.

Conclusion: This is a very prudent approach and does permit the maximum resources to be used to meet day-to-day spend. However, what must be remembered, debt does allow organisations to provide long-term investment and this index does show that other Councils are potentially investing more in longer term investment initiatives.



1.5 Gross External Debt

Gross External Debt	£0k	£1,490k	£229,907k
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CIPFA Definition: This indicator compares the gross external debt held by a Council.

For HDC: Compared to other Councils the amount of debt is minimal. However, as the trend analysis shows, risk to the Council because of external debt is reducing – primarily because each year the amount of principal owed is reducing.

Conclusions: Debt is an active element of any organisations ongoing fiscal performance. But as the Council has not actively sought to increase the amount of external debt the amount of gross external debt is becoming lower risk as time progresses; this inevitably means that cash resources can be used to finance capital or other investments.



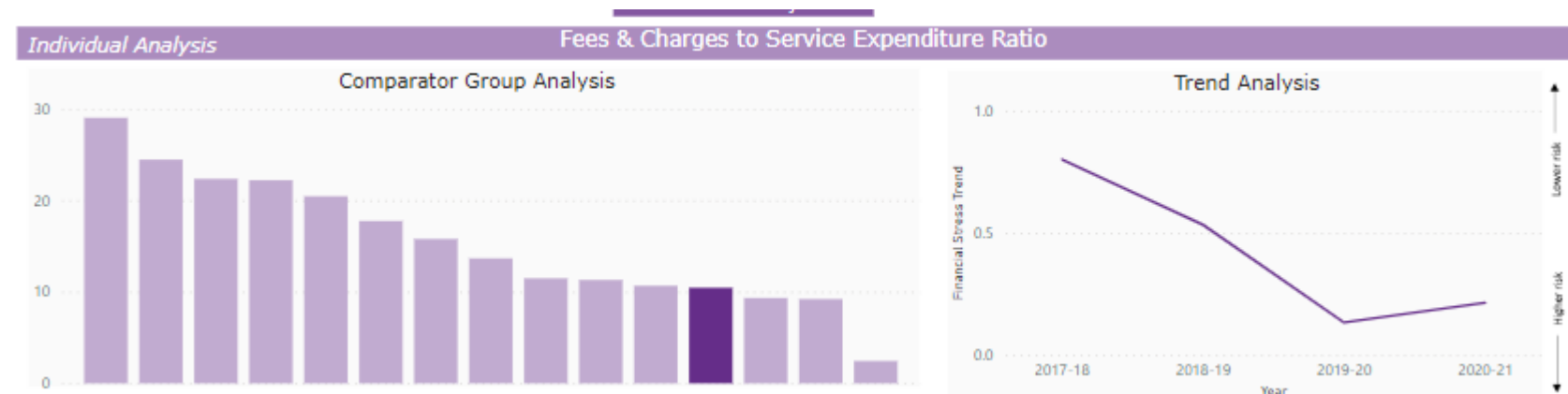
1.6 Fees & Charges to Service Expenditure Ratio

Fees & Charges to Service Expenditure Ratio	2.44%	10.45%	29.03%
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CIPFA Definition: This indicator shows the proportion of fees and charges against the council's total service expenditure.

For HDC: Compared to other Councils, the proportion of fees and charges is less than average. However, the trend does show that funding risk is decreasing i.e. the Council is generating more income from fees & charges.

Conclusions: With reductions in grant, it is expected that fees & charges will become an ever more important source of income to support day-to-day service expenditure. Consequently, it is imperative that the Council ensures that it collects amounts owed promptly and robustly. Further, it must ensure that it is maximising its income sources; this is because this will help it to meet the ever-increasing demand for services – but the balance between “over reliance” and “just right” needs to be weighed carefully. No matter what though, discretionary fees and charges should be increased to ensure that, as a minimum, they keep pace with inflation.



