

LibDem Budget Amendment

To approve:

- i) The formal Council Tax Resolution which calculates the Council Tax requirement as set out in Appendix 1
- ii) The draft revenue budget for 2024/25 and MTFs for 2025/26 to 2027/28 as set out in Appendices 2(a) and 2(b) – LibDem, specifically to reflect the following proposals:
 - To remove the capital cost and all future revenue streams in relation to the Crematorium project
 - To fund the initial capital cost (£600,000) and then on-going revenue costs to implement Civil Parking Enforcement within the District (£40,000 in 2025/26 and future years) (Capital cost to be funded £400,000 from CIL and £200,000 from a revenue contribution)
 - To increase the Environment Fund from £100,000 to £200,000 per year
 - To fund an officer to assist local parish councils and community groups to source grant funding from third parties and provide additional grant funding to these groups (total cost £100,000)
 - To build in a (£400,000) turnover allowance on staff costs in recognition that there will be staff vacancies throughout the year
- iii) A Council Tax freeze in 2024/25
- iv) The draft Statement of Reserves as set out in Appendix 3 - LibDem
- v) The draft Capital Strategy and financing as set out in Appendix 4 - LibDem
- vi) The 2024/25 Fees and Charges as set out in Appendix 5
- vii) The extension of the Retail, Hospitality and Leisure 75% Business Rate relief (and potentially other reliefs) (which will be fully funded by the Government through Section 31) as detailed in Sections 6.6 to 6.8 of this report.

PROPOSER: Cllr Lorna Dupre

SECONDER: Cllr Charlotte Cane

DRAFT BUDGET 2024-25

	Budget 2023-24 £	Estimate 2024-25 £	Estimate 2025-26 £	Estimate 2026-27 £	Estimate 2027-28 £
Committees:					
Operational Services	6,904,891	8,366,274	8,494,996	8,708,220	9,051,930
Finance & Assets	6,030,783	5,784,786	6,511,557	7,093,122	7,165,873
Net District Spending	12,935,674	14,151,060	15,006,553	15,801,342	16,217,803
New Homes Bonus Grant	-837,838	-1,069,518	-1,069,518	0	0
Rural Services Grant	-189,538	-219,465	-219,465	-219,465	-219,465
Service Grant / Funding Guarantee	-453,418	-273,238	-273,238	0	0
Internal Drainage Board Levies	632,991	729,762	744,357	759,244	774,429
Contributions to / from Corporate Reserves	575,284	688,217	706,656	824,884	602,194
Net Operating Expenditure	12,663,155	14,006,818	14,895,345	17,166,005	17,374,961
Contribution from Surplus Savings Reserve	-1,975,579	-1,567,387	-2,656,685	-3,206,801	0
Savings to be identified	0	0	0	-2,738,618	-5,677,376
ECDC Budget Requirement	10,687,576	12,439,431	12,238,660	11,220,586	11,697,585
Parish Council Precepts	3,000,653	3,271,303	3,385,799	3,487,373	3,591,994
DISTRICT BUDGET REQUIREMENT	13,688,229	15,710,734	15,624,459	14,707,959	15,289,579
<u>Financed by:</u>					
Council's share of Collection Funds Surplus/De	100,507	-1,112,704	0	0	0
Revenue Support Grant	-102,089	-108,851	-105,372	-213,238	-180,862
Locally retained Non-Domestic Rates	-5,131,168	-5,421,215	-6,071,756	-4,671,987	-4,898,364
Plus: NNDR from Renewable Energy	-1,011,335	-1,110,021	-1,110,021	-1,110,021	-1,110,021
COUNCIL TAX REQUIREMENT	7,544,144	7,957,943	8,337,310	8,712,713	9,100,332

	Estimate 2023-24 £	Estimate 2024-25 £	Estimate 2025-26 £	Estimate 2026-27 £	Estimate 2026-27 £
Unallocated Surplus Savings Reserve					
In hand at 1st April	8,554,452	7,430,873	5,863,486	3,206,801	0
Movement in year	-1,123,579	-1,567,387	-2,656,685	-3,206,801	0
In hand at 31st March	7,430,873	5,863,486	3,206,801	0	0

