



Budget Scrutiny Select Committee Inquiry

Master Pack of Draft Budget Paperwork as presented to Cabinet on 6 January 2021

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Report to Cabinet

Date:	6 th January 2022
Title:	Draft Revenue budget and Capital Programme
Cabinet Member(s):	Cllr Martin Tett - Leader
Contact officer:	Richard Ambrose, Service Director – Corporate Finance Matt Strevens, Head of Corporate Finance, ext. 3181
Ward(s) affected:	All
Recommendations:	Cabinet is asked to; <ul style="list-style-type: none">- approve the draft revenue budget and capital programme (Appendix 1-3).- note and consider the outcome of the Budget Consultation (Appendix 4).- agree the proposal that delegation be sought from Council to Cabinet for up to £100m of new capital schemes, funded through Prudential Borrowing, to be added to the Capital programme where robust financial business cases are made (para 8.6).- note that a supplementary report, the formal Council Tax Resolution, will accompany the final Budget to full Council.- note the current risks associated with the draft budget proposals
Reason for decision:	To approve a draft budget and capital programme that can then undergo scrutiny and challenge prior to the final budget for Buckinghamshire Council being approved by the Council on the 23 rd February 2022.

1. Executive summary

- 1.1 The revenue budget presented within this report is for the three financial years from 2022/23 to 2024/25.
- 1.2 Local Government funding remains very uncertain in the medium term due to proposed changes to the Local Government funding regime and the implementation of key Government policies in regard to Adult Social Care reform and the 'Levelling Up' agenda.
- 1.3 The Spending Review laid out the Government's funding totals and priorities for the period 2022/23 to 2024/25. However, actual allocations to individual authorities, through the Provisional Local Government Settlement, only cover 2022/23.
- 1.4 Changes to the revenue budget are largely focussed around changes in service demand and income (both service and corporate), the wider economic impacts of the ongoing Covid-19 pandemic, and the recognition of the ongoing risks relating to the pandemic and the wider Local Government funding regime.
- 1.5 There remains significant uncertainty over the future course of the Covid-19 pandemic, with the potential impacts of the current Omicron variant, and potential new variants currently unknown. Further lockdowns and national or local restrictions will impact both on the day to day operation of the Council, the duration of the pandemic and potentially the scale and pace of the recovery of local, national and global economic activity. This draft budget may be subject to significant change before the final budget is presented to Cabinet and full Council as the consequences of the Omicron variant become more apparent over the coming weeks and months.
- 1.6 The draft budget proposed is built on the proposed Council Tax base and assumes a 1.99% increase in basic Council Tax and a 2% increase for the Adult Social Care Precept (including 1% carried forward from 2021/22), giving a total increase of 3.99%.
- 1.7 The draft budget includes the one-off use of £1.36m of General Fund balances to produce a balanced budget and mitigate risks in 2023/24.
- 1.8 The Capital programme is presented over 4 years as many schemes span across multiple financial years. The Council currently has borrowing headroom of £100m. Where schemes are brought forward with a financially viable business case these schemes can be added to the Capital Programmes subject to Cabinet approval.

2. Content of report

- 2.1 This report sets out the draft 3-year revenue budget and 4-year capital programme for Buckinghamshire Council.

- 2.2 This includes updates on the latest estimated funding position, service budget pressures and the key financial risks facing the Council in the future.
- 2.3 The Council Tax Resolution report will be presented as a separate report as part of the final budget in February and will contain the final information from the other precepting authorities leading to the total Council Tax for the area, which full council is required to approve.
- 2.4 This report does not include special expenses. Discussions are ongoing to agree special expenses budgets for 2022/23, and these will also be presented alongside the final budget.

3. The ongoing impact of Covid-19 on the Council's budgets

- 3.1 The global pandemic has significantly impacted on the operations of the Council since its creation. These impacts have been felt both at an operational level, where new requirements have been placed upon the Council to respond to new government initiatives and support packages, and on the base budget assumptions for service demand, contract costs and all sources of income.
- 3.2 Given the current position, with the Omicron variant spreading rapidly throughout the country, and the potential emergence of new viral strains, there remain significant risks that Covid-19 will continue to impact our immediate and future budget plans. At present these impacts are unknown and unquantifiable, but a 'watching brief' is being maintained to ensure that our plans are amended to reflect the best information available, and that risk mitigation approaches such as contingency budgets and lobbying for additional emergency funding are adequate to ensure the financial sustainability of the Council. As further information emerges in relation to the Omicron variant budget plans may require changes before the final budget plans are presented to Cabinet and full Council.
- 3.3 In setting the budget for 2021/22 significant decreases in service income levels were included as economic activity was still suppressed, whilst expenditure pressures, especially in Care Services, were increasing at unprecedented rates. This budget reflects the latest estimates for the ongoing impacts of Covid-19 and the future recovery on income streams and normalisation of demand growth for critical front-line services which the post-Covid 'new normal' will bring.
- 3.4 At the end of quarter 1 of 2021/22 most direct Government grant support to the Council for the ongoing impacts of the pandemic had ceased. However, this situation is subject to change as the Government's response to the ongoing pandemic develops and changes, as evidenced by the announcement of additional Business Grants to support sectors adversely affected at the current time.

- 3.5 Given the ongoing pandemic this budget is still significantly impacted by Covid-19 but starts to reflect a recovery and normalisation of budgets by 2024/25.
- 3.6 The following impacts continue to be felt at present, and are reflected in the Medium term Financial Plan;
- a) Income from discretionary and statutory services remains suppressed as a result of working from home, resident confidence, and the general impacts of the economic downturn.
 - b) Rental income from property assets is reduced as economic uncertainty continues.
 - c) Demand and costs of supporting the vulnerable have increased as the physical and mental impacts of the pandemic continue. This is both in the quantum needing support and the level of support required.
 - d) The need to support the local economy to support jobs and growth.
- 3.7 The continuation and projected recovery of these pressures has been central to the development of the draft budget. Whilst some of these impacts will be shorter-term and will dissipate as the pandemic subsides, others are likely to have a longer-term impact, and persist as the 'new normal' of a post-pandemic world emerges. The assumptions behind these impacts are kept under constant review as the pandemic develops, and when presented to Cabinet the final budget papers will reflect the latest estimates available.

4. Spending Round 2021 and the Provisional Local Government Finance Settlement

- 4.1 The Government's Spending Round 2021 included some significant spending announcements of interest to Local Government. Key to these were;
- The capping of the Adult Social Care Precept at 1% for the next 3 years (1% generates c£3.6m p.a. whilst Adult Social Care growth and cost pressures currently total c£10.0m p.a.);
 - The basic Council Tax referendum threshold to remain at 2%;
 - An Adult Social Care Grant (funded from the 1.25% increase in National Insurance contribution from both employers and employees) was proposed. This is worth an additional £0.2bn in 2022/23, £1.4bn in 2023/24 and £2.0bn in 2024/25 to Local Government and is to fund the implementation of Care reforms and the move towards a fairer and more sustainable cost of care. It is assumed that this will fully cover new and additional costs;
 - An additional £4.8bn over 3 years (£1.6bn p.a.) of funding will be provided to Local Authorities to cover the costs of pay, inflation, supporting families, Cyber Security and other expenditure pressures such as social care costs;

- 4.2 Estimates of the impact of these announcements on the Council's funding and future expenditure have been included in the draft Revenue Budget.
- 4.3 Further clarity on the local impact of these announcements was received as part of the Provisional Local Government Finance Settlement. However, this only provided 2022/23 allocations to individual authorities.
- 4.4 The proposed changes to Local Authority funding regime may significantly impact the distribution basis from 2023/24 onwards, and the ongoing impact of Care Reform is still unknown. As such, funding for 2023/24 onwards remains a high-level estimate and contains significant risk.
- 4.5 On 16th December the Secretary of State published the Provisional Local Government Settlement. Key items of note from this announcement are as follows;
- a) The settlement was for one-year only. This is due to the impending changes to the Local Government funding regime, which are expected to be implemented in 2023/24.
 - b) The referendum threshold for basic Council Tax (excluding ASC Precept) was confirmed at 2%
 - c) The ASC Precept was confirmed at a maximum of 1%, and the applicability of the additional 1% carried forward from 2021/22 was also confirmed.
 - d) Nationally more than £1bn extra funding for Social Care was announced. This included confirmation that 2021/22 Social Care grants continued and funding to prepare for the implementation of Social Care reforms.
 - e) A new 'Services Grant', which included compensation for the additional costs incurred as a result of the additional 1.25% levy on employers National Insurance costs.
 - f) The Lower Tier Services grant was continued for another year.
- 4.6 Overall, the Council's allocations resulted in a reduction of £1.01m in ongoing grant funding compared to planning assumptions, which was partly offset by a one-off gain of £993k on New Homes Bonus in 2022/23 only. The current New Homes Bonus scheme is due to end in 2023/24. It is our practice to only use one-off funding sources for one-off expenditure items, such as capital projects and revenue investments, as they are not a sustainable funding stream, and do not support financial sustainability.

5. Developing the budget proposals

- 5.1 Following the elections in May a new Cabinet structure was agreed, and the Cabinet structure forms the basis for this budget (for 2021/22 the budget was set on the

management structure). All budgets have been mapped against this new structure and paper are presented on this basis.

- 5.2 The ongoing recovery from the Covid-19 pandemic has been the major focus of the operation of the council during 2021/22. It has significantly impacted both the day to day operations and the financial plans of the council.
- 5.3 The importance of robust financial planning over the medium-term is recognised in supporting and evidencing the financial sustainability of the council at a time when a number of other Local Authorities are finding themselves under significant financial stress, as evidenced by the number of Section 114 notices issued and requests for Capitalisation directives to allow capital resources to be deployed to fund ongoing revenue expenditure.
- 5.4 On this basis whilst there is significant uncertainty beyond 2022/23 it was felt that planning for at least the period of the Spending Review announcements provided the best balance of certainty and strategic planning to ensure ongoing financial viability.
- 5.5 The starting point for the Revenue Budget was the draft plans for 2022/23 which had been developed last year prior to the decision to set only a 1-year budget.
- 5.6 These plans were reviewed to ensure they still remained valid, and amendments were made to reflect the latest intelligence on deliverability and robustness.
- 5.7 Each Portfolio Holder has been supported by officers to produce a set of draft revenue budgets and capital programme proposals which support the delivery of the Corporate Plan and which address the pressures and recognise the risks of the Council's recovery from the pandemic.
- 5.8 A 'Check and Challenge' process was undertaken in November where each Cabinet Member had their proposals reviewed by the Leader, Deputy Leaders, Chief Executive and S151 Officer.
- 5.9 A review of the Capital programme was also conducted to ensure that existing schemes continue to be appropriate, with new bids being appropriately evaluated. The proposals contained within this report have been made by members and officers according to their relative priority.
- 5.10 The robustness of existing and new budget proposals will continue to be monitored as part of normal financial management protocols and considering further developments in the pandemic recovery plans. Any amendments required will be reflected in the final budget, to ensure that the budget remains robust and appropriate.

6. The Draft Revenue Budget

- 6.1 This budget covers 3 years and provides a 'best estimate' which reflects the uncertainties in Local Government funding and in what the new post-pandemic 'normal' will look like for service demand and income.
- 6.2 Key themes of the pandemic recovery within this budget are;
- a) A slow recovery in Council Tax and Business Rates receipts as the economy recovers from the significant shocks experienced in 2020 and 2021;
 - b) A slow recovery in service income (Rental income, parking charges, planning income, etc.);
 - c) Continued increased service costs to meet demand arising from the impacts of the pandemic;
 - d) Appropriate contingencies to manage high risk budget levels.
- 6.3 Overall, the draft budget includes growth pressures of **£25.7m** in 2022/23 increasing to **£56.2m** by 2024/25, with offsetting savings / efficiencies and income increases of **£17.5m** in 2022/23 rising to **£42.2m** by 2024/25.
- 6.4 The overall revenue budget, with each portfolio's element expanded, can be found in **Appendix 1**.
- 6.5 The key proposals contained within the draft revenue budget are:
- An increase in of 1.17% in the Council Tax base as a result of a return towards pre-pandemic levels of house completions, and a small decrease in Council Tax Reductions awarded. With increases to basic Council Tax (1.99%) and the Adult Social Care Precept (2%) this represents an increase of **£18.6m** in Council Tax receipts in 2022/23;
 - The stabilisation of Business Rates receipts as a result of a recovering economic activity;
 - Increases in corporate contingencies to mitigate the increased risk (especially for Social Care costs and market sustainability) arising from the pandemic and future changes to Local Government funding;
 - Additional investment in both Adults (**£31.6m** by 2024/25) and Children's Social Care (**£4.4m** by 2024/25) budgets to address the continued increases in demand, inflation and the complexity of the cases managed;
 - An increase in expected income levels from parking of **£3.2m** by 2024/25 (following a reduction of £5.2m in 2021/22);
 - An increase in expected income levels from Leisure services of **£2.3m** by 2024/25, including the impact of the Chiltern Lifestyle Centre opening (Leisure income reduced by £1.9m in 2021/22);
 - An increase in property income of **£5.3m** by 2024/25, including new opportunities arising (Property income budgets reduced by £2.0m in 2021/22);

- The addition of **£10.0m** in Home to School Transport budgets to reflect increased complexity in Special Need provision, increased demand and lost income;
- The delivery of a further **£14.1m** savings from the creation of the Unitary Council.
- **£6.9m** of service transformation savings in Adult Social Care;
- Additional income from the introduction of Green Waste charging in the Wycombe area (to bring this in line with the rest of the County) will generate **£1.1m** of extra income, which will be partly offset by the additional HRC facilities within the Princes Risborough area;
- Invest to Save initiatives are being extended within Children's Social Care to support the recruitment and retention of permanent Social work staff;
- Reduction of funding for Community Boards **to £2m p.a.**
- Savings of **£3.8m** are being delivered by 2024/25 through retendering and other delivery initiatives within Home to School Transport services.

6.6 Details of proposed budget changes can be found in **Appendix 3**.

6.7 It is proposed to **increase basic Council Tax by 1.99%**.

6.8 In addition, it is proposed that an **Adult Social Care Precept of 2%** be levied in 2022/23, including 1% carried forward from 2021/22. It is proposed that the 1% maximum Adult Social Care Precept is levied in 2023/24 and 2024/25. In line with Government requirements this additional **£7.3m of funding** is all allocated to offset the **£10.0m growth pressures** in Adult Social Care budgets.

6.9 Within the draft budget are contingency budgets, which are held both to mitigate future budget risks, and to fund future pay increases and increases in pension contributions following the triennial pension revaluation.

6.10 The forecast **General Fund balance as at the end of 2022/23 for the council after the recommendations in the draft budget is expected to be £47m**. This balance represents circa **10% of the net operating budget** which helps mitigate financial risks. This will be reduced in 2023/24 due to the one-off use of £1.36m to balance the budget proposals for that year. This position will be revisited in the next budget setting process.

6.11 Whilst this budget provides the best available estimates for the period 2022/23 to 2024/25 as previously reported there is significant risk around future income, cost and funding projections. The external environment is continuously monitored, and significant and material changes will be reported and included within the final budget presented to full Council on 23rd February.

7. The Climate Change Strategy

7.1 Following agreement of the Climate Change Strategy at Cabinet on 19th October the financial implications have been added to both the Capital Programme and the revenue MTFP.

7.2 Across Revenue and Capital plans **£7.1m** of expenditure (£2.1m of which is funded by grants / match funding) is planned on;

- *Building energy savings*
- *Solar car ports*
- *Electrification of our existing fleet of vehicles*
- *Tree planting to absorb carbon*

7.3 Beyond these specific elements of the strategy there are also local portfolio activities within Business as Usual functions, including our supply chain, which will help to reduce the Council's impact on the environment.

8. The Draft Capital Programme

8.1 The Capital programme covers the period 2022/23 to 2025/26, in the recognition that capital projects are often multi-year projects and the uncertainty arising from the pandemic can be managed in other ways.

8.2 A Capital programme review was conducted which covered the existing Capital programme, new capital bids and the prioritisation of those bids for inclusion in the programme to get to a recommended capital programme. The Corporate Capital Investment Board was consulted during this process to provide a steer on the approach to prioritisation.

8.3 A review of the current programme was undertaken to understand what opportunities existed for reducing, reprofiling or removing projects where they were uncommitted, and to quantify the capital resources available.

8.4 Following this review the affordable housing action plan has been updated to reflect a programme of works that can be funded from s106 agreements.

8.5 The Capital programme and the priorities within it will be reviewed and revisited as part of the MTFP process for 2023/24 onwards.

8.6 Once again it is proposed that **a recommendation is made to Council in February for delegation to be given to Cabinet to add up to £100m worth of schemes to the capital programme, to be funded through prudential borrowing, subject to a robust business case being approved.** This will enable additional priorities, such as regeneration and housing projects, to come forward and be added to the capital programme once positive business cases are fully developed. The prudential borrowing facility may also be used to provide capital loans to our property company Consilio, our joint venture property company Aylesbury Vale Estates and the Enterprise Zone should there be a financially viable and robust business case.

8.7 The overall Capital programme and each Portfolio's element of the Programme can be seen in **Appendix 2**.

8.8 Key highlights within the draft programme are:

- **£37.9m** to support Economic Growth & Regeneration;
- **£136.4m** on schools, and school improvement projects;
- **£117.9m** on Strategic Highways maintenance including;
 - i. **£61.6m** on major highway resurfacing schemes;
 - ii. **£17.7m** on Plane & Patch (smaller planned and reactive repairs);
 - iii. **£8.5m** on Footway repairs;
 - iv. **£8.4m** on Street Lighting repairs, replacement and maintenance;
 - v. **£8.0m** to reduce flooding on our roads.
- **£120.5m** on Strategic Infrastructure, including HIF schemes;
- **£24.0m** investment in Waste, primarily on vehicle replacement and a household recycling centre in Buckingham;
- **£21.7m** to support Housing and Homelessness including affordable housing action plans and disabled facilities grants.

8.9 All revenue consequences of the Capital programme have been included in the draft revenue Budget.

9. Financial Risks

9.1 Whilst every effort is made to ensure the budget proposals are robust, deliverable and support financial sustainability there are significant risks identified in the proposed draft budget.

9.2 The table below identifies the key risks to these budget proposals:

The Covid-19 pandemic	<p>The Covid-19 pandemic continues to impact on the day to day business of the Council. The draft budget makes assumptions as to the likely impact of the pandemic on budgets over the next 3/4 years. With new variants arising the risk of further lockdowns and supporting interventions, as well as the timing and trajectory of the recovery process is subject to change.</p> <p>The Council is central to delivering the local response to the pandemic, in supporting residents and</p>
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	<p>businesses through local and national interventions, and in supporting the recovery process to 'build back better'.</p> <p>As the period in which we are operating within a pandemic environment extends this creates additional pressures in delivering our business as usual services, delivering our savings and investment plans, and providing capacity to support additional response activities.</p> <p>In addition new and unexpected changes to the types and level of demand for services may arise as unforeseen longer-term impacts of the pandemic arise.</p>
Medium-term economic change	<p>The pandemic continues impact on the economy, with business failures likely, changes in unemployment and unprecedented levels of Government debt following the pandemic response. This is likely to impact on local and national tax receipts, and the levels of support required by those impacted by the changes. This would impact both the Council's costs in supporting those impacted and the future funding available to the Council.</p>
Long-term societal change	<p>The pandemic required immediate changes to the way we all live our lives. Whilst some of these were short-lived, others may persist as both businesses and individuals consider how they wish to live and work in the future. The medium-term impacts on local economic activity are still unclear.</p>
Inflation	<p>Global economic upheaval continues, notably impacting on global supply-chains. This is significantly contributing to inflation levels, which are currently above 5%. This will impact both in terms of pay pressures and the costs of our supply chain. Whilst forecasts are that inflation returns to more normal levels these forecasts are highly dependent on the future impact of the pandemic on the global economy.</p>
Central Government funding	<p>The Government has long promised to review the allocation of funding to Local Authorities. This is now expected to be enacted from 2023/24. Changes to this methodology could have a negative impact on the</p>

	<p>funding for the Council if our calculated level of need reduces significantly.</p> <p>The 'Levelling Up' agenda has the intention of reducing regional disparities. Without additional funding to raise the level of funding for higher need areas there is likely to be a movement of funding from 'better' funded areas to those with 'greater' need. This is likely to see funding moved from the South East to more deprived areas. A policy paper is due to be published in January, which will bring more clarity on the aims of the policy.</p>
Complexity and demand in Social Care & Client Transport	<p>Social care budgets remain subject to significant variations in terms of both demand and complexity in 'normal' circumstances. The ongoing pandemic has increased this unpredictability. This is being exacerbated by the NHS Discharge to assessment approach which is seeing clients leave hospital with higher needs than in pre-pandemic times. Whilst all reasonable efforts have been made to predict these pressures and estimates remain volatile and uncertain.</p>
Social Care Provider sustainability & Care Reforms	<p>The Care Act places a statutory duty for local authorities with responsibility for adult social care in managing the market including, where necessary, making provision for the continuity of care if social care providers close. The Care reforms and market changes resulting from the pandemic have increased the risk of this occurring.</p>

- 9.3 A robust risk management approach will be taken to monitor, manage and mitigate these risks through the delivery of these draft budget plans.
- 9.4 Whilst the revenue budget proposals within this report include increased reserves and contingencies against these increased risks, our General Fund (non-allocated) balances are also at a reasonable level. These balances are held against the risk of unforeseen events, such as the pandemic, and provide a strong buffer against unexpected events. Close management of these risks is required to ensure the sustainability of the Council.

