

WBC BUDGET EVOLUTION - VIEW 1 (MTFP adverse factors only)

Table 1.0.1 - 2019/20 BUDGET

Original (revised format)	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	5,840	8,971	-5,981	-796	-6,778	2,193		
Customer Services & IT	1,702	19	611	877	3,209	-144	-214	-358	2,851		
Environmental Services	1,490	51	157	5,806	7,505	-6,251	-924	-7,174	330		
Finance and property	1,759	13	225	937	2,934	-245	-3,017	-3,262	-328		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,784	-31	-1,815	1,162		
Policy and Governance	1,814	269	331	606	3,020	-701	-28	-729	2,291		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,180	1,180				1,180		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-2,000	-2,000	-2,000		
Operating (surplus)/deficit	13,287	1,577	2,828	15,246	32,937	-25,243	-9,393	-34,636	-1,699		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	15,466	34,636	-25,243	-9,393	-34,636	0		

Table 1.0.2 - 2019/20 BUDGET - adjustments (actual and expected)

Inflationary cost estimate	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
Community					0			0	0
Customer Services & IT					0			0	0
Environmental Services					0			0	0
Finance and property					0			0	0
General Fund Housing					0			0	0
Planning					0			0	0
Policy and Governance					0			0	0
Senior Management Team					0			0	0
Vacancy factor and agency costs					0			0	0
Pension backfunding					0			0	0
Recharges (mainly from HRA)					0			0	0
Utilities					0			0	0
Council Tax	0%							0	0
Business Rates retained								0	0
Operating (surplus)/deficit	0	0	0	0	0	0	0	0	0
Revenue transfer to capital program					0			0	0
Revenue transfer to reserves					0			0	0
Total spend	0	0	0	0	0	0	0	0	0

Table 1.0.3 - 2019/20 FORECAST OUTTURN

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	5,840	8,971	-5,981	-796	-6,778	2,193		
Customer Services & IT	1,702	19	611	877	3,209	-144	-214	-358	2,851		
Environmental Services	1,490	51	157	5,806	7,505	-6,251	-924	-7,174	330		
Finance and property	1,759	13	225	937	2,934	-245	-3,017	-3,262	-328		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,784	-31	-1,815	1,162		
Policy and Governance	1,814	269	331	606	3,020	-701	-28	-729	2,291		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,180	1,180				1,180		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-2,000	-2,000	-2,000		
Operating (surplus)/deficit	13,287	1,577	2,828	15,246	32,937	-25,243	-9,393	-34,636	-1,699		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	15,466	34,636	-25,243	-9,393	-34,636	0	0	0

WBC BUDGET EVOLUTION - VIEW 1 (MTFP adverse factors only)

Table 1.1.1 - 2020/21 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
	0.0%				3.6%					
Community		0	0	0	211	211			0	211
Customer Services & IT		0	0	0	32	32			0	32
Environmental Services		0	0	0	209	209		290	290	499
Finance and property		0	0	0	34	34		20	20	54
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0	300		300	300
Policy and Governance		0	0	0	22	22			0	22
Senior Management Team		0	0	0	0	0				0
Vacancy factor and agency costs		0	0	0	0	0				0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					43	43				43
Council Tax	0%						0		0	0
Business Rates retained								200	200	200
Operating (surplus)/deficit		0	0	0	550	550	300	510	810	1,360
Revenue transfer to capital program						0			0	0
Revenue transfer to reserves						0			0	0
Total spend		0	0	0	550	550	300	510	810	1,360

Table 1.1.2 - 2020/21 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,050	9,182	-5,981	-796	-6,778	2,404		
Customer Services & IT	1,702	19	611	909	3,241	-144	-214	-358	2,883		
Environmental Services	1,490	51	157	6,016	7,714	-6,251	-634	-6,884	830		
Finance and property	1,759	13	225	971	2,967	-245	-2,997	-3,242	-275		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	627	3,042	-701	-28	-729	2,313		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,223	1,223				1,223		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-1,800	-1,800	-1,800		
Operating (surplus)/deficit	13,287	1,577	2,828	15,796	33,487	-24,943	-8,883	-33,826	-339		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	16,016	35,186	-24,943	-8,883	-33,826	1,360	1,360	

WBC BUDGET EVOLUTION - VIEW 1 (MTFP adverse factors only)

Table 1.2.1 - 2021/22 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
	0.0%				3.5%					
Community		0	0	0	211	211			0	211
Customer Services & IT		0	0	0	32	32			0	32
Environmental Services		0	0	0	209	209			0	209
Finance and property		0	0	0	34	34		20	20	54
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0			0	0
Policy and Governance		0	0	0	22	22			0	22
Senior Management Team		0	0	0	0	0			0	0
Vacancy factor and agency costs		0	0	0	0	0			0	0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					43	43				43
Council Tax	0%						0		0	0
Business Rates retained								700	700	700
Operating (surplus)/deficit		0	0	0	550	550	0	720	720	1,270
Revenue transfer to capital program						0			0	0
Revenue transfer to reserves						0			0	0
Total spend		0	0	0	550	550	0	720	720	1,270

Table 1.2.2 - 2021/22 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,261	9,392	-5,981	-796	-6,778	2,615		
Customer Services & IT	1,702	19	611	940	3,272	-144	-214	-358	2,915		
Environmental Services	1,490	51	157	6,225	7,923	-6,251	-634	-6,884	1,039		
Finance and property	1,759	13	225	1,004	3,001	-245	-2,977	-3,222	-221		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	649	3,064	-701	-28	-729	2,334		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,265	1,265				1,265		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-1,100	-1,100	-1,100		
Operating (surplus)/deficit	13,287	1,577	2,828	16,346	34,037	-24,943	-8,163	-33,106	931		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	16,566	35,736	-24,943	-8,163	-33,106	2,630	1,270	3,990

