



CONSOLIDATED

FINAL

2023/24 Budget

&

Detailed

Medium-Term Financial Strategy

(2024/25 to 2027/28)

1.0 STRATEGY BUDGET SUMMARY

1.1 The Financial Challenge

- 1.1.1 Since 2020 it is fair to say that the Council has been on a journey of financial and service transformation; putting medium-term financial sustainability front-and-centre. In respect of the Council's financial position, it undertook an 18-month fundamental budget review in 2020 through to late 2021 (Budget Challenge 2025) that saved £3.1m and has just undertaken a further all service review that has saved a further net £957k.
- 1.1.2 During this time the Council has, like all local authorities, tackled the Covid 19 Pandemic and now the cost-of-living/high inflation economy. It has continued to deliver high-quality services to its residents and businesses as well as make every endeavour to achieve the savings and ensure services are continuously improving. It is fair to say that the Council has benefited from "local" growth which has translated into good streams of government funding but as shown later in this report there remains considerable risk over the medium-term due to both changes in how residents and businesses use our services and expected increases in demand. Therefore, it is fair to say that the Financial Challenge remains and the Council must continue to maintain a firm grip of its financial resources by putting in place robust approaches to continual financial improvement, developing innovative strategies and approaches to delivering and transforming services.

1.2 Income Generation & Savings

General Service Income & Savings

- 1.2.1 Cabinet agreed a 10.1% increase in general service income budgets. However, in respect of:
- **Car Parking;** the profile of income is reduced (reduction of £219k, 2023/24) to reflect the current impact and potential medium-term impacts of changes in behaviours in respect of the Coronavirus Pandemic (CV19).
 - **Garden Waste;** the annual Garden Waste Fee was increased to £55 for 2021/22 with no increases for 2022/23. However, it is estimated that the contracted costs of garden waste collection will increase by £120k in 2023/24; therefore an increase in bin fee of £6 has been approved by delegation. Also, by increasing the fee ensures that, as a discretionary service, that cost-neutrality is maintained (i.e. no cross-subsidisation between non-participating residents and scheme participating residents).
 - **Interest and Investment Income;** a consequence of the high-inflation environment is that the Bank of England has increased its bank base rate which has had a consequential impact on short-term investment rates that will generate for the Council additional investment interest (additional £407k, 2023/24).
 - **Development Management (Control) Income;** during 2022/23 the Development Control service has seen a fall in application income as well as a potential shared-service opportunity not being taken forward. It has therefore been necessary to reduce the net income budget for the service (reduction of £103k, 2023/24).
 - **Target Operating Model (TOM) Service Efficiency;** the 2022/23 budget included a £353k saving in respect of a new "Target Operating Model" that involved a

review of corporate leadership. Of the £353k saving, £287k (81%) remains within the base budget of each year of the MTFS. The review of the senior management team was delayed due to the Councils participation in development of the Strategic Partnership with Melton Borough Council. As the Council has now decided not to follow the Strategic Partnership this saving will have to be achieved within the Councils own resources rather than being able to secure the collaboration benefits that would have accrued from improved service and financial resilience. It is possible to achieve this saving from within the Councils own resources, but this brings with it higher risks in both short- and medium-term operational delivery, higher cost, and reductions in financial resilience of the Council.

1.3 Growth

1.3.1 In December 2023, Cabinet approved a Budget Principles report that set out how it intended on developing its budget, and in general these principles have been applied.

1.3.2 In respect of **Service Inflation**, a rate of 0% had been applied for general service inflation for 2023/24 and for the MTFS period. However, as per the Budget Principles report, the following are the agreed increases:

- i. **Pay Inflation**; 4% increase for 2023/24 (£375k), 3.5% increase for 2024/25 (£341k) and then a general increase of 3% through to 2027/28 (£312k).
- ii. **Employers Oncosts**; the cost will be £2.9m; in respect of:
 - **National Insurance**, as confirmed by the 2022 Autumn Statement the 1.25% NIC Levy will be excluded from 2023/24.
 - **Pensions**, 2023/24 will be the first year of a new triennial valuation, the equated employer's oncost rate will be 32.12% (a base employers oncost rate of 22.8% + a strain amount of £644k).
- iii. **Vacancy Factor**; no change.
- iv. **Service Inflation**, the past principle of no inflation has been applied over the MTFS period except for:
 - **Utility Costs**, these will increase by 20% (£42k) for 2023/24 and a further 10% (£26k) for 2024/25.
 - the **FCC contract**; an increase of 14% (£610k). Also,
 - the inclusion of a 5% escalator for the potential future changes in the governments waste collection initiative.
 - an estimate of the potential debt financing costs for the increased costs associated with a new depot (capital investment of £10m by 2025/26).
 - the **SLM (Everyone Active) contract**, the ongoing net cost to the Council will be nil. However, when a new contract is awarded, it is expected that the Council will have to meet higher service specific utility costs (£188k per annum).

1.3.3 In respect of **Service Growth**, no "discretionary" service growth has been included. However, as consequence of the 2022 service reviews process, the following unplanned pressures have been included in the budget:

- **Netcall Licence** (£60k), reallocation of identified expenditure from capital to revenue.
- **Iken/Mod.gov** (£28k), introduction of new legal (Iken) and democratic services (Mod.gov) systems that will generate service efficiencies and improvements in service administration.
- **External Audit** (£48k), the prices submitted by external audit contractors as part of the second national audit arrangement were significantly higher reflecting the additional responsibilities due to new governance and value for money responsibilities.
- **Leicestershire Revenues & Benefits Partnership** (£62k) higher costs due to the impact of the higher inflationary environment
- **2 x Project Management Officers** (£116k), with the expanding capital programme dedicated project management resource is needed to support delivery.
- **Shared Business Continuity role** (£7k), the Leicestershire Resilience Partnership is recruiting a post that will be shared across Leicestershire to establish a common approach to business continuity planning.

1.4 Corporate and Government Funding

- 1.4.1 **Business Rates;** The expected level of business rates funding for the council in 2023/24 is £5.8m. This figure is arrived at after considering the share of business rates raised that are retained by the council, which equates to £1.9m. The Council then receives from government Section 31 grant (£4.3m) which compensates councils for forgone business rates as a consequent of government policy, for example for 2023/24 the government has decided not to increase the business rates multiplier (normally increased by inflation) and the government compensate for this loss. There are other minor amendments including Bad Debt Provision and Renewable Energy Retention.
- 1.4.2 **New Homes Bonus;** as part of the 2023/24 Provisional Settlement, the Council will receive £1.7m. Over the Autumn of 2022 the government announced that it intends to provide a two-year settlement, and it has done this in some respects. For New Homes Bonus, it has not committed to a 2024/25 allocation but considering that it has announced that it intends to implement the Fair Funding Review from 2025/26 it is unlikely that New Homes Bonus will disappear in 2024/25. Consequently, the Council has made an estimate based on a reduced allocation (£1.1m). For the following years, the Council has not included any estimate for future New Homes Bonus.
- 1.4.3 **Other Grants;** as part of the 2023/24 Provisional Settlement, the government has announced the following grant schemes:
- Services Grant**, this was a new grant introduced in 2022/23, for 2023/24 the Councils allocation is £69k. This is significantly reduced (43.7%) compared to 2022/23 with one of the major reasons for the reduction being the removal of compensation for the Social Services Levy NIC that was introduced in April 2022 but has now been withdrawn by the current government.
 - 3% Funding Guarantee:** This is a new grant introduced for 2023/24 which seeks to guarantee a 3% minimum funding level. For 2023/24 the Council will receive

£819k and for 2024/25 it is estimated that the Council will receive a significantly lower amount of £55k.

- 1.4.4 **Fair Funding**; the review of local government finance has been an active issue for several years, and it is anticipated that there will be a negative impact on the Council when it is finally implemented. For the past two budgets the Council has include a “negative” funding adjustment to mitigate the potential impact of the review when it is finally implemented.

Over the past few months, the government has been stating that its priority is “stability” as well as giving local government assurances in respect of a two-year spending review. The impact of these priorities/commitments is that local government is aware of some funding for 2023/24 and the following year but not all. Further, it is expected that any change because of Fair Funding will not happen until after the next general election (i.e. for the financial year 2025/26). In the Budget Principles report approved by Cabinet in December 2022; it approved the continuation of a Fair Funding adjustment for the years 2025/26 onwards (£99k for 2025/26, increasing to £297k for 2027/28).

- 1.4.5 **Council Tax Base**; Council approved the 2023/24 Council Tax Base of 38,251.5 in December 2022 (an increase of 2.3% over 2022/23). Over the duration of the MTFS, future years increases are based on planned growth rates based on the 5-Year Housing Land Supply.
- 1.4.6 **Council Tax**; because of the not insignificant surplus from revenue services, and reflecting on the current cost-of-living crisis it is proposed that the Council will freeze Council Tax for 2023/24 (remaining at 2022/23 for a Band D property at £177.97). However, it proposed a “nominal” 2.99% increase for each subsequent year of the MTFS (through to 2027/28).
- 1.4.7 **Collection Fund Surplus/(Deficit) (CFSD)**; the Collection Fund is a ring-fenced account that contains the Council Tax and NDR collected within the Harborough District, and then is netted down by the amounts paid by way of precepts to its partner Leicestershire Council due to other authorities and other allowable expenses. Prior to the end of each financial year, the Council is required to forecast the current year’s net surplus or deficit position in respect of the collection of Council Tax and NDR and to provide to its partner Leicestershire councils (preceptors) an estimate of their share of the CFSD. In respect of 2023/24, the overall position for the collection fund is a net surplus of £1.6m; a council tax surplus of £231k and a NDR surplus of £1.3m.

i. **Council Tax Surplus/(Deficit)**

The estimated surplus for Council Tax is £231k; this is a reduction £244k over that reported in the Draft Budget. This is due to an adjustment required to the 2022/23 Leicestershire County precept for the prior year surplus.

ii. **NDR Forecast Surplus/(Deficit)**

The estimated surplus for NDR is £1.3m, this is a significant increase of £1.1m over that reported in the Draft Budget. This is due to the Valuation Office notifying the Council in January of three units at Magna Park that came onto the rating list

in December; one of which had a rateable value of £37.1m; the other two had rateable values of £1.6m and £645k.

In respect of “risk”, the Council maintains provisions relating to bad debt and appeals. Both are reviewed annually and do pose a particular area of volatility due to the number of appeals being made by the Valuation Office Agency (VOA).

1.5 **Revenue Implications of Capital and Summary Capital Programme**

- 1.5.1 The Capital Programme is discussed in detail at section 3 below and this includes several tables noting the programme itself and the sources of funding for each of the following 4 years.
- 1.5.2 **Table 1** below summaries the capital programme and the respective sources of funding. In respect of the revenue budget for 2023/24, the revenue impact of capital (capital financing) is £424k, increasing to £563m by 2027/28 (see **Table 2** below).

