

Wrexham County Borough Council 2022/23 Budget

Report of Chief Officer Finance & ICT

This document is available in Welsh



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Background

1. The local authority budget planning process in Wrexham, as elsewhere, requires an early view to be taken about the Council's budget prospects based on national economic indicators and government planning totals for local authority spending.
2. The Council's medium term financial plans have been developed using the following parameters:
 - An assumed increase in grant funding of 9.4% in 2022/23 followed by 3.5% for 2023/24 and 2.4% 2024/25.
 - An increase in Council Tax at Band D of 4% for 2022/23 and preliminary estimates of 5.5% for 2023/24 and 2024/25.
 - Estimated inflation assumptions:
 - non teachers' pay provision of 4% is made based on the Office of Budget Responsibility (OBR) assumptions for pay growth next year, 2.5% for 2023/24 and 2024/25.
 - teachers' pay provision of 4% for the seven month period 1 September 22 to 31 March 23 (pay award of 1.75% has been agreed to 31 August 22), 2.5% for 2023/24 and 2024/25.
 - National Insurance increase in contributions of 1.25% for 2022/23.
 - higher inflation is provided for specific areas including PFI (3%), Energy (15.5%) and Social Care Providers (4.8%) in 2022/23.
 - general provision of 2% on other areas, however, this will be kept under review.
 - Known commitments.
3. The medium term financial plan will be reviewed on a periodic basis.

Review of the Current Year 2021/22

4. The budget for the year is cash limited at £259,491,634.
5. The budget has been closely monitored and controlled during the year in accordance with the procedures approved by Council. The impact of the Corona Virus Pandemic has been significant and early in the financial year a number of service pressures particularly in Children's social care were identified.
6. All budgets will continue to be carefully scrutinised in accordance with the agreed procedures and the actual outturn will be reported in June 2022.

Welsh Government (WG) Revenue Settlement

7. The distribution of the settlement to individual authorities is dependent on the standard spending assessment (SSA) formula. For 2022/23 there were no significant changes to the formula.
8. The WG announced its provisional revenue settlement details for local authorities on 21 December 2021. The settlement provided local authorities in Wales with an average 9.4% settlement increase (after taking into account of transfers of grants) and Wrexham's share was an increase of 9.4%. There was no floor provision. The final settlement will be published on 1 March 2022.
9. The Council's standard spending assessment, the notional assessment for grant distribution purposes of the Council's need to spend on its services, totals £286,508,436

2022/23 Budget

10. The budget for next year as outlined in page 11 has been built up in accordance with the framework agreed by Council. The budget is built up on an incremental basis, starting with the current year's budget and adjusting for inflation, commitments, pressures and savings, within the total level of Aggregate External Finance (the total of the revenue settlement from Welsh Government) and the funding collected locally through Council Tax).
11. The total net revenue expenditure is estimated at £280,674,340.
12. It is a requirement of the Local Government Act 2003 that I should report to members on the robustness of the estimates made for the purpose of calculating the net budget requirement. I should therefore draw your attention to a number of key risk areas that I have identified in the budget and how these may be managed. These are outlined in page 40. Issues relating to these key risks will be reported to members during the forthcoming year as necessary as part of the budget monitoring and control procedures.

Reserves and Balances

13. A local authority requires a prudent level of working balances to maintain adequate cash flow, especially during the first part of the financial year prior to the receipt of council tax income, and to meet unforeseen expenditure.
14. The 2022/23 budget plan does not include a budgeted contribution to or from balances.
15. There is still uncertainty on the impact of pay and other inflation costs and the reduction in specific grants (i.e. Covid Hardship funding) on the Council's budget. In addition, while the Council is proposing to invest in Social Care and in particular investment in looked after children, small changes in demand in this service area can have a significant budgetary impact.
16. An analysis of the Council's key estimated earmarked reserves and balances is as follows:

	Actual Balance at 1 April 2021 £k	Estimated Balance at 1 April 2022 £k
Council Fund balance	8,433	8,433
School Balances	9,655	3,547
Service Reserves	2,064	1,069
Other Earmarked Reserves (including grant reserves)	21,765	15,770
Total Balances and Reserves	41,917	28,819

17. The estimated balances at 1 April 2022 in the table above are based on the best estimates available at the time of writing the report. The reported position will change following the closure of the 2021/22 accounts and will be reported to members after the end of the financial year
18. In accordance with the Council's Reserve Strategy, Other Earmarked reserves will be reviewed to ensure they continue to be held according to an agreed plan or returned to the Council Fund balance for more appropriate allocation.

