

**Bolsover District Council**

**Finance and Corporate Overview Scrutiny Committee**  
**23rd January 2024**

**MEDIUM TERM FINANCIAL PLAN 2023/24 - 2027/28**

**Report of the Portfolio Holder for Resources**

<b>Classification</b>	This report is public
<b>Contact Officer</b>	Theresa Fletcher Director of Finance and Section 151 Officer

**PURPOSE / SUMMARY**

To enable the Committee to consider the current budget for 2023/24 and the proposed budget 2024/25, 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 2027/28, prior to the report being taken to Council.

To provide Elected Members with an overview of the Council's financial position in order to inform the decision-making process. Any comments expressed by the Finance and Corporate Overview Scrutiny Committee will be reported verbally to Council.

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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 and 4
- Capital Programme – Appendix 5

In particular financial projections are provided for:

- 2023/24 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 2024.
- 2024/25 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 2024.

- 2024/25 Original Budget, this includes proposed increases to rents and fees and charges for the next financial year for the Housing Revenue Account.
  - 2025/26 to 2027/28 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 Recommendations agreed by Executive and Finance and Corporate Overview Scrutiny Committee will be referred to the Council meeting of 31st of January 2024 for Members' consideration and approval.

## **General Fund**

### **2023/24 Current Budget**

- 1.3 In February 2023, Members agreed a budget for 2023/24 to determine Council Tax. The original budget showed a funding deficit of £0.018m. 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 4<sup>th</sup> of December 2023 and by the Finance and Corporate Overview Scrutiny Committee at its meeting on 28<sup>th</sup> November. Since revised budgets were first presented there have been some adjustments made to the reported figures. These have been necessary to show the net income due from the support services provided to Dragonfly (£0.095m) and to fund small costs identified since November (£0.020m). The original revised budget funding gap is the planned use of the general fund balance for 2023/24 as agreed in 2020/21 of £0.018m.
- 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.

### **2024/25 Original Budget and 2025/26 to 2027/28 Financial Plan**

- 1.7 The financial projection for 2024/25 to 2026/27 was approved by Members in February 2023. The 2023/24 budget process has updated those projections and established a base for 2027/28.
- 1.8 The proposed budget for 2024/25 is balanced with a transfer into the NNDR Growth Protection Reserve of £0.188m. 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 1.27 – 1.31 of this report. This transfer will increase the available balance for future

years. 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.

**Table 1**

	<b>2023/24 Revised Budget £000</b>	<b>2024/25 Forecast £000</b>	<b>2025/26 Forecast £000</b>	<b>2026/27 Forecast £000</b>	<b>2027/28 Forecast £000</b>
Net Cost of Services	15,985	13,907	14,266	14,747	15,342
Net debt charges + investment interest	(1,731)	(1,052)	(806)	(1,185)	(1,235)
Net t/f to/(from) reserves + balances	(2,362)	1,178	1,462	367	321
Net t/f to/(from) NNDR Growth Protection Reserve	824	188	(620)	(3,803)	(4,122)
Parish Precept	3,968	3,968	3,968	3,968	3,968
Funding from council tax, business rates and government grants	(16,666)	(18,189)	(18,270)	(14,094)	(14,274)
<b>Use of GF balance</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 2023/24, was the first year of a two-year 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 The provisional local government finance settlement announced on December 18<sup>th</sup> was the second year of the settlement. There were no projected or indicative numbers for 2025/26 and beyond. We have had to make assumptions for 2025/26 and future years because they weren't covered by the provisional settlement.

1.13 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.

1.14 A policy statement from 5<sup>th</sup> December 2023, 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 continues the series of real terms increases in Core Spending Power (CSP) with them being higher than the headline rate of inflation. However, they are likely to be lower from 2025/26 onwards, and reliant on council tax rises rather than grant increases. CSP increases are higher in authorities with responsibilities for social care.

1.15 The following paragraphs show our government funding for 2024/25 from the provisional settlement and the assumptions we have had to make for future years:

*New Homes Bonus*

1.16 We have been waiting for the results of the government's consultation on the future of New Homes Bonus Grant for at least five years. The Policy Statement confirmed that New Homes Bonus will continue for one (final) year in 2024/25. It is not yet known what, if anything, will replace it.

1.17 For 2024/25 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. However, the allocation we have received is £0.317m less than we estimated when we set the budget this time last year. This is therefore a reduction in grant income for 2024/25.