Capital Programme 2023/24 to 2027/28							Table 1
Project	Budget			Funding	UEL (years)	Comments	
	2023/24	2024/25 - 2027/28	Total				
	£	£	£				

EXISTING SCHEMES - 2023/24 onwards	5,300,000	12,730,000	18,030,000	Various	Various	N/a
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PROPOSED SCHEMES - Non Invest to Save						
Depot - Additional Funds	2,500,000	2,500,000	5,000,000	Borrowing	40	Additional £5m to bring total scheme to £10m
Welland Park Works	150,000	0	150,000	S106	10	Various improvement works
Elections scanners	20,000	0	20,000	Cap Receipts	5	Replace obsolete scanners at the end of their lives.
New AV equipment Council Chamber	20,000	0	20,000	Cap Receipts	5	£40k approved for 22/23 - additional costs.
The Symington Building - Generator	90,000	0	90,000	Cap Receipts	10	Back up generator to provide "a few days" operations.
The Symington Building - M&E works	15,000	180,000	195,000	Capital Receipts/ Borrowing	10	Various M&E equipment at the end of its economic life.
Plowmans Yard Damp	50,000	0	50,000	Cap Receipts	25	Essential maintenance and protecting value of asset
Roman Way - 20% uplift for costs	136,000	0	136,000	Cap Receipts	40	Due to inflationary pressures
LA Housing Fund - Grant to Platform Housing	1,736,000	0	1,736,000	Gov't Grant	40	Grant from Government for new housing to house refugees
Cemetery Footpath and boundary works	57,000	15,000	72,000	Direct Revenue Financing	25	Funded via special expenses
Welland Park and Lutterworth New CCTV cameras (existing scheme but delayed - additional costs)	25,000	0	25,000	Cap Receipts	7	Scheme already approved, uplift in costs
HIC M&E	0	155,000	155,000	Borrowing	10	Various M&E equipment at the end of its economic life.
Play Areas - reduced funding required 23/24-25/26	(80,000)	(140,000)	(220,000)	Borrowing	15	Reduction in budget as programme of renewal complete. Capital Funding need to replace/maintain equipment. Original approved budget was £100kpa (total £400k). Now require £180k (£20k pa plus £100k in 26/27).
On-going Net call developments and enhancements	(55,000)	80,000	25,000	Cap Receipts	10	Annual investment in channel shift developments of Netcall
The Symington Building - Secondary Glazing	0	150,000	150,000	Cap Receipts	20	Non-essential work but will lead to better efficiency of building and utility cost savings
Cemetery Extension works (s106)	50,000	0	50,000	S106	40	Northampton Road
Market Hall Heating	80,000	65,000	145,000	Cap Receipts	40	Essential repairs and maintenance required on market hall heating
Environmental/Climate Projects (Grants)	70,000	210,000	280,000	Borrowing		£50k pa of grants to external organisations
Biodiversity Projects Reserve	50,000	285,000	335,000	DRF		Project to meet Corporate Priorities
Enhanced Environmental & Climate Change	52,000	208,000	260,000	DRF	Not know at this time	Project to meet Corporate Priorities
Parks and Open Spaces	50,000	240,000	290,000	DRF		Project to meet Corporate Priorities
Community Facilities	75,000	215,000	290,000	DRF		Project to meet Corporate Priorities
District Wide Flats Above Shops Scheme	78,000	235,000	313,000	DRF		Project to meet Corporate Priorities
Total Proposed Schemes - No Invest to Save	5,169,000	4,398,000	9,567,000			
PROPOSED SCHEMES - Invest to Save						
Replacement and new EV points	117,000	0	117,000	Grant/ Direct Revenue Financing	7	Charging points, based on cost-effective model and to generate income.
The Symington Building - Concierge	60,000	0	60,000	Direct Revenue Financing	25	Revenue savings.
HIC Solar panels £77k (DRF)	77,000	0	77,000	Direct Revenue Financing	25	Savings from utility bills
Total Proposed Scheme - Invest to Save	254,000	0	254,000			
TOTAL PROPOSED SCHEMES	5,423,000	4,398,000	9,821,000			
TOTAL CAPITAL PROGRAMME	10,723,000	17,128,000	27,851,000			

FINANCING

Existing Schemes			
Better Care Fund	420,000	1,260,000	1,680,000
External Funding	1,140,000	2,800,000	3,940,000
S106	300,000	1,258,000	1,558,000
Capital Receipts / FUCapital Receipts	3,334,000	500,000	3,834,000
Service Charge	6,000	18,000	24,000
Direct Revenue Funding	100,000	0	100,000
Borrowing (Internal/MRP)	0	6,894,000	6,894,000
Total	5,300,000	12,730,000	18,030,000
Proposed Schemes			
Capital Receipts	418,000	5,000	423,000
EV Charge Points Grant	42,000	0	42,000
COMF Grant	10,000	0	10,000
La Housing Fund Grant	1,736,000	0	1,736,000
S106	200,000	380,000	580,000
Direct Revenue Funding	517,000	1,183,000	1,700,000
Borrowing	2,500,000	2,830,000	5,330,000
TOTAL NEW SCHEMES FUNDING	5,423,000	4,398,000	9,821,000
TOTAL FINANCING	10,723,000	17,128,000	27,851,000

Key
UEL = Useful Economic Life

1.6 Consolidated Budget 2023/24 and Medium-Term Financial Strategy (2024/25 – 2027/28)

1.6.1 Considering the 0% increase in Band D Council Tax for 2023/24 (to £177.97) and a nominal increase over the MTFS period, this results in the Consolidated Budget 2023/24 and Medium-Term Financial Strategy shown in **Table 2** below.

Table 2

Consolidated Final Budget 2023/24 & MTFS (2024/25 to 2027/28)					
Key	2023/24	2024/25	2025/26	2026/27	2027/28
CV19 = Covid 19 ER = Earmarked Reserve CIR = Commercial Investment Reserve PR&S = Projects, Risk & Smoothing CE&I = Community, Economic & Infrastructure NDR = Non-Domestic Rates	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)
	- General Fund Balance "Unplanned" contributions to				0
	- General Fund Balance "Unplanned" contributions (from)				0
Earmarked Reserves	- Earmarked Reserve: C&CR from (revenue and grant carry forwards)	0	0	0	0
	- Earmarked Reserve: PRC(to) [NHB+s.31 surplus] - to Collection Fund Equalisation Reserve	0	0	0	0
	- Earmarked Reserve: PRS (from) - Confs for Local Elections, Local Plan	(372,000)	(206,000)	(206,000)	(206,000)
	- Earmarked Reserve: CV19 (from) - 3rd Year TIG	(301,437)	0	0	0
	- Earmarked Reserve: Transformation Reserve	(116,110)	(116,110)	0	0
	- Earmarked Reserve: CV19 (from) (cont towards Interest & Investment Income)	0	0	0	0
	- Earmarked Reserve: CV19 Support (to) [CF Surplus]	0	0	0	0
	- Earmarked Reserve: CE&I (to) [CR Surplus]	0	0	0	0
		0	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)
Revenue Support Grant	0	0	0	0	0
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 - 2022/23	0	0	0	0	0
New Homes Bonus - 2022/23 [Legacy]	0	0	0	0	0
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
Lower Tier Services Grant 2022.23 -> to base	0	0	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

1.7 Consolidated Revenue Reserves Statement 2023/24 to 2027/28.

1.7.1 The impact on the General Fund of the grant settlement from Government, the Councils policy to increase Council Tax (for 2023/24, nominally for 2024/25 onwards), savings, income and growth is shown in **Table 3** below. In summary, the Council maintains:

- its General Fund (Unallocated) Reserves at 20% of net expenditure for the entire period of the MTFS.
- a healthy Earmarked Reserves position for the entire period of the MTFS. It should be noted that the Council has established a three new Earmarked Reserve in respect of “Financial Sustainability”, “Collection Fund” and “Corporate Plan & Strategy”.
- For 2023/24 and 2024/25 the Council has a surplus budget, it plans to allocate funds to the:
 - Financial Sustainability Earmarked Reserve, which will then be released over the subsequent years of the MTFS to meet future years forecast deficits.
 - Collection Fund Earmarked Reserve, which will be held and then utilised to meet future volatility in the collection of Council Tax and Business Rates.
 - Corporate Plan & Strategy Earmarked Reserve that will be released over the medium-term to meet the cost of implementing a range of revenue and capital projects/initiatives to support the delivery of the Corporate Plan.
- as noted above, in respect of Earmarked Reserves, the Council is expecting to maintain a healthy balance of reserves. By 2027/28 the Earmarked Reserves position is estimated to be £9.6m. Of this:
 - £3.1m is in respect of meeting the costs of ongoing projects, mitigating risk within services and smoothing the impact of one-off periodic costs,
 - £2.4m is in respect of meeting the cost of capital projects and contracts,
 - £1m in respect of meeting the costs relating to service transformation, and
 - £2.1m is available for investing in either community related activity or in opportunities to develop capital investment that will generate revenue income to support the General Fund (this would be in line with the Councils Capital Strategy and prescribed regulations), and

It should be noted that by 2027/28 both the Financial Sustainability and Corporate Plan & Strategy Earmarked Reserves are expected to have a nil balance.

Table 3

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

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM-TERM FINANCIAL STRATEGY

2.1 Subjective Analysis of Spend and Income for 2023/24

2.1.1 **Table 4** shows a subjective analysis for the Council as a whole and **Table 5** shows the same analysis by Cabinet Portfolio.

Subjective Analysis for the 2023/24 Budget			Table 4	
2022/23 Net £000	Subjective Analysis	Expenditure £000	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

2.2

Portfolio Budgets by Cost Centre

Table 5

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
10029	Payroll	Finance	C MASON	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
10048	Treasury Management	Finance	C MASON	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)
10052	Non Distributed Costs	Finance	C MASON	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
10301	The Symington Building	Facilities Mgmt - Public Realm	C MASON	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
10027	Internal Audit	CO (151), Assets, Internal Audit, GoS	C MASON	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)
10235	Corporate Asset Management	CO (151), Assets, Internal Audit, GoS	C MASON	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
10031	It Services	ICT	C MASON	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
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
10042	Non Domestic Rates	Revs & Bens	C MASON	(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)
10046	Benefits	Revs & Bens	C MASON	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)
10263	Discretionary Discount Scheme	Revs & Bens	C MASON	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)
10308	Revenue And Benefits Support	Revs & Bens	C MASON	130	130	130	130	130	130
10169	Energy Management	Facilities Mgmt - Public Realm	C MASON	0	0	0	0	0	0
10196	Garages	Facilities Mgmt - Public Realm	C MASON	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
10229	Commissioning Services	CCTV, Control Centre	C MASON	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)
10280	Hdcs Trading Account	Chief Executives	L ELLIOTT	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

