

STATEMENT BY THE CHIEF FINANCIAL OFFICER

I am required to make this report by the Local Government Act 2003.

Robustness of Budgets

The preparation of the budgets started back in July. As the Head of Finance, and being a qualified and experienced accountant, I have sought to oversee the process. The budgets have used the current year as their base. Budget Monitoring process has shown where these do not form a reasonable basis for the following year. There has been a high level of scrutiny to the budget, along with budget monitoring throughout the year, from:-

- Budget Managers, the Joint Management Team (SMT) and Corporate Management Team (CMT)
- Portfolio Holders
- The Cabinet through the various preceding reports set out in the background papers
- Scrutiny Committees

With the work throughout 2021/22 on the Council's new Financial Management System by Finance staff, some staff have not been as actively involved in the Budget Process as in previous years. Also, as currently Joint Head of Finance for Stratford and Warwick Councils over the last year, I have not been so actively involved in preparing the Budgets. Whilst I am satisfied that the budgets are prepared on a robust basis, there is always a risk of a potential liability not being reflected in the Budget and Medium Term Financial Strategy. This re-enforces the justification for the Council's level of reserves as potential mitigation, as discussed below, and within the main report.

Officers in all Services have been actively involved in preparing the budgets with the accountants.

The Budget has been prepared with the backdrop of the Global Pandemic and the continuing uncertainty on the Council's finances from the impact of the UK leaving the EU. The pandemic has impacted upon the Council's expenditure and income streams during 2020/21 and 2021/22, as reported to Members throughout both years. Whilst there has been some financial support from the Government, the Council has still had to rely upon its reserves.

With the pandemic continuing, the impact on the Council's finances remains uncertain. Whilst some Government support was announced for 2021/22, there is no such support for 2022/23. The 2022/23 Budget does not include a Covid 19 Contingency. However, the Council does have some reserves that may be utilised (as discussed below) and the general Contingency Budget.

Adequacy of Reserves

There has been much discussion over what the appropriate levels of reserves are for a local authority to hold, with various papers being issued on this subject. However, it is for each authority to determine the right level of reserves, reflecting its individual circumstances and risk appetite.

The Audit Commission in its December 2012 report "Striking a Balance" discussed the reserves held by local authorities. Whilst it recognised it was for each body to determine the level of reserves it should hold, it was important for it to be clear why it was holding those reserves. Within the main report and Appendix 5, the Council's reserves are discussed in detail.

In the Audit Commission's Value for Money Guidance (December 2010) the following is stated:-

"Financial planning

An annual budget is not enough to secure financial resilience. Organisations should set the budget in the context of a longer-term financial strategy and a medium-term financial plan (MTFP) covering for example, a three-to five-year horizon. The MTFP needs to be realistic. Assumptions around inflation, income levels, demographics and future demand for services need to be modelled and based on reasonable predictions.

The financial position of an organisation will depend on a number of factors including the level of borrowing, receivables outstanding, investment risks, council tax collection rates and levels of reserves."

The Council's budget and financial planning regime can be demonstrated to be robust.

The Code of practice on local authority accounting requires the purpose, usage and basis of transactions of earmarked reserves to be identified clearly. This is set out in Appendix 5 of this report and Finance and Audit Scrutiny Committee are asked to pay particular attention to this. In accordance with best practice on reserves and balances these have therefore been reviewed as part of the annual budget preparation. In addition, there are forecasts for future years which are reflected in the medium term financial strategy. In considering the level of reserves in addition to the cash flow requirements CIPFA recommends that the following factors are considered: -

Budget assumptions	Financial standing and management
The treatment of inflation and interest rates	The overall financial standing of the authority (level of borrowing, debt outstanding, council tax collection rates).

Budget assumptions	Financial standing and management
Estimates of the level and timing of capital receipts	The authority's track record in budget and financial management.
The treatment of demand led pressures	The authority's capacity to manage in-year budget pressures.
The treatment of efficiency savings/productivity gains	The strength of financial information and reporting arrangements.
The financial risks inherent in any significant new funding partnerships, major outsourcing deals or major capital developments	The authority's virement and end of year procedures in relation to budget under/overspends at authority and departmental level.
The availability of other funds to deal with major contingencies	The adequacy of the authority's insurance arrangements to cover major unforeseen risks.

The Cipfa Resilience Index was launched in December 2019 compares the Council to other comparator authorities. This does not suggest any areas where the authority is notably at risk, with levels of ear-marked reserves providing much security in the short/medium term.

I have considered these matters and can advise members that they currently have a satisfactory level of reserves and balances, but need to address the medium term financial forecast in order to deliver balanced budgets from 2023/24 onwards. Risks which may impact upon the Council's finances and the Budget, together with controls and mitigations, are set out in Section 5, and a risk assessment against the general fund reserve is set out in Appendix 4. The Council has self-insurance for small items but generally relies on external insurance for claims above £25,000, so there is no major risk in this area.

In making this assessment I have taken into account the contingency budget of £200,000 for 2022/23, and the inflation provision. These provisions reduce the possibility of the Council calling upon its General Fund balances

Risks

The Council continues to face in-year budget risks. Primarily these relate to the global pandemic, as discussed earlier, in addition to risks in relation to the uncertain state of the economy and the impact on the Council of the UK leaving the EU (including on how this may impact upon the Council's partners), the current volatility of the Council's income sources, and the risks stemming from the pandemic.

The medium term financial strategy has been prepared on a prudent basis given the uncertainties that face local government finance into the future. Whilst the 2022/23

budget has been prepared prudently, there are undoubtedly risks associated with it. However, with the level of reserves, the Council should be able to manage any risks throughout the year.

In considering future years from 2023/24 there are significant uncertainties relating to the Council's share of Business Rates as result of the Fair Funding Review and the reset of the Business Rate Retention Scheme. Prudent estimates for business rates retention have been included from 2023/24, allowing for a significant reduction from the level budgeted for 2022/23. To help meet this reduction, the Council should be able to make use of the Business Rate Retention Volatility Reserve in the short/medium term. However, this will not be sustainable if the Council does not reduce its overall spending level to match its Business Rate income without relying on contributions from the reserve.

Savings

Members agreed a series of Budget Proposals in December 2020 which have been included in the 2022/23 Budget and Medium Term Financial Strategy to address the underlying budget deficit in 2022/23 and future years. It is important that officers and Members progress these proposals to make the necessary savings in term of value and timing. Not to achieve these savings will put increased pressure on the Council's more limited reserves, whilst still leaving the full level of savings to be achieved. If the savings are not achieved, there will be risks to services and to the Council's sustained finances.

In addition to ensuring the achievement of the savings agreed in December 2020, members need to agree further savings of over £1m from 2023/24 based on the figures within the Medium Term Financial Strategy. The revenue implications from further investment in the Council's leisure centres is the main driver for the further savings to be found. If such savings are not identified so as to ensure they are achieved by April 2023, the Council will need to contemplate potential drastic measures in setting a balanced Budget for 2023/24. Not delivering on agreed savings and identifying additional savings is a significant risk facing the Council.

Mike Snow

Head of Finance

February 2022

Budget Book 2022/23

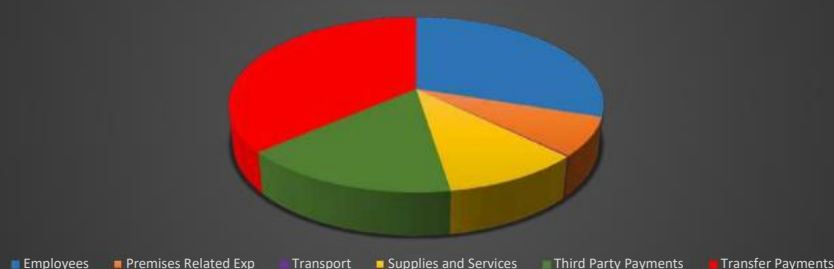


Contents		
Revenue Budgets		Page Number
<u>General Fund</u>	Summary	1
	General Fund Subjective Analysis	2
	Assets	3
	Community Protection	4
	Culture, Tourism & Leisure	5
	Development Services	6
	Environment & Operations	7
	Finance	8
	Housing Services - GF	9
	ICT Services	10
	Law & Governance	11
	People & Communication	12
	Place & Economy	13
	Revenues & Customer Services	14
	Strategic Leadership	15
<u>Housing Revenue Account</u>	Summary	16
	HRA Service Analysis	17
	Housing Services - HRA	18

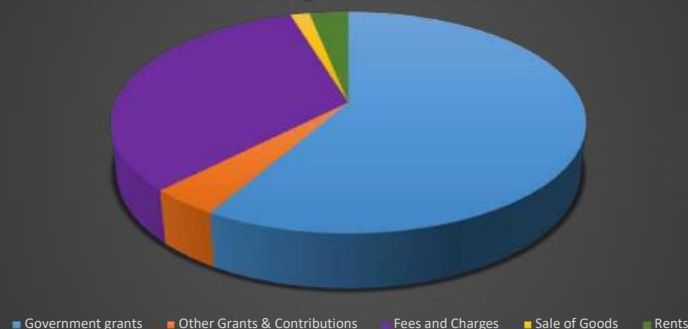
General Fund - Summary						
Portfolio	Outturn 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
	£ A	£ B	£ C	£ D	£ C-B	£ D - B
Assets	1,302,001	2,366,000	2,427,200	1,784,800	61,200	(581,200)
Community Protection	3,921,649	2,800,500	2,913,900	2,854,000	113,400	53,500
Culture, Tourism & Leisure	5,114,401	3,699,900	5,197,000	4,024,900	1,497,100	325,000
Development Services	966,689	351,700	323,900	333,800	(27,800)	(17,900)
Environment & Operations	7,376,088	9,275,200	10,401,000	8,557,800	1,125,800	(717,400)
Finance	(2,856,659)	1,528,100	(483,400)	679,400	(2,011,500)	(848,700)
Housing Services - GF	1,079,374	1,698,200	1,518,900	1,933,900	(179,300)	235,700
ICT Services	145,406	175,500	170,100	156,400	(5,400)	(19,100)
Law & Governance	1,632,041	1,857,100	1,954,200	1,828,800	97,100	(28,300)
People and Communication	204,236	340,900	412,100	387,400	71,200	46,500
Place & Economy	1,883,577	1,934,900	2,040,000	2,157,800	105,100	222,900
Revenues & Customer Services	1,704,906	1,597,500	1,438,900	1,596,000	(158,600)	(1,500)
Strategic Leadership	1,446,726	610,000	1,423,200	506,700	813,200	(103,300)
TOTAL GENERAL FUND SERVICES	23,920,435	28,235,500	29,737,000	26,801,700	1,501,500	(1,433,800)
Replacement of Notional with Actual Cost of Capital:						
- Deduct Notional Capital Financing Charges in Budgets	(9,999,421)	(6,488,000)	(6,488,000)	(6,488,000)	0	0
- Add Cost of Loan Repayments, Revenue Contributions and	0	0	0	0	0	0
- Interest paid	465,492	541,700	541,700	575,300	0	33,600
Revenue Contributions to Capital	1,489,280	2,260,700	2,260,700	259,000	0	(2,001,700)
Contributions to / (from) Reserves	14,646,230	(3,490,000)	(13,866,500)	4,136,500	(10,376,500)	7,626,500
Net External Investment Interest Received	(1,526,875)	(756,900)	(2,120,400)	(2,464,400)	(1,363,500)	(1,707,500)
IAS19 Adjustments reversed	(1,046,560)	(2,859,400)	(2,168,300)	(2,168,300)	691,100	691,100
Employee Benefits Accruals reversed	(16,035)	0	0	0	0	0
Contributions to / (from) General Fund	240,577	0	0	0	0	0
NET EXPENDITURE FOR DISTRICT PURPOSES	28,173,123	17,443,600	7,896,200	20,651,800	(9,547,400)	3,208,200
Less Revenue Support Grant	0	0	0	0	0	0
Less Business Rate Income	(14,347,123)	(4,324,000)	5,370,400	(7,627,100)	9,694,400	(3,303,100)
Less General Grants	(686,262)	0	0	0	0	0
Less New Homes Bonus	(3,726,122)	(3,269,100)	(3,269,100)	(2,680,700)	0	588,400
Less Lower Tier Services Grant	0	0	(147,000)	(154,600)	(147,000)	(154,600)
Services Grant	0	0	0	(237,600)	0	(237,600)
Collection Fund (Surplus) / Deficit	185,000	39,000	39,000	23,000	0	(16,000)
Surplus / (Deficit) for the Year	0	0	0	0	0	0
NET EXPENDITURE BORNE BY COUNCIL TAX	9,598,616	9,889,500	9,889,500	9,974,800	0	85,300
Aggregate Parish Council Expenditure	1,723,904	1,836,800	1,836,800	TBC	0	0
COMBINED DISTRICT AND PARISH EXPENDITURE BORNE BY COUNCIL TAX:	11,322,520	11,726,300	11,726,300	9,974,800	0	85,300
Warwickshire County Council Expenditure	83,155,400	85,748,900	85,748,900	TBC	0	0
Warwickshire Police and Crime Commissioner Expenditure	13,291,900	14,144,700	14,144,700	TBC	0	0
BORNE BY COUNCIL TAX	107,769,820	111,619,900	111,619,900	9,974,800	0	85,300

WARWICK DISTRICT COUNCIL - General Fund						
Portfolio	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
	.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
Assets	1,302,001	2,366,000	2,427,200	1,784,800	61,200	(581,200)
Community Protection	3,921,649	2,800,500	2,913,900	2,854,000	113,400	53,500
Culture, Tourism & Leisure	5,114,401	3,699,900	5,197,000	4,024,900	1,497,100	325,000
Development Services	966,689	351,700	323,900	333,800	(27,800)	(17,900)
Environment & Operations	7,376,088	9,275,200	10,401,000	8,557,800	1,125,800	(717,400)
Finance	(2,856,659)	1,528,100	(483,400)	679,400	(2,011,500)	(848,700)
Housing Services - GF	1,079,374	1,698,200	1,518,900	1,933,900	(179,300)	235,700
ICT Services	145,406	175,500	170,100	156,400	(5,400)	(19,100)
Law & Governance	1,632,041	1,857,100	1,954,200	1,828,800	97,100	(28,300)
People and Communication	204,236	340,900	412,100	387,400	71,200	46,500
Place & Economy	1,883,577	1,934,900	2,040,000	2,157,800	105,100	222,900
Revenues & Customer Services	1,704,906	1,597,500	1,438,900	1,596,000	(158,600)	(1,500)
Strategic Leadership	1,446,726	610,000	1,423,200	506,700	813,200	(103,300)
TOTAL WARWICK DISTRICT COUNCIL	23,920,435	28,235,500	29,737,000	26,801,700	1,501,500	(1,433,800)
SUBJECTIVE ANALYSIS						
DIRECT EXPENDITURE						
Employees	17,391,066	18,376,000	19,581,100	19,640,600	1,205,100	1,264,600
Premises Related Exp	16,459,842	5,357,100	5,405,400	4,613,200	48,300	(743,900)
Transport	56,920	128,400	120,700	121,900	(7,700)	(6,500)
Supplies and Services	8,593,519	8,543,500	8,267,700	6,670,600	(275,800)	(1,872,900)
Third Party Payments	6,752,066	10,572,200	12,678,700	10,466,900	2,106,500	(105,300)
Transfer Payments	22,872,831	23,811,800	23,811,800	23,811,900	0	100
TOTAL DIRECT EXPENDITURE	72,126,244	66,789,000	69,865,400	65,325,100	3,076,400	(1,463,900)
DIRECT INCOME						
Government grants	(30,546,901)	(26,295,700)	(28,086,800)	(25,026,900)	(1,791,100)	1,268,800
Other Grants & Contributions	(1,959,197)	(1,628,600)	(2,215,600)	(1,737,400)	(587,000)	(108,800)
Fees and Charges	(7,927,635)	(13,236,900)	(12,340,200)	(14,151,800)	896,700	(914,900)
Sale of Goods	(955,479)	(725,200)	(664,000)	(658,200)	61,200	67,000
Interest	0	0	0	0	0	0
Rents	(27,784,181)	(1,218,400)	(1,279,100)	(1,356,400)	(60,700)	(138,000)
TOTAL DIRECT INCOME	(69,173,393)	(43,104,800)	(44,585,700)	(42,930,700)	(1,480,900)	174,100
NET DIRECT (INCOME) / EXPENDITURE	2,952,850	23,684,200	25,279,700	22,394,400	1,595,500	(1,289,800)
SUPPORT CHARGES						
Support Services	12,919,738	13,228,600	13,228,600	13,228,600	0	0
Capital Charges	20,542,291	6,488,000	6,488,000	6,488,000	0	0
Recharges	(15,006,501)	(15,165,300)	(15,259,300)	(15,309,300)	(94,000)	(144,000)
TOTAL SUPPORT CHARGES	18,455,528	4,551,300	4,457,300	4,407,300	(94,000)	(144,000)
NET (INCOME) / EXPENDITURE TO SUMMARY	21,408,379	28,235,500	29,737,000	26,801,700	1,501,500	(1,433,800)

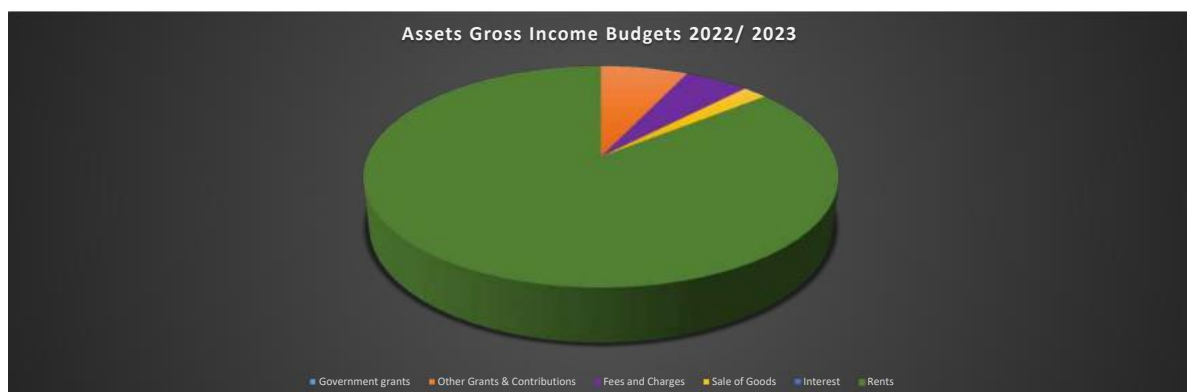
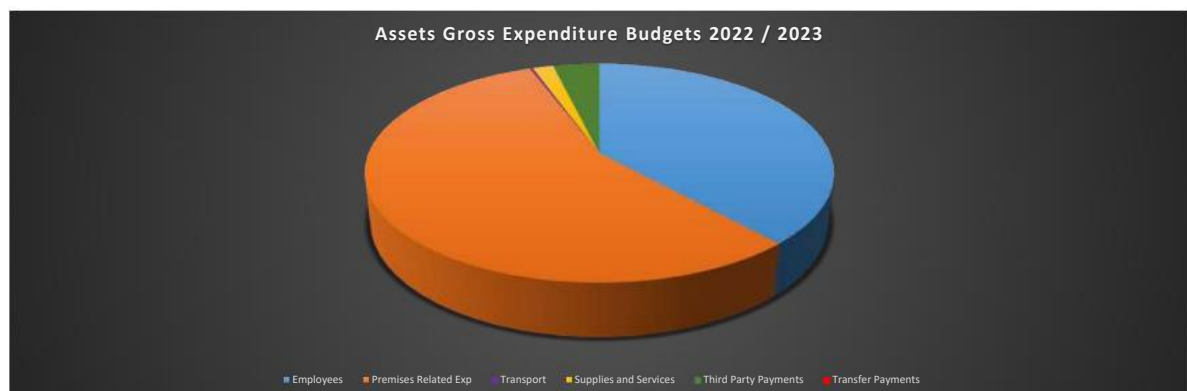
Gross Expenditure Budgets 2022 / 2023



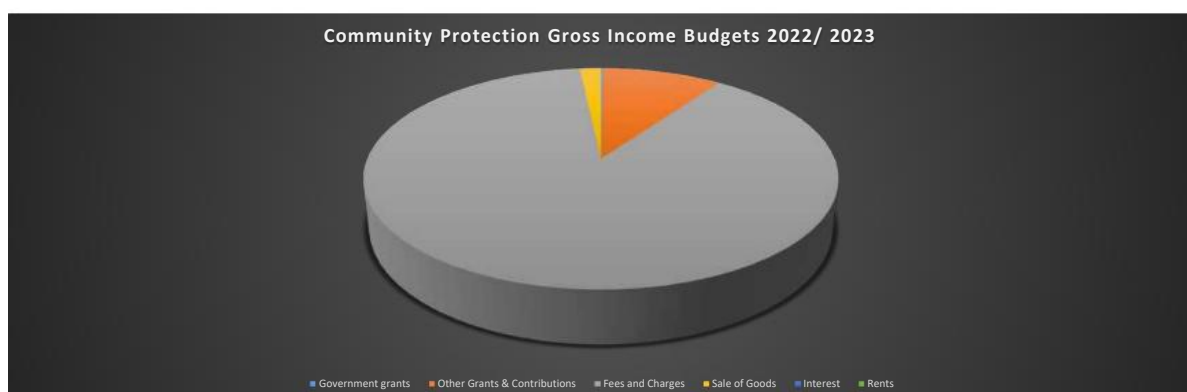
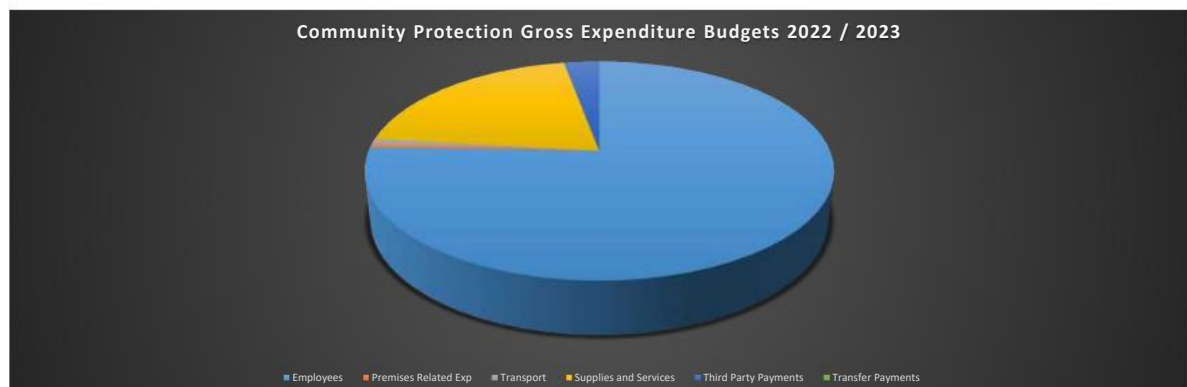
Gross Income Budgets 2022 / 2023



