

**SUMMARY BY SUBJECTIVE HEADING**

APPENDIX B

CODE	DESCRIPTION	2017/18 ACTUAL £	2018/19 ESTIMATE £	2019/20 ESTIMATE £	2020/21 ESTIMATE £	2021/22 ESTIMATE £	2022/23 ESTIMATE £
<b>COUNCIL</b>							
	Employee Related Expenses	11,967,030	10,459,087	12,112,591	12,270,987	12,619,472	12,745,667
	Premises Related Expenses	2,351,509	2,283,317	2,389,822	2,430,795	2,445,522	2,496,880
	Transport Related Expenses	346,266	367,455	425,268	418,912	417,935	417,935
	Supplies & Services	18,480,282	13,636,925	14,120,001	14,198,194	14,278,957	14,578,815
	Transfer Payments	31,712,150	28,760,377	28,023,742	25,814,036	23,781,143	23,781,143
	Support Services	4,916,511	4,570,837	5,086,543	3,980,958	4,001,756	4,001,756
	Capital Financing Costs	3,273,472	3,478,877	3,219,080	1,848,630	6,846,720	6,846,720
	Other Income	(22,471,254)	(16,645,977)	(17,774,939)	(18,147,362)	(18,522,027)	(18,522,027)
	Housing Benefit Income	(31,021,714)	(27,992,006)	(27,390,970)	(25,201,830)	(23,187,680)	(23,187,680)
	<b>COUNCIL TOTAL</b>	<b>19,554,252</b>	<b>18,918,892</b>	<b>20,211,138</b>	<b>17,613,320</b>	<b>22,681,798</b>	<b>23,159,209</b>
<b>Appropriations:</b>							
	Revenue Contributions towards Capital Programme	33,728	1,100,000	2,026,000	1,000,000	3,000,000	1,201,219
	IAS 19 Contra Entry	(775,000)	0	0	0	0	0
	Reffcus Contra Entry	(1,061,967)	(2,207,577)	(2,357,500)	(1,100,000)	(6,100,000)	(6,100,000)
	Depreciation Contra Entry	(1,156,769)	(1,271,300)	(861,580)	(748,630)	(746,720)	(746,720)
	MRP	572,363	541,660	593,413	611,228	629,947	665,751
	Reversal Of Holiday Pay Accrual	(4,723)	0	0	0	0	0
	Reversal of Impairments/Movements in Value	(1,054,737)	0	0	0	0	0
	Capital Grants & Contributions	1,494,811	0	0	0	0	0
	Mitigating Treatment for Finance Leases	173,582	31,796	0	0	0	0
	Contribution To Reserves	1,589,497	1,041,641	1,098,254	935,412	935,412	935,412
	Contribution From Reserves	(2,534,409)	(987,919)	(2,060,141)	(165,060)	(51,850)	(51,850)
	<b>COUNCIL SUBTOTAL</b>	<b>16,830,628</b>	<b>17,167,193</b>	<b>18,649,584</b>	<b>18,146,270</b>	<b>20,348,587</b>	<b>19,063,021</b>
	Less Trading Units	4,798,647	4,403,017	4,964,011	3,856,348	3,875,396	3,875,396
	<b>NET COST OF SERVICES</b>	<b>12,031,981</b>	<b>12,764,176</b>	<b>13,685,573</b>	<b>14,289,922</b>	<b>16,473,191</b>	<b>15,187,625</b>
<b>GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT</b>							
		2017/18 ACTUAL £	2018/19 ESTIMATE £	2019/20 ESTIMATE £	2020/21 ESTIMATE £	2021/22 ESTIMATE £	2022/23 ESTIMATE £
	<b>NET COST OF SERVICES</b>	12,031,981	12,764,176	13,685,573	14,289,922	16,473,191	15,187,625
	Efficiencies to be identified	0	0	(104,753)	0	0	0
	Contribution (from)/to General Fund	(181,899)	0	0	82,384	254,972	228,165
	<b>INVESTMENT AND GROWTH</b>						
	Spend from Growth & Investment Fund Reserve	(4,112)	0	0	0	0	0
	Contribution from Growth & Investment Fund Reserve	0	(1,095,700)	(1,583,285)	(1,305,666)	(3,000,000)	(1,201,219)
	Transformation - programmed retn on growth and investment fund	0	(43,828)	(40,000)	(80,000)	(310,000)	(358,049)
	<b>BRECKLAND BUDGET REQUIREMENT</b>	<b>11,845,970</b>	<b>11,624,648</b>	<b>11,957,535</b>	<b>12,986,640</b>	<b>13,418,163</b>	<b>13,856,522</b>
<b>FINANCING</b>							
	Retained Business Rates (Less tarriff Payable)	(4,217,766)	(4,623,283)	(4,671,929)	(6,294,557)	(6,426,742)	(6,561,704)
	Retained Business Rates - Renewable Energy	(450,753)	(1,740,344)	(2,443,477)	(2,492,347)	(2,544,686)	(2,598,124)
	Collection Fund - NNDR Levy Payment on Growth	1,136,261	917,995	1,077,521	0	0	0
	Revenue Support Grant	(1,451,200)	(1,070,950)	(646,265)	0	0	0
	Other Non Specified Grants	(872,825)	(379,118)	(379,118)	0	0	0
	Contribution to Growth & Investment fund	720,871	1,248,224	1,168,372	323,785	0	0
	New Homes Bonus (applied in year)	(3,013,520)	(2,395,582)	(2,106,418)	(1,464,748)	(876,249)	(411,462)
	New Homes Bonus - Excess contributed to Growth & Investment Fund	455,505	411,070	32,847	0	0	0
	New Homes Bonus - Excess contributed to Communities Reserve	0	1,785,946	1,479,766	1,140,963	876,249	411,462
	NNDR S31 Grants	(707,384)	(1,596,433)	(1,515,549)	0	0	0
	Collection Fund - Council Tax	(25,819)	(119,360)	(40,497)	0	0	0
	Collection Fund - NNDR	(31,913)	(395,780)	17,948	0	0	0
	Special Expenses raised through Council Tax	(64,246)	(67,633)	(70,669)	(70,669)	(70,669)	(70,669)
	Special Expenses funded from LCTS grant	(8,830)	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)
	<b>BRECKLAND PRECEPT REQUIREMENT</b>	<b>3,314,351</b>	<b>3,590,567</b>	<b>3,851,234</b>	<b>4,120,234</b>	<b>4,367,233</b>	<b>4,617,192</b>
	<b>BRECKLAND BAND D COUNCIL TAX</b>	<b>78.93</b>	<b>83.88</b>	<b>88.83</b>	<b>93.78</b>	<b>98.73</b>	<b>103.68</b>
	<b>PERCENTAGE INCREASE</b>			<b>5.90%</b>	<b>5.57%</b>	<b>5.28%</b>	<b>5.01%</b>
	<b>Tax Base</b>	<b>41,991.1</b>	<b>42,806.0</b>	<b>43,355.1</b>	<b>43,935.1</b>	<b>44,234.1</b>	<b>44,533.1</b>