

**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 £
Employee Related Expenses	15,937,150	13,133,342	14,290,772	14,336,419	14,358,229	14,501,811
Premises Related Expenses	1,588,828	1,481,215	1,605,479	1,667,381	1,732,963	1,760,690
Transport Related Expenses	319,801	254,233	230,291	229,023	222,694	222,694
Supplies & Services	35,247,741	16,057,463	18,408,280	17,954,797	17,957,676	17,994,999
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	4,214,912	4,343,143	4,460,704	4,460,704
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)
<b>COUNCIL TOTAL</b>	<b>22,628,723</b>	<b>28,263,763</b>	<b>22,400,435</b>	<b>22,212,258</b>	<b>22,427,440</b>	<b>22,538,185</b>
<b>Appropriations:</b>						
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	1,443,003	1,407,374	411,744	0
Contribution From Reserves	(14,915,897)	(2,478,347)	(2,319,868)	(652,967)	(464,925)	(80,000)
<b>COUNCIL SUBTOTAL</b>	<b>16,055,700</b>	<b>17,896,203</b>	<b>20,729,340</b>	<b>21,559,952</b>	<b>21,145,606</b>	<b>21,104,157</b>
Less Trading Units	5,916,531	4,449,679	4,140,652	4,270,013	4,377,623	4,377,623
<b>NET COST OF SERVICES</b>	<b>10,139,169</b>	<b>13,446,524</b>	<b>16,588,688</b>	<b>17,289,939</b>	<b>16,767,983</b>	<b>16,726,534</b>
<b>GENERAL FUND SUMMARY AND PRECEPT REQUIREMENT</b>						
	2021/22 ACTUAL £	2022/23 ESTIMATE £	2023/24 ESTIMATE £	2024/25 ESTIMATE £	2025/26 ESTIMATE £	2026/27 ESTIMATE £
<b>NET COST OF SERVICES</b>	10,139,169	13,446,524	16,588,688	17,289,939	16,767,983	16,726,534
Evolve programme	0	0	(150,000)	(1,256,000)	(1,606,000)	(1,606,000)
Efficiencies Required / Cont'n from General Fund	0	0	0	0	(790,316)	(1,251,302)
Contribution (from)/to General Fund	(27,773)	77,407	244,661	793,217	(793,217)	0
<b>BRECKLAND BUDGET REQUIREMENT</b>	<b>10,111,396</b>	<b>13,523,931</b>	<b>16,683,349</b>	<b>16,827,156</b>	<b>13,578,450</b>	<b>13,869,232</b>
<b>FINANCING</b>						
Retained Business Rates (Less tarriff Payable)	(3,562,756)	(2,979,097)	(3,522,132)	(5,416,578)	(4,449,109)	(4,538,091)
Retained Business Rates - Renewable Energy	(2,479,941)	(2,522,211)	(2,871,770)	(2,932,077)	(2,993,651)	(3,053,524)
Collection Fund - NNDR Levy Payment on Growth	1,212,701	914,712	1,161,122	1,263,592	0	0
Damping re Fair Funding Review	0	0	0	0	(455,000)	(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)	(4,560,718)	(2,795,345)	0	0
Collection Fund - Council Tax	46,327	(20,009)	(136,943)	0	0	0
Collection Fund - NNDR	5,969,120	1,184,337	461,033	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)
<b>BRECKLAND PRECEPT REQUIREMENT</b>	<b>4,388,187</b>	<b>4,668,856</b>	<b>4,988,887</b>	<b>5,284,886</b>	<b>5,587,813</b>	<b>5,897,800</b>
<b>BRECKLAND BAND D COUNCIL TAX</b>	<b>98.73</b>	<b>103.68</b>	<b>108.63</b>	<b>113.58</b>	<b>118.53</b>	<b>123.48</b>
<b>PERCENTAGE INCREASE</b>			<b>4.77%</b>	<b>4.56%</b>	<b>4.36%</b>	<b>4.18%</b>
<b>Tax Base</b>	<b>44,446.3</b>	<b>45,031.4</b>	<b>45,925.5</b>	<b>46,530.1</b>	<b>47,142.6</b>	<b>47,763.2</b>