

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 2025/26 and MTFs for 2026/27 to 2028/29 as set out in Appendices 2(a) and 2(b) – LibDem, specifically to reflect the following proposals:
 - To remove the costs associated with the Local Plan (as discussed earlier on the agenda), £300,000 in 2025/26 and 2026/27 and £150,000 in 2027/28
 - To remove the capital cost and all future revenue streams in relation to the Bereavement Centre 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 2026/27 and future years). (Capital cost to be funded from a revenue contribution)
 - To increase the Environment Fund from £100,000 to £200,000 per year
 - To provide funding for Arts and tourism £100,000 per year
 - To build in a £200,000 per annum turnover allowance on staff costs in recognition that there will be staff vacancies throughout the year
- iii) A Council Tax freeze in 2025/26
- 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 2025/26 Fees and Charges as set out in Appendix 5
- vii) The application of the Retail, Hospitality and Leisure 40% Business Rate relief (which will be fully funded by the Government through Section 31) as detailed in sections 6.6 to 6.7 of this report and any other Business Rate reliefs that may be announced in the national budget (as detailed in section 6.8).
- viii) The changes to the Local Council Tax Reduction Scheme and premiums for Long-Term Empty and Second Homes as detailed in sections 11.8 and 11.9 of this report.

PROPOSER: Cllr Lorna Dupre

SECONDER: Cllr Christine Whelan

DRAFT BUDGET 2025-26

	Budget 2024-25 £	Estimate 2025-26 £	Estimate 2026-27 £	Estimate 2027-28 £	Estimate 2028-29 £
Committees:					
Operational Services	7,134,292	6,842,567	7,802,777	7,954,194	8,123,598
Finance & Assets	7,613,985	8,269,054	9,015,842	8,576,846	8,727,372
Net District Spending	14,748,277	15,111,621	16,818,619	16,531,040	16,850,970
New Homes Bonus Grant	-1,069,518	-828,863	0	0	0
Rural Services Grants	-219,465	0	0	0	0
Service Grant / Funding Floor Grants	-273,238	-523,990	-1,371,072	-852,784	-320,743
Internal Drainage Board Levies	729,762	801,368	817,395	833,743	850,418
Net Operating Expenditure	13,915,818	14,560,136	16,264,942	16,511,999	17,380,645
Contribution to Corporate Reserve	91,000	70,162	170,480	24,706	86,864
Contribution from Surplus Savings Reserve	-1,567,387	-2,142,895	-5,872,072	-295,029	0
Savings to be identified	0	0	0	-5,212,794	-5,953,896
ECDC Budget Requirement	12,439,431	12,487,403	10,563,350	11,028,882	11,513,613
Parish Council Precepts	3,271,303	3,596,232	3,776,044	3,889,325	4,006,005
DISTRICT BUDGET REQUIREMENT	15,710,734	16,083,635	14,339,394	14,918,207	15,519,618
Financed by:					
Council's share of Collection Funds	-1,112,704	-492,272	0	0	0
Revenue Support Grant	-108,851	-125,690	-307,583	-340,010	-375,123
Locally retained Non-Domestic Rates	-4,823,998	-5,393,410	-3,568,480	-3,786,742	-4,017,898
NNDR from Renewables / Enterprise Zone	-1,707,238	-1,773,841	-1,773,841	-1,773,841	-1,773,841
COUNCIL TAX REQUIREMENT	7,957,943	8,298,422	8,689,490	9,017,614	9,352,756

	Estimate 2024-25 £	Estimate 2025-26 £	Estimate 2026-27 £	Estimate 2027-28 £	Estimate 2028-29 £
Unallocated Surplus Savings Reserve					
In hand at 1st April	9,175,353	8,309,996	6,167,101	295,029	0
Movement in year	-865,357	-2,142,895	-5,872,072	-295,029	0
In hand at 31st March	8,309,996	6,167,101	295,029	0	0

IMPLIED BAND 'D' COUNCIL TAX (District only i.e. excluding parish levies)					
Demand on Collection Fund as above	7,957,943	8,298,422	8,689,490	9,017,614	9,352,756
Less Parish Precepts as above	3,271,303	3,596,232	3,776,044	3,889,325	4,006,005
	4,686,640	4,702,190	4,913,446	5,128,289	5,346,751
Council Tax Base	32,972.0	33,081.4	33,393.0	33,707.7	34,025.4
District Council Tax - Band D	142.14	142.14	147.14	152.14	157.14