10. Legal and financial implications

- 10.1 This report is fundamentally about the financial position of the Council and implications are covered within the body of the report.

11. Corporate implications

- 11.1 Actions resulting from consideration of this report may influence future expenditure in areas of concern / interest.

12. Local councillors & community boards consultation & views

- 12.1 A public consultation on priorities and budgets was conducted between 6 October and 14 November 2021.
- 12.2 Only 308 responses were received, with 292 of these responses being from residents.
- 12.3 A summary of the results of this can be found as **Appendix 4** to this report.

13. Next steps and review

- 13.1 In mid-January the Budget Scrutiny Committee will review and challenge the budget proposals made by each Portfolio Holder and make recommendations on potential changes to the budget.
- 13.2 Following the announcement of the Final Local Government Settlements, the implications of these announcements will be considered, and amendments may be required to the draft budget. Options will be discussed and agreed by officers and members and any changes presented as part of the final budget.
- 13.3 The final budget will be presented to Cabinet on 15th February 2022, and then the Full Council on 23rd February 2022.

14. Background papers

Appendix 1 – Revenue Budget.

Appendix 2 – Capital programme.

Appendix 3 – Detailed revenue budget changes.

Appendix 4 – Budget consultation results.

15. Your questions and views (for key decisions)

- 15.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by telephone [01296 382343] or email [democracy@buckinghamshire.gov.uk]

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Appendix 1

Buckinghamshire Council Draft Revenue Budget

2022/23 - 2024/25

Contents

Overall Revenue Budget

Revenue Budget Summary

Revenue Budget Subjective Analysis

Changes to Net Cost of Services

PORTFOLIO BUDGET DETAIL

Climate Change & Environment

Communities

Culture & Leisure

Education & Children's Services

Health & Wellbeing

Housing & Homelessness & Regulatory Services

Leader

Planning & Regeneration

Transport

Corporate

Overall Revenue Budget

Budget by Portfolio

			2021-22			2022-23			2023-24	2024-25
			Income	Expenses	Net	Income	Expenses	Net	Net	Net
			£000	£000	£000	£000	£000	£000	£000	£000
Costs by Portfolio										
	Climate Change & Environment		(8,127)	37,522	29,394	(9,913)	38,658	28,745	28,515	28,658
	Communities		(885)	11,230	10,345	(885)	9,325	8,439	8,284	8,284
	Culture & Leisure		(4,719)	11,462	6,743	(6,232)	11,233	5,001	4,762	3,968
	Education & Children's Services		(533,951)	619,795	85,844	(555,337)	643,394	88,057	88,613	89,080
	Finance, Resources, Property & Assets		(119,510)	171,804	52,294	(112,148)	163,491	51,343	48,300	40,914
	Health & Wellbeing		(72,182)	228,590	156,408	(73,999)	238,262	164,263	171,582	179,185
	Housing & Homelessness & Regulatory Services		(8,897)	15,642	6,744	(9,292)	15,965	6,672	6,392	5,958
	Leader		(824)	9,071	8,246	(824)	8,610	7,785	7,450	7,433
	Planning & Regeneration		(8,836)	14,521	5,685	(8,836)	14,762	5,926	5,856	5,526
	Transport		(14,719)	69,437	54,718	(16,063)	71,640	55,577	56,326	58,467
			(772,650)	1,189,073	416,423	(793,529)	1,215,339	421,810	426,082	427,473
Corporate II Corporate					38,848			45,925	52,894	62,298
Earmarked Reserves					913			(6,345)	(2,565)	(737)
General Reserves					(2,138)			-	(1,362)	-
					37,624			39,580	48,967	61,561
Net Operating Expenditure					454,047			461,390	475,048	489,034
Funded by Business Rates					(56,836)			(58,195)	(59,184)	(60,309)
Impact of Funding Reform					-			-	1,000	5,340
Council Tax Surplus					-			-	-	-
New Homes Bonus					(7,645)			(5,844)	(2,500)	(2,500)
Unringfenced Grants					(30,890)			(20,013)	(19,703)	(19,396)
Net Expenditure before Council tax					358,677			377,338	394,661	412,169
Council Tax					(358,677)			(377,338)	(394,661)	(412,170)

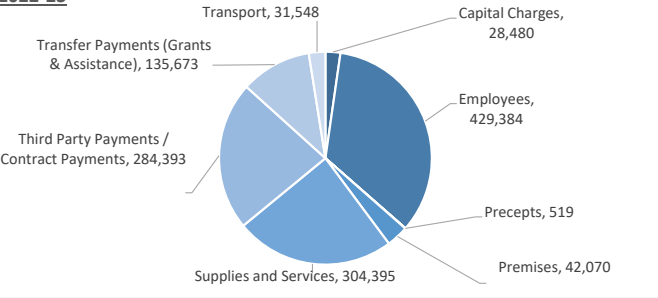
Revenue Budget Subjective Analysis 2022/23

		Climate Change & Environment £000	Communities £000	Culture & Leisure £000	Education & Children's Services £000	Finance, Resources, Property & Assets £000	Health & Wellbeing £000	Housing & Homelessness & Regulatory Services £000	Leader £000	Planning & Regeneration £000	Transport £000	Grand Total £000
Income	Customer & Client Receipts	(9,721)	(349)	(5,896)	(9,407)	(29,133)	(34,964)	(7,285)	(362)	(8,796)	(15,313)	(121,226)
	Government Grants	(63)		(10)	(541,972)	(79,637)	(28,257)	(1,596)		(40)	(465)	(652,039)
	Other Grants Reimbursements and Contributions	(129)	(536)	(326)	(3,957)	(3,377)	(10,778)	(411)	(462)		(286)	(20,262)
Income Total		(9,913)	(885)	(6,232)	(555,337)	(112,148)	(73,999)	(9,292)	(824)	(8,836)	(16,063)	(793,529)
Expense	Employees	12,642	3,704	5,000	273,929	60,505	27,133	9,267	7,050	12,928	8,163	420,320
	Premises	4,865	982	825	19,294	10,799	115	1,253	61	3	3,874	42,070
	Transport	608	21	123	1,177	283	2,773	41	26	58	26,438	31,548
	Supplies and Services	7,054	3,431	4,522	237,051	14,218	25,249	4,302	1,471	1,770	4,772	303,840
	Transfer Payments (Grants & Assistance)	112	1,102	752	32,750	77,470	21,743	149			1,594	135,673
	Capital Charges				821							821
	Third Party Payments / Contract Payments	13,377	84	11	78,371	216	161,250	953	1	3	26,800	281,068
Expense Total		38,658	9,325	11,233	643,394	163,491	238,262	15,965	8,610	14,762	71,640	1,215,339
Grand Total		28,745	8,439	5,001	88,057	51,343	164,263	6,672	7,785	5,926	55,577	421,810

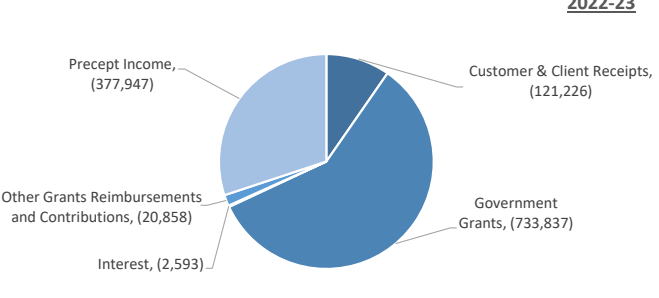
Changes to Net Cost of Services 2022/23

		Climate Change & Environment £000	Communities £000	Culture & Leisure £000	Education & Children's Services £000	Finance, Resources, Property & Assets £000	Health & Wellbeing £000	Housing & Homelessness & Regulatory Services £000	Leader £000	Planning & Regeneration £000	Transport £000	Grand Total £000
Change	Change in Income	(1,820)		(1,411)	(50)	(1,719)	(100)	(390)	-	-	(1,344)	(6,834)
	Growth	2,433	116	3	3,127	1,692	11,634	323	2	241	8,220	27,791
	Savings	(1,096)	(1,900)	(223)	(663)	(802)	(3,158)	(5)	(595)	-	(3,915)	(12,357)
	Special Items	(253)	(122)	(111)	(200)	(123)	68		132		(2,102)	(2,711)
	Change in Grant funded expenditure	150			19,923	(8,549)	1,128					12,652
	Change in Grant Income	(63)			(19,923)	8,549	(1,717)					(13,153)
Grand Total		(649)	(1,906)	(1,742)	2,214	(951)	7,855	(72)	(461)	241	859	5,387

Spend
2022-23



Income
2022-23



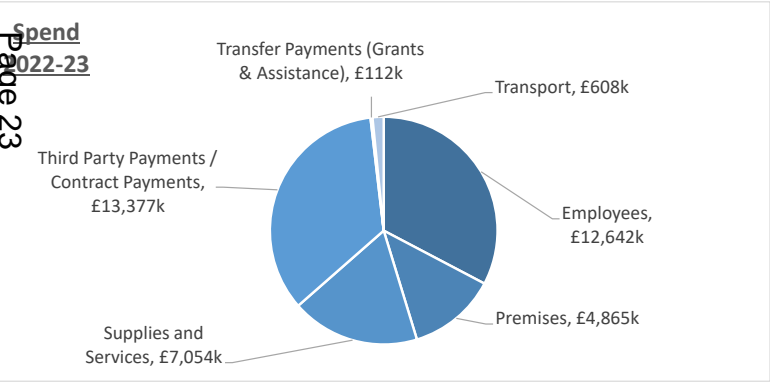
PORTFOLIO BUDGET DETAIL

Climate Change & Environment

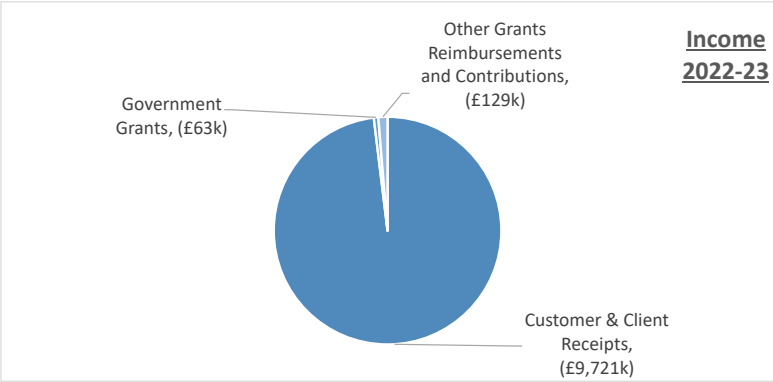
		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Environment	Energy & Resources	(260)	650	390	(260)	650	390	390	390
	Natural Environment	(132)	1,637	1,505	(195)	1,710	1,515	1,068	868
Environment Total		(392)	2,287	1,895	(455)	2,360	1,905	1,458	1,258
Street Cleaning	Street Cleaning	(422)	2,837	2,415	(422)	3,466	3,044	3,036	3,036
Street Cleaning Total		(422)	2,837	2,415	(422)	3,466	3,044	3,036	3,036
Waste	Waste	(7,313)	32,398	25,084	(9,036)	32,832	23,796	24,020	24,363
Waste Total		(7,313)	32,398	25,084	(9,036)	32,832	23,796	24,020	24,363
Grand Total		(8,127)	37,522	29,394	(9,913)	38,658	28,745	28,515	28,658

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	(1,820)	(2,070)	(2,170)
Change in Grant Income	(63)	(84)	(188)
Change in Grant funded expenditure	150	200	450
Growth	2,433	2,920	3,437
Savings	(1,096)	(1,117)	(1,291)
Special Items	(253)	(729)	(975)
Grand Total	(649)	(880)	(737)

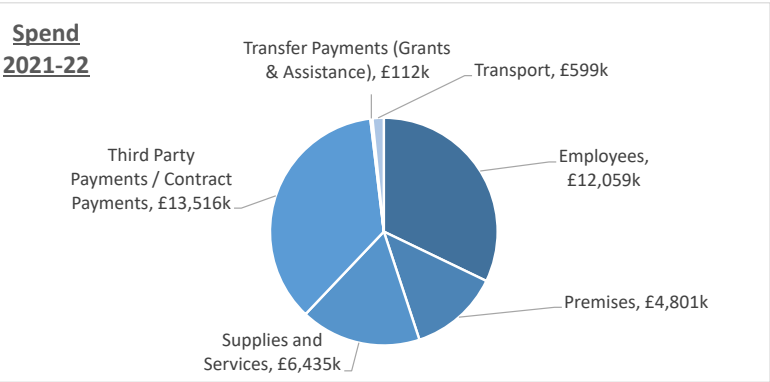
Spend
2022-23



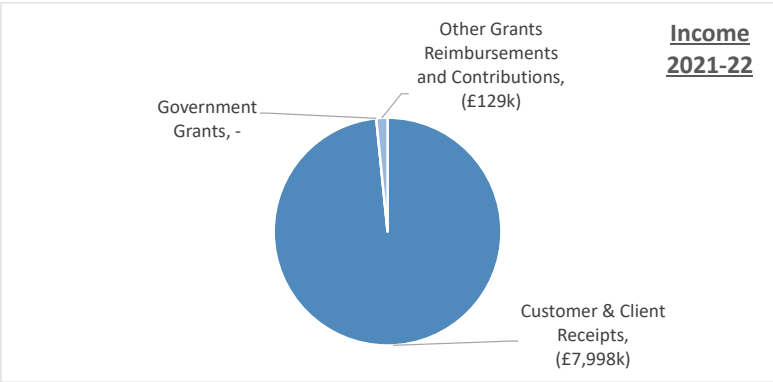
Income
2022-23



Spend
2021-22



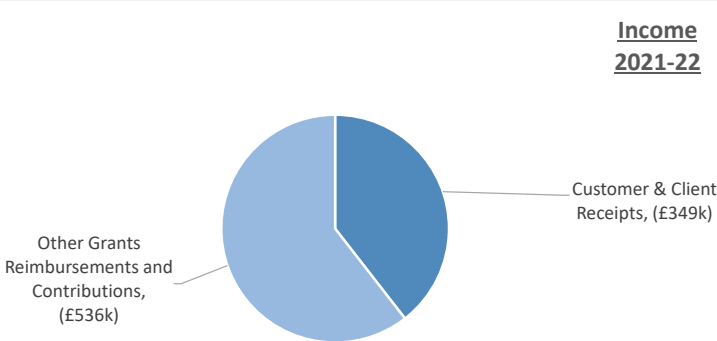
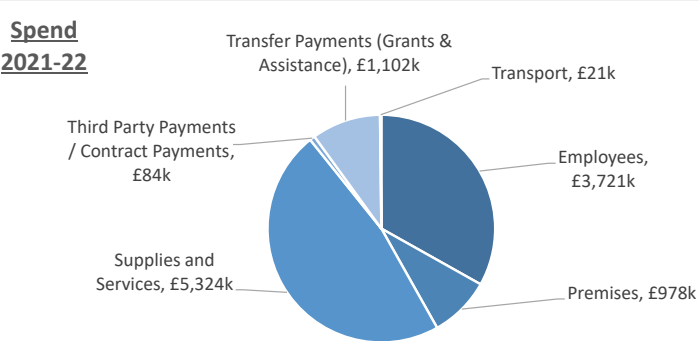
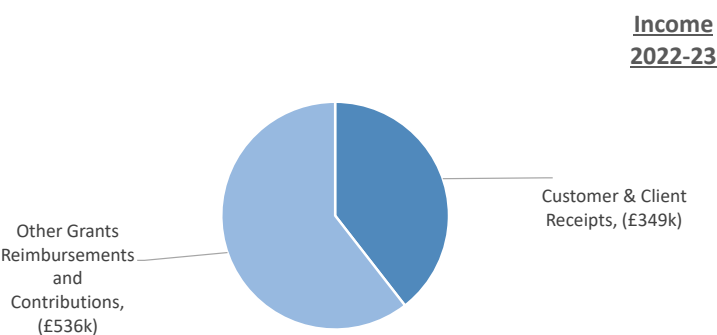
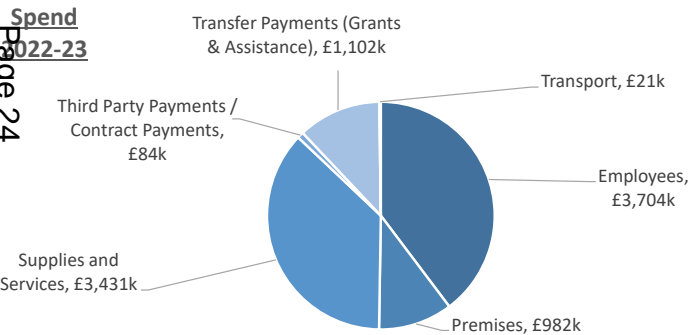
Income
2021-22



Communities

		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Community Boards	Community Boards		3,900	3,900		2,000	2,000	2,000	2,000
Community Boards Total			3,900	3,900		2,000	2,000	2,000	2,000
Emergency Planning	Emergency Planning	-	295	295	-	295	295	295	295
Emergency Planning Total		-	295	295	-	295	295	295	295
Localities & Strategic Partnerships	Community Grants (VCS)	(67)	1,331	1,264	(67)	1,331	1,264	1,264	1,264
	Community Safety	(509)	2,452	1,943	(509)	2,557	2,048	2,043	2,043
	Community Support (Local Emergency Support)		204	204		204	204	204	204
	Localities & Strategic Partnerships (General)	40	1,729	1,768	40	1,607	1,646	1,496	1,496
Localities & Strategic Partnerships Total		(536)	5,716	5,180	(536)	5,699	5,163	5,008	5,008
Special Expenses	Special Expenses	(349)	1,319	970	(349)	1,330	981	981	981
Special Expenses Total		(349)	1,319	970	(349)	1,330	981	981	981
Grand Total		(885)	11,230	10,345	(885)	9,325	8,439	8,284	8,284

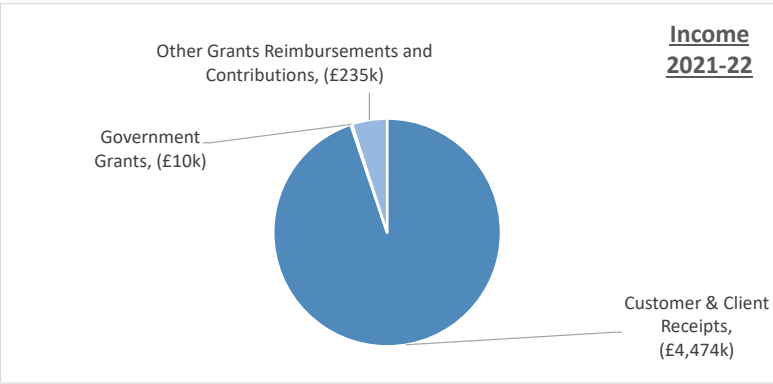
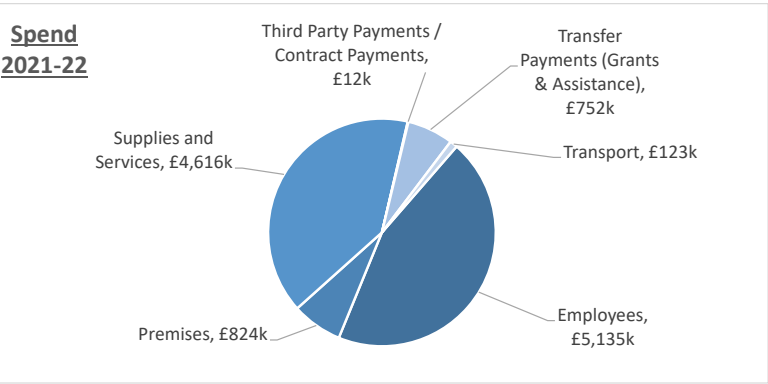
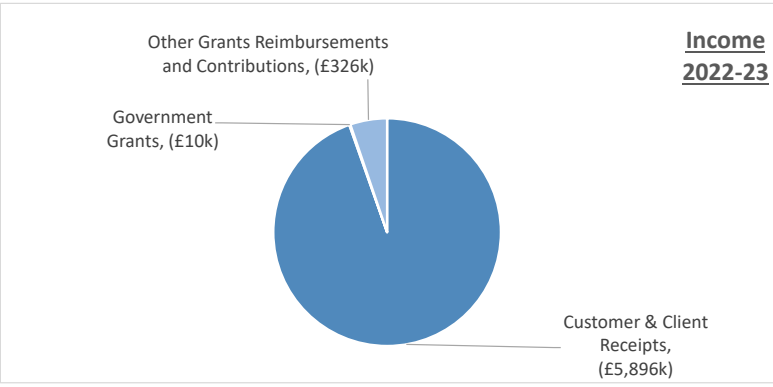
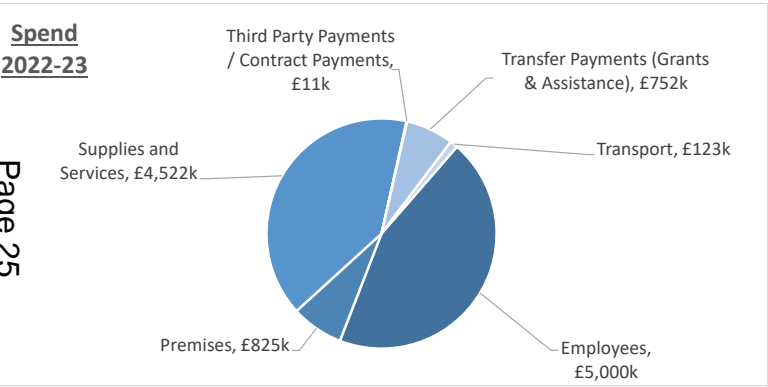
Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Growth	116	111	111
Savings	-1,900	-2,050	-2,050
Special Items	(122)	(122)	(122)
Grand Total	(1,906)	(2,061)	(2,061)



