

**Bolsover District Council**

**Meeting of the Executive on Monday 30<sup>th</sup> January 2023**

**Medium Term Financial Plan 2023/24 to 2026/27**

**Report of the Portfolio Holder for Finance**

<b>Classification</b>	This report is public
<b>Report By</b>	Assistant Director of Finance and Resources
<b>Contact Officer</b>	Assistant Director of Finance and Resources Theresa Fletcher 01246 242548 theresa.fletcher@bolsover.gov.uk

**PURPOSE / SUMMARY**

To seek approval of the proposed budget 2023/24 for the General Fund, Housing Revenue Account and Capital Programme as part of the Council's Medium Term Financial Plan covering the years 2023/24 to 2026/27.

To provide Elected Members with an overview of the Council's financial position in order to inform the decision making process.

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**REPORT DETAILS**

**1 Introduction**

1.1 This report presents the following budgets for Members to consider:

- General Fund – Appendix 1 and 2
- Housing Revenue Account (HRA) – Appendix 3
- Capital Programme – Appendix 4

In particular financial projections are provided for:

- 2022/23 Current Budget Position – this is the current year budget, revised to take account of changes during the financial year that will end on 31<sup>st</sup> March 2023.
- 2023/24 Original Budget – this is the proposed budget for the next financial year, on which the Council Tax will be based, and will commence from 1<sup>st</sup> April 2023.
- 2023/24 Original Budget, this includes proposed increases to rents and fees and charges for the next financial year for the Housing Revenue Account.

- 2024/25 to 2026/27 Financial Plan – In accordance with good practice the Council agrees its annual budgets within the context of a Medium Term Financial Plan (MTFP). This includes financial projections in respect of the next three financial years.

1.2 Once Executive has considered this report and the appendices, recommendations agreed by Executive will be referred to the Council meeting of 1st February 2023 for Members' consideration and approval.

## **General Fund**

### **2022/23 Current Budget**

- 1.3 In February 2022, Members agreed a budget for 2022/23 to determine Council Tax. The original budget showed a funding deficit of £0.082m. Throughout the year budgets have been actively managed with savings removed from the budget once they have been agreed.
- 1.4 The Revised Budget was considered by Executive at its meeting on the 5<sup>th</sup> December 2022 and by the Audit and Corporate Overview Scrutiny Committee at its meeting on 29<sup>th</sup> November. There have been no changes to the budget position since this time. The revised budget funding gap is the planned use of the general fund balance for 2022/23 as agreed in 2020/21 of £0.082m.
- 1.5 The final in-year position will be dependent on the actual financial performance out-turning in line with the revised budgets as there may be further costs and/or savings identified as the year progresses. Whilst these estimates reflect the position at the time of setting there can be some volatility from the budget to the outturn position, especially this year with inflation being as unpredictable as it currently is.
- 1.6 It was agreed that any surplus on the Council's two main revenue accounts be transferred to reserves in preparation for future expenditure and to protect services at a time of declining central government support.

### **2023/24 Original Budget and 2024/25 to 2026/27 Financial Plan**

- 1.7 The financial projection for 2023/24 to 2025/26 was approved by Members in February 2022. The 2022/23 budget process has updated those projections and established a base for 2026/27.
- 1.8 The proposed budget for 2023/24 is a deficit of £0.018m. As in 1.4 above, this is the planned use of the general fund balance as approved in 2020/21. Based on current information, where there is a shortfall in funding for a particular year, that shortfall can be met from within the NNDR Growth Protection Reserve as discussed in paragraphs 1.29 – 1.33 of this report. The financial summary for each year of the MTFP is shown in **Appendix 1**. **Appendix 2** details the net cost of each cost centre by Directorate.
- 1.9 Table 1 below shows the updated figures resulting from the budget process together with estimates of future basic Council Tax increases. At this stage none of this income is realised and is therefore not yet included in our budgets.

**Table 1**

	<b>2022/23 Revised Budget £000</b>	<b>2023/24 Forecast £000</b>	<b>2024/25 Forecast £000</b>	<b>2025/26 Forecast £000</b>	<b>2026/27 Forecast £000</b>
<b>Current Budget Shortfall</b>	<b>82</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>
Pension costs to be funded by GF balance	(82)	(18)	0	0	0
Basic assumption for future Council Tax increases	0	(131)	(245)	(359)	(473)
<b>Closing Budget Surplus</b>	<b>0</b>	<b>(131)</b>	<b>(245)</b>	<b>(359)</b>	<b>(473)</b>

1.10 The main factors taken into account in developing the Council's financial plans are set out within the sections below.

