

SUMMARY BY SUBJECTIVE HEADING

APPENDIX B

CODE	DESCRIPTION	2018/19 ACTUAL £	2019/20 ESTIMATE £	2020/21 ESTIMATE £	2021/22 ESTIMATE £	2022/23 ESTIMATE £	2023/24 ESTIMATE £
COUNCIL							
	Employee Related Expenses	12,442,460	11,930,708	13,180,147	13,210,173	13,728,886	13,866,175
	Premises Related Expenses	2,427,579	2,396,352	2,502,606	2,605,336	2,589,026	2,643,400
	Transport Related Expenses	400,572	425,268	416,735	370,022	362,450	362,450
	Supplies & Services	21,047,714	14,431,867	16,553,074	15,895,548	15,464,387	15,789,139
	Transfer Payments	29,860,047	28,023,742	22,371,148	18,491,516	15,625,922	15,625,922
	Support Services	4,810,896	3,872,208	4,718,954	4,528,853	4,633,277	4,633,277
	Capital Financing Costs	521,408	3,219,080	3,029,967	2,114,220	2,152,050	2,152,050
	Other Income	(25,514,080)	(17,764,622)	(19,304,571)	(18,689,677)	(18,945,456)	(18,945,456)
	Housing Benefit Income	(29,073,507)	(27,390,970)	(21,365,990)	(17,962,551)	(15,124,831)	(15,124,831)
COUNCIL TOTAL		16,923,089	19,143,633	22,102,070	20,563,440	20,485,711	21,002,126
Appropriations:							
	Revenue Contributions towards Capital Programme	2,227,465	1,026,000	2,409,835	76,000	1,362,589	323,785
	IAS 19 Contra Entry	(753,000)	0	0	0	0	0
	Reffcus Contra Entry	(1,672,803)	(2,357,500)	(1,981,557)	(1,171,850)	(1,171,850)	(1,171,850)
	Depreciation Contra Entry	(1,301,246)	(861,580)	(1,048,410)	(942,370)	(980,200)	(980,200)
	MRP	593,836	593,413	634,544	653,540	673,526	686,161
	Reversal Of Holiday Pay Accrual	67,009	0	0	0	0	0
	Reversal of Impairments/Movements in Value	2,452,642	0	0	0	0	0
	Capital Grants & Contributions	1,559,904	0	0	0	0	0
	Mitigating Treatment for Finance Leases	109,882	0	0	0	0	0
	Donated assets	170,000	0	0	0	0	0
	Contribution To Reserves	2,336,358	1,098,254	1,494,322	765,961	690,961	690,961
	Contribution From Reserves	(2,016,201)	(2,405,690)	(2,361,403)	(1,290,436)	(443,400)	(461,150)
COUNCIL SUBTOTAL		20,696,935	16,236,530	21,249,401	18,654,285	20,617,337	20,089,833
	Less Trading Units	4,694,438	3,749,401	4,608,014	4,419,703	4,526,247	4,526,247
NET COST OF SERVICES		16,002,497	12,487,129	16,641,387	14,234,582	16,091,090	15,563,586
GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT							
		2018/19 ACTUAL £	2019/20 ESTIMATE £	2020/21 ESTIMATE £	2021/22 ESTIMATE £	2022/23 ESTIMATE £	2023/24 ESTIMATE £
NET COST OF SERVICES							
	Efficiencies to be identified	16,002,497	12,487,129	16,641,387	14,234,582	16,091,090	15,563,586
	Contribution (from)/to General Fund	0	0	(332,320)	(1,155,167)	(1,190,494)	(1,210,716)
		(169,208)	279,474	400,000	0	0	0
INVESTMENT AND GROWTH							
	Spend from Growth & Investment Fund Reserve	(2,677,030)	0	0	0	0	0
	Contribution from Growth & Investment Fund Reserve	0	(583,285)	(2,693,784)	(131,193)	(1,307,939)	(328,685)
	Delivery unit - additional Business rates/tax base growth	0	0	0	0	(110,000)	(110,000)
	Transformation - programmed retn on growth and investment fund	0	0	(77,832)	(93,353)	(144,817)	(157,768)
BRECKLAND BUDGET REQUIREMENT		13,156,259	12,183,318	13,937,451	12,854,869	13,337,840	13,756,417
FINANCING							
	Retained Business Rates (Less tariff Payable)	(4,621,909)	(4,952,385)	(4,341,160)	(5,167,835)	(5,271,192)	(5,376,616)
	Retained Business Rates - Renewable Energy	(2,543,926)	(2,462,330)	(2,511,918)	(2,562,156)	(2,613,399)	(2,665,667)
	Collection Fund - NNDR Levy Payment on Growth	651,195	462,194	1,095,973	0	0	0
	Returned Business Rates from new 75% BRRS Scheme	0	0	0	(395,000)	(395,000)	(395,000)
	Potential additional income from tier splits increase to 42.5%	0	0	0	(252,413)	(329,449)	(336,038)
	Revenue Support Grant	(1,070,950)	0	(656,795)	0	0	0
	Other Non Specified Grants	(664,820)	0	(472,438)	0	0	0
	Contribution to Growth & Investment fund	1,248,224	1,447,846	323,785	0	0	0
	New Homes Bonus (applied in year)	(2,395,582)	(2,254,601)	(2,041,959)	(1,024,432)	(559,645)	0
	New Homes Bonus - Excess contributed to Growth & Investment Fund	411,070	32,847	0	0	0	0
	New Homes Bonus - Excess contributed to Inclusive Growth Reserve	1,785,946	1,549,482	1,318,174	1,024,432	559,645	0
	NNDR S31 Grants	(1,604,126)	(2,268,195)	(2,144,765)	0	0	0
	Collection Fund - Council Tax	(119,360)	(69,375)	(27,936)	0	0	0
	Collection Fund - NNDR	(395,780)	273,215	(268,079)	0	0	0
	Special Expenses raised through Council Tax	(67,633)	(70,872)	(73,942)	(73,942)	(73,942)	(73,942)
	Special Expenses funded from LCTS grant	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)
BRECKLAND PRECEPT REQUIREMENT		3,759,775	3,862,311	4,127,558	4,394,690	4,646,025	4,900,321
BRECKLAND BAND D COUNCIL TAX		87.83	88.83	93.78	98.73	103.68	108.63
PERCENTAGE INCREASE				5.57%	5.28%	5.01%	4.77%
Tax Base		42,806.0	43,479.8	44,013.2	44,512.2	44,811.2	45,110.2