Culture & Leisure

		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Culture & Leisure	Arts & Culture	(303)	1,588	1,286	(303)	1,538	1,236	1,175	1,101
	Country Parks, Parks & Play Areas	(1,368)	1,345	(23)	(1,503)	1,347	(156)	216	149
	Leisure Centres	(2,474)	3,446	972	(3,772)	3,446	(325)	(791)	(1,361)
	Libraries	(575)	4,517	3,942	(655)	4,337	3,682	3,607	3,532
	Museums & Heritage		566	566		565	565	556	547
Culture & Leisure Total		(4,719)	11,462	6,743	(6,232)	11,233	5,001	4,762	3,968
Grand Total		(4,719)	11,462	6,743	(6,232)	11,233	5,001	4,762	3,968

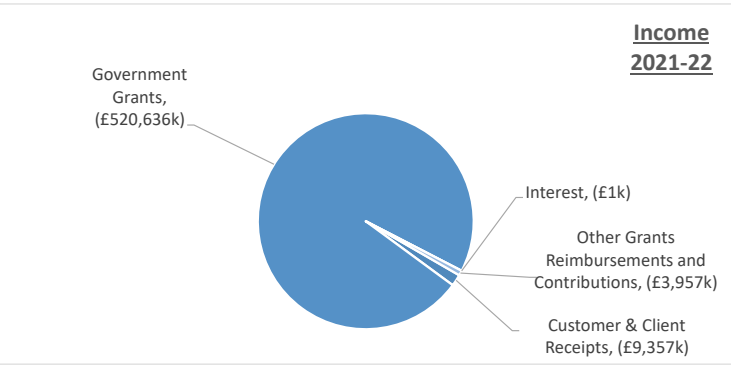
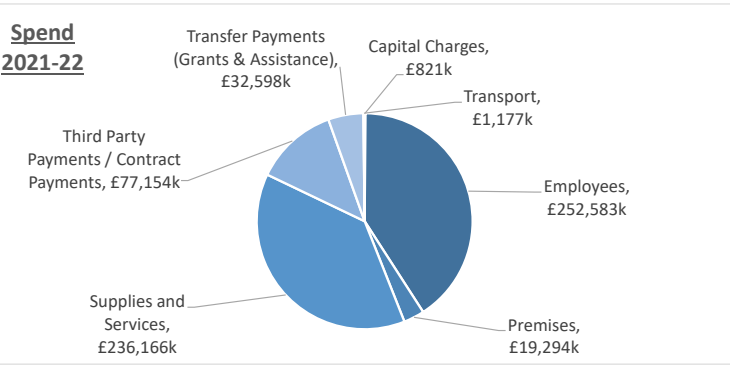
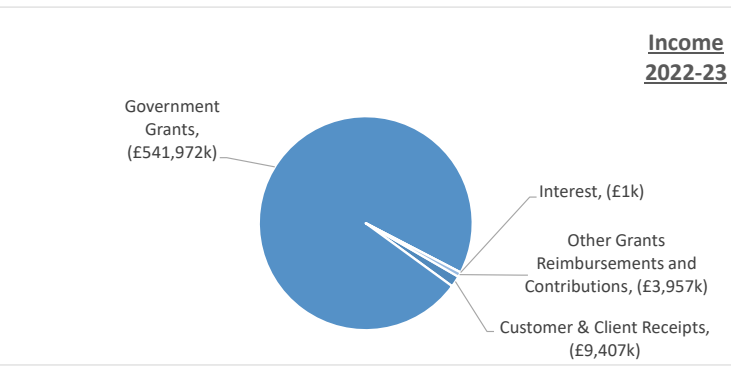
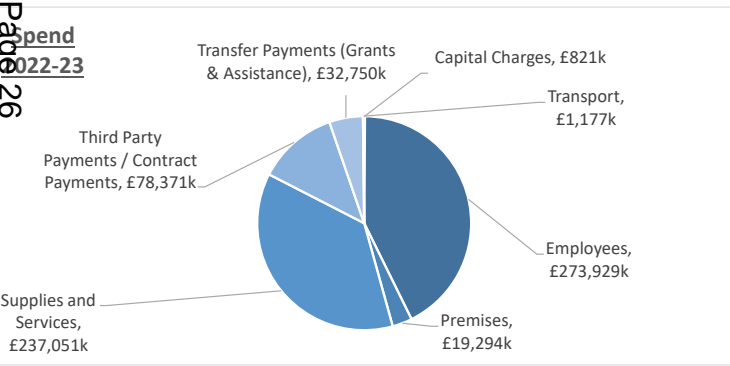
Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	(1,411)	(1,880)	(2,449)
Growth	3	53	53
Savings	(223)	(368)	(593)
Special Items	(111)	214	214
Grand Total	(1,742)	(1,981)	(2,775)



Education & Children’s Services

		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Children's Social Care	Children in Care	(1,375)	47,783	46,407	(1,375)	49,081	47,706	48,578	49,800
	Children with Disabilities		6,358	6,358		6,358	6,358	6,358	6,358
	Quality, Standards & Performance		3,217	3,217		4,352	4,352	3,916	2,947
	Safeguarding	-	10,717	10,717	(1,413)	11,960	10,547	10,717	10,717
	Social Care central costs	(1,220)	6,322	5,102	(1,220)	6,322	5,102	5,102	5,102
Children's Social Care Total		(2,595)	74,397	71,802	(4,008)	78,074	74,066	74,672	74,925
Education	Early Help		6,731	6,731		6,731	6,731	6,731	6,731
	Education & Learning	(5,030)	6,662	1,632	(5,080)	6,662	1,582	1,532	1,746
	Special Educational Needs & Disabilities	(126)	5,804	5,678	(126)	5,804	5,678	5,678	5,678
Education Total		(5,155)	19,197	14,042	(5,205)	19,197	13,992	13,942	14,155
Education - Dedicated Schools Grant	Central block	(239)	6,147	5,908	(239)	5,534	5,295	5,295	5,295
	Funding Block	(513,019)	196,954	(316,065)	(532,942)	196,954	(335,988)	(335,988)	(335,988)
	High Needs Block	(1,153)	92,428	91,275	(1,153)	101,028	99,875	99,875	99,875
	Schools Block	(11,789)	197,664	185,875	(11,789)	210,092	198,303	198,303	198,303
	Early Years Block		33,007	33,007		32,515	32,515	32,515	32,515
Education - Dedicated Schools Grant Total		(526,200)	526,200	-	(546,123)	546,123	-	-	-
Grand Total		(533,951)	619,795	85,844	(555,337)	643,394	88,057	88,613	89,080

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	(50)	(100)	(100)
Change in Grant Income	(19,923)	(19,923)	(19,923)
Change in Grant funded expenditure	19,923	19,923	19,923
Growth	3,127	4,773	5,803
Savings	(663)	(1,903)	(2,467)
Special Items	(200)	-	-
Grand Total	2,214	2,770	3,236

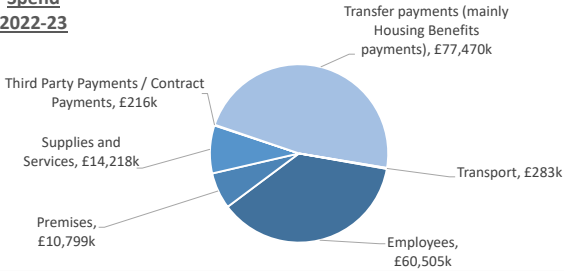


Finance, Resources, Property & Assets

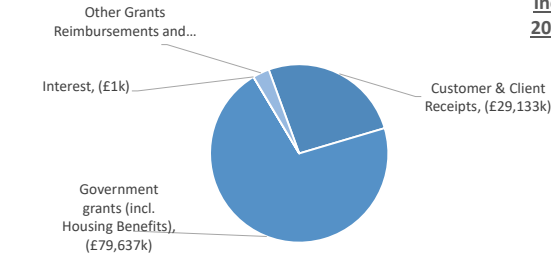
2021-22			2022-23			2023-24	2024-25
			Income	Expense	Budget	Net	Net
			£000	£000	t	Budget	Budget
Business Operations	Business Operations	(312)	7,173	6,861	(347)	7,173	6,826
	Customer Services	(8)	4,422	4,414	(8)	4,413	4,405
	Business Development	(65)	548	483	(65)	548	483
Business Operations Total			(385)	12,143	(420)	12,134	11,714
Finance & Revenues	Finance	(3,410)	14,468	11,058	(3,410)	14,418	11,008
	Revenues & Benefits	(91,511)	92,363	852	(82,962)	83,839	877
Finance & Revenues Total			(94,921)	106,831	(86,372)	98,257	11,886
Human Resources & Organisational Development	Human Resources & Organisational Development	(395)	5,076	4,681	(395)	4,975	4,580
Human Resources & Organisational Development Total			(395)	5,076	(395)	4,975	4,580
ICT	ICT	(176)	12,405	12,229	(176)	12,542	12,367
ICT Total			(176)	12,405	(176)	12,542	12,367
Legal & Democratic Services	Democratic Services & Elected Members	(49)	4,923	4,874	(49)	4,946	4,897
	Legal Services	(1,309)	6,760	5,451	(1,309)	7,010	5,701
Legal & Democratic Services Total			(1,358)	11,683	(1,358)	11,956	10,598
Property & Assets	Property Maintenance & Strategic Asset Management	(883)	17,777	16,894	(914)	18,507	17,569
	Commercial Property & Agricultural Estate	(21,331)	1,668	(19,663)	(22,453)	1,668	(20,785)
Property & Assets Total			(22,215)	19,445	(23,367)	20,175	(3,192)
Digital	Digital		665	665		665	665
Digital Total				665		665	665
Resources	Management and Better Buckinghamshire		169	169		(601)	(601)
Resources Total				169		(601)	(601)
Service Improvement	Service Improvement	(61)	3,387	3,326	(61)	3,387	3,326
Service Improvement Total			(61)	3,387	(61)	3,387	3,326
Grand Total			(119,510)	171,804	(112,148)	163,491	51,343

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	(1,719)	(3,882)	(6,243)
Change in Grant funded expenditure – Housing benefits	(8,549)	(16,244)	(23,169)
Change in Income – Housing Benefits	8,549	16,244	23,169
Growth	1,692	1,826	1,917
Savings	(802)	(1,816)	(6,932)
Special Items	(123)	(123)	(123)
Grand Total	(951)	(3,994)	(11,380)

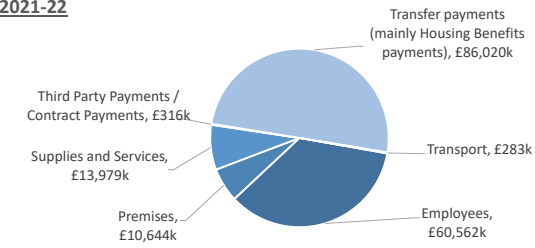
Spend
2022-23



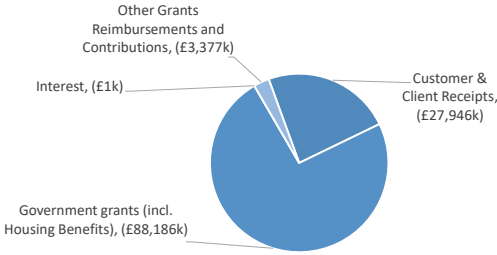
Income
2022-23



Spend
2021-22



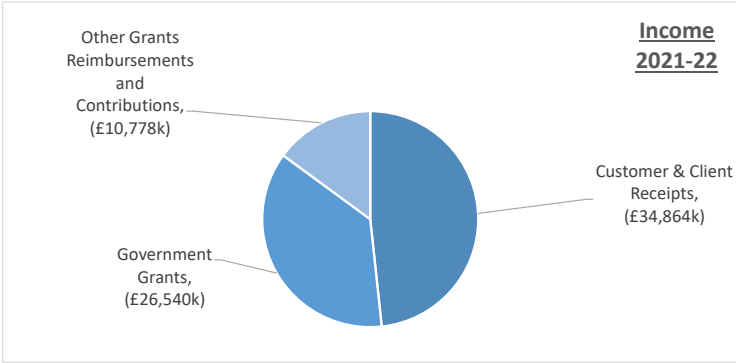
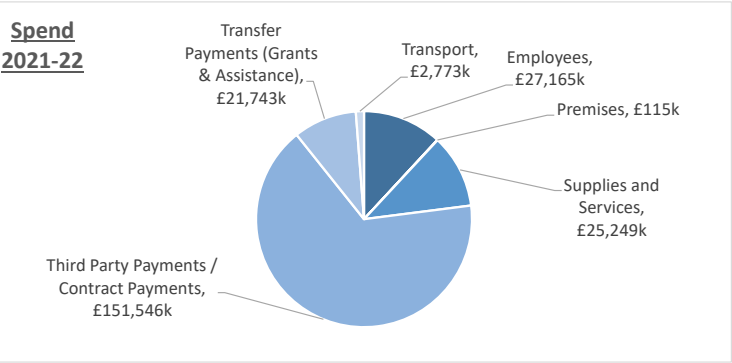
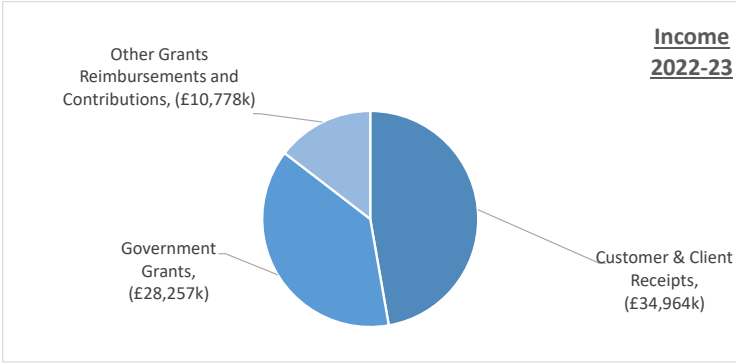
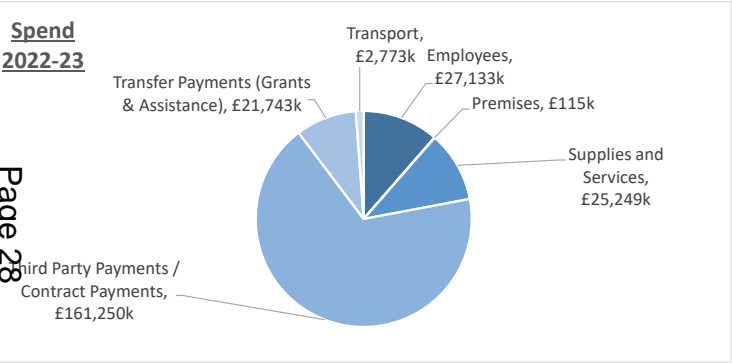
Income
2021-22



Health & Wellbeing

		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Adult Social Care	Adult Social Care	(50,535)	206,942	156,408	(52,352)	216,614	164,263	171,582	179,185
Adult Social Care Total		(50,535)	206,942	156,408	(52,352)	216,614	164,263	171,582	179,185
Public Health	Public Health	(21,647)	21,647	-	(21,647)	21,647	-	-	-
Public Health Total		(21,647)	21,647	-	(21,647)	21,647	-	-	-
Grand Total		(72,182)	228,590	156,408	(73,999)	238,262	164,263	171,582	179,185

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	(100)	(700)	(1,450)
Change in Grant Income	(1,717)	(1,717)	(1,717)
Change in Grant funded expenditure	1,128	1,128	1,128
Growth	11,634	21,553	31,656
Savings	(3,158)	(5,158)	(6,908)
Special Items	68	68	68
Grand Total	7,855	15,174	22,777

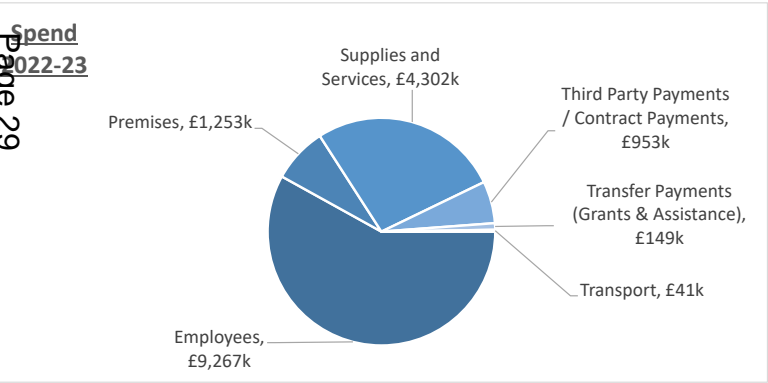


Housing & Homelessness & Regulatory Services

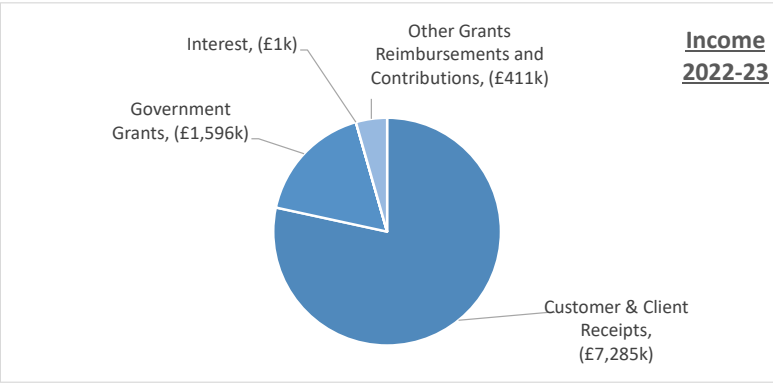
		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Housing & Homelessness	Homelessness	(1,919)	3,724	1,806	(2,069)	3,824	1,756	1,756	1,756
	Housing	(687)	2,516	1,829	(687)	2,516	1,829	1,784	1,464
Housing & Homelessness Total		(2,606)	6,241	3,635	(2,756)	6,341	3,585	3,540	3,220
Regulatory Services	Coroner		854	854		984	984	984	984
	Environmental Health	(123)	2,484	2,361	(123)	2,484	2,361	2,361	2,361
	Licencing	(1,612)	1,257	(355)	(1,617)	1,257	(360)	(365)	(370)
	Registrars & Celebratory Services	(1,226)	1,373	146	(1,380)	1,373	(8)	(178)	(216)
	Trading Standards		911	911		911	911	911	911
	Cemeteries & Crematoria	(3,329)	2,522	(807)	(3,415)	2,615	(800)	(860)	(931)
Regulatory Services Total		(6,291)	9,401	3,110	(6,536)	9,624	3,088	2,853	2,739
Grand Total		(8,897)	15,642	6,744	(9,292)	15,965	6,672	6,392	5,958

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	(390)	(630)	(694)
Growth	323	333	338
Savings	(5)	(55)	(430)
Grand Total	(72)	(352)	(786)