Description	Budget 2024/25	Estimate 2025/26	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29
Operational Services					
Building Regulations	43,806	36,436	29,187	29,257	29,328
Community Projects & Grants	200,040	206,095	206,095	208,096	210,137
Community Safety	66,776	64,358	75,102	76,163	74,040
Cons. Area & Listed Buildings	74,073	74,808	74,808	76,038	77,292
Crematorium	0	0	0	0	0
Customer Services	703,762	665,279	642,985	655,855	668,984
Dog Warden Scheme	46,469	50,553	50,725	51,695	52,685
Emergency Planning	30,661	32,148	32,148	32,502	32,863
Environmental	162,973	52,087	52,668	53,634	54,619
Environmental Health	563,292	620,980	620,830	632,595	644,594
Homelessness	237,091	227,769	227,769	232,604	129,416
Leisure Centre	-447,030	-502,043	-549,183	-549,183	-549,183
Licencing - Env Services	34,487	26,040	26,006	30,421	34,921
Marketing & Grants	43,469	34,266	34,266	34,759	35,262
Nuisances	114,748	115,533	115,533	117,746	120,003
Parish Forums	1,530	1,561	1,561	1,561	1,561
Pest Control	11,959	0	0	0	0
Planning	373,328	395,659	323,399	328,754	334,217
Public Relations	124,199	124,682	124,682	127,108	129,583
Recycling	1,929,496	1,649,812	2,689,384	2,729,432	2,896,567
Refuse Collection	1,756,517	1,850,473	1,887,482	1,925,232	1,963,737
Street Cleansing	1,016,706	1,082,792	1,104,448	1,126,537	1,149,068
Street Naming & Numbering	23,663	33,279	32,882	33,388	33,904
Travellers Sites	22,277	0	0	0	0
	7,134,292	6,842,567	7,802,777	7,954,194	8,123,598
Finance & Assets					
Asset Management	203,442	153,442	153,442	153,442	153,442
Award Ditches	10,521	11,468	11,697	11,931	12,170
Civic Relations	24,592	18,721	18,898	19,186	19,480
Climate Change	100,000	200,000	200,000	200,000	201,936
Closed Churchyards	34,658	37,777	38,533	39,304	40,090
Community Transport	15,000	315,000	355,000	55,000	55,000
Corp. Man. Policy Research / Review	332,935	45,497	51,334	57,313	63,437
Council Tax Collection Costs	575,211	614,713	632,908	651,718	664,630
Data Management	125,638	175,648	175,648	178,337	181,080
Depot	-74,241	-76,499	-78,050	-79,631	-81,243
Economic Development	113,586	32,486	34,260	40,364	46,594
Enterprise Zone Business Rates	597,217	610,816	610,816	610,816	610,816
Finance	316,402	359,950	367,380	374,587	381,941
General Gang	104,993	99,947	99,947	101,555	103,195
Health & Safety (Work)	27,390	28,784	28,784	28,784	28,784
Housing Benefits	466,496	518,819	544,208	569,727	589,164
Housing Strategy	197,532	207,243	209,184	216,067	223,089
Human Resources (including training)	278,805	287,498	287,084	290,176	293,328
Information Technology	1,031,982	1,136,674	1,169,530	1,187,416	1,205,708
Interest & Financial Transactions	-1,157,289	-994,055	-502,391	-279,566	-249,347
Internal Audit	82,797	88,568	90,767	93,021	95,331
Land Charges Admin	-14,506	-29,917	-32,634	-34,215	-35,828
Legal Services	170,843	189,832	189,246	192,507	195,833
Local Elections	25,000	25,000	25,000	25,000	25,000
Local Plans	299,250	229,069	229,069	233,234	236,883
Management Team	703,800	725,349	721,551	735,882	750,500
Markets	0	0	0	0	0
Member & Committee Support	704,665	711,686	718,228	743,779	745,869
Misc. Financial Services	607,896	556,098	658,061	113,668	81,273
Miscellaneous Properties	-52,189	-53,487	-54,229	-58,486	-59,258
NNDR Collection Costs	53,057	61,973	66,858	71,909	75,376
Out Of Hours Service	14,560	14,000	14,000	14,280	14,566
Parking of Vehicles	36,117	47,544	49,752	53,496	57,317
Parks and Open Spaces	462,071	509,711	523,479	537,521	551,844
Payroll	97,621	133,939	112,145	114,249	116,395
Public Conveniences	197,865	213,197	213,814	217,036	220,325
Registration of Electors	51,794	50,644	50,644	50,644	50,644
Reprographics	183,677	159,263	181,356	183,759	186,209
Office Accommodation	584,838	618,884	623,970	634,444	645,127
Sport & Recreation Admin	79,959	233,772	226,553	228,592	230,672
	7,613,985	8,269,054	9,015,842	8,576,846	8,727,372
Total	14,748,277	15,111,621	16,818,619	16,531,040	16,850,970