1.18 For 2025/26 we have assumed that no 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*

1.19 It is likely the wider local government reforms are now not going to be implemented until 2026/27 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.

1.20 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, in the early years it is likely 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

- 1.21 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 change to the current system until at least 2026/27 as mentioned above.
- 1.22 This has resulted in some additional income, particularly for 2025/26 as we move the assumption for changes to the current system to 2026/27. It has been assumed 2026/27 is now 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

- 1.23 Yet again, there has been a roll-over in receiving Revenue Support Grant. We estimated this would be the case last year with the grant eventually tailing off in 2026/27. However, we have received £1.196m more than estimated in 2025/26 and we will receive £0.347m of the grant for a further year into 2027/28. We have assumed this will be the final year of receiving the grant.

### Services Grant

- 1.24 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 2024/25 and 2025/26 but has been cut significantly. The amount we are able to include as extra income for each of these years is £0.019m. Nothing has been included for future years.

### 3% Funding Guarantee Grant

- 1.25 The Funding Guarantee grant was introduced in 2023/24 and ensures that no authority has a Core Spending Power increase of less than 3% without having to increase their Band D Council Tax. For 2024/25 and 2025/26 we have been allocated funds, presumably due to our reduction in New Homes Bonus and Services grants. We have been allocated £0.392m for 2024/25 and £0.493m for 2025/26. This shows that damping as discussed earlier, is a policy intention of the government in the settlement.
- 1.26 To summarise, the Spending Review 2023 will deliver real terms growth in Core Spending Power for local government. Assuming authorities increase their Band D Council Tax by the maximum level allowed, CSP will increase by 6.5% on average. Districts have the smallest average increase in the Core Spending Power at only 4.93% which is marginally less than 2023/24 and the increase in government funding is only just larger than the increase we're allowed to increase Council Tax by. Crucially, most of the recipients of the 3% Funding

Guarantee Grant were again districts but this year there were more from other classes. Once under the 3% threshold, it is difficult for a district to get out.

#### Mitigating Losses in Government Funding

- 1.27 To help mitigate losses caused by funding changes the NNDR Growth Protection Reserve was created a number of years ago. Originally this only included transfers of income from the general fund when Business Rates income calculations were updated for new growth.
- 1.28 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.
- 1.29 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.
- 1.30 The balance accumulated has meant we are able to use the reserve to even-out 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 £0.188m. Latest estimates for transfers back to the general fund are £0.620m 2025/26; £3.803m 2026/27 and £4.122m in 2027/28. This leaves a balance in the reserve of £4.033m for future years.
- 1.31 When savings are found from elsewhere or extra income is earned, the transfers from the reserve will be reduced.

#### Expenditure, income levels and efficiencies

- 1.32 In developing the financial projections covering the period 2024/24 to 2027/28, officers have made a number of assumptions. The major assumptions are:
  - For 2024/25, 5% has been included in staffing budgets as an estimate for a pay award. For 2025/26 to 2027/28, 4% has been included.
  - Investment income as a result of treasury management decisions has been increased in all years of the MTFP as interest rates have risen considerably. However, current rates are 5.25% and it is thought they have now reached their peak with the next movement being a reduction. Commentators are estimating it will possibly be May 2024 when the rates begin to fall very slowly. 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 a levelling off of prices for future years almost 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 meant the deficit payment of £0.962m per year was no longer necessary but to ensure the fund

continued to meet the needs of future pensioners, the contribution rate was increased by the Pension Fund for employers to 20.8%. This made no significant difference to us because the amounts were very similar and they 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

1.33 In preparation for the budget, the Section 151 Officer under delegated powers has determined the Tax Base at Band D for 2024/25 as 23,122.93. This is an overall increase on the 2023/24 Tax Base. However, the Tax Base of some of the Parishes have seen a decrease due to local circumstances relating to Single Person Discount, Council Tax Support claimants and/or net reductions in property numbers.

#### Council Tax Options

1.34 The Council’s part of the Council Tax bill in 2023/24 was set at £197.00 for a Band D property. This was an increase of 2.99%.

1.35 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 2024/25 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.