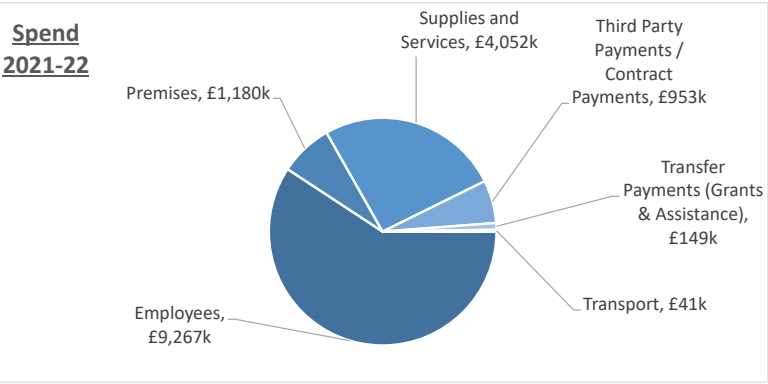
Spend
2022-23



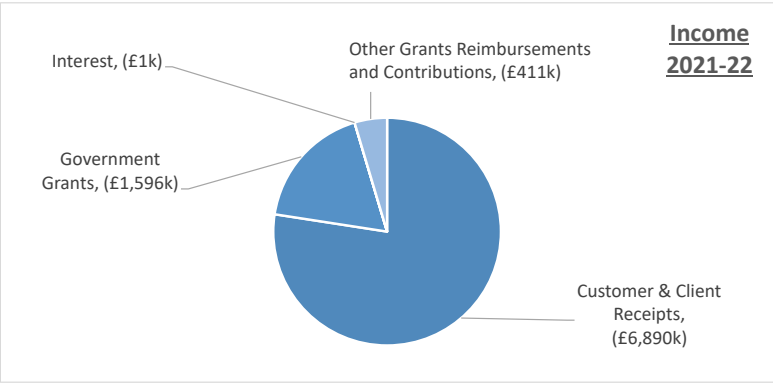
Income
2022-23



Spend
2021-22



Income
2021-22



Leader

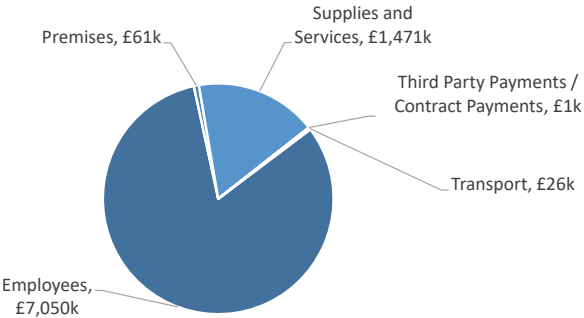
		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Chief Executives Office	Chief Executives Office	864		864	908		908	908	941
Chief Executives Office Total		864		864	908		908	908	941
Policy & Communications	Policy & Communications	(474)	4,221	3,747	(474)	4,221	3,747	3,747	3,747
Policy & Communications Total		(474)	4,221	3,747	(474)	4,221	3,747	3,747	3,747
Strategic Infrastructure	Strategic Infrastructure	201		201	201		201	201	201
Strategic Infrastructure Total		201		201	201		201	201	201
Economic Growth & Regeneration	Economic Growth & Regeneration	(350)	3,784	3,434	(350)	3,279	2,929	2,594	2,544
Economic Growth & Regeneration Total		(350)	3,784	3,434	(350)	3,279	2,929	2,594	2,544
Grand Total		(824)	9,071	8,246	(824)	8,610	7,785	7,450	7,433

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	-	-	-
Growth	2	2	2
Savings	(595)	(930)	(947)
Special Items	132	132	132
Grand Total	(461)	(796)	(813)

Spend

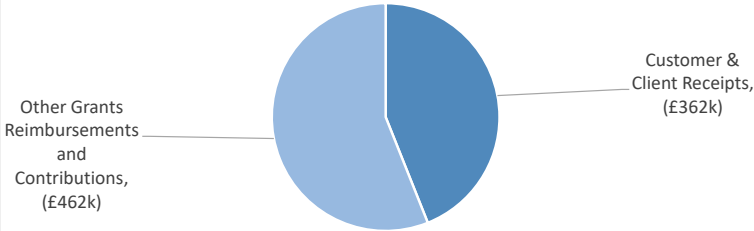
2022-23

Page 30



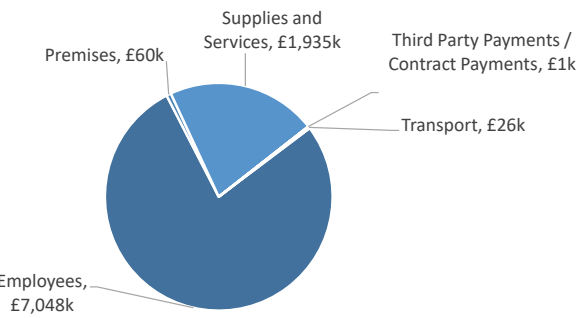
Income

2022-23



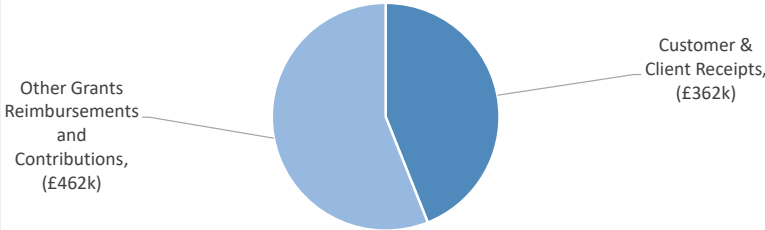
Spend

2021-22



Income

2021-22

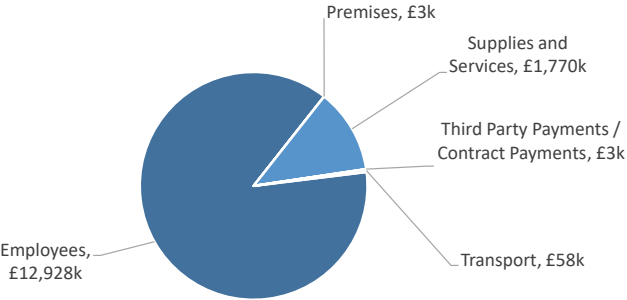


Planning & Regeneration

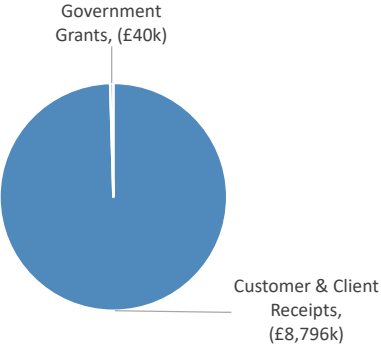
2021-22			2022-23			2023-24	2024-25
			Income	Expense	Net	Net	Net
			£000	£000	Budget	Budget	Budget
Planning	Building Control		(2,165)	2,321	155	155	155
	Development Management		(6,287)	7,561	1,274	1,290	1,140
	Planning Enforcement		(60)	985	925	1,150	1,150
	Strategic Planning Policy & Management		(323)	3,655	3,332	3,262	3,082
Planning Total			(8,836)	14,521	5,685	5,856	5,526
Grand Total			(8,836)	14,521	5,685	5,856	5,526

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	-	-	(150)
Growth	241	241	241
Savings	-	(70)	(250)
Grand Total	241	171	(159)

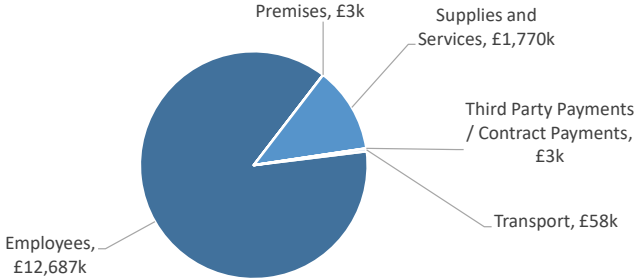
Spend
2022-23



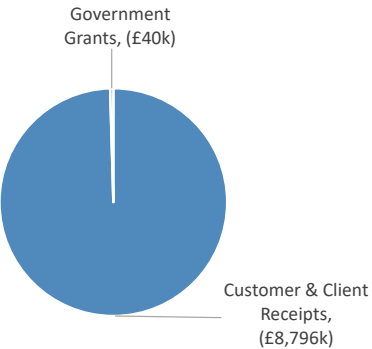
Income
2022-23



Spend
2021-22



Income
2021-22

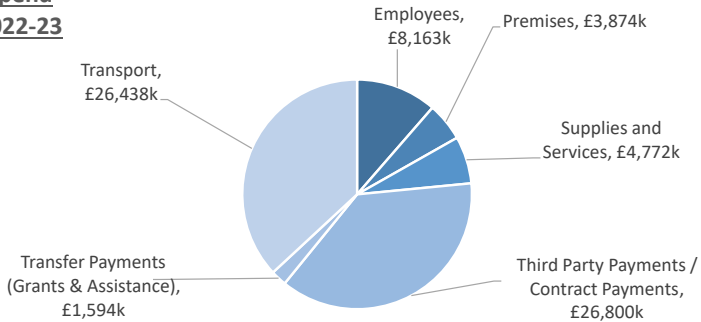


Transport

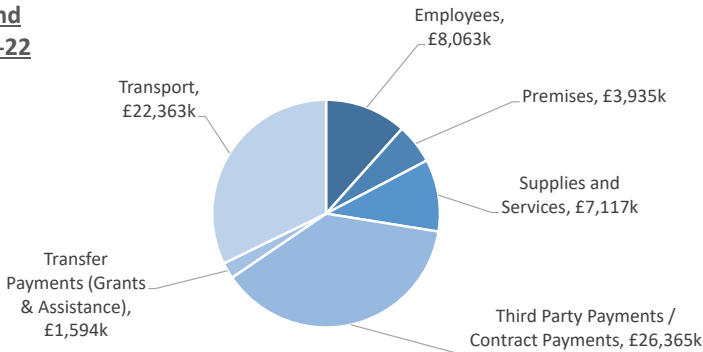
		2021-22			2022-23			2023-24	2024-25
		Income £000	Expense £000	Net Budget	Income £000	Expense £000	Net Budget	Net Budget	Net Budget
Highways & Technical Services	Other Highways & Technical	401	3,201	3,602	384	3,165	3,549	3,234	3,179
	Parking Operations	(7,972)	7,671	(301)	(9,274)	7,390	(1,884)	(3,699)	(3,799)
	Rights of way	(132)	960	828	(132)	960	828	828	828
	Transport for Bucks	(3,643)	21,472	17,829	(3,668)	21,792	18,124	19,285	20,152
Highways & Technical Services Total		(11,345)	33,303	21,958	(12,689)	33,306	20,617	19,648	20,360
HS2	HS2	(391)	1,089	698	(391)	1,089	698	698	698
HS2 Total		(391)	1,089	698	(391)	1,089	698	698	698
Transport Services	Transport Services	(2,265)	32,800	30,535	(2,265)	35,014	32,749	34,627	36,747
Transport Services Total		(2,265)	32,800	30,535	(2,265)	35,014	32,749	34,627	36,747
Transport Strategy	Transport Strategy	(717)	2,245	1,528	(717)	2,245	1,528	1,468	1,468
Transport Strategy Total		(717)	2,245	1,528	(717)	2,245	1,528	1,468	1,468
Communities Directorate Savings	Communities Directorate Savings		-	-		(14)	(14)	(114)	(806)
Communities Directorate Savings Total			-	-		(14)	(14)	(114)	(806)
Grand Total		(14,719)	69,437	54,718	(16,063)	71,640	55,577	56,326	58,467

Change Type	2022-23 £000	2023-24 £000	2024-25 £000
Change in Income	(1,344)	(3,264)	(3,369)
Growth	8,220	11,594	14,803
Savings	(3,915)	(4,320)	(5,284)
Special Items	(2,102)	(2,402)	(2,402)
Grand Total	859	1,608	3,748

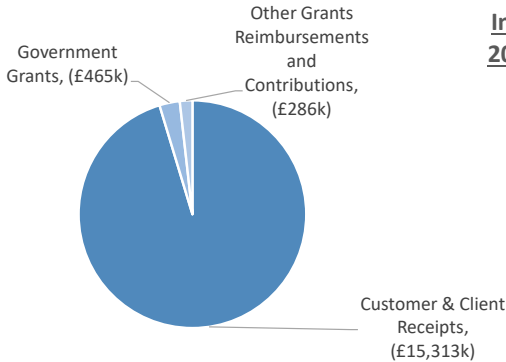
Spend
2022-23



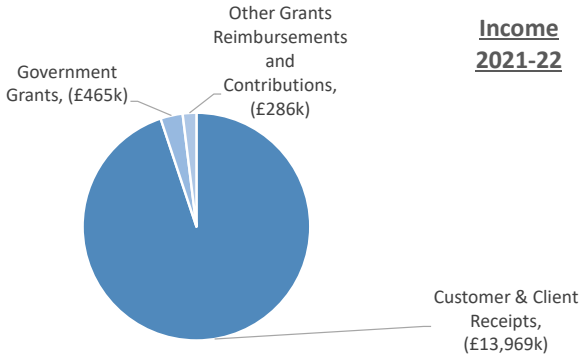
Spend
2021-22



Income
2022-23



Income
2021-22



Corporate

		2021-22 Net Budget	2022-23 Net Budget	2023-24 Net Budget	2024-25 Net Budget
Capital Financing	Interest Payable	11,107	9,295	9,313	10,424
	MRP	10,114	11,569	12,956	13,401
	RCCR	4,521	6,263	3,707	3,692
Capital Financing Total		25,742	27,127	25,976	27,517
Corporate Costs	Contingencies	14,737	17,475	24,838	32,072
	Corporate Items	1,484	3,467	3,743	3,914
Corporate Costs Total		16,221	20,942	28,581	35,986
Reserves	Earmarked Reserves	913	(6,345)	(2,565)	(737)
	General Reserves	(2,138)	-	(1,362)	-
Reserves Total		(1,224)	(6,345)	(3,927)	(737)
Treasury Management	Interest Receivable	(3,820)	(2,937)	(2,456)	(1,999)
	Treasury Management	705	793	793	793
Treasury Management Total		(3,115)	(2,144)	(1,664)	(1,206)
Grand Total		37,624	39,580	48,967	61,561

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Appendix 2

Buckinghamshire Council Capital Programme 2022/23 to 2025/26

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Section BUDGET SUMMARIES

1 Buckinghamshire Council Capital Programme 2022/23 to 25/26

By Portfolio

2 Leader

3 Children's Services

4 Climate Change & Environment

5 Communities

6 Culture & Leisure

7 Finance, Resources, Property & Assets

8 Health & Wellbeing

9 Housing, Homelessness & Regulatory

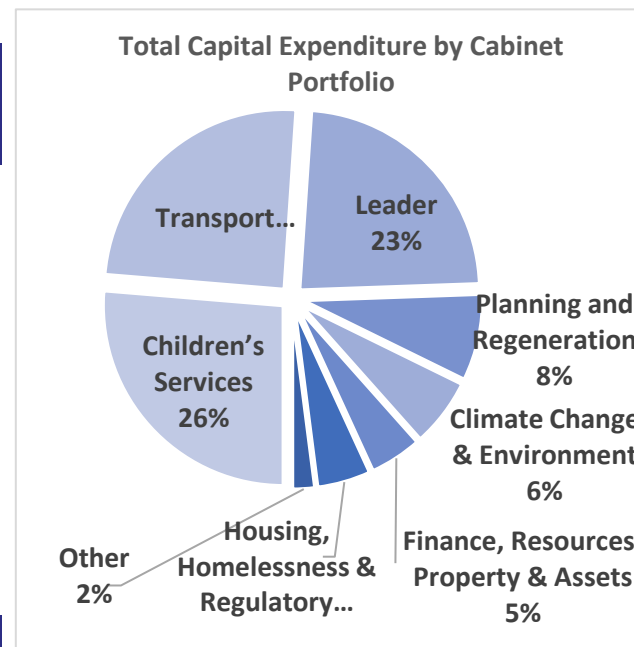
10 Planning and Regeneration

11 Transport

12 Corporate

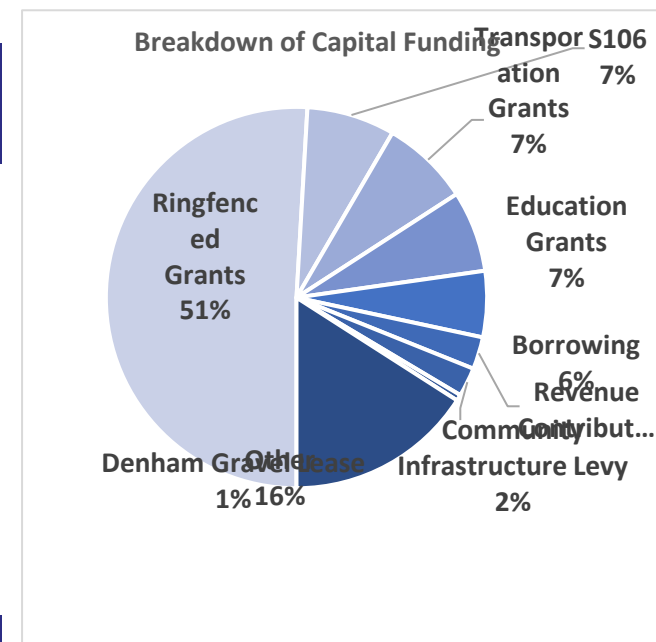
Expenditure

Directorate	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Leader	58,689	49,684	12,773	0	121,146
Children's Services	45,120	32,309	34,950	23,975	136,353
Climate Change & Environment	18,065	4,846	4,256	4,800	31,967
Communities	210	0	0	0	210
Culture & Leisure	3,140	500	500	500	4,640
Finance, Resources, Property & Assets	7,324	6,473	8,464	2,165	24,426
Health & Wellbeing	0	2,665	0	0	2,665
Housing, Homelessness & Regulatory	10,112	4,197	5,107	5,602	25,019
Planning and Regeneration	23,108	8,043	3,656	5,700	40,507
Transport	36,734	32,408	29,788	29,235	128,166
Corporate	750	750	750	750	3,000
Expenditure Total	203,252	141,875	100,244	72,727	518,098



Funding

Directorate	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Balances Brought Forward	(98)	0	0	0	(98)
Borrowing	(11,547)	(6,733)	(3,699)	(10,300)	(32,279)
Capital Receipts	(32,118)	(28,131)	(9,693)	(5,705)	(75,647)
Education Grants	(14,164)	(8,300)	(9,500)	(9,700)	(41,664)
Transportation Grants	(15,386)	(15,386)	(15,386)	(15,386)	(61,544)
Ringfenced Grants	(104,862)	(58,533)	(18,849)	(7,139)	(189,383)
Revenue Contributions to Capital	(5,624)	(4,592)	(4,702)	(5,197)	(20,115)
SALIX	(600)	(600)	(600)	(600)	(2,400)
Denham Gravel Lease	(1,070)	(1,070)	(1,070)	(1,070)	(4,282)
S106	(15,402)	(20,021)	(24,018)	(11,234)	(70,674)
Community Infrastructure Levy	(5,074)	(5,477)	(5,462)	(4,000)	(20,013)
Total Funding	(205,946)	(148,843)	(92,980)	(70,331)	(518,098)



Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Economic Growth & Regeneration	Economic Growth					
	Rural Broadband	600	0	0	0	600
	Economic Growth Total	600	0	0	0	600
Economic Growth & Regeneration Total		600	0	0	0	600
Strategic Transport & Infrastructure	Strategic Infrastructure (HIF)					
	A355 Improvement Scheme (Wilton Park)	1,389	0	0	0	1,389
	Abbey Barn - HIF / S106	7,746	0	0	0	7,746
	Aylesbury Eastern Link Road	2,894	35,579	0	0	38,473
	Cycle Infrastructure	1,832	40	0	0	1,872
	Grid Reinforcement Works	12,800	5,122	0	0	17,922
	Land Assembly	0	0	10,818	0	10,818
	Marginal Viability Works	181	1,306	643	0	2,130
	Princes Risborough Relief Road	9,688	1,757	0	0	11,445
	SEALR (South East Aylesbury Link Road)	21,558	5,630	1,062	0	28,250
	South Western Link Road South	0	250	250	0	500
	Strategic Infrastructure (HIF) Total	58,089	49,684	12,773	0	120,546
Strategic Transport & Infrastructure Total		58,089	49,684	12,773	0	120,546
Total Expenditure		58,689	49,684	12,773	0	121,146

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
S106	(3,473)	(1,757)	(1,062)	0	(6,292)
Ringfenced Grants	(55,066)	(47,927)	(11,711)	0	(114,704)
Total Funding	(58,539)	(49,684)	(12,773)	0	(120,996)

