

LibDem Budget Amendment

To approve:

- i) The formal Council Tax Resolution which calculates the Council Tax requirement as set out in Appendix 1
- ii) The draft revenue budget for 2023/24 and MTFS for 2024/25 to 2026/27 as set out in Appendices 2(a) – LibDem and 2(b) – LibDem, specifically to reflect the following proposals
 - To initially create a reserve and then fund the forecast costs of a new Local Plan
 - To fund the initial capital (£500,000) and then on-going revenue costs to implement Civil Parking Enforcement within the District (£40,000 in 2024/25)
 - To increase the Environment Fund from £100,000 to £200,000 per year
 - To provide grant funding to local parish councils and community groups to mark the Coronation (£20,000 in 2023/24 only)
 - To build in a (£200,000) turnover allowance on staff costs in recognition that there will be staff vacancies throughout the year
- iii) A Council Tax freeze in 2023/24
- iv) The Statement of Reserves as set out in Appendix 3 - LibDem
- v) The 2023/24 Fees and Charges as set out in Appendix 4
- vi) The Capital Strategy and financing as set out in Appendix 5 - LibDem
- vii) The extension of Business Rate reliefs (which will be fully funded by the Government through Section 31 grants) as detailed in Sections 6.6 to 6.10 of this report.
- viii) The discretionary element of the Council Tax Support Fund as detailed in paragraphs 11.9 to 11.11.

PROPOSER: Cllr Lorna Dupre

SECONDER: Cllr Charlotte Cane

DRAFT BUDGET 2023-24

	Budget 2022-23 £	Estimate 2023-24 £	Estimate 2024-25 £	Estimate 2025-26 £	Estimate 2026-27 £
Committees:					
Operational Services	5,802,153	7,024,891	7,521,269	7,626,614	7,825,898
Finance & Assets	5,607,728	5,910,783	6,148,001	6,642,282	7,067,119
Net District Spending	11,409,881	12,935,674	13,669,270	14,268,896	14,893,017
New Homes Bonus Grant	-1,112,624	-837,838	-837,838	0	0
Rural / Lower Tier Services Grant	-282,403	-189,538	-189,538	-189,538	-189,538
Service Grant / Funding Guarantee	-170,007	-453,418	-437,493	0	0
Internal Drainage Board Levies	571,955	632,991	658,311	671,477	684,907
Contributions to / from Corporate Reserves	216,132	287,642	287,642	287,642	287,642
Net Operating Expenditure	10,632,934	12,375,513	13,150,354	15,038,477	15,676,028
Contribution from Surplus Savings Reserve	-1,221,563	-1,975,579	-2,152,864	-2,972,001	0
Savings to be identified	0	0	0	-1,685,402	-4,927,033
ECDC Budget Requirement	9,411,371	10,399,934	10,997,490	10,381,074	10,748,995
Parish Council Precepts	2,739,806	3,000,653	3,075,669	3,152,561	3,231,375
DISTRICT BUDGET REQUIREMENT	12,151,177	13,400,587	14,073,159	13,533,635	13,980,370
<u>Financed by:</u>					
Council's share of Collection Funds Surplus/De	-283,649	100,507	0	0	0
Revenue Support Grant	-12,579	-102,089	-109,644	-512,952	-489,729
Locally retained Non-Domestic Rates	-3,999,110	-4,843,526	-5,092,533	-3,825,411	-3,962,087
Plus: NNDR from Renewable Energy	-693,304	-1,011,335	-1,011,335	-1,011,335	-1,011,335
COUNCIL TAX REQUIREMENT	7,162,535	7,544,144	7,859,647	8,183,937	8,517,219

	Estimate 2022-23 £	Estimate 2023-24 £	Estimate 2024-25 £	Estimate 2025-26 £	Estimate 2026-27 £
Unallocated Surplus Savings Reserve					
In hand at 1st April	8,130,907	7,100,444	5,124,865	2,972,001	0
Movement in year	-1,030,463	-1,975,579	-2,152,864	-2,972,001	0
In hand at 31st March	7,100,444	5,124,865	2,972,001	0	0

IMPLIED BAND 'D' COUNCIL TAX (District only i.e. excluding parish levies)					
Demand on Collection Fund as above	7,162,535	7,544,144	7,859,647	8,183,937	8,517,219
Less Parish Precepts as above	2,739,806	3,000,653	3,075,669	3,152,561	3,231,375
	4,422,729	4,543,491	4,783,978	5,031,376	5,285,844
Council Tax Base	31,115.3	31,964.9	32,513.1	33,070.7	33,637.8
District Council Tax - Band D	142.14	142.14	147.14	152.14	157.14