Level of Government Funding

1.11 The current financial year 2022/23, was another roll-over settlement. Every Spending Review since 2019/20 has effectively been a roll-over of the four-year settlement that covered the period 2016/17 – 2019/20.

1.12 It was thought when the Chancellor announced the Autumn Statement in November 2022 that the Spending Review 2022 (SR22) would cover both 2023/24 and 2024/25. The Statement made no mention of the Fair Funding Review, nor did it give detail on New Homes Bonus or the Business Rates Reset. It was anticipated this may be part of the provisional settlement.

1.13 However, the provisional local government finance settlement announced on December 19<sup>th</sup> was a one-year settlement for 2023/24 only. There were no projected or indicative numbers for 2024/25 in lots of areas (although some were given). Therefore, the SR22 is again effectively a roll-over settlement and we have had to make assumptions for some areas in 2024/25 and beyond because they weren't covered by the provisional settlement.

1.14 As previously discussed many times, the early indicative results of the Fair Funding Review; the abolition of New Homes Bonus; the fundamental review of Business Rates and the baseline reset of Business Rates were all detrimental to us as a district Council who has seen much growth in recent years, both in business rates and New Homes Bonus grant. The removal of these funding streams will have a major effect on our financial position. For this reason a delay in their implementation in their current form is not a bad thing for us. However, it does make it difficult to estimate future funding levels when there is so much uncertainty surrounding them.

- 1.15 A policy statement from 12<sup>th</sup> December 2022, announced the key principles that ministers intended to use in the provisional settlement, and they do remain unchanged in the provisional settlement. The provisional settlement is the best in cash terms that local government has received for many years with those responsible for adult social care doing particularly well.
- 1.16 The following paragraphs show our government funding for 2023/24 from what we have been told in the provisional settlement and the assumptions we have had to make for future years:

#### New Homes Bonus

- 1.17 We have been waiting for the results of the government's consultation on the future of New Homes Bonus Grant for at least four years. It is widely expected that the grant will be abolished but it is not yet known what, if anything, will replace it.
- 1.18 For 2023/24 we have received a roll-over of the current approach to New Homes Bonus with the delay of its abolition and a new allocation based on our property numbers. We have been able to include an extra £0.678m in grant income for 2023/24.
- 1.19 For 2024/25 we have assumed the same amount of grant will be received but that this will be the last year that New Homes Bonus will be received. This is based on commentary from our local government finance funding advisors about the expected timing of the results of the New Homes Bonus review.

#### Fair Funding Review

- 1.20 It is likely the wider local government reforms are now not going to be implemented until 2025/26 at the earliest. It is still not known with any clarity what the impact of the Fair Funding Review will be. Initial modelling showed that the recalculated Settlement Funding Assessment (SFA) was redirecting resources to those based on 'need' which would impact negatively on most shire districts. However, there does seem to be some growing acknowledgement that authorities such as us with a low tax base, would lose out significantly under this method and particularly if changes to business rates were brought in as planned, at the same time.
- 1.21 With the lack of any concrete figures for the likely impact of the Fair Funding Review we have once again not been able to attribute a value in our MTFP to any changes. Some commentators have even questioned whether the Fair Funding Review will be part of any changes to the funding of local government or whether it is just too complicated to implement. Whatever changes occur there is likely to be some years where damping payments would be paid to ensure authorities were eased into the new funding and for us that might be as much as £2m for each of the first 2 years.

#### Business Rates

- 1.22 The figures in the MTFP for Business Rates have been updated for the latest assumptions around likely changes to our baseline funding level information, tariff amounts and the impact of a business rate reset. The assumption is that

there will not be any changes to the current system until at least 2025/26 as mentioned above.

- 1.23 This has resulted in considerable additional income for all future years of the MTFP. It has been assumed 2025/26 is the year when the reset occurs and the income slowly increases each year as we build back the growth lost from the reset. No growth in these business rates figures has been included in any year to protect against further negative adjustments.

#### Revenue Support Grant

- 1.24 The roll-over settlement has meant a further few years of receiving Revenue Support Grant. We will receive £1.473m in this first bonus year of receiving the grant and £1.582m in 2024/25. We have assumed the grant will reduce and no longer be received after 2026/27.