Net Portfolio Totals	150	0	0	0	150
Funded From Corporate Resources	(150)	0	0	0	(150)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Education	Schools					
	Primary School Places	4,526	11,201	21,000	14,825	51,552
	Provision for Special Educational Need	3,099	8,000	5,500	0	16,599
	School Access Adaptations	200	200	200	200	800
	School Property Maintenance	5,582	4,500	4,500	4,500	19,082
	School Toilets	250	250	250	250	1,000
	Secondary School Places	31,463	8,157	3,500	4,200	47,320
	Schools Total	45,120	32,309	34,950	23,975	136,353
Education Total		45,120	32,309	34,950	23,975	136,353
Total Expenditure		45,120	32,309	34,950	23,975	136,353

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
S106	(7,493)	(16,833)	(21,145)	(9,970)	(55,440)
Community Infrastructure Levy	(750)	(750)	(750)	(750)	(3,000)
Ringfenced Grants	(32,942)	(6,426)	(3,555)	(3,555)	(46,479)
Total Funding	(41,185)	(24,009)	(25,450)	(14,275)	(104,919)

Net Portfolio Totals	3,934	8,300	9,500	9,700	31,434
Funded From Corporate Resources	(3,934)	(8,300)	(9,500)	(9,700)	(31,434)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Neighbourhood Services	Waste					
	Aylesbury Waste Vehicles Replacement	4,716	2,400	1,700	0	8,816
	Buckingham HRC & Waste Transfer St	275	1,275	250	4,600	6,400
	Recycling Centres Drainage EA Compliance	700	420	0	0	1,120
	Recycling Centres Vehicles & Plant	360	0	2,106	0	2,466
	Recycling Initiatives & Waste Containers	205	150	150	150	655
	Replacement Bulk Shredder	0	551	0	0	551
	Southern Waste Contract - Vehicles	4,034	0	0	0	4,034
	Waste Total	10,290	4,796	4,206	4,750	24,042
Neighbourhood Services Total		10,290	4,796	4,206	4,750	24,042
Planning and Environment	Climate Change & Air Quality					
	Solar Car Port and Fleet	2,790	0	0	0	2,790
	Climate Change & Air Quality Total	2,790	0	0	0	2,790
	Flood Management					
	Flood Defence Schemes	4,935	0	0	0	4,935
	Strategic Flood Management	50	50	50	50	200
	Flood Management Total	4,985	50	50	50	5,135
Planning and Environment Total		7,775	50	50	50	7,925
Total Expenditure		18,065	4,846	4,256	4,800	31,967

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Revenue Contributions to Capital	(2,790)	0	0	0	(2,790)
Ringfenced Grants	(2,113)	0	0	0	(2,113)
Total Funding	(4,903)	0	0	0	(4,903)

Net Portfolio Totals	13,162	4,846	4,256	4,800	27,064
Funded From Corporate Resources	(13,162)	(4,846)	(4,256)	(4,800)	(27,064)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Localities & Strategic Partnerships	Community Safety					
	CCTV Projects	210	0	0	0	210
	Community Safety Total	210	0	0	0	210
Localities & Strategic Partnerships Total		210	0	0	0	210
Total Expenditure		210	0	0	0	210
Net Portfolio Totals		210	0	0	0	210
Funded From Corporate Resources		(210)	0	0	0	(210)
Total		0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Culture Sport & Leisure	Leisure Centres					
	Chilterns Lifestyle Centre	1,987	0	0	0	1,987
	Leisure Centres Maintenance	500	500	500	500	2,000
	Leisure Centres Total	2,487	500	500	500	3,987
	Libraries					
	Libraries Enhanced Technology	210	0	0	0	210
	Libraries Total	210	0	0	0	210
	Parks & Play Areas					
	Parks & Play Areas	443	0	0	0	443
	Parks & Play Areas Total	443	0	0	0	443
Culture Sport & Leisure Total		3,140	500	500	500	4,640
Total Expenditure		3,140	500	500	500	4,640

Net Portfolio Totals	3,140	500	500	500	4,640
Funded From Corporate Resources	(3,140)	(500)	(500)	(500)	(4,640)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
ICT	ICT					
	Device Refresh & Windows 10	0	0	5,000	0	5,000
	Members ICT Refresh	0	0	0	150	150
	Technology Strategy (inc Work Smart)	1,500	250	250	250	2,250
	ICT Total	1,500	250	5,250	400	7,400
ICT Total		1,500	250	5,250	400	7,400
Property & Assets	Property & Assets					
	Agricultural Estate	660	0	0	0	660
	Corporate Investment Portfolio	2,450	4,458	1,449	0	8,357
	Council Own Sites - Housing Development	750	750	750	750	3,000
	Improvements to Capswood 1 & 2	215	0	0	0	215
	King George V House	50	0	0	0	50
	Property Management Programme	1,335	1,015	1,015	1,015	4,380
	Rowley Farm	364	0	0	0	364
	Property & Assets Total	5,824	6,223	3,214	1,765	17,026
Property & Assets Total		5,824	6,223	3,214	1,765	17,026
Total Expenditure		7,324	6,473	8,464	2,165	24,426

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Revenue Contributions to Capital	(965)	(750)	(750)	(750)	(3,215)
Total Funding	(965)	(750)	(750)	(750)	(3,215)

Net Portfolio Totals	6,359	5,723	7,714	1,415	21,211
Funded From Corporate Resources	(6,359)	(5,723)	(7,714)	(1,415)	(21,211)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Adult Social Care	Adult Social Care					
	Respite Care	0	2,665	0	0	2,665
	Adult Social Care Total	0	2,665	0	0	2,665
Adult Social Care Total		0	2,665	0	0	2,665
Total Expenditure		0	2,665	0	0	2,665

Net Portfolio Totals		0	2,665	0	0	2,665
Funded From Corporate Resources		0	(2,665)	0	0	(2,665)
Total		0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Housing & Regulatory Services	Affordable Housing					
	Affordable Housing - S106 Funded	158	474	1,264	1,264	3,159
	Affordable Housing Total	158	474	1,264	1,264	3,159
	Homelessness					
	Homelessness Mitigation	150	0	0	0	150
	Temporary Accommodation	2,860	0	0	0	2,860
	Homelessness Total	3,010	0	0	0	3,010
	Housing					
	Disabled Facility Grants	3,583	3,583	3,583	3,583	14,334
	Home Renovation Grants	100	0	0	0	100
	Raynes Avenue Park Drainage Replacement	1,052	0	0	0	1,052
	Housing Total	4,735	3,583	3,583	3,583	15,486
Housing & Regulatory Services Total		7,903	4,057	4,847	4,847	21,655
Neighbourhood Services	Cemeteries and Crematoria					
	Cemeteries & Memorial Gardens	600	20	130	380	1,130
	Chiltern & Bierton Crematoria	1,609	120	130	375	2,234
	Cemeteries and Crematoria Total	2,209	140	260	755	3,364
Neighbourhood Services Total		2,209	140	260	755	3,364
Total Expenditure		10,112	4,197	5,107	5,602	25,019

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Revenue Contributions to Capital	(2,209)	(140)	(260)	(755)	(3,364)
S106	(2,858)	(474)	(1,264)	(1,264)	(5,859)
Ringfenced Grants	(3,583)	(3,583)	(3,583)	(3,583)	(14,334)
Total Funding	(8,650)	(4,197)	(5,107)	(5,602)	(23,557)
Net Portfolio Totals	1,462	0	0	0	1,462
Funded From Corporate Resources	(1,462)	0	0	0	(1,462)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Economic Growth & Regeneration	Regeneration					
	Amersham Regeneration (St John's Build)	1,200	0	0	0	1,200
	Aylesbury Town Centre	800	2,000	200	0	3,000
	CIL Funded Regeneration	260	0	0	0	260
	Employment & Regeneration Led Opportunit	1,596	500	0	0	2,096
	Future High Street Funds	12,725	88	0	0	12,813
	High Wycombe Town Centre	200	1,455	1,456	0	3,111
	Retasking of Winslow Centre	530	1,000	2,000	5,700	9,230
	S106 Funded Projects	185	0	0	0	185
	Waterside North Development	4,050	2,000	0	0	6,050
	Regeneration Total	21,546	7,043	3,656	5,700	37,945
Economic Growth & Regeneration Total		21,546	7,043	3,656	5,700	37,945
Strategic Transport & Infrastructure	Strategic Infrastructure (Other)					
	East West Rail	1,562	1,000	0	0	2,562
	Strategic Infrastructure (Other) Total	1,562	1,000	0	0	2,562
Strategic Transport & Infrastructure Total		1,562	1,000	0	0	2,562
Total Expenditure		23,108	8,043	3,656	5,700	40,507

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
S106	(705)	0	0	0	(705)
Community Infrastructure Levy	(475)	(1,455)	(1,456)	0	(3,386)
Ringfenced Grants	(10,085)	(48)	0	0	(10,133)
Total Funding	(11,265)	(1,503)	(1,456)	0	(14,224)

Net Portfolio Totals	11,842	6,540	2,200	5,700	26,282
Funded From Corporate Resources	(11,842)	(6,540)	(2,200)	(5,700)	(26,282)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Highways & Technical Services	Car Parks					
	Car Parks	2,237	696	0	0	2,933
	Car Parks Total	2,237	696	0	0	2,933
	Rights of Way					
	Berryhill Footbridge Repair	334	0	0	0	334
	Denham Bridleway Bridge Replacement	108	0	0	0	108
	Improvements to Rights Way	200	200	200	200	800
	Rights of Way Total	642	200	200	200	1,242
	Strategic Highway Maintenance					
	Bridge Maintenance	1,020	1,020	1,020	1,020	4,080
	Failed Roads Haunching & Reconstruction	2,000	1,000	0	0	3,000
	Footway Structural Repairs	2,050	2,100	2,150	2,150	8,450
	Maintenance Principal Rds - Drainage	2,000	2,000	2,000	2,000	8,000
	Plane & Patch	4,425	4,425	4,425	4,425	17,700
	Replacement Traffic Signals	490	490	490	490	1,960
	Road Safety - Casualty Reduction	750	1,000	1,000	1,000	3,750
	Safety Fences	250	250	250	250	1,000
	Strategic Highway Maintenance Program	15,400	15,400	15,400	15,400	61,600
	Street Lighting	2,100	2,100	2,100	2,100	8,400
	Strategic Highway Maintenance Total	30,485	29,785	28,835	28,835	117,940
Highways & Technical Services Total		33,364	30,681	29,035	29,035	122,115
Strategic Transport & Infrastructure	Highways & Cycleway Funded Schemes					
	Active Travel Tranche 2 (Emerald Way)	800	548	0	0	1,348
	Haydon Hill Cycle Way	27	0	0	0	27
	Highways & Cycleway Funded Schemes	1,490	979	553	0	3,022

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Strategic Transport & Infrastructure	HS2 Funded Schemes	163	0	0	0	163
	NPIF Schemes	125	0	0	0	125
	Highways & Cycleway Funded Schemes Total	2,605	1,527	553	0	4,685
	Other Highway & Technical					
	Electric Vehicle Charging Points	200	200	200	200	800
	Other Highway & Technical	200	0	0	0	200
	Other Highway & Technical Total	400	200	200	200	1,000
Strategic Transport & Infrastructure Total		3,005	1,727	753	200	5,685
Transport Services	Transport Services					
	Public Transport	125	0	0	0	125
	Purchase of Fleet Vehicles	240	0	0	0	240
	Transport Services Total	365	0	0	0	365
Transport Services Total		365	0	0	0	365
Total Expenditure		36,734	32,408	29,788	29,235	128,166

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
SALIX	(600)	(600)	(600)	(600)	(2,400)
Revenue Contributions to Capital	(240)	0	0	0	(240)
S106	(873)	(957)	(547)	0	(2,377)
Community Infrastructure Levy	(599)	(22)	(6)	0	(627)
Ringfenced Grants	(1,073)	(548)	0	0	(1,621)
Total Funding	(3,385)	(2,127)	(1,153)	(600)	(7,265)

Net Portfolio Totals	33,350	30,281	28,635	28,635	120,901
Funded From Corporate Resources	(33,350)	(30,281)	(28,635)	(28,635)	(120,901)
Total	0	0	0	0	0

Expenditure

Service Area	Project Group / Project	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Corporate Costs	Corporate Costs					
	Corporate Capital Contingency	750	750	750	750	3,000
	Corporate Costs Total	750	750	750	750	3,000
Corporate Costs Total		750	750	750	750	3,000
Total Expenditure		750	750	750	750	3,000

Funding

Funding - MTFP Table	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	MTFP Total £000's
Borrowing	(11,547)	(6,733)	(3,699)	(10,300)	(32,279)
Capital Receipts	(32,118)	(28,131)	(9,693)	(5,705)	(75,647)
Education Grants	(14,164)	(8,300)	(9,500)	(9,700)	(41,664)
Revenue Contributions to Capital	(263)	(3,702)	(3,692)	(3,692)	(11,349)
Transportation Grants	(15,386)	(15,386)	(15,386)	(15,386)	(61,544)
Denham Gravel Lease	(1,070)	(1,070)	(1,070)	(1,070)	(4,282)
Community Infrastructure Levy	(3,250)	(3,250)	(3,250)	(3,250)	(13,000)
Balances Brought Forward	(98)	0	0	0	(98)
Total Funding	(77,897)	(66,572)	(46,290)	(49,103)	(239,863)

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APPENDIX 3

Climate Change & Environment		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Environment				
Change in Grant funded expenditure	Tree Planting	150	200	450
Change in Grant Income	Tree Planting - Grant income	(63)	(84)	(188)
Growth	Flood Team - additional budget for staffing	90	90	90
Savings	Efficiency Savings in Environment budgets	-	-	(100)
Special Items	Tree Planting - use of Climate Change reserve	(87)	(116)	(262)
Street Cleaning				
Growth	Member priority street cleaning	400	400	400
	Salary pressures and contract inflation	244	244	244
Savings	Grounds Maintenance contract changes	(15)	(23)	(23)
Waste				
Change in Income	Dry Recyclates income South	(100)	(100)	(100)
	EfW waste income generation	(800)	(800)	(800)
	North Waste income changes (including bulky waste)	(170)	(170)	(170)
	Wycombe Garden Waste Charges	(750)	(1,000)	(1,100)
Growth	Additional costs (contract inflation, housing and tonnage growth) - for Strategic Waste budgets	939	1,491	1,973
	Improved HRC Provision in Princes Risborough area	360	270	280
	Increase HRC contracts	400	425	450
Savings	Changes from Southern Waste contract supplier change	(837)	(837)	(897)
	Contract Harmonisation - Dog waste collection	(130)	(130)	(130)
	Dry Recyclates contract North	(100)	(100)	(100)
Special Items	Home Working	14	14	14
	Increased cost of removal of unauthorised encampments & Fly-Tipping enforcement. Also funding for the development of an Unauthorised Encampment Strategy	(100)	(100)	(100)

Communities		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Community Boards				
Savings	Reduce funding for Community Boards	(1,900)	(1,900)	(1,900)
Localities & Strategic Partnerships				
Growth	Street Warden pilot (Wycombe)	105	100	100
Savings	Community Board Service Review	-	(150)	(150)
Special Items	Temporary project capacity to support Council	(122)	(122)	(122)
Special Expenses				
Growth	Inflation	11	11	11

Culture & Leisure		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Culture & Leisure				
Change in Income	Archives additional income	(23)	(23)	(23)
	Changes in management fee income - Leisure	(1,298)	(1,764)	(2,333)
	Country Parks; Review of fees and charges	(10)	(13)	(13)
	Recovery of events, activities and Libraries income post-Covid	(80)	(80)	(80)
Growth	South Bucks Country Park	-	50	50
Savings	Efficiency savings following service reviews	(42)	(103)	(177)
	Libraries Efficiencies from staffing and new technologies	(180)	(255)	(330)
	Museums: reductions in the management fee	(1)	(10)	(19)
	Reduction to Farnham Park Sports Fields Trust - net on-going operational costs	-	-	(67)
Special Items	Home Working	14	14	14
	Short term Income from Soil disposal at new Country Park	(125)	200	200

Education & Children's Services		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Children's Social Care				
Growth	Expansion of the Social Work Academy to support recruitment and retention of permanent staff	1,335	1,276	307
	Increased demand in statutory social care services due to demography and complexity	1,792	3,114	4,436
Savings	Placement sufficiency strategy	(493)	(943)	(1,043)
	Reduction in agency staff	-	(577)	(577)
	Staffing efficiencies across non-statutory services	(170)	-	-
Special Items	Expansion of the Social Work Academy to support recruitment and retention of permanent staff	(200)	-	-
	Impact of demand and complexity on case loads within Social Work teams	1,413	-	-
	One-off reserve funding for additional social workers	(1,413)	-	-
Education				
Change in Income	Increased trading with schools	(50)	(100)	(100)
Growth	Pressures on Education central services	-	383	1,060
Savings	Review of Education central services	-	(383)	(847)
Education - Dedicated Schools Grant				
Change in Grant funded expenditure	Change in DSG grant allocation	19,923	19,923	19,923
Change in Grant Income	Change in DSG grant allocation	(19,923)	(19,923)	(19,923)

Finance, Resources, Property & Assets		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Change in Income	New Rental income opportunities	(1,337)	(3,190)	(5,253)
	Re-based existing rental income, for COVID impacts & rent reviews	(352)	(662)	(960)
	Recovery of income from schools Health & Safety training post-COVID-19	(50)	(50)	(50)
	Staff parking income reduced due to home working	20	20	20
Growth	Creation of Sinking Fund for Strategic Assets (2.5% of income)	566	605	628
	ICT - Microsoft licence/Cyber protection	170	170	170
	Increase demand in Legal Services case loads	250	250	250
	Inflation - ICT contracts	28	28	28
	Members Allowances	23	23	23
	Property & Assets - Inflation (Other Contracts)	89	89	89
	Property & Assets Inflation Energy (Electricity)	20	65	102
	Property & Assets Inflation Energy (Gas)	46	67	98
	Property & Assets Reduction in Loan Interest from Consilio	-	30	30
	Property Maintenance Revenue Budget increase	500	500	500
Savings	Contract harmonisation for Resources Directorate (including ICT Network)	(250)	(660)	(894)
	Contract harmonisation savings for PG&S Directorate	200	200	139
	Property Rationalisation Savings	-	-	(580)
	Property Service Review efficiency saving	(125)	(215)	(285)
	Reduction in cleaning costs post-Covid	-	-	(250)
	Resources Directorate Better Buckinghamshire- Service Transformation	(627)	(991)	(4,729)
	Service Improvement - Better Buckinghamshire	-	(150)	(333)
Special Items	Reduction in budget - review of Council Tax discount scheme	(25)	(25)	(25)
	Reversal of budget for HR/OD Social Care recruitment post	(51)	(51)	(51)
	Reversal of one year budget for development of COVID related forms and website resources	(9)	(9)	(9)
	Reversal of one year COVID budget for Occupational Health & Employee Assistance in response to Covid-19	(50)	(50)	(50)
	Reversal of one year COVID budget in Customer Services Team to cover income shortfall on commercial waste income	(35)	(35)	(35)
	Reversal of one year saving item - Staffing review / vacancy factor	107	107	107
	Reversal of one-year COVID budget for ICT - Mobile data charges for Home working	(60)	(60)	(60)

Health & Wellbeing		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Adult Social Care				
Change in Grant funded expenditure	ASC reform expenditure	1,128	1,128	1,128
Change in Grant Income	Additional IBCF	(589)	(589)	(589)
	ASC Reform grant	(1,128)	(1,128)	(1,128)
Change in Income	Additional client income related to growth in clients	-	(500)	(1,100)
	Maximise income	(100)	(200)	(350)
Growth	Demand growth and inflation	11,634	21,553	31,656
Savings	Transformation Programme	(3,158)	(5,158)	(6,908)
Special Items	Reversal of vacancy freeze saving	68	68	68

Housing & Homelessness & Regulatory Services		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Housing & Homelessness				
Change in Income	Bridge Court Temporary Accommodation unit - additional rental income	(150)	(150)	(150)
Growth	Temporary Accommodation growth	100	100	100
Savings	Environmental Health Efficiency Savings	-	-	(200)
	Housing Service Efficiency Savings	-	-	(120)
	Trading Standards savings target	-	(45)	(45)
Regulatory Services				
Change in Income	Increase in Registrar's Fees	(50)	(50)	(50)
	Recovery of Registrars income post-COVID-19	(104)	(274)	(262)
	Review of Cemeteries' and Crematoria fees and charges	(86)	(156)	(232)
Growth	Cemeteries' and Crematoria IT and Contract Cleaning pressures	93	103	108
	Coroners Mortuary Services Contract Price Rise	130	130	130
Savings	Licensing - Software application licenses & review of fees and charges and minimum increase by RPI	(5)	(10)	(15)
	Savings from Review of Registrar's model	-	-	(50)