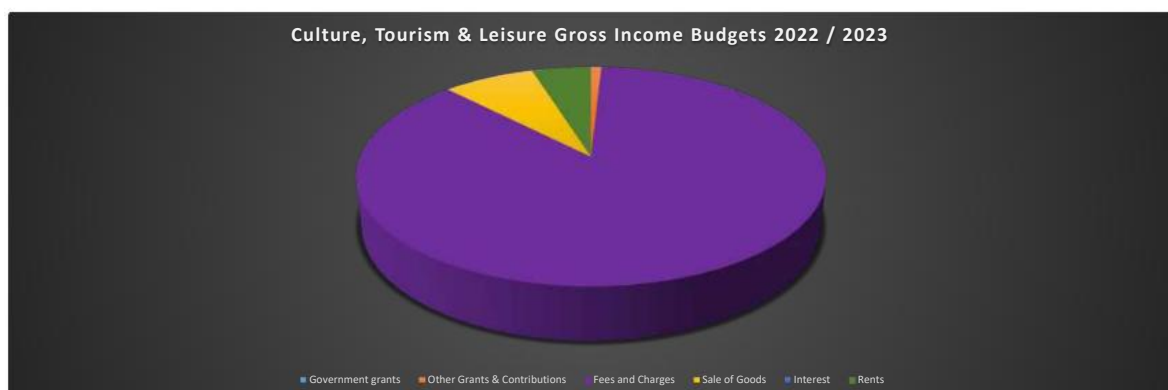
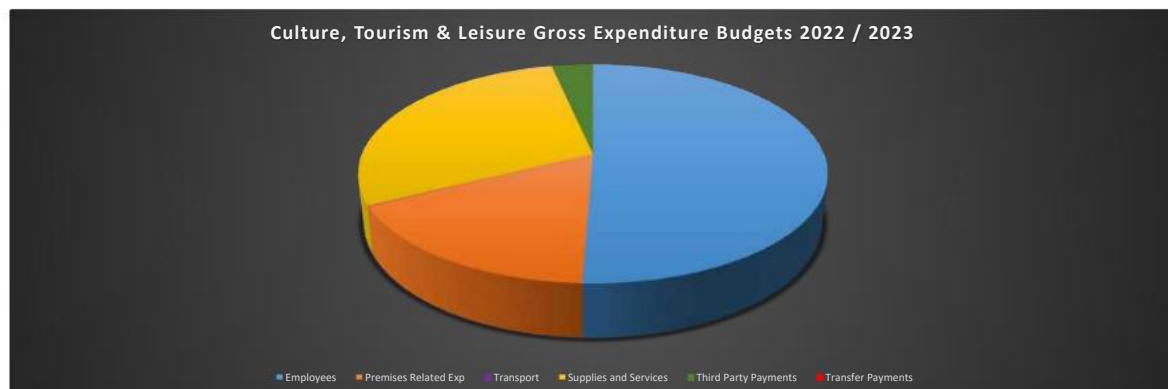
Assets							
Service Area Code	Service Area's	Actuals 2020/21 (.A)	Original Budget 2021/22 (.B)	Latest Budget 2021/22 (.C)	Original Budget 2022/23 (.D)	Variance 2021/22 (C-B)	Variance 2022/23 (D-B)
S1289	Open Spaces	434,689	128,300	128,300	131,300	0	3,000
S6018	Estates	923,007	2,193,000	2,198,800	1,506,400	5,800	(686,600)
S6019	Compliance	31,145	0	28,600	115,000	28,600	115,000
S6020	Asset Management	109,960	208,200	225,000	185,300	16,800	(22,900)
S6027	Commercial	153,456	206,300	216,300	216,600	10,000	10,300
S6034	Strat Lead Investment	(350,257)	(369,800)	(369,800)	(369,800)	0	0
TOTAL ASSETS		1,302,001	2,366,000	2,427,200	1,784,800	61,200	(581,200)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	1,102,315	1,060,200	1,139,700	1,267,000	79,500	206,800
	Premises Related Exp	1,279,485	2,551,800	2,549,300	1,856,200	(2,500)	(695,600)
	Transport	7,660	8,700	7,800	7,900	(900)	(800)
	Supplies and Services	74,739	54,900	54,900	55,800	0	900
	Third Party Payments	150,326	205,000	205,000	125,700	0	(79,300)
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		2,614,524	3,880,600	3,956,700	3,312,600	76,100	(568,000)
DIRECT INCOME							
	Government grants	(19,286)	0	0	0	0	0
	Other Grants & Contributions	(23,323)	(23,500)	(56,700)	(56,700)	(33,200)	(33,200)
	Fees and Charges	(42,034)	(41,700)	(41,700)	(41,700)	0	0
	Sale of Goods	(11,304)	(16,300)	(16,300)	(16,300)	0	0
	Interest	0	0	0	0	0	0
	Rents	(667,001)	(712,500)	(694,200)	(692,500)	18,300	20,000
TOTAL DIRECT INCOME		(762,947)	(794,000)	(808,900)	(807,200)	(14,900)	(13,200)
NET DIRECT (INCOME) / EXPENDITURE		1,851,577	3,086,600	3,147,800	2,505,400	61,200	(581,200)
SUPPORT CHARGES							
	Support Services	876,184	722,500	722,500	722,500	0	0
	Capital Charges	1,010,211	1,046,700	1,046,700	1,046,700	0	0
	Recharges	(2,435,971)	(2,489,800)	(2,489,800)	(2,489,800)	0	0
TOTAL SUPPORT CHARGES		(549,576)	(720,600)	(720,600)	(720,600)	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		1,302,001	2,366,000	2,427,200	1,784,800	61,200	(581,200)



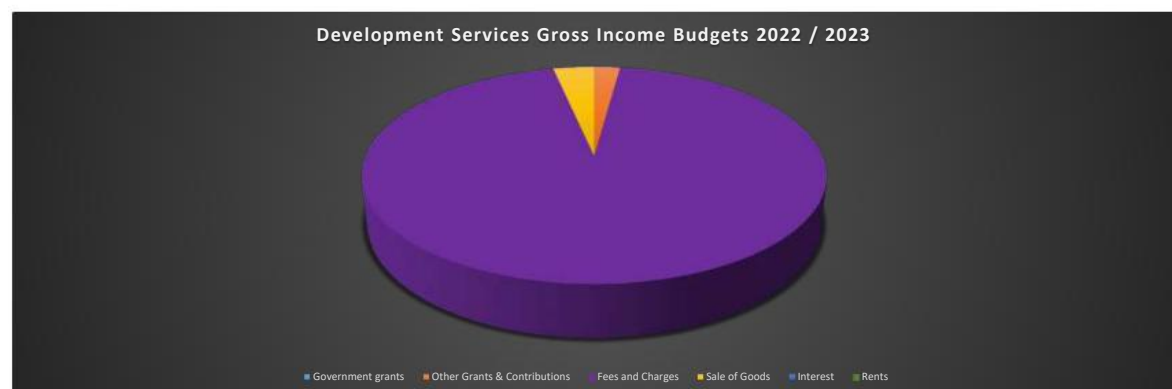
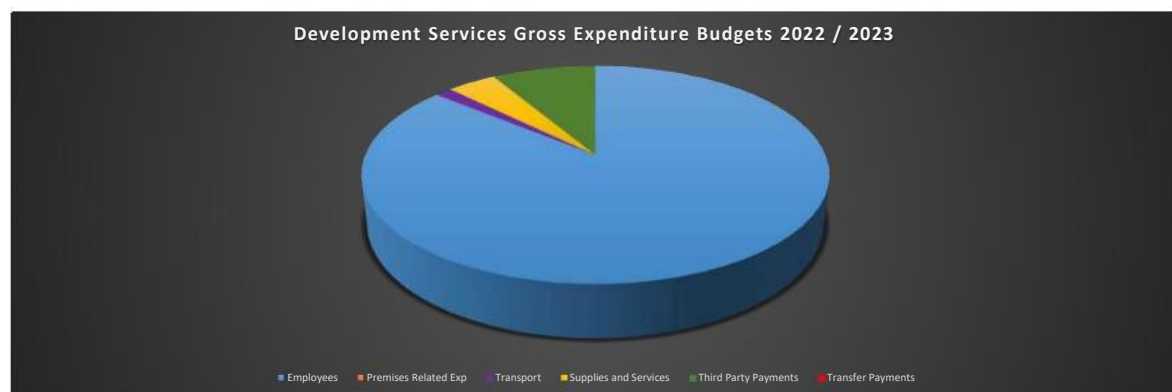
Community Protection							
Service Area Code	Service Area's	Actuals 2020/21 . (A)	Original Budget 2021/22 . (B)	Latest Budget 2021/22 . (C)	Original Budget 2022/23 . (D)	Variance 2021/22 (C-B)	Variance 2022/23 (D-B)
S1001	Community Development	2,129,340	483,000	477,400	477,500	(5,600)	(5,500)
S1045	CCTV	(5,517)	293,500	394,600	257,700	101,100	(35,800)
S2110	Community Partnership	332,532	342,100	291,100	283,800	(51,000)	(58,300)
S2360	Licensing & Registration	122,891	150,600	160,500	142,500	9,900	(8,100)
S3465	Chase Meadow Community Centre	11,614	11,800	11,600	100	(200)	(11,700)
S4210	EH Environmental Health Core	12,062	17,500	114,300	84,500	96,800	67,000
S4270	Food+Occupational Safety+Health	363,331	517,800	399,600	453,800	(118,200)	(64,000)
S4300	Environmental Protection	700,148	750,800	781,900	809,900	31,100	59,100
S4350	Community Safety	255,249	233,400	282,900	344,200	49,500	110,800
		3,921,649	2,800,500	2,913,900	2,854,000	113,400	53,500
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
Employees		1,843,420	1,999,000	2,029,900	2,110,200	30,900	111,200
Premises Related Exp		15,430	13,500	13,300	13,500	(200)	0
Transport		6,052	21,900	22,100	22,300	200	400
Supplies and Services		704,542	571,500	711,700	565,300	140,200	(6,200)
Third Party Payments		25,625	79,600	79,600	80,800	0	1,200
Transfer Payments		0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		2,595,069	2,685,500	2,856,600	2,792,100	171,100	106,600
DIRECT INCOME							
Government grants		(71,736)	(1,000)	(1,000)	(1,000)	0	0
Other Grants & Contributions		(60,420)	(26,100)	(85,000)	(51,200)	(58,900)	(25,100)
Fees and Charges		(306,342)	(430,800)	(429,800)	(465,800)	1,000	(35,000)
Sale of Goods		(102,407)	(15,700)	(15,500)	(8,700)	200	7,000
Interest		0	0	0	0	0	0
Rents		0	0	0	0	0	0
TOTAL DIRECT INCOME		(540,906)	(473,600)	(531,300)	(526,700)	(57,700)	(53,100)
NET DIRECT (INCOME) / EXPENDITURE		2,054,163	2,211,900	2,325,300	2,265,400	113,400	53,500
SUPPORT CHARGES							
Support Services		1,345,868	1,340,300	1,340,300	1,340,300	0	0
Capital Charges		1,906,377	255,000	255,000	255,000	0	0
Recharges		(1,384,758)	(1,006,700)	(1,006,700)	(1,006,700)	0	0
TOTAL SUPPORT CHARGES		1,867,486	588,600	588,600	588,600	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		3,921,649	2,800,500	2,913,900	2,854,000	113,400	53,500



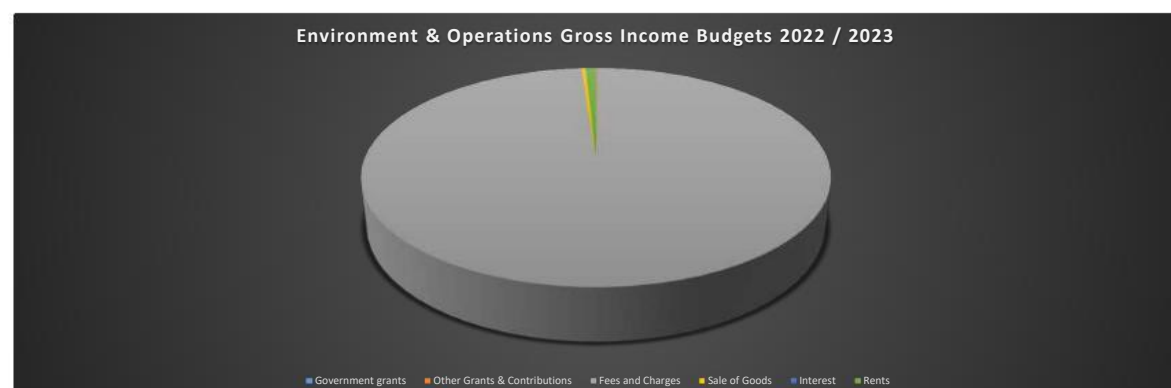
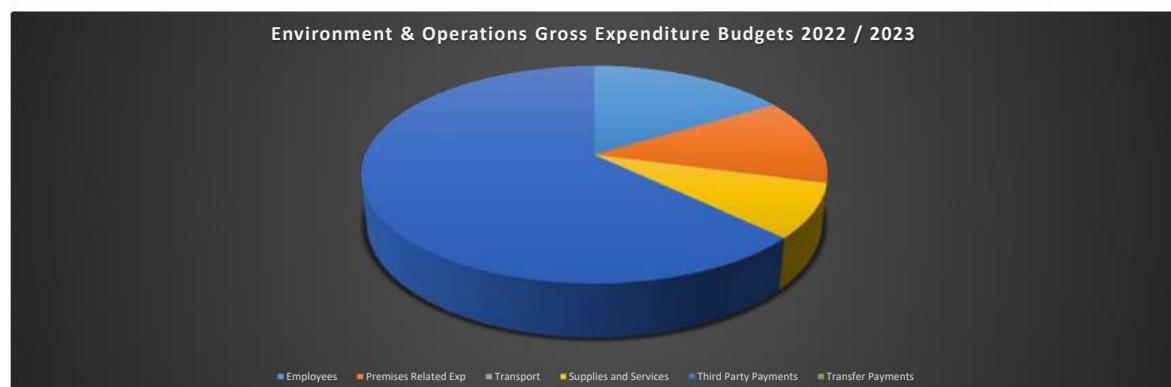
Culture, Tourism & Leisure							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		(.A)	(.B)	(.C)	(.D)	(C-B)	(D-B)
S1261	Commonwealth Games 2022	77,820	179,900	409,900	332,500	230,000	152,600
S1288	Outdoor Recreation	951,232	843,800	1,222,500	840,700	378,700	(3,100)
S1297	Business Support	120,486	(1,095,200)	(70,400)	(939,300)	1,024,800	155,900
S1313	Culture, Tourism & Leisure Management	(2,052)	(12,100)	23,500	(37,300)	35,600	(25,200)
S1335	Royal Spa Centre	1,097,255	815,400	795,600	853,200	(19,800)	37,800
S1356	Catering Contract	(28,136)	(71,600)	(87,300)	(70,900)	(15,700)	700
S1367	Leisure Options	1,319,564	1,253,400	1,253,500	1,253,500	100	100
S1368	Sports Development	75,984	109,700	109,700	110,300	0	600
S3550	Tourism	108,822	130,200	130,200	157,300	0	27,100
S6005	Strategic Arts	56,702	12,600	24,000	74,800	11,400	62,200
S6006	Collections & Engagement	1,320,191	1,581,200	1,468,000	1,514,200	(113,200)	(67,000)
S6007	Customer Services	16,534	(47,400)	(82,200)	(64,100)	(34,800)	(16,700)
TOTAL CULTURE, TOURISM & LEISURE		5,114,401	3,699,900	5,197,000	4,024,900	1,497,100	325,000
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	1,806,822	1,645,400	1,838,400	2,167,500	193,000	522,100
	Premises Related Exp	747,270	707,000	669,000	724,000	(38,000)	17,000
	Transport	1,164	3,300	3,300	3,300	0	0
	Supplies and Services	293,991	1,252,500	1,625,300	1,244,700	372,800	(7,800)
	Third Party Payments	237,212	149,800	346,300	145,400	196,500	(4,400)
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		3,086,460	3,758,000	4,482,300	4,284,900	724,300	526,900
DIRECT INCOME							
	Government grants	(284,062)	0	0	0	0	0
	Other Grants & Contributions	(112,877)	0	(25,100)	(25,100)	(25,100)	(25,100)
	Fees and Charges	(126,274)	(2,518,700)	(1,564,400)	(2,539,100)	954,300	(20,400)
	Sale of Goods	(10,346)	(217,500)	(217,500)	(217,500)	0	0
	Interest	0	0	0	0	0	0
	Rents	(96,164)	(117,100)	(142,100)	(142,100)	(25,000)	(25,000)
TOTAL DIRECT INCOME		(629,723)	(2,853,300)	(1,949,100)	(2,923,800)	904,200	(70,500)
NET DIRECT (INCOME) / EXPENDITURE		2,456,737	904,700	2,533,200	1,361,100	1,628,500	456,400
SUPPORT CHARGES							
	Support Services	1,142,186	981,500	981,500	981,500	0	0
	Capital Charges	2,826,337	2,799,200	2,799,200	2,799,200	0	0
	Recharges	(1,310,859)	(985,500)	(1,116,900)	(1,116,900)	(131,400)	(131,400)
TOTAL SUPPORT CHARGES		2,657,664	2,795,200	2,663,800	2,663,800	(131,400)	(131,400)
NET (INCOME) / EXPENDITURE TO SUMMARY		5,114,401	3,699,900	5,197,000	4,024,900	1,497,100	325,000



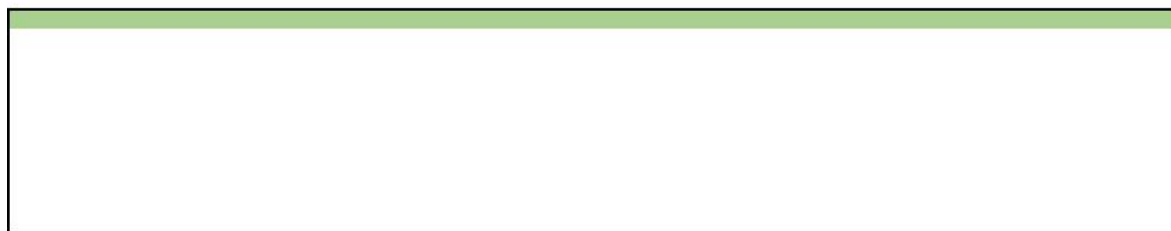
Development Services							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
S4600	Building Control	68,668	119,600	78,900	99,500	(40,700)	(20,100)
S4840	Local Land Charges	900,009	247,700	206,300	254,200	(41,400)	6,500
S6002	Development Services Management	(1,988)	(15,600)	38,700	(19,900)	54,300	(4,300)
TOTAL DEVELOPMENT SERVICES		966,689	351,700	323,900	333,800	(27,800)	(17,900)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	2,069,529	2,343,900	2,377,500	2,656,900	33,600	313,000
	Premises Related Exp	0	0	0	0	0	0
	Transport	27,632	42,400	42,400	43,100	0	700
	Supplies and Services	85,327	113,500	122,500	124,500	9,000	11,000
	Third Party Payments	226,117	254,100	329,600	264,400	75,500	10,300
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		2,408,606	2,753,900	2,872,000	3,088,900	118,100	335,000
DIRECT INCOME							
	Government grants	(20,646)	0	(90,000)	0	(90,000)	0
	Other Grants & Contributions	(65,454)	(70,500)	(70,500)	(70,500)	0	0
	Fees and Charges	(1,908,015)	(2,770,700)	(2,826,600)	(3,123,600)	(55,900)	(352,900)
	Sale of Goods	(158,097)	(112,000)	(112,000)	(112,000)	0	0
	Interest	0	0	0	0	0	0
	Rents	0	0	0	0	0	0
TOTAL DIRECT INCOME		(2,152,212)	(2,953,200)	(3,099,100)	(3,306,100)	(145,900)	(352,900)
NET DIRECT (INCOME) / EXPENDITURE		256,394	(199,300)	(227,100)	(217,200)	(27,800)	(17,900)
SUPPORT CHARGES							
	Support Services	1,595,561	1,892,400	1,892,400	1,892,400	0	0
	Capital Charges	165,502	600	600	600	0	0
	Recharges	(1,050,767)	(1,342,000)	(1,342,000)	(1,342,000)	0	0
TOTAL SUPPORT CHARGES		710,295	551,000	551,000	551,000	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		966,689	351,700	323,900	333,800	(27,800)	(17,900)



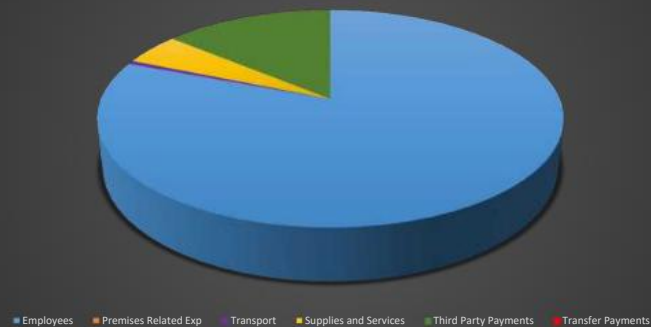
Environment & Operations							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
S1105	Car Parks	1,984,893	(652,700)	(82,500)	(917,400)	570,200	(264,700)
S1250	WCC Highways	30,186	130,400	70,800	70,900	(59,600)	(59,500)
S1270	Green Space Development	845,113	1,961,500	2,000,400	2,030,700	38,900	69,200
S1320	Bereavement Services	(907,186)	(741,500)	(853,100)	(1,019,100)	(111,600)	(277,600)
S4090	Waste Management	4,518,488	7,155,300	7,818,800	6,969,700	663,500	(185,600)
S4095	Ranger Service	(10,668)	0	(4,400)	(46,400)	(4,400)	(46,400)
S4811	Watercourses & Culverts	(5,639)	(123,700)	(154,400)	(157,200)	(30,700)	(33,500)
S6013	Neighbourhood Services Management	(2,132)	25,100	90,400	25,900	65,300	800
S6014	NS Programme Team	153,152	235,400	356,900	420,800	121,500	185,400
S6015	Grounds Maintenance	809,732	984,400	915,600	931,300	(68,800)	(53,100)
S6016	Business Support & Development	(39,850)	301,000	242,500	248,600	(58,500)	(52,400)
TOTAL ENVIRONMENT & OPERATIONS		7,376,088	9,275,200	10,401,000	8,557,800	1,125,800	(717,400)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	1,873,971	2,231,900	2,241,900	2,230,600	10,000	(1,300)
	Premises Related Exp	1,686,860	1,724,300	1,758,700	1,748,200	34,400	23,900
	Transport	9,546	9,700	10,100	10,100	400	400
	Supplies and Services	1,244,612	705,900	784,500	1,090,400	78,600	384,500
	Third Party Payments	5,154,180	8,738,000	9,759,300	8,602,900	1,021,300	(135,100)
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		9,969,169	13,409,800	14,554,500	13,682,200	1,144,700	272,400
DIRECT INCOME							
	Government grants	(1,352)	0	0	0	0	0
	Other Grants & Contributions	(28,339)	(6,000)	(6,000)	(6,000)	0	0
	Fees and Charges	(5,235,133)	(6,891,400)	(6,940,100)	(7,910,700)	(48,700)	(1,019,300)
	Sale of Goods	(58,374)	(55,100)	(25,300)	(26,300)	29,800	28,800
	Interest	0	0	0	0	0	0
	Rents	(67,946)	(69,000)	(69,000)	(68,300)	0	700
TOTAL DIRECT INCOME		(5,391,146)	(7,021,500)	(7,040,400)	(8,011,300)	(18,900)	(989,800)
NET DIRECT (INCOME) / EXPENDITURE		4,578,023	6,388,300	7,514,100	5,670,900	1,125,800	(717,400)
SUPPORT CHARGES							
	Support Services	2,487,265	2,306,400	2,306,400	2,306,400	0	0
	Capital Charges	1,845,288	1,938,700	1,938,700	1,938,700	0	0
	Recharges	(1,534,488)	(1,358,200)	(1,358,200)	(1,358,200)	0	0
TOTAL SUPPORT CHARGES		2,798,065	2,886,900	2,886,900	2,886,900	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		7,376,088	9,275,200	10,401,000	8,557,800	1,125,800	(717,400)