Reserve Accounts

Appendix 3 - LibDem

Description	2024/25				2025/26				2026/27				2027/28			
	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 £	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	25,397	25,000		50,397	50,397	25,000		75,397	75,397	25,000		100,397	100,397			0
Housing Conditions Survey	30,000	5,000		35,000	35,000	5,000		40,000	40,000	5,000		45,000	45,000	5,000		50,000
Change Management	57,301		(57,301)	0	0		0	0	0		0	0	0		0	0
Major Project Development	100,000			100,000	100,000			100,000	100,000			100,000	100,000			100,000
Surplus Savings Reserve	9,175,353	702,030	(1,567,387)	8,309,996	8,309,996	(2,142,895)	6,167,101	6,167,101	6,167,101	(5,872,072)	295,029	295,029	295,029		(295,029)	0
Vehicle Replacements	74,240			74,240	74,240		74,240	74,240	74,240			74,240	74,240			74,240
Sports Facilities Funding Reserve	58,000			58,000	58,000		58,000	58,000	58,000			58,000	58,000			58,000
IT	160,000		(60,000)	100,000	100,000	60,000	(73,345)	86,655	86,655	60,000	(146,655)	0	0	60,000	(60,000)	0
CIL Admin	206,620	70,000	(100,000)	176,620	176,620	70,000	(100,000)	146,620	146,620	70,000	(100,000)	116,620	116,620	70,000	(100,000)	86,620
Asset Management	0			0	0		0	0	0		0	0	0		0	0
Community Fund Reserves	26,384			26,384	26,384		26,384	26,384	26,384			26,384	26,384			26,384
Housing	69,926			69,926	69,926		69,926	69,926	69,926			69,926	69,926			69,926
Historic Homelessness Grant	472,823		(69,266)	403,557	403,557		(143,268)	260,289	260,289		(143,268)	117,021	117,021		(117,021)	(0)
Affordable Housing	131,165			131,165	131,165		131,165	131,165	131,165			131,165	131,165			131,165
General Fund Balance	1,237,551	148,301		1,385,852	1,385,852	70,162	1,456,014	1,456,014	1,456,014	170,480		1,626,494	1,626,494	24,706		1,651,200
Commercial Invest to Save	20,000			20,000	20,000		20,000	20,000	20,000			20,000	20,000			20,000
CLT Grant Applications	20,000			20,000	20,000		20,000	20,000	20,000			20,000	20,000			20,000
Travellers' Sites	0	56,959		56,959	56,959	35,722	92,681	92,681	92,681	34,529		127,210	127,210	33,851		161,061
Enterprise Zone NNDR	955,929	287,642	(23,252)	1,220,319	1,220,319	305,408	(83,249)	1,442,478	1,442,478	305,408	(83,251)	1,664,635	1,664,635	305,408	(84,820)	1,885,223
Growth and Infrastructure Fund	2,536,974		(1,207,216)	1,329,758	1,329,758		1,329,758	1,329,758	1,329,758			1,329,758	1,329,758			1,329,758
Exceptional Hardship Fund	8,803			8,803	8,803		8,803	8,803	8,803			8,803	8,803			8,803
Climate Change	78,488			78,488	78,488		78,488	78,488	78,488			78,488	78,488			78,488
Other																
CIL	12,452,704	400,000	(500,000)	12,352,704	12,352,704	400,000	(7,560,223)	5,192,481	5,192,481	400,000	(1,000,000)	4,592,481	4,592,481	400,000		4,992,481
Section 106 Agreements	3,716,182		(500,000)	3,216,182	3,216,182		(500,000)	2,716,182	2,716,182		(500,000)	2,216,182	2,216,182		(500,000)	1,716,182
Internal Borrowing	(10,652,179)	(2,317,947)	2,693,488	(10,276,638)	(10,276,638)	(3,350,200)	2,585,622	(11,041,216)	(11,041,216)		5,927,214	(5,114,002)	(5,114,002)	0	505,947	(4,608,055)
Total Reserves	20,961,661	(623,015)	(1,390,934)	18,947,712	18,947,712	(2,378,908)	(8,017,358)	8,551,446	8,551,446	1,070,417	(1,918,032)	7,703,831	7,703,831	898,965	(751,320)	7,851,476
Total Reserves	15,444,954	1,294,932	(3,084,422)	13,655,464				11,683,999				6,009,170				5,750,868
General Fund	1,237,551	148,301	0	1,385,852				1,456,014				1,626,494				1,651,200
Earmarked Reserves	14,207,403	1,146,631	(3,084,422)	12,269,612				10,227,985				4,382,676				4,099,668