WBC BUDGET EVOLUTION - VIEW 1 (MTFP adverse factors only)

Table 1.3.1 - 2022/23 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
	0.0%				3.4%					
Community		0	0	0	211	211			0	211
Customer Services & IT		0	0	0	32	32			0	32
Environmental Services		0	0	0	209	209			0	209
Finance and property		0	0	0	34	34		30	30	64
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0			0	0
Policy and Governance		0	0	0	22	22			0	22
Senior Management Team		0	0	0	0	0			0	0
Vacancy factor and agency costs		0	0	0	0	0			0	0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					43	43				43
Council Tax	0%						0		0	0
Business Rates retained								700	700	700
Operating (surplus)/deficit		0	0	0	550	550	0	730	730	1,280
Revenue transfer to capital program						0			0	0
Revenue transfer to reserves						0			0	0
Total spend		0	0	0	550	550	0	730	730	1,280

Table 1.3.2 - 2022/23 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,472	9,603	-5,981	-796	-6,778	2,825		
Customer Services & IT	1,702	19	611	972	3,304	-144	-214	-358	2,946		
Environmental Services	1,490	51	157	6,435	8,133	-6,251	-634	-6,884	1,249		
Finance and property	1,759	13	225	1,038	3,035	-245	-2,947	-3,192	-157		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	671	3,085	-701	-28	-729	2,356		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,308	1,308				1,308		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-400	-400	-400		
Operating (surplus)/deficit	13,287	1,577	2,828	16,896	34,587	-24,943	-7,433	-32,376	2,211		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	17,116	36,286	-24,943	-7,433	-32,376	3,910	1,280	7,900

WBC BUDGET EVOLUTION - VIEW 1 (MTFP adverse factors only)

Table 1.4.1 - 2023/24 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
	0.0%				3.3%					
Community		0	0	0	211	211			0	211
Customer Services & IT		0	0	0	32	32			0	32
Environmental Services		0	0	0	209	209			0	209
Finance and property		0	0	0	34	34		30	30	64
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0			0	0
Policy and Governance		0	0	0	22	22			0	22
Senior Management Team		0	0	0	0	0			0	0
Vacancy factor and agency costs		0	0	0	0	0			0	0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					43	43				43
Council Tax	0%						0		0	0
Business Rates retained								400	400	400
Operating (surplus)/deficit		0	0	0	550	550	0	430	430	980
Revenue transfer to capital program						0			0	0
Revenue transfer to reserves						0			0	0
Total spend		0	0	0	550	550	0	430	430	980

Table 1.4.2 - 2023/24 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,682	9,814	-5,981	-796	-6,778	3,036		
Customer Services & IT	1,702	19	611	1,004	3,336	-144	-214	-358	2,978		
Environmental Services	1,490	51	157	6,644	8,342	-6,251	-634	-6,884	1,458		
Finance and property	1,759	13	225	1,072	3,069	-245	-2,917	-3,162	-93		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	693	3,107	-701	-28	-729	2,378		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,350	1,350				1,350		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							0	0	0		
Operating (surplus)/deficit	13,287	1,577	2,828	17,446	35,137	-24,943	-7,003	-31,946	3,191		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	17,666	36,836	-24,943	-7,003	-31,946	4,890	980	12,790

WBC BUDGET EVOLUTION - VIEW 2 - (MTFP adverse factors plus MTFP new income and cost savings proposals)

Table 2.0.1 - 2019/20 BUDGET

Original (revised format)	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	5,840	8,971	-5,981	-796	-6,778	2,193		
Customer Services & IT	1,702	19	611	877	3,209	-144	-214	-358	2,851		
Environmental Services	1,490	51	157	5,806	7,505	-6,251	-924	-7,174	330		
Finance and property	1,759	13	225	937	2,934	-245	-3,017	-3,262	-328		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,784	-31	-1,815	1,162		
Policy and Governance	1,814	269	331	606	3,020	-701	-28	-729	2,291		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,180	1,180				1,180		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-2,000	-2,000	-2,000		
Operating (surplus)/deficit	13,287	1,577	2,828	15,246	32,937	-25,243	-9,393	-34,636	-1,699		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	15,466	34,636	-25,243	-9,393	-34,636	0		

Table 2.0.2 - 2019/20 BUDGET - adjustments (actual and expected)

Inflationary cost estimate	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
Community					0			0	0
Customer Services & IT					0			0	0
Environmental Services					0			0	0
Finance and property					0			0	0
General Fund Housing					0			0	0
Planning					0			0	0
Policy and Governance					0			0	0
Senior Management Team					0			0	0
Vacancy factor and agency costs					0			0	0
Pension backfunding					0			0	0
Recharges (mainly from HRA)					0			0	0
Utilities					0			0	0
Council Tax	0%							0	0
Business Rates retained								0	0
Operating (surplus)/deficit	0	0	0	0	0	0	0	0	0
Revenue transfer to capital program					0			0	0
Revenue transfer to reserves					0			0	0
Total spend	0	0	0	0	0	0	0	0	0

Table 2.0.3 - 2019/20 FORECAST OUTTURN

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	5,840	8,971	-5,981	-796	-6,778	2,193		
Customer Services & IT	1,702	19	611	877	3,209	-144	-214	-358	2,851		
Environmental Services	1,490	51	157	5,806	7,505	-6,251	-924	-7,174	330		
Finance and property	1,759	13	225	937	2,934	-245	-3,017	-3,262	-328		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,784	-31	-1,815	1,162		
Policy and Governance	1,814	269	331	606	3,020	-701	-28	-729	2,291		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,180	1,180				1,180		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-2,000	-2,000	-2,000		
Operating (surplus)/deficit	13,287	1,577	2,828	15,246	32,937	-25,243	-9,393	-34,636	-1,699		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	4,307	15,466	34,636	-25,243	-9,393	-34,636	0	0	0