IMPLIED BAND 'D' COUNCIL TAX (District only i.e. excluding parish levies)					
Demand on Collection Fund as above	7,544,144	7,957,943	8,337,310	8,712,713	9,100,332
Less Parish Precepts as above	3,000,653	3,271,303	3,385,799	3,487,373	3,591,994
	4,543,491	4,686,640	4,951,511	5,225,340	5,508,338
Council Tax Base	31,964.9	32,972.0	33,651.7	34,345.6	35,053.7
District Council Tax - Band D	142.14	142.14	147.14	152.14	157.14

Description	Budget 2023/24	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27	Estimate 2027/28
Operational Services					
Building Regulations	36,736	43,806	44,085	44,369	44,659
Climate Change	100,000	200,000	201,520	203,071	204,653
Community Projects & Grants	193,482	200,040	201,923	203,844	205,803
Community Safety	62,133	66,776	68,094	73,007	74,040
Cons. Area & Listed Buildings	69,861	74,073	75,288	76,527	77,791
Crematorium	0	0	0	0	0
Customer Services	543,885	703,762	576,401	590,246	602,298
Dog Warden Scheme	43,226	46,469	47,355	48,260	49,181
Emergency Planning	30,024	30,661	30,985	31,316	31,654
Environmental	147,961	162,973	166,071	169,231	172,454
Environmental Health	529,805	563,292	577,340	588,094	599,063
Homelessness	247,158	237,091	133,773	254,729	412,746
Information Technology	1,011,782	1,031,982	1,049,726	1,067,823	1,086,283
Leisure Centre	-301,550	-447,030	-506,347	-552,615	-552,615
Licencing - Env Services	19,067	34,487	37,797	42,550	47,398
Marketing & Grants	42,192	43,469	43,934	44,409	44,893
Nuisances	103,673	114,748	116,945	119,186	121,472
Parish Forums	1,500	1,530	1,530	1,530	1,530
Pest Control	11,033	11,959	12,189	12,424	12,663
Planning	253,594	373,328	340,115	306,851	323,541
Public Relations	109,883	124,199	126,619	129,086	131,604
Recycling	1,276,987	1,929,496	2,264,360	2,301,718	2,339,824
Refuse Collection	1,497,443	1,756,517	1,791,648	1,827,481	1,864,030
Street Cleansing	876,471	1,016,706	1,037,040	1,057,781	1,078,937
Street Naming & Numbering	16,704	23,663	23,984	24,311	24,646
The Old Gaol House	0	0	0	0	0
Travellers Sites	-18,159	22,277	32,621	42,991	53,382
	6,904,891	8,366,274	8,494,996	8,708,220	9,051,930
Finance & Assets					
Asset Management	150,433	203,442	153,442	153,442	153,442
Award Ditches	9,833	10,521	10,731	10,946	11,165
Civic Relations	23,692	24,592	24,919	25,252	25,592
Civil Parking Enforcement	0	200,000	40,000	40,000	40,000
Closed Churchyards	32,391	34,658	35,351	36,058	36,779
Community Transport	15,000	15,000	15,000	15,000	15,000
Corp. Man. Policy Research / Review	383,053	32,935	81,463	129,976	178,472
Council Tax Collection Costs	538,783	575,211	601,425	614,940	627,116
Data Management	110,822	125,638	127,342	129,080	130,853
Depot	-71,008	-74,241	-75,746	-77,282	-78,848
Economic Development	107,877	113,586	120,375	127,299	134,360
Finance	295,597	316,402	322,805	329,122	335,565
General Gang	99,271	104,993	106,512	108,061	109,641
Health & Safety (Work)	26,696	27,390	27,721	28,058	28,402
Housing Benefits	410,147	466,496	486,202	507,202	519,295
Housing Strategy	192,954	197,532	204,151	210,902	217,788
Human Resources (including training)	242,675	278,805	281,703	284,659	287,674
Interest & Financial Transactions	-660,452	-1,157,289	-703,953	-390,902	-312,176
Internal Audit	80,038	82,797	84,853	86,960	89,119
Land Charges Admin	-52,356	-14,506	-15,725	-16,968	-18,236
Legal Services	165,269	170,843	173,809	176,835	179,921
Local Elections	22,500	25,000	25,000	25,000	25,000
Local Plans	145,111	299,250	501,041	502,849	354,675
Management Team	771,860	703,800	717,737	731,952	746,451
Markets	0	0	0	0	0
Member & Committee Support	629,577	704,665	716,407	730,185	745,974
Misc. Financial Services	722,713	607,896	671,129	737,707	706,503
Miscellaneous Properties	-46,649	-52,189	-52,933	-53,692	-54,466
NNDR Collection Costs	47,266	53,057	50,550	53,675	56,864
Out Of Hours Service	14,000	14,560	14,851	15,148	15,451
Parking of Vehicles	76,766	36,117	39,897	43,753	47,686
Parks and Open Spaces	421,060	462,071	474,526	487,229	500,186
Payroll	92,770	97,621	99,434	101,283	103,169
Public Conveniences	185,776	197,865	200,836	203,870	206,961
Registration of Electors	45,091	51,794	51,794	51,794	51,794
Reprographics	156,130	183,677	207,446	210,321	213,254
Office Accommodation	566,749	584,838	593,446	603,228	613,205
Sport & Recreation Admin	79,348	79,959	98,016	120,180	122,242
	6,030,783	5,784,786	6,511,557	7,093,122	7,165,873
Total	12,935,674	14,151,060	15,006,553	15,801,342	16,217,803