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	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	wth/Saving Normal operation al delivery	Budget for Year	Variance to Budget	Previous Years Growth/ Savings		Base Budget	wth/Saving Normal operation al delivery	Budget for Year	Variance to Budget	Previous Years Growth/ Savings		Base Budget	wth/Saving Normal operation al delivery	Budget for Year	Variance to Budget	Previous Years Growth/ Savings		Base Budget	Budget for Year	Variance to Budget	Base Budget		
			2021/22 Budget Setting	2022/23 Budget Setting	Service Requested Budget Changes					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	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£			
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	LELLIOTT	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		4,071	(2,928)	0	16,367	427,237	29,515	
10161	Residual Waste Collections	Operational Services	V JESSOP	(80,000)		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		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		(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		12,145	0	0	0	0	0	0	0	0	0	0	0	12,145	0	
10272	Flytipping	Operational Services	V JESSOP	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		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	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	206,000	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

Cost Centre			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				
				£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
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 Harbourough 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										
				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 £		
Cost Centre	Cost Centre Description	Service		£	£	£	£	£	£	£	£	£	£	£
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

<div> <div></div> <div></div> <div></div> </div>			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				
				£	£				£	£				£	£				£	£				£
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 Contr	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																
				Previous Years Growth/		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		Inflation	Underacheivment 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	0	40,400	0	
10037	Corporate Printing	Corporate Support	C MASON	0	(5,000)	12,000	0							0	0	0	0	12,000	0	
10051	Land Charges	Corporate Support	C MASON	0	0	(118,200)	0							0	0	0	0	(118,200)	0	
10066	Performance/Change Mana	Corporate Support	C MASON	0	0	2,868	0							0	0	0	0	2,868	0	
10165	Public Burials	Corporate Support	C MASON	0	0	2,500	0							0	0	0	0	2,500	0	
10231	Central Stationery Store	Corporate Support	C MASON	0	0	13,100	0							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 Contr	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 Gro	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 Execitives	LELLIOTT	0	0	3,500	0								0	0	0	3,500	0	
10054	Lga Subscriptions	Joint Chief Execitives	LELLIOTT	0	0	20,200	0								0	0	0	20,200	0	
10071	Corporate Activities	Joint Chief Execitives	LELLIOTT	0	0	0	0								0	0	0	0	0	
10222	Old cost centre	Joint Chief Execitives	LELLIOTT	0	0	0	0								0	0	0	0	0	
10226	Chief Executive	Joint Chief Execitives	LELLIOTT	0	0	166,490	0				0			(799)	(1,592)	2,223	1,928	168,250	1,760	
10215	Deputy Chief Executive		LELLIOTT	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	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	(19,401)	2,658,811	595,817	

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	L ELLIOTT	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

3.0 CAPITAL

3.1 The detailed Capital Programme for 2023/24 to 2027/28 is shown in **Table 6** below, including the sources of finance. The revenue implication of the individual capital proposals (capital financing) for 2023/24 is £424k, increasing to £564k by 2027/28.

Table 6

Capital Programme 2023/24 to 2026/27								
Spend	Project Manager	2022/23 (includes 21/22 slippage)	2023/24	2024/25	2025/26	2026/27	2027/28	Total Capital Programme (2023/24 - 2027/28)
		£	£	£	£	£	£	£
Existing Programme - Capital Schemes Pre-2023/24								
Additional CCTV	Jonathan Ward-Langman	38,000	20,000	20,000	20,000	20,000		80,000
Harborough Innovation Centre Works	Tim Bradbury	20,000	20,000	20,000	20,000	20,000		80,000
Market Harborough Leisure Centre (Refurbishment)	Communities	2,343,000	2,000,000	750,000	350,000	0		3,100,000
Lutterworth Leisure Centre (Refurbishment)	Communities	250,000	400,000		0	0		400,000
Market Harborough Leisure Centre - Additional Funds	Communities		1,000,000	2,000,000	550,000	0		3,550,000
Lutterworth Leisure Centre - Additional Funds	Communities		100,000	250,000		0		350,000
Leisure Centres PPM	Caroline Averill		0	0		50,000		50,000
Play Areas	Russell Smith / John Kemp	692,000	100,000	100,000	100,000	100,000		400,000
Lightbulb / Social Care Projects	Elaine Bird	420,000	420,000	420,000	420,000	420,000		1,680,000
Cemetery Chapel Northampton Road	Caroline Averill	0	50,000	0	0	0		50,000
S106 Schemes		1,623,000	250,000	250,000	250,000	250,000		1,000,000
Coach Parking	Ian Pennington	0	400,000	400,000				800,000
New AV equipment Council Chamber	Richard		40,000					40,000
ICT Development / Channel Shift (Netcall)	Rob Chew / Rachael Felts	148,000		0				148,000
ICT Transformation	Rob Chew	400,000	500,000	0				900,000
Frank Whittle Monument	Caroline Averill	0	75,000					75,000
The Symington Building: External Works	Caroline Averill	346,560	250,000					596,560
New Depot	Caroline Averill			2,500,000	2,500,000			5,000,000
Cemetery: Market Harborough	Caroline Averill			950,000				950,000
Service Transformation: FUCapital Receipts (23/24 £400k moved to ICT transformation programme)	Clive Mason	1,036,000	(400,000)					(400,000)
Capital Projects Approved in Previous Years		11,812,560	5,300,000	7,660,000	4,210,000	860,000	0	18,030,000
New Schemes and amendments to existing programme								
Depot - Additional Funds	- numbers is reducing prev approvals		2,500,000	2,500,000				5,000,000
Play Areas - reduced funding required 23/24-25/26			(80,000)	(80,000)	(80,000)		20,000	(220,000)
Welland Park Works			150,000					150,000
On-going Net call developments and enhancements (reduced funding requirement 23/24)			(55,000)	20,000	20,000	20,000	20,000	25,000
Replacement and new EV points	Elaine		117,000					117,000
New AV equipment Council Chamber	Richard		20,000					20,000
Elections scanners	Richard		20,000					20,000
The Symington Building - Concierge	Caroline		60,000					60,000
The Symington Building - Generator			90,000					90,000
The Symington Building - M&E works			15,000				180,000	195,000
The Symington Building - Secondary Glazing				150,000				150,000
Plowmans Yard Damp			50,000					50,000
Roman Way - 20% uplift for costs			136,000					136,000
LA Housing Fund - grant to Platform Housing			1,736,000					1,736,000
Cemetery Footpath and boundary works			57,000	15,000				72,000
Cemetery Extension works (s106)			50,000					50,000
HIC M&E				15,000			140,000	155,000
Market Hall Heating			80,000	65,000				145,000
Welland Park and Lutterworth New CCTV cameras (existing scheme but delayed - additional costs)			25,000					25,000
HIC Solar panels £77k (Direct Revenue Financing)			77,000					77,000
Environmental/Climate Change Grants			70,000	70,000	70,000	70,000		280,000
Biodiversity Projects Reserve			50,000	150,000	135,000			335,000
Enhanced Environmental & Climate Change			52,000	52,000	52,000	52,000	52,000	260,000
Parks and Open Spaces			50,000	100,000	140,000			290,000
Community Facilities			75,000	215,000				290,000
District Wide Flats Above Shops Scheme			78,000	78,000	78,000	79,000		313,000
New Capital Projects		0	5,423,000	3,350,000	415,000	221,000	412,000	9,821,000
Total Capital Plan		11,812,560	10,723,000	11,010,000	4,625,000	1,081,000	412,000	27,851,000
Source of Finance								
Existing Schemes								
Better Care Fund			420,000	420,000	420,000	420,000		1,680,000
External Funding			1,140,000	2,250,000	550,000	0		3,940,000
S106			300,000	658,000	300,000	300,000		1,558,000
Capital Receipts / FUCapital Receipts			3,334,000	400,000	50,000	50,000		3,834,000
Service Charge			6,000	6,000	6,000	6,000		24,000
Direct Revenue Funding			100,000	0	0	0		100,000
Borrowing (Internal/MRP)			0	3,926,000	2,884,000	84,000		6,894,000
TOTAL EXISTING SCHEMES FUNDING			5,300,000	7,660,000	4,210,000	860,000		18,030,000
New Schemes								
Capital Receipts			418,000	65,000	(60,000)			423,000
EV Charge Points Grant			42,000					42,000
COMF Grant			10,000					10,000
LA Housing Fund Grant			1,736,000					1,736,000
S106			200,000			20,000	360,000	580,000
Direct Revenue Funding			517,000	595,000	405,000	131,000	52,000	1,700,000
Borrowing			2,500,000	2,690,000	70,000	70,000		5,330,000
TOTAL NEW SCHEMES FUNDING			5,423,000	3,350,000	415,000	221,000	412,000	9,821,000
TOTAL FUNDING			10,723,000	11,010,000	4,625,000	1,081,000	412,000	27,851,000

4.0 FEES AND CHARGES

- 4.1 The Fees and Charges that will be applicable from April 2023 to March 2024 have been included in **Annex A**. These fees and charges are correct at the time of reporting but there may be changes or new charges throughout the year that will be agreed by the Portfolio Holder for Finance and the S151 Officer.

5.0 ROBUSTNESS OF THE 2023/24 BUDGET AND MEDIUM-TERM FINANCIAL STRATEGY (2024/25 TO 2027/28)

5.1 Introduction

- 5.1.1 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.

5.2 Budget Setting

- 5.2.1 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.

- 5.2.2 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.

- 5.2.3 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.

5.2.4 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%.

5.2.5 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.

5.3 Challenges Facing the Council

5.3.1 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)

5.3.2 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:

- 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

- 5.3.3 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 £6.
 - 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 come 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

- 5.3.4 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 austerity is having a negative – 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.
- 5.3.5 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

- 5.3.6 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).
- 5.3.7 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,

- iii. developing a new “target operating model” that will generate annual savings of £280k.
- iv. 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).
- v. Innovative means of financing services; in the last year this has included the adoption of a:
 - 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.

5.4 Governance

- 5.4.1 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.
- 5.4.2 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.

5.5 Risks

- 5.5.1 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

- 5.5.2 The Council takes a relatively prudent position in ensuring that it maintains its General Fund (Unallocated) Reserve at 20% of Net Expenditure.
- 5.5.3 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).
- 5.5.4 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

5.5.5 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.

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

5.5.7 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 (1.4.7), 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 Council's 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 Council's 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 the 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.

5.5.8 **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.

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

5.6.1 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 than 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	

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

- 5.7.1 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.
- 5.7.2 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 onto funds that will be released over the MTFS to implement projects/initiatives that are highlighted within the Corporate Plan.
- 5.7.3 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

- 5.7.4 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

5.7.5 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																	

5.7.7 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.

5.7.8 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.

5.8 CIPFA Resilience Index

5.8.1 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 at **Annex B**. In summary, the index for the Council fairly represents the position of the authority as at the 31st March 2021.

5.9 Conclusion

2023/24 Budget

5.9.1 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)

5.9.2 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.