WBC BUDGET EVOLUTION - VIEW 2 - (MFTP adverse factors plus MFTP new income and cost savings proposals)

Table 2.1.1 - 2020/21 BUDGET - change from previous year

Inflationary cost estimate	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	
	550			3.6%						
Community	0	0	0		211		-233	-233	-23	
Customer Services & IT	0	0	-67		-35			0	-35	
Environmental Services	0	0	-167		209		290	290	333	
Finance and property	0	0	0		34		-280	-280	-246	
General Fund Housing	0	0	0		0			0	0	
Planning	0	0	0		0	300		300	300	
Policy and Governance	0	0	-333		-311			0	-311	
Senior Management Team	0	0	0		0			0	0	
Vacancy factor and agency costs	0	0	0		0			0	0	
Pension backfunding		0			0			0	0	
Recharges (mainly from HRA)								0	0	
Utilities					43				43	
Council Tax	1.8%					-183		-183	-183	
Business Rates retained							200	200	200	
Operating (surplus)/deficit		0	0	-567	550	-17	117	-23	93	77
Revenue transfer to capital program						0		0	0	
Revenue transfer to reserves						0		0	0	
Total spend		0	0	-567	550	-17	117	-23	93	77

Table 2.1.2 - 2020/21 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,050	9,182	-5,981	-1,030	-7,011	2,171		
Customer Services & IT	1,702	19	544	909	3,174	-144	-214	-358	2,816		
Environmental Services	1,490	51	-9	6,016	7,547	-6,251	-634	-6,884	663		
Finance and property	1,759	13	225	971	2,967	-245	-3,297	-3,542	-575		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	-2	627	2,708	-701	-28	-729	1,979		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,223	1,223				1,223		
Council Tax						-10,297		-10,297	-10,297		
Business Rates retained							-1,800	-1,800	-1,800		
Operating (surplus)/deficit	13,287	1,577	2,261	15,796	32,921	-25,126	-9,417	-34,543	-1,622		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	3,740	16,016	34,620	-25,126	-9,417	-34,543	77	77	77

Notes for Tables 2.1.1, 2.2.1, 2.3.1 - items shown in boxes

The boxed items represent the new income and cost savings referred to in the Executive slide "MFTP Target savings 2021/21 to 2022/23".

There is no significance in the service area associated with each item in the table - this is simply to show the items on separate lines for clarity.

The three cost savings appear under "Non-c spend" for the same reason although, in reality, they might affect one of the other three cost columns.

Inflation is shown as affecting only contracted expenditure to avoid creating an indication affecting the staff pay settlement.

Line

Community	-233	Commercial Strategy (£700k over 3 years)
Customer Services & IT	-67	Procurement savings (£200k over 3 years)
Environmental Services	-167	Cost Review savings (£500k over 3 years)
Finance and property	-280	Property income increase (extra £300k in each year less £20k reduction in H Benefit admin grant).
Policy and Governance	-333	Business Transformation (£1m over 3 years)
Council Tax	-183	1.8% increase in Council Tax (£550k over 3 years).
	<u>-1,263</u>	

Commercial strategy: increased parking income is the only realistic source. No other sources of Fees & Charges have potential for significant growth.

Procurement savings: the waste contract is the main example. It is important to avoid double-counting.

Cost review: Heads of Service have been asked to submit by 31 October 2019 proposals to achieve 5% reductions in their costs (other than contracted exp).

Property income: no projects are known as at 15 October 2019.

Business Transformation: a project is underway but the quantum and timing of most components is uncertain.

WBC BUDGET EVOLUTION - VIEW 2 - (MTFP adverse factors plus MTFP new income and cost savings proposals)

Table 2.2.1 - 2021/22 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
		0.0%			3.5%					
Community		0	0	0	211	211		-233	-233	-23
Customer Services & IT		0	0	-67	32	-35			0	-35
Environmental Services		0	0	-167	209	43			0	43
Finance and property		0	0	0	34	34		-280	-280	-246
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0			0	0
Policy and Governance		0	0	-333	22	-311			0	-311
Senior Management Team		0	0	0	0	0				0
Vacancy factor and agency costs		0	0	0	0	0				0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					43	43				43
Council Tax	1.8%						-187		-187	-187
Business Rates retained								700	700	700
Operating (surplus)/deficit		0	0	-567	550	-17	-187	187	0	-17
Revenue transfer to capital program						0			0	0
Revenue transfer to reserves						0			0	0
Total spend		0	0	-567	550	-17	-187	187	0	-17

Table 2.2.2 - 2020/21 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,261	9,392	-5,981	-1,263	-7,244	2,148		
Customer Services & IT	1,702	19	478	940	3,139	-144	-214	-358	2,781		
Environmental Services	1,490	51	-176	6,225	7,590	-6,251	-634	-6,884	706		
Finance and property	1,759	13	225	1,004	3,001	-245	-3,577	-3,822	-821		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	-335	649	2,397	-701	-28	-729	1,668		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,265	1,265				1,265		
Council Tax						-10,483		-10,483	-10,483		
Business Rates retained							-1,100	-1,100	-1,100		
Operating (surplus)/deficit	13,287	1,577	1,694	16,346	32,904	-25,313	-9,230	-34,543	-1,639		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	3,173	16,566	34,603	-25,313	-9,230	-34,543	60	-17	137

WBC BUDGET EVOLUTION - VIEW 2 - (MTFP adverse factors plus MTFP new income and cost savings proposals)

Table 2.3.1 - 2022/23 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
		0.0%			3.4%					
Community		0	0	0	211	211		-233	-233	-23
Customer Services & IT		0	0	-67	32	-35			0	-35
Environmental Services		0	0	-167	209	43			0	43
Finance and property		0	0	0	34	34		-270	-270	-236
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0			0	0
Policy and Governance		0	0	-333	22	-311			0	-311
Senior Management Team		0	0	0	0	0				0
Vacancy factor and agency costs		0	0	0	0	0				0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					43	43				43
Council Tax	1.8%						-190		-190	-190
Business Rates retained								700	700	700
Operating (surplus)/deficit		0	0	-567	550	-17	-190	197	7	-10
Revenue transfer to capital program						0			0	0
Revenue transfer to reserves						0			0	0
Total spend		0	0	-567	550	-17	-190	197	7	-10