Reserve Accounts

Appendix 3 - LibDem

Description	2023/24				2024/25			
	Opening Balance 1	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31	Opening Balance 1	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31
	April £	£	£	March £	April £	£	£	March £
District Elections	161,932		(85,117)	76,815	76,815	25,000		101,815
Historic Buildings Grants	6,190		(6,190)	0	0			0
Housing Conditions Survey	25,000	5,000		30,000	30,000	5,000		35,000
Change Management	231,558		(174,257)	57,301	57,301		(57,301)	0
Major Project Development	100,000		(30,000)	70,000	70,000			70,000
Surplus Savings Reserve	8,554,452	852,000	(1,975,579)	7,430,873	7,430,873		(1,567,389)	5,863,484
Vehicle Replacements	74,240			74,240	74,240			74,240
Sports Facilities Funding Reserve	288,000		(218,600)	69,400	69,400			69,400
IT	160,000	40,000	(100,000)	100,000	100,000	40,000		140,000
CIL Admin	217,069	70,000	(100,000)	187,069	187,069	70,000	(100,000)	157,069
Asset Management	12,679			12,679	12,679			12,679
Care and Repair	45,000			45,000	45,000			45,000
Community Fund Reserves	30,884			30,884	30,884			30,884
Housing	79,547			79,547	79,547			79,547
Affordable Housing	221,800		(7,545)	214,255	214,255			214,255
General Fund Balance	1,063,294	174,257		1,237,551	1,237,551	126,290		1,363,841
Commercial Invest to Save	20,000			20,000	20,000			20,000
CLT Grant Applications	20,000			20,000	20,000			20,000
Travellers' Sites	0	56,959		56,959	56,959	56,959		113,918
Enterprise Zone NNDR	738,418	287,642	(22,341)	1,003,719	1,003,719	287,642	(23,252)	1,268,109
Cambridgeshire Horizons - General	431,119		(431,119)	0	0			0
Growth and Infrastructure Fund	2,307,216	431,119	(1,100,000)	1,638,335	1,638,335		(1,207,216)	431,119
Exceptional Hardship Fund	2,637			2,637	2,637			2,637
Climate Change	70,999			70,999	70,999			70,999
Other								
CIL	10,435,509	2,736,323	(2,400,000)	10,771,832	10,771,832	1,400,000	(1,400,000)	10,771,832
Section 106 Agreements	3,467,395		(500,000)	2,967,395	2,967,395		(500,000)	2,467,395
Internal Borrowing	(10,126,676)	(2,025,308)	1,319,381	(10,832,603)	(10,832,603)	(4,162,666)	1,086,037	(13,909,232)
Total Reserves	18,638,262	2,627,992	(5,831,367)	15,434,887	15,434,887	(2,151,775)	(3,769,121)	9,513,991