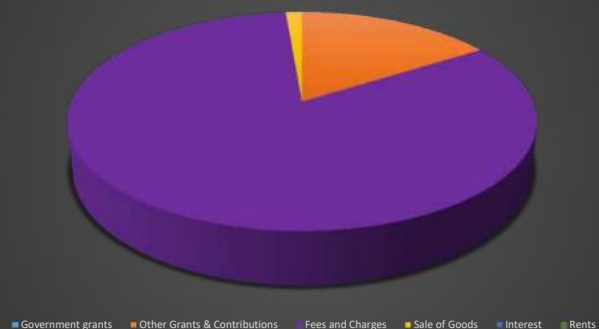
Finance							
Service Area Code	Service Area's	Actuals 2020/21 (.A)	Original Budget 2021/22 (.B)	Latest Budget 2021/22 (.C)	Original Budget 2022/23 (.D)	Variance 2021/22 (C-B)	Variance 2022/23 (D-B)
S1410	Finance Management	(3,241,124)	1,391,100	(682,700)	480,300	(2,073,800)	(910,800)
S1417	Procurement	(2,080)	(20,000)	(20,200)	(15,800)	(200)	4,200
S1425	Financial Services	324,722	73,900	129,700	118,900	55,800	45,000
S1578	Audit & Risk	60,891	82,800	68,700	77,100	(14,100)	(5,700)
S3400	Payment Channels	931	300	21,100	18,900	20,800	18,600
TOTAL FINANCE		(2,856,659)	1,528,100	(483,400)	679,400	(2,011,500)	(848,700)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	1,590,639	1,227,400	1,266,800	907,600	39,400	(319,800)
	Premises Related Exp	26,016	0	0	0	0	0
	Transport	(124)	6,000	6,000	6,100	0	100
	Supplies and Services	1,254,608	2,372,000	648,800	53,100	(1,723,200)	(2,318,900)
	Third Party Payments	192,041	141,800	154,600	157,400	12,800	15,600
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		3,063,180	3,747,200	2,076,200	1,124,200	(1,671,000)	(2,623,000)
DIRECT INCOME							
	Government grants	(5,377,506)	(1,384,000)	(1,661,000)	0	(277,000)	1,384,000
	Other Grants & Contributions	(14,589)	0	(50,900)	(97,100)	(50,900)	(97,100)
	Fees and Charges	0	0	0	500,000	0	500,000
	Sale of Goods	(26,044)	(7,700)	(7,700)	(7,700)	0	0
	Interest	0	0	0	0	0	0
	Rents	0	0	0	0	0	0
TOTAL DIRECT INCOME		(5,418,138)	(1,391,700)	(1,719,600)	395,200	(327,900)	1,786,900
NET DIRECT (INCOME) / EXPENDITURE		(2,354,958)	2,355,500	356,600	1,519,400	(1,998,900)	(836,100)
SUPPORT CHARGES							
	Support Services	1,285,044	1,064,000	1,064,000	1,064,000	0	0
	Capital Charges	48,048	38,600	38,600	38,600	0	0
	Recharges	(1,834,793)	(1,930,000)	(1,942,600)	(1,942,600)	(12,600)	(12,600)
TOTAL SUPPORT CHARGES		(501,701)	(827,400)	(840,000)	(840,000)	(12,600)	(12,600)
NET (INCOME) / EXPENDITURE TO SUMMARY		(2,856,659)	1,528,100	(483,400)	679,400	(2,011,500)	(848,700)



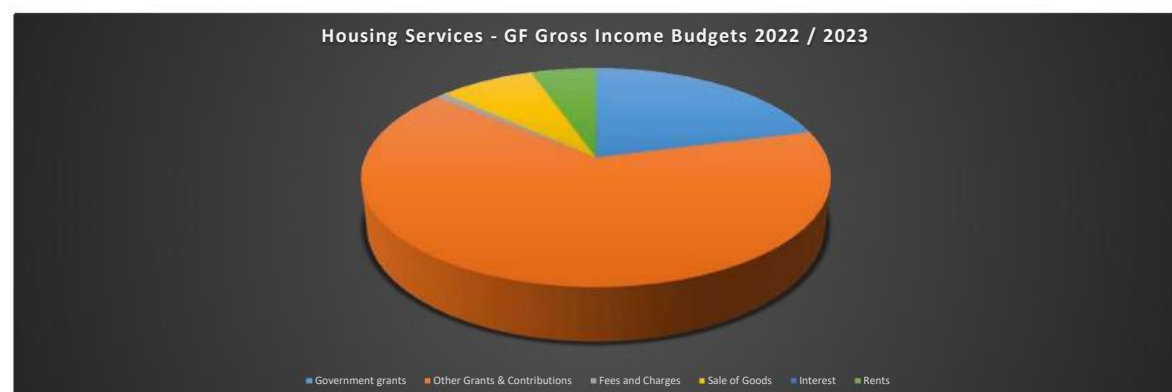
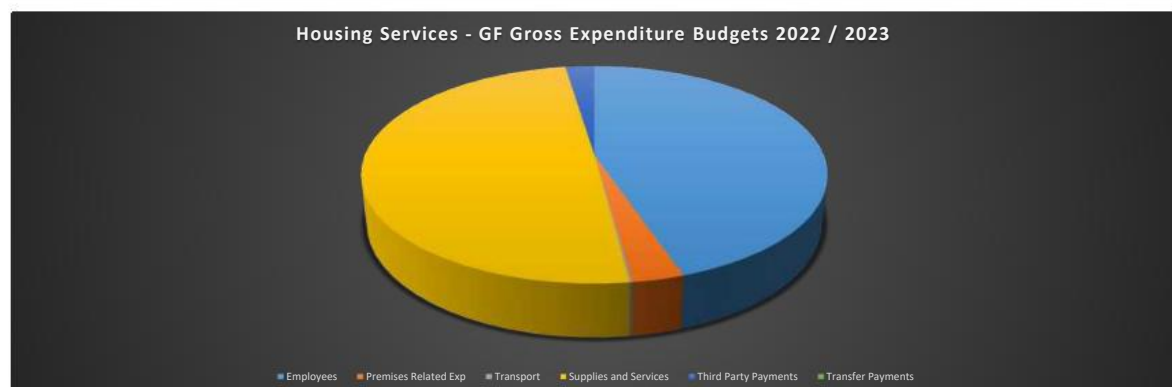
Finance Gross Expenditure Budgets 2022 / 2023



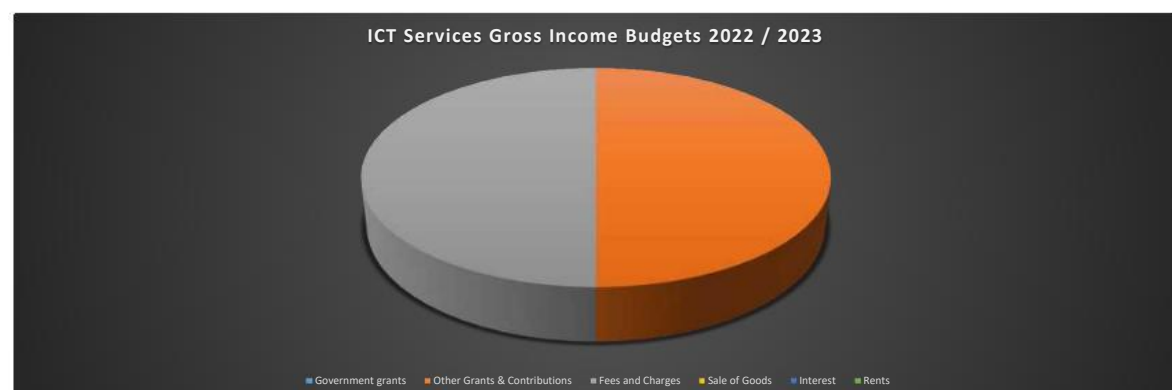
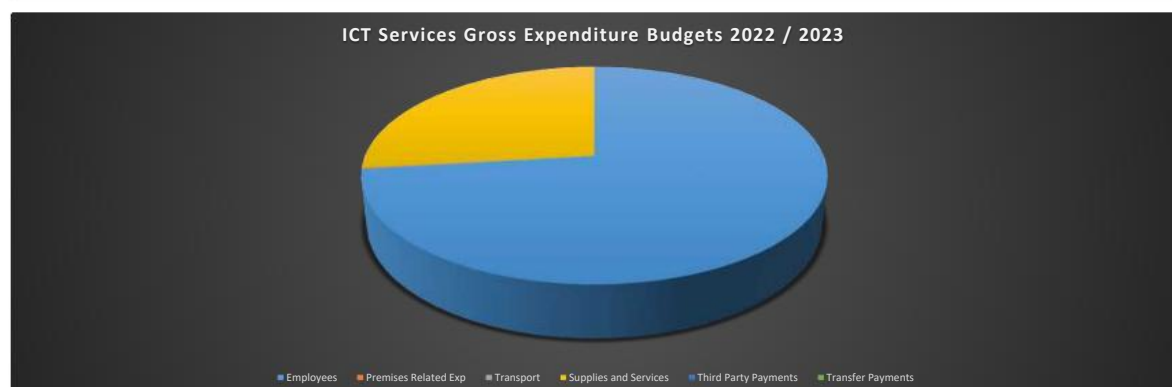
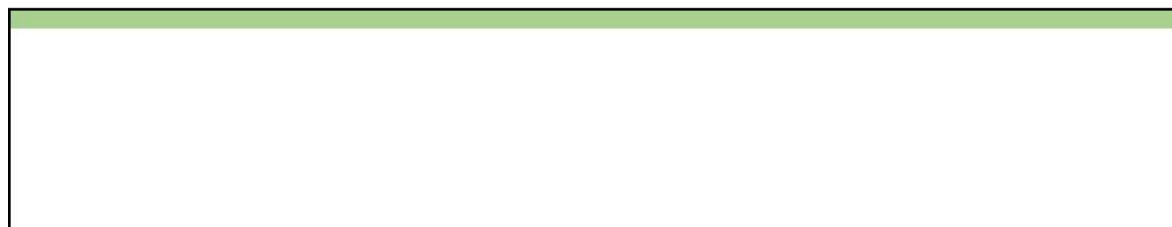
Finance Gross Income Budgets 2022 / 2023



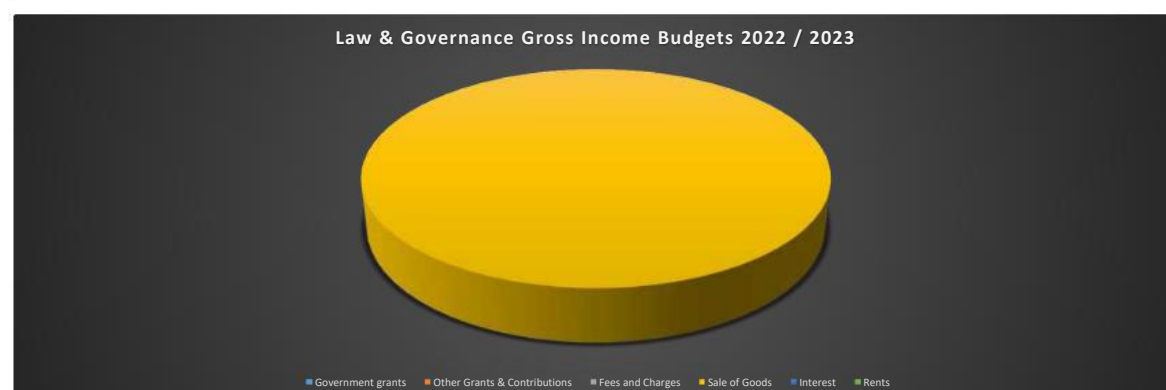
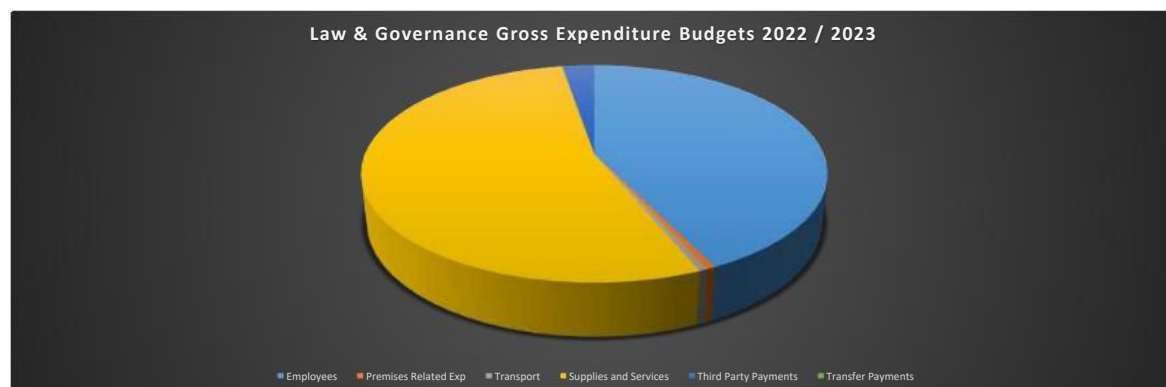
Housing Services - GF							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
S1590	Homelessness - Housing Advice	336,779	859,100	826,900	1,080,000	(32,200)	220,900
S1605	Housing Strategy	229,033	328,900	224,000	328,700	(104,900)	(200)
S1610	Other Housing Property	162,205	40,300	40,300	40,300	0	0
S1615	Contributions to HRA	38,700	39,400	12,000	12,700	(27,400)	(26,700)
S1630	Private Sector Housing	312,657	430,500	415,700	472,200	(14,800)	41,700
TOTAL HOUSING SERVICES - GF		1,079,374	1,698,200	1,518,900	1,933,900	(179,300)	235,700
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	1,202,184	1,091,700	1,463,300	1,515,700	371,600	424,000
	Premises Related Exp	130,637	100,300	139,300	102,000	39,000	1,700
	Transport	686	5,500	5,500	5,500	0	0
	Supplies and Services	1,578,454	1,341,000	2,018,000	1,680,100	677,000	339,100
	Third Party Payments	159,783	79,700	288,000	81,200	208,300	1,500
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		3,071,744	2,618,200	3,914,100	3,384,500	1,295,900	766,300
DIRECT INCOME							
	Government grants	(882,307)	(27,700)	(1,182,600)	(390,700)	(1,154,900)	(363,000)
	Other Grants & Contributions	(1,055,228)	(1,046,200)	(1,366,500)	(1,213,800)	(320,300)	(167,600)
	Fees and Charges	(8,478)	(15,600)	(15,600)	(15,600)	0	0
	Sale of Goods	(142,842)	(144,900)	(144,900)	(144,900)	0	0
	Interest	0	0	0	0	0	0
	Rents	(148,092)	(100,200)	(100,200)	(100,200)	0	0
TOTAL DIRECT INCOME		(2,236,945)	(1,334,600)	(2,809,800)	(1,865,200)	(1,475,200)	(530,600)
NET DIRECT (INCOME) / EXPENDITURE		834,799	1,283,600	1,104,300	1,519,300	(179,300)	235,700
SUPPORT CHARGES							
	Support Services	1,101,934	1,074,900	1,074,900	1,074,900	0	0
	Capital Charges	56,474	54,600	54,600	54,600	0	0
	Recharges	(913,833)	(714,900)	(714,900)	(714,900)	0	0
TOTAL SUPPORT CHARGES		244,575	414,600	414,600	414,600	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		1,079,374	1,698,200	1,518,900	1,933,900	(179,300)	235,700



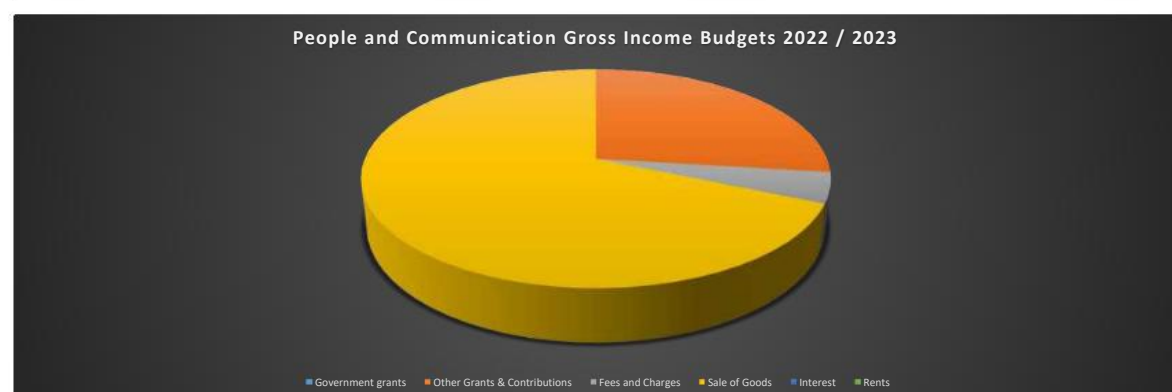
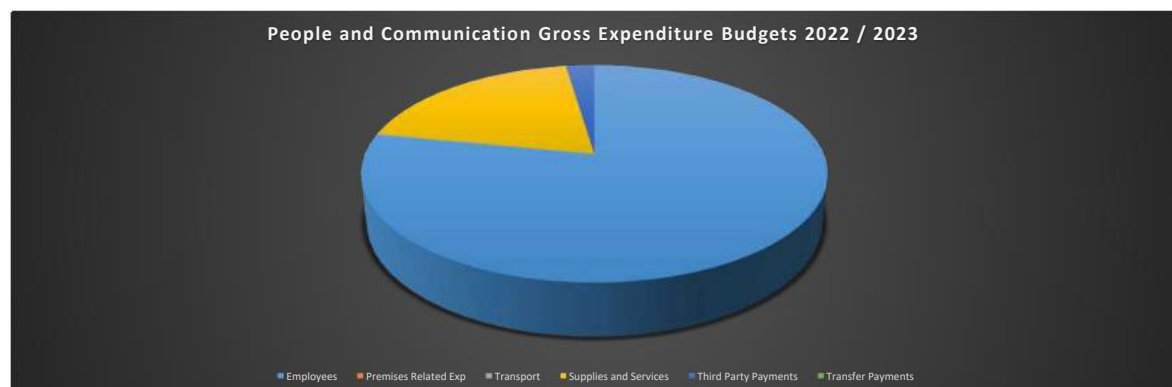
ICT Services							
Service Area Code	Service Area's	Actuals 2020/21 (.A)	Original Budget 2021/22 (.B)	Latest Budget 2021/22 (.C)	Original Budget 2022/23 (.D)	Variance 2021/22 (C-B)	Variance 2022/23 (D-B)
S3500	ICT Management	145,406	175,500	170,100	156,400	(5,400)	(19,100)
TOTAL ICT SERVICES		145,406	175,500	170,100	156,400	(5,400)	(19,100)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	1,012,247	1,215,400	1,208,500	1,244,300	(6,900)	28,900
	Premises Related Exp	0	0	0	0	0	0
	Transport	158	4,100	4,100	4,100	0	0
	Supplies and Services	356,903	489,500	481,000	456,500	(8,500)	(33,000)
	Third Party Payments	15,189	0	0	0	0	0
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		1,384,497	1,709,000	1,693,600	1,704,900	(15,400)	(4,100)
DIRECT INCOME							
	Government grants	(2,552)	0	0	0	0	0
	Other Grants & Contributions	(15,875)	(44,800)	(44,800)	(44,800)	0	0
	Fees and Charges	(34,655)	(30,000)	(20,000)	(45,000)	10,000	(15,000)
	Sale of Goods	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Rents	0	0	0	0	0	0
TOTAL DIRECT INCOME		(53,083)	(74,800)	(64,800)	(89,800)	10,000	(15,000)
NET DIRECT (INCOME) / EXPENDITURE		1,331,414	1,634,200	1,628,800	1,615,100	(5,400)	(19,100)
SUPPORT CHARGES							
	Support Services	224,323	248,900	248,900	248,900	0	0
	Capital Charges	130,123	127,900	127,900	127,900	0	0
	Recharges	(1,540,453)	(1,835,500)	(1,835,500)	(1,835,500)	0	0
TOTAL SUPPORT CHARGES		(1,186,008)	(1,458,700)	(1,458,700)	(1,458,700)	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		145,406	175,500	170,100	156,400	(5,400)	(19,100)



Law & Governance							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
S2200	Committee Services	61,267	35,500	77,200	51,000	41,700	15,500
S2220	Democratic Representation	1,099,528	1,272,500	1,288,500	1,296,400	16,000	23,900
S2240	Elections	471,246	497,600	489,500	454,100	(8,100)	(43,500)
S4871	Legal Services	0	51,500	99,000	27,300	47,500	(24,200)
TOTAL LAW & GOVERNANCE		1,632,041	1,857,100	1,954,200	1,828,800	97,100	(28,300)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	429,417	725,600	740,300	434,700	14,700	(290,900)
	Premises Related Exp	10,046	100,800	100,800	5,400	0	(95,400)
	Transport	1,243	12,400	5,000	5,100	(7,400)	(7,300)
	Supplies and Services	586,357	683,900	726,200	544,800	42,300	(139,100)
	Third Party Payments	19,204	50,500	48,000	26,800	(2,500)	(23,700)
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		1,046,266	1,573,200	1,620,300	1,016,800	47,100	(556,400)
DIRECT INCOME							
	Government grants	(15,862)	(264,700)	(264,700)	0	0	264,700
	Other Grants & Contributions	(735)	(263,400)	(263,400)	0	0	263,400
	Fees and Charges	(7,427)	0	0	0	0	0
	Sale of Goods	10,918	(3,100)	(3,100)	(3,100)	0	0
	Interest	0	0	0	0	0	0
	Rents	0	0	0	0	0	0
TOTAL DIRECT INCOME		(13,106)	(531,200)	(531,200)	(3,100)	0	528,100
NET DIRECT (INCOME) / EXPENDITURE		1,033,160	1,042,000	1,089,100	1,013,700	47,100	(28,300)
SUPPORT CHARGES							
	Support Services	1,036,283	1,306,700	1,306,700	1,306,700	0	0
	Capital Charges	15,156	13,700	13,700	13,700	0	0
	Recharges	(452,558)	(505,300)	(455,300)	(505,300)	50,000	0
TOTAL SUPPORT CHARGES		598,881	815,100	865,100	815,100	50,000	0
NET (INCOME) / EXPENDITURE TO SUMMARY		1,632,041	1,857,100	1,954,200	1,828,800	97,100	(28,300)



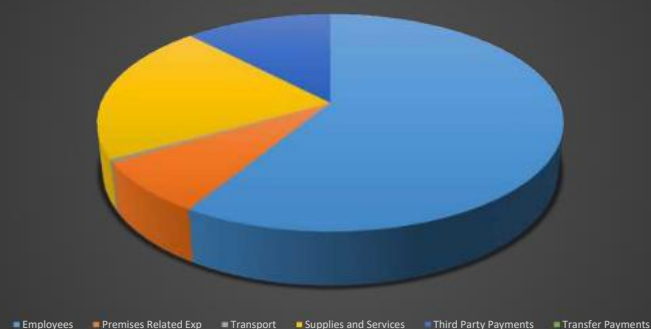
People and Communication							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
S2060	Human Resources	194,289	271,100	305,100	259,900	34,000	(11,200)
S2340	Media Room	10,261	64,600	97,600	120,300	33,000	55,700
S3470	Media & Communications	(1,136)	0	(100)	1,900	(100)	1,900
S6033	Members Training	823	5,200	9,500	5,300	4,300	100
TOTAL PEOPLE & COMMUNICATION		204,236	340,900	412,100	387,400	71,200	46,500
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	930,949	1,033,800	1,113,300	1,063,700	79,500	29,900
	Premises Related Exp	0	0	0	0	0	0
	Transport	81	2,100	2,100	2,100	0	0
	Supplies and Services	168,962	225,200	235,200	265,300	10,000	40,100
	Third Party Payments	34,420	31,500	37,300	32,100	5,800	600
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		1,134,412	1,292,600	1,387,900	1,363,200	95,300	70,600
DIRECT INCOME							
	Government grants	(1,533)	0	0	0	0	0
	Other Grants & Contributions	(8,713)	0	(24,100)	(24,100)	(24,100)	(24,100)
	Fees and Charges	(2,774)	(4,200)	(4,200)	(4,200)	0	0
	Sale of Goods	(16,966)	(60,900)	(60,900)	(60,900)	0	0
	Interest	0	0	0	0	0	0
	Rents	0	0	0	0	0	0
TOTAL DIRECT INCOME		(29,987)	(65,100)	(89,200)	(89,200)	(24,100)	(24,100)
NET DIRECT (INCOME) / EXPENDITURE		1,104,425	1,227,500	1,298,700	1,274,000	71,200	46,500
SUPPORT CHARGES							
	Support Services	245,172	304,900	304,900	304,900	0	0
	Capital Charges	11,767	22,000	22,000	22,000	0	0
	Recharges	(1,157,128)	(1,213,500)	(1,213,500)	(1,213,500)	0	0
TOTAL SUPPORT CHARGES		(900,189)	(886,600)	(886,600)	(886,600)	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		204,236	340,900	412,100	387,400	71,200	46,500



