

SUMMARY BY SUBJECTIVE HEADING

APPENDIX B

CODE	DESCRIPTION	2019/20 ACTUAL £	2020/21 ESTIMATE £	2021/22 ESTIMATE £	2022/23 ESTIMATE £	2023/24 ESTIMATE £	2024/25 ESTIMATE £
COUNCIL							
	Employee Related Expenses	14,124,498	13,180,147	12,973,560	13,194,596	13,766,934	13,904,603
	Premises Related Expenses	2,532,007	2,502,606	1,650,674	1,554,807	1,597,637	1,613,610
	Transport Related Expenses	438,804	416,735	279,658	271,399	265,748	265,748
	Supplies & Services	24,800,121	16,553,074	16,097,882	15,562,349	15,753,065	15,690,596
	Transfer Payments	25,958,220	22,371,148	20,383,688	19,533,385	18,966,174	18,966,174
	Support Services	5,524,122	4,718,954	4,386,059	4,612,760	4,615,395	4,615,395
	Capital Financing Costs	2,503,654	3,029,967	15,169,691	2,152,050	2,152,050	2,152,050
	Other Income	(29,264,724)	(19,304,571)	(19,033,213)	(18,823,161)	(19,363,097)	(19,363,097)
	Housing Benefit Income	(24,702,637)	(21,365,990)	(19,519,496)	(18,845,513)	(18,281,786)	(18,281,786)
COUNCIL TOTAL		21,914,065	22,102,070	32,388,503	19,212,672	19,472,120	19,563,293
Appropriations:							
	Revenue Contributions towards Capital Programme	1,130,691	2,409,835	484,030	96,000	1,096,000	76,000
	IAS 19 Contra Entry	(1,198,000)	0	0	0	0	0
	Reffocus Contra Entry	(2,746,031)	(1,981,557)	(14,227,321)	(1,171,850)	(1,171,850)	(1,171,850)
	Depreciation Contra Entry	(1,118,050)	(1,048,410)	(942,370)	(980,200)	(980,200)	(980,200)
	MRP	599,174	634,544	1,278,136	1,298,046	1,318,867	1,340,606
	Reversal Of Holiday Pay Accrual	(124,252)	0	0	0	0	0
	Reversal of Impairments/Movements in Value	694,273	0	0	0	0	0
	Capital Grants & Contributions	1,916,269	0	0	0	0	0
	Mitigating Treatment for Finance Leases	77,701	0	88,097	93,304	(36,181)	(36,181)
	Donated assets	466,792	0	0	0	0	0
	Contribution To Reserves	1,372,540	1,494,322	815,257	428,403	429,603	345,533
	Contribution From Reserves	(4,517,657)	(2,361,403)	(961,868)	(539,818)	(735,273)	(232,700)
COUNCIL SUBTOTAL		18,467,515	21,249,401	18,922,464	18,436,557	19,393,086	18,904,501
	Less Trading Units	5,409,928	4,608,014	4,310,969	4,537,250	4,539,405	4,539,405
NET COST OF SERVICES		13,057,587	16,641,387	14,611,495	13,899,307	14,853,681	14,365,096

GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT

	2019/20 ACTUAL £	2020/21 ESTIMATE £	2021/22 ESTIMATE £	2022/23 ESTIMATE £	2023/24 ESTIMATE £	2024/25 ESTIMATE £
NET COST OF SERVICES	13,057,587	16,641,387	14,611,495	13,899,307	14,853,681	14,365,096
Efficiencies to be identified	0	(332,320)	0	(651,636)	(1,076,992)	(1,321,045)
Contribution (from)/to General Fund	548	400,000	0	0	0	0
INVESTMENT AND GROWTH						
Spend from Growth & Investment Fund Reserve	(702,638)	0	0	0	0	0
Contribution from Growth & Investment Fund Reserve	0	(2,693,784)	(882,887)	(220,000)	(1,020,000)	0
Contribution from Inclusive Growth Fund Reserve	0	0	0	(250,000)	0	0
Transformation - programmed retn on growth and investment fund	0	(77,832)	0	0	0	0
BRECKLAND BUDGET REQUIREMENT	12,355,497	13,937,451	13,728,608	12,777,671	12,756,689	13,044,051
FINANCING						
Retained Business Rates (Less tariff Payable)	(4,952,386)	(4,341,160)	(3,469,140)	(4,378,989)	(4,457,810)	(4,546,967)
Retained Business Rates - Renewable Energy	(3,107,926)	(2,511,918)	(2,521,966)	(2,572,405)	(2,618,708)	(2,671,082)
Collection Fund - NNDR Levy Payment on Growth	483,342	1,095,973	712,405	0	0	0
Damping re Fair Funding Review	0	0	0	(686,000)	(281,000)	0
Potential additional NNDR income from 75% retention scheme	0	0	0	(273,687)	(278,613)	(284,185)
Returned business rates from new BRRS scheme	0	0	0	(306,000)	(306,000)	(306,000)
Revenue Support Grant	0	(656,795)	(660,407)	0	0	0
Other Non Specified Grants	0	(472,438)	(472,438)	0	0	0
Government Covid Grants	0	0	(730,869)	0	0	0
Contribution to Growth & Investment fund	1,201,219	323,785	0	0	0	0
New Homes Bonus (applied in year)	(2,254,601)	(2,041,959)	(1,533,921)	(559,645)	0	0
New Homes Bonus - Excess contributed to Growth & Investment Fund	40,474	0	0	0	0	0
New Homes Bonus - Excess contributed to Inclusive Growth Reserve	1,549,482	1,318,174	1,024,432	559,645	0	0
NNDR S31 Grants	(2,222,521)	(2,144,765)	(1,836,500)	0	0	0
Collection Fund - Council Tax	(69,375)	(27,936)	45,007	1,189	1,190	0
Collection Fund - NNDR	918,811	(268,079)	188,697	163,139	163,139	0
Special Expenses raised through Council Tax	(70,872)	(73,942)	(76,892)	(76,892)	(76,892)	(76,892)
Special Expenses funded from LCTS grant	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)
BRECKLAND PRECEPT REQUIREMENT	3,862,311	4,127,558	4,388,183	4,639,193	4,893,162	5,150,092
BRECKLAND BAND D COUNCIL TAX	88.83	93.78	98.73	103.68	108.63	113.58
PERCENTAGE INCREASE			5.28%	5.01%	4.77%	4.56%
Tax Base	43,479.8	44,013.2	44,446.3	44,745.3	45,044.3	45,343.3