5.9.3 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)

ANNEX A

FEES & CHARGES

SCHEDULE OF CHARGES 2023/24

Leisure and Recreation Charges

	2022/23 £ p	Proposed 2023/24 £ p	Basis of charge
LEISURE & RECREATION CHARGES			
<u>Use of Facilities @ Welland Park</u>			
Tennis			
Court per hour	Free	Free	Discretionary
Netball & Basketball			
Schools per court	Free	Free	Discretionary
Others per court	Free	Free	Discretionary
Allotments			
Rent per plot per year			
Senior Citizens	24.99 *	27.51 *	Discretionary
Others	49.97 *	55.02 *	Discretionary
12 months notice required to alter rent			
Half plots will attract a 50% charge			

SCHEDULE OF CHARGES 2023/24

Cemeteries and Burial Grounds

CEMETERIES & BURIAL GROUNDS	2022/23 £ p	Proposed 2023/24 £ p	Basis of charge
** Interment Monday – Friday 9.00am to 3.30pm			
Under 18 years no charge for residents of the district (as defined by section 13 of Cemeteries Regulations) Body of person exceeding 18 years	NIL	NIL	Discretionary
-Single Depth Grave			
Northampton Rd.	403.00	494.33	Discretionary
Great Bowden	403.00	494.33	Discretionary
Foxton	403.00	494.33	Discretionary
Saddington	403.00	494.33	Discretionary
Great Easton	403.00	494.33	Discretionary
Blaston	403.00	494.33	Discretionary
-Double Depth Grave			
Northampton Rd.	531.00	831.12	Discretionary
Great Bowden	531.00	831.12	Discretionary
Foxton	531.00	831.12	Discretionary
Saddington	531.00	831.12	Discretionary
Great Easton	531.00	831.12	Discretionary
Blaston	531.00	831.12	Discretionary
- In an existing vault	237.00	261.00	Discretionary
Interment of cremated remains	172.00	189.00	Discretionary
Exhumation (subject to necessary approvals)	Treble Current Interment fee	Treble Current Interment fee	Discretionary
** Exclusive Right of Burial			
Grave 7' x 3' Issued in rotation	461.00	569.00	Discretionary
Ashes Plot (Garden of Peace)	229.00	262.00	Discretionary
Re-assignment of Exclusive Right of Burial	59.00	65.00	Discretionary
Under 18	Issued in Rotation - no charge for residents of the District (a NIL	NIL	Discretionary
	Graves within childrens section are 4' x 2' 6"		
	Ashes Plots are only available in rotation but an adjacent plot can be reserved at the time of interment. An adjacent plot purchased in reserve will be charged double fee.		
** Monuments			
Headstones 25" to 36"	114.00	126.00	Discretionary
Headstones 13" to 24"	96.00	108.00	Discretionary
Vases up to 12"	92.00	101.00	Discretionary
Tablet in Chapel (Mkt. Harborough)	131.00	144.00	Discretionary
Memorial in Garden of Remembrance -			
12" x 12" x 15" max.	92.00	101.00	Discretionary
Additional Inscription	70.00	77.00	Discretionary
Named Rose Tree Inc. 10 years maintenance	85.00	94.00	Discretionary
Replacement monument - 50% of monument fee			
** Book of Remembrance			
Single entry	51.00	56.00	Discretionary
Double entry	83.00	91.00	Discretionary
Treble entry	85.00	94.00	Discretionary
** Cemetery Chapel			
Use of Chapel	85.00	94.00	Discretionary
Scattering of Cremated Remains			
Adult (over 18)	22.00	24.00	Discretionary
Under 18	NIL	NIL	Discretionary
Under Turf Adult (over 18)	64.00	70.00	Discretionary
Under Turf Under 18	NIL	NIL	Discretionary
Searches of Burial Registers			
By appointment	15.00	17.00	Discretionary
No appointment	31.00	34.00	Discretionary
Copies of entries	15.00	17.00	Discretionary
Topping Up Fee	21.00	23.00	Discretionary
** These categories are doubled for non-residents of the Harborough District.			

SCHEDULE OF CHARGES 2023/24

Electoral Registration and Administration

ELECTORAL REGISTRATION & ADMINISTRATION		2022/23 £ p	Proposed 2023/24 £ p	Basis of charge
Freedom of Information Act & Environmental Information Regulations				
Fees for inspection & copying of documents				
	Inspection	No Charge	No Charge	Statutory
	Copying per page (A4)	0.10	0.20	Statutory
	Copying per page (A3)	0.30	0.50	Statutory
	Other Formats	At cost	At cost	Statutory
A threshold of the first 10 Sheets of paper in any one instance will be free of charge				
Sale of Agendas				
Annual Subscription				
	Development Control	available free online	available free online	Statutory
	Other Groups/Panels	available free online	available free online	Statutory
	Per Copy	available free online	available free online	Statutory
Sale of Minute Books				
Annual Subscription				
Single Copies				
All Minutes are available Free on the website				
Register of Electors (Statutory Charges)				
Full Register of electors & alterations (Paper format)				
	Standard Fee plus	10.00	10.00	Statutory
	Per 1000 names or part:	5.00	5.00	Statutory
Full Register of electors & alterations (Data Format)				
	Standard Fee plus	20.00	20.00	Statutory
	Per 1000 names or part:	1.50	1.50	Statutory
List of overseas electors (Paper format)				
	Standard Fee plus	10.00	10.00	Statutory
	Per 100 names or part:	5.00	5.00	Statutory
List of overseas electors (Data Format)				
	Standard Fee plus	20.00	20.00	Statutory
	Per 100 names or part:	1.50	1.50	Statutory
Edited Register of electors (Paper format)				
	Standard Fee plus	10.00	10.00	Statutory
	Per 1000 names or part:	5.00	5.00	Statutory
Edited Register of electors (Data Format)				
	Standard Fee plus	20.00	20.00	Statutory
	Per 1000 names or part:	1.50	1.50	Statutory
Marked register of electors (Paper format)				
	Standard Fee plus	10.00	10.00	Statutory
	Per 100 names or part:	2.00	2.00	Statutory
Marked register of electors (Data Format)				
	Standard Fee plus	20.00	20.00	Statutory
	Per 100 names or part:	1.00	1.00	Statutory
Fee for Certificate of Residency (per letter)				
		-	-	
Local Land Charges *				
Local Authority Search (Incl NLIS) – one parcel of land				
	CON29R HDC Domestic	150.60	192.36 Incl VAT	Cost Recovery
	CON29R HDC Commercial	192.60	246.36 Incl VAT	Cost Recovery
Each additional parcel of land up to				
	CON29 HDC	18.90	21.12 Incl VAT	Cost Recovery
Con29 Individual Questions				
Question no				
	4	19.20	42.24 Incl VAT	Cost Recovery
	5	19.20	21.12 Incl VAT	Cost Recovery
	6	19.20	21.12 Incl VAT	Cost Recovery
	7	19.20	21.12 Incl VAT	Cost Recovery
	8	38.40	42.24 Incl VAT	Cost Recovery
	9	19.20	21.12 Incl VAT	Cost Recovery
	10	19.20	21.12 Incl VAT	Cost Recovery
	11	19.20	21.12 Incl VAT	Cost Recovery
	12	19.20	21.12 Incl VAT	Cost Recovery
	13	19.20	21.12 Incl VAT	Cost Recovery
	14	19.20	21.12 Incl VAT	Cost Recovery
	15	19.20	21.12 Incl VAT	Cost Recovery
	16	19.20	21.12 Incl VAT	Cost Recovery
	17	19.20	21.12 Incl VAT	Cost Recovery
	18	19.20	21.12 Incl VAT	Cost Recovery
	19	19.20	21.12 Incl VAT	Cost Recovery
	20	19.20	21.12 Incl VAT	Cost Recovery
	21 LCC	19.20	21.12 Incl VAT	Cost Recovery
	22 LCC	19.20	21.12 Incl VAT	Cost Recovery
Administration Fee (CON290 questions only)				
		19.20	21.12 Incl VAT	Cost Recovery
Expedited Search				
		36.00	48.00 Incl VAT	Cost Recovery

SCHEDULE OF CHARGES 2023/24

Markets

		2022/23		Proposed 2023/24	
		£ p		£ p	
MARKETS					
Harborough Market				Basis of charge	
<u>Casual Stalls Only</u>					
Tuesday		17.50	Inc vat	19.00	Discretionary
Wednesday		20.00	Inc vat	21.00	Discretionary
Thursday		12.50	Inc vat	15.00	Discretionary
Friday		17.50	Inc vat	19.00	Discretionary
Saturday		30.00	Inc vat	35.00	Discretionary
Sunday - Regular		30.00	Inc vat	32.00	Discretionary
Sunday - Other		30.00	Inc vat	32.00	Discretionary
Temporary Markets					
Within the Council's Market Charter Area					
Registered Charity	Standard Fee	50.00		50.00	Discretionary
Commercial / Non-commercial Market	Standard Fee	400.00		450.00	Discretionary
Farmers Market		22.00		25.00	Discretionary
Other markets		40.00		50.00	Discretionary

SCHEDULE OF CHARGES 2023/24

Misc. Housing Charges

	2022/23		Proposed	
	£ p		2023/24	Basis of charge
			£ p	
MISC. HOUSING CHARGES				
Lifeline Charges				
Weekly charge for monitoring of service	5.52	Inc vat	5.58	Cost recovery
Additional weekly charge for monitoring of fall detector pendants	2.40	Inc vat	2.40	Cost recovery
Set up fee for Lifeline	102.00	Inc vat	117.60	Cost recovery
Additional charge for set up of fall detector pendants	24.00	Inc vat	30.00	Cost recovery
For Organisations, please contact the Lifeline service with your requirements and a quote will be supplied.				