Table 2.3.2 - 2022/23 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,472	9,603	-5,981	-1,496	-7,478	2,125		
Customer Services & IT	1,702	19	411	972	3,104	-144	-214	-358	2,746		
Environmental Services	1,490	51	-343	6,435	7,633	-6,251	-634	-6,884	749		
Finance and property	1,759	13	225	1,038	3,035	-245	-3,847	-4,092	-1,057		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	-669	671	2,085	-701	-28	-729	1,356		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,308	1,308				1,308		
Council Tax						-10,673		-10,673	-10,673		
Business Rates retained							-400	-400	-400		
Operating (surplus)/deficit	13,287	1,577	1,128	16,896	32,887	-25,503	-9,033	-34,536	-1,649		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	2,607	17,116	34,586	-25,503	-9,033	-34,536	50	-10	187

WBC BUDGET EVOLUTION - VIEW 2 - (MTFP adverse factors plus MTFP new income and cost savings proposals)

Table 2.4.1 - 2023/24 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
		0.0%			3.3%					
Community		0	0	0	211	211			0	211
Customer Services & IT		0	0	0	32	32			0	32
Environmental Services		0	0	0	209	209			0	209
Finance and property		0	0	0	34	34		30	30	64
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0			0	0
Policy and Governance		0	0	0	22	22			0	22
Senior Management Team		0	0	0	0	0				0
Vacancy factor and agency costs		0	0	0	0	0				0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					0	0				0
Council Tax	1.8%						-193		-193	-193
Business Rates retained								400	400	400
Operating (surplus)/deficit		0	0	0	507	507	-193	430	237	744
Revenue transfer to capital program						0			0	0
Revenue transfer to reserves						0			0	0
Total spend		0	0	0	507	507	-193	430	237	744

Table 2.4.2 - 2023/24 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,682	9,814	-5,981	-1,496	-7,478	2,336		
Customer Services & IT	1,702	19	411	1,004	3,136	-144	-214	-358	2,778		
Environmental Services	1,490	51	-343	6,644	7,842	-6,251	-634	-6,884	958		
Finance and property	1,759	13	225	1,072	3,069	-245	-3,817	-4,062	-993		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	-669	693	2,107	-701	-28	-729	1,378		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,308	1,308				1,308		
Council Tax						-10,867		-10,867	-10,867		
Business Rates retained							0	0	0		
Operating (surplus)/deficit	13,287	1,577	1,128	17,403	33,395	-25,696	-8,603	-34,300	-905		
Revenue transfer to capital program			1,117		1,117			0	1,117		
Revenue transfer to reserves			362	220	582			0	582		
Total spend	13,287	1,577	2,607	17,623	35,094	-25,696	-8,603	-34,300	794	744	981

WBC BUDGET EVOLUTION - VIEW 3 - (modified MTFP adverse factors plus new income and cost savings proposals)
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SUMMARY - year by year analysis

Year

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit	Reserve transfers
2019/20	13,287	1,577	4,307	15,466	34,636	-25,243	-9,393	-34,636	0	0	0	1,642
2020/21	13,167	1,577	3,772	15,953	34,468	-25,645	-8,823	-34,469	0	0	0	1,044
2021/22	12,517	1,577	3,533	16,428	34,054	-25,852	-8,203	-34,055	0	0	0	805
2022/23	12,167	1,577	3,589	16,953	34,285	-26,312	-7,973	-34,285	0	0	0	861
2023/24	12,167	1,577	3,424	17,503	34,670	-26,527	-8,143	-34,670	0	0	0	696

SUMMARY - change from 2019/20

Year

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit	Reserve transfers
2020/21	-120	0	-535	487	-168	-402	570	168	0	0	0	-598
2021/22	-770	0	-774	962	-582	-609	1,190	581	0	0	0	-837
2022/23	-1,120	0	-718	1,487	-351	-1,069	1,420	351	0	0	0	-781
2023/24	-1,120	0	-883	2,037	34	-1,284	1,250	-34	0	0	0	-946

WBC BUDGET EVOLUTION - VIEW 3 - (modified MTFP adverse factors plus new income and cost savings proposals)
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Table 3.0.1 - 2019/20 BUDGET

Original (revised format)	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	5,840	8,971	-5,981	-796	-6,778	2,193		
Customer Services & IT	1,702	19	611	877	3,209	-144	-214	-358	2,851		
Environmental Services	1,490	51	157	5,806	7,505	-6,251	-924	-7,174	330		
Finance and property	1,759	13	225	937	2,934	-245	-3,017	-3,262	-328		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,784	-31	-1,815	1,162		
Policy and Governance	1,814	269	331	606	3,020	-701	-28	-729	2,291		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,180	1,180				1,180		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-2,000	-2,000	-2,000		
Operating (surplus)/deficit	13,287	1,577	2,828	15,246	32,937	-25,243	-9,393	-34,636	-1,699		
Revenue transfer to capital program			1,117		1,117				1,117		
Revenue transfer to reserves			362	220	582				582		
Total spend	13,287	1,577	4,307	15,466	34,636	-25,243	-9,393	-34,636	0		

Table 3.0.2 - 2019/20 BUDGET - adjustments (actual and expected)