#### Lower Tier Services Grant

- 1.25 This grant was introduced in 2021/22 to provide damping to authorities with cash-terms reductions in Core Spending Power. It provided additional funding to District Councils who lost the most from the reduction in New Homes Bonus and gained the least from new grant increases and Council Tax increases. This grant has not continued into 2023/24.

#### 2022/23 Services Grant

- 1.26 This was introduced for 2022/23 and was meant to be a one-off grant to support all services delivered by Councils. This was distributed to every authority using the 2013/14 SFA. This grant has continued into 2023/24 and 2024/25. The amount we are able to include as extra income for each of these years is £0.114m. Nothing has been included for future years.

#### 3% Funding Guarantee Grant

- 1.27 The Funding Guarantee grant effectively replaces an element within the Lower Tier Services Grant and it ensures that no authority has a Core Spending Power increase of less than 3% without having to increase their Band D Council Tax. For 2023/24 only, we have been allocated £0.041m. This shows that damping as discussed earlier, is a policy intention of the government in the settlement.

- 1.28 To summarise, the Spending Review 2022 represented the largest increase in Core Spending Power that local government has received for more than a decade. This does depend however, on Council Tax increases being implemented at the maximum level allowed. Districts have the smallest average increase in the Core Spending Power at only 5% and the increase in government funding is only just larger than the increase we're allowed to increase Council Tax by.

#### Mitigating Losses in Government Funding

- 1.29 To help mitigate losses caused by funding changes the NNDR Growth Protection Reserve was created a number of years ago. Originally this included transfers of income from the general fund when Business Rates income calculations were updated for new growth.

- 1.30 This meant income received would be more than initially estimated for that year and the extra amount to be received would be transferred into the reserve, almost as a savings account to be returned back to the general fund when income was reduced in future years.
- 1.31 In recent years extra income received from all sources of government funding mentioned above have been transferred into the reserve if the budget for that year has already been in surplus when the extra funding has been realised.
- 1.32 The balance accumulated has meant we are able to use the reserve to even-out most of the government funding losses over the life of the current MTFP. A transfer from general fund to the reserve will be made in 2024/25 of £0.354m. Latest estimates for transfers back to the general fund are £0.275m 2023/24; £2.829m 2025/26 and £2.971m in 2026/27. This leaves a balance in the reserve of £4.607m for future years.
- 1.33 When savings are found from elsewhere or extra income is earned, the transfers from the reserve will be reduced.

#### Expenditure, income levels and efficiencies

- 1.34 In developing the financial projections covering the period 2023/24 to 2026/27, officers have made a number of assumptions. The major assumptions are:
- For 2023/24, 5% has been included in staffing budgets as an estimate for a pay award. For 2024/25 to 2026/27, 2% has been included.
  - Investment income as a result of treasury management decisions has been increased in all years of the MTFP as interest rates continue to rise. Current rates are 3.50% and it is thought they are not yet at their peak. Commentators are estimating it will be late 2024 before rates begin to fall. This is the assumption we have used for our investment income levels.
  - Inflation specific budgets such as energy costs and fuel have been amended to reflect anticipated price changes. We are estimating continued high prices throughout the 2023/24 financial year with a reduction in prices for future years, still above the original level for 2021/22 but in line with the 2022/23 level.
  - The Local Government Pension Scheme (LGPS) actuarial valuation was carried out at 31 March 2022. The results for the Derbyshire Pension Fund show an increased funding position. This has meant the deficit payment of £0.962m per year is no longer necessary but to ensure the fund continues to meet the needs of future pensioners, the contribution rate has been increased by the Pension Fund for employers from 14.9% to 20.8%. This currently makes no significant difference to us because the amounts are very similar and net each other off but should we suddenly get a tranche of new employees joining the scheme, we would face additional costs.
  - With respect to planning fees, a base level for income has been included in the MTFP for all future years of £0.400m. The rules of the government's

20% increase to planning fees means we have to set-aside the additional 20% income we receive, to be spent specifically on the planning function.

- Fees and charges – service specific increases as agreed by Members.

### **Council Tax Implications**

#### Council Tax Base

- 1.35 In preparation for the budget, the Chief Financial Officer under delegated powers has determined the Tax Base at Band D for 2023/24 as 22,900.72. This is an increase on the 2022/23 Tax Base.