SCHEDULE OF CHARGES 2023/24

Licences

	2022/23 £ p		Proposed 2023/24 £ p	Basis of charge
LICENCES				
Dangerous Wild Animals	362.00 +	Vets fees	390.00 +	Cost recovery
Selling of pets - New	245.00		285.00	Cost recovery
Selling of pets - Renewal	220.00		260.00	Cost recovery
Selling of pets with DWA - New	320.00		372.00	Cost recovery
Selling of pets with DWA - Renewal	295.00		347.00	Cost recovery
Hiring of Horses 1 year - New	300.00 +	Vets fees	320.00 +	Cost recovery
Hiring of Horses 1 year - Renewal	277.00 +	Vets fees	295.00 +	Cost recovery
Hiring of Horses 2 years - New	310.00 +	Vets fees	400.00 +	Cost recovery
Hiring of Horses 2 years - Renewal	287.00 +	Vets fees	375.00 +	Cost recovery
Hiring of Horses 3 years - New	320.00 +	Vets fees	480.00 +	Cost recovery
Hiring of Horses 3 years - Renewal	297.00 +	Vets fees	455.00 +	Cost recovery
Boarding of animals less than 7 - New	245.00		260.00	Cost recovery
Boarding of animals less than 7 - Renewal	220.00		235.00	Cost recovery
Boarding of animals 7 or more - New	270.00		310.00	Cost recovery
Boarding of animals 7 or more - Renewal	245.00		285.00	Cost recovery
Exhibition of animals - New	245.00		260.00	Cost recovery
Exhibition of animals - Renewal	220.00		235.00	Cost recovery
Breeding - new	245.00 +	Vets fees	260.00 +	Cost recovery
Breeding - renewal	220.00		235.00	Cost recovery
Reassessment of star	125.00		135.00	Cost recovery
For any additional animal welfare licensable activity	50.00		65.00	Cost recovery
Animal welfare minor variation	35.00		36.00	Cost recovery
Animal welfare major variation	95.00		100.00	Cost recovery
Sex Establishments	985.00		1,025.00	Cost recovery
Acupuncture, electrolysis, skin piercing (Includes ear piercing, tattooing and semi permanent make up)	259.00		280.00	Cost recovery
Hairdressing	250.00		280.00	Cost recovery
Houses In Multiple Occupation for 5 Year licence	845.00		880.00	Cost recovery
Health Certificate	125.00		205.00	Cost recovery
Food Hygiene re-rating	170.00		205.00	Cost recovery
Scrap metal site and collectors licence - 3 year licence	575.00		590.00	Cost recovery
Scrap metal site and collectors renewal licence - 3 year licence	390.00		420.00	Cost recovery
Variation of scrap metal licence for site and collectors	315.00		340.00	Cost recovery
Immigration Inspection	180.00		240.00	Cost recovery
Street Trading (Consent Streets):				
Annual Charge	750.00		800.00	Discretionary
Daily Charge	84.00		90.00	Discretionary
Charities & Fund Raising			waived	Discretionary
Mobile Homes fit and proper person checks	135.00		135.00	Cost recovery
Housing Act Notice charge		Case by case calculation based on hourly rate of £57.00	Case by case calculation based on hourly rate of £59.00	Discretionary
Factual statement		Charge to be determined for each request based on hourly rate of £57 (incl VAT)	Charge to be determined for each request based on hourly rate of £59.00	
		+ £40.00 admin charge	+ £45.00 admin charge	Cost recovery
Fixed Penalty Notices: (externally set)				
Dog Fouling	100.00		100.00	Statutory
Fly tipping	400.00		400.00	Statutory
Fly tipping	300.00		300.00	Statutory
		If paid within 14 days		

SCHEDULE OF CHARGES 2023/24

Fixed Penalty Notices

		2022/23 £ p	Proposed 2023/24 £ p	Basis of charge
Offence	Legislation			
Abandoning a vehicle	S2A(1) Refuse Disposal Amenity Act 1978	200.00	200.00	Statutory
Litter	S88(1) Environmental Protection Act 1990	150.00	150.00	Statutory
Community Protection Notice/Public Spaces Protection Order FPN	S48 Anti-Social Behaviour Crime and Policing Act 2014	100.00	100.00	Statutory
Non compliance of Community Protection Notice	S48 Anti-Social Behaviour Crime and Policing Act 2014	100.00	100.00	Statutory
Early payment for Community Protection Notice/Public Spaces Protection Order	S48 Anti-Social Behaviour Crime and Policing Act 2014 Sch 3A Paragraph 7 (2)	80.00	80.00	Statutory
Unauthorised Distribution of Literature	Environmental Protection Act 1990	150.00	150.00	Statutory
Fly posting or Graffiti	S43 Anti-Social Behaviour Act 2003	150.00	150.00	Statutory
Fail to produce Authority (Waste Transfer Notes)	S34A Environmental Protection Act 1990	300.00	300.00	Statutory
Fail to furnish documentation (waste carriers licence)	S5B Control of Pollution (Amendment) Act 1989	300.00	300.00	Statutory
Waste receptacles and putting waste out	S47ZA Environmental Protection Act 1990	60.00	60.00	Statutory
Breach of public spaces protection order	S67 Anti-Social Behaviour Crime and Policing Act 2014	100.00	100.00	Statutory
Unauthorised waste disposal	S33 (1)(a) Environmental Protection Act 1990	400.00	400.00	Statutory
If paid within 14 days £300		300.00	300.00	Statutory
Littering from vehicles	Littering From Vehicles outside London(Keepers: Civil Penalties) Regulations 2016	150.00	150.00	Statutory

SCHEDULE OF CHARGES 2023/24

Misc. Health Charges

		2022/23 £ p	Proposed 2023/24 £ p	Basis of charge
MISC. HEALTH CHARGES				
<u>Stray Dogs</u>				
Return of seized dog	Daily Kennel Fee		Daily Kennel Fee	Discretionary
	18.00 +		20.00 +	
	prescribed fee		prescribed fee	Statutory
	25.00 +		25.00 +	
	vets fees if incurred		vets fees if incurred	
Pest Control - Charged by the contractor				Discretionary
All fees are charged and collected by the contractor in line with the contractor.				
<u>Private Water Supplies</u>				
Fees will be charged in accordance with Schedule 5 Of the Private water Supply Regs. 2009				
<u>Pollution Prevention and Control permits</u>				
Fees will be charged in accordance with national set levels				
<u>Domestic & Bulky Refuse</u>				
Collection from domestic premises of bulky refuse	37.16		43.75	Discretionary
Cost for delivery smaller 140 litre bin (blue lidded, black or green)	39.61		50.77	Discretionary
Cost for delivery standard 180 litre black bin	51.52		61.42	Discretionary
Cost for delivery larger 240 litre black bin	49.26		58.74	Discretionary
Cost for delivery standard 240 litre (blue lidded or green)	49.26		58.74	Discretionary
Removal of a bin from a property	30.79		36.39	Discretionary

SCHEDULE OF CHARGES 2023/24

Planning charges

	2022/23 £ p		Proposed 2023/24 £ p	Basis of charge
PLANNING MISC. CHARGES				
<p>The majority of published reports / documents are available on the Council's website, to download and print. In most cases the Council can provide a hard copy of a published document. However this will be subject to a standard copying charge as below.</p> <p>(Examples of available documents include: Conservation Area Statements and Maps; Harborough District Local Plan (by policy chapter); Individual Supplementary Planning Guidance Notes; Strategic Housing Land Availability Assessments; Landscape Character and Land Capacity Assessments; and Annual Monitoring Reports).</p> <p>Planning Advice (applicable from April 2011)</p>				
Meetings / Written Advice:				
Strategic Proposal (50+ dwellings)	6,294.00	Inc vat	6,336.00	Cost Recovery
10,000+ sq m (Commercial)	6,294.00	Inc vat	6,336.00	Cost Recovery
Major Proposal (10 – 49 dwellings)	2,832.30	Inc vat	3,276.00	Cost Recovery
1,000 – 10,000 sq m (Commercial)	2,832.30	Inc vat	3,276.00	Cost Recovery
Minor Proposal (1 – 3 dwellings)	314.70	Inc vat	696.00	Cost Recovery
< 1,000 sq m. (Commercial)	1,258.80	Inc vat	1,260.00	Cost Recovery
Minor Proposal (4-6 dwellings)	818.22	Inc vat	876.00	Cost Recovery
Minor Proposal (7-9 dwellings)	1,258.80	Inc vat	1,260.00	Cost Recovery
Householder: Extensions, outbuildings etc	82.80	Inc vat	90.00	Cost Recovery
Additional and follow up advice	75.00	Inc vat	279.00	Cost Recovery
Team Leader advice required	51.00	Inc vat	78.00	Cost Recovery
Information search to meet professional requests	51.00	Inc vat	78.00	Cost Recovery
Planning application check request	51.00	Inc vat	78.00	Cost Recovery
Planning performance agreement	Case by case calculation based on cost recovery and agreement requirements			Cost Recovery
Application to divert a footpath or bridleway	Fee for application (includes cost of advertising)	2,121.00	2,335.00	Cost Recovery
Publications				
Local Plans Proposals Map	Free on website		Free on website	
Lutterworth / Mkt. Harborough Map	Free on website		Free on website	
Broughton Astley Map	Free on website		Free on website	
Kibworth & Smeeton Westerby Map	Free on website		Free on website	
Inset Maps	Free on website		Free on website	
List of Planning Applications				
Per month	Free on website		Free on website	
Per year	Free on website		Free on website	

SCHEDULE OF CHARGES 2023/24

Legal fees

	2022/23 £ p		Proposed 2023/24 £ p	Basis of charge
Legal Fees				
Section 106 legal costs	1,593.00		1,754.00	Cost Recovery
Section 106 (Deed of Variation)	796.00		876.00	Cost Recovery
Property Transactions (includes Leases and Licences)	cost recovery		cost recovery	Cost Recovery

SCHEDULE OF CHARGES 2023/24

Street Naming and Numbering

	2022/23 £ p	Proposed 2023/24 £ p	Basis of charge
STREET NAMING & NUMBERING			
Naming/numbering of 1 property	42.00	50.00	Discretionary
Naming /numbering of 2 to 5 properties (per property)	42.00	50.00	Discretionary
Naming/numbering of more than 5 properties	210.00 +	250.00 +	Discretionary
£26 for each additional property		£30 for each additional property	Discretionary
Naming of new street	160.00	200.00	Discretionary
Naming/Numbering buildings of multiple occupation	42.00 +	50.00 +	Discretionary
£26 each unit/flat within		£30 each unit/flat within	Discretionary
Rename single existing property	42.00	50.00	Discretionary
Renumbr development	53.00 +	100.00 +	Discretionary
£17 per plot		£25 per plot	Discretionary
Renaming of street	265.00 +	350.00 +	Discretionary
Compensation		Compensation	Discretionary
Confirmation of address details	26.00	30.00	Discretionary

SCHEDULE OF CHARGES 2023/24

Engineering Services

	2022/23 £ p		Proposed 2023/24 £ p	Basis of charge
ENGINEERING SERVICES				
<u>Abandoned cars</u>				
Fees will be charged. In accordance with The Removal, Storage and Disposal of Vehicles (Prescribed Sums and Charges) Regulations 2008, or where amended.				
				Statutory
Removal of vehicle at owners request	54.00	Inc vat	54.00	Statutory
<u>Private Drain Clearance</u>				
Private Drain Clearance	Cost of Contractor recharged in full		Cost of Contractor recharged in full	
Drainage Investigations:				
Admin based services	78.80	Inc vat	86.80	Cost Recovery
Technical Services	107.70	Inc vat	118.60	Cost Recovery
Site Visit Services	135.50	Inc vat	149.20	Cost Recovery
Cost Recovery				
Private Drain CCTV Investigation & report	Please apply for price		Please apply for price	Cost Recovery

SCHEDULE OF CHARGES 2023/24

Events and Promotions

	2022/23 £ p	Proposed 2023/24 £ p
EVENTS & PROMOTIONS		
Welland Park Hire – funfair etc	Please apply for price	Please apply for price Discretionary