Inflationary cost estimate	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
Community					0			0	0
Customer Services & IT					0			0	0
Environmental Services				57	57			0	57
Finance and property					0			0	0
General Fund Housing					0			0	0
Planning					0			0	0
Policy and Governance					0			0	0
Senior Management Team					0			0	0
Vacancy factor and agency costs					0			0	0
Pension backfunding					0			0	0
Recharges (mainly from HRA)								0	0
Utilities					0			0	0
Council Tax	0%							0	0
Business Rates retained								0	0
Operating (surplus)/deficit	0	0	0	57	57	0	0	0	57
Revenue transfer to capital program					0			0	0
Revenue transfer to reserves				-57	-57			0	-57
Total spend	0	0	0	0	0	0	0	0	0

Table 3.0.3 - 2019/20 FORECAST OUTTURN

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	5,840	8,971	-5,981	-796	-6,778	2,193		
Customer Services & IT	1,702	19	611	877	3,209	-144	-214	-358	2,851		
Environmental Services	1,490	51	157	5,863	7,562	-6,251	-924	-7,174	387		
Finance and property	1,759	13	225	937	2,934	-245	-3,017	-3,262	-328		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,784	-31	-1,815	1,162		
Policy and Governance	1,814	269	331	606	3,020	-701	-28	-729	2,291		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-280		0		-280				-280		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,180	1,180				1,180		
Council Tax						-10,113		-10,113	-10,113		
Business Rates retained							-2,000	-2,000	-2,000		
Operating (surplus)/deficit	13,287	1,577	2,828	15,303	32,994	-25,243	-9,393	-34,636	-1,642		
Revenue transfer to capital program			1,117		1,117				1,117		
Revenue transfer to reserves			362	163	525				525		
Total spend	13,287	1,577	4,307	15,466	34,636	-25,243	-9,393	-34,636	0	0	0

Notes for Tables 3.0.2 and 3.0.3 - items shown in boxes in Table 3.0.1

In contrast to View 2, View 3 boxed items are located in the relevant service areas and cost or income columns. Blue: MTFP items. Yellow: BSWG items.
 Environmental services: contracted expenditure - change of contractor from Veolia to Biffa reduces basic cost by £100k p.a. - £43k in rest of 2019/20.
 - however, recycling delivery relocation is expected to cost £100k in remainder of 19/20. Hence Biffa net cost increase of £57k in 19/20.
 Revenue transfer to reserves - expected actual Minimum Reserve Provision requirement is £100k instead of £220k. Hence, Biffa net cost increase of £57k can be absorbed.

WBC BUDGET EVOLUTION - VIEW 3 - (modified MTFP adverse factors plus new income and cost savings proposals)
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Table 3.1.1 - 2020/21 BUDGET - change from previous year - see notes for boxed items

Inflationary cost estimate	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
	550			3.6%					
Community	0	0	0	210	210			0	210
Customer Services & IT	0	0	0	32	32			0	32
Environmental Services	0	0	0	211	211	-500	350	-150	61
Finance and property	0	0	0	34	34		20	20	54
General Fund Housing	0	0	0	0	0			0	0
Planning	0	0	0	0	0	300		300	300
Policy and Governance	0	0	0	22	22			0	22
Senior Management Team	0	0	0	0	0			0	0
Vacancy factor and agency costs	-120	0	0	0	-120				-120
Pension backfunding		0			0				0
Recharges (mainly from HRA)								0	0
Utilities				42	42				42
Council Tax	2.0%					-202		-202	-202
Business Rates retained							200	200	200
Operating (surplus)/deficit	-120	0	0	550	430	-402	570	168	598
Revenue transfer to capital program			-500		-500				-500
Revenue transfer to reserves			-35	-63	-98				-98
Total spend	-120	0	-535	487	-168	-402	570	168	0

Table 3.1.2 - 2020/21 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,050	9,181	-5,981	-796	-6,778	2,403		
Customer Services & IT	1,702	19	611	909	3,241	-144	-214	-358	2,883		
Environmental Services	1,490	51	157	6,074	7,772	-6,751	-574	-7,324	448		
Finance and property	1,759	13	225	971	2,967	-245	-2,997	-3,242	-275		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	627	3,042	-701	-28	-729	2,313		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-400		0		-400				-400		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,223	1,223				1,223		
Council Tax						-10,316		-10,316	-10,316		
Business Rates retained							-1,800	-1,800	-1,800		
Operating (surplus)/deficit	13,167	1,577	2,828	15,853	33,424	-25,645	-8,823	-34,469	-1,044		
Revenue transfer to capital program			617		617				617		
Revenue transfer to reserves			327	100	427				427		
Total spend	13,167	1,577	3,772	15,953	34,468	-25,645	-8,823	-34,469	0	0	0

Notes for Tables 3.1.1 and 3.1.2 - items shown in boxes in Table 3.1.1

In contrast to View 2, View 3 boxed items are located in the relevant service areas and cost or income columns. Blue: MTFP items. Yellow: BSWG items.
 Environmental services: contracted expenditure - basic inflation plus £100k procurement savings offset by £100k recycling relocation costs.
 Environmental services: fees & charges - car parking income increased by £500k (10%); income: SCC recycling credits reduced by £350k (£290k in View 1).
 Finance & Property: income - £20k reduction in Housing Benefit administration grant (already in MTFP).
 Planning: fees & charges - expected £300k reduction in planning fees (due to lower major development activity - already in MTFP).
 Vacancy factor and agency costs - £280k planned establishment vacancy factor plus £250k year 1 Cost Review savings less £130k double-counting provision.
 Council Tax: increased by expected maximum of 2%.
 Retained Business Rates: income reduced by £200k to £1.8m because of reduced rateable value and adverse formula changes.
 Operating (surplus)/deficit: shows a reduced surplus of £1.04m.
 Reserves: funding of capital program reduced by £500k to £617k. Net transfers to other reserves reduced by £98k in total.

