

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	13,052,204	13,201,148	13,670,083	13,806,784
	Premises Related Expenses	2,532,007	2,502,606	1,618,824	1,554,807	1,597,637	1,631,190
	Transport Related Expenses	438,804	416,735	279,658	271,399	265,748	265,748
	Supplies & Services	24,800,121	16,553,074	16,830,108	15,834,452	15,765,265	15,846,336
	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)	(19,224,433)	(18,769,363)	(19,311,436)	(19,311,436)
	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	32,976,303	19,545,125	19,439,130	19,690,455
Appropriations:							
	Revenue Contributions towards Capital Programme	1,130,691	2,409,835	523,030	96,000	1,096,000	76,000
	IAS 19 Contra Entry	(1,198,000)	0	0	0	0	0
	Reffcus 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	0	0	0	0
	Donated assets	466,792	0	0	0	0	0
	Contribution To Reserves	1,372,540	1,494,322	1,083,584	428,403	429,603	345,533
	Contribution From Reserves	(4,517,657)	(2,361,403)	(1,879,803)	(1,035,503)	(981,030)	(232,700)
COUNCIL SUBTOTAL		18,467,515	21,249,401	18,811,559	18,180,021	19,150,520	19,067,844
	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	14,500,590	13,642,771	14,611,115	14,528,439
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	14,500,590	13,642,771	14,611,115	14,528,439
	Efficiencies to be identified	0	(332,320)	0	(641,918)	(1,081,666)	(1,508,867)
	Contribution (from)/to General Fund	548	400,000	152,787	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
	Transformation - programmed retn on growth and investment fund	0	(77,832)	0	0	0	0
BRECKLAND BUDGET REQUIREMENT		12,355,497	13,937,451	13,770,490	12,780,853	12,509,449	13,019,572
FINANCING							
	Retained Business Rates (Less tariff Payable)	(4,952,386)	(4,341,160)	(3,562,757)	(4,366,446)	(4,445,042)	(4,533,943)
	Retained Business Rates - Renewable Energy	(3,107,926)	(2,511,918)	(2,511,918)	(2,562,156)	(2,608,275)	(2,660,441)
	Collection Fund - NNDR Levy Payment on Growth	483,342	1,095,973	545,587	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	(272,903)	(277,815)	(283,371)
	Returned business rates from new BRRS scheme	0	0	0	(306,000)	(306,000)	(306,000)
	Returned New Homes Bonus funding	0	0	(42,573)	0	0	0
	Revenue Support Grant	0	(656,795)	(660,427)	0	0	0
	Other Non Specified Grants	0	(472,438)	(801,369)	0	0	0
	Government Covid Grants	0	0	(730,869)	0	0	0
	Contribution to Council Tax hardship fund	0	0	65,000	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	1,435,000	309,645	0	0
	NNDR S31 Grants	(2,222,521)	(2,144,765)	(1,955,281)	0	0	0
	Collection Fund - Council Tax	(69,375)	(27,936)	44,667	849	849	0
	Collection Fund - NNDR	918,811	(268,079)	412,279	386,721	386,721	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