#### Council Tax Options

- 1.36 The Council's part of the Council Tax bill in 2022/23 was set at £191.28 for a Band D property. This was an increase of 2.68%
- 1.37 The Council has a range of options when setting the Council Tax but in calculating our funding allocation in the settlement, the government will assume we will increase Council Tax by the maximum allowed. The government indicate what upper limit they consider acceptable. For 2023/24 District Councils are permitted to increase their share of the Council Tax by the greater of 3% or £5 without triggering the need to hold a referendum.
- 1.38 The table below shows some of the options and the extra revenue generated.

Increase	New Band D £	Annual Increase £	Weekly Increase £	Extra Revenue £
2.00%	195.10	3.83	0.07	87,545
2.61%	196.28	5.00	0.10	114,441
2.99%	197.00	5.72	0.11	130,911

- 1.39 The level of increase each year affects the base for future years and the proposed increase for 2023/24 is 2.99%, generating additional revenue of £130,911. This ensures we do not accidentally trigger a referendum.
- 1.40 Members will recall that in our Medium Term Financial Strategy (MTFS) approved in August 2022, we have the strategic intention '*to raise Council Tax by the maximum allowed in any given year, without triggering a Council Tax referendum, to endeavour to continue to deliver services*'.

### **Financial Reserves – General Fund**

- 1.41 The Council's main uncommitted Financial Reserves are the General Fund Working Balance of £2.001m, the uncommitted element of the Transformation Reserve of £0.313m and the NNDR Growth Protection Reserve which has a balance of £4.607m after being used to fund the current MTFP. Due to the uncertainty surrounding local authority income and the fact that the Council has

reduced budgets to a minimal level, it is important that the Council continues to review whether we have an acceptable General Fund Working Balance.

### **Housing Revenue Account (HRA)**

#### **2022/23 Current Budget**

- 1.42 In February 2022, Members agreed a budget for 2022/23. Rent levels were set in line with government regulations with an increase of 4.1%, effective from 1<sup>st</sup> April 2022. HRA fees and charges were also set, effective from the same date.
- 1.43 The Revised Budget was considered by Executive at its meeting on the 5<sup>th</sup> December 2022 and by the Audit and Corporate Overview Scrutiny Committee at its meeting on 29<sup>th</sup> November. There have been no changes to the budget position since this time.
- 1.44 The HRA was in balance with neither a surplus or deficit estimated, which was in-line with the current budget.

#### **2023/24 Original Budget and 2024/25 to 2026/27 Financial Plan**

- 1.45 The proposed budget for 2023/24 currently shows the use of the HRA balance of £0.250m, this includes the planned use of the balance to cover the pension amount of £0.039m. Based on current information the position for 2024/25 is a contribution to the HRA balance of £0.211m and a transfer to HRA reserves of £0.500m. For future years there is a transfer to HRA reserves of £0.936m in 2025/26 and £1.380m in 2026/27 (**Appendix 3**). The proposal is to transfer any surplus that arises over these amounts into the HRA Revenue Reserve in all years.
- 1.46 The HRA budget is made up of the same assumptions as the General Fund budget for staff costs, superannuation costs and inflation. There are however, some assumptions that are specific to the HRA. The main factors taken into account in developing the Council's financial plans for the HRA are set out within the sections below.

#### Level of Council Dwelling Rents

- 1.47 On the 17<sup>th</sup> November 2022 when the Chancellor announced the Autumn Statement, included was the instruction that rents for social housing would be capped at 7% for 2023/24. This followed a government consultation during the summer on the affordability for Councils of a 5% rent cap, after the current government arrangements for rents to rise by Consumer Price Index (CPI) plus 1%, would've meant increases of around 11% for tenants, which was clearly likely to be unaffordable to most.
- 1.48 After careful consideration and in order to keep the HRA sustainable in light of the extra cost pressures, it is proposed to increase the income for dwelling rents by 5% for 2023/24 and this has been included in the budget. For future years it is unknown whether the government will revert back to the Department for Levelling Up, Housing and Communities (DLUHC) Policy Statement on rents for social housing where CPI plus 1% is used. It has therefore felt appropriate to only include 2% as an estimate of the increase in income for the final 3 years of the MTFP.



1.49 The table below shows the average rent increases on a 52 week basis, excluding service charges, for both Social Rent and Affordable Rent, which is charged on all new build properties.

Increase	New Rent Charge	Annual Increase	Weekly Increase	Range of New Rent Charge
5%	£86.14	£213.20	£4.10	£62.42 - £112.13
Average for Social Rent on a 52 week basis				
5%	£115.46	£286.00	£5.50	£81.21 - £199.78
Average for Affordable Rent on a 52 week basis				

#### Empty Property Levels - Voids

1.50 It is inevitable during a financial year that there will be occasion when properties are empty and therefore no income will be earned. This could be the gap in the tenancy between one tenant vacating and the next one taking up the property or could be part of a management decision to leave the property empty because it is part of a capital or repair scheme which is soon to commence.

