

SUMMARY BY SUBJECTIVE HEADING

APPENDIX B

CODE	DESCRIPTION	2016/17 ACTUAL £	2017/18 ESTIMATE £	2018/19 ESTIMATE £	2019/20 ESTIMATE £	2020/21 ESTIMATE £	2021/22 ESTIMATE £
COUNCIL							
	Employee Related Expenses	10,147,852	9,644,887	10,459,087	10,437,002	10,600,837	10,706,845
	Premises Related Expenses	2,189,755	2,523,645	2,283,317	2,311,777	2,334,782	2,381,480
	Transport Related Expenses	307,997	297,480	367,455	367,705	367,775	367,775
	Supplies & Services	16,534,410	14,087,573	13,636,925	13,623,551	13,553,191	13,824,255
	Transfer Payments	33,181,996	32,618,068	28,760,377	26,703,099	24,859,097	24,859,097
	Support Services	4,343,987	3,920,949	4,570,837	4,327,406	4,276,995	4,276,995
	Capital Financing Costs	975,357	2,273,928	3,478,877	3,029,340	1,966,390	1,966,390
	Other Income	(18,805,408)	(15,411,136)	(16,645,977)	(16,823,031)	(16,910,483)	(16,910,483)
	Housing Benefit Income	(32,488,502)	(31,678,683)	(27,992,006)	(26,032,566)	(24,210,286)	(24,210,286)
COUNCIL TOTAL		16,387,444	18,276,711	18,918,892	17,944,283	16,838,298	17,262,068
Appropriations:							
	Revenue Contributions towards Capital Programme	78,344	0	1,100,000	3,050,000	2,000,000	2,305,242
	IAS 19 Contra Entry	137,000	190,990	0	0	0	0
	Reffcus Contra Entry	(1,262,299)	(1,807,577)	(2,207,577)	(2,050,000)	(1,100,000)	(1,100,000)
	Depreciation Contra Entry	(1,152,500)	(466,351)	(1,271,300)	(979,340)	(866,390)	(866,390)
	MRP	531,302	580,210	541,660	565,514	591,160	611,300
	Reversal Of Holiday Pay Accrual	(8,894)	0	0	0	0	0
	Reversal of Impairments/Movements in Value	1,439,441	0	0	0	0	0
	Capital Grants & Contributions	1,242,375	0	0	0	0	0
	Mitigating Treatment for Finance Leases	63,836	173,582	31,796	(17,826)	(19,440)	(21,200)
	Contribution To Reserves	1,725,340	292,071	1,041,641	941,779	884,917	858,000
	Contribution From Reserves	(3,141,122)	(1,876,179)	(987,919)	(1,374,291)	(50,808)	(37,000)
COUNCIL SUBTOTAL		16,040,267	15,363,457	17,167,193	18,080,119	18,277,737	19,012,020
	Less Trading Units	4,198,434	3,770,849	4,403,017	4,154,556	4,098,605	4,098,605
NET COST OF SERVICES		11,841,833	11,592,608	12,764,176	13,925,563	14,179,132	14,913,415

GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT

	2016/17 ACTUAL £	2017/18 ESTIMATE £	2018/19 ESTIMATE £	2019/20 ESTIMATE £	2020/21 ESTIMATE £	2021/22 ESTIMATE £
NET COST OF SERVICES	11,841,833	11,592,608	12,764,176	13,925,563	14,179,132	14,913,415
Transformation programme (contribution to reserve for future project spend)	98,711	(98,711)	0	0	0	0
Contribution from General Fund	0	0	0	0	0	0
INVESTMENT AND GROWTH						
Spend from Growth Fund Reserve	0	720,871	0	0	849,928	1,000,000
Contribution from Growth Fund Reserve	0	(720,871)	(95,700)	(96,800)	(849,928)	(1,000,000)
Spend from Investment Fund Reserve	0	1,174,681	0	0	0	0
Contribution from Investment Fund Reserve	0	(1,174,681)	(1,000,000)	(2,000,000)	(2,000,000)	(2,305,242)
FINANCIAL SUSTAINABILITY						
Transformation - programmed commercialisation	0	0	0	(35,000)	(60,000)	(60,000)
Transformation - programmed retn on investment fund	0	(24,884)	(40,000)	(120,000)	(200,000)	(292,210)
Transformation - programmed retn on growth fund	0	(9,249)	(3,828)	(7,700)	(41,697)	(81,697)
BRECKLAND BUDGET REQUIREMENT	11,940,544	11,459,764	11,624,648	11,666,063	11,877,435	12,174,266
FINANCING						
Retained Business Rates (Less tariff Payable)	(4,391,243)	(4,194,678)	(4,623,283)	(4,973,227)	(5,079,037)	(5,181,925)
Retained Business Rates - Renewable Energy	(236,248)	(413,975)	(1,740,344)	(1,779,572)	(1,816,535)	(1,852,865)
Collection Fund - NNDR Levy Payment on Growth	622,097	652,719	917,995	1,004,632	1,026,415	1,047,597
Revenue Support Grant	(2,028,244)	(1,451,202)	(1,070,950)	(646,265)	0	0
Other Non Specified Grants	(469,522)	(379,118)	(379,118)	(379,118)	(379,118)	(379,118)
Contribution to investment fund	0	655,986	1,248,224	1,168,372	323,765	0
New Homes Bonus (applied in year)	(3,013,520)	(2,720,871)	(2,395,582)	(2,085,118)	(1,907,635)	(1,709,897)
New Homes Bonus - Excess contributed to growth fund	455,505	720,871	411,070	32,847	0	0
New Homes Bonus - Excess contributed to communities reserve	0	0	1,785,946	1,479,766	1,334,368	1,550,667
NNDR S31 Grants	(707,384)	(884,327)	(1,596,433)	(1,582,950)	(1,232,971)	(1,257,629)
Collection Fund - Council Tax	(452,299)	(25,819)	(119,360)	0	0	0
Collection Fund - NNDR	1,454,673	(31,913)	(395,780)	0	0	0
Special Expenses raised through Council Tax	(60,828)	(64,246)	(67,633)	(67,633)	(67,633)	(67,633)
Special Expenses funded from LCTS grant	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)
BRECKLAND PRECEPT REQUIREMENT	3,104,698	3,314,358	3,590,567	3,828,964	4,070,221	4,314,630
BRECKLAND BAND D COUNCIL TAX	73.98	78.93	83.88	88.83	93.78	98.73
PERCENTAGE INCREASE			6.27%	5.90%	5.57%	5.28%
Tax Base	41,111.8	41,991.1	42,806.0	43,104.4	43,401.8	43,701.3