1.36 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%	200.94	3.94	0.07	91,021
2.54%	202.00	5.00	0.10	115,533
2.99%	202.89	5.89	0.11	136,117

1.37 The level of increase each year affects the base for future years and the proposed increase for 2024/25 is 2.99%, or £5.89 per year for this Council’s part of the Council Tax bill, generating additional revenue of £136,117. This ensures we do not accidentally trigger a referendum.

1.38 Members will recall that in our Medium-Term Financial Strategy (MTFS) approved in July 2023, 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**

- 1.39 The Council’s main uncommitted Financial Reserves are the General Fund Working Balance of £2.019m, the uncommitted element of the Transformation Reserve of £0.638m and the NNDR Growth Protection Reserve which has a balance of £4.033m 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)**

### **2023/24 Current Budget**

- 1.40 In February 2023, Members agreed a budget for 2023/24. Rent levels were set with an increase of 5%, effective from 1<sup>st</sup> April 2023. This was within government regulations which capped increases at 7%. HRA fees and charges were also set, effective from the same date.
- 1.41 The Revised Budget was considered by Executive at its meeting on the 4<sup>th</sup> of December 2023 and by the Finance and Corporate Overview Scrutiny Committee at its meeting on the 28<sup>th</sup> of November. There have been no changes to the budget position since this time.
- 1.42 The HRA was in balance with neither a surplus nor deficit estimated, which was in-line with the current budget.

### **2024/25 Original Budget and 2025/26 to 2027/28 Financial Plan**

- 1.43 The proposed budget for 2024/25 currently shows a contribution back to the HRA balance of £0.363m, this is the repayment of the amount used from 2023/24. Based on current information the position for 2025/26, 2026/27 and 2027/28 is a balanced budget with neither a surplus nor a deficit. This is shown on **Appendix 3**. The proposal is to transfer any surplus that arises over these amounts into the HRA Revenue Reserve in all years. **Appendix 4** details the net cost of each cost centre.
- 1.44 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

- 1.45 The MHCLG (now Department for Levelling Up, Housing and Communities DLUHC) Policy Statement on rents for social housing – published February 2019 states, *‘In October 2017, the government announced its intention to set a long-term rent deal for both local authority landlords and housing associations. This would permit annual rent increases on both social rent and affordable rent*



*properties of up to CPI (Consumer Price Index) plus 1 percent from 2020, for a period of at least five years.'*

- 1.46 Therefore for 2024/25 the income for dwelling rents has been included in the budget at CPI rate 6.7%, plus 1%. For future years it has been assumed the same policy will apply but 2% has been included as an estimate of the increase in income.
- 1.47 The table below shows the average rent increases 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
7.7%	£92.76	£344.76	£6.63	£68.48 - £125.49
Average for Social Rent				
7.7%	£128.70	£478.40	£9.20	£87.46 - £278.36
Average for Affordable Rent				

#### Empty Property Levels - Voids

- 1.48 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.
- 1.49 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 2024/25 to 2027/28 the estimate for voids which has been included in the MTFP is 3.7%.

#### Fees and Charges

- 1.50 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.
- 1.51 A schedule of the proposed charges is set out at **Appendix 4, table 1**. For 2024/25 in most cases the charges are recommended to be increased by 7.7%.

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

- 1.52 The Council's main uncommitted Financial Reserves are the Housing Revenue Account Working Balance of £2.039m. 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**

1.53 There will be three separate reports to Council on 31st January 2024 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.

### **2024/25 Current Budget**

1.54 In February 2023, Members approved a Capital Programme in respect of 2023/24 to 2026/27. 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 2023/24 the equivalent amount of funding was not applied during 2022/23 and is therefore available in 2023/24 to meet the delayed payments.

1.55 The Revised Capital Programme was considered by Executive at its meeting on 4<sup>th</sup> December 2023 and by the Finance and Corporate Overview Scrutiny Committee at its meeting on 28<sup>th</sup> November. There have been no changes to the budget position since this time.

### **General Fund Capital Programme 2024/25 to 2027/28**

1.56 The proposed Capital Programme for the General Fund totals £8.786m for 2024/25; £1.252m for 2025/26; £2.370m for 2026/27 and £1.377m for 2027/28 (**Appendix 5**).

### **Housing Revenue Account Capital Programme 2024/25 to 2027/28**

1.57 The proposed Capital Programme for the Housing Revenue Account totals £20.604m for 2024/25; £10.168m for 2025/26; £5.348m for 2026/27 and £5.348m for 2027/28 (**Appendix 5**).