1.51 An estimate of the number of void properties which may occur in each financial year needs to be made so that the dwelling rent income budget can be reduced to reflect this. For 2023/24 to 2026/27 the estimate for voids which has been included in the MTFP is 3%.

#### Fees and Charges

1.52 Although the main source of income for the HRA is property rents, the HRA is also dependent for its financial sustainability on a range of other charges. These charges are set on the principle that wherever possible charges for services should reflect the cost of providing those services.

1.53 A schedule of the proposed charges is set out at **Appendix 3, table 1**. For 2023/24 in most cases the charges are recommended to be increased by 5%.

#### **Financial Reserves - HRA**

1.54 The Council's main uncommitted Financial Reserves are the Housing Revenue Account Working Balance of £2.000m. In addition to the Working Balance there are further reserves for the HRA used only to fund the Council's HRA capital programme. These are the Major Repairs Reserve, New Build Reserve, Vehicle Repair and Renewal Reserve and Development Reserve.

#### **Capital Programme**

1.55 There will be three separate reports to Council on 1st February 2023 concerning the Council's Treasury Management Strategy, Investment Strategy and Capital Strategy. The Capital Strategy report will consider capital financing such as borrowing which enables the proposed capital programme budgets to proceed.

### **2022/23 Current Budget**

- 1.56 In February 2022, Members approved a Capital Programme in respect of 2022/23 to 2025/26. Scheme delays and technical problems can cause expenditure to slip into following years and schemes can be added or extended as a result of securing additional external funding. Where capital expenditure slipped into 2022/23 the equivalent amount of funding was not applied during 2021/22 and is therefore available in 2022/23 to meet the delayed payments.
- 1.57 The Revised Capital Programme was considered by Executive at its meeting on 5<sup>th</sup> December 2022 and by the Audit and Corporate Overview Scrutiny Committee at its meeting on 29<sup>th</sup> November. There have been no changes to the budget position since this time.

### **General Fund Capital Programme 2023/24 to 2026/27**

- 1.58 The proposed Capital Programme for the General Fund totals £9.990m for 2023/24; £3.494m for 2024/25; £1.251m for 2025/26 and £2.299m for 2026/27 (**Appendix 4**).

### **Housing Revenue Account Capital Programme 2023/24 to 2026/27**

- 1.59 The proposed Capital Programme for the Housing Revenue Account totals £15.843m for 2023/24; £14.057m for 2024/25; £10.488m for 2025/26 and £5.348m for 2026/27 (**Appendix 4**).
- 1.60 A list of all the schemes and associated funding are attached as **Appendix 4** to this report.

### **Robustness of the Estimates – Section 25 Local Government Act 2003**

- 1.61 Under the provisions of the Local Government Act 2003, the Council's Section 151 Officer is required to comment on the robustness of the estimates made and on the adequacy of the financial reserves.
- 1.62 The Council's Section 151 Officer (The Assistant Director of Finance and Resources) is satisfied that the estimates are considered to be robust, employee costs are based on the approved establishment, investment income is based on the advice of the Council's Treasury Management Advisors and income targets are considered to be achievable.
- 1.63 Likewise the Section 151 Officer is satisfied that the levels of reserves are considered to be adequate to fund planned expenditure and potential issues and risks that face the Council.

## **2 Reasons for Recommendation**

- 2.1 This report presents a budget for approval by Council. It seeks to ensure approval to budgets in respect of the General Fund, the Housing Revenue Account and the Capital Programme.

## **3 Alternative Options and Reasons for Rejection**

- 3.1 Alternative options are considered throughout the report.

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## RECOMMENDATION(S)

- 1 That all recommendations below are referred to the meeting of Full Council on the 1st of February 2023.

The recommendations to Council are:

- 2 That in the view of the Chief Financial Officer, that the estimates included in the Medium Term Financial Plan 2023/24 to 2026/27 are robust and that the level of financial reserves whilst at minimum levels are adequate, be accepted.
- 3 That officers report back to Executive and to the Audit and Corporate Overview Scrutiny Committee on a quarterly basis regarding the overall position in respect of the Council's budgets. These reports to include updates on achieving savings and efficiencies for 2023/24 and future years.