Description	Budget 2022/23	Estimate 2023/24	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
Operational Services					
Building Regulations	30,900	36,736	37,112	37,258	37,407
Civic Amenities	9,828	0	0	0	0
Civil Parking Enforcement	0	0	40,000	30,000	30,000
Climate Change	100,000	200,000	200,000	200,000	200,000
Community Projects & Grants	189,099	213,482	196,322	198,131	199,976
Community Safety	57,661	62,133	63,695	64,482	65,451
Cons. Area & Listed Buildings	64,569	69,861	71,775	72,944	74,136
Customer Services	493,405	543,885	560,802	572,804	584,510
Dog Warden Scheme	36,022	43,226	44,416	45,265	46,131
Emergency Planning	28,665	30,024	30,369	30,690	31,018
Environmental	146,705	147,961	148,855	151,640	154,480
Environmental Health	423,589	529,805	545,172	558,109	548,225
Homelessness	377,911	247,158	327,712	354,999	476,332
Information Technology	872,889	1,011,782	1,020,061	1,037,867	1,056,028
Leisure Centre	-471,469	-301,550	-447,030	-506,347	-552,615
Licencing - Env Services	11,835	19,067	17,695	13,014	7,191
Marketing & Grants	73,229	42,192	42,832	43,271	42,832
Nuisances	80,306	103,673	106,683	108,719	110,796
Parish Forums	1,500	1,500	1,500	1,500	1,500
Performance Management	10,400	0	0	0	0
Pest Control	9,866	11,033	11,350	11,568	11,790
Planning	144,837	253,594	281,309	295,581	310,245
Public Relations	102,779	109,883	113,167	115,406	117,690
Recycling	1,051,426	1,276,987	1,636,399	1,669,128	1,702,511
Refuse Collection	1,237,556	1,497,443	1,557,341	1,588,488	1,620,258
Street Cleansing	724,356	876,471	911,530	929,761	948,356
Street Naming & Numbering	16,289	16,704	19,139	19,432	19,731
The Old Gaol House	0	0	0	0	0
Travellers Sites	-22,000	-18,159	-16,937	-17,096	-18,081
	5,802,153	7,024,891	7,521,269	7,626,614	7,825,898
Finance & Assets					
Asset Management	141,918	150,433	153,442	153,442	153,442
Award Ditches	9,276	9,833	10,226	10,431	10,640
Civic Relations	22,448	23,692	24,217	24,536	24,862
Closed Churchyards	30,558	32,391	33,687	34,361	35,048
Community Transport	15,000	15,000	15,000	15,000	15,000
Corp. Man. Policy Research / Review	159,973	383,053	439,976	446,990	454,178
Council Tax Collection Costs	423,264	538,783	550,358	566,293	577,496
Data Management	96,167	110,822	117,870	119,417	120,995
Economic Development	43,430	107,877	117,933	124,555	131,310
Finance	365,772	295,597	303,943	309,880	315,937
General Gang	87,128	99,271	101,963	103,422	104,910
Health & Safety (Work)	22,857	26,696	27,230	27,557	27,891
Housing Benefits	364,917	410,147	429,040	451,107	461,780
Housing Strategy	274,130	192,954	201,870	208,608	215,480
Human Resources (including training)	222,112	242,675	262,987	265,810	268,689
Interest & Financial Transactions	-81,594	-660,452	-610,294	-383,083	-241,317
Internal Audit	74,278	80,038	82,797	84,853	86,960
Land Charges Admin	-36,498	-52,356	-52,386	-53,959	-55,563
Legal Services	254,869	165,269	170,236	173,189	176,201
Local Elections	22,500	22,500	22,500	22,500	22,500
Local Plans	95,000	225,111	207,362	258,424	349,496
Management Team	418,878	771,860	805,149	867,821	884,929
Markets	0	0	0	0	0
Member & Committee Support	562,984	629,577	619,989	631,814	643,875
Misc. Financial Services	715,692	522,713	476,951	515,523	583,427
Miscellaneous Properties	-45,940	-46,649	-46,666	-46,700	-46,734
NNDR Collection Costs	45,264	47,266	48,449	50,754	51,736
Out Of Hours Service	15,000	14,000	14,420	14,708	15,002
Parking of Vehicles	61,276	76,766	82,453	86,303	90,231
Parks and Open Spaces	262,873	350,052	371,686	382,332	393,191
Payroll	77,231	92,770	95,104	96,867	98,665
Public Conveniences	147,830	185,776	190,129	192,945	195,821
Registration of Electors	51,721	45,091	46,015	46,015	46,015
Reprographics	139,032	156,130	178,659	180,913	183,403
Office Accommodation	382,402	566,749	581,056	590,870	600,881
Sport & Recreation Admin	165,980	79,348	74,650	68,784	70,742
	5,607,728	5,910,783	6,148,001	6,642,282	7,067,119
Total	11,409,881	12,935,674	13,669,270	14,268,896	14,893,017

