

SUMMARY BY SUBJECTIVE HEADING

APPENDIX B

CODE	DESCRIPTION	2020/21 ACTUAL £	2021/22 ESTIMATE £	2022/23 ESTIMATE £	2023/24 ESTIMATE £	2024/25 ESTIMATE £	2025/26 ESTIMATE £
COUNCIL							
	Employee Related Expenses	14,148,425	13,052,204	13,032,352	13,398,885	13,862,575	14,001,201
	Premises Related Expenses	2,377,628	1,618,824	1,481,215	1,458,987	1,452,488	1,481,540
	Transport Related Expenses	294,621	279,658	254,233	250,785	250,543	250,543
	Supplies & Services	30,984,131	16,830,108	16,076,613	16,139,891	16,308,691	16,384,865
	Transfer Payments	23,595,840	20,383,688	21,647,434	20,700,468	19,896,408	19,896,408
	Support Services	4,584,458	4,386,059	4,543,823	4,610,588	4,712,785	4,712,785
	Capital Financing Costs	4,988,812	15,169,691	10,876,383	2,423,170	2,382,940	2,382,940
	Other Income	(39,264,241)	(19,224,433)	(18,677,944)	(18,689,691)	(18,945,301)	(18,945,301)
	Housing Benefit Income	(22,550,925)	(19,519,496)	(20,910,696)	(19,902,842)	(19,062,004)	(19,062,004)
COUNCIL TOTAL		19,158,749	32,976,303	28,323,413	20,390,241	20,859,125	21,102,977
Appropriations:							
	Revenue Contributions towards Capital Programme	205,051	523,030	276,000	76,000	76,000	76,000
	IAS 19 Contra Entry	(88,000)	0	0	0	0	0
	Reffcus Contra Entry	(2,555,251)	(14,227,321)	(9,575,863)	(1,171,850)	(1,171,850)	(1,171,850)
	Depreciation Contra Entry	(1,154,322)	(942,370)	(1,300,520)	(1,251,320)	(1,211,090)	(1,211,090)
	MRP	615,300	1,278,136	1,308,356	1,329,631	1,340,606	1,351,846
	Reversal Of Holiday Pay Accrual	(161,264)	0	0	0	0	0
	Reversal of Impairments/Movements in Value	(1,279,239)	0	0	0	0	0
	Capital Grants & Contributions	2,902,468	0	0	0	0	0
	Mitigating Treatment for Finance Leases	3,033	0	0	0	0	0
	Contribution To Reserves	12,376,167	1,148,584	852,234	436,044	437,894	427,664
	Contribution From Reserves	(3,480,371)	(1,944,803)	(1,592,920)	(1,005,359)	(435,630)	(335,675)
COUNCIL SUBTOTAL		26,542,321	18,811,559	18,290,700	18,803,387	19,895,055	20,239,872
	Less Trading Units	4,539,189	4,310,969	4,449,679	4,514,103	4,613,900	4,613,900
NET COST OF SERVICES		22,003,132	14,500,590	13,841,021	14,289,284	15,281,155	15,625,972

GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT

	2020/21 ACTUAL £	2021/22 ESTIMATE £	2022/23 ESTIMATE £	2023/24 ESTIMATE £	2024/25 ESTIMATE £	2025/26 ESTIMATE £
NET COST OF SERVICES	22,003,132	14,500,590	13,841,021	14,289,284	15,281,155	15,625,972
Evolve programme	0	0	(25,000)	(250,000)	(1,050,000)	(1,050,000)
Efficiency required	0	0	0	0	0	(617,899)
Contribution (from)/to General Fund	349,060	152,787	42,262	(110,976)	507,807	(507,807)
INVESTMENT AND GROWTH						
Contribution from Growth & Investment Fund Reserve	0	(882,887)	0	0	0	0
BRECKLAND BUDGET REQUIREMENT	22,352,192	13,770,490	13,858,283	13,928,308	14,738,962	13,450,266
FINANCING						
Retained Business Rates (Less tariff Payable)	(4,341,160)	(3,562,757)	(3,804,878)	(4,057,772)	(4,142,985)	(4,503,499)
Retained Business Rates - Renewable Energy	(2,569,910)	(2,511,918)	(2,572,365)	(2,626,385)	(2,681,539)	(2,753,885)
Collection Fund - NNDR Levy Payment on Growth	869,290	545,587	674,206	774,860	791,132	0
Damping re Fair Funding Review	0	0	0	0	0	(378,531)
Potential additional NNDR income from new retention scheme	0	0	0	0	0	(281,469)
Returned New Homes Bonus funding	0	(42,573)	0	0	0	0
Revenue Support Grant	(656,795)	(660,427)	(681,033)	(660,427)	(660,427)	0
Other Non Specified Grants	(10,806,329)	(801,369)	(946,329)	(715,769)	(715,769)	0
Government Covid Grants	0	(730,869)	0	0	0	0
Contribution to Council Tax hardship fund	0	65,000	0	0	0	0
New Homes Bonus (applied in year)	(2,041,959)	(1,587,338)	(1,390,600)	0	0	0
New Homes Bonus - Excess contributed to Growth & Investment Fund	323,785	0	0	0	0	0
New Homes Bonus - Excess contributed to Inclusive Growth Reserve	1,318,174	1,488,417	1,390,600	0	0	0
NNDR S31 Grants	0	(1,955,281)	(1,968,520)	(2,017,155)	(2,057,798)	0
Collection Fund - Council Tax	(27,936)	44,667	(20,009)	849	0	0
Collection Fund - NNDR	(209,025)	412,279	218,490	386,721	0	0
Special Expenses raised through Council Tax	(73,942)	(76,892)	(80,156)	(80,156)	(80,156)	(80,156)
Special Expenses funded from LCTS grant	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)
BRECKLAND PRECEPT REQUIREMENT	4,127,552	4,388,183	4,668,856	4,924,241	5,182,587	5,443,893
BRECKLAND BAND D COUNCIL TAX	93.78	98.73	103.68	108.63	113.58	118.53
PERCENTAGE INCREASE			5.01%	4.77%	4.56%	4.36%
Tax Base	44,013.2	44,446.3	45,031.4	45,330.4	45,629.4	45,928.4