### **GENERAL FUND**

- 4 A Council Tax increase of £5.72 is levied in respect of a notional Band D property (2.99%).
- 5 The Medium Term Financial Plan in respect of the General Fund as set out in Appendix 1 of this report be approved as the Revised Budget 2022/23, as the Original Budget in respect of 2023/24, and the financial projection in respect of 2024/25 to 2026/27.
- 6 That any further under spend in respect of 2022/23 is transferred to the Council's General Fund Reserves.
- 7 On the basis that income from Planning Fees may exceed £0.500m in 2022/23, the Head of Paid Service in consultation with the Leader be granted delegated powers to authorise such additional resources as are necessary to effectively manage the resultant increase in workload.

### **HOUSING REVENUE ACCOUNT**

- 8 That Council increases its rent levels by 5% to apply from 1<sup>st</sup> April 2023.
- 9 That the increases in respect of other charges as outlined in **Appendix 3 Table 1** be implemented with effect from, 1<sup>st</sup> April 2023.
- 10 The Medium Term Financial Plan in respect of the Housing Revenue Account as set out in **Appendix 3** of this report be approved as the Revised Budget in respect of 2022/23, as the Original Budget in respect of 2023/24, and the financial projection in respect of 2024/25 to 2026/27.
- 11 That under spends in respect of 2022/23 to 2026/27 are transferred to the HRA Revenue Reserve.

## **CAPITAL PROGRAMME**

- 12 That the Capital Programme as set out in **Appendix 4** be approved as the Revised Budget in respect of 2022/23, and as the Approved Programme for 2023/24 to 2026/27.
- 13 That the Assistant Director of Property Services and Housing Repairs be granted delegated powers in consultation with the Portfolio Member and the Asset Management group to approve the utilisation of the £260,000 of AMP Refurbishment Work allocation, with such approvals to be reported back to Executive through the Quarterly Budget Monitoring Report.

Approved by Councillor Clive Moesby, Portfolio Holder for Finance

### **IMPLICATIONS:**

**Finance and Risk:**            Yes             No

**Details:**

The issue of Financial Risks is covered throughout the report.

In addition, the Council has a risk management strategy and associated framework in place and the Strategic Risk Register is regularly reviewed through the Council's performance management framework. Strategic risks along with the mitigation in place to ensure such risks are manageable are reported to the Audit and Corporate Overview Scrutiny Committee on a quarterly basis. The risk of not achieving a balanced budget is outlined as a key risk within the Council's Strategic Risk Register and is therefore closely monitored through these practices and reporting processes.

Similarly the HRA needs to be carefully managed to ensure the HRA continues to be sustainable over the life of the 30 year business plan.

On behalf of the Section 151 Officer

**Legal (including Data Protection):**            Yes             No

**Details:**

The Council is legally obliged to approve a budget prior to the commencement of the new financial year in April 2023. This report together with the associated budget timetable has been prepared in order to comply with our legal obligations.

The recommended budget for the General Fund, Housing Revenue Account and Capital Programme comply with the Council's legal obligation to agree a balanced budget.

There are no Data Protection issues arising directly from this report.

On behalf of the Solicitor to the Council

**Environment:**

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

**Details:**

Not applicable to this report

**Staffing:** Yes  No

**Details:**

These are covered in the main report and supporting Appendices where appropriate.

On behalf of the Head of Paid Service

## DECISION INFORMATION

<b>Is the decision a Key Decision?</b> A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds:  <b>Revenue - £75,000</b> <input type="checkbox"/> <b>Capital - £150,000</b> <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
<b>Is the decision subject to Call-In?</b> (Only Key Decisions are subject to Call-In)	No

<b>District Wards Significantly Affected</b>	None
<b>Consultation:</b> <b>Leader / Deputy Leader</b> <input type="checkbox"/> <b>Executive</b> <input type="checkbox"/> <b>SLT</b> <input type="checkbox"/> <b>Relevant Service Manager</b> <input type="checkbox"/> <b>Members</b> <input type="checkbox"/> <b>Public</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/>	<b>Details:</b>  Portfolio Holder for Finance

**Links to Council Ambition: Customers, Economy and Environment.**

DOCUMENT INFORMATION	
Appendix No	Title
1	General Fund Summary
2	General Fund Detail
3	Housing Revenue Account Summary
3 table 1	HRA – Fees and Charges 2023/24
4	Capital Programme

<b>Background Papers</b>
<i>(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive you must provide copies of the background papers).</i>
None