

**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 £
<b>COUNCIL</b>							
	Employee Related Expenses	10,147,852	9,644,887	10,253,583	10,226,610	10,530,432	10,635,736
	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	13,618,302	13,600,531	13,520,349	13,790,756
	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	4,575,208	5,557,502	4,300,848	4,300,848
	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)	(16,565,348)	(16,727,675)	(16,850,124)	(16,850,124)
	Housing Benefit Income	(32,488,502)	(31,678,683)	(27,992,006)	(26,032,566)	(24,210,286)	(24,210,286)
	<b>COUNCIL TOTAL</b>	<b>16,387,444</b>	<b>18,276,711</b>	<b>18,779,765</b>	<b>19,036,323</b>	<b>16,819,263</b>	<b>17,241,672</b>
<b>Appropriations:</b>							
	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	911,871	848,953	849,279	826,000
	Contribution From Reserves	(3,141,122)	(1,876,179)	(853,117)	(1,336,012)	(42,800)	(32,000)
	<b>COUNCIL SUBTOTAL</b>	<b>16,040,267</b>	<b>15,363,457</b>	<b>17,033,098</b>	<b>19,117,612</b>	<b>18,231,072</b>	<b>18,964,624</b>
	Less Trading Units	4,230,651	3,770,849	4,393,108	5,370,970	4,095,352	4,095,352
	<b>NET COST OF SERVICES</b>	<b>11,809,616</b>	<b>11,592,608</b>	<b>12,639,990</b>	<b>13,746,642</b>	<b>14,135,720</b>	<b>14,869,272</b>

**GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT**

	2016/17 ACTUAL £	2017/18 ESTIMATE £	2018/19 ESTIMATE £	2019/20 ESTIMATE £	2020/21 ESTIMATE £	2021/22 ESTIMATE £
<b>NET COST OF SERVICES</b>	11,809,616	11,592,608	12,639,990	13,746,642	14,135,720	14,869,272
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
<b>INVESTMENT AND GROWTH</b>						
Spend from Growth & Investment Fund Reserve	0	795,563	0	0	849,928	1,000,000
Contribution from Growth & Investment Fund Reserve	0	(795,563)	(1,095,700)	(2,096,800)	(2,849,928)	(3,305,242)
<b>FINANCIAL SUSTAINABILITY</b>						
Transformation - programmed tax base growth	0		(40,000)	(80,000)	(105,000)	(105,000)
Transformation - programmed retn on growth & investment fund	0	(34,133)	(43,828)	(127,700)	(241,697)	(373,907)
<b>BRECKLAND BUDGET REQUIREMENT</b>	<b>11,908,327</b>	<b>11,459,764</b>	<b>11,460,462</b>	<b>11,442,142</b>	<b>11,789,023</b>	<b>12,085,123</b>

**FINANCING**

Retained Business Rates (Less tariff Payable)	(4,391,243)	(4,194,678)	(4,503,198)	(4,651,279)	(4,819,052)	(4,916,739)
Retained Business Rates - Renewable Energy	(236,248)	(413,975)	(1,671,779)	(1,726,920)	(1,781,897)	(1,817,535)
Collection Fund - NNDR Levy Payment on Growth	622,097	652,719	778,424	804,517	834,297	851,636
Revenue Support Grant	(2,028,244)	(1,451,202)	(1,070,950)	(646,265)	0	0
Other Non Specified Grants	(469,522)	(379,118)	(291,629)	(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)	(2,411,070)	(2,032,847)	(1,803,094)	(1,605,357)
New Homes Bonus - Excess contributed to growth fund	455,505	720,871	411,070	32,847	0	0
Council Tax Freeze Grant	0	0	0	0	0	0
New Homes Bonus - Excess contributed to reserve	0	0	794,359	794,311	915,118	1,124,087
NNDR S31 Grant - 2% rates cap	(65,799)	(76,000)	0	0	0	0
NNDR S31 Grant - Small Business Rates Relief	(634,189)	(806,945)	(872,269)	(900,330)	(932,355)	(951,002)
NNDR S31 Grant - Long Term Empty, Retail Reliefs & in lieu of transitional	(7,396)	(1,382)	0	0	0	0
Collection Fund - Council Tax	(452,299)	(25,819)	(119,360)	0	0	0
Collection Fund - NNDR	1,454,673	(31,913)	(85,251)	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)
<b>BRECKLAND PRECEPT REQUIREMENT</b>	<b>3,072,481</b>	<b>3,314,358</b>	<b>3,590,567</b>	<b>3,828,964</b>	<b>4,070,221</b>	<b>4,314,629</b>

<b>BRECKLAND BAND D COUNCIL TAX</b>	<b>73.98</b>	<b>78.93</b>	<b>83.88</b>	<b>88.83</b>	<b>93.78</b>	<b>98.73</b>
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<b>PERCENTAGE INCREASE</b>			<b>6.27%</b>	<b>5.90%</b>	<b>5.57%</b>	<b>5.28%</b>
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<b>Tax Base</b>	<b>41,111.8</b>	<b>41,991.1</b>	<b>42,806.0</b>	<b>43,104.4</b>	<b>43,401.8</b>	<b>43,701.3</b>
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