Reserve Accounts

Appendix 3 - LibDem

Description	2022/23				2023/24			
	Opening Balance 1 April	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31 March	Opening Balance 1 April	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31 March
	£	£	£	£	£	£	£	£
District Elections	127,181	22,500		149,681	149,681		(85,117)	64,564
Historic Buildings Grants	6,190			6,190	6,190			6,190
Housing Conditions Survey	20,000	5,000		25,000	25,000	5,000		30,000
Building Control	23,155			23,155	23,155			23,155
Change Management	243,870		(12,312)	231,558	231,558		(174,257)	57,301
Major Project Development	100,000		(20,000)	80,000	80,000			80,000
Surplus Savings Reserve	8,130,907		(1,030,463)	7,100,444	7,100,444		(1,975,579)	5,124,865
Vehicle Replacements	89,187			89,187	89,187			89,187
Sports Facilities Funding Reserve	300,000			300,000	300,000			300,000
IT	120,000	40,000		160,000	160,000	40,000	(100,000)	100,000
CIL	8,106,716	4,150,000	(3,200,000)	9,056,716	9,056,716	1,400,000	(1,000,000)	9,456,716
CIL Admin	226,560	70,000	(100,000)	196,560	196,560	70,000	(100,000)	166,560
Asset Management	12,679			12,679	12,679			12,679
Care and Repair	45,000			45,000	45,000			45,000
Community Fund Reserves	30,884			30,884	30,884			30,884
Housing	79,547			79,547	79,547			79,547
Affordable Housing	221,800		(121,800)	100,000	100,000			100,000
Local Plan	0			0	0	80,000		80,000
General Fund Balance	1,050,982	12,312		1,063,294	1,063,294	174,257		1,237,551
Commercial Invest to Save	20,000			20,000	20,000			20,000
CLT Grant Applications	20,000			20,000	20,000			20,000
Travellers' Sites	0	48,523		48,523	48,523	56,959		105,482
Enterprise Zone NNDR	658,813	216,132	(50,000)	824,945	824,945	287,642	(22,341)	1,090,246
Cambridgeshire Horizons - General	790,000		(307,216)	482,784	482,784			482,784
Cambridgeshire Horizons - A14	1,050,000		(42,000)	1,008,000	1,008,000		(42,000)	966,000
Growth and Infrastructure Fund	2,000,000	307,216	(50,000)	2,257,216	2,257,216		(1,100,000)	1,157,216
Council Tax / NNDR Carry Forwards	1,457,533		(1,457,533)	0	0			0
Climate Change	84,466		(50,000)	34,466	34,466			34,466
Other								
Section 106 Agreements	3,473,616		(500,000)	2,973,616	2,973,616		(500,000)	2,473,616
Internal Borrowing	(9,489,638)	(5,756,900)	5,233,927	(10,012,611)	(10,012,611)	(5,475,000)	327,765	(15,159,846)
Total Reserves	18,999,448	(885,217)	(1,707,397)	16,406,834	16,406,834	(3,361,142)	(4,771,529)	8,274,163