WBC BUDGET EVOLUTION - VIEW 3 - (modified MTFP adverse factors plus new income and cost savings proposals)
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Table 3.2.1 - 2021/22 BUDGET - change from previous year

Inflationary cost estimate	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	
	550									
	0.0%			3.5%						
Community	0	0	0	210	210			0	210	
Customer Services & IT	0	0	0	32	32			0	32	
Environmental Services	0	0	0	136	136		200	200	336	
Finance and property	0	0	0	34	34		-280	-280	-246	
General Fund Housing	0	0	0	0	0			0	0	
Planning	0	0	0	0	0			0	0	
Policy and Governance	0	0	0	22	22			0	22	
Senior Management Team	0	0	0	0	0			0	0	
Vacancy factor and agency costs	-650	0	0	0	-650				-650	
Pension backfunding		0			0				0	
Recharges (mainly from HRA)								0	0	
Utilities				42	42				42	
Council Tax	2.0%					-206		-206	-206	
Business Rates retained							700	700	700	
Operating (surplus)/deficit		-650	0	0	475	-175	-206	620	414	239
Revenue transfer to capital program				-117	-117				-117	
Revenue transfer to reserves				-122	-122				-122	
Total spend		-650	0	-239	475	-414	-206	620	414	0

Table 3.2.2 - 2021/22 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,260	9,391	-5,981	-796	-6,778	2,613		
Customer Services & IT	1,702	19	611	940	3,272	-144	-214	-358	2,914		
Environmental Services	1,490	51	157	6,210	7,908	-6,751	-374	-7,124	784		
Finance and property	1,759	13	225	1,004	3,001	-245	-3,277	-3,522	-521		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	649	3,063	-701	-28	-729	2,334		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-1,050		0		-1,050				-1,050		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,265	1,265				1,265		
Council Tax						-10,522		-10,522	-10,522		
Business Rates retained							-1,100	-1,100	-1,100		
Operating (surplus)/deficit	12,517	1,577	2,828	16,328	33,249	-25,852	-8,203	-34,055	-805		
Revenue transfer to capital program			500		500				500		
Revenue transfer to reserves			205	100	305				305		
Total spend	12,517	1,577	3,533	16,428	34,054	-25,852	-8,203	-34,055	0	0	0

Notes for Tables 3.2.1 and 3.2.2 - items shown in boxes in Table 3.2.1

Environmental services: contracted expenditure - assumes recycling relocation costs end after 2021/22 Q1 so inflation effect reduced by £75k procurement savings.
 Environmental services: fees & charges - car parking income assumed unchanged; income: SCC recycling credits reduced by £200k to £150k baseline level.
 Finance and property: income - assumes £15m of new property investment generating 2% net margin (£300k). £20k reduction in HB admin grant.
 Vacancy factor etc: assumes Cost Review year 2 savings (£250k) and Business Transformation year 1 savings (£400k).
 Council Tax: increased by expected maximum of 2%.
 Retained Business Rates: decreased by £700k to £1.1m under Business Rates/Fair Funding reviews.
 Operating (surplus)/deficit: shows a reduced surplus of £805k.
 Reserves: transfers to capital program reduced to £500k (minimum safe level) and transfer to other reserves (other than MRP) reduced by £122k to £205k.

WBC BUDGET EVOLUTION - VIEW 3 - (modified MTFP adverse factors plus new income and cost savings proposals)
Version 191110_open

Table 3.3.1 - 2022/23 BUDGET - change from previous year

Inflationary cost estimate	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	
	550									
	0.0%			3.4%						
Community	0	0	0	211	211		-200	-200	11	
Customer Services & IT	0	0	0	32	32			0	32	
Environmental Services	0	0	0	184	184	-250		-250	-66	
Finance and property	0	0	0	34	34		-270	-270	-236	
General Fund Housing	0	0	0	0	0			0	0	
Planning	0	0	0	0	0			0	0	
Policy and Governance	0	0	0	22	22			0	22	
Senior Management Team	0	0	0	0	0			0	0	
Vacancy factor and agency costs	-350	0	0	0	-350				-350	
Pension backfunding		0			0				0	
Recharges (mainly from HRA)								0	0	
Utilities				43	43				43	
Council Tax	2.0%					-210		-210	-210	
Business Rates retained							700	700	700	
Operating (surplus)/deficit		-350	0	0	525	175	-460	230	-230	-55
Revenue transfer to capital program					0				0	
Revenue transfer to reserves			56		56				56	
Total spend		-350	0	56	525	231	-460	230	-230	1

Table 3.3.2 - 2022/23 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,470	9,602	-5,981	-996	-6,978	2,624		
Customer Services & IT	1,702	19	611	972	3,304	-144	-214	-358	2,946		
Environmental Services	1,490	51	157	6,394	8,092	-7,001	-374	-7,374	718		
Finance and property	1,759	13	225	1,038	3,035	-245	-3,547	-3,792	-757		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	671	3,085	-701	-28	-729	2,356		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-1,400		0		-1,400				-1,400		
Pension backfunding		1,023			1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,308	1,308				1,308		
Council Tax						-10,732		-10,732	-10,732		
Business Rates retained							-400	-400	-400		
Operating (surplus)/deficit	12,167	1,577	2,828	16,853	33,424	-26,312	-7,973	-34,285	-861		
Revenue transfer to capital program			500		500				500		
Revenue transfer to reserves			261	100	361				361		
Total spend	12,167	1,577	3,589	16,953	34,285	-26,312	-7,973	-34,285	0	0	0

Notes for Tables 3.3.1 and 3.3.2 - items shown in boxes in Table 3.3.1

Community: leisure centres - increased income of £200k following improvements to Farnham and Godalming LCs.
 Environmental services: contracted expenditure - inflation increase of £209k reduced by remaining £25k of procurement savings.
 Environmental services: fees & charges - car parking income assumed increased by £250k (5%).
 Finance and property: income - assumes further £15m of new property investment generating 2% net margin (£300k). £30k reduction in HB admin grant.
 Vacancy factor etc: assumes year 2 £350k Business Transformation savings.
 Council Tax: increased by expected maximum of 2%.
 Retained Business Rates: decreased by £700k to £0.4m under Business Rates/Fair Funding reviews.
 Operating (surplus)/deficit: shows a increased operating surplus of £861k.
 Reserves: transfer to other reserves increased by £56k.

