

SUMMARY BY SUBJECTIVE HEADING

APPENDIX B

DESCRIPTION	2021/22 ACTUAL £	2022/23 ESTIMATE £	2023/24 ESTIMATE £	2024/25 ESTIMATE £	2025/26 ESTIMATE £	2026/27 ESTIMATE £
COUNCIL						
Employee Related Expenses	15,937,150	13,133,342	14,109,850	14,138,135	14,343,749	14,487,186
Premises Related Expenses	1,588,828	1,481,215	1,568,440	1,629,441	1,693,693	1,720,790
Transport Related Expenses	319,801	254,233	230,291	229,023	222,694	222,694
Supplies & Services	35,247,741	16,057,463	18,079,731	17,950,637	17,861,886	17,897,676
Transfer Payments	22,652,459	21,647,434	20,176,656	19,071,807	18,034,071	18,034,071
Support Services	5,970,642	4,543,823	4,214,792	4,343,023	4,460,584	4,460,584
Capital Financing Costs	2,300,176	10,876,383	2,909,814	2,868,554	2,836,234	2,836,234
Other Income	(40,385,447)	(18,819,434)	(20,431,354)	(20,345,802)	(20,287,939)	(20,385,826)
Housing Benefit Income	(21,002,627)	(20,910,696)	(19,004,415)	(17,913,064)	(16,887,192)	(16,887,192)
COUNCIL TOTAL	22,628,723	28,263,763	21,853,805	21,971,754	22,277,780	22,386,217
Appropriations:						
Revenue Contributions towards Capital Programme	1,175,447	276,000	795,456	119,156	241,175	90,857
IAS 19 Contra Entry	(1,674,000)	0	0	0	0	0
Reffcus Contra Entry	(2,423,800)	(9,575,863)	(1,329,644)	(1,329,644)	(1,329,644)	(1,329,644)
Depreciation Contra Entry	(1,492,942)	(1,300,520)	(1,580,170)	(1,538,910)	(1,506,590)	(1,506,590)
MRP	1,176,096	1,308,356	1,320,128	1,342,685	1,366,406	1,391,349
Reversal Of Holiday Pay Accrual	8,174	0	0	0	0	0
Reversal of Impairments/Movements in Value	1,616,566	0	0	0	0	0
Capital Grants & Contributions	2,992,629	0	0	0	0	0
Mitigating Treatment for Finance Leases	113,051	0	0	0	0	0
Contribution To Reserves	6,851,653	1,402,814	606,494	407,374	411,744	0
Contribution From Reserves	(14,915,897)	(2,478,347)	(2,063,829)	(529,967)	(434,925)	(80,000)
COUNCIL SUBTOTAL	16,055,700	17,896,203	19,602,240	20,442,448	21,025,946	20,952,189
Less Trading Units	5,916,531	4,449,679	4,140,652	4,260,013	4,367,623	4,367,623
NET COST OF SERVICES	10,139,169	13,446,524	15,461,588	16,182,435	16,658,323	16,584,566

GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT

	2021/22 ACTUAL £	2022/23 ESTIMATE £	2023/24 ESTIMATE £	2024/25 ESTIMATE £	2025/26 ESTIMATE £	2026/27 ESTIMATE £
NET COST OF SERVICES	10,139,169	13,446,524	15,461,588	16,182,435	16,658,323	16,584,566
Evolve programme	0	0	(150,000)	(1,450,000)	(1,929,965)	(1,929,965)
Contribution (from)/to General Fund	(27,773)	77,407	176,327	787,903	(1,300,312)	(938,781)
BRECKLAND BUDGET REQUIREMENT	10,111,396	13,523,931	15,487,915	15,520,338	13,428,046	13,715,820
FINANCING						
Retained Business Rates (Less tariff Payable)	(3,562,756)	(2,979,097)	(4,341,498)	(4,504,826)	(4,501,024)	(4,591,044)
Retained Business Rates - Renewable Energy	(2,479,941)	(2,522,211)	(2,677,689)	(2,733,920)	(2,791,332)	(2,847,159)
Collection Fund - NNDR Levy Payment on Growth	1,212,701	914,712	888,279	943,011	0	0
Damping re Fair Funding Review	0	0	0	0	(173,686)	0
Potential additional NNDR income from 75% retention scheme	0	0	0	0	(281,314)	(286,940)
Revenue Support Grant	(660,427)	(681,033)	(749,412)	(749,412)	0	0
Other Non Specified Grants	(5,762,508)	(946,329)	(1,382,765)	(819,573)	0	0
New Homes Bonus (applied in year)	(2,041,959)	(1,390,600)	(748,910)	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	1,390,600	748,910	0	0	0
NNDR S31 Grants	0	(3,716,456)	(2,226,879)	(2,277,855)	0	0
Collection Fund - Council Tax	46,327	(20,009)	(136,943)	0	0	0
Collection Fund - NNDR	5,969,120	1,184,337	220,756	0	0	0
Special Expenses raised through Council Tax	(76,892)	(80,156)	(84,044)	(84,044)	(84,044)	(84,044)
Special Expenses funded from LCTS grant	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)	(8,833)
BRECKLAND PRECEPT REQUIREMENT	4,388,187	4,668,856	4,988,887	5,284,886	5,587,813	5,897,800
BRECKLAND BAND D COUNCIL TAX	98.73	103.68	108.63	113.58	118.53	123.48
PERCENTAGE INCREASE			4.77%	4.56%	4.36%	4.18%
Tax Base	44,446.3	45,031.4	45,925.5	46,530.1	47,142.6	47,763.2