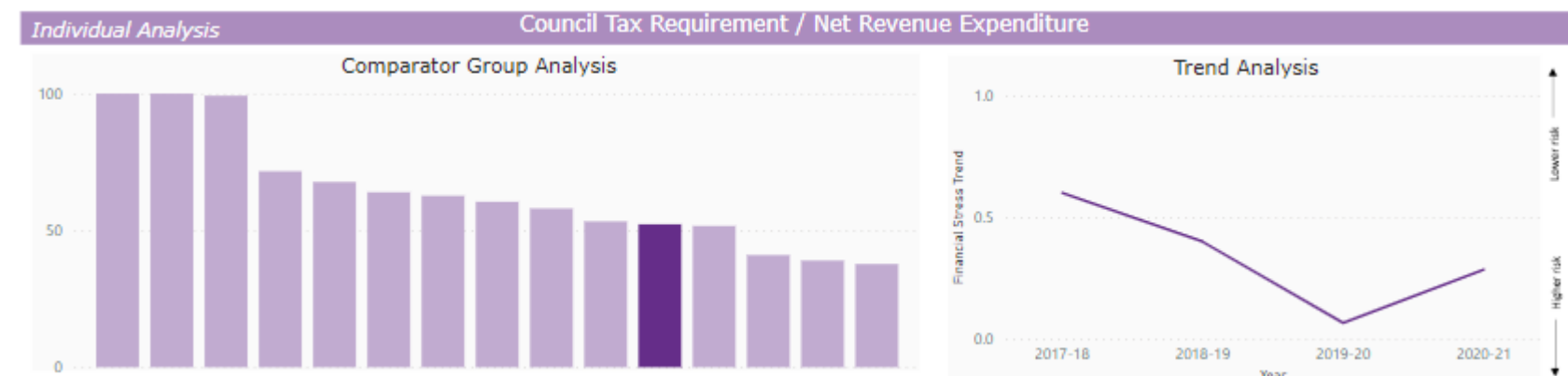
1.7 Council tax Requirement / Net Revenue Expenditure

Council Tax Requirement / Net Revenue Expenditure	37.71%	52.24%	100.00%
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CIPFA Definition: This indicator shows the ratio of council tax as a proportion of net expenditure.

For HDC: Compared to other Councils, the proportion of council tax is at the lower end of the comparative spectrum. However, like the fees & charges indices, as government grant decreases the proportion of council tax as a means of financing increases and therefore dependency on council tax as an income source increases – which then increases risk.

Conclusions: With reductions in government grant, it is expected that reliance on council tax will become an increasing source of income. Consequently, it is imperative that the Council ensures that it collects amounts owed promptly. The government's annual assessment of a Councils "core spending power" includes council tax as one of its primary sources of income and it assumes that Councils will increase its council tax by the maximum permissible. Also, with the Council now increasing Council Tax, it has been able to "halt" the structural funding decline that the years of no increase were bring to bear.



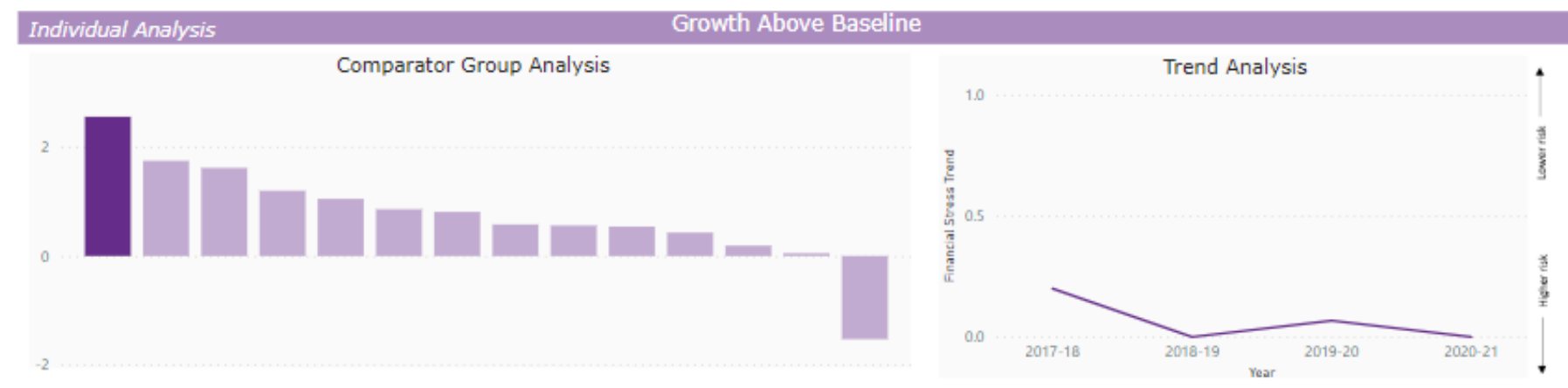
1.8 Growth Above Baseline

Growth Above Baseline	-153.23%	256.18%	256.18%
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CIPFA Definition: This indicator is calculated as the difference between the baseline funding level and retained rates, over the baseline funding level.

For HDC: Compared to other Councils, this clearly shows that “growth” within business rates is a key element of how the Council is financed; this is reflective of the local commercial market. This is also reflected in the trend analysis, in that HDC is certainly at the higher end of the risk axis’s.

Conclusions: The Council should ensure that it enables commercial development to continue; it is in a prime location to achieve this. However, it should also seek to ensure that it diversifies its income sources.



2. “General” Resilience Indicators

The following is a set of indicators in respect of the Councils reserves. Basically, this shows that Unallocated Reserves are towards the lower end of the risk spectrum.