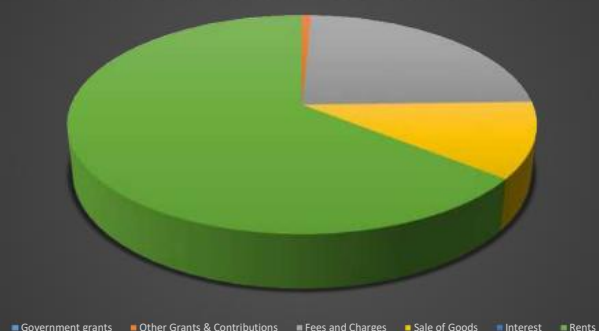
Place & Economy							
Service Area Code	Service Area's	Actuals 2020/21 (.A)	Original Budget 2021/22 (.B)	Latest Budget 2021/22 (.C)	Original Budget 2022/23 (.D)	Variance 2021/22 (C-B)	Variance 2022/23 (D-B)
S1035	Christmas Illuminations	41,758	42,700	42,700	44,400	0	1,700
S1249	Events Management	196,905	248,100	262,600	281,600	14,500	33,500
S6000	Projects	750,490	323,400	326,300	243,900	2,900	(79,500)
S6001	Policy & Development	716,901	1,118,100	1,159,100	1,343,500	41,000	225,400
S6030	Regeneration	33,064	42,000	88,000	88,400	46,000	46,400
S6031	Markets	(1,080)	(16,600)	(23,300)	(23,100)	(6,700)	(6,500)
S6098	Grwoth Hub	145,539	177,200	184,600	179,100	7,400	1,900
TOTAL PLACE & ECONOMY		1,883,577	1,934,900	2,040,000	2,157,800	105,100	222,900
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	986,657	1,167,800	1,228,100	1,252,300	60,300	84,500
	Premises Related Exp	149,951	159,400	175,000	163,900	15,600	4,500
	Transport	1,717	8,800	8,800	8,800	0	0
	Supplies and Services	465,427	341,800	423,800	447,700	82,000	105,900
	Third Party Payments	147,889	156,200	164,700	259,000	8,500	102,800
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		1,751,641	1,834,000	2,000,400	2,131,700	166,400	297,700
DIRECT INCOME							
	Government grants	(39,726)	0	0	0	0	0
	Other Grants & Contributions	(279,400)	(4,400)	(78,900)	(4,400)	(74,500)	0
	Fees and Charges	(115,483)	(159,100)	(123,100)	(131,400)	36,000	27,700
	Sale of Goods	(58,092)	(92,000)	(60,800)	(60,800)	31,200	31,200
	Interest	0	0	0	0	0	0
	Rents	(255,319)	(219,600)	(273,600)	(353,300)	(54,000)	(133,700)
TOTAL DIRECT INCOME		(748,020)	(475,100)	(536,400)	(549,900)	(61,300)	(74,800)
NET DIRECT (INCOME) / EXPENDITURE		1,003,621	1,358,900	1,464,000	1,581,800	105,100	222,900
SUPPORT CHARGES							
	Support Services	266,888	518,800	518,800	518,800	0	0
	Capital Charges	613,068	189,400	189,400	189,400	0	0
	Recharges	0	(132,200)	(132,200)	(132,200)	0	0
TOTAL SUPPORT CHARGES		879,956	576,000	576,000	576,000	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		1,883,577	1,934,900	2,040,000	2,157,800	105,100	222,900



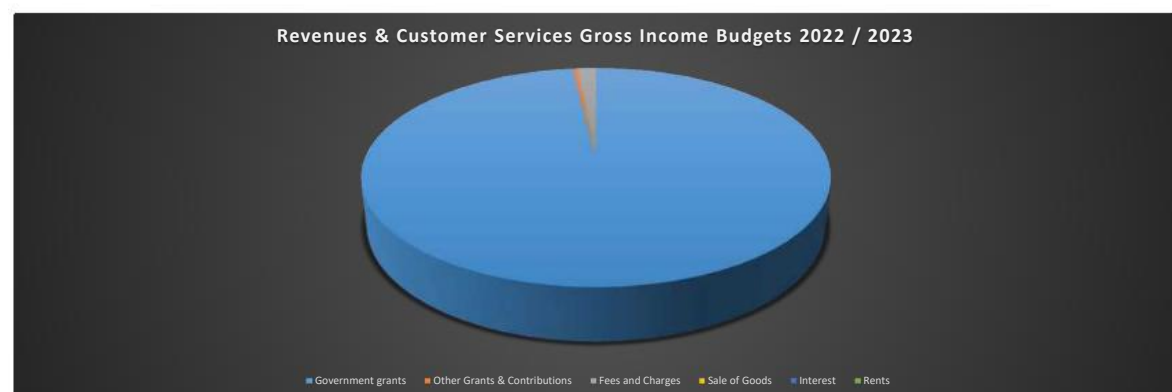
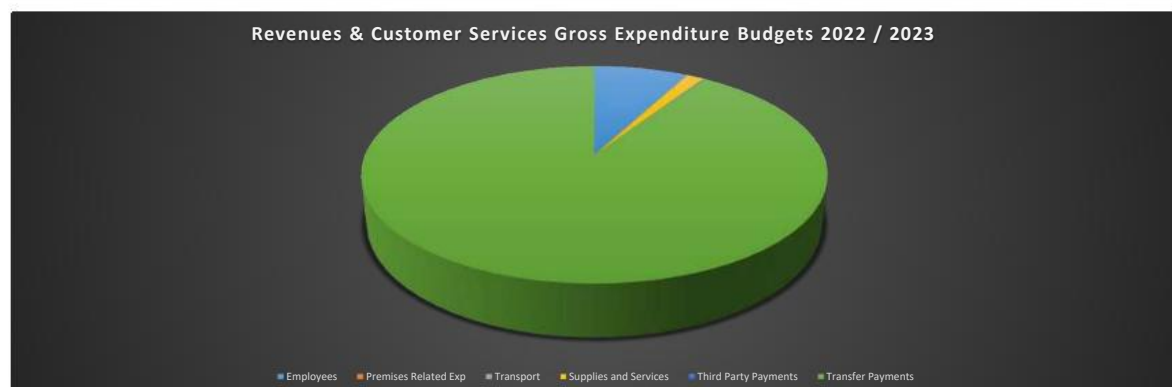
Place & Economy Gross Expenditure Budgets 2022 / 2023



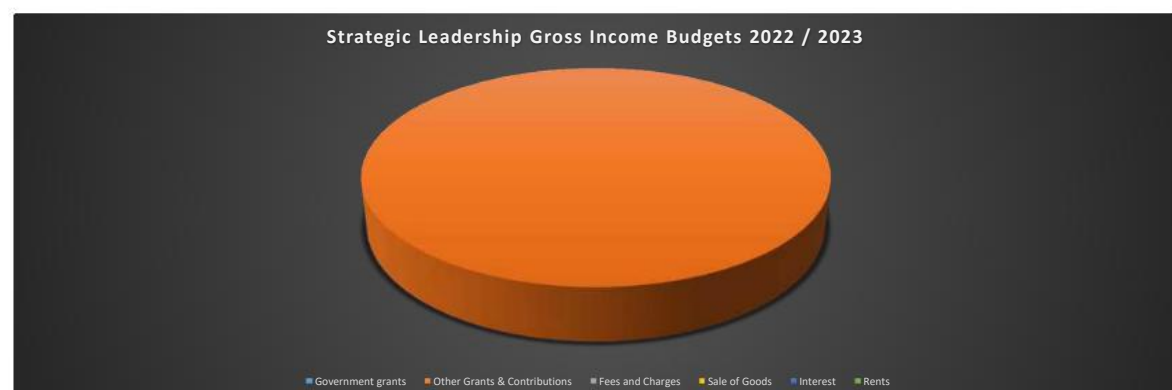
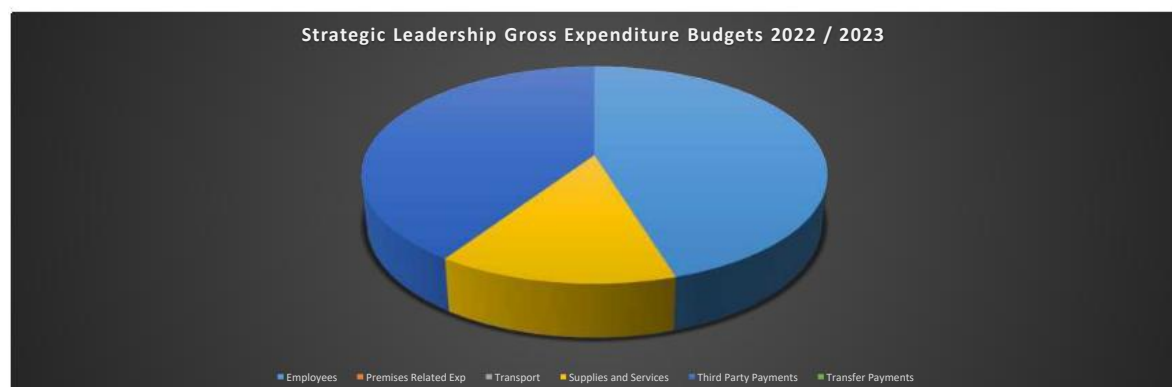
Place & Economy Gross Income Budgets 2022 / 2023



Revenues & Customer Services							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
S1418	Exchequer	(4,575)	0	(11,500)	(34,500)	(11,500)	(34,500)
S2600	Revenues & Customer Services Management (2)	3,922	0	45,000	(18,300)	45,000	(18,300)
S3050	Revenues	1,036,071	889,200	921,700	946,000	32,500	56,800
S3100	Customer Service	304,455	0	167,200	160,400	167,200	160,400
S3250	Benefits	365,033	708,300	316,500	542,400	(391,800)	(165,900)
TOTAL REVENUES & CUSTOMER SERVICES		1,704,906	1,597,500	1,438,900	1,596,000	(158,600)	(1,500)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	1,897,629	2,042,600	2,104,200	2,052,100	61,600	9,500
	Premises Related Exp	0	0	0	0	0	0
	Transport	1,106	2,700	2,700	2,700	0	0
	Supplies and Services	332,702	365,600	414,600	370,900	49,000	5,300
	Third Party Payments	9,349	26,800	26,800	27,300	0	500
	Transfer Payments	22,872,840	23,811,800	23,811,800	23,811,900	0	100
TOTAL DIRECT EXPENDITURE		25,113,626	26,249,500	26,360,100	26,264,900	110,600	15,400
DIRECT INCOME							
	Government grants	(23,829,110)	(24,618,300)	(24,887,500)	(24,635,200)	(269,200)	(16,900)
	Other Grants & Contributions	(87,719)	(91,700)	(91,700)	(91,700)	0	0
	Fees and Charges	(141,021)	(374,700)	(374,700)	(374,700)	0	0
	Sale of Goods	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Rents	0	0	0	0	0	0
TOTAL DIRECT INCOME		(24,057,850)	(25,084,700)	(25,353,900)	(25,101,600)	(269,200)	(16,900)
NET DIRECT (INCOME) / EXPENDITURE		1,055,776	1,164,800	1,006,200	1,163,300	(158,600)	(1,500)
SUPPORT CHARGES							
	Support Services	1,177,809	1,305,200	1,305,200	1,305,200	0	0
	Capital Charges	0	0	0	0	0	0
	Recharges	(528,678)	(872,500)	(872,500)	(872,500)	0	0
TOTAL SUPPORT CHARGES		649,130	432,700	432,700	432,700	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		1,704,906	1,597,500	1,438,900	1,596,000	(158,600)	(1,500)



Strategic Leadership							
Service Area Code	Service Area's	Actuals 2020/21	Original Budget 2021/22	Latest Budget 2021/22	Original Budget 2022/23	Variance 2021/22	Variance 2022/23
		.(A)	.(B)	.(C)	.(D)	(C-B)	(D-B)
S2000	Chief Executive's Office	24,968	(35,000)	221,700	(139,900)	256,700	(104,900)
S2010	Corporate Projects	1,308,995	137,200	608,500	1,800	471,300	(135,400)
S3350	Corporate Support Team	(7,913)	0	(11,400)	(2,800)	(11,400)	(2,800)
S3600	Economic Development	43,719	1,800	9,000	1,800	7,200	0
S6032	Climate Change	76,956	506,000	495,400	545,800	(10,600)	39,800
S6035	Transformation	0	0	100,000	100,000	100,000	100,000
TOTAL STRATEGIC LEADERSHIP		1,446,726	610,000	1,423,200	506,700	813,200	(103,300)
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
	Employees	645,287	591,300	829,200	738,000	237,900	146,700
	Premises Related Exp	0	0	0	0	0	0
	Transport	0	800	800	800	0	0
	Supplies and Services	5,937	26,200	21,200	(228,500)	(5,000)	(254,700)
	Third Party Payments	380,731	659,200	1,239,500	663,900	580,300	4,700
	Transfer Payments	0	0	0	0	0	0
TOTAL DIRECT EXPENDITURE		1,031,955	1,277,500	2,090,700	1,174,200	813,200	(103,300)
DIRECT INCOME							
	Government grants	(1,222)	0	0	0	0	0
	Other Grants & Contributions	(66,680)	(52,000)	(52,000)	(52,000)	0	0
	Fees and Charges	0	0	0	0	0	0
	Sale of Goods	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Rents	0	0	0	0	0	0
TOTAL DIRECT INCOME		(67,902)	(52,000)	(52,000)	(52,000)	0	0
NET DIRECT (INCOME) / EXPENDITURE		964,053	1,225,500	2,038,700	1,122,200	813,200	(103,300)
SUPPORT CHARGES							
	Support Services	135,223	162,100	162,100	162,100	0	0
	Capital Charges	1,209,664	1,600	1,600	1,600	0	0
	Recharges	(862,215)	(779,200)	(779,200)	(779,200)	0	0
TOTAL SUPPORT CHARGES		482,673	(615,500)	(615,500)	(615,500)	0	0
NET (INCOME) / EXPENDITURE TO SUMMARY		1,446,726	610,000	1,423,200	506,700	813,200	(103,300)

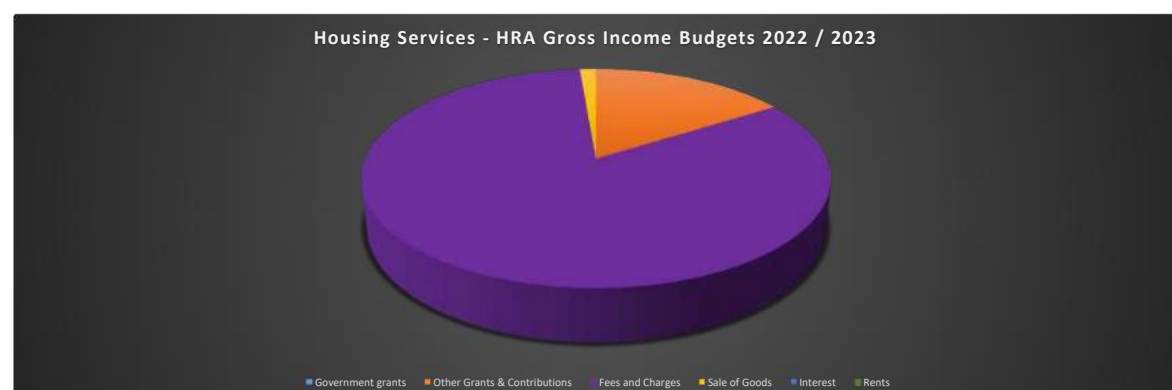
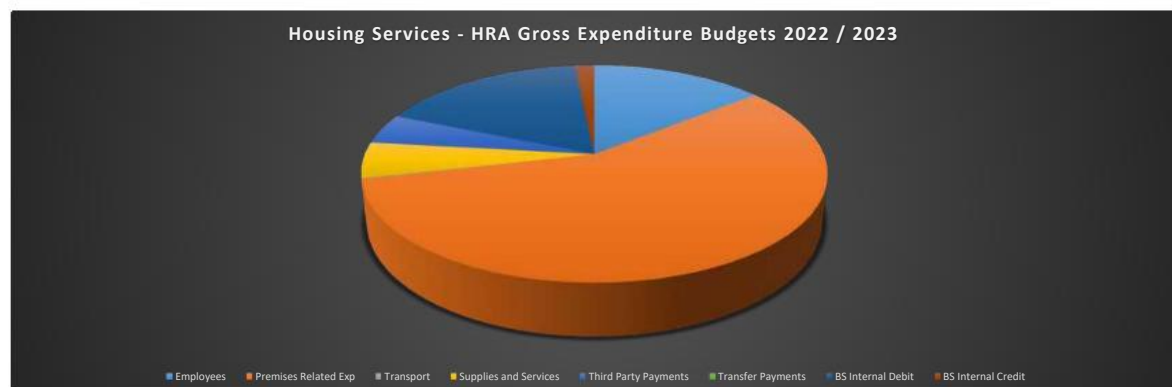


Housing Revenue Account - Summary							
HOUSING SERVICES - HOUSING REVENUE ACCOUNT		Outturn	Original Budget	Latest Budget	Original Budget	Variance	Variance
		2020/21	2021/22	2021/22	2022/23	2021/22	2022/23
		£	£	£	£	£	£
		A	B	C	D	C - B	D - B
7000	HOUSING REVENUE ACCOUNT						
EXPENDITURE							
7000-2051	PPM Non-Op	0	0	0	0	0	0
7000-2094	Housing Repairs Supervision	820,481	942,000	942,000	942,000	0	0
7000-2097	HRA Repairs and Maintenance	5,306,892	6,450,200	6,961,000	6,350,100	510,800	(100,100)
7000-2100	Electricity	58	400	0	0	(400)	(400)
7000-2110	Gas	80	2,500	2,500	3,000	0	500
7000-2130	Wood Fuel - Bio-Mass boiler	0	0	0	0	0	0
7000-2300	Rates	43,432	49,000	45,000	50,600	(4,000)	1,600
7000-2310	Council Tax	193,459	142,500	142,500	145,100	0	2,600
7000-2400	Water Charges-Metered	31,764	41,600	41,600	42,300	0	700
7000-2410	Water Rates	649	0	0	0	0	0
PREMISES		6,396,815	7,628,200	8,134,600	7,533,100	506,400	(95,100)
7000-4430	Debt Recovery Agency Costs	0	4,000	4,000	4,100	0	100
7000-4700	Grants-Revenue	2,000	0	0	0	0	0
7000-4800	Contributions To Provisions	0	75,800	75,800	77,200	0	1,400
7000-4810	Bad Debts Provision	350,736	395,500	395,500	402,600	0	7,100
SUPPLIES AND SERVICES		352,736	475,300	475,300	483,900	0	8,600
7000-5770	Consultants Fees	1,440	0	0	0	0	0
THIRD PARTY PAYMENTS		1,440	0	0	0	0	0
7000-7670	Supervision & Management - General	2,644,427	3,351,900	3,438,300	3,726,100	86,400	374,200
7000-7675	Supervision & Management - Special	2,326,404	2,650,400	2,627,900	2,602,800	(22,500)	(47,600)
SUPPORT SERVICES		4,970,831	6,002,300	6,066,200	6,328,900	63,900	326,600
7000-8200	Loss On Impairment/Revaluation Of Assets	(81,917)	0	0	0	0	0
7000-8810	Depreciation on Council Dwellings	5,512,704	5,654,000	5,654,000	5,654,000	0	0
7000-8811	Depreciation on Other HRA Properties	450,894	541,800	541,800	541,800	0	0
7000-8812	Depreciation on Equipment	57,049	10,700	10,700	10,700	0	0
CAPITAL CHARGES		5,938,730	6,206,500	6,206,500	6,206,500	0	0
GROSS EXPENDITURE		17,660,552	20,312,300	20,882,600	20,552,400	570,300	240,100
INCOME							
7000-9019	Government Grants - Covid-19	(4,974)	0	0	0	0	0
7000-9110	Contributions from other local authority	(201,375)	0	0	0	0	0
7000-9208	Other Income	(3,410)	0	0	0	0	0
7000-9260	Insurance Settlement	(1,091)	0	0	0	0	0
7000-9303	Fees+Charges General	0	(2,000)	(2,000)	(2,000)	0	0
7000-9320	Credit Card Charges	(1)	0	0	0	0	0
7000-9395	Other Licences	(695)	(4,200)	(4,200)	(4,200)	0	0
7000-9396	Legal Fees	0	0	0	0	0	0
7000-9397	Heating Charges	(168,651)	(164,500)	(164,500)	(164,500)	0	0
7000-9402	Service Charges	(194,483)	(204,000)	(204,000)	(204,000)	0	0
7000-9407	Service Charges Supporting People	(108,672)	(161,400)	(161,400)	(171,200)	0	(9,800)
7000-9422	Water Charges Supporting People	(36,090)	(33,000)	(33,000)	(34,400)	0	(1,400)
7000-9442	Service Charges Leasehold	(9,935)	0	0	0	0	0
7000-9481	Ringo income	0	0	0	0	0	0
7000-9500	Rents-Housing	(24,779,676)	(25,330,000)	(25,330,000)	(26,341,100)	0	(1,011,100)
7000-9506	Rents-Shared Ownership	(61,425)	(73,700)	(73,700)	(100,000)	0	(26,300)
7000-9507	Rents-Affordable	(546,455)	(513,300)	(513,300)	(731,900)	0	(218,600)
7000-9509	Use and Occupation - Homeless	(65,547)	(30,000)	(30,000)	(33,000)	0	(3,000)
7000-9510	Rents-Garages	(691,855)	(762,200)	(762,200)	(764,900)	0	(2,700)
7000-9520	Rents-Others	(365,011)	(353,700)	(353,700)	(353,700)	0	0
7000-9710	General Fund	(38,700)	(38,700)	(38,700)	(38,700)	0	0
GROSS INCOME		(27,278,046)	(27,670,700)	(27,670,700)	(28,943,600)	0	(1,272,900)
NET INCOME FROM SERVICES		(9,617,494)	(7,358,400)	(6,788,100)	(8,391,200)	570,300	(1,032,800)
7000-9610	Interest-Balances	(224,995)	(304,200)	(304,200)	(304,200)	0	0
7000-9810	Capital Charges - Adj	0	(100,000)	(100,000)	(100,000)	0	0
NET OPERATIONAL INCOME		(9,842,489)	(7,762,600)	(7,192,300)	(8,795,400)	570,300	(1,032,800)
APPROPRIATIONS							
7000-8000	Reversal of Notional Interest	14,356,600	14,357,000	14,357,000	14,357,000	0	0
7000-8030	Reversal of Notional Interest	(14,356,600)	(14,357,000)	(14,357,000)	(14,357,000)	0	0
7000-8600	External Interest	4,765,564	4,765,600	4,765,600	4,765,600	0	0
7000-9801	Approp HRA Resource Equiv to Depn to MRR	6,020,646	0	0	0	0	0
7000-9802	Approp from CAA to Offset HRA Resources	(6,020,646)	0	0	0	0	0
7000-B015	Capital financing	1,185,970	0	0	0	0	0
7000-B017	Cap Fin-Rev Contr to Cap Outlay(GF+HIP)	0	119,600	119,600	119,600	0	0
7000-B043	Cont from Reserves	851,675	8,000	(109,300)	73,400	(117,300)	65,400
7000-B044	Contrib HRA Capital Invest Reserve (Dr)	4,359,311	3,250,100	2,797,100	4,220,700	(453,000)	970,600
7000-B282	Recognised gains/losses -asset sales	2,332,150	0	0	0	0	0
7000-B288	F Assets sales b/s val trf to I & E a/c	1,576,597	0	0	0	0	0
7000-B515	Capital financing	(1,185,970)	0	0	0	0	0
7000-B543	Cont from Reserves	(57,600)	(100,000)	(100,000)	(100,000)	0	0
7000-B782	rec gains/losses - fa - reversal	(2,332,150)	0	0	0	0	0
7000-B786	NCA Impair/Revals Losses charged to rev	81,917	0	0	0	0	0
7000-B789	F Asset sales trf from I & E to CAA a/c	(1,576,597)	0	0	0	0	0
7000-B791	employee benefits accruals (cr)	(8,115)	0	0	0	0	0
7000-B990	Net IAS19 Charges for Retirement Benefits	(683,629)	(878,800)	(878,800)	(878,800)	0	0
7000-B991	Employers Contribs payable to Pension Fd	365,026	402,000	402,000	402,000	0	0
7000-B992	Pensions Interest+Rate of Return Assets	138,141	165,700	165,700	165,700	0	0
TRANSFER (TO) / FROM HRA RESERVE		(30,200)	(30,400)	(30,400)	(27,200)	0	3,200
Balance Brought Forward		(1,482,900)	(1,513,100)	(1,513,100)	(1,543,500)	0	(30,400)
HRA BALANCE CARRIED FORWARD		(1,513,100)	(1,543,500)	(1,543,500)	(1,570,700)	0	(27,200)