Leader		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Chief Executives Office				
Savings	Better Buckinghamshire	-	-	33
Special Items	Removal of one-off vacancy factor savings - DCE	44	44	44
Economic Growth & Regeneration				
Growth	Inflation	2	2	2
Savings	Consultancy savings	(165)	(300)	(300)
	Economic Growth & Regeneration service review	(130)	(130)	(130)
	Reduction in pre-pipeline development	(200)	(200)	(200)
	Savings from policy review of charging against external funding (capitalisation, grants)	(100)	(250)	(250)
	Savings from review of external partnership funding	-	(50)	(100)
Special Items	Removal of one-off vacancy factor savings - PGS	88	88	88

Planning & Regeneration		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Planning				
Change in Income	Additional Planning income	-	-	(150)
Growth	Inflation	16	16	16
	Planning Enforcement - additional enforcement officers	225	225	225
Savings	Efficiency savings from implementing BOPS and RIPA application systems	-	(70)	(250)

Transport		Change 2022-23 £000's	Change 2023-24 £000's	Change 2024-25 £000's
Communities Directorate Savings				
Savings	Better Bucks Savings	-	-	(537)
	Contract harmonisation	(14)	(114)	(269)
Highways & Technical Services				
Change in Income	Changes in Fees and Charges - Green claims, Carbon efficient vehicles and Penalty Charge Notices	(25)	(65)	(65)
	Changes in Fees and Charges - Definitive Map	(17)	(22)	(27)
	Recovery of Off Street parking income post-Covid	(1,041)	(2,597)	(2,697)
	Recovery of On Street parking income post-Covid	(261)	(520)	(520)
Growth	Growth in extent of Highway following adoptions and contract inflation	805	2,096	2,988
	Gully emptying	1,525	1,460	1,460
	Increased Client Team capacity to manage contract re-procurement	100	100	100
	Increased maintenance on footways and cyclepath	170	170	170
	Winter salination tanks maintenance	50	50	50
Savings	Contract harmonisation - Cash Collection, Parking Systems and Team Harmonisation	(156)	(156)	(156)
	Efficiency of amalgamation of Off Street and On Street Parking	(125)	(125)	(125)
	Fleet efficiencies and street lighting energy savings	(100)	(125)	(150)
	New highways contract and general highways maintenance efficiencies	(150)	(160)	(210)
Special Items	Demolition of A41 Waddesdon Toilet Facility	(150)	(150)	(150)
	Investment in additional drainage maintenance	(2,000)	(2,000)	(2,000)
	New Contract (Highways)	-	(300)	(300)
	One-off saving for Intelligent Transport Systems - Critical Junctions Assessments	10	10	10
	Tree Maintenance	10	10	10
Transport Services				
Growth	Demographic growth and complexity	1,550	3,256	5,129
	Increased taxi and bus contract costs	434	876	1,320
	Rebasing based on 21/22 forecast	3,586	3,586	3,586
Savings	Actions to reduce demand and supply for SEND Transport	(100)	-	-
	Personal Transport Budgets	(122)	(332)	(419)
	Retendering savings	(3,148)	(3,006)	(3,006)
	SEND Transport and new delivery initiatives	-	(160)	(270)
	Structure Changes	-	(142)	(142)
Transport Strategy				
Change in Income	Simply walk - change to community led project	-	(60)	(60)

Appendix 4

Budget Consultation Results **(for the Council's 2022/23 Budget)**

1. Executive Summary

This consultation was open from the 6 October 2021 to the 14 November 2021 and the results will be considered by both Cabinet and Council when shaping and approving the final Budget for 2022/23.

Residents and organisations have been giving their views on the services where they feel the Council should be spending more or reducing spending, and whether they agree with the overall budget proposals. Respondents were also invited to make any general comments or suggestions regarding next year's budget.

There was a total of 308 completed responses to this year's Budget Consultation, which includes 292 residents, 9 representatives of organisations and 7 MP/Councillors.

25% of respondents agreed with the proposed allocation of Buckinghamshire Council's annual budget for 2022/23 with 39% of respondents disagreeing with the proposal. 36% of respondents neither agreed nor disagreed with the proposal.

The top 10 services where respondents felt spending should increase are; Road maintenance (63%), Pavement maintenance including footpaths (55%), Community Safety (48%), Protecting the environment (46%), Waste management (41%), Services and support for children and young people (37%), Road infrastructure and planning (36%), Services and support for vulnerable adults and older people (35%), Educational services (32%) and Housing (31%).

This was a self-selecting, online consultation that was open to all stakeholders. A range of promotional activity was undertaken to raise awareness of the survey and to encourage participation, this included:

- Press releases – two press releases were distributed, one at the launch of the consultation and one towards the end, both sent to 523 recipients. Recipients include local media, town and parish councils, local magazines and newsletters, members and CMT. Also included as a news item on the BC website.
- Internal Communications - articles were included in the Member newsletter on three occasions and in the 'Together' newsletter sent to all council staff, twice as a leading feature and in two other weeks in the shorter 'To be aware of' section.
- Paid-for social media advertising – £50 paid for campaigns to Facebook which generated 31,381 reach¹ and 310 clicks. Highest ad reach was 20,551 and 261 clicks. Cost per result: £1.59
- Organic social media posts – a variety of posts on both Facebook (highest reach 3,225; total clicks 202) and Twitter (highest reach 2,906; total clicks 146)

¹ "Reach" refers to the number of individual social media accounts a post has been seen by. For example, if it shows up on one person's Facebook feed twice, that is counted as one reach, however if it shows up on the same person's Twitter feed and then their Facebook feed, that counts as two reaches.

- Engagement with Community Boards – a briefing note was sent to all boards to cascade out to local contacts, including Town and Parish Councils, earlier in the consultation and towards the end.
- E-newsletters sent to faith groups, hard-to-reach groups, partner organisations, BOD, schools bulletin for sixth forms, youth groups and for businesses via BBF, earlier in the consultation and towards the end
- Dedicated webpage and survey on Your Voice
- Article in residents' newsletter, T&PC newsletter

Media coverage:

<https://planetradio.co.uk/greatest-hits/beds-bucks-herts/news/bucks-residents-are-urged-to-have-their-say-on-budget-priorities/>

2. Results

2.1 The Council's plan for allocation of the annual budget

Respondents were presented with information regarding the Council's plan for allocating the 2022/23 budget.

This included information explaining that it is a legal requirement that the Council limits its spending to the income that it receives each year. It also explained that to ensure that the Council is able to provide statutory services, as well as other services that are most important to people, it is proposing to focus spending on priority areas and reduce spending in other areas.

Q1. To what extent do you agree or disagree with the proposed allocation of Buckinghamshire Council's annual budget for 2022/23?

Respondents were presented with the proposed budget allocation for the Council and then asked whether they agreed or disagreed with the proposal on a five point scale.

25% of all respondents agreed with the proposal but there were relatively high levels of disagreement at 39%. Over a third of respondents (36%) neither agreed nor disagreed with the proposed allocation of budget (Figure 1).

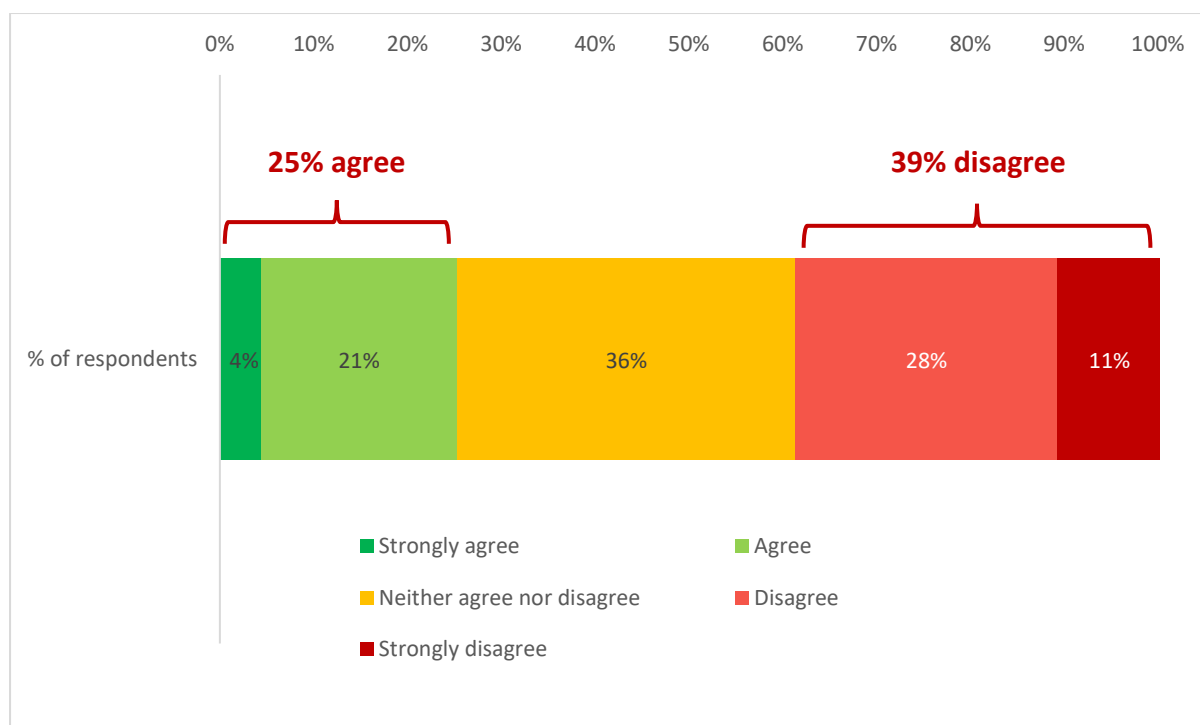


Figure 1: Proportion of respondents who agreed and disagreed with the proposed budget allocation. Based on 308 respondents. Due to the rounding up of figures, percentages may not equal 100.

Where possible, differences in opinion for different groups of residents will be included in the full version of this report.

2.2 Comments about the proposed spending plans

Q2. Do you have any comments about the proposed spending plans?

Out of the 308 respondents to the survey, 207 made specific comments. Each comment was categorised to understand common themes. Please note a respondent may have mentioned more than one theme – for example a respondent who commented on roads, education and waste and recycling would appear in all three categories.

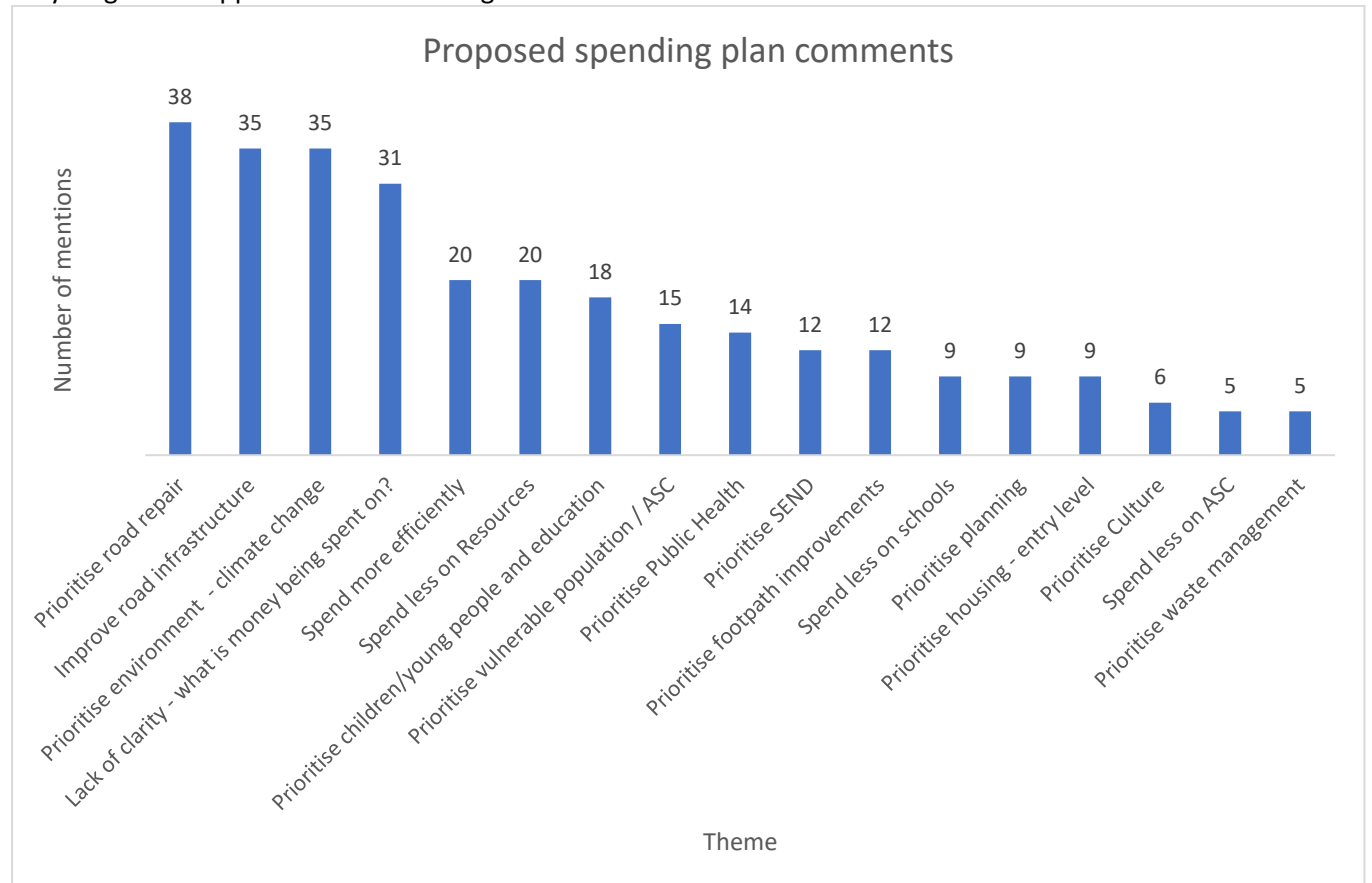


Figure 2: Count of comments by category. Based on 207 respondents who made an additional comment.

2.3 Service Priorities

Q3. Thinking about how we can balance our budget, please indicate for each of the following services, whether you think we should spend more, less or about the same.

When presented with a list of services, respondents were asked to select whether they felt the Council should spend more, less or the same on each service or area of spending. The option of 'I'm not sure' was also available as an answer. The number of respondents for each question varied as some respondents did not give an answer for some services. There were 7 respondents who skipped this section entirely.

According to Figure 3 shown below, the service areas which were selected by the highest proportion of respondents for increased spending are:

- Road Maintenance
- Pavement Maintenance
- Community Safety
- Protecting the Environment
- Waste Management

The service areas which were selected by the highest proportion of respondents for reduced spending are:

- Registrar Services
- Taxi Licensing
- Trading Standards
- Revenues and Benefits
- Culture and Tourism

Q3. Thinking about how we can balance our budget, please indicate for each of the following services, whether you think we should spend more, less or about the same.

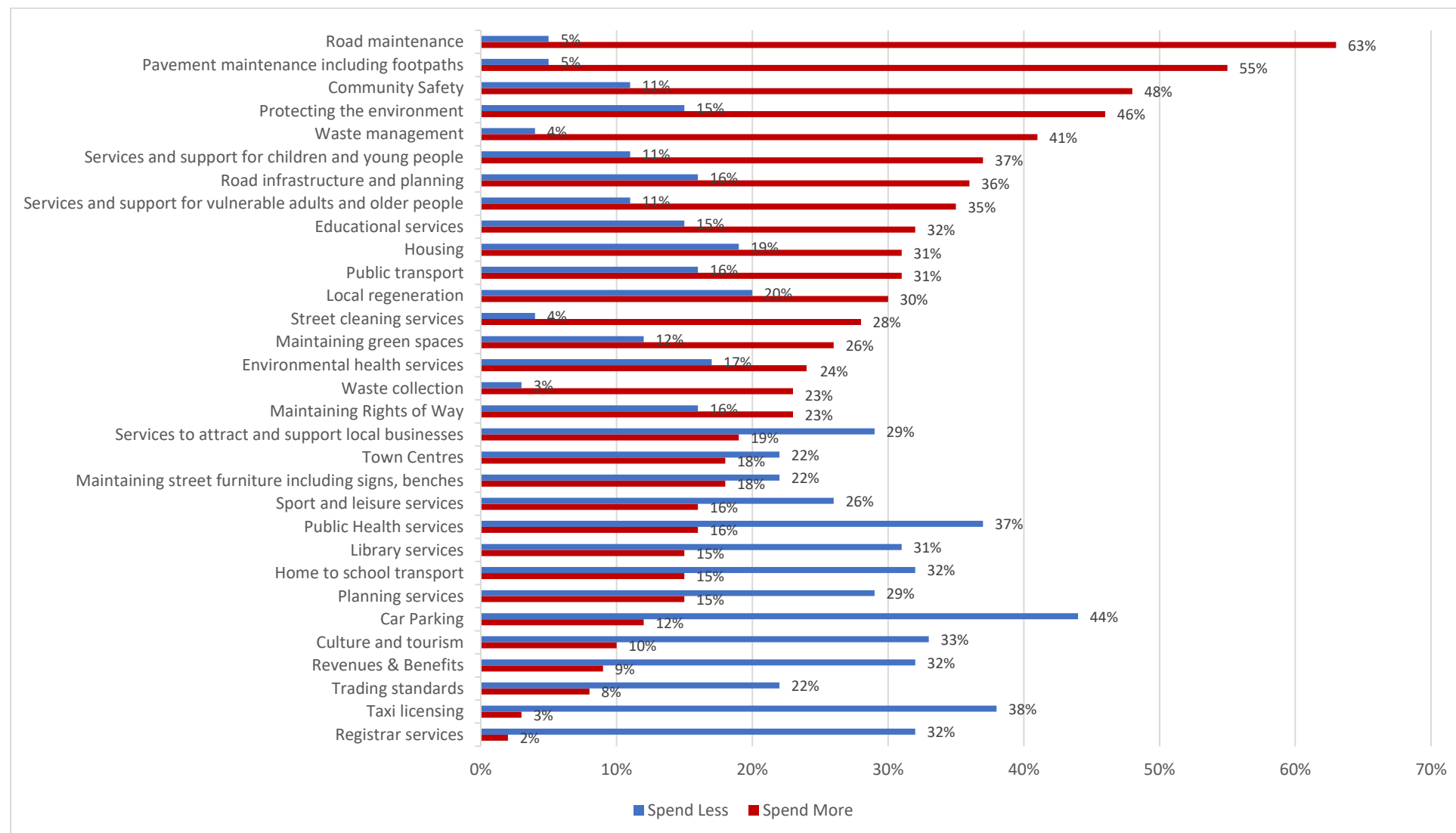


Figure 3: Proportion of the 308 residents and organisations responding to 'spend more', 'spend the same' or 'spend less' by service

Services net position on spending

The graph below shows the 'net' position for each service, by looking at the proportion of people who prioritised spending and then minusing the proportion who selected that spending should be reduced.