CIPFA Index 2022



CIPFA Index 2021



The results of the “reserve resilience indicators” is shown below, with HDC being the middled (highlighted) block of information (this pattern is the same throughout this briefing). The Min and Max amounts are the extremes when compared the CIPFA near neighbour group.

Indicator	Min	Indicator Value	Max
Unallocated Reserves	6.30%	54.92%	300.00%
Earmarked Reserves	26.18%	62.94%	300.00%
Change in Unallocated Reserves	-53.72%	28.49%	638.94%
Change in Earmarked Reserves	-19.61%	56.92%	2,084.68%
Change in HRA Reserves	-33.79%	na	-6.50%

Harborough DC

CIPFA Neighbours

What now follows is a more detailed commentary in respect of each of the “Reserve Resilience Indicators

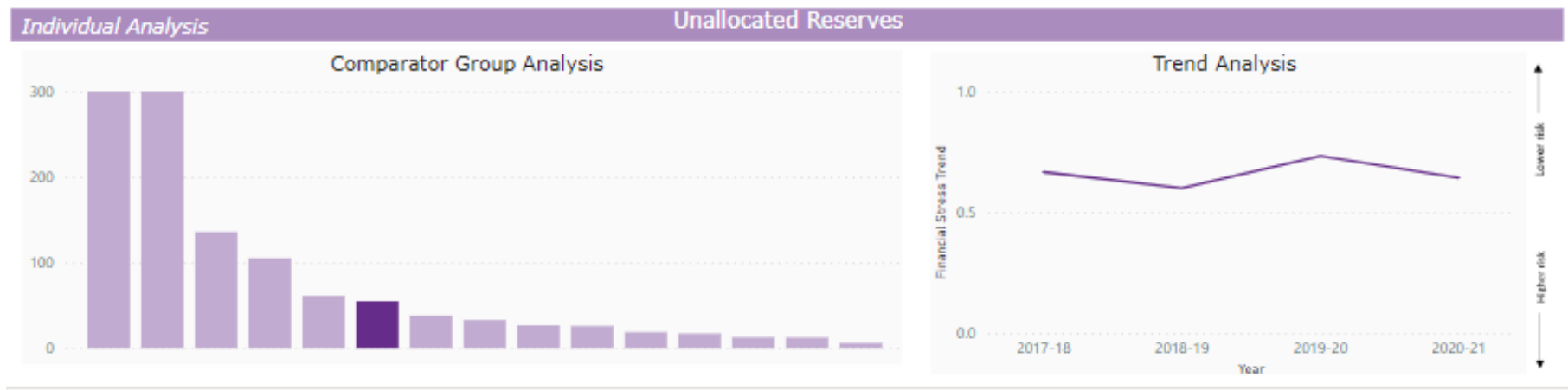
2.1 Unallocated Reserves

Unallocated Reserves	6.30%	54.92%	300.00%
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CIPFA Definition: This indicator is calculated as the ratio of unallocated reserves to net revenue expenditure.

For HDC: At the end of 2019/20, the Council had Unallocated general reserves of £7.4m, this reduced to £6.6m at the end of 2020/21 – hence the small movement towards the higher risk shown in the previous graphs (2.0). In respect of comparisons to others, the level of unallocated general reserves is mid-table ('ish), towards the higher end of the comparators.

Conclusions: Tying up reserves of several £m's does mean that the Council is denying itself opportunities to invest in services and/or its communities. Hence why in November 2020 Cabinet approved a new Reserves Strategy which proposed a risk-based approach to reserves management – reducing the unallocated balance to 20% of net expenditure along with a process of ongoing managing movements in earmarked reserves.