Housing Revenue Account - Service Analysis						
HOUSING SERVICES - HOUSING REVENUE ACCOUNT	Outturn 2020/21 £ A	Original Budget 2021/22 £ B	Latest Budget 2021/22 £ C	Original Budget 2022/23 £ D	Variance 2021/22 £ C - B	Variance 2022/23 £ D - B
7000 HOUSING REVENUE FUND	(0)	0	0	0	0	0
HOUSING SERVICES						
7780 Housing & Void Repairs Team	390,628	449,200	443,800	457,500	(5,400)	8,300
7300 Housing & Property Services Management	126,089	50,000	176,000	(9,800)	126,000	(59,800)
7405 Sustaining Tenancies Mgt	15,663	4,700	4,700	4,700	0	0
7550 Housing Lettings Team	235,361	268,700	268,700	268,700	0	0
7200 Housing Services (dept. wide costs)	194,120	181,300	181,000	181,100	(300)	(200)
7250 Housing Services Recharges a/c	(2,780,764)	(3,421,700)	(3,421,700)	(3,421,700)	0	0
7330 Housing Strategy & Development Mgt	552,055	822,600	835,200	956,800	12,600	134,200
7335 Business Development & Change	158,663	276,000	242,700	282,700	(33,300)	6,700
7600 Tenancy Management	834,455	937,500	985,600	1,036,000	48,100	98,500
7406 Lettings Incentive Scheme	8,781	20,800	20,800	21,200	0	400
7700 Housing Income Recovery	123,599	223,700	221,900	224,700	(1,800)	1,000
7710 Housing Financial Inclusion	1,564	3,200	3,200	3,200	0	0
7340 H&PS Service Improvement	85,630	98,800	106,500	99,900	7,700	1,100
7360 Housing Technical Admin	0	0	0	0	0	0
7610 Tenant Development	24,076	41,200	41,200	41,500	0	300
7611 Tenant Panel	746	0	0	0	0	0
7615 Engagement Grants	0	800	800	800	0	0
7616 EMR Housing Tenant Survey	0	0	0	0	0	0
7750 H&PS Business Support	35,891	41,900	41,500	41,500	(400)	(400)
7755 Tenants Insurance	(6,558)	1,400	3,700	(600)	2,300	(2,000)
TRANSFER TO HRA SUMMARY	(0)	100	155,600	188,200	155,500	188,100
SUPERVISION & MANAGEMENT GENERAL						
7011 HRA PV Panels	(86,189)	(74,200)	(74,200)	(74,100)	0	100
7013 RHI Renewable Heat Initiative	0	(20,900)	(20,900)	(20,900)	0	0
7782 HRA Stock Condition+Structural Surveys	8,070	124,800	124,800	200,000	0	75,200
7010 Housing Supervision & Mgt (S&M) General	2,592,910	3,253,100	3,180,700	3,367,500	(72,400)	114,400
7030 HRA Shops and Commercial Props	35,812	14,400	14,400	14,600	0	200
7210 Turpin Court Garage site	38,545	0	0	0	0	0
7211 Spa View Garage site	0	0	5,100	0	5,100	0
7212 Shakespeare Avenue Garage site	0	0	5,800	0	5,800	0
7213 1 Warwick Street site	6,308	0	0	0	0	0
7214 Golf Lane land	0	0	0	0	0	0
7614 Events & Consultations	0	6,200	6,200	6,300	0	100
7650 Shared Ownership	5,958	3,100	1,400	3,400	(1,700)	300
7020 Right to Buy Admin	43,014	45,400	39,400	41,100	(6,000)	(4,300)
7640 Leasehold Management	0	0	0	0	0	0
TRANSFER TO HRA SUMMARY	2,644,427	3,351,900	3,282,700	3,537,900	(69,200)	186,000
SUPERVISION & MANAGEMENT SPECIAL						
7928 RepM Fire Risk Assessments- Communal	0	49,300	49,300	0	0	(49,300)
7433 William Wallsgrove House	0	6,700	6,700	6,900	0	200
7620 Open Spaces	594,564	579,900	561,300	599,100	(18,600)	19,200
7630 Communal Areas	434,985	497,400	497,400	506,600	0	9,200
7635 Neighbourhood Estates Services	233,227	330,100	330,300	385,400	200	55,300
7415 Warwick Response Business Mgt	29,722	38,700	38,700	38,700	0	0
7420 Warwick Response Control Centre	933,914	1,050,100	1,182,700	1,105,300	132,600	55,200
7427 Help on call MSWLT	0	0	0	0	0	0
7428 Help on call LLAT	0	0	0	0	0	0
7429 Lifeline Private WDC customer income	(173,831)	(173,800)	(311,000)	(331,000)	(137,200)	(157,200)
7431 Very Sheltered Cleaning	15,930	9,400	9,400	9,500	0	100
7434 Supported Housing Scheme	0	0	0	0	0	0
7436 Beauchamp House	32,761	25,700	28,000	28,400	2,300	2,700
7445 Housing Support Team	0	2,100	2,100	2,100	0	0
7450 Housing Central Heating	1,545	2,300	2,300	2,300	0	0
7451 CH Acorn Court, LS	28,840	26,400	26,400	28,800	0	2,400
7452 CH Tannery Court, Ken	16,870	32,200	30,500	31,900	(1,700)	(300)
7453 CH Yeomanry Close, Wk	22,571	21,700	21,700	24,100	0	2,400
7454 CH James Court, Wk	16,469	14,300	14,300	16,000	0	1,700
7455 CH Chandos Court, LS	44,157	41,900	41,900	45,800	0	3,900
7456 CH Radcliffe Gardens, LS	21,899	21,200	21,200	25,400	0	4,200
7457 Utility charges Sayer Court, LS	37,679	34,700	34,700	36,400	0	1,700
7460 Community Centres	35,102	40,000	40,000	41,100	0	1,100
TRANSFER TO HRA SUMMARY	2,326,404	2,650,300	2,627,900	2,602,800	(22,400)	(47,500)
HOUSING REPAIRS						
7910 RepM Electrical repairs	321,623	573,500	573,500	574,000	0	500
7912 RepM Gas/Heating Maintenance	746,787	594,700	594,700	750,000	0	155,300
7940 RepM HRA Asbestos works	401,072	416,000	416,000	400,000	0	(16,000)
7960 RepR Void Repair Contract	1,206,308	1,280,700	1,280,700	1,200,000	0	(80,700)
7964 RepR Out of Hours Contract	(149)	0	0	0	0	0
7966 RepR Day to Day Repairs Contract	1,989,041	1,499,900	1,499,900	1,900,100	0	400,200
7968 RepR Garages: Responsive Repairs	25,268	158,700	158,700	160,000	0	1,300
7900 RepM Painting & Decorations	83,975	595,000	1,106,000	595,000	511,000	0
7901 RepM Concrete Repairs	0	40,000	40,000	0	0	(40,000)
7911 RepM Energy Efficiency	3,697	0	0	0	0	0
7916 RepM Door Entry & Security Maintenance	103,535	60,200	60,200	100,200	0	40,000
7922 RepM Legionella Testing	5,755	34,600	34,600	10,000	0	(24,600)
7923 EMR Mobility Scooter Store (RepM Fire Pr	0	0	0	0	0	0
7926 RepM Fire Prevention Works	105,925	967,000	967,000	400,000	0	(567,000)
7930 RepM HRA Paths and Surfacing	119,856	100,000	100,000	100,000	0	0
7914 RepM HRA Lift Maintenance	99,725	37,300	37,300	100,000	0	62,700
7920 RepM HRA Stairlift Maintenance	52,613	81,700	81,700	50,000	0	(31,700)
7918 RepM Shop Maintenance	41,860	10,900	10,700	10,800	(200)	(100)
7903 RepM Communal flooring/carpets	0	0	0	0	0	0
TRANSFER TO SUMMARY	5,306,892	6,450,200	6,961,000	6,350,100	510,800	(100,100)

Housing Services - HRA							
Service Area Code	Service Area's	Actuals 2020/21 (.A)	Original Budget 2021/22 (.B)	Latest Budget 2021/22 (.C)	Original Budget 2022/23 (.D)	Variance 2021/22 (C-B)	Variance 2022/23 (D-B)
S6099	Tenancy Management	844,800	961,500	1,009,600	1,060,400	48,100	98,900
S7000	Housing Revenue Ac	(0)	0	0	0	0	0
S7010	Hsg Sup+Man General	0	(6,200)	(161,800)	(194,500)	(155,600)	(188,300)
S7020	Housing Business Support	(2,034,588)	(2,417,800)	(2,405,500)	(2,283,800)	12,300	134,000
S7030	Housing Services Management	126,089	50,000	176,000	(9,800)	126,000	(59,800)
S7040	Business Development	244,293	374,800	349,200	382,600	(25,600)	7,800
S7060	Maintenance	390,628	449,200	443,800	457,500	(5,400)	8,300
S7070	Independent Living	428,778	588,600	588,700	587,600	100	(1,000)
S7410	Warwick Response	789,804	915,000	910,400	813,000	(4,600)	(102,000)
S7430	Homelessness	32,761	32,400	34,700	35,300	2,300	2,900
S7450	Utilities	190,031	194,700	193,000	210,700	(1,700)	16,000
S7460	Community Centres	35,102	40,000	40,000	41,100	0	1,100
S7635	Building & Estates Service	(1,047,698)	(1,231,500)	(1,227,400)	(1,100,100)	4,100	131,400
S7900	Housing Repairs - Major	(3,220,468)	(2,890,000)	(2,890,000)	(3,260,100)	0	(370,100)
S7950	Housing Repairs - Responsive	3,220,468	2,939,300	2,939,300	3,260,100	0	320,800
TOTAL HOUSING SERVICES - HRA		(0)	0	0	0	0	0
SUBJECTIVE ANALYSIS							
DIRECT EXPENDITURE							
Employees		3,055,180	3,575,600	3,707,800	3,665,300	132,200	89,700
Premises Related Exp		12,414,154	14,912,300	15,936,100	14,714,500	1,023,800	(197,800)
Transport		11,372	22,800	37,800	38,400	15,000	15,600
Supplies and Services		1,440,964	1,119,100	1,418,300	1,379,900	299,200	260,800
Third Party Payments		846,932	1,058,300	1,116,800	1,159,000	58,500	100,700
Transfer Payments		0	0	0	0	0	0
BS Internal Debit		10,305,703	3,377,700	2,807,400	4,413,700	(570,300)	1,036,000
BS Internal Credit		(5,258,978)	(411,100)	(411,100)	(411,100)	0	0
TOTAL DIRECT EXPENDITURE		22,815,328	23,654,700	24,613,100	24,959,700	958,400	1,305,000
DIRECT INCOME							
Government grants		(688,802)	(17,500)	(360,700)	(29,000)	(343,200)	(11,500)
Other Grants & Contributions		(139,834)	(29,800)	(57,200)	(57,200)	(27,400)	(27,400)
Fees and Charges		(918,328)	(987,600)	(1,104,800)	(1,136,000)	(117,200)	(148,400)
Sale of Goods		(381,913)	(241,600)	(201,400)	(194,500)	40,200	47,100
Interest		(224,995)	(304,200)	(304,200)	(304,200)	0	0
Rents		(26,549,646)	(27,062,900)	(27,062,900)	(28,324,600)	0	(1,261,700)
TOTAL DIRECT INCOME		(28,903,517)	(28,643,600)	(29,091,200)	(30,045,500)	(447,600)	(1,401,900)
NET DIRECT (INCOME) / EXPENDITURE		(6,088,189)	(4,988,900)	(4,478,100)	(5,085,800)	510,800	(96,900)
SUPPORT CHARGES							
Support Services		9,298,664	10,984,400	11,048,300	11,311,000	63,900	326,600
Capital Charges		10,704,293	10,972,100	10,972,100	10,972,100	0	0
Capital Charges Adjustment		0	(100,000)	(100,000)	(100,000)	0	0
Recharges		(13,914,768)	(16,867,600)	(17,442,300)	(17,097,300)	(574,700)	(229,700)
TOTAL SUPPORT CHARGES		6,088,189	4,988,900	4,478,100	5,085,800	(510,800)	96,900
NET (INCOME) / EXPENDITURE TO SUMMARY		(0)	0	0	0	0	0

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General Fund Summary

Appendix 2

Portfolio	Outturn	Original Budget	Latest Budget	Original Budget	Variance	Variance
	2020/21	2021/22	2021/22	2022/23	2021/22	2022/23
	£ A	£ B	£ C	£ D	£ C- B	£ D - B
Assets	1,302,001	2,366,000	2,427,200	1,784,800	61,200	(581,200)
Community Protection	3,921,649	2,800,500	2,913,900	2,854,000	113,400	53,500
Culture, Tourism & Leisure	5,114,401	3,699,900	5,197,000	4,024,900	1,497,100	325,000
Development Services	966,689	351,700	323,900	333,800	(27,800)	(17,900)
Environment & Operations	7,376,088	9,275,200	10,401,000	8,557,800	1,125,800	(717,400)
Finance	(2,856,659)	1,528,100	(483,400)	679,400	(2,011,500)	(848,700)
Housing Services - GF	1,079,374	1,698,200	1,518,900	1,933,900	(179,300)	235,700
ICT Services	145,406	175,500	170,100	156,400	(5,400)	(19,100)
Law & Governance	1,632,041	1,857,100	1,954,200	1,828,800	97,100	(28,300)
People and Communication	204,236	340,900	412,100	387,400	71,200	46,500
Place & Economy	1,883,577	1,934,900	2,040,000	2,157,800	105,100	222,900
Revenues & Customer Services	1,704,906	1,597,500	1,438,900	1,596,000	(158,600)	(1,500)
Strategic Leadership	1,446,726	610,000	1,423,200	506,700	813,200	(103,300)
TOTAL GENERAL FUND SERVICES	23,920,435	28,235,500	29,737,000	26,801,700	1,501,500	(1,433,800)
Replacement of Notional with Actual Cost of Capital: - Deduct Notional Capital Financing Charges in Budgets - Add Cost of Loan Repayments, Revenue Contributions and - Interest paid	(9,999,421) 465,492	(6,488,000) 541,700	(6,488,000) 541,700	(6,488,000) 575,300	0 0	0 33,600
Revenue Contributions to Capital	1,489,280	2,260,700	2,260,700	259,000	0	(2,001,700)
Contributions to / (from) Reserves	14,646,230	(3,490,000)	(13,866,500)	4,136,500	(10,376,500)	7,626,500
Net External Investment Interest Received	(1,526,875)	(756,900)	(2,120,400)	(2,464,400)	(1,363,500)	(1,707,500)
IAS19 Adjustments reversed	(1,046,560)	(2,859,400)	(2,168,300)	(2,168,300)	691,100	691,100
Employee Benefits Accruals reversed	(16,035)	0	0	0	0	0
Contributions to / (from) General Fund	240,577	0	0	0	0	0
NET EXPENDITURE FOR DISTRICT PURPOSES	28,173,123	17,443,600	7,896,200	20,651,800	(9,547,400)	3,208,200
Less Business Rate Income	(14,347,123)	(4,324,000)	5,370,400	(7,627,100)	9,694,400	(3,303,100)
Less General Grants	(686,262)	0	0	0	0	0
Less New Homes Bonus	(3,726,122)	(3,269,100)	(3,269,100)	(2,680,700)	0	588,400
Less Lower Tier Services Grant	0	0	(147,000)	(154,600)	(147,000)	(154,600)
Services Grant	0	0	0	(237,600)	0	(237,600)
Collection Fund (Surplus) / Deficit	185,000	39,000	39,000	23,000	0	(16,000)
Surplus / (Deficit) for the Year			0	0		
NET EXPENDITURE BORNE BY COUNCIL TAX - WARWICK DISTRICT COUNCIL	9,598,616	9,889,500	9,889,500	9,974,800	0	85,300
Aggregate Parish Council Precept	1,723,904	1,836,800	1,836,800	TBC	0	
COMBINED DISTRICT AND PARISH EXPENDITURE BORNE BY COUNCIL TAX:	11,322,520	11,726,300	11,726,300	9,974,800	112,900	
Warwickshire County Council Precept	83,155,400	85,748,900	85,748,900	TBC	0	
Warwickshire Police and Crime Commissioner Precept	13,291,900	14,144,700	14,144,700	TBC	0	
BORNE BY COUNCIL TAX	107,769,820	111,619,900	111,619,900	9,974,800	0	

Council Tax - Band D

Warwick District Council	171.86	176.86	176.86	176.86
Parish/Town Councils (average)	30.87	32.85	32.85	
District & Parish/Town Dand D Council Tax	202.73	209.71	209.71	
Warwickshire County Council	1,488.87	1,533.51	1,533.51	
Warwick shire Police & Crime Commissioner	237.99	252.96	252.96	
Total Band D Council Tax	1,929.59	1,996.18	1,996.18	

Tax Base - Band D	55,851.37	55,916.75	55,916.75	56,399.56
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	2021/22 £'000	2021/22 latest £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Cost of General Fund Services	35,949	28,236	29,737	26,328	22,830	22,962	22,976
Inflation on Controllable Expenditure	306	0	654	393	386	410	415
Recurring Growth	3,254	-701	485	-786	858	-139	-395
Items funded from Reserves	2,319	2,570	798	498	222	224	259
Total New time limited growth/savings	-1,972	-368	-2,797	-5,602	-6,438	-6,697	-7,026
Less previous year 1 Off/Time Limited Growth	-2,139	0	-2,549	1,999	5,104	6,216	6,473
Changes in Capital Charges	-9,481	0	0	0	0	0	0
Net Cost of General Fund Services	28,236	29,737	26,328	22,830	22,962	22,976	22,702
Less:Capital Financing Charges	-6,488	-6,488	-6,488	-6,488	-6,488	-6,488	-6,488
Less IAS19 included above	-2,860	-2,168	-2,168	-2,168	-2,168	-2,168	-2,168
Controllable Expenditure	18,888	21,081	17,672	14,174	14,306	14,320	14,046
Financing Charges etc.							
Loan repayments etc	542	542	1,048	1,082	1,088	1,094	1,099
Revenue Contributions to Capital	2,261	2,261	259	80	80	80	80
Contributions to/from reserves	-3,490	-13,867	4,137	805	1,078	1,039	1,079
External investment interest	-757	-2,120	-2,464	-2,243	-2,131	-1,636	-923
Total Financing Charges etc	-1,444	-13,184	2,980	-276	115	577	1,335
Contribution to/from GF Balance							
(Deficit)/Surplus	-0	-0					
Net Expenditure	17,444	7,896	20,652	13,898	14,421	14,897	15,381
NNDR redistributed	-4,324	5,370	-7,627	-3,586	-3,658	-3,731	-3,806
Lower Tier Services Grant		-147	-155				
New Homes Bonus	-3,269	-3,269	-2,681	0	0	0	0
Collection Fund Balance 20/21 Deficit	39	39	54	54			
Collection Fund Balance 22-23			-31				
Total AEF/Collection Fund	-7,554	1,993	-10,677	-3,532	-3,658	-3,731	-3,806
Council Tax borne expenditure	9,889	9,889	9,975	10,366	10,763	11,166	11,576
Equivalent to Band D Council Tax	176.86	176.86	176.86	181.86	186.86	191.86	196.86
% increase on previous year	2.91%	2.91%	0.00%	2.83%	2.75%	2.67%	2.61%
Council Tax Base	55,917	55,917	56,400	57,000	57,600	58,200	58,800

Medium Term Financial Strategy

Appendix 3 (i)

	2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	£'000	latest £'000	£'000	£'000	£'000	£'000	£'000
Net Cost Of General Fund Services	28,237	29,737	26,328	24,207	23,537	23,730	23,888
Investment Interest	-757	-2,120	-2,464	-2,243	-2,131	-1,636	-923
Other Financing Adjustments	-10,035	-19,721	-3,212	-6,689	-6,410	-6,443	-6,398
Net Expenditure after adjustments	17,445	7,896	20,652	15,275	14,996	15,651	16,567
NNDR (Business Rate Retention, including SBR grant)	-4,325	5,370	-7,627	-3,586	-3,658	-3,731	-3,806
Collection Fund Balance 20/21 Deficit spread ove 3 years	39	39	54	54			
Collection Fund Balance 22-23			-31				
New Homes Bonus	-3,269	-3,269	-2,681				
Lower Tier Services Grant		-147	-155				
Services Grant			-238				
Amount being from Council Tax	-9,890	-9,889	-9,975	-10,366	-10,763	-11,166	-11,576
Band D Equivalent	176.86	176.86	176.86	181.86	186.86	191.86	196.86
% increase on previous year	2.91%	2.91%	-	2.83%	2.75%	2.67%	2.61%
Net Expenditure after adjustments	17,445	7,896	20,652	15,275	14,996	15,651	16,567
Total Grant and Council Tax Income	-17,445	-7,896	-20,652	-13,898	-14,421	-14,897	-15,381
Deficit-Savings Required(+)/Surplus(-) future years	0	0	0	1,377	575	754	1,186
Change on previous year	0	0	0	1,377	-802	179	432
Current Year Surplus(-) Deficit (+)		0					

Risks Influencing the Level of General Fund Balance

Risk Area	Provision
The possibility the Council overspends – risk increased with budgets reduced to reflect prior year underspends, reductions in “non-contractual” budgets.	£0.1 million
Economic cycle issues affect the budget – over and above what can be expected to be contained within routine monitoring procedures, including the potential risks from the Council leaving the EU.	£0.3 million
Development control income adversely affected by planning policies and economic cycle.	£0.2 million
Costs of environmental prosecution or public enquiry. This is always a possibility and is difficult to forecast in terms of cost.	£0.1 million
Car parking income doesn’t achieve budget forecast.	£0.15 million
Uninsurable event – eg environmental or asbestos claim outside terms of insurance policies.	£0.15 million
Costs of potential planning appeals.	£0.2 million
Possible impacts of budget reductions by other public agencies on this council and the area of Warwick District.	£0.1 million
Reduction in Retained Business Rates	£0.1million
Cost arising from unanticipated risks	£0.1 million
Total	£1.5 million

Name of Reserve & Purpose	Use of Reserve / Balance	Management and Control	Review Mechanism
General Fund Reserves			
Art Gallery Gift Reserve To provide finance for major Art Gallery and Museum purchases linked to the specific conditions imposed by the original gift of the money to the Council	Items to be financed from this reserve are charged to the Art Gallery and Museum Account during the year and notified to Finance. An appropriate amount is then transferred to the General Fund as part of the final accounts process.	The Head of Cultural Services has delegated authority to make such purchases as necessary from this reserve subject to reporting retrospectively to the Executive. The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	This reserve is reviewed during the final accounts process but as the reserve was created by a private donation and has conditions of use attached to it, levels and potential closure are not applicable
Building Control Reserve The fee earning part of the Building Control service should not make a loss over a rolling three year period. This reserve has been created to assist in this with annual surpluses being paid into it and any annual losses being funded from it. It also funds any improvements required in the service.	Annual surpluses / deficits are credited / debited to this reserve as necessary. If funding improvements e.g. IT, reserve makes the necessary contribution to either the General Fund or Capital Financing as appropriate.	Approval for expenditure to be met from this reserve is delegated to the Head of Development Services and Head of Finance, in consultation with the relevant portfolio holder. The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Business Rate Retention Volatility Reserve	Reserve established to provide finance for “smoothing out” future retained Business Rate revenues.	Executive to approve usage.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the <u>balance or complete closure.</u>
Capital Investment Reserve To provide finance for the Council's General Fund capital programme not met by other resources such as capital receipts, RCCO, external contributions, other reserves.	This reserve provides the balancing figure for financing the Council's General Fund capital programme and the relevant amount is transferred to the Capital Adjustment Account as part of the final accounts process. Annual “repayments” in respect of recently financed schemes are made to the reserve from the General Fund.	The General Fund capital programme and its financing is approved by the Executive. This sets the contribution from this reserve. Any variation to this figure will be formally agreed by the Executive either as part of the final accounts process or as part of the normal process of revising the General Fund Capital Programme. In addition the reserve is monitored by Finance on a regular basis to provide information for reviews of capital programme resources.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the Estimates and Final Accounts processes where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure. In addition the adequacy of the reserve is reviewed as part of the financial strategy and capital programme setting processes. Normal practice is to keep the level at around £1,000,000.
Car Parks Displacement Reserve	Substantial work is required to be carried out in respect of some of the Council's car parks in forthcoming years.	Transfers to and from this reserve will be approved by the Executive as part of the Budget and Final Accounts processes.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Car Parks Repairs and Maintenance Reserve	Reserve created from car parks revenue repairs and maintenance budget in order to provide resources for future years.	Transfers to and from this reserve will be approved by the Executive as part of the Budget and Final Accounts processes.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the <u>balance or complete closure.</u>

Summary of Reserves and Balances

Appendix 5a

Name of Reserve & Purpose	Use of Reserve / Balance	Management and Control	Review Mechanism
Cemetery Land Purchase Reserve	To purchase land for cemetery extensions	The General Fund capital programme and its financing is approved by the Executive. This sets the contribution from this reserve. Any variation to this figure will be formally agreed by the Executive either as part of the final accounts process or as part of the normal process of revising the General Fund Capital Programme. In addition the reserve is monitored by Finance on a regular basis to provide information for reviews of capital programme resources.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Commonwealth Games (Bowls) Reserve	To set aside funds towards funding the project in future years.	The use of this reserve will be agreed by the Chief Executive in consultation with the Leader.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Community Forums Reserve	To provide finance for the annual programme of Community Forum Grants	February 2013 Executive approved 4 year programme 2014/15 to 2017/18. forums now funded within core budgets.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Community Projects Reserve	Reserve created from 2017/18 New Homes Bonus to provide finance for various District wide community projects.	Approval for project spend will be way of reports to the Executive.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Corporate Assets Reserve	To provide finance for refurbishment of facilities following Stock Condition Surveys.	Subject to future Executive reports, approvals from the reserve have been delegated to SAG and the Section 151 Officer in consultation with the portfolio holders for Assets and Finance.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Covent Garden Multi Storey Reserve	To provide finance to cover lost income and first year's debt charges when the car park is redeveloped.	Authority to spend is delegated to the Head of Finance in line with the actual lost net income and debt charges. Executive to be informed of the use of the reserve and its balance.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Election Expenses Reserve To provide finance to fund the expense incurred in holding the District Council elections every four years.	The cost of the election is charged to a service account and a contribution from this reserve is credited to the General Fund from this reserve as part of the final accounts process. In the years where no election is held an annual contribution of £30,000 is made to the reserve..	The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Enterprise Projects Reserve	Reserve is used to smooth surpluses / deficits	Transfers to and from this reserve will be approved by the Executive as part of the Budget and Final Accounts processes, with delegations over usage agreed by Executive (August 2017) to the Head of Development Services up to £20k..	Reserve reviewed by Finance as part of budget estimates and closedown procedures.