Income

WG Grant Funding - Aggregate External Finance (AEF)

19. Revenue Support Grant – The County Borough’s share of the final Revenue Support Grant has been set at £159,225,875.
20. Business Rates – the business rate poundage for 2022/23 has been set at 53.5p in the £. The County Borough’s share of national non-domestic rate income in 2022/23 is £47,833,954.
21. In total, AEF from Welsh Government will be £207,059,829 in 2022/23.

Council Tax

22. After taking account of the general grants and contribution from balances, the balance of net expenditure totalling £73,614,511 remains to be funded by council taxpayers.
23. It is proposed to charge as a special expense part of the cost of footway lighting to the four community areas within the town (£4.80 at band D), the community of Llangollen Rural (£16.41 at band D), Chirk (£10.63 at band D) and Glyntraian (£12.53 at band D).
24. After adjusting for special expenses of £116,862 the balance to be found as general expenses from council taxpayers is £73,497,649.
25. The Council Tax base calculation for 2022/23, is 53,665 band D equivalent properties after allowing for:
 - band reductions for the disabled
 - exempt properties
 - single occupier discounts
 - double discounts on unoccupied properties
 - premium for properties classified as either long term empty or a second home
 - factors to reflect the relative charge at different bands
 - the estimated collection rate
 - contributions in lieu from Ministry of Defence

The overall tax base is built up from the same calculations for each of the 34 community areas and the “band D equivalents” are shown in page 14.

26. Dividing the balance to be found as general expenses from council taxpayers (£73,497,649) by the tax base of 53,665 will give a £1,369.56 charge to be borne by a full-paying household whose home is valued at band D. For band A property the charge is six ninths of this figure through to band I properties where the charge is twenty one ninths of the band D figure. In many cases these figures will be adjusted for disabled and other discounts and, of course, for council tax benefit.
27. Page 14 sets out the council tax rate for the band D taxpayer for each community council area and shows that when the police authority's precept is included, the total average council tax at band D for 2022/23 is £1,741.32.

Conclusion

28. The settlement provides indicative figures for future years which will assist with budget planning up to 2024/25. Indicative Wales-level core revenue funding allocations for 2023/24 and 2024/25 are £5.3 billion and £5.4 billion respectively – equating to an uplift in the first year of £177 million (3.5%) and in the second year, of £128 million (2.4%). These figures are indicative and dependent on both current estimates of NDR income over the multi-year settlement period, and the funding provided by the UK Government through the 2021 Comprehensive Spending Review.
29. The 2022/23 settlement gives opportunity for recovery of ground, rather than additional investment, given the accumulation of significant demand pressures the Council is currently facing, and will face, over the next three years. Whilst 2022/23 is better than expected, years two and three of the settlement are lean compared to anticipated inflation and demand pressures.
30. The financial settlement for 2022/23 has given the opportunity to invest funding in service pressures, support the priorities of the Council Plan and strengthen financial resilience.
31. The Local Government Act 2003 requires the Council to monitor its budget and to take appropriate action. The budget will therefore require close monitoring and control during the year and the financial position will need to be kept continuously under review.
32. Finally, I remain very grateful to all Members and Officers for their assistance, cooperation and hard work in helping to prepare this budget.

Richard Weigh

Chief Officer, Finance & ICT

Recasting of Cash Limited Budgets

1. The cash limited budgets on page 11 have been recast in order to reflect the total cost of services to include support costs.
2. Departmental support costs have been fully recharged to the services which they support; this includes an element which has been reallocated to Corporate and Central Expenditure. This is reflected in column J on page 11 and in the body of the budget pages.
3. It can be recognised from the summary page 11 and the individual budget pages that the Chief Executive, Finance & ICT, Governance & Customer and Repairs & Maintenance all have had their Cash Limited Budgets recharged across the other services; this reallocation of cost is based upon matrices that have been identified as appropriate.
4. As part of the Code, the central costs have been re-arranged into:
 - Corporate & Democratic Core (including Democratic Representation & Management and Corporate Management)
 - Non Distributed Costs (including Past Service Costs and costs associated with unused shares of IT facilities)
 - Central Services to the Public (including Council Tax Reduction scheme and collection costs, Coroners, Electoral Registration etc.)
 - Other Operating Income & Expenditure (including levies from other bodies and capital financing).
5. Whilst these are significant adjustments for accounting purposes the underlying spending power of service remains exactly as approved by Council.