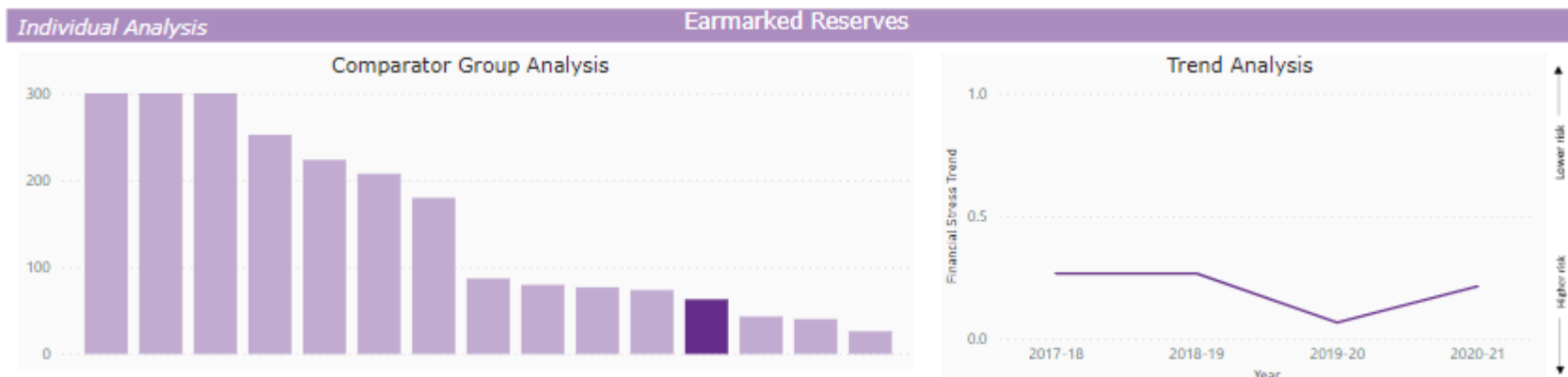
2.2 Earmarked Reserves

Earmarked Reserves	26.18%	62.94%	300.00%
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CIPFA Definition: This indicator is calculated as the ratio of earmarked reserves (excluding public health and schools) to net revenue expenditure.

For HDC: Earmarked reserves make-up a small proportion of the Councils overall general reserves and as shown below, when compared to other Councils the amount allocated is not significant. Further, the trend analysis is also showing that the HDC has a low number of reserves earmarked which indicates that the risk of under provision may mean that the resources are not being allocated to meet known risks and demands. However, in contrast, as noted in 2.1, the Council was holding significant Unallocated reserves so any shortfall could be met from that general reserve allocation.

Conclusions: Earmarked reserves should be used to meet known or potential future risks; also, to earmark funds for future investment opportunities. As noted in 2.1, the new Reserves Strategy will address this issue directly.



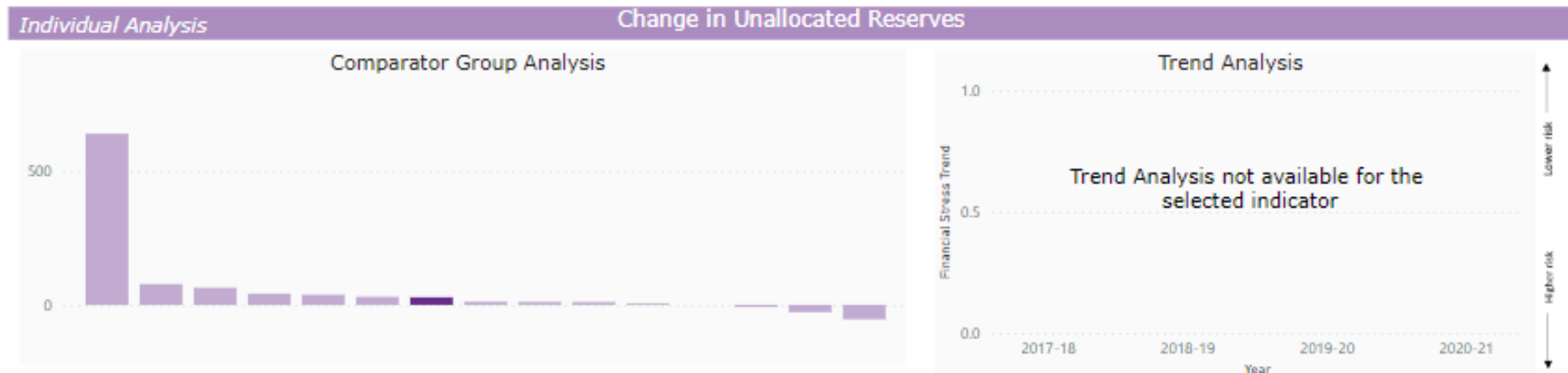
2.3 Change in Unallocated Reserves

Change in Unallocated Reserves	-53.72%	28.49%	638.94%
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CIPFA Definition: This indicator is the average percentage change in unallocated reserves over the past three years.

For HDC: This demonstrates that Unallocated Reserves have remained relatively static for the past three years; and the Council is showing a similar level of un-changeability to other Councils. This is likely to be reflective of the high level of unallocated reserves; and again, is reflected in the lower risk categorisation in the trend analysis.

Conclusions: Nothing further to add; other than holding onto such significant levels of reserves does mean that resources are significantly tied up when they could be used to invest in services or the local community.



2.4 Change in Earmarked Reserves

Change in Earmarked Reserves	-19.61%	56.92%	2,084.68%
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CIPFA Definition: This indicator is the average percentage change in earmarked reserves over the past three years.

For HDC: This demonstrates that Earmarked Reserves have remained relatively static for the past three years; and the Council is showing a similar level of un-changeability to other Councils. This is likely to be reflective of the low level of earmarked reserves; this low changeability is demonstrating a lower risk categorisation which shows that earmarked reserves are not being actively used to manage risks.

Conclusions: Nothing further to add; other than holding onto such significant levels of reserves does mean that resources are significantly tied up when they could be used to invest in services or the local community.