Reserve Accounts

Description	2024/25				2025/26			
	Opening Balance 1	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31	Opening Balance 1	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31
	April £	£	£	March £	April £	£	£	March £
District Elections	64,564	22,500		87,064	87,064	22,500		109,564
Historic Buildings Grants	6,190			6,190	6,190			6,190
Housing Conditions Survey	30,000	5,000		35,000	35,000	5,000		40,000
Building Control	23,155			23,155	23,155			23,155
Change Management	57,301		(57,301)	(0)	(0)			(0)
Major Project Development	80,000			80,000	80,000			80,000
Surplus Savings Reserve	5,124,865		(2,152,864)	2,972,001	2,972,001		(2,972,001)	0
Vehicle Replacements	89,187			89,187	89,187			89,187
Sports Facilities Funding Reserve	300,000			300,000	300,000			300,000
IT	100,000	40,000		140,000	140,000	40,000		180,000
CIL	9,456,716	1,400,000	(1,000,000)	9,856,716	9,856,716	1,400,000	(1,000,000)	10,256,716
CIL Admin	166,560	70,000	(100,000)	136,560	136,560	70,000	(100,000)	106,560
Asset Management	12,679			12,679	12,679			12,679
Care and Repair	45,000			45,000	45,000			45,000
Community Fund Reserves	30,884			30,884	30,884			30,884
Housing	79,547			79,547	79,547			79,547
Affordable Housing	100,000			100,000	100,000			100,000
Local Plan	80,000	10,000		90,000	90,000		(90,000)	0
General Fund Balance	1,237,551	77,484		1,315,035	1,315,035	184,812		1,499,848
Commercial Invest to Save	20,000			20,000	20,000			20,000
CLT Grant Applications	20,000			20,000	20,000			20,000
Travellers' Sites	105,482	56,959		162,441	162,441	56,959		219,400
Enterprise Zone NNDR	1,090,246	287,642	(23,011)	1,354,877	1,354,877	287,642	(23,471)	1,619,048
Cambridgeshire Horizons - General	482,784			482,784	482,784			482,784
Cambridgeshire Horizons - A14	966,000		(42,000)	924,000	924,000		(42,000)	882,000
Growth and Infrastructure Fund	1,157,216		(1,157,216)	0	0			0
Council Tax / NNDR Carry Forwards	0			0	0			0
Climate Change	34,466			34,466	34,466			34,466
Other								
Section 106 Agreements	2,473,616		(500,000)	1,973,616	1,973,616		(500,000)	1,473,616
Internal Borrowing	(15,159,846)	(200,000)	4,676,098	(10,683,748)	(10,683,748)	0	4,176,098	(6,507,650)
Total Reserves	8,274,163	1,769,585	(356,294)	9,687,454	9,687,454	2,066,913	(551,374)	11,202,993

Capital Programme 2022/23 to 2026/27

CAPITAL BUDGET	Projected Spend 2022/23	Proposed Budget 2023/24	Proposed Budget 2024/25	Proposed Budget 2025/26	Proposed Budget 2026/27
	£	£	£	£	£
Operational Services					
Refuse Vehicles		2,775,000			
Waste Bins	52,118	1,040,000	40,000	40,000	40,000
Conservation Area Schemes - 2nd round	27,506				
Civil Parking Enforcement - Set up Costs		500,000			
Mandatory Disabled Facilities Grants (DFG)	1,513,095	697,299	697,299	697,299	697,299
Empty Properties, Discretionary DFGs, Minor Works, Home Repair Asst.	75,000	75,000	75,000	75,000	75,000
Vehicle Etc. Replacements	228,169	100,000	100,000	100,000	100,000
Operational Services Total	1,895,888	5,187,299	912,299	912,299	912,299
Finance and Assets					
A14 Contribution	82,000	82,000	82,000	82,000	82,000
Depot	845,950				
Extension to Ely Country Park	163,200				
Solar Panels on Council Buildings	50,000	100,000			
EC CLT Loan	310,950				
Loan Agreement with ECTC approved in April 2022	5,600,000	1,700,000	200,000		
Finance and Assets Total	7,052,100	1,882,000	282,000	82,000	82,000
Capital Programme Total	8,947,988	7,069,299	1,194,299	994,299	994,299

Refuse Vehicles

The Council purchases and then hires to East Cambs Street Scene refuse vehicles to be used to undertake the refuse contract for the Council. A large number of vehicles were initially planned to be purchased in 2020/21 as the vehicles purchased with the Weekly Collection Grant reach the end of their economic life. However, delays in Government announcing its long term Waste Strategy, has delayed the purchase of these vehicles, as the Council wants to ensure that the vehicles can deal with any additional demands put upon it by the revised Strategy. It is now believed that these vehicles will be purchased in 2023/24. The budget has been increased from that in the 2022/23 budget due to inflation and the need for the new vehicles to have bin lifts.

Waste Bins

The on-going £40,000 budget is to ensure that as the number of residential homes in the District increases, the Council has new wheeled bins available to deliver to these properties. The larger budget in 2023/24 is a provision to fund the major purchase of wheeled bins if the Council chooses to move away from the use of black sacks.

Conservation Area Schemes

This scheme is for the Steeple Row enhancement, led by Ely Perspective for public realm improvements in the Steeple Row area. The remaining balance is required to provide partnership funding towards a larger Heritage Lottery Scheme currently being worked on by Ely Cathedral for enhancements to the entire cathedral precinct.