1.58 A list of all the schemes and associated funding are attached as **Appendix 5** to this report.

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

1.59 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.

1.60 The Council's Section 151 Officer (The Director of Finance) 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.

1.61 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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## **RECOMMENDATIONS**

- 1 That Finance and Corporate Overview Scrutiny Committee note the report and make any comments that they believe to be appropriate to be given verbally at the Council meeting on 31<sup>st</sup> January 2024.

### **The Executive report recommendations are as follows:**

- X1 That all recommendations below are referred to the meeting of Full Council on the 31st of January 2024.

The recommendations to Council are:

- X2 That in the view of the Section 151 Officer, that the estimates included in the Medium-Term Financial Plan 2023/24 to 2027/28 are robust and that the level of financial reserves whilst at minimum levels are adequate, be accepted.
- X3 That officers report back to Executive and to the Finance and Corporate Overview Scrutiny Committee on a quarterly basis regarding the overall position in respect of the Council's budgets.

### **GENERAL FUND**

- X4 A Council Tax increase of £5.89 is levied in respect of a notional Band D property (2.99%).
- X5 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 2023/24, as the Original Budget in respect of 2024/25, and the financial projection in respect of 2025/26 to 2027/28.
- X6 That any further under spend in respect of 2023/24 is transferred to the Council's General Fund Reserves.
- X7 On the basis that income from Planning Fees may exceed £0.500m in 2023/24, 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**

- X8 That Council increases its rent levels by 7.7% to apply from 1<sup>st</sup> April 2024.
- X9 That the increases in respect of other charges as outlined in **Appendix 4 Table 1** be implemented with effect from 1<sup>st</sup> April 2024.
- X10 The Medium-Term Financial Plan in respect of the Housing Revenue Account as set out in **Appendix 3 and 4** of this report be approved as the Revised Budget in respect of 2023/24, as the Original Budget in respect of 2024/25, and the financial projection in respect of 2025/26 to 2027/28.
- X11 That under spends in respect of 2023/24 to 2027/28 are transferred to the HRA Revenue Reserve.

**CAPITAL PROGRAMME**

- X12 That the Capital Programme as set out in **Appendix 5** be approved as the Revised Budget in respect of 2023/24, and as the Approved Programme for 2024/25 to 2027/28.

Approved by Councillor Clive Moesby, Portfolio Holder for Resources

**IMPLICATIONS:**

**Finance and Risk:**            Yes             No

**Details:**

The issue of Financial Risk 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. 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.

The reductions in government funding on the general fund are currently being managed by contributions to and from the National Non-Domestic Rates (NNDR) Growth Protection Reserve. The HRA does not have the use of this general fund reserve and needs to be carefully managed to ensure it continues to be sustainable over the life of the 30-year business plan. This includes any borrowing undertaken for the capital programme.

On behalf of the Section 151 Officer

**Legal (including Data Protection):**

Yes

No

**Details:**

Under section 25 of the Local Government Act 2003, the Section 151 Officer is required to report on the robustness of the estimates made for the purposes of determining the budget for the forthcoming year and the adequacy of the proposed financial reserves.

There is also a requirement for the Council to have regard to the report of the Section 151 Officer when making decisions on its budget requirement and level of financial reserves.

The Council is legally obliged to set and deliver a balanced budget prior to the commencement of the new financial year in April 2024, which shows how income will equal spend over the short and medium term. This can take into account deliverable cost savings and/or local income growth strategies as well as useable reserves. However, a budget will not be balanced where it reduces reserves to unacceptably low levels. This report together with the associated budget timetable has been prepared in order to comply with our legal obligations.

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

<p><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:</p> <p><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></p>	No
<p><b>Is the decision subject to Call-In?</b>  <i>(Only Key Decisions are subject to Call-In)</i></p>	No

<p><b>District Wards Significantly Affected</b></p>	None
<p><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"/></p>	<p>Details:   Portfolio Holder for Resources</p>

<p><b>Links to Council Ambition: Customers, Economy and Environment.</b></p>

DOCUMENT INFORMATION	
Appendix No	Title
1	General Fund Summary
2	General Fund Detail
3	Housing Revenue Account Summary
4	Housing Revenue Account Detail
4 table 1	HRA – Fees and Charges 2024/25
5	Capital Programme

<p><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></p>
<p>None</p>