Summary of Reserves and Balances

Appendix 5a

Name of Reserve & Purpose	Use of Reserve / Balance	Management and Control	Review Mechanism
Equipment Renewal Reserve To finance a rolling programme of equipment and property replacement and renewal.	Revenue Items to be financed from this reserve are charged to the service accounts during the year. An appropriate amount is then transferred to the General Fund as part of the final accounts process.	Items proposed to be financed from this reserve are first approved by the Executive. Use of reserve is subsequently controlled by SMT, which considers a business case requesting release of funding from the reserve and may approve, if appropriate, followed by approval from Chief Executive and relevant portfolio holders. The standard business case template to be used for SMT's consideration was presented and approved by the September 2011 Executive.	Reserve reviewed as part of Estimates and closedown procedures. Balance increased on basis of Executive approval.
Harbury Lane Reserve	A reserve has been created over a number of years to fund this project.	The use of this reserve will be agreed by the Chief Executive in consultation with the Leader.	The level and continued requirement of this reserve will be reviewed by Finance in conjunction with the Chief Executive and the Leader.
Homelessness Prevention Reserve	From Government grants received in 18/19 and 19/20 towards Homelessness Prevention. A balance of £40k is committed for Rough Sleepers Initiative Interventions.	The Head of Housing Services has delegated authority to draw down from the Reserve in conjunction with the Service Portfolio Holder, Head of Finance and Finance Portfolio Holder.	This money is ring-fenced to prevent or deal with homelessness, with the funding being allocated to the reserve until Council has determined how this money will be spent.
ICT Replacement Reserve To provide finance for the Council's ICT Replacement programme	This reserve has been established in order to provide certainty of finance for the Council's ICT replacement programme.	The ICT Services Manager has delegated authority to spend from this reserve in consultation with the Head of Finance and relevant Portfolio Holders	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer and ICT Manager essentially three times a year: a) when the Financial Strategy is updated b) at budget setting and c) final accounts where depending on the need. A recommendation to the Executive can include increasing / decreasing the balance or complete closure. In addition the adequacy of the reserve is taken into account when revising the capital programme.
Insurance Reserve To provide finance to cover the Council's self insurance against potential claims and to pay for security improvements to the Council's General Fund properties. The reserve also holds sufficient funds to cover any potential claim with regard to the Municipal Mutual Insurance "clawback" re previous claims settled.	Self insurance claims and Security Improvements are charged to the service accounts and the comparable amount is credited to the General Fund from this reserve as part of the final accounts process.	The Insurance Officer has authority to spend up to £15,000 (£1,000 per project) in any one year on security improvements. Items above these thresholds have to be authorised by the Head of Finance. The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Investment Volatility Reserve	Set up to capture a portion of the gain on corporate equity funds to be used to smooth possible future fluctuations	Authority to spend from this reserve is delegated to the Head of Finance.	The use of this reserve will be included within future Budget reports to be agreed by the Executive.

Summary of Reserves and Balances

Appendix 5a

Name of Reserve & Purpose	Use of Reserve / Balance	Management and Control	Review Mechanism
Leisure Options Reserve	This reserve has been established to cover such items as the reduction in income whilst the Leisure Centre refurbishment programme is under way and also the first year and a half's debt charges arising from the prudential borrowing for this project. The reserve will also fund the re-profiling of the contractor concessions arising from the outsourcing of the Leisure Centres operation.	Authority to spend from this reserve is delegated to the Head of Finance in line with the actual lost income and debt charges incurred.	The continuing need for the reserve will be reviewed by Finance in conjunction with the S151 Officer and Head of Cultural Services, and depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Local Plan Delivery Reserve	The reserve is used for items of work required to help the implementation of the Local Plan. This would include detailed work on a specific proposal to help turn it from a proposal to reality.	Approval to spend from this reserve is delegated to the Chief Executive, Head of Finance and Head of Development Services in consultation with the Deputy Leader (responsible for the Local Plan) and all group leaders.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Other Commuted Sums Reserve Committed Sums are received from developers in respect of the adoption of public open space or other facilities to be maintained at the Council's expense.	Credits are made annually to the General Fund based on (usually) 1/13 th of the capital sum starting from the year in which the maintenance of the facility begins. This date notified by the relevant Service Area.	The General Fund Estimates and its financing is approved by the Executive. This sets the contribution to / from this reserve. The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	The balance on this reserve is dictated by receipts from developers.
Planning Appeal Reserve Originally created to provide finance to cover the costs incurred by the Council with regard to appeals against its planning decisions. The Reserve also now pays for issues relating to planning policy, for example the costs associated with the Local Plan, and associated research.	Items to be financed from this reserve are charged to the Planning service account during the year and notified to Finance. An appropriate amount is then transferred to the General Fund as part of the final accounts process.	Approval for expenditure to be met from this reserve is proposed to be delegated to the Head of Development and Head of Finance, in consultation with the relevant portfolio holder. The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Planning Investment Reserve	Creation of a reserve into which the 20% uplift in planning fees will be allocated.	To be apportioned by the Head of Finance.	The level and continuing need for the reserve is reviewed by Finance followed by a recommendation to the Executive can include increasing / decreasing the balance or complete closure
Public Amenity Reserve	To provide finance for play area and public open space improvements	The General Fund capital programme and its financing is approved by the Executive. This sets the contribution from this reserve. Any further upward variation in the contribution would have to be approved by the Executive either as part of a report on the particular scheme in question or as part of a revision of the capital programme during the budget monitoring process. The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.
Public Open Spaces Planning Gain Reserve	Expenditure from this reserve will be charged to service accounts during the year. An appropriate amount is then transferred to the General Fund as part of the final accounts process.	The Head of Neighbourhood Services, in agreement with the Head of Finance, has delegated authority to spend from this reserve.	This reserve is reviewed during the final accounts process but as the reserve was created from S106 contributions which generally have conditions of use attached to them, levels and potential closure are not applicable

Name of Reserve & Purpose		Use of Reserve / Balance	Management and Control	Review Mechanism
Services Transformation Reserve	Reserve created to enable services to continue to be provided pending delivery of required savings and to finance “Fit For the Future” schemes so as to help the Council secure the savings needed in its Medium Term Financial Strategy.	The responsibility for the authorisation of expenditure from this reserve is proposed to be with the Chief Executive and Head of Finance in consultation with the relevant portfolio holders, subject to being reported within subsequent budget reports.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.	
Tourism Reserve To provide finance for initiatives relating to the Council’s ongoing promotion of tourism	Items to be financed from this reserve are charged to the service accounts during the year. An appropriate amount is then transferred to the General Fund as part of the final accounts process.	Authority to spend delegated to Deputy Chief Executive in consultation with the Development Services Portfolio Holder, Finance Portfolio Holder and S151 Officer.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.	
Digital By Default Reserve	Reserve created to enable digitalisation of services to continue to be provided pending delivery of required savings and to finance “Fit For the Future” schemes so as to help the Council secure the savings needed in its Medium Term Financial Strategy.	The responsibility for the authorisation of expenditure from this reserve is proposed to be with the Chief Executive and Head of Finance in consultation with the relevant portfolio holders, subject to being reported within subsequent budget reports.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.	
Climate Change Reserve	Reserve created to respond to the Climate Emergency Declaration for Council services and across the District.	The responsibility for the authorisation of expenditure from this reserve is proposed to be with the Chief Executive and Head of Finance in consultation with the relevant portfolio holders, subject to being reported within subsequent budget reports.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.	
Community Emergency Response Fund Reserve	Reserve created to respond to the COVID-19 pandemic.	The responsibility for the authorisation of expenditure from this reserve is proposed to be with the Chief Executive and Head of Finance in consultation with the relevant portfolio holders, subject to being reported within subsequent budget reports.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.	
Newbold Benches Donation Reserve	To be used in accordance with the wishes of the benefactor on benches and tree planting at Newbold Comyn.	Head of Service to ensure sums spent in accordance with donation conditions.	Use of the Reserve to be reviewed annually until fully disbursed.	
Service Alignment Reserve	Reserve created to enable services to prepare for integration with Stratford District Council.	The responsibility for the authorisation of expenditure from this reserve is proposed to be with the Chief Executive and Head of Finance in consultation with the relevant portfolio holders, subject to being reported within subsequent budget reports.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.	
ICT Service System Alignment Reserve	Reserve created to develop ICT systems to support service delivery in preparation for integration with Stratford District Council.	The responsibility for the authorisation of expenditure from this reserve is proposed to be with the Chief Executive and Head of Finance in consultation with the relevant portfolio holders, subject to being reported within subsequent budget reports.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the balance or complete closure.	

Name of Reserve & Purpose	Use of Reserve / Balance	Management and Control	Review Mechanism
Housing Revenue Account (HRA)			
Housing Capital Investment Reserve To provide finance for new build projects.	To provide finance for new build projects.	The budgets which affect the balance are monitored during the year by Finance and Housing with the effect on the balance being taken into account in future years' projections to ensure the balance conforms to minimum acceptable requirements within the Self Financing Business Plan in order to achieve the required number of new build homes.	The adequacy of the balance is assessed as part of reviewing the Self Financing Business Plan .
Major Repairs Reserve To provide funding for major capital works to the Council's housing stock	The relevant amount required to finance the HRA capital programme is transferred to the Capital Adjustment Account as part of the final accounts process.	The contribution made from this reserve towards capital expenditure is dictated by the developing needs of the HRA Self Financing Business Plan and will be reviewed as part of the formal Business Plan governance process.	The operation of this reserve will be reviewed as part of the ongoing monitoring of the Self Financing Business Plan.
Housing Revenue Account balance To provide a contingency reserve to protect the HRA against any unexpected and adverse revenue or capital cash flows arising during the year.	The balance will be applied as necessary to finance housing landlord revenue or capital budget variations.	The budgets which affect the balance are monitored during the year by Finance and Housing with the effect on the balance being taken into account in future years' projections to ensure the balance conforms to minimum acceptable requirements within the Self Financing Business Plan.	The adequacy of the balance is assessed as part of reviewing the Self Financing Business Plan. The Self Financing Business Plan is based on maintaining a minimum £1.5m balance (uplifted each year for inflation).
HRA Early Retirement Reserve To provide finance to cover the pension one off costs to the HRA as a result of the early retirement of Housing officers and to provide finance to cover redundancy costs properly chargeable to the HRA.	Items to be financed from this reserve are charged to the HRA during the year and notified to Finance. An appropriate amount is then transferred to the HRA as part of the final accounts process.	Approval for expenditure to be met from this reserve is subject to a report to the Executive which previously has been agreed with Finance. The movements in and out of the reserve are monitored against the approved or expected pattern by Finance at least three times a year.	The level and continuing need for the reserve is reviewed by Finance in conjunction with the S151 Officer during the final accounts process where depending on the need, a recommendation to the Executive can include increasing / decreasing the <u>balance or complete closure</u>
HRA Rough Sleeping Initiative Reserve	To fund a rough sleeping initiative at the William Wallsgrove hostel, from Government grant received in 2018/19.	To match-fund expenditure incurred by the HRA in 2019/20, up to the level of the Reserve.	The reserve will be reviewed as part of the wider housing and homeless strategies of the Council

GENERAL FUND AND HOUSING REVENUE ACCOUNT RESERVES AND BALANCES**APF**

Reserve	Use of Reserve 2021/22 to 2025/26	Balance 1/4/2021 £000	Estimated Balance 1/4/2022 £000	Estimated Balance 1/4/2023 £000	Estimated Balance 1/4/2024 £000	Estimated Balance 1/4/2025 £000
GENERAL FUND RESERVES - EARMARKED						
Art Gallery Gift Reserve	Balance on this reserve includes monies transferred from Art Fund Reserve. Currently there is no expenditure to be met from this reserve. External donations of approximately £1k per annum will be credited to this reserve.	132	133	134	135	136
Building Control Reserve	The surpluses from this 'trading account' are used to support the service costs.	368	352	336	319	303
Business Rate Retention Volatility Reserve	Reserve set up to "smooth" receipt of business rate income. Covid-19 grants during 20/21 and 21/22 have distorted the previous trends.	18,110	4,902	8,013	7,954	7,858
Capital Investment Reserve	The reserve will receive £100k top ups in respect of RUCIS capital schemes in 21/22 and 22/23. £1m is the minimum balance recommended for this reserve.	1,256	1,276	1,303	1,303	1,303
Car Park Displacement Reserve	The balance is being applied to the Commonwealth Games Leamington Spa Station project.	485	485	-	-	-
Car Parking Repairs and Maintenance Reserve	Reserve created in order to provide resources for future years repairs and maintenance programmes. It is currently funding replacement pay & display ticket machines.	139	139	122	122	122
Cemetery Land Purchase Reserve	Reserve established to provide finance for the purchase of land for cemetery extensions. Currently no such purchases are included in the General Fund Capital Programme. Future contributions to the reserve will be provided for by a surcharge imposed on out of area burial fees.	28	28	28	28	28
Commonwealth Games (Bowls) Reserve	This reserve is currently funding the Project Manager salary costs and various ancillary costs.	-	83	-	-	-
Community Projects Reserve	Reserve created from New Homes Bonus to provide finance for various District-wide community projects.	1,210	762	455	455	455
Corporate Assets Reserve	Reserve created to provide finance for refurbishing facilities following stock condition surveys. It includes General Fund contributions of £500k from 22/23, which are necessary to maintain balances. Drawdown from reserve is subject to future Executive reports.	1,401	273	382	382	382
Covent Garden Multi Storey Reserve	Balance being repurposed towards the 'Future High Street Fund'.	900	900	900	-	-
Election Expenses Reserve	£35k per annum will be credited to the reserve to help defray the costs of General Elections and £90k subsequently released toward funding the General Elections, based on a 4-year cycle.	40	75	110	5	40
Enterprise Projects Reserve	Reserve being reduced to cover legal commitments only.	238	238	238	100	100

GENERAL FUND AND HOUSING REVENUE ACCOUNT RESERVES AND BALANCES**APF**

Reserve	Use of Reserve 2021/22 to 2025/26	Balance 1/4/2021 £000	Estimated Balance 1/4/2022 £000	Estimated Balance 1/4/2023 £000	Estimated Balance 1/4/2024 £000	Estimated Balance 1/4/2025 £000
Equipment Renewal Reserve	Projects will be approved by SMT, Chief Executive and relevant Portfolio Holders prior to going ahead. The reserve will receive top ups of £100k per annum and is being used to support a number of projects detailed in appendix 7. If all projects contained in the appendix are approved and spent the reserve may have a negative balance at the end of 22/23.	630	296	-29	-85	-33
Harbury Lane Reserve	This reserve will provide funding towards the proposed travellers site in Harbury Lane	84	84	84	84	84
Homelessness Prevention Reserve	From Government grants received in 18/19 and 19/20 towards Homelessness Prevention.	785	785	785	785	785
ICT Replacement Reserve	This reserve is to provide for planned ICT replacements and revenue costs. The reserve will be topped up by £250k p.a. but is projected to become negative at the end of 2021/22.	132	-69	-638	-953	-1,133
Insurance Reserve	This reserve will be used to cover self insurance against claims and to provide finance for security improvements to mitigate future claims.	274	274	274	274	274
Investment Volatility Reserve	Set up to smooth possible future fluctuations on equity funds and other treasury investments.	100	100	100	100	100
Leisure Options Reserve	Balance from Phase 1 of leisure improvements, plus funds for Phase 2. New Homes Bonus contributions totalling £740k across 20/21 and 21/22.	395	765	68	68	68
Local Plan Delivery Reserve	The reserve is funding the Tachbrook Country Park capital budget	44	44	44	44	44
Other Commuted Sums Reserve	Contributions of around £29k will be made to the General Fund each year to fund maintenance of adopted land. In addition, the reserve will fund part of the cost of the Green Spaces Team Leader	1,412	1,338	1,264	1,192	1,119
Planning Appeal Reserve	This is funding consultancy for Local Plan, HS2, Kenilworth development brief and site development officer salary etc. costs	509	385	377	369	361
Planning Investment Reserve	This reserve will receive income from the uplift in planning fees. Various posts e.g. temporary Senior EHO, Development Monitoring Officer, CIL Officer etc. are being funded from this reserve	-	164	178	192	206
Public Amenity Reserve	This reserve will provide the finance for the play equipment capital programme. £140k was added from New Homes Bonus in 20/21, to be spent in 21/22	244	175	345	345	345
Public Open Spaces Planning Gain Reserve	Reserve receives a reduced amount of S106 planning development contributions for one-off improvement of Public Open Spaces. It contributes towards capital play area improvements.	430	67	69	70	71

GENERAL FUND AND HOUSING REVENUE ACCOUNT RESERVES AND BALANCES**APF**

Reserve	Use of Reserve 2021/22 to 2025/26	Balance 1/4/2021 £000	Estimated Balance 1/4/2022 £000	Estimated Balance 1/4/2023 £000	Estimated Balance 1/4/2024 £000	Estimated Balance 1/4/2025 £000
Services Transformation Reserve	Current approvals from this reserve include contribution to a number of capital projects, 'Transforming Our Workplace' and various temporary posts. The reserve received a top ups from the New Homes Bonus, and is used to smooth fuunding between financial years	1,632	1,789	279	98	98
Tourism Reserve	Established to help fund tourism initiatives within the District	27	27	27	27	27
Digital By Default Reserve	Used for digitisation projects.	87	23	17	11	6
Climate Change Reserve	Tackling the climate emergency declaration.	-	-	326	817	1,308
Community Emergency Response Fund Reserve	Funds for Covid-19 community support	-	80	80	80	80
Newbold Benches Donation Reserve	Donation from a member of public for benches and tree planting	10	10	10	10	10
Service Alignment Reserve	General Fund contribution towards joint working with Stratford District Council.	-	-	900	1,800	2,700
ICT Service System Alignment Reserve	General Fund contribution towards ICT system developments to support joint working with Stratford District Council.	-	500	500	500	500
GENERAL FUND RESERVE TOTAL		31,102	16,483	17,081	16,631	17,747
Change in GF reserves (+ increase / - decrease)			-14,619	598	-450	1,116
BALANCES						
General Fund	A core balance of at least £1.5m after liabilities will be maintained as a contingency reserve.	3,341	2,841	2,841	2,841	2,841
Housing Revenue Account (HRA):						
Housing Capital Investment Reserve	Under self financing, this reserve provides the finance for investment in new housing stock	28,495	16,609	10,167	9,801	9,435
Major Repairs Reserve	Under Self Financing this reserve provides the major element of funding for capital maintenance works to the Council's housing stock.	5,996	1,720	2,656	4,086	-
Housing Revenue Account balance	To provide a contingency reserve to protect the Housing Revenue Account against adverse in year revenue or capital cash flows arising from unexpected major repairs etc.	1,513	1,542	1,570	1,599	1,627
Housing Early Retirements Reserve	Contributions of £20k in each year will be made.	21	41	61	81	101
HRA Rough Sleeping Initiative Reserve	To support provision of temporary accomodation and services	262	262	262	262	262

GENERAL FUND AND HOUSING REVENUE ACCOUNT RESERVES AND BALANCES

		APF				
Reserve	Use of Reserve 2021/22 to 2025/26	Balance 1/4/2021 £000	Estimated Balance 1/4/2022 £000	Estimated Balance 1/4/2023 £000	Estimated Balance 1/4/2024 £000	Estimated Balance 1/4/2025 £000
HRA TOTAL		36,287	20,174	14,716	15,829	11,425

ICT Replacement Schedule February 2022

Capital / Revenue		2020/21	2021/22	2021/22 Latest	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Microsoft Licences											
Microsoft Desktop Licences	Revenue	124	141	124	124	166	166	166	195	195	195
Microsoft Telephony Licences	Revenue				18	22	22	22	26	26	26
Microsoft Server Licences	Revenue	35	32	35	35	37	37	37	44	44	44
DataCentre											
ESX Servers (x 5)	Capital					60					
C Class (inc SAN Switch, Ethernet Switch)	Capital		30						33		
Fibre Switches (HP 24 Port)	Capital		15						18		
Storage Area Network (SAN)	Capital		125						130		
Backup Solution	Capital					100					
UPS	Capital	12						14			
Physical Server Replacement	Capital	26				20	15		25		20
Infrastructure (General)	Capital	14	14		14	15	15	15	15	15	15
Network											
Network Devices LAN (Core)	Capital				150					150	
Network Devices WAN (Remote Sites)	Capital				35					35	
Wireless Access Controllers	Capital		45								
CyberSecurity (Firewalls, IPS/IDS)	Capital				35					35	
Intrusion Prevention	Capital		5			5			5		
Network General	Capital	24	14		14	15	15	15	15	15	15
New/Updated WAN Links	Capital				50						
New/Updated WAN Links	Revenue					25	25	25	25	25	25
Telephony											
VoIP Telephony	Capital	75						80			
Contact Centre	Capital	8			50			8			
Desktop											
Desktop Infrastructure	Capital	27	30		30	48	200	125	33	52	33
Virtualisation Servers	Capital	60						60			
Software/Digital											
Digital Strategy Seed Funding	Capital				200	100	50				
Replacement GIS	Capital				70						
Replacement GIS	Revenue					25	25	27	27	27	29
Totals		404	436	159	824	637	569	592	590	618	401

	Capital / Revenue	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Microsoft Licences													
MS Windows Server DataCenter (SA)	Capital	£9,500			£10,355			£11,287			£12,303		
MS SQL Server (SA)	Capital	£16,980			£27,762			£30,261			£32,984		
MS Exchange Server Licences	Capital	£1,117			£1,218			£1,327			£1,447		
Additional SQL Licences	Capital			£15,000									
DataCentre													
ESX Servers	Capital	£19,500			£13,500		£21,000			£12,500			
Storage Area Network (SAN)	Capital		£110,000					£120,000					
Backup Solution	Capital				£80,000						£80,000		
Infrastructure (General)	Capital	£12,500	£12,500	£12,500	£12,500	£13,500	£13,500	£13,500	£13,500	£14,500	£14,500	£14,500	
Network													
Fibre Switches (Fabric)	Capital			£30,000			£30,000					£35,000	
Network Devices LAN (Core)	Capital			£70,000						£75,000			
Network Devices WAN (Remote Sites)	Capital			£20,000						£25,000			
Telephony													
VoIP Telephony	Capital			£75,000				£75,000					
Desktop													
PC Replacements	Capital	£35,000	£35,000	£35,000	£35,000	£37,000	£37,000	£35,000	£40,000	£40,000	£40,000	£40,000	
View Servers	Capital	£13,000		£7,000	£20,000		£13,500		£6,250	£18,750			
Totals		£107,597	£157,500	£264,500	£200,335	£50,500	£115,000	£286,375	£59,750	£185,750	£181,234	£89,500	£1,698,041
Reserve Capital Split		£149,573	£161,500	£267,500	£102,256								
Re Profile Difference		-£41,976	-£4,000	-£3,000	£98,079								