SCHEDULE OF CHARGES 2023/24

Hackney Carriages

	2022/23 £ p	Proposed 2023/24 £ p	
Hackney Carriages & Private Hire Vehicles			
<i>With effect from 1 April 2015 Taxi proprietors will pay for their own Council MOT's</i>			
Hackney carriage/private hire vehicle annual licence	265.00	280.00	Cost Recovery
Hackney carriage/ private hire driver New application (3 year licence)	420.00	432.00	Cost Recovery
Hackney carriage/ private hire driver New application (DBS by 3rd party) (3 year licence)	365.00	377.00	Cost Recovery
Hackney carriage/ private hire driver Renewal (3 year licence)	320.00	330.00	Cost Recovery
Hackney carriage/ private hire driver Renewal (DBS by 3rd party) (3 year licence)	265.00	275.00	Cost Recovery
Resit Knowledge test	40.00	50.00	Cost Recovery
Private hire operators Licence New application (5 year licence)	725.00	755.00	Cost Recovery
Private hire operators Licence Renewal (5 year licence)	700.00	730.00	Cost Recovery
Deposit on Plate	15.00	20.00	Cost Recovery
Replacement Badge Fee	15.00	20.00	Cost Recovery
Replacement Licence / Cert of Compliance	30.00	35.00	Cost Recovery
Transfer of vehicle licence	35.00	50.00	Cost Recovery

SCHEDULE OF CHARGES 2023/24

Gambling Premises

Premises Type		2022/23 £ p	Proposed 2023/24 £ p	
Existing Casinos	Application	5,100.00	5,100.00	Statutory or Cost Recovery
	Annual Fee	3,060.00	3,060.00	Statutory or Cost Recovery
	Variation Fee	2,040.00	2,040.00	Statutory or Cost Recovery
	Transfer of Licence	1,377.00	1,377.00	Statutory or Cost Recovery
	Re-instatement Fee	1,377.00	1,377.00	Statutory or Cost Recovery
New Small Casinos	Application	8,000.00	8,000.00	Statutory or Cost Recovery
	Annual Fee	5,000.00	5,000.00	Statutory or Cost Recovery
	Variation Fee	4,000.00	4,000.00	Statutory or Cost Recovery
	Transfer of Licence	1,800.00	1,800.00	Statutory or Cost Recovery
	Re-instatement Fee	1,800.00	1,800.00	Statutory or Cost Recovery
New Large Casinos	Licence Application (provisional statement holders)	3,000.00	3,000.00	Statutory or Cost Recovery
	Provisional Statement Application	8,000.00	8,000.00	Statutory or Cost Recovery
	Application	10,000.00	10,000.00	Statutory or Cost Recovery
	Annual Fee	10,000.00	10,000.00	Statutory or Cost Recovery
	Variation Fee	5,000.00	5,000.00	Statutory or Cost Recovery
Regional Casinos	Transfer of Licence	2,150.00	2,150.00	Statutory or Cost Recovery
	Re-instatement Fee	2,150.00	2,150.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	5,000.00	5,000.00	Statutory or Cost Recovery
	Provisional Statement Application	10,000.00	10,000.00	Statutory or Cost Recovery
	Application	15,000.00	15,000.00	Statutory or Cost Recovery
Bingo Clubs	Annual Fee	15,000.00	15,000.00	Statutory or Cost Recovery
	Variation Fee	7,500.00	7,500.00	Statutory or Cost Recovery
	Transfer of Licence	6,500.00	6,500.00	Statutory or Cost Recovery
	Re-instatement Fee	6,500.00	6,500.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	8,000.00	8,000.00	Statutory or Cost Recovery
Tracks	Provisional Statement Application	15,000.00	15,000.00	Statutory or Cost Recovery
	Application	3,500.00	3,500.00	Statutory or Cost Recovery
	Annual Fee	800.00	900.00	Statutory or Cost Recovery
	Variation Fee	1,750.00	1,750.00	Statutory or Cost Recovery
	Transfer of Licence	1,200.00	1,200.00	Statutory or Cost Recovery
Entertainment Centres (FEC)	Re-instatement Fee	1,200.00	1,200.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	1,200.00	1,200.00	Statutory or Cost Recovery
	Provisional Statement Application	3,500.00	3,500.00	Statutory or Cost Recovery
	Application	2,500.00	2,500.00	Statutory or Cost Recovery
	Annual Fee	800.00	900.00	Statutory or Cost Recovery
Adult Gaming Centres	Variation Fee	1,250.00	1,250.00	Statutory or Cost Recovery
	Transfer of Licence	950.00	950.00	Statutory or Cost Recovery
	Re-instatement Fee	950.00	950.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	950.00	950.00	Statutory or Cost Recovery
	Provisional Statement Application	2,500.00	2,500.00	Statutory or Cost Recovery
Betting Premises	Application	2,000.00	2,000.00	Statutory or Cost Recovery
	Annual Fee	650.00	750.00	Statutory or Cost Recovery
	Variation Fee	1,000.00	1,000.00	Statutory or Cost Recovery
	Transfer of Licence	950.00	950.00	Statutory or Cost Recovery
	Re-instatement Fee	950.00	950.00	Statutory or Cost Recovery
Prescribed Fees	Licence Application (provisional statement holders)	950.00	950.00	Statutory or Cost Recovery
	Provisional Statement Application	2,000.00	2,000.00	Statutory or Cost Recovery
	Application	2,000.00	2,000.00	Statutory or Cost Recovery
	Annual Fee	800.00	900.00	Statutory or Cost Recovery
	Variation Fee	1,000.00	1,000.00	Statutory or Cost Recovery
FEC Permits	Transfer of Licence	1,200.00	1,200.00	Statutory or Cost Recovery
	Re-instatement Fee	1,200.00	1,200.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	1,200.00	1,200.00	Statutory or Cost Recovery
	Provisional Statement Application	2,000.00	2,000.00	Statutory or Cost Recovery
	Application	3,000.00	3,000.00	Statutory or Cost Recovery
Prize Gaming Permits	Annual Fee	500.00	600.00	Statutory or Cost Recovery
	Variation Fee	1,500.00	1,500.00	Statutory or Cost Recovery
	Transfer of Licence	1,200.00	1,200.00	Statutory or Cost Recovery
	Re-instatement Fee	1,200.00	1,200.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	1,200.00	1,200.00	Statutory or Cost Recovery
Alcohol Licensed premises - 2 or less machines	Provisional Statement Application	3,000.00	3,000.00	Statutory or Cost Recovery
	Application	51.00	51.00	Statutory or Cost Recovery
	Annual Fee	25.00	25.00	Statutory or Cost Recovery
	Variation Fee	15.00	15.00	Statutory or Cost Recovery
	Transfer of Licence	15.00	15.00	Statutory or Cost Recovery
Alcohol Licensed premises - more than 2 machines	Re-instatement Fee	15.00	15.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	15.00	15.00	Statutory or Cost Recovery
	Provisional Statement Application	15.00	15.00	Statutory or Cost Recovery
	Application	301.00	301.00	Statutory or Cost Recovery
	Annual Fee	301.00	301.00	Statutory or Cost Recovery
Club Gaming Permit	Variation Fee	25.00	25.00	Statutory or Cost Recovery
	Transfer of Licence	100.00	100.00	Statutory or Cost Recovery
	Re-instatement Fee	25.00	25.00	Statutory or Cost Recovery
	Licence Application (provisional statement holders)	200.00	200.00	Statutory or Cost Recovery
	Provisional Statement Application	200.00	200.00	Statutory or Cost Recovery
Club Gaming Machine Permit	Application	50.00	50.00	Statutory or Cost Recovery
	Annual Fee	200.00	200.00	Statutory or Cost Recovery
	Variation Fee	100.00	100.00	Statutory or Cost Recovery
	Transfer of Licence	15.00	15.00	Statutory or Cost Recovery
	Re-instatement Fee	100.00	100.00	Statutory or Cost Recovery
Small Lotteries Registration	Licence Application (provisional statement holders)	15.00	15.00	Statutory or Cost Recovery
	Provisional Statement Application	100.00	100.00	Statutory or Cost Recovery
	Application	40.00	40.00	Statutory or Cost Recovery
	Annual Fee	20.00	20.00	Statutory or Cost Recovery
	Variation Fee	15.00	15.00	Statutory or Cost Recovery
Temporary Use Notice	Copy of Permit	425.00	425.00	Statutory or Cost Recovery

SCHEDULE OF CHARGES 2023/24

Miscellaneous

2022/23
£ p

Proposed
2023/24
£ p

Publications

Statement of Accounts & Annual Report (Inc postage)

Free on website

Free on website

Statutory

Copying

Cost + Admin

Cost + Admin

Discretionary

Building Regulations

The Building (amendment of prescribed fees) Regulations, are available from the Building Control Section.

Court Costs

Council Tax - Summons

44.50

49.00

Cost recovery

Council Tax - Justice

0.50

0.50

Cost recovery

Council Tax - Liability Order

17.50

21.00

Cost recovery

Business Rates - Summons

47.50

54.00

Cost recovery

Business Rates - Justice

0.50

0.50

Cost recovery

Business Rates - Liability Order

28.50

34.00

Cost recovery

These fees and charges are correct at the time of reporting but there may be changes or new charges throughout the year that will be agreed by the Portfolio Holder for Finance and the S151 Officer.

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.

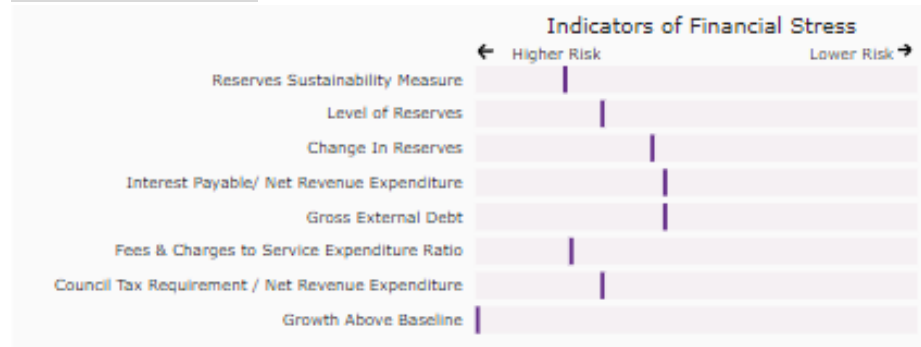
Clive Mason; Interim Deputy Chief Executive (and s.151 Officer), February 2023

1. “General” Resilience Indicators

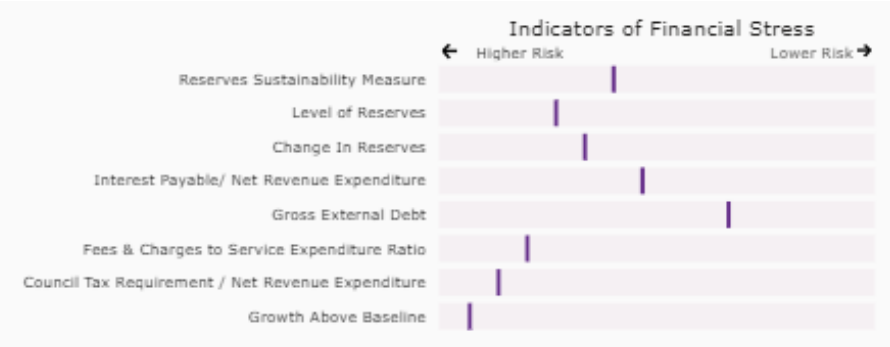
In the main, the 2022 general resilience indicators are showing a general move to the middle of the table when compared to 2021. The level of reserves is fair and there has been limited change. However, the last three indices do show that the Council has a reduced exposure to fees and charges fluctuations 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.