WBC BUDGET EVOLUTION - VIEW 3 - (modified MTFP adverse factors plus new income and cost savings proposals)
Version 191110_open

Table 3.4.1 - 2023/24 BUDGET - change from previous year

Inflationary cost estimate	550	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend
		0.0%			3.3%					
Community		0	0	0	211	211			0	211
Customer Services & IT		0	0	0	32	32			0	32
Environmental Services		0	0	0	209	209			0	209
Finance and property		0	0	0	34	34		-570	-570	-536
General Fund Housing		0	0	0	0	0			0	0
Planning		0	0	0	0	0			0	0
Policy and Governance		0	0	0	22	22			0	22
Senior Management Team		0	0	0	0	0			0	0
Vacancy factor and agency costs		0	0	0	0	0			0	0
Pension backfunding			0			0				0
Recharges (mainly from HRA)									0	0
Utilities					43	43				43
Council Tax	2.0%						-215		-215	-215
Business Rates retained								400	400	400
Operating (surplus)/deficit		0	0	0	550	550	-215	-170	-385	165
Revenue transfer to capital program						0				0
Revenue transfer to reserves				-165		-165				-165
Total spend		0	0	-165	550	385	-215	-170	-385	0

Table 3.4.2 - 2023/24 BUDGET

	Salary costs	Non-sal costs	Non-c spend	Cont spend	Total spend	Fees & charges	Income	Total receipts	Net spend	Annual change	Cumul deficit
Community	2,248	94	788	6,682	9,813	-5,981	-996	-6,978	2,835		
Customer Services & IT	1,702	19	611	1,003	3,336	-144	-214	-358	2,978		
Environmental Services	1,490	51	157	6,603	8,301	-7,001	-374	-7,374	927		
Finance and property	1,759	13	225	1,072	3,069	-245	-4,117	-4,362	-1,293		
General Fund Housing	745	8	426	0	1,179	-24	-275	-299	880		
Planning	2,602	87	287	0	2,977	-1,484	-31	-1,515	1,462		
Policy and Governance	1,814	269	331	693	3,107	-701	-28	-729	2,378		
Senior Management Team	1,207	12	1		1,220				1,220		
Vacancy factor and agency costs	-1,400		0		-1,400				-1,400		
Pension backfunding			1,023		1,023				1,023		
Recharges (mainly from HRA)							-2,109	-2,109	-2,109		
Utilities				1,350	1,350				1,350		
Council Tax						-10,947		-10,947	-10,947		
Business Rates retained							0	0	0		
Operating (surplus)/deficit	12,167	1,577	2,828	17,403	33,974	-26,527	-8,143	-34,670	-696		
Revenue transfer to capital program			500		500				500		
Revenue transfer to reserves			96	100	196				196		
Total spend	12,167	1,577	3,424	17,503	34,670	-26,527	-8,143	-34,670	0	0	0

Notes for Tables 3.4.1 and 3.4.2 - items shown in boxes in Table 3.4.1

Finance and property: income - assumes further £30m of new property investment generating 2% net margin (£600k). £30k reduction in HB admin grant.

Council Tax: increased by expected maximum of 2%.

Retained Business Rates: decreased by £400k to zero under Business Rates/Fair Funding reviews.

Operating (surplus)/deficit: shows a reduced surplus of £696k.

Reserves: transfers to other reserves reduced by £165k.

WBC BUDGET ROLL FORWARD TO 2023/24

Commentary

Tables A to C evolve the 2019/20 budget summary from its initial format to one where non-reserve corporate items and recharges are included in the revenue account.

The view tabs use the Table C format to show a change table and a budget table for each financial year from 19/20 to 23/24.

Table A - 2019/20 BUDGET - original

	Salary costs	Non-salary staff costs	Non-cont spend	Contracted spend	Total spend	Fees and charges	Income	Net spend
Community	2,248,368	94,409	788,410	5,659,710	8,790,897	(5,981,383)	(796,172)	2,013,342
Customer Services & IT	1,701,689	19,376	611,090	849,956	3,182,111	(144,090)	(213,700)	2,824,321
Environmental Services	1,489,597	51,234	157,320	5,627,388	7,325,539	(6,250,523)	(923,570)	151,446
Finance	1,758,765	13,119	224,780	907,993	2,904,657	(157,000)	(2,798,408)	(50,751)
General Fund Housing	744,889	8,059	426,164	0	1,179,112	(23,565)	(275,108)	880,439
Planning	2,602,392	86,936	287,300	0	2,976,628	(1,783,955)	(30,552)	1,162,121
Policy and Governance	1,813,696	269,229	331,270	586,956	3,001,151	(701,060)	(27,960)	2,272,131
Recharges	0	0	0	0	0	0	(2,109,472)	(2,109,472)
Senior Management Team	1,207,199	11,736	1,180	0	1,220,115	0	0	1,220,115
Utilities	0	0	0	1,143,793	1,143,793	0	0	1,143,793
	13,566,594	554,098	2,827,514	14,775,796	31,724,002	(15,041,576)	(7,174,942)	9,507,484
Corporate items								
Establishment savings target	(280,000)				(280,000)			(280,000)
Pension Back funding	1,649,500				1,649,500		(626,240)	1,023,260
Revenue Contribution to Capital Programme			1,117,420		1,117,420			1,117,420
Housing Benefit DWP reimbursement			27,607,000		27,607,000	(88,000)	(27,825,520)	(306,520)
Inflation Provision	0			470,000	470,000			470,000
Transfer NHB to reserve			1,164,280		1,164,280			1,164,280
Net EMR movements			361,716		361,716			361,716
MRP				220,000	220,000			220,000
Impairment allowances								
Year end reserve movements								
GF b Total	1,369,500	0	30,250,416	690,000	32,309,916	(88,000)	(28,451,760)	3,770,156
Overall total net spend	14,936,094	554,098	33,077,930	15,465,796	64,033,918	(15,129,576)	(35,626,702)	13,277,640
GF c								
General Fund Financing								
Council Tax							(10,113,360)	(10,113,360)
Business Rates retained							(2,000,000)	(2,000,000)
New Homes Bonus							(1,164,280)	(1,164,280)
GF c Total							(13,277,640)	(13,277,640)

Table B - 2019/20 BUDGET

Table 1.1 excluding offsetting flows for housing benefit and New Homes Bonus.