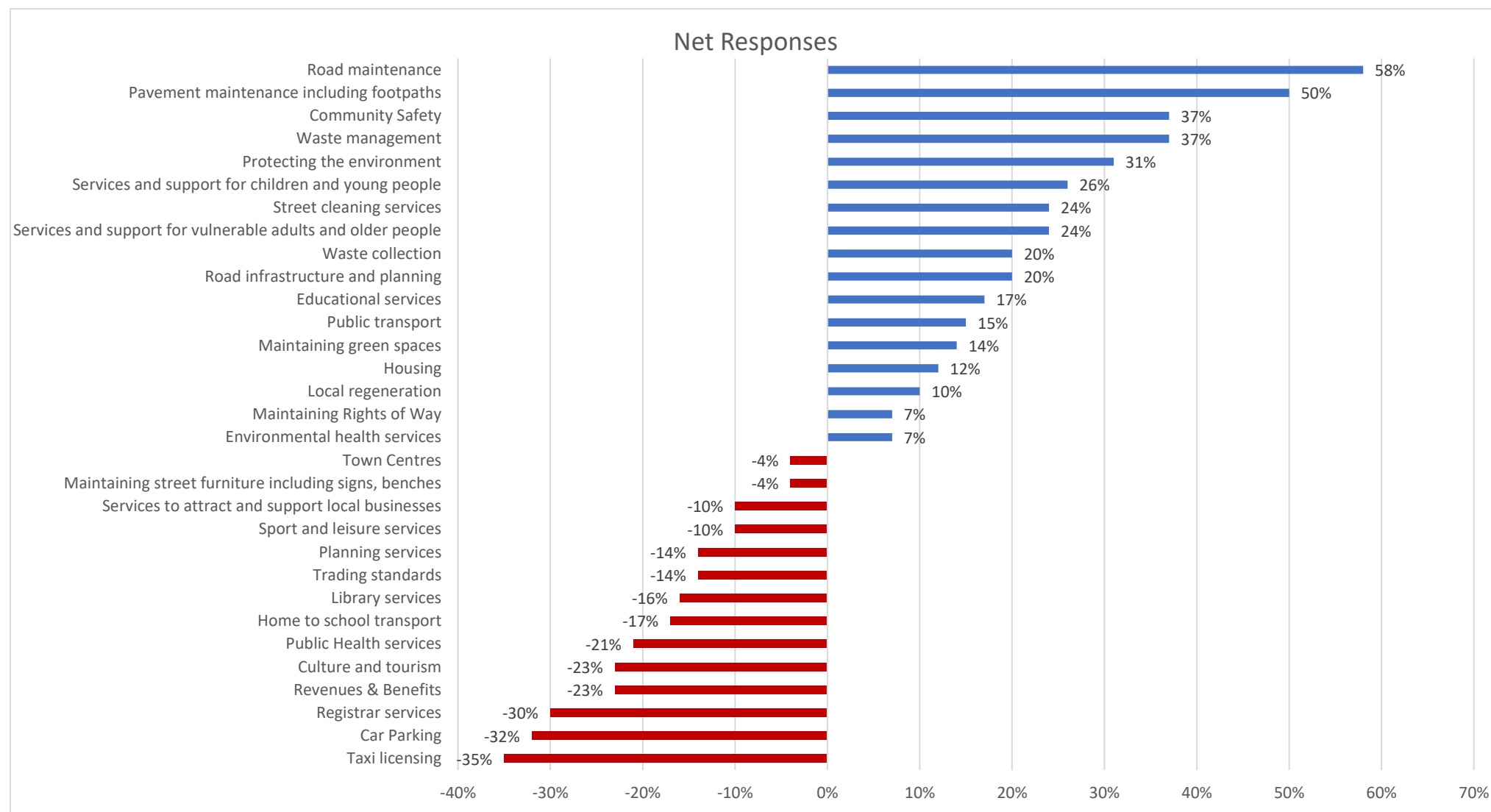


Figure 4: Net proportion of the 308 residents and organisations responding to the "Prioritise spending" and "Spend less" questions. Services in order of net priority high to low

Road maintenance has the highest net priority at 58%. This means that significantly more respondents overall chose to prioritise spending in this area than to reduce it.

Other areas which have a high net priority include Pavement Maintenance (50%), Community Safety (37%), Waste management (37%) and Protecting the Environment (31%).

Taxi Licensing has the lowest net priority at minus 35%. This means that significantly more respondents overall chose to reduce spending in this area than prioritise it.

Other areas which have a low net priority include Car Parking (-32%), Registrar Services (-30%), Revenues & Benefits (-23%) and Culture & Tourism (-23%).

2.4 Comments about the Council budget

Q4. Do you have any other comments about the Council Budget for 2022/23?

Out of the 308 respondents to the survey, 137 made specific comments. Each comment was categorised to understand common themes. Please note a respondent may have mentioned more than one theme – for example a respondent who commented on roads, education and waste and recycling would appear in all three categories.

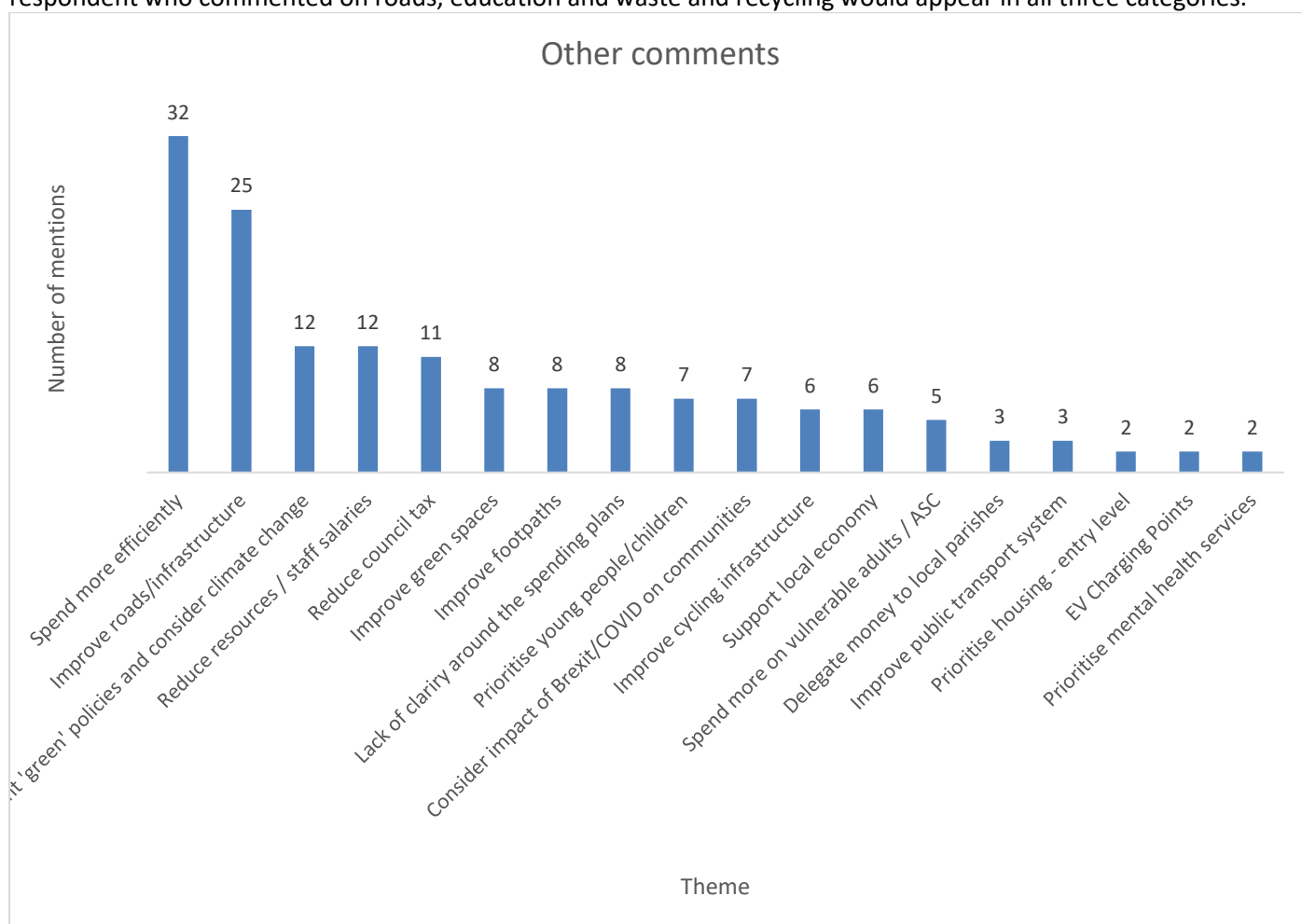


Figure 5: Count of comments by category. Based on 137 respondents who made an additional comment.

Verbatim will be included in the final revision of this report.

3. Respondent profile

3.1 Residents

The profile of those residents who responded to the survey was compared to the Buckinghamshire demographic profile to understand whether the survey sample contains an over or under representation of certain demographic groups.

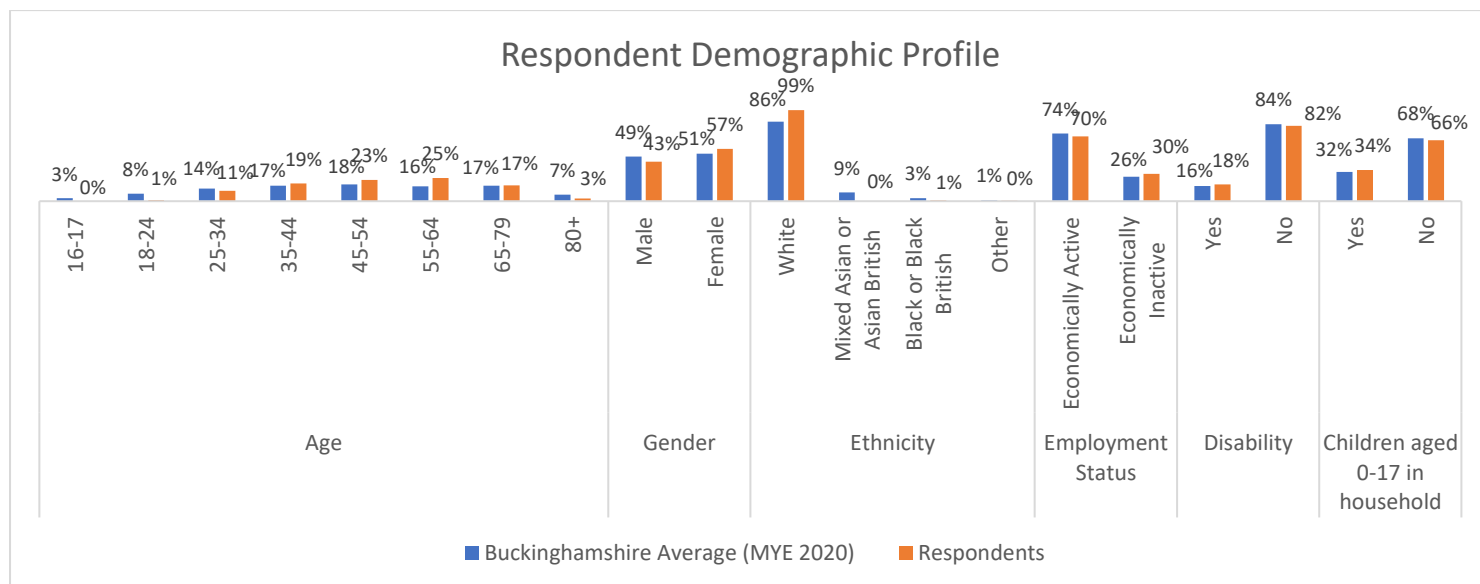


Figure 6: Demographics of respondents. Based on the following responses Gender (259), Age (272), Children aged 0-17 (289), Ethnicity (237), Disability (257), Present Job Category (265)

Sources: Census 2011 (Ethnicity, Disability, Children 0-17, Employment), ONS MYE 2020 (Gender and Age)

A higher proportion of respondents (48%) were in the 45-64 age groups compared with the Buckinghamshire population, where there are 34% in these age bands.

White ethnic groups (99%) were over-represented compared with the Buckinghamshire population (86%).

There was no statistically significant over/under-representation for Gender, Disability and Households with children aged 0-17 compared with the Buckinghamshire average.

Residents' postcodes were linked to an ACORN category for their local area. This is a classification of people according to a range of demographics (which help us understand their level of deprivation) based on the area that they live in (source: CACI 2021).

There are 5 categories that have been used in this analysis. Affluent Acorn Groups were over-represented, with 52% from the "Affluent Achievers" category, compared with 46% in Buckinghamshire.

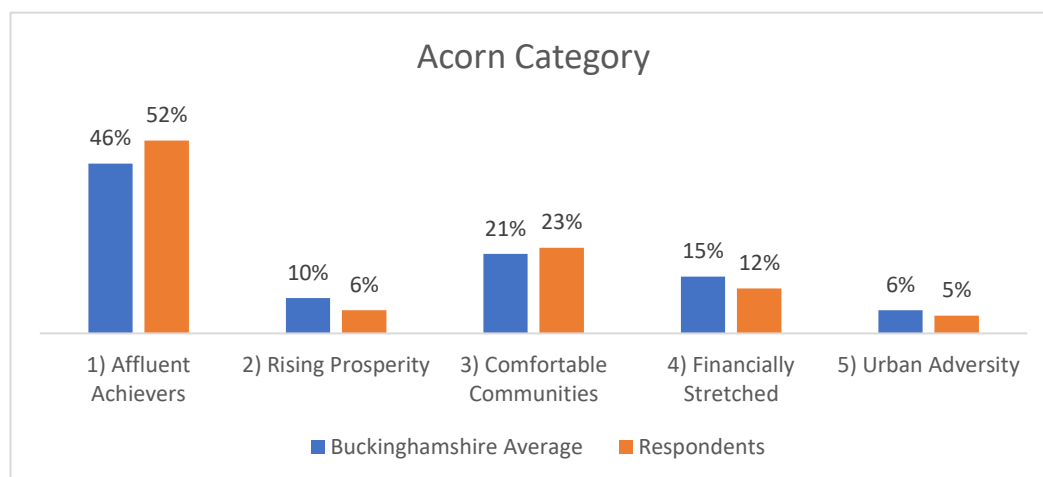


Figure 7: Respondents' ACORN categories. Based on 268 respondents with a valid postcode that could be matched to ACORN.

Residents' postcodes were also linked to Community Boards area. Areas to the north of the county had a larger representation than areas to the south. Aylesbury (22% vs. 14% Bucks average) and Buckingham and Villages (10% vs. 5% Bucks average) were over-represented, whilst High Wycombe (5% vs. 14% Bucks average) was under-represented.

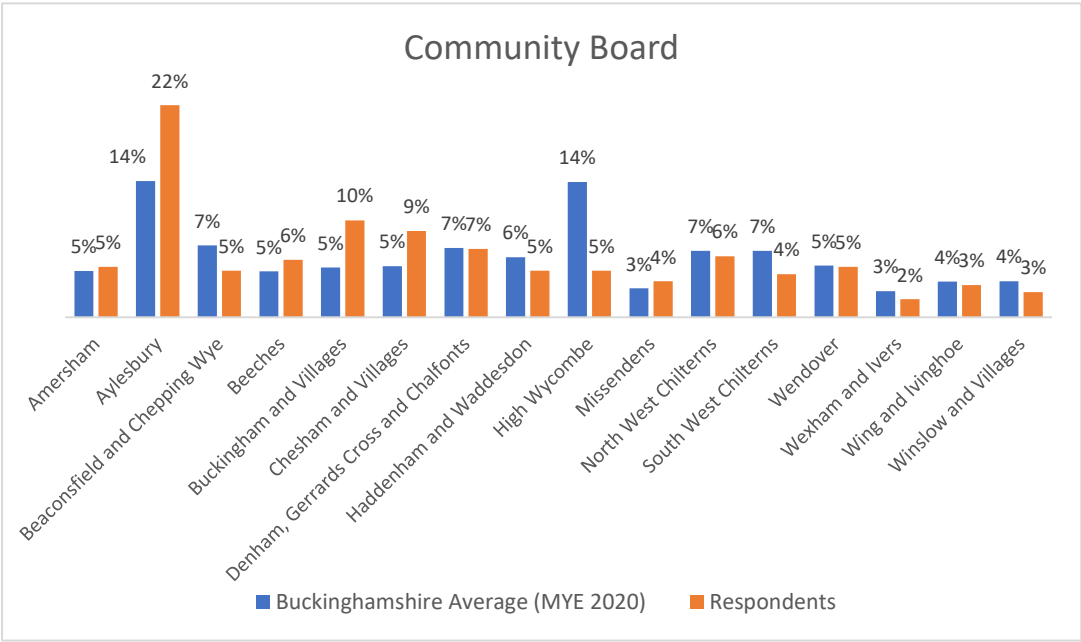


Figure 8: Respondents' Community Board area. Based on 272 respondents with a valid postcode that could be matched to Community Board area.

This is also illustrated in the map in Figure 9, which shows areas indexed against the Buckinghamshire average.

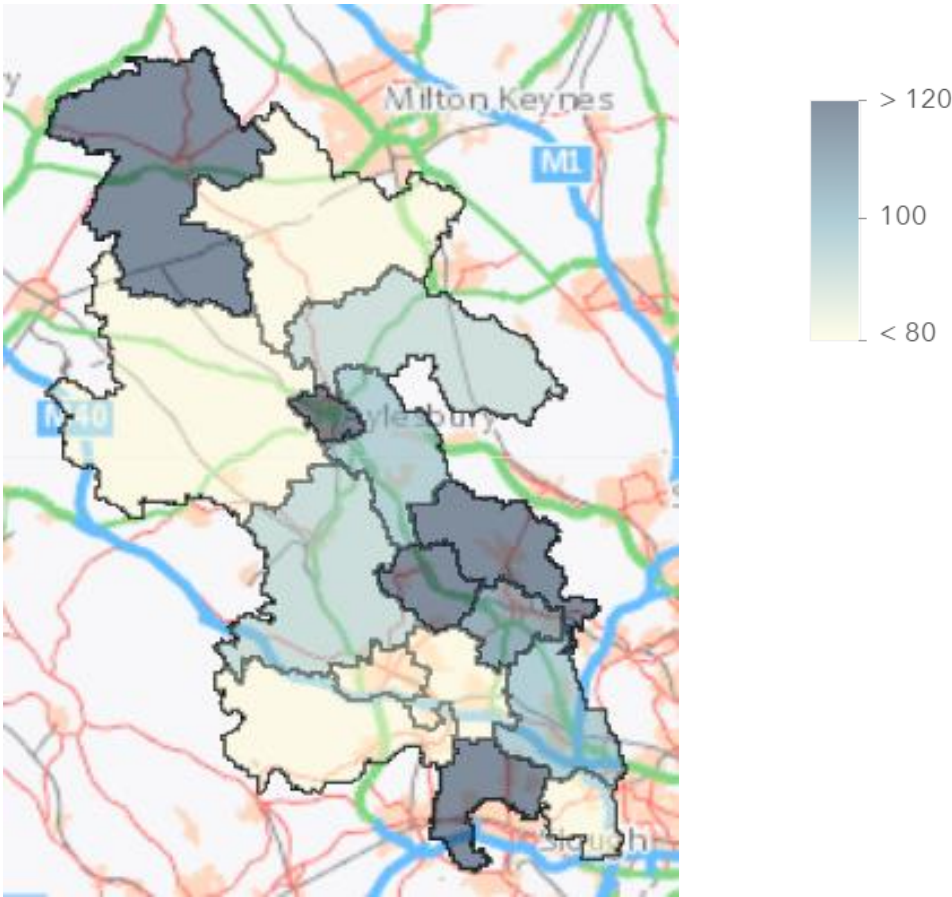


Figure 9: Respondents' location. Index vs. Buckinghamshire population. Based on 272 respondents with a valid postcode that could be matched to Community Board area.

3.2 Organisations

Of the 308 completed consultation responses, 9 were from representatives from an organisation or business. Due to the low response rate we do not have enough responses to understand the views of this group as a whole, however, of those organisations who provided a response to the free text questions, we have provided some verbatim comments below to give an insight into the views expressed.

Do you have any comments about the proposed spending plans?

"Too much money spent on central admin. Should streamline and automate more processes."

*"The current cost of road improvements or road safety changes **costs** far too much. i.e. it is not good value for money not that there is too much money allocated. Has this been benchmarked against other Councils and if so when?"*

"The amount allocated to Culture which includes all the County's libraries, is minimal..." "...If the library service, with all the communication facilities many of them offer, are run into the ground though lack of financial support it will be impossible to rebuild them." "...Burnham Library is a key example of this as it also sources the Village Information Point which documents a wide range of facilities, information and local resources available across a wide spectrum."

"More needs to be spent proactively and particularly in public health you need to spend money to save money rather than always reacting. Surely the last 2 years have proven this? Agreed that environment spending is important again if proactive."

"Adult Social Care & the environment should receive more funding."

"To answer this question we'd need to know: previous and current cost base, trends in the sector (e.g. schools won't have suffered as badly as hospitality in Bucks), social care risks and issues etc.."

"Try paying your staff proper wages at the tips in Buckinghamshire instead of putting everyone on minimum wage of £8.92."

Do you have any other comments about the Council Budget for 2022/23?

"Please consider how to better engage with the community to understand needs - I'd suggest focus groups and clear views on what the impact of 'more spend' would even be."

4. Appendix

Q3. Thinking about how we can balance our budget, please indicate for each of the following services, whether you think we should spend more, less or about the same.

This table of services and the detail provides more context for the graphs which are included in question 3.

Service short name	Service additional details
Car Parking	Including car parks and street parking
Community Safety	Including working with other organisations to tackle anti-social behaviour, violence and hate crime
Culture and tourism	Including museums, country parks and archaeology
Educational services	Including childcare, pre-school and school admissions
Environmental health	Including food hygiene inspections and air quality monitoring
Home to school transport	N/A
Housing	Including finding a home, tenancy issues and homelessness issues
Library services	N/A
Local regeneration	N/A
Maintaining parks, open spaces, playing fields and the countryside	N/A
Maintaining Rights of Way	N/A
Maintaining street furniture	Including signs and benches
Pavement maintenance	Including footpaths
Planning services	Including advice, enforcement, development plans, planning applications and building control
Protecting the environment	Including development of green spaces and renewable energy
Public Health	Including smoking cessation and drug/alcohol services
Public transport	N/A
Registrar services	Including civil weddings, register offices and births & deaths
Revenues & Benefits	Including Council Tax and Housing Benefit
Road infrastructure and planning	N/A
Road maintenance	N/A
Services and support for children and young people	N/A
Services and support for vulnerable adults and older people	N/A
Services to attract and support local businesses	N/A
Sport and leisure services	N/A
Street cleaning services	Including servicing public litter bins and dog bins
Taxi licensing	N/A
Town Centres	N/A
Trading standards	Including advice for businesses, product recalls and fraud / scams
Waste collection	N/A
Waste management	Including fly-tipping prosecutions and recycling

4.1 Appendix – full set of categories from comments

Q2. Do you have any comments about the proposed spending plans?