Equipment Renewal Schedule

Summary

Portfolio	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2029/30 £'000	Grand Total £'000
People and Communications		205						205
Strategic Leadership	5						5	10
Culture, Tourism & Leisure	215	161	95					471
Environment & Operations		38	61		10	5		114
Law & Governance				48				48
Grand Total	220	404	156	48	10	5	5	848

Detail

Portfolio	Manager	Year and Description	Grand Total £'000
		2021/22	220
Culture, Tourism & Leisure	David Guilding	AV system in Council Chamber.	80
Culture, Tourism & Leisure	David Guilding	Projector	10
Strategic Leadership	Janice Robbins	Fujitsu fi-5750C scanner	5
Culture, Tourism & Leisure	David Guilding	Moving lights	36
Culture, Tourism & Leisure	David Guilding	Pump Room chairs	40
Culture, Tourism & Leisure	David Guilding	RSC main auditorium radio microphone replacement	49
		2022/23	404
Environment & Operations	Paulette Samuels	1 Monitor Labs Nox Monitor - Mn9841 With Floppy Drive	8
Environment & Operations	Paulette Samuels	B&K 2250 sound Level Meter/ Matron & calibrator(red)	10
Environment & Operations	Paulette Samuels	B&K 2250 sound Level Meter/ Matron & calibrator(yellow)	10
Environment & Operations	Paulette Samuels	B&K 2250 sound Level Meter/Matron & calibrator (Green)	10
People and Communications	Tracy Dolphin / Nicki Curwood	MFDs (Multi Functional Devices), plus Colour Copier	205
Culture, Tourism & Leisure	David Guilding	R.P.R. Ag&M - Local History Gallery Refurbishment	100
Culture, Tourism & Leisure	David Guilding	Replacement sound desk and lighting - Spa Centre	61
		2023/24	156
Environment & Operations	Pam Chilvers	Automatic Bier Replacement	55
Culture, Tourism & Leisure	David Guilding	Cinema projector	40
Culture, Tourism & Leisure	David Guilding	Front of House / Backstage PA	55
Environment & Operations	Paulette Samuels	Photometer Envitech PF-12	6
		2024/25	48
Law & Governance	Graham Leach	150 packflat polling screens	48
		2025/26	10
Environment & Operations	Paulette Samuels	B&K 3650 sound Level Meter(blue)	10
		2026/27	5
Environment & Operations	Paulette Samuels	Portable Weather Station	5
		2029/30	5
Strategic Leadership	Janice Robbins	Fujitsu fi-5750C scanner	5
Grand Total			848

CAPITAL VARIATIONS

	2021/22 £'000's	2022/23 £'000's	2023/24 £'000's	2024/25 £'000's	2025/26 £'000's	TOTAL £'000's
<u>ORIGINAL BUDGETS PER 2021/22 BUDGET BOOK:</u>						
Original General Fund Capital Budgets	14,531.7	16,332.6	1,339.0	154.0	N/A	32,357.3
Original Housing Investment Programme	45,276.0	15,680.0	9,109.0	9,115.4	9,121.6	88,302.0
TOTAL	59,807.7	32,012.6	10,448.0	9,269.4	9,121.6	120,659.3

ORIGINAL GENERAL FUND CAPITAL BUDGETS PER 2021/22 BUDGET BOOK	14,531.7	16,332.6	1,339.0	154.0	Not published	32,357.3
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Items slipped from 2020/21 and added to 2021/22 Budgets (see Final Accounts Report 2020/21 for detail on individual schemes - Approved by Executive 13/07/20)	6,042.0	N/A	N/A	N/A	N/A	6,042.0
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Items brought forward from 2020/21 to 2019/20 (see Final Accounts Report 2019/20 for detail on individual schemes- Approved by Executive 13/07/20)	-57.0	N/A	N/A	N/A	N/A	-57.0
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Rounding adjustments	-1.0	N/A	N/A	N/A	N/A	-1.0
TOTAL adjustments arising from Final Accounts Report:	5,984.0	N/A	N/A	N/A	N/A	5,984.0

INCREASES TO SCHEMES:

Whitnash Community Hub	15.3					15.3
Play Area Improvement Programme	54.8					54.8
Health & Community Protection IT System--needs approval		33.0				33.0
Commonwealth Games		500.0				500.0
Recycling & Refuse Containers	23.0					23.0
Street Cleansing/Ground Maintenance Vehicles-change in contract price	38.1					38.1
Tach Brook Country Park		417.4	444.7			862.1
Sherbourne Resource Park Development Costs and longterm loan-reprofiling	478					478.0
Recycling bins and caddies-New Joint contract with SDC		97.0				97.0
Newbold Comyn Masterplan & Cycling Facilities-updated profile		33.5				33.5
Community Stadium Project	160.0	35.0				195.0
Future High Street		6,003.9	4,335.2			10,339.1
TOTAL Increase to Schemes:	769.2	7,119.8	4,779.9			12,668.9

NEW APPROVALS:

Desktop Infrastructure				170.0	125.0	295.0
Virtualisation Servers					60.0	60.0
Infrastructure General					14.5	14.5
Network		50.0	5.0		14.5	69.5
Voice of IP telephone system					5.0	5.0
Contact Centre		50.0				50.0
UPS					2.0	2.0
Software/Digital-- Strategy Seed Funding		200.0	100.0	50.0		350.0
Software/Digital-- GIS		70.0				70.0
AV Kit	45.0					45.0
Room Booking Solution	11.0					11.0
Recycling & Refuse Containers					80.0	80.0
Abbey Fields LC New Building	478.3	5,809.7	205.2			6,493.2
Castle Farm LC New Building	478.3	11,739.3	262.4			12,480.0
Kenilworth Leisure Centre Sites Fit Out Costs Abbey Fields		496.6				496.6
Kenilworth Leisure Centre Sites Fit Out Costs Castle Farm		200.8				200.8
Princes Drive Rail Bridge Refurbishment and Public Art Project	121.0					121.0
Frontline Vehicle Fleet (SDC/WDC)		8,609.1				8,609.1
Outdoor Gym Equipment	30.0					30.0
Warwick Gates Community Centre Extension	150.6					150.6
Decarbonisation Grant re Temperate House, Jubilee House and Sports Pavilion	902.0					902.0
Asset Development	329		8,500.0			8,500.0

CAPITAL VARIATIONS

Appendix 8

	2021/22 £'000's	2022/23 £'000's	2023/24 £'000's	2024/25 £'000's	2025/26 £'000's	TOTAL £'000's
TOTAL New Approvals:	2,216.2	27,225.5	9,072.6	220.0	301.0	39,035.3

CAPITAL VARIATIONS

	2021/22 £'000's	2022/23 £'000's	2023/24 £'000's	2024/25 £'000's	2025/26 £'000's	TOTAL £'000's
TOTAL General Fund New/Increases to Capital Approvals during 2021/22:	2,985.4	34,345.3	13,852.5	220.0	301.0	51,704.2

SLIPPAGE/BUDGET B/FWD - Changes to start dates or delays on projects mean that it is proposed to slip resources into future years/bring forward from future years - identified as part of budget review process:

Voice of IP telephone system	-75.0				75.0	-
Contact Centre	-8.0				8.0	-
UPS	-12.0				12.0	-
Car Park Pay & Display Machines	-17.5	17.5				-
Play Area Improvement Programme	-100.0	100.0				-
Waste Contract Costs for Depot (Stratford Rd and one-off costs)	-40.0	40.0				-
Financial Management System	-37.5	37.5				-
Commonwealth Games-reprofiling	-541.4	541.4				-
Health & Community Protection IT System	-77.1	49.6	27.5			-
Skate Park in St. Nicholas Park	-38.8	38.8				-
Tach Brook Country Park	-1,765.0	1,765.0				-
Newbold Comyn Masterplan & Cycling Facilities	-817.0	817.0				-
Future High Street	-856.5	856.5				-
Warwick Town Wall	-100.0	100.0				-
Norton Lindsey Community Hub	-33.5	33.5				-
Leper Hospital Site Regeneration	-915.6	915.6				-
Castle Farm Sports Pitch Drainage	-73.0	73.0	-	-	-	-
TOTAL General Fund Capital Slippage identified during 2021/22:	-5,507.9	5,385.4	27.5	-	95.0	-

SCHEMES DELETED / REDUCED**/SAVINGS/VIREMENTS:**

Storage Area Network-reprofiled to 2026/27	-170.0					-170.0
Physical Server Replacement-reprofiled to future years	-26.0					-26.0
Whitnash Community Hub reduction		-29.3				-29.3
Financial Management System-virement to revenue	-5.0					-5.0
Financial Management System-saving	-115.0	-				-115.0
Leisure Centre Refurbishment Phase 2 Kenilworth reduction for salaries		-8.8				-8.8
HS2 Redesign of Stoneleigh Park Southern Accommodation Bridge-saving	-13.9					-13.9
Waste Contract Costs for Depot (Stratford Rd and one-off costs)--saving	-44.0					-44.0
Sherbourne Resource Park Development Costs and longterm loan-reprofiling		-20.0	-458.0			-478.0
AV System in Council Chamber at Town Hall-saving	-1.3					-1.3
Rural & Urban Initiatives-saving	-3.0					-3.0
TOTAL General Fund Reductions / Savings:	-378.2	-58.1	-458.0	-	-	-698.3

PROPOSED GENERAL FUND CAPITAL PROGRAMME FOR 2022/23 BUDGET BOOK:	17,615.0	56,005.2	14,761.0	374.0	396.0	89,151.2
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General Fund Capital Programme

	Latest Budget 2021/22 £'000	Proposed Expend. 2022/23 £'000	Proposed Expend. 2023/24 £'000	Proposed Expend. 2024/25 £'000	Proposed Expend. 2025/26 £'000	TOTAL 2021/22 to 2025/26 £'000
CAPITAL PROGRAMME SUMMARY						
Strategic Leadership	223.3	647.0	362.0	294.0	316.0	1,842.3
Health & Community Protection	195.0	82.6	27.5			305.1
Culture, Tourism and Leisure Portfolio	3,172.3	19,429.8	8,967.6			31,569.7
Finance Portfolio	200.2	137.5				337.7
Environment and Operations Portfolio	6,225.6	15,527.3	1,068.7	80.0	80.0	22,981.6
Development Portfolio	7,598.6	20,181.0	4,335.2			32,114.8
TOTAL GENERAL FUND CAPITAL PROGRAMME	17,615.0	56,005.2	14,761.0	374.0	396.0	89,151.2
STRATEGIC LEADERSHIP						
Desktop infrastructure	34.7	30.0	48.0	200.0	125.0	437.7
Virtualisation Servers					60.0	60.0
Infrastructure replacement			60.0			60.0
Infrastructure general	13.9	13.5	14.5	14.5	14.5	70.9
Backup solution			100.0			100.0
Voice of IP telephone system					80.0	80.0
Network devices LAN & WAN	58.3	283.5	19.5	14.5	14.5	390.3
Contact Centre		50.0			8.0	58.0
Physical server replacement			20.0	15.0		35.0
UPS					14.0	14.0
Software/Digital-- Strategy Seed Funding		200.0	100.0	50.0		350.0
Software/Digital-- GIS		70.0				70.0
Recovery (Covid-19) ICT Provision of laptops etc.	17.8					17.8
Recovery (Covid-19) ICT Remote Desktop Services (RDS)	32.8					32.8
Transforming Our Workplace	9.8					9.8
AV Kit	45.0					45.0
Room Booking Solution	11.0					11.0
TOTAL STRATEGIC LEADERSHIP PORTFOLIO	223.3	647.0	362.0	294.0	316.0	1,842.3
HEALTH & COMMUNITY PROTECTION						
CCTV replacement system	52.5					52.5
Health & Community Protection IT system	142.5	82.6	27.5			252.6
TOTAL HEALTH & COMMUNITY PROTECTION PORTFOLIO	195.0	82.6	27.5	-	-	305.1
CULTURE, TOURISM & LEISURE PORTFOLIO						
Castle Farm sports pitch drainage		73.0				73.0
Leisure centre refurb phase 2 Kenilworth	11.9					11.9
Abbey Fields LC New Building	500.0	5,808.7	205.2			6,513.9
Castle Farm LC New Building	500.0	11,739.3	262.4			12,501.7
Kenilworth Leisure Centre Sites Fit Out Costs Abbey Fields		496.6				496.6
Kenilworth Leisure Centre Sites Fit Out Costs Castle Farm		200.8				200.8
Whitnash Community Hub	644.0					644.0
Local football facilities	26.6					26.6
Commonwealth Games - General	29.9	87.4				117.3
Commonwealth Games - Leamington Station	775.5	1,004.0				1,779.5
Commonwealth Games - Green Parks Enhancements	52.9					52.9
Commonwealth Games - Access & Transport to/from Victoria Park	268.0					268.0
Princes Drive Rail Bridge Refurbishment and Public Art Project	121.0					121.0
AV system in Council Chamber at Town Hall	78.7					78.7
Bowling Greens - Commonwealth Games	163.8	20.0				183.8
Asset Development			8,500.0			8,500.0
TOTAL CULTURE, TOURISM & LEISURE PORTFOLIO	3,172.3	19,429.8	8,967.6	-	-	31,569.7
FINANCE PORTFOLIO						
Rural & Urban Initiatives	97.0	100.0				197.0
Financial Management System	103.2	37.5				140.7
TOTAL FINANCE PORTFOLIO	200.2	137.5	-	-	-	337.7
ENVIRONMENT & OPERATIONS PORTFOLIO						
Car park pay & display machines		17.5				17.5
Waste Contract Costs for Depot (Stratford Rd and one-off costs)	415.0	40.0				455.0
Street Cleansing/Ground Maintenance Vehicles	1,241.2					1,241.2
Frontline Vehicle Fleet (SDC/WDC)		8,609.1				8,609.1
Recycling and refuse containers	89.4	80.0	80.0	80.0	80.0	409.4
Play area improvement programme	529.8	100.0				629.8
Pump Rooms Gardens restoration	50.6					50.6
Tach Brook Country Park	570.4	2,182.4	444.7			3,197.5
Purser Drive path	0.5					0.5
Outdoor Gym Equipment	30.0					30.0
Sherbourne Resource Park Development Costs and Long-term Loan	3,244.3	2,067.0	544.0			5,855.3
Recycling bins and caddies-New Joint Contract with SDC		1,542.0				1,542.0
Newbold Comyn Masterplan & Cycling Facilities	53.2	850.5				903.7
Skate park in St. Nicholas Park	1.2	38.8				40.0
TOTAL ENVIRONMENT & OPERATIONS PORTFOLIO	6,225.6	15,527.3	1,068.7	80.0	80.0	22,981.6
DEVELOPMENT PORTFOLIO						
Warwick Town Wall		100.0				100.0
Norton Lindsey Community Hub	5.0	33.5				38.5
Kenilworth Wardens relocation	121.7					121.7
Community Stadium project	347.4	111.0				458.4
CFS Aeroproducts relocation to Warwick loan	100.0	100.0				200.0
Kenilworth Rugby Club Relocation Loan	33.2					33.2
Kenilworth School loan		11,881.4				11,881.4
Kenilworth School HIF grant	4,817.0					4,817.0
Future High Street	1,110.4	6,979.5	4,335.2			12,425.1
Lord Leycester Hospital		60.0				60.0
Warwick Gates Community Centre Extension	150.6					150.6
Decarbonisation Grant re Temperate House, Jubilee House and Sports Pavilion	902.0					902.0
Leper Hospital regeneration	11.3	915.6				926.9
TOTAL DEVELOPMENT PORTFOLIO	7,598.6	20,181.0	4,335.2	-	-	32,114.8

Housing Investment Plan (HIP) 2020/21 to 2030/31

Activity Description	Actual Spent	Budgeted Spending Plan										
Construction / Acquisition of Housing:	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Repurchase of Ex-Council Housing	514.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	500.0	5,000.0
Purchase of Property	542.8	5.0										5.0
Purchase of property	3,211.3	1,116.2										1,116.2
Refurbishment	99.0		1,785.6									1,785.6
Purchase of land	10,903.9	0.0										0.0
Development	4,325.5	7,054.5										7,054.5
Purchase of Land	449.0	1,419.0										1,419.0
Development	-	4,989.8										4,989.8
Purchase of property	2.0	7,085.8										7,085.8
Purchase of Land	6,559.8	18,350.0										18,350.0
Purchase of property	1.0											0.0
Purchase of property	0.0	3,269.2										3,269.2
Development	0.0	1,554.0										1,554.0
Purchase of property	0.0		9,033.3	9,033.3	9,033.3	9,033.3	9,033.3	9,033.3				54,200.0
Total Construction / Acquisition of Housing	26,608.2	45,343.5	11,319.0	9,533.3	9,533.3	9,533.3	9,533.3	9,533.3	500.0	500.0	500.0	105,829.1
Improvement / Renewal Works:	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Stock Condition Survey Works:												
Aids & Adaptations	154.9	1,183.4	647.1	647.1	647.1	647.1	647.1	647.1	647.1	647.1	647.1	7,007.3
Defective Flooring	0.0	61.7	59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3	595.4
Door Entry/Security/Safety Systems	191.5	156.1	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	1,506.1
Kitchen & Bathroom Fittings / Sanitaryware Replacement	600.7	1,933.8	1,225.0	1,225.0	1,225.0	1,225.0	1,225.0	1,225.0	1,225.0	1,225.0	1,225.0	12,958.8
Electrical Fittings / Rewiring	472.9	637.3	612.4	612.4	612.4	612.4	612.4	612.4	612.4	612.4	612.4	6,148.9
Water Services	0.0	9.5	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	9.1	91.4
Structural Improvements	102.1	250.0	250.0	19.7	19.7	19.7	19.7	19.7	19.7	19.7	19.7	657.6
Improved Ventilation	3.3	35.0	35.0	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.7	107.6
Major Garage Works	7.5	25.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6	24.6	247.0
Codependant Asbestos Removal	11.9	205.7	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	200.0	2,005.7
Special capital works - Lift Replacement	0.4	0.0	300	150	150	150	150	150	150	150	150	1,500.0
Capital Salaries for Improvement / Renewal Works			291.8	303.6	309.7	315.9	322.2	328.6	335.2	341.9	348.8	2,897.7
Total Stock Condition Survey Works	1,545.2	4,498.1	3,804.3	3,405.5	3,411.6	3,417.8	3,424.1	3,430.5	3,437.1	3,443.8	3,450.7	35,723.5
Climate Change Works:												
Environmental - Roof Coverings	935.8	970.4	925.0	525.0	525.0	525.0	525.0	525.0	525.0	525.0	525.0	6,095.4
Environmental - Window/Door Replacement	369.7	742.9	535.0	535.0	535.0	535.0	535.0	535.0	535.0	535.0	535.0	5,557.9
Environmental Central Heating Replacement	872.0	1,290.2	1,239.8	1,239.8	1,239.8	1,239.8	1,239.8	1,239.8	1,239.8	1,239.8	1,239.8	12,448.4
Thermal Improvement Works	1.8	162.4	141.3	141.3	141.3	141.3	141.3	141.3	141.3	141.3	141.3	1,434.1
Environmental Works	15.2	78.1	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	75.0	753.1
Environmental Works: Tenant Participation Projects	0.6	39.2	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7	37.7	378.5
Total Climate Change Works	2,195.0	3,283.2	2,953.8	2,553.8	2,553.8	2,553.8	2,553.8	2,553.8	2,553.8	2,553.8	2,553.8	26,667.4
Fire Safety Works:												
Fire safety in high-rise / Sheltered/ General Needs	2,786.2	3,024.8	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	30,024.8
Total Fire Safety Works	2,786.2	3,024.8	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	3,000.0	30,024.8
Decarbonisation Grant Works												
Social Housing Decarbonisation Grant - BEIS		2,983.4										2,983.4
LAD 1B BEIS - Green Homes Grant		400.0										400.0
LAD 2 BEIS - Green Homes Grant - Midlands Energy Hub			1,250.4									1,250.4
LAD 3 BEIS - Sustainable Warmth Grant - On Gas Delivery			2,162.0									2,162.0
Total Grant Funded Works	0.0	3,383.4	3,412.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6,795.8
Total Improvement/Renewal Works	6,526.4	14,189.5	13,170.5	8,959.3	8,965.4	8,971.6	8,977.9	8,984.3	8,990.9	8,997.6	9,004.5	99,211.5
Total Housing Investment Programme Expenditure	33,134.6	59,533.0	24,489.5	18,492.6	18,498.7	18,504.9	18,511.2	18,517.7	9,490.9	9,497.6	9,504.5	205,040.7

General Fund Capital Programme Financing 2021/22 to 2025/26

Source	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	Total £'000
Internal / External Borrowing	4,698.6	34,573.3	9,511.6	-	-	48,783.5
Capital Receipts	1,261.0	6,835.0	160.0	-	-	8,256.0
External Contributions	8,796.2	11,007.6	3,582.3	-	-	23,386.1
Revenue Contributions to Capital Outlay	659.1	155.0	80.0	80.0	80.0	1,054.1
Service Transformation Reserve	702.5	1,106.9	27.5	-	-	1,836.9
Equipment Renewal Reserve	78.7	-	-	-	-	78.7
Public Amenity Reserve	68.3	100.0	-	-	-	168.3
Planning Public Open Space Reserve	364.3	-	-	-	-	364.3
Community Projects Reserve	722.2	307.7	-	-	-	1,029.9
Leisure Options Reserve	-	697.4	-	-	-	697.4
Car Parks R & M Reserve	-	17.5	-	-	-	17.5
Parking Displacement Reserve	-	484.8	-	-	-	484.8
ICT Replacement Reserve	106.9	647.0	362.0	294.0	316.0	1,725.9
Enterprise Reserve	-	-	137.6	-	-	137.6
Covent Garden MSCP Reserve	-	-	900.0	-	-	900.0
Climate Action Reserve	157.2	-	-	-	-	157.2
Capital Investment Reserve	-	73.0	-	-	-	73.0
Funding	17,615.0	56,005.2	14,761.0	374.0	396.0	89,151.2

Housing Investment Plan Financing (HIP) 2020/21 to 2030/31

Housing Investment Programme (HIP) Financing:	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Capital receipts: Buy Back	50.0	50.0	50.0	50	50	50.0	50.0	50.0	50.0	50.0	50.0	500.0
Capital Receipts: One for One replacement	369.8	450.0	450.0	450.0	450.0	450.0	450.0	450.0	450.0	450.0	450.0	4,500.0
HRA Capital Investment Reserve	1,186.0	6,558.4	2,947.0	2,377.5	2,377.5	2,377.5	2,377.5	2,377.5	2,377.5	2,377.5	2,377.5	28,525.4
Major Repairs Reserve	6,526.4	6,806.1	6,780.6	5,981.8	5,987.9	5,994.1	6,000.4	6,006.8	6,490.9	6,497.6	6,504.5	63,050.7
Housing Revenue Account (RCCO)	0.0	122.5	122.5	122.5	122.5	122.5	122.5	122.5	122.5	122.5	122.5	1,225.0
S 106 Affordable Housing Contributions		349.9										349.9
Decent Homes Grant		361.6										361.6
Shared Ownership Sales Capital Receipts		5,769.8	2,197.5	477.5	477.5	477.5	477.5	477.5				10,354.8
Homes England Affordable Homes Grant		4,066.5										4,066.5
Social Housing Decarbonisaton Grant - BEIS		1,351.0										1,351.0
LAD 1B BEIS - Green Homes Grant		268.0										268.0
LAD 2 BEIS - Green Homes Grant - Midlands Energy Hub			796.5									796.5
LAD 3 BEIS - Sustainable Warmth Grant - On Gas Delivery			2,112.0									2,112.0
HRA Additional Borrowing	25,002.4	33,379.2	9,033.3	9,033.3	9,033.3	9,033.3	9,033.3	9,033.3	0.0	0.0	0.0	87,579.2
Housing Revenue Account Related HIP Financing	33,134.6	59,533.0	24,489.4	18,492.6	18,498.7	18,504.9	18,511.2	18,517.7	9,490.9	9,497.6	9,504.5	205,040.6