	Salary costs	Non-salary staff costs	Non-cont spend	Contracted spend	Total spend	Fees and charges	Income	Net spend
Community	2,248,368	94,409	788,410	5,659,710	8,790,897	(5,981,383)	(796,172)	2,013,342
Customer Services & IT	1,701,689	19,376	611,090	849,956	3,182,111	(144,090)	(213,700)	2,824,321
Environmental Services	1,489,597	51,234	157,320	5,627,388	7,325,539	(6,250,523)	(923,570)	151,446
Finance	1,758,765	13,119	224,780	907,993	2,904,657	(157,000)	(2,798,408)	(50,751)
General Fund Housing	744,889	8,059	426,164	0	1,179,112	(23,565)	(275,108)	880,439
Planning	2,602,392	86,936	287,300	0	2,976,628	(1,783,955)	(30,552)	1,162,121
Policy and Governance	1,813,696	269,229	331,270	586,956	3,001,151	(701,060)	(27,960)	2,272,131
Senior Management Team	1,207,199	11,736	1,180		1,220,115			1,220,115
Recharges							(2,109,472)	(2,109,472)
Utilities				1,143,793	1,143,793			1,143,793
	13,566,594	554,098	2,827,514	14,775,796	31,724,002	(15,041,576)	(7,174,942)	9,507,484
Corporate items								
Establishment savings target	(280,000)				(280,000)			(280,000)
Pension Back funding	1,649,500				1,649,500		(626,240)	1,023,260
Revenue Contribution to Capital Programme			1,117,420		1,117,420			1,117,420
Housing Benefit DWP reimbursement			0		0	(88,000)	(218,520)	(306,520)
Inflation Provision	0			470,000	470,000			470,000
Transfer NHB to reserve			0		0			0
Net EMR movements			361,716		361,716			361,716
MRP				220,000	220,000			220,000
Impairment allowances								
Year end reserve movements								
GF b Total	1,369,500	0	1,479,136	690,000	3,538,636	(88,000)	(844,760)	2,605,876
Overall total net spend	14,936,094	554,098	4,306,650	15,465,796	35,262,638	(15,129,576)	(8,019,702)	12,113,360
GF c								
General Fund Financing								
Council Tax							(10,113,360)	(10,113,360)
Business Rates retained							(2,000,000)	(2,000,000)
New Homes Bonus							0	0
GF c Total							(12,113,360)	(12,113,360)

Table C - 2019/20 BUDGET

Table B with non-reserve corporate items allocated to revenue spend.	Salary costs	Non-salary staff costs	Non-cont spend	Contracted spend	Total spend	Fees and charges	Income	Net spend
1								
Community	2,248,368	94,409	788,410	5,839,738	8,970,925	(5,981,383)	(796,172)	2,193,370
Customer Services & IT	1,701,689	19,376	611,090	876,992	3,209,147	(144,090)	(213,700)	2,851,357
Environmental Services	1,489,597	51,234	157,320	5,806,388	7,504,539	(6,250,523)	(923,570)	330,446
Finance	1,758,765	13,119	224,780	936,875	2,933,540	(245,000)	(3,016,928)	(328,388)
General Fund Housing	744,889	8,059	426,164	0	1,179,112	(23,565)	(275,108)	880,439
Planning	2,602,392	86,936	287,300	0	2,976,628	(1,783,955)	(30,552)	1,162,121
Policy and Governance	1,813,696	269,229	331,270	605,626	3,019,821	(701,060)	(27,960)	2,290,801
Senior Management Team	1,207,199	11,736	1,180	0	1,220,115			1,220,115
Vacancy factor and agency fees	(280,000)				(280,000)			(280,000)
Pension backfunding		1,023,260			1,023,260			1,023,260
Recharges							(2,109,472)	(2,109,472)
Utilities				1,180,176	1,180,176	0	0	1,180,176
Council Tax						(10,113,360)		(10,113,360)
Retained business rates							(2,000,000)	(2,000,000)
Revenue spend	13,286,594	1,577,358	2,827,514	15,245,796	32,937,262	(25,242,936)	(9,393,462)	(1,699,136)
Revenue transfer to capital program			1,117,420		1,117,420			1,117,420
Revenue transfer to reserves			361,716	220,000	581,716			581,716
Total spend	13,286,594	1,577,358	4,306,650	15,465,796	34,636,398	(25,242,936)	(9,393,462)	(0)
Corporate items								
Establishment savings target	0				0			0
Pension Back funding	0				0		0	0
Revenue Contribution to Capital Programme			0		0			0
Housing Benefit DWP reimbursement			0		0	0	0	0
Inflation Provision	0			0	0			0
Transfer NHB to reserve			0		0			0
Net EMR movements			0		0			0
MRP				0	0			0
Impairment allowances								
Year end reserve movements								
GF b Total	0	0	0	0	0	0	0	0
Overall total net spend	13,286,594	1,577,358	4,306,650	15,465,796	34,636,398	(25,242,936)	(9,393,462)	(0)

GF c		
General Fund Financing		
Council Tax	0	0
Business Rates retained	0	0
New Homes Bonus	0	0
GF c Total	0	0