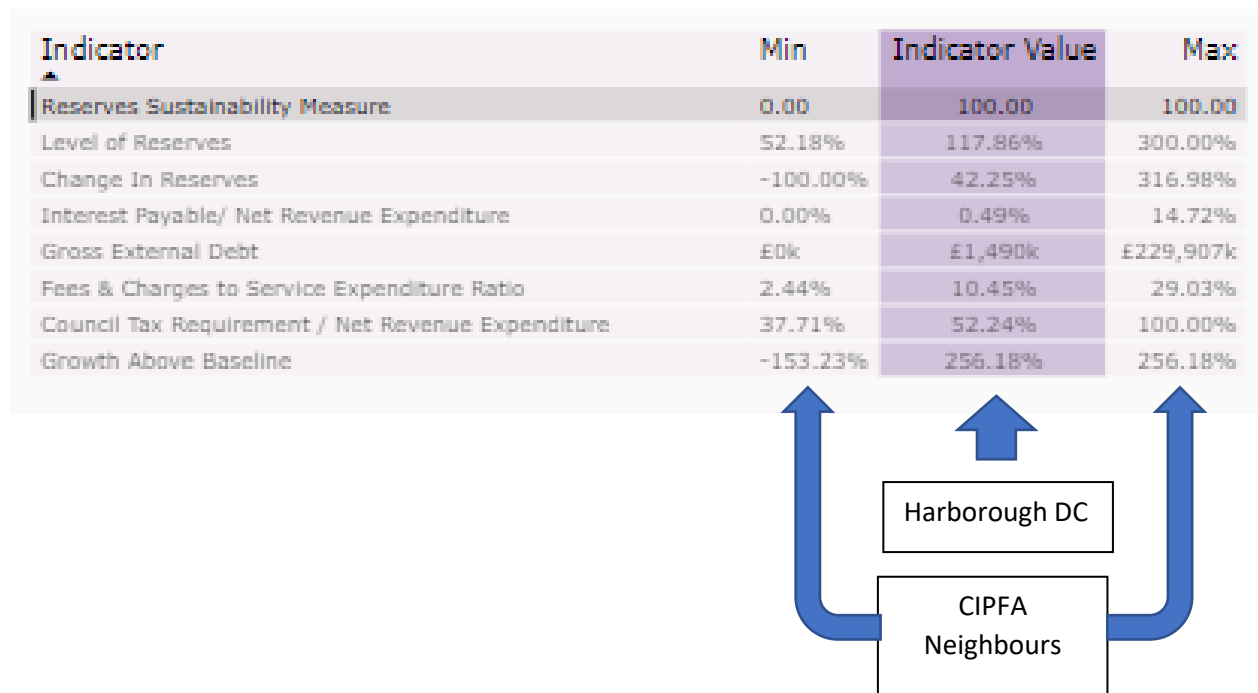
CIPFA Index 2022



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”.

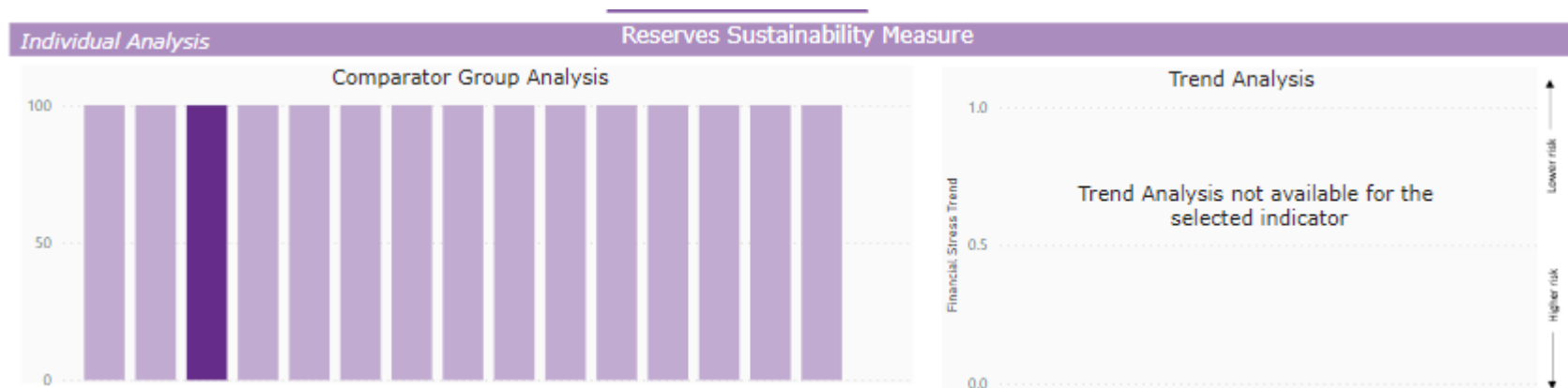
1.1 Reserves Sustainability Measure

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.



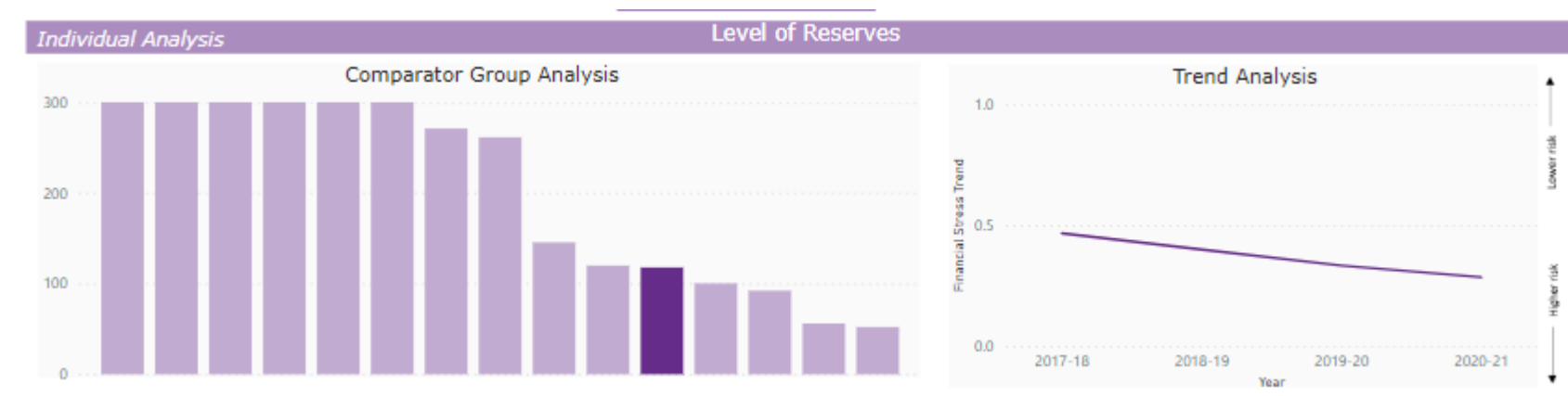
1.2 Level of Reserves

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.



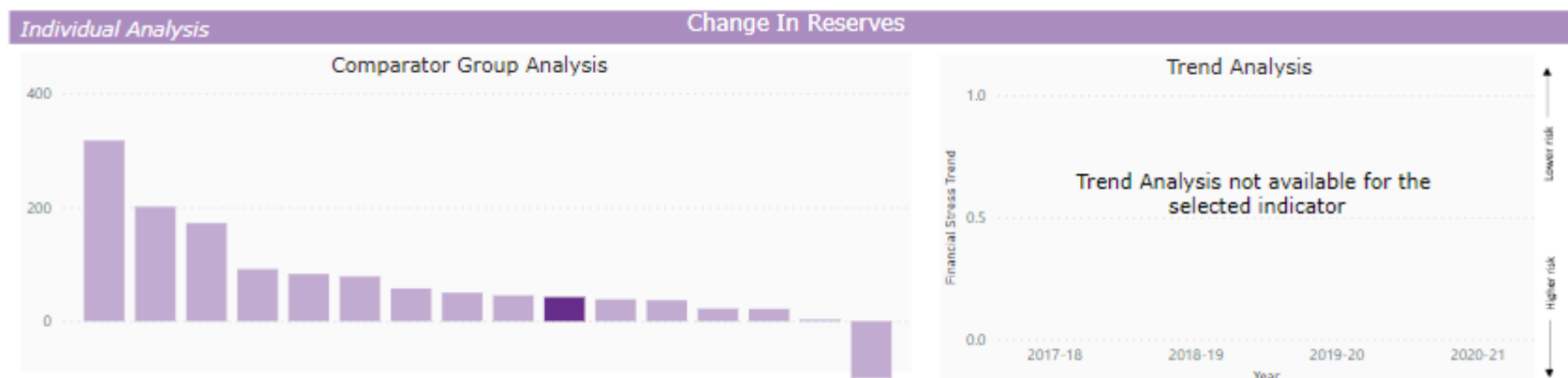
1.3 Change in Reserves

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.



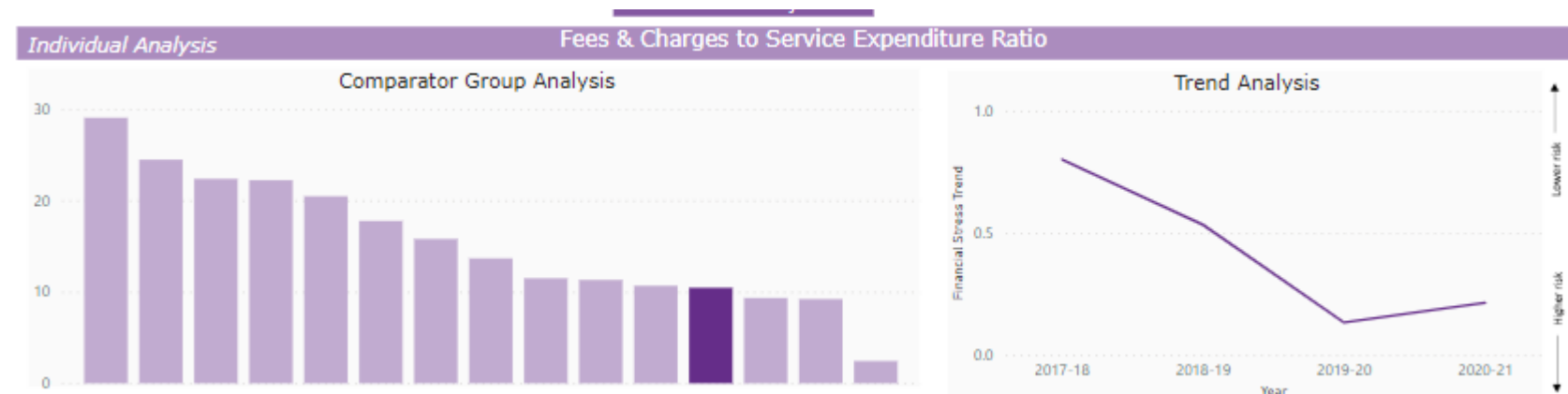
1.6 Fees & Charges to Service Expenditure Ratio

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.