Note that there can be multiple categories per comment for the same respondents.

Theme	Mentions	Percentage
Prioritise road repair	38	13.0%
Improve road infrastructure	35	11.9%
Prioritise environment - climate change	35	11.9%
Lack of clarity - what is money being spent on?	31	10.6%
Spend more efficiently	20	6.8%
Spend less on Resources	20	6.8%
Prioritise children/young people and education	18	6.1%
Prioritise vulnerable population / ASC	15	5.1%
Prioritise Public Health	14	4.8%
Prioritise SEND	12	4.1%
Prioritise footpath improvements	12	4.1%
Spend less on schools	9	3.1%
Prioritise planning	9	3.1%
Prioritise housing - entry level	9	3.1%
Prioritise Culture	6	2.0%
Spend less on ASC	5	1.7%
Prioritise waste management	5	1.7%

Q4. Do you have any other comments about the Council Budget for 2022/23?

Note that there can be multiple categories per comment for the same respondents.

Theme	Mentions	Percentage
Spend more efficiently	32	25.2%
Improve roads/infrastructure	25	19.7%
Implement 'green' policies and consider climate change	12	9.4%
Reduce resources / staff salaries	12	9.4%
Reduce council tax	11	8.7%
Improve green spaces	8	6.3%
Improve footpaths	8	6.3%
Lack of clarity around the spending plans	8	6.3%
Prioritise young people/children	7	5.5%
Consider impact of Brexit/COVID on communities	7	5.5%
Improve cycling infrastructure	6	4.7%
Support local economy	6	4.7%
Spend more on vulnerable adults / ASC	5	3.9%
Delegate money to local parishes	3	2.4%
Improve public transport system	3	2.4%
Prioritise housing - entry level	2	1.6%
EV Charging Points	2	1.6%
Prioritise mental health services	2	1.6%



Each year the Council must prepare a budget and as part of the process we are asking residents and businesses to tell us their priority areas for the year ahead.

The last couple of years have been exceptional. The direct impacts of the pandemic, and the economic trauma it has caused, has led to significant additional costs and seen large reductions in income across a range of areas - such as parking revenue, planning applications, council tax and business rates, and rental from property we own.

At the same time we are taking on additional costs in providing new and further support to our most vulnerable children and adults and to help the recovery of the local economy and jobs.

Last year we had some support from government to help address these issues. However, we are still having to deal with many of these budget issues as we move through the pandemic and the economy slowly recovers.

In considering recovery from the pandemic, we will look to focus on the priority areas outlined in our Corporate Plan:

- Strengthening our communities
- Improving our environment
- Protecting the vulnerable
- Increasing prosperity

In preparing the budget, we also need to be aware of our statutory responsibilities: the services that we must continue to fund, such as Adult Social Care and Children's Social Care. We also need to consider those more limited areas of discretionary spend that improve the quality of life for all Buckinghamshire residents.

We are committed to making substantial savings and efficiencies next year and beyond, and prioritising those which do not reduce the levels of support and service we are able to offer. We will also continue to press government for fairer funding for the Council and the ability for us to more freely use some specific grants.

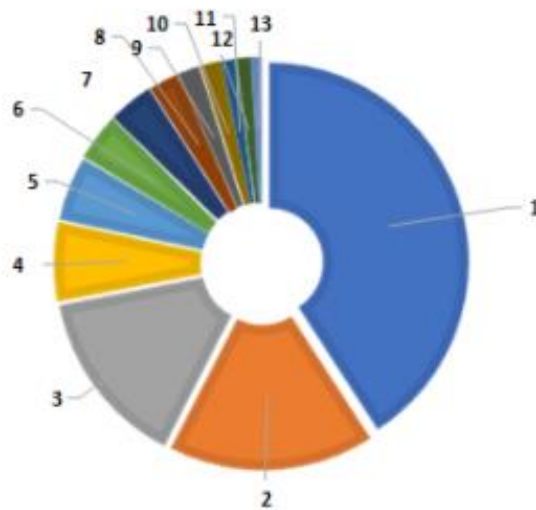
But there are many uncertainties. What will the 'new normal' look like for residents and businesses? How will the government fund local councils? Will there continue to be a lower income from services such as parking and property rental? What will happen if providers of essential services, such as care homes fail? Will we continue to see sharply increased demand for mental health services? Will we see inflation as the cost of goods, services and energy increase? All these factors make preparing the budget for 2022/23 extremely challenging.

In considering your response to the budget consultation survey, do take time to reflect on the wider needs of the whole of Buckinghamshire in addition to the specific priorities for yourself, your family, your immediate community, your business, or your organisation.

Budget allocation

All councils have a legal duty to limit their spending to the income they receive each year. So, our budget must balance. The vast majority of our budget each year needs to be spent on the services we are required by law to provide, such as social care for adults and children.

For every £100 we spend, this is how it is divided between the various services we provide:



Number	Service	Amount
1	Schools	£41
2	Adult Social Care	£17
3	Resources	£14
4	Children's Social Care	£6
5	Highways & Transport	£5
6	Borrowing costs, reserves	£4
7	Environment	£4
8	Economic development and infrastructure	£2
9	Public Health	£2
10	Education	£2
11	Planning	£1
12	Housing Regulatory Services	£1
13	Health & Culture	£1

We are proposing to allocate the 2022/23 budget in a similar way, in line with our recently agreed Cabinet structure following the election of our new members.

Give us your views

Please let us know what you think by completing our short online survey below. To request a printed version of the survey, please contact us on the email address above.

1 To what extent do you agree or disagree with the proposed allocation of Buckinghamshire Council's annual budget for 2021/22?

(Required)

Please select only one item

- ☐ Strongly agree
- ☐ Agree
- ☐ Neither agree nor disagree
- ☐ Disagree
- ☐ Strongly disagree

2 Do you have any comments about the proposed spending plans?

Comments

3 Thinking about how we can balance our budget, please indicate for each of the following services, whether you think we should spend more, less or about the same.

	More	Same	Less	I'm not sure
Car Parking such as car parks, street parking <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Community Safety such as working with other organisations to tackle anti-social behaviour, violence and hate crime <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Culture and tourism such as museums, country parks and archaeology <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Educational services such as childcare, pre-school, school admissions <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environmental health services such as food hygiene inspections and air quality monitoring <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Home to school transport <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Housing such as finding a home, tenancy issues, homelessness issues <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Library services <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Local regeneration <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Maintaining parks, open spaces, playing fields and the countryside <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Maintaining Rights of Way <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Maintaining street furniture including signs, benches <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pavement maintenance including footpaths <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Planning services such as advice, enforcement, development plans, planning applications, building control <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Protecting the environment such as development of green spaces, renewable energy <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Public Health services such as smoking cessation, drug/alcohol services <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Public transport <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Registrar services such as civil weddings, register offices, births & deaths <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Revenues & Benefits such as Council Tax, Housing Benefit <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Road infrastructure and planning <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Road maintenance <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Services and support for children and young people <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Services and support for vulnerable adults and older people <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Services to attract and support local businesses <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sport and leisure services <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Street cleaning services including servicing public litter bins, dog bins <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Taxi licensing <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Town Centres <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Trading standards such as advice for businesses, product recalls, fraud / scams <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Waste collection <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Waste management such as fly-tipping prosecutions and recycling <i>Please select only one item</i>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. Do you have any other comments about the Council Budget for 2022/23?

Your interest in this consultation

5 In what capacity are you responding to this consultation?

(Required)

Please select only one item

- ☐ Resident
- ☐ Representative of an organisation or business
- ☐ Councillor or MP
- ☐ Other (please specify)

Other

About you

Please fill in this section to complete the survey. This information is not compulsory but enables us to understand the views of different people.

The information you provide here will only be used for the purposes of this consultation, and will be stored securely in line with data protection laws. No personal information will be shared or published.

6 What age are you?

Please select only one item

- ☐ Under-18
- ☐ 18-24
- ☐ 25-34
- ☐ 35-44
- ☐ 45-54
- ☐ 55-64
- ☐ 65-84
- ☐ 85+
- ☐ Prefer not to say

7 What is your gender?

Please select only one item

- ☐ Male
- ☐ Female
- ☐ Transgender
- ☐ Other (please specify)
- ☐ Prefer not to say

Other

8 What is your ethnicity?

Please select only one item

- ☐ White
- ☐ Mixed
- ☐ Asian or Asian British
- ☐ Black or Black British
- ☐ Other (please specify)
- ☐ Prefer not to say

Other

9 Do you consider yourself to have a disability or long term health condition?

Please select only one item

- ☐ Yes
- ☐ No
- ☐ Prefer not to say

10 What is your full postcode?

This field will need to be completed with a full standard postcode format. If you don't know your full postcode or you don't wish to provide it, please leave it empty.

11 Are there any children aged 0-17 in your household?

Please select only one item

- ☐ Yes
- ☐ No

12 What is your employment status?

(Required)

Please select only one item

- ☐ Employed full-time
- ☐ Employed part-time
- ☐ Self-employed full-time or part-time
- ☐ Unemployed
- ☐ Retired
- ☐ Carer
- ☐ Student
- ☐ Looking after the family or home
- ☐ Long-term illness or condition that prevents me from working
- ☐ Prefer not to say
- ☐ Other (please specify)

Other

Your employment

13 Are you employed by Buckinghamshire Council?

Please select only one item

- ☐ Yes
- ☐ No
- ☐ Prefer not to say

Your organisation or business

14 Which category best describes the organisation you are representing?

Please select only one item

- ☐ Private business
- ☐ Voluntary, charity or community organisation
- ☐ Public sector organisation
- ☐ Town or parish council
- ☐ Other (please specify)

Other



Report to Cabinet

Date:	6th January 2022
Title:	Council Tax Base Setting 2022/23
Relevant councillor(s):	Martin Tett, Leader
Author and/or contact officer:	Richard Ambrose, Service Director – Corporate Finance Ryan Savage, Corporate Finance
Ward(s) affected:	All
Recommendations:	Approve that the Buckinghamshire Council’s provisional tax base for the year 2022/23 is 225,030.74. The Buckinghamshire Council’s collection rate for the year 2022/23 is 98.2%.
Reason for decision:	It is a requirement to set the Council Tax Base as at 30th November and inform the other Preceptors.

1. Executive summary

- 1.1 In 2022/23, the provisional tax base for the year is **225,030.74** which is 1.17% higher than 2021/22.
- 1.2 The increase in tax base from last year arises from:
 - a) Slight reduction in Council Tax Reduction Scheme; this increased the base by **91.56** band D equivalent properties and provides an additional **£147k** of Council Tax receipts.
 - b) Increasing the collection rate from **98.1% to 98.2%**; this increased the base by **226.05** band D equivalent properties, which provides an additional **£363k** of Council Tax receipts.

- c) Adjustments in respect of changes in the number of chargeable dwellings, discounts or premiums; this will increase the base by **1,866.09** band D equivalent properties, giving rise to an additional **£2,999.6k** of Council Tax receipts.

2. Content of report

2.1 Background

- a) The Local Authorities Calculation of Council Tax Base (England) Regulations 2012 prescribe rules for the calculation of the Council Tax base.
- b) On an annual basis, all local authorities are required to calculate a Council Tax Base which is used to set the level of Council Tax. The process is governed by the Local Authorities' (Calculation of Tax Base) Regulations 1992.

2.2 Methodology

- a) The tax base is set having regard to:
 - i. The Valuation List;
 - ii. Current exemptions, reductions and discounts;
 - iii. Discretionary discounts;
 - iv. Anticipated developments that may occur during the year;
 - v. Expected long term collection rate;
 - vi. Local discounts and premiums arising from the Council Tax Support Scheme.

2.3 The basic methodology for calculating the tax base is as follows:

- a) Calculations are made of the 'relevant amount' for the year in respect of the valuation bands shown in the Council's Valuation List as at the end of November. For each band, this amount represents the estimated full year equivalent number of chargeable dwellings listed in the band after taking into account the impact of disabled band reductions and discounts.
- b) The 'relevant amounts' for each band are then aggregated and expressed as an equivalent number of band D dwellings.
- c) The Council then multiplies this aggregate of all relevant amounts by the estimated collection rate for the year. The resulting figure is the Council Tax Base for the year
- d) The rules for calculating the Council Tax Base for any part of a Council's area (e.g. a parish, or that part of its area to which a levy or special levy relates)

are the same as the rules for calculating the Council Tax Base for the whole of its area for that year, and the same estimated collection rate must be used.

- 2.4 Local discounts and premiums arising from the Council Tax Support Scheme and Council Tax Reforms brought in from 1 April 2014 have been taken into account in the tax base calculation. The calculation is based on the current position in terms of numbers on the Council Tax Reduction Scheme (CTR).
- 2.5 The result of this calculation for each band and each part of the area is then scaled to a Band D equivalent by reference to the ratios laid down in Section 5 of the 1992 Act and summarised below.

Band	A	B	C	D	E	F	G	H
Weighting	6/9	7/9	8/9	1	11/9	13/9	15/9	2

- 2.6 The estimate of the collection rate is the main area over which the Council has any discretion. Recommendation 2 seeks approval for an estimated collection rate of 98.2% which has been estimated by reference to past experience of Council Tax collection, including the current observable conditions.
- 2.7 Collection rates will be monitored, and any adjustments will be reflected in the calculation of the 2022/23 surplus or deficit.

3. Other options considered

- 3.1 As stated in para 2.6, the Council has discretion over setting the collection rate. Setting a higher rate would increase revenue. Any potential deficit created by the collection rate falling below the rate can be managed in future years. Changing the assumption around the collection rate would also impact on the receipts of major preceptors.

4. Legal and financial implications

4.1 Key Financial Risks

<u>Demand for Housing</u>		
<u>Description</u>	<u>Key Indicators</u>	<u>Mitigation</u>
Inflation without growth, increasing building costs, financial regulation, and mortgage availability	<ul style="list-style-type: none"> Inventory of House builders' unsold homes Weak wage growth Unemployment %A 	Monitoring House builder performance; adjust growth forecasts; and minimise use of prior year surplus (reserve)

<u>Supply of Housing</u>		
<u>Description</u>	<u>Key Indicators</u>	<u>Mitigation</u>
Increasing building costs, lack of industry skills and capacity, changes to regulations and taxes, for example stamp duty on Buy to Let purchases.	<ul style="list-style-type: none"> • New government initiatives • Build cost inflation 	Monitoring inflation; adjust growth forecasts; and minimise use of prior year surplus (reserve)
<u>Credit Risk</u>		
<u>Description</u>	<u>Key Indicators</u>	<u>Mitigation</u>
Default of debt owed by taxpayer.	<ul style="list-style-type: none"> • Debtor days' ratio • Lifetime credit losses • Aging profile 	Adjust collection rate in future period.

5. Consultation with local councillors & community boards

5.1 Not applicable.

6. Communication, engagement & further consultation

6.1 The provisional tax base was provided to other preceptors (e.g. parishes) on the 6th of December 2021.

7. Next steps and review

7.1 The Council Tax Base will be used to calculate the level of Council Tax receipts expected to be received as part of the overall revenue budget.

8. Background papers

8.1 Appendix 1: Council Tax Base of each of the parts of Buckinghamshire Council.

Appendix 1

Cabinet considers the information provided in this report and approve that:

- (i) In accordance with the provisions of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 the amount calculated by Buckinghamshire Council (i) as its Council Tax base for the whole of its area for the year 2022/23 shall be **225,030.74** and (ii) as the Council tax Base for each of the parts of its area for the year 2022/23 shall be:-

Parish	2022/23
Addington	69.87
Adstock	169.05
Akeley	218.79
Amersham	6957.91
Ashendon	131.79
Ashley Green	466.74
Aston Abbotts	195.25
Aston Clinton	2151.73
Aston Sandford	28.6
Aylesbury Town	18749.51
Barton Hartshorn	39.97
Beachampton	83.91
Beaconsfield	6290.3
Berryfields	2761.17
Biddlesden	56.2
Bierton	845.17
Bledlow-cum-Saunderton	1340.39
Boarstall	81.38
Bradenham	236.92
Brill	525.77
Broughton Hamlet	28.45
Buckingham Park	844.32
Buckingham Town	5364.69
Buckland	385.69
Burnham	5000.61
Calvert Green	393.53
Chalfont St Giles	3193.07
Chalfont St Peter	6734.84
Charndon	124.86
Chartridge	847.79
Chearsley	296.65
Cheddington	783.68
Chenies	145.9

Parish	2022/23
Chepping Wycombe	6370.14
Chesham	8175.53
Chesham Bois	1652.57
Chetwode	44.48
Chilton	134.3
Cholesbury	506.19
Coldharbour	1793
Coleshill	326.08
Creslow	7.1
Cublington	175.41
Cuddington	293.8
Denham	3638.17
Dinton with Ford & Upton	462
Dorney	366.07
Dorton	76.16
Downley	1961.07
Drayton Beauchamp	79.77
Drayton Parslow	279.4
Dunton	50.62
East Claydon	191.07
Edgcott	114.84
Edlesborough, Dagnall & Northall	1364.62
Ellesborough	437.61
Farnham Royal	3149.58
Fawley	149.29
Fleet Marston	22.14
Foscote	17.45
Fulmer	347.57
Gawcott with Lenborough	350.6
Gerrards Cross	4774.96
Granborough	271.81
Great & Little Hampden	175.94
Great & Little Kimble cum Marsh	496.48
Great Brickhill	417.23
Great Horwood	480.79
Great Marlow	727.17
Great Missenden	4870.57
Grendon Underwood	455.44
Haddenham	2761.23
Halton	356.91
Hambleden	836.9
Hardwick	149.16

Parish	2022/23
Hazlemere	4040.6
Hedgerley	406.82
Hedsor	83.94
High Wycombe	23526.25
Hillesden	97.98
Hoggeston	50.85
Hogshaw	33.29
Hughenden	4029.93
Hulcott	56.61
Ibstone	139.46
Ickford	344.85
Ivers	4747.2
Ivinghoe	423.44
Kingsbrook	1048.45
Kingsey	75.77
Kingswood	40.23
Lacey Green	1266.1
Lane End	1452.81
Latimer and Ley Hill	516.66
Leckhampstead	93.29
Lillingstone Dayrell with Luffield Abbey	50.24
Lillingstone Lovell	75.21
Little Chalfont	3122.04
Little Horwood	241.86
Little Marlow	808.53
Little Missenden	3135.91
Long Crendon	1235.35
Longwick-cum-Ilmer	856.25
Ludgershall	194.21
Maids Moreton	350.59
Marlow Bottom	1531.63
Marlow Town	6819.4
Marsh Gibbon	447.73
Marsworth	322.82
Medmenham	517.92
Mentmore	227.96
Middle Claydon	71.97
Mursley	323.1
Nash	214.63
Nether Winchendon	78.84
Newton Longville	747.41

Parish	2022/23
North Marston	324.55
Oakley	501.77
Oving	234.63
Padbury	383.93
Penn	2385.95
Piddington & Wheeler End	264.27
Pitchcott	28.31
Pitstone	1389.25
Poundon	55.18
Preston Bissett	141.69
Princes Risborough	3774.12
Quainton	593.81
Radclive cum Chackmore	116.33
Radnage	392.51
Seer Green	1217.75
Shabbington	254.91
Shalstone	59.71
Slapton	274.48
Soulbury	393.33
Steeple Claydon	1016.78
Stewkley	844.64
Stoke Hammond	796.66
Stoke Mandeville	2776.93
Stoke Poges	2334.61
Stokenchurch	1970.38
Stone with Bishopstone & Hartwell	1169.45
Stowe	147.15
Swanbourne	187.75
Taplow	1437.47
The Lee	404.43
Thornborough	301.43
Thornton	56.73
Tingewick	542.84
Turville	217.86
Turweston	115.53
Twyford	208.73
Upper Winchendon	41.98
Waddesdon	731.34
Water Stratford	69.22
Watermead	941.02
Weedon	205.52

Parish	2022/23
Wendover	3419.85
West Wycombe	545.63
Westbury	219.51
Westcott	170.55
Weston Turville	1839.98
Wexham	925.91
Whaddon	228.09
Whitchurch	479.92
Wing	1155.87
Wingrave with Rowsham	705.4
Winslow Town	2089.89
Wooburn and Bourne End	4843.05
Woodham	23.61
Worminghall	286.33
Wotton Underwood	88.37
Total	225,030.74

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