Estimated Housing Investment Programme Resources after Financing:-	31/3/2020	31/3/2021	31/3/2022	31/3/2023	31/3/2024	31/3/2025	31/3/2026	31/3/2027	31/3/2028	31/3/2029	31/3/2030
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Capital Receipts: One for One replacement	0.0	168.6	518.6	1,068.6	1,818.6	2,768.6	0.0	950.0	1,900.0	2,850.0	3,800.0
HRA Capital Investment Reserve	25,322.2	28,495.5	23,203.1	22,364.1	22,307.6	22,218.1	22,022.6	21,707.1	21,254.6	20,761.1	20,115.6
Major Repairs Reserve	6,500.2	5,994.4	5,394.3	4,943.7	5,418.9	6,017.0	6,740.9	7,592.5	8,574.7	9,212.8	9,986.2
HRA Shared Ownership Capital Receipts	191.2	191.2	2,297.5	477.5	477.5	477.5	477.5	477.5	0.0	0.0	0.0
S 106 Affordable Housing Contributions	406.7	349.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decent Homes Grant	361.6	361.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Homeless Capital Grant											
Homes England Affordable Homes Grant - The Triangle		3,496.5									
Homes England Affordable Homes Grant - Turpin Court		570.0									
Social Housing Decarbonisaton Grant - BEIS		1,351.0									
LAD 1B BEIS - Green Homes Grant		268.0									
LAD 2 BEIS - Green Homes Grant - Midlands Energy Hub			453.9								
LAD 3 BEIS - Sustainable Warmth Grant - On Gas Delivery & Private Sector Lanlord Contributions			2,112.0								
Total Housing Investment Programme Resources	32,781.8	41,246.7	33,979.5	28,853.9	30,022.6	31,481.2	29,241.0	30,727.1	31,729.3	32,823.9	33,901.7

General Fund Programme & Resources

Capital Programme 2021/22 to 2025/26

	Proposed expenditure					Total £'000
	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	
Capital summary						
Strategic Leadership Portfolio	223.3	647.0	362.0	294.0	316.0	1,842.3
Health & Community Protection Portfolio	195.0	82.6	27.5	-	-	305.1
Culture Portfolio	3,172.3	19,429.8	467.6	-	-	23,069.7
Finance Portfolio	200.2	137.5	-	-	-	337.7
Neighbourhood Portfolio	6,225.6	15,527.3	1,068.7	80.0	80.0	22,981.6
Development Portfolio	7,598.6	20,181.0	4,335.2	-	-	32,114.8
Total capital programme (A)	17,615.0	56,005.2	6,261.0	374.0	396.0	80,651.2
Capital resources brought forward						
Usable Capital receipts	-	-	-	-	-	
Capital Investment Reserve	1,256.2	1,276.2	1,303.2	1,303.2	1,303.2	
Public Amenity Reserve	243.5	175.2	345.2	345.2	345.2	
Equipment Renewal Reserve	629.8	-69.2	-580.0	-675.1	-623.1	
ICT Replacement Reserve [#]	131.7	102.1	-388.6	-598.6	-558.1	
Total capital resources brought forward (B)	2,261.2	1,484.4	679.8	374.8	467.3	
Additions in year to resources						
Borrowing / leasing	4,698.6	34,573.3	1,011.6	-	-	40,283.5
Capital receipts	1,261.0	6,835.0	160.0	-	-	8,256.0
External contributions	8,796.2	11,007.6	3,582.3	-	-	23,386.1
Revenue Contributions to Capital Outlay (RCCO)	659.1	155.0	80.0	80.0	80.0	1,054.1
Capital Investment Reserve (net increase)	-100.0	-27.0	-	-	-	-127.0
Other reserves used for capital financing	2,200.0	2,955.5	1,427.6	294.5	316.5	7,194.1
Total additions to capital resources in year (C)	17,514.9	55,499.4	6,261.5	374.5	396.5	80,046.8
Total available capital resources (B+C)	19,776.1	56,983.7	6,941.3	749.3	863.8	80,046.8
less: Capital programme expenditure as above (A)	17,615.0	56,005.2	6,261.0	374.0	396.0	80,651.2
Capital resources carried forward (B+C-A)	2,161.1	978.5	680.3	375.3	467.8	
Reduction in capital resources brought forward (C - A)	-100.1	-505.8	0.5	0.5	0.5	-604.4

Note: [#] Equipment Renewal Reserve is expected to have a negative balance in 2022/23 and both ICT Reserve and Equipment Renewal Reserve are expected to have a negative balance in 2023/24

Project funding

	General Fund Balance 2021/22 £000	NHB Approved Feb 21 2022/23 £000	NHB 2022/23 £000	Total £000
Commonwealth Games		150.0		150.0
Climate Change Director (net of share with SDC)		52.0		52.0
Waterloo Housing (estimate)		45.0	150.0	195.0
Voluntary/Community Sector Commissioning		282.0		282.0
RUCIS		100.0		100.0
Public Amenity Reserve		270.0		270.0
Service Transformation Reserve			89.0	89.0
Community Projects Reserve	300.0			300.0
ICT Service Systems Aligmnet Reserve	500.0			500.0
Contingency Budget				0.0
Joint Local Plan		200.0	100.0	300.0
Future High Street Fund		119.0		119.0
Lord Leycester Hospital		60.0		60.0
SDC/WDC Joint working			900.0	900.0
Shakespeare's England			25.0	25.0
Tree planting			140.0	140.0
Disabled Facilities Grant - HEART Scheme			5.0	5.0
Total	800.0	1,278.0	1,409.0	3,487.0

General Fund Preventative & Planned Maintenance (PPM) Budget 2022/23

PPM Areas:	Sum of Budget £
Corp Operational	
Abbey Fields	30,000
Abbey Fields / 39 High Street	25,000
Abbey Fields Barn	30,000
Closed Churchyards	4,000
Hamilton Terrace 10,24,26,28,30,32	6,000
Jephson Gardens	40,000
Jephson Gardens Aviary Café	2,000
Jephson Gardens East Lodge	1,000
Jephson Gardens North Lodge	1,000
Jephson Gardens Restaurant & Temperate House	7,500
Jephson Gardens South Lodge	1,000
Kenilworth Cemetery	13,750
Leamington Cemetery	24,000
Leamington Cemetery Chapel Roof	25,000
Leamington Cemetery Chapels	10,000
Leamington Chapels	9,000
Leamington Town Hall	13,000
Milverton Cemetery	8,800
Newbold Comyn	20,000
Newbold Comyn Leisure Centre	2,000
Oakley Wood Crematorium	26,620
Pageant Gardens	10,000
Pageant House	50,000
Royal Pump Rooms	54,000
Royal Spa Centre	7,500
St Margarets Church	12,000
St Mary Magdelens Chuch	70,000
St Nicholas Park	6,000
St Nicholas Park Leisure Centre	2,000
Victoria Park	18,000
Victoria Park Bowls Pavilion	2,000
Warwick Cemetery	20,000
Warwick Cemetery Chapel	15,000
Corp Operational Total	566,170
Non-Op	
Public Toilets	20,000
Non-Op Total	20,000
Open Spaces	
Abbey Fields	8,750
Jephson Gardens	7,370
Kenilworth Cemetery	2,650
Pageant Gardens	100
St Nicholas Park	22,880
St Nicholas Park Leisure Centre	2,200
Victoria Park	3,500
All Saints Parish Church Fourcourt	900
All Saints Parish Church	500
Avonside South	100
Bates Memorial Field	650
Campion Hills	5,100
Castle Farm Recreation Area	5,556
Chase Meadow - (Marish Play Area	1,000
Clarendon Square	300
Crabtree Meadow	500
Crackley Woods	2,200
Dragon Cottage	450
Eagle Recreation Ground	2,000
Elephant Walk	1,000
Elizabeth Rd Play Area	460
Euston Place	500
Farmer Ward Rd	200
Glendale Avenue Playground	350
Gulliman's Way	350
Harbury Lane Playing Fields	1,800
Hatton Park Community Hall	1,050
Hatton Park Orchard	1,150
Highcroft Crescent South	500
Holly Walk	800
Kenilworth Common	1,800
Mill Gardens	11,435
Myton Fields	250
Newbold Comyn	3,500
New St Closed Burial Ground	13,500
Oakley Wood, Woodland areas	2,000
Priory Park	760
Redland Recreation Ground	7,500
Saltisford Common	350
Warwick Gates, Cicero Approach	1,500
Car Parks & Sustainable Drainage (Suds)	100,000
Open Spaces Total	217,461
Grand Total	803,631

2022/23 PPM Funding

2022/23 Corporate Assets Spend - Available Balances	£
Opening 2021/22 Corporate Assets Reserve Balance	1,400,877
Plus PPM General Fund Budget	413,200
Less 2021/22 Estimated Spend using GF Budget and Reserve	-1,541,170
Drawdown (From Approved PPM Budget 2021/22)	
Year End Reserve Closing Estimate Balance 2021/22	272,907

PPM 5 year Medium Term Financing Plan

Funding Resources Analysis	2022/23	2023/24	2024/25	2025/26	2026/27
	£	£	£	£	£
Corporate Assets Reserve Balance	272,907	0	0	0	0
PPM Base General Fund Budget	413,000	413,000	413,000	413,000	413,000
Corporate Assets Reserve Annual Top Up - MTFS	500,000	500,000	500,000	500,000	500,000
Total Available Funding	1,185,907	913,000	913,000	913,000	913,000

Fees and Charges 2022/23

	Actual 2020/21 £	Original Forecast 2021/22 £	Latest Forecast 2021/22 £	Original Forecast 2022/23 £
As agreed November 2021				
(Item 5 - Fees and Charges 22-23)				
General Fund Services				
<u>Community Protection</u>	17,723	26,700	26,700 0.0%	30,900 15.7%
Updated charges				
General Fund Services				
<u>Community Protection</u>	17,723	26,700	26,200 -1.9%	89,100 233.7%
Ring Fenced Accounts				
Licensing	117,625	212,200	212,200	244,200

Notes:

- i) Recommended charges to operate from 3rd January 2022 (unless otherwise stated).
- ii) Charges inclusive of VAT where applicable (unless otherwise stated).
- iii) Juniors are regarded as persons under 18 years of age (unless otherwise stated)

Community Protection

	Actual 2020/21 £	Original Forecast 2021/22 £	Latest Forecast 2021/22 £	Original Forecast 2022/23 £
Licensing	117,625	212,200	212,200	244,200
Environmental Health:				
<u>Pest Control</u>	1,369	2,700	2,200	61,300
<u>Food Safety</u>	2,975	3,000	3,000	3,500
<u>Pollution Control</u>	936	1,700	1,700	2,000
<u>Licensing</u>	12,443	19,300	19,300	22,300
Total Environmental Health	17,723	26,700	26,200	89,100
Total Community Protection	135,348	238,900	238,400	333,300

	Licensing Actual 2020/21 £	Original Forecast 2021/22 £	Latest Forecast 2021/22 £	Original Forecast 2022/23 £
INCOME (Net of V.A.T.)				
Sex Establishments	2,300	7,000	7,000	8,100
Consent for Street Trading	10,450	7,000	7,000	8,100
Small Lotteries	1,660	2,000	2,000	2,300
Hackney Carriages / Private Hire	102,374	194,000	194,000	223,100
Scrap Metal	841	1,000	1,000	1,200
CCTV	0	1,200	1,200	1,400
Total Licences (ringfenced)	117,625	212,200	212,200	244,200

Community Protection

	Licensing		
LICENSING and REGISTRATION:		Current Charge from 4/1/21 £	Proposed Charge From 3/1/22 £
(V.A.T. not applicable)			

Hackney Carriage / Private Hire Licence +Horse Drawn Vehicles:

Vehicle Licence (PH) - Application Fee	50.00	57.50	15.00%
Vehicle Licence (PH)	84.00	96.60	15.00%
Vehicle Licence (PH) Renewal- Application Fee	50.00	57.50	15.00%
Vehicle Licence Renewal (PH)	80.00	92.00	15.00%
2nd Vehicle Licence Renewal (PH) -	50.00	57.50	15.00%
2nd Vehicle Licence Renewal (PH) - licence	41.00	47.15	15.00%
Vehicle Licence (HC) - Application Fee	51.00	58.65	15.00%
Vehicle Licence (HC)	84.00	96.60	15.00%
Vehicle Licence (HC) Renewal- Application Fee	51.00	58.65	15.00%
Vehicle Licence Renewal (HC)	81.50	93.73	15.00%
2nd Vehicle Licence Renewal (HC) - app	51.00	58.65	15.00%
2nd Vehicle Licence Renewal (HC) - licence	40.75	46.86	15.00%
Vehicle Licence (PH) with Dispensation- App Fee	52.00	59.80	15.00%
Vehicle Licence (PH) with Dispensation- Licence Fee	84.50	97.18	15.00%
2nd annual (PH) renewal with dispensation - app	52.00	59.80	15.00%
2nd annual (PH) renewal with dispensation - lic	42.75	49.16	15.00%
Renewing Vehicle Licence with Dispensation (PH)- app	52.00	59.80	15.00%
Renewing Vehicle Licence with Dispensation (PH)- lic	82.00	94.30	15.00%
2nd Vehicle Licence Renewal with Dispensation (HC)	85.00	97.75	15.00%
Vehicle Licence - Transfer of Vehicle	41.50	47.73	15.00%
Medical Admin fee (included with new/renewal app)	18.00	20.70	15.00%
Annual Medical (without Application)	20.00	23.00	15.00%
HC/PH driver licence - grant 3years (new) -application	108.00	124.20	15.00%
HC/PH driver licence - grant 3years (new) - licence	257.00	295.55	15.00%
HC/PH driver licence - renewal 3years (new) -app	93.50	107.53	15.00%
HC/PH driver licence - renewal 3years (new) - licence	257.00	340.00	32.30%
HC/PH driver licence - renewal 1year (new) - app	0.00	107.53	
HC/PH driver licence - renewal 1year (new) - licence	0.00	120.00	
Replacement Driver's Badge	32.50	37.38	15.00%
Replacement Driver's or Vehicle's Paper Licence	20.00	23.00	15.00%
Replacement Drivers Dashboard ID	37.75	43.41	15.00%
Replacement Vehicle Plate	25.50	29.33	15.00%
New Driver's Knowledge Test	73.50	84.53	15.00%
Private Hire Operator's Licence (5year) - New App	107.00	123.05	15.00%
Private Hire Operator's (5year) -Licence	795.50	914.83	15.00%
Private Hire Operator's Licence (5year) - renew App	56.00	64.40	15.00%
Private Hire Operator's (5year) - Renew Licence	795.50	914.83	15.00%

Community Protection

Licensing

	Current Charge from 4/1/21 £	Proposed Charge From 3/1/22 £	
LICENSING and REGISTRATION:			
(V.A.T. not applicable)			
DBS Check	76.50	75.00	-1.96%
Local Government (Misc. Provisions) Act 1982			
Sex Establishments Licence - new Application	2,500.00	2,875.00	15.00%
Sex Establishments Licence - new Licence	4,700.00	5,405.00	15.00%
Sex Establishments Licence -renewal Application	2,350.00	2,702.50	15.00%

Sex Establishments Licence -renewal Licence	4,700.00	5,405.00	15.00%
Transfer	2,300.00	2,645.00	15.00%
Variation	2,300.00	2,645.00	15.00%
Street Trading Consent Licence:			
Static Pitch - new application	76.50	87.98	15.00%
Static Pitch - licence	214.00	246.10	15.00%
Touring Pitch - new application	71.00	81.65	15.00%
Touring Pitch - licence	204.00	234.60	15.00%
Day Trading	61.00	70.15	15.00%
Group Trading:			
Category 1 (up to 20)	102.00	117.30	15.00%
Category 2 (21 to 49)	127.50	146.63	15.00%
Category 3 (50 to 75)	153.00	175.95	15.00%
Category 4 (76 to 99)	178.50	205.28	15.00%
Category 5 (over 100 traders)	204.00	234.60	15.00%
Transfer of Consent	40.75	46.86	15.00%
Variation to Consent	61.00	70.15	15.00%
Replacement Badge	25.50	29.33	15.00%
Replacement Paper Consent	20.00	23.00	15.00%
Additional Employee	40.75	46.86	15.00%
Small Lotteries - renewal	20.00	20.00	0.00%
Small Lotteries -new	40.00	40.00	0.00%
Scrap Metal:			
Site Licence (3 year)	810.00	931.50	15.00%
Additional Site licence	678.00	779.70	15.00%
Renewal of Site licence	679.00	780.85	15.00%
Variation of Site licence	76.50	87.98	15.00%
Collectors licence (renewal) -	627.00	721.05	15.00%
Collectors Licence (3 year)	652.00	749.80	15.00%
Variation Collectors Licence	76.50	87.98	15.00%
Replace or copy licences	20.00	23.00	15.00%
Change of licence details (address etc.)	30.60	35.19	15.00%
Change of site manager	71.00	81.65	15.00%
Change of site	158.00	181.70	15.00%
Replacement ID Badge	30.50	35.08	15.00%
CCTV viewing charge	114.00	131.10	15.00%

Community Protection**Environmental Health****PEST CONTROL**

(Inclusive of V.A.T.)

Charge
From 4/1/21
£

Proposed
Charge
From 1/4/22
£

RODENT CONTROL:

(Control of Rat & Mice Infestation)

Non Domestic Premises (without contract):

- One man and van per hour	92.00	Service not Offered
- Two men and van per hour	121.00	Service not Offered

Domestic Premises:

Rat Infestation	Free	100.00	
Mice Infestation:			
- Standard Charge	80.00	100.00	25.00%
-Persons in receipt of Inc Support / Jobseekers Allowance	Free	100.00	
Persons in receipt of a State pension/Pension Credits	40.00	100.00	150.00%
Persons Registered Disabled	40.00	100.00	150.00%

TREATMENT FOR OTHER PESTS:

- Standard Charge			
- Bedbugs	86.00	100.00	16.28%
- Fleas and Cockroaches	86.00	100.00	16.28%
-Persons in receipt of Inc Support/Jobseekers Allowance	Free	100.00	
Persons in receipt of a State pension/Pension Credits	43.00	100.00	132.56%
Persons Registered Disabled	43.00	100.00	132.56%
Advice visits, aborted call outs, or missed appointments	-	31.00	New

STRAY DOGS:

- Administration charge for processing stray dogs	27.00	31.05	15.00%
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	Actual 2020/21 £	Original Forecast 2021/22 £	Latest Forecast 2021/22 £	Original Forecast 2022/23 £
INCOME (Net of V.A.T.)				
Pest Control	1,369	2,100	2,100	61,200
Stray Dogs processing- administration	0	600	100	100
Total Pest Control	1,369	2,700	2,200	61,300

Community Protection**Environmental Health**

	Charge From 4/1/21 £	Proposed Charge From 3/1/22 £	
FOOD SAFETY:			
Food Inspection:			
- Non-Statutory Inspections	198.00	218.00	10.10%

Health Certificate	77.00	88.55	15.00%
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	Actual 2020/21 £	Original Forecast 2021/22 £	Latest Forecast 2021/22 £	Original Forecast 2022/23 £
INCOME (Net of V.A.T.)				
Total Food Safety Charges	2,975	3,000	3,000	3,500

	Charge From 4/1/21 £	Proposed Charge From 3/1/22 £	
POLLUTION CONTROL:			
Contaminated Land Search	120.00	138.00	15.00%

	Actual 2020/21 £	Original Forecast 2021/22 £	Latest Forecast 2021/22 £	Original Forecast 2022/23 £
INCOME (Net of V.A.T.)				
Total Pollution Control Charges	936	1,700	1,700	2,000

Community Protection

Environmental Health

	Charge From 4/1/21 £	Proposed Charge From 3/1/22 £	
LICENSING			
(V.A.T. not applicable)			
Dangerous Wild Animals Act	463.00	532.45	15.00%
New Zoo Licence (5yr)	1,514.00	1,741.10	15.00%
Renewal Zoo Licence (6 years)	1,730.00	1,989.50	15.00%
Animal Welfare Licence			
Home/Day Boarder			
Application fee	157.50	181.13	15.00%
Licence Fee 1 yr	105.00	120.75	15.00%
Licence Fee 2 yr	147.00	169.05	15.00%
Licence Fee 3 yr	189.00	217.35	15.00%
Additional Host (franchise) added to Application fee	63.00	72.45	15.00%

Commercial Boarding (A) (1-25 dogs)

Application fee	210.00	241.50	15.00%
Licence Fee 1 yr	136.50	156.98	15.00%
Licence Fee 2 yr	178.50	205.28	15.00%
Licence Fee 3 yr	220.50	253.58	15.00%

Commercial Boarding (B) (more than 25 dogs)

Application fee	262.50	301.88	15.00%
Licence Fee 1 yr	136.50	156.98	15.00%
Licence Fee 2 yr	178.50	205.28	15.00%
Licence Fee 3 yr	220.50	253.58	15.00%

Pet Shop Licence

Application fee	315.00	362.25	15.00%
Licence Fee 1 yr	136.50	156.98	15.00%
Licence Fee 2 yr	178.50	205.28	15.00%
Licence Fee 3 yr	220.50	253.58	15.00%

Exhibition & Performance Licence

Application fee	210.00	241.50	15.00%
Licence Fee 3 yr	105.00	120.75	15.00%

Hiring of Horses A (1-16)

Application fee	210.00	241.50	15.00%
Licence Fee 1 yr	136.50	156.98	15.00%
Licence Fee 2 yr	241.50	277.73	15.00%
Licence Fee 3 yr	346.50	398.48	15.00%

Community Protection**Environmental Health**

	Charge From 4/1/21 £	Proposed Charge From 3/1/22 £	
LICENSING (CONTINUED)			
(V.A.T. not applicable)			
Hiring of Horses B (17 or more)			
Application fee	262.50	301.88	15.00%
Licence Fee 1 yr	136.50	156.98	15.00%
Licence Fee 2 yr	241.50	277.73	15.00%
Licence Fee 3 yr	346.50	398.48	15.00%
Dog Breeding Licence A (1 to 10 bitches)			
Application fee	210.00	241.50	15.00%
Licence Fee 1 yr	136.50	156.98	15.00%
Licence Fee 2 yr	178.50	205.28	15.00%
Licence Fee 3 yr	220.50	253.58	15.00%

Dog Breeding Licence B (11 or more bitches)

Application fee	262.50	301.88	15.00%
Licence Fee 1 yr	136.50	156.98	15.00%
Licence Fee 2 yr	178.50	205.28	15.00%
Licence Fee 3 yr	220.50	253.58	15.00%

Variations (charge depends on nature of variation and if a visit is required) from

	42.00	48.30	15.00%
Requests for re-inspections	189.00	217.35	15.00%

Any vets charges accrued are charged back to the applicant

Local Government (Misc. Provisions) Act 1982

Premises Reg Ear Piercing, Tattooing (Application)	157.50	181.13	15.00%
Premises Registration Ear Piercing, Tattooing (Lic Fee)	126.00	144.90	15.00%
Personal Registration Electrolysis, Acupuncture (App)	115.50	132.83	15.00%
Personal Registration Electrolysis, Acupuncture (Lic Fee)	126.00	144.90	15.00%
Temp Event Premises registration (per business) -App	73.50	84.53	15.00%
Temp Event Premises reg (per business at event) - Lic	126.00	144.90	15.00%
Variations to above licences (From) - new charge	36.50	41.98	15.00%

Community Protection**Environmental Health**

INCOME (Net of V.A.T.)	Actual 2020/21 £	Original Forecast 2021/22 £	Latest Forecast 2021/22 £	Original Forecast 2022/23 £
Total Licensing - Skin Piercing/Tattooing	4,513	3,700	3,700	4,300
Riding Establishments	970	4,200	4,200	4,800
Zoos	1,373	0	0	0
Animal Boarding Establishments	4,358	9,400	9,400	10,800
Animal Breeding	386	1,100	1,100	1,300
Pet Shops	843	500	500	600
Exhibit/Performing Animals	0	400	400	500
Total Licensing	12,443	19,300	19,300	22,300