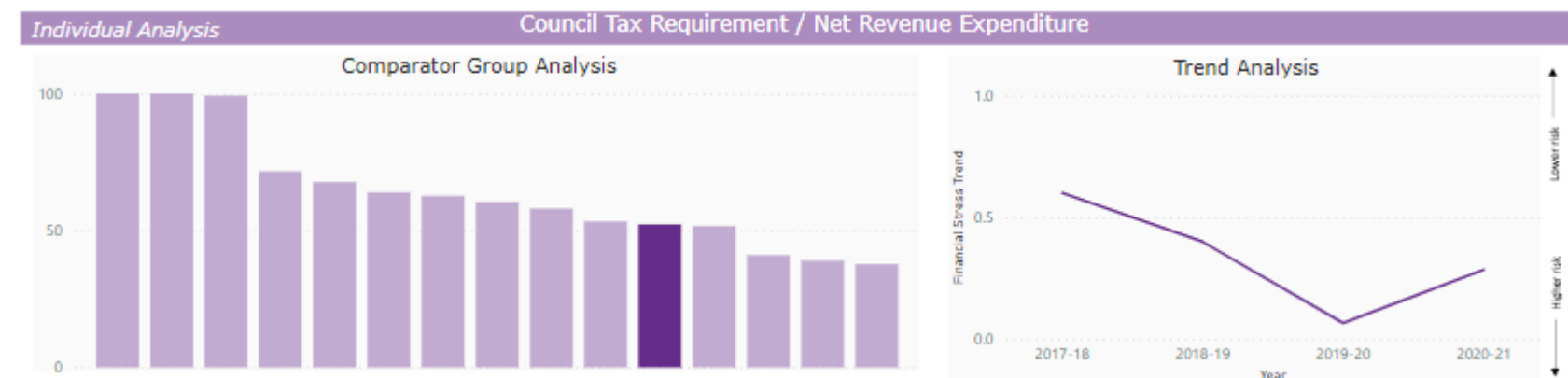
1.7 Council tax Requirement / Net Revenue Expenditure

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.



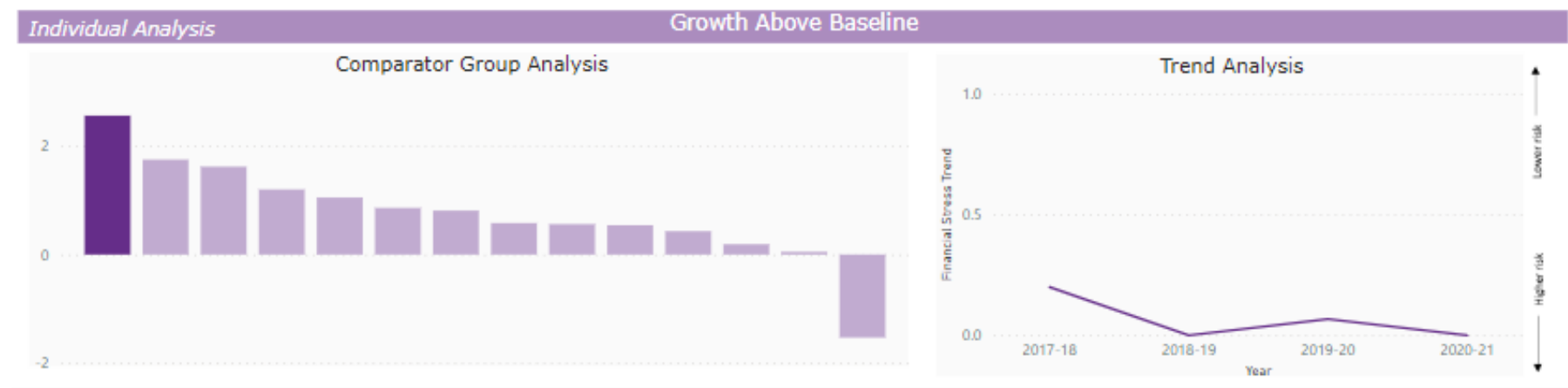
1.8 Growth Above Baseline

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.



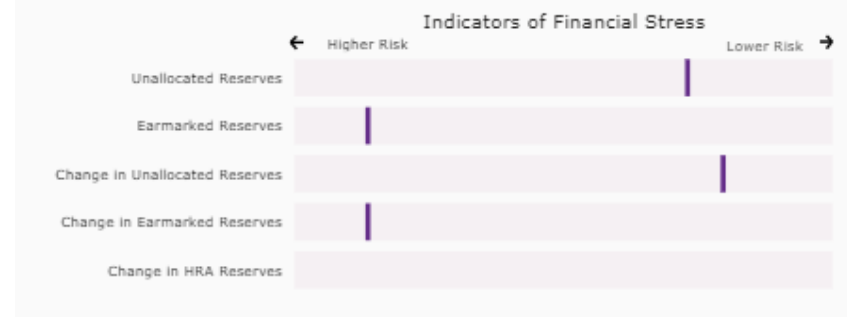
2. “General” Resilience Indicators

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

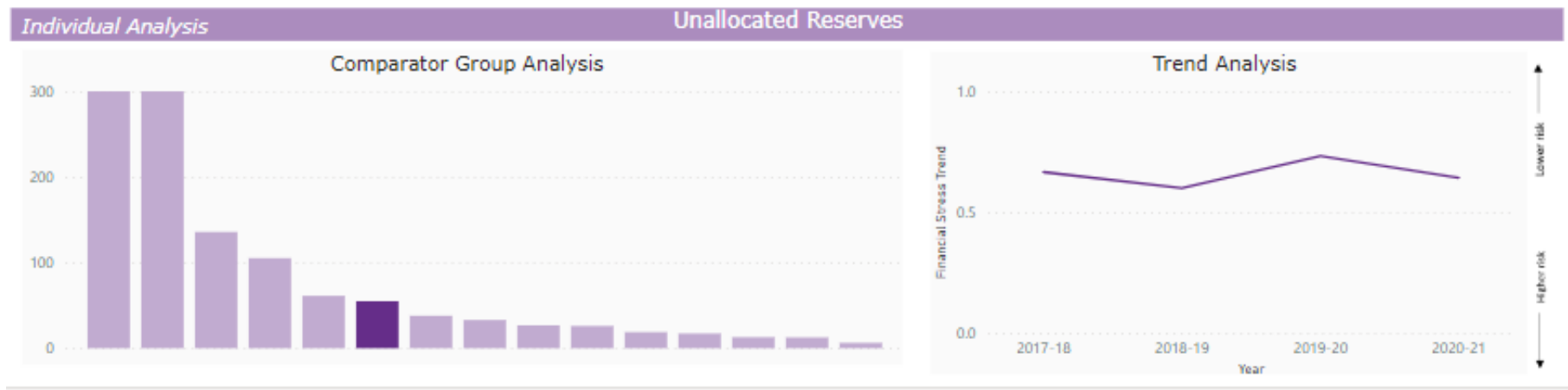
2.1 Unallocated Reserves

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.



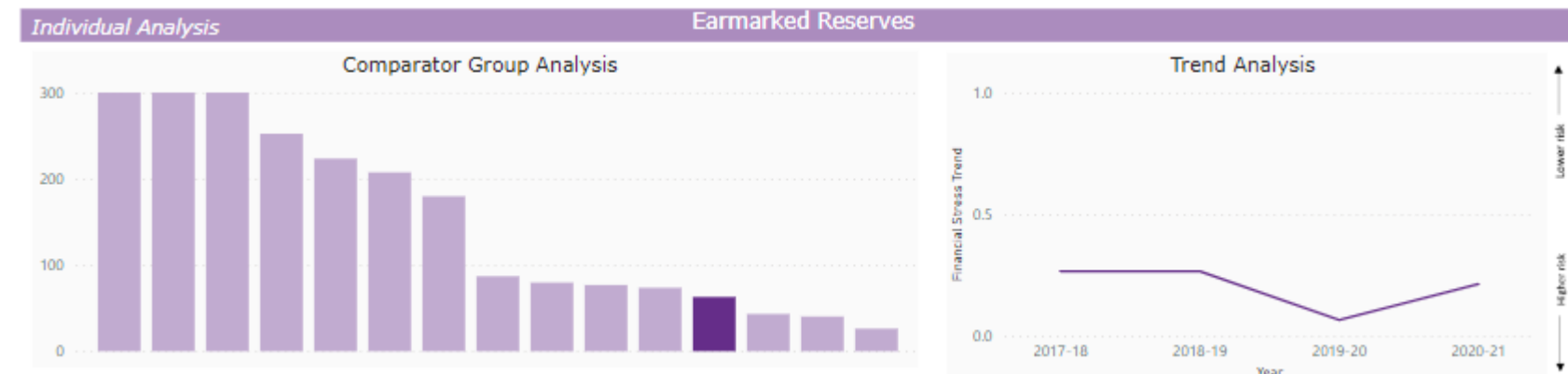
2.2 Earmarked Reserves

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.



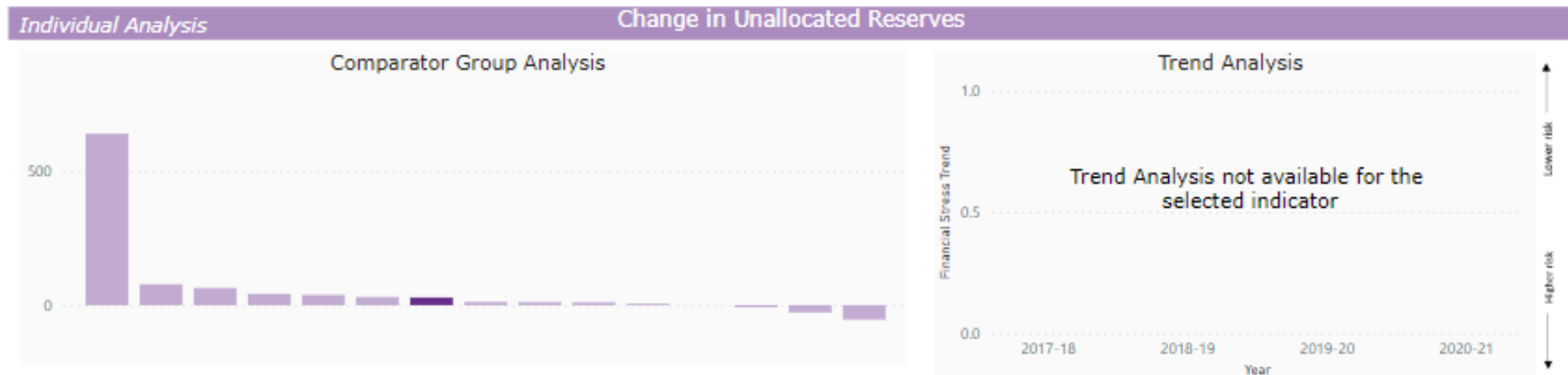
2.3 Change in Unallocated Reserves

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%	55.92%	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.