Reserve Accounts

Description	2025/26				2026/27			
	Opening Balance 1 April	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31 March	Opening Balance 1 April	Transfers to Reserve	Contributions from Reserve	Forecast Balance 31 March
	£	£	£	£	£	£	£	£
District Elections	101,815	25,000		126,815	126,815	25,000		151,815
Historic Buildings Grants	0			0	0			0
Housing Conditions Survey	35,000	5,000		40,000	40,000	5,000		45,000
Change Management	0			0	0			0
Major Project Development	70,000			70,000	70,000			70,000
Surplus Savings Reserve	5,863,484		(2,656,685)	3,206,799	3,206,799		(3,206,799)	0
Vehicle Replacements	74,240			74,240	74,240			74,240
Sports Facilities Funding Reserve	69,400			69,400	69,400			69,400
IT	140,000	40,000		180,000	180,000	40,000		220,000
CIL Admin	157,069	70,000	(100,000)	127,069	127,069	70,000	(100,000)	97,069
Asset Management	12,679			12,679	12,679			12,679
Care and Repair	45,000			45,000	45,000			45,000
Community Fund Reserves	30,884			30,884	30,884			30,884
Housing	79,547			79,547	79,547			79,547
Affordable Housing	214,255			214,255	214,255			214,255
General Fund Balance	1,363,841	109,439		1,473,280	1,473,280	227,667		1,700,947
Commercial Invest to Save	20,000			20,000	20,000			20,000
CLT Grant Applications	20,000			20,000	20,000			20,000
Travellers' Sites	113,918	56,959		170,877	170,877	56,959		227,836
Enterprise Zone NNDR	1,268,109	287,642	(23,717)	1,532,034	1,532,034	287,642	(24,191)	1,795,485
Cambridgeshire Horizons - General	0			0	0			0
Growth and Infrastructure Fund	431,119			431,119	431,119			431,119
Exceptional Hardship Fund	2,637			2,637	2,637			2,637
Climate Change	70,999			70,999	70,999			70,999
Other								
CIL	10,771,832	1,400,000	(1,000,000)	11,171,832	11,171,832	1,400,000	(1,000,000)	11,571,832
Section 106 Agreements	2,467,395		(500,000)	1,967,395	1,967,395		(500,000)	1,467,395
Internal Borrowing	(13,909,232)		7,749,275	(6,159,957)	(6,159,957)	0	749,275	(5,410,682)
Total Reserves	9,513,991	1,994,040	3,468,873	14,976,904	14,976,904	2,112,268	(4,081,715)	13,007,457

Capital Programme 2023/24 to 2027/28

CAPITAL BUDGET	Projected Spend 2023/24 £	Proposed Budget 2024/25 £	Proposed Budget 2025/26 £	Proposed Budget 2026/27 £	Proposed Budget 2027/28 £
Operational Services					
Refuse Vehicles	1,912,334	862,666			
Waste Bins	40,000	1,040,000	40,000	40,000	40,000
Conservation Area Schemes - 2nd round	27,506				
Mandatory Disabled Facilities Grants (DFG)	1,620,307	697,299	697,299	697,299	697,299
Empty Properties, Discretionary DFGs, Minor Works, Home Repair Asst.	75,000	75,000	75,000	75,000	75,000
Civil Parking Enforcement		600,000			
Vehicle Etc. Replacements	100,000	100,000	100,000	100,000	100,000
Operational Services Total	3,775,147	3,374,965	912,299	912,299	912,299
Finance and Assets					
Depot	636,624				
Solar Panels on Council Buildings	150,000				
EC CLT Loan	76,350				
Loan Agreement with ECTC approved in April 2022	200,000	2,300,000	0		
Finance and Assets Total	1,062,974	2,300,000	0	0	0
Capital Programme Total	4,838,121	5,674,965	912,299	912,299	912,299