Capital Programme 2024/25 to 2028/29

CAPITAL BUDGET	Projected Spend 2024/25 £	Proposed Budget 2025/26 £	Proposed Budget 2026/27 £	Proposed Budget 2027/28 £	Proposed Budget 2028/29 £
Operational Services					
Refuse Vehicles	827,530	1,964,000	120,000	320,000	
Waste Bins	40,000	1,040,000	40,000	40,000	40,000
Food Waste Caddies		280,256			
Conservation Area Schemes - 2nd round	27,506				
Mandatory Disabled Facilities Grants (DFG)	1,086,163	697,299	697,299	697,299	697,299
Empty Properties, Discretionary DFGs, Minor Works, Home Repair Asst.	75,000	75,000	75,000	75,000	75,000
Vehicle Etc. Replacements	356,226	100,000	100,000	100,000	100,000
Bereavement Centre	500,000	0	0		
Operational Services Total	2,912,425	4,156,555	1,032,299	1,232,299	912,299
Finance and Assets					
Depot	347,892				
Solar Panels on Council Buildings	100,100				
EC CLT Loan	42,525				
Loan Agreement with ECTC	2,100,000	1,500,000			
Finance and Assets Total	2,590,517	1,500,000	0	0	0
Capital Programme Total	5,502,942	5,656,555	1,032,299	1,232,299	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. With the Government's long term Waste Strategy being implemented in 2026, the Council is being required to purchase a significant number of new vehicles in 2025/26 to ensure that it is ready to meet the additional demands put upon it by the Strategy.

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 2025/26 is for the purchase of wheeled bins at the point the Council chooses to move away from the use of black sacks. This was originally built into the budget in 2023/24, but will now be used in 2025/26.

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.

Bereavement Centre

To build a District Bereavement Centre, consisting of a crematorium and modular function room, with associated natural burial and pet cemetery facilities at the Council owned Mepal site on Ireton's Way.

Depot

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

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

At its meeting on the 21st April 2022, the Council approved a 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 2025, it is expected that ECTC will have drawdown net £5.0 million of this facility. Current cashflows suggest that a further £1.5 million will be drawn down in 2025/26.

SOURCES OF FINANCING	Projected 2024/25 £	Budget 2025/26 £	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £
Operational Services					
Revenue Contribution					
Government Grants (Disability Facilities Grant)	991,542	602,678	602,678	602,678	602,678
Government Grants (Food Waste)		894,056			
Capital Reserves	237,127	209,621	209,621	209,621	209,621
Section 106 / CIL	1,856,226	600,000	600,000	600,000	600,000
Borrowing	(172,470)	1,850,200	(380,000)	(180,000)	(500,000)
Operational Services Total	2,912,425	4,156,555	1,032,299	1,232,299	912,299
Finance and Assets					
Capital Reserves	100,100				
Borrowing	2,490,417	1,500,000			
Finance and Assets Total	2,590,517	1,500,000	0	0	0
Capital Funding Total	5,502,942	5,656,555	1,032,299	1,232,299	912,299

Capital Reserves Forecast	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Balance Brought Forward	1,785,702	1,498,475	1,338,854	1,179,233	1,019,612
Add receipts from Sales of Assets	50,000	50,000	50,000	50,000	50,000
Less Capital Receipts Applied	(337,227)	(209,621)	(209,621)	(209,621)	(209,621)
Capital Reserves Carried Forward	1,498,475	1,338,854	1,179,233	1,019,612	859,991

Borrowing Forecast	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Balance Brought Forward	10,652,179	10,276,638	11,041,216	5,114,002	4,608,055
Add Borrowing in Year	2,317,947	3,350,200	(380,000)	(180,000)	(500,000)

Repayment from ECTC	(2,100,000)	(1,900,000)	(4,600,000)	0	0
Less Minimum Revenue Provision (MRP)	(593,488)	(685,622)	(947,214)	(325,947)	(226,009)
Total Borrowing Carried Forward	10,276,638	11,041,216	5,114,002	4,608,055	3,882,046
Internal Borrowing	10,276,638	11,041,216	5,114,002	4,608,055	3,882,046
External Borrowing	0	0	0	0	0