Civil Parking Enforcement - Set Up Costs

Initial set-up costs to allow Civil Parking Enforcement to be implemented in East Cambsridgeshire

Mandatory Disabled Facilities Grants

These grants are provided to enable disabled people, including children, to remain in their own home. Due to an ageing population, the demand for this type of grant is likely to increase and capital funding will need to continue to enable the Council to meet this statutory function. The majority is funded from Government grant from the Better Care Fund. The projected spend in 2022-23 includes an underspend from previous years when the amount of work undertaken was impacted by the Covid-19 pandemic.

Empty Properties, Discretionary DFGs, Minor Works & Home Repair Asst.

Grant provided to owner occupiers on an income related benefit to carry out essential repairs and energy efficiency work to their homes, to ensure that they meet the decent homes standard. This grant takes two forms, one, a small non-repayable grant and the other, where more extensive works are needed, a repayable loan.

Vehicle Replacements

Vehicle replacement mostly for the Parks and Gardens Team. This is funded from Section 106 contributions.

A14 Contributions

When the A14 Improvement was originally planned, it was agreed that the majority of councils in Cambridgeshire would contribute to the overall costs of the project. East Cambs element of this, which will be funded from CIL contributions, was £1 million. At the time Cambridgeshire Horizons also agreed a contribution, but as their cash has now been distributed, we will be making a further contribution of £1,050,000 to reflect our proportion of this. Contributions will be made over 25 years, so in total at £82,000 per year.

Depot

The depot, including the drainage on the site is being improved to provide staff with a safe environment.

Extension to Country Park

Purchase of land from the Environment Agency

Solar Panels on Council Buildings

Installation of solar panelling on a number of Council buildings including E-Space North in Littleport, the Hive and potentially the Grange

Loan to East Cambs CLT

Loan to East Cambs CLT, to provide the funding (alongside Ecology Building Society) for the CLT to purchase fifteen properties on the former MoD site in Ely, so these can be offered as affordable, shared ownership properties to local residents. The terms of the loan require it to be repaid in seven years time.

Loan Agreement with ECTC approved in April 2022

At its meeting on the 21st April 2022, the Council approved a new loan facility to ECTC up to a value of £7,500,000 in order to move forward with new projects at the Paradise Pool site and phase two and three at the former Ministry of Defence site.

SOURCES OF FINANCING	Projected 2022/23 £	Budget 2023/24 £	Budget 2024/25 £	Budget 2025/26 £	Budget 2026/27 £
Operational Services					
Revenue Contribution		150,000			
Grants (Disability Facilities Grant)	988,405	608,471	608,471	608,471	608,471
Capital Reserves	679,314	203,828	203,828	203,828	203,828
Section 106 / CIL	1,228,169	450,000	100,000	100,000	100,000
Borrowing	(1,000,000)	3,775,000			
Operational Services Total	1,895,888	5,187,299	912,299	912,299	912,299
Finance and Assets					
Revenue Contribution	42,000	42,000	42,000	42,000	42,000
Capital Reserves	50,000	100,000			
Section 106 / CIL	203,200	40,000	40,000	40,000	40,000
Borrowing	6,756,900	1,700,000	200,000		
Finance and Assets Total	7,052,100	1,882,000	282,000	82,000	82,000
Capital Funding Total	8,947,988	7,069,299	1,194,299	994,299	994,299

Capital Reserves Forecast	2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Balance Brought Forward	1,536,381	1,396,717	1,142,889	989,061	835,233
Add receipts from Sales of Assets	589,650	50,000	50,000	50,000	50,000
Less Capital Receipts Applied	(729,314)	(303,828)	(203,828)	(203,828)	(203,828)
Capital Reserves Carried Forward	1,396,717	1,142,889	989,061	835,233	681,405

Borrowing Forecast	2022/23	2023/24	2024/25	2025/26	2026/27
	£	£	£	£	£
Balance Brought Forward	9,489,638	10,012,611	15,159,846	10,683,748	6,507,650
Add Borrowing in Year	5,756,900	5,475,000	200,000	0	0
Repayment from ECTC	(4,900,000)		(4,000,000)	(3,500,000)	
Less Minimum Revenue Provision (MRP)	(333,927)	(327,765)	(676,098)	(676,098)	(676,098)
Total Borrowing Carried Forward	10,012,611	15,159,846	10,683,748	6,507,650	5,831,552
Internal Borrowing	10,012,611	15,159,846	10,683,748	6,507,650	5,831,552
External Borrowing	0	0	0	0	0