Refuse Vehicles

The Council purchases and then hires to East Cambs Street Scene refuse vehicles to be used to undertake the refuse contract for the Council. A large number of vehicles were initially planned to be purchased in 2020/21 as the vehicles purchased with the Weekly Collection Grant reach the end of their economic life. However, delays in Government announcing its long term Waste Strategy delayed the purchase of these vehicles, as the Council wanted to ensure that the vehicles can deal with any additional demands put upon it by the Strategy. The majority of the money was spent on purchases in 2023/24, with the remainder being carried forward for potential use in 2024/25 following a service review within ECSS.

Waste Bins

The on-going £40,000 budget is to ensure that as the number of residential homes in the District increases, the Council has new wheeled bins available to deliver to these properties. The larger budget in 2024/25 is a provision to fund the major purchase of wheeled bins if the Council chooses to move away from the use of black sacks. This was originally built into the budget in 2023/24, but was unused and has been carried forward for use in 2024/25.

Conservation Area Schemes

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

Mandatory Disabled Facilities Grants

These grants are provided to enable disabled people, including children, to remain in their own home. Due to an ageing population, the demand for this type of grant is likely to increase and capital funding will need to continue to enable the Council to meet this statutory function. The majority is funded from Government grant from the Better Care Fund.

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

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

Vehicle Replacements

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

Depot

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

Civil Parking Enforcement

To undertake the necessary improvements to lines and signage on the District's roads to allow Civil Parking Enforcement to be introduced.

Solar Panels on Council Buildings

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

Loan to East Cambs CLT

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

Loan Agreement with ECTC approved in April 2022

At its meeting on the 21st April 2022, the Council approved a new loan facility to ECTC up to a value of £7,500,000 in order to move forward with new projects at the Paradise Pool site and phase two and three at the former Ministry of Defence site. At the end of March 2024, it is expected that ECTC will have drawdown £5.2 million of this facility, allowing them a further £2.3 million in 2024/25.

SOURCES OF FINANCING	Projected 2023/24 £	Budget 2024/25 £	Budget 2025/26 £	Budget 2026/27 £	Budget 2027/28 £
Operational Services					
Revenue Contribution		200,000			
Grants (Disability Facilities Grant)	1,006,789	602,678	602,678	602,678	602,678
Capital Reserves	756,024	209,621	209,621	209,621	209,621
Section 106 / CIL	900,000	500,000	100,000	100,000	100,000
Borrowing	1,112,334	1,862,666			
Operational Services Total	3,775,147	3,374,965	912,299	912,299	912,299
Finance and Assets					
Capital Reserves	150,000				
Borrowing	912,974	2,300,000			
Finance and Assets Total	1,062,974	2,300,000	0	0	0
Capital Funding Total	4,838,121	5,674,965	912,299	912,299	912,299

Capital Reserves Forecast	2023/24 £	2024/25 £	2025/26 £	2026/27 £	2027/28 £
Balance Brought Forward	1,480,802	987,672	828,051	668,430	508,809
Add receipts from Sales of Assets	412,894	50,000	50,000	50,000	50,000
Less Capital Receipts Applied	(906,024)	(209,621)	(209,621)	(209,621)	(209,621)
Capital Reserves Carried Forward	987,672	828,051	668,430	508,809	349,188

Borrowing Forecast	2023/24	2024/25	2025/26	2026/27	2027/28
	£	£	£	£	£
Balance Brought Forward	10,126,676	10,832,603	13,909,232	6,159,957	5,410,682
Add Borrowing in Year	2,025,308	4,162,666	0	0	0
Repayment from ECTC	(1,000,000)	(500,000)	(7,000,000)	0	0
Less Minimum Revenue Provision (MRP)	(319,381)	(586,037)	(749,275)	(749,275)	(650,161)
Total Borrowing Carried Forward	10,832,603	13,909,232	6,159,957	5,410,682	4,760,521
Internal Borrowing	10,832,603	13,909,232	6,159,957	5,410,682	4,760,521
External Borrowing	0	0	0	0	0