2022/23 Revenue Budget Summary

	2021/22 Cash Limited Budget (£)	Welsh Government Changes (£)	Other Functional changes (£)	2021/22 Cash Limited Budget after Functional Changes (£)
Environment & Technical	35,694,012	0	0	35,694,012
Planning & Regulatory	2,293,578	0	0	2,293,578
Economy	3,745,796	0	0	3,745,796
Social Care	63,698,499	212,542	0	63,911,041
Schools	91,525,167	0	336,000	91,861,167
Education & Early Intervention	6,996,143	0	(336,000)	6,660,143
Housing & Assets	3,221,148	0	0	3,221,148
Finance & ICT	7,185,024	0	0	7,185,024
Governance & Customer	3,408,881	0	0	3,408,881
Repairs & Maintenance	2,721,783	0	0	2,721,783
Chief Executive	3,096,633	0	0	3,096,633
Total Net Service Expenditure	223,586,664	212,542	0	223,799,206

	Non Teachers' Pay Inflation (£)	Teachers' Pay Inflation (£)	Other Inflation (£)	Commitments & Emerging Pressures (£)	Service Cuts (£)	2022/23 Cash Limited Budget (£)	2022/23 Recast Budget (£)
Environment & Technical	579,499		971,094	20,000	0	37,264,605	41,761,235
Planning & Regulatory	165,628		(6,712)	347,000	0	2,799,494	3,686,204
Economy	204,196		82,675	150,000	0	4,182,667	8,776,236
Social Care	1,197,672		1,763,106	6,030,000	0	72,901,819	81,719,679
Schools	1,245,334	1,761,424	545,792	0	0	95,413,717	95,413,717
Education & Early Intervention	375,305	145,080	164,094	250,000	0	7,594,622	29,735,952
Housing & Assets	421,012		191,042	50,000	0	3,883,202	5,793,628
Finance & ICT	341,376		38,165	247,000	0	7,811,565	0
Governance & Customer	175,192		6,870	93,000	0	3,683,943	0
Repairs & Maintenance			58,145	0	0	2,779,928	0
Chief Executive	161,954		6,927	0	0	3,265,514	0
Total Net Service Expenditure	4,867,168	1,906,504	3,821,198	7,187,000	0	241,581,076	266,886,651

Corporate and Central Expenditure

Gwariant Corfforaethol a Chanolog:	2021/22 Cash Limited Budget (£)	Welsh Government Changes (£)	Other Functional changes (£)	2021/22 Cash Limited Budget after Functional Changes (£)
General	16,351,723	0	0	16,351,723
Fire Levy	7,214,775	0	0	7,214,775
Council Tax Reduction Scheme	12,338,472	0	0	12,338,472
Total Net Expenditure	259,491,634	212,542	0	259,704,176

Funded by:

Welsh Government Funding	188,856,177
Council Tax Income	70,635,457
Total Income	259,491,634

Gwariant Corfforaethol a Chanolog:	Non Teachers' Pay Inflation (£)	Teachers' Pay Inflation (£)	Other Inflation (£)	Commitments & Emerging Pressures (£)	Service Cuts (£)	2022/23 Cash Limited Budget (£)	2022/23 Recast Budget (£)
General	8,472	539,274	36,816	1,860,193	0	18,796,478	6,509,097
Fire Levy	0	0	0	400,000	0	7,614,775	7,614,775
Council Tax Reduction Scheme	0	0	193,539	150,000	0	12,682,011	12,682,011
Total Net Expenditure	4,875,640	2,445,778	4,051,553	9,597,193	0	280,674,340	280,674,340

Funded by:

Welsh Government Funding	207,059,829
Council Tax Income	73,614,511
Total Income	280,674,340

Council Tax Information 2022/23

NOTE: Tax Base = Band "D" Equivalent for a full Council Taxpayer

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	N. Wales Police	Community Precepts	Total
309	Abenbury	1,369.56	-	316.80	33.11	1,719.47
5,725	Acton	1,369.56	4.80	316.80	29.52	1,720.68
581	Bangor Isycoed	1,369.56	-	316.80	35.10	1,721.46
646	Bronington	1,369.56	-	316.80	35.60	1,721.96
2,827	Broughton	1,369.56	-	316.80	55.49	1,741.85
1,943	Brymbo	1,369.56	-	316.80	51.22	1,737.58
3,983	Caia Park	1,369.56	4.80	316.80	60.00	1,751.16
2,265	Cefn	1,369.56	-	316.80	68.33	1,754.69
162	Ceiriog Ucha	1,369.56	-	316.80	37.04	1,723.40
1,666	Chirk	1,369.56	10.63	316.80	74.29	1,771.28
1,718	Coedpoeth	1,369.56	-	316.80	120.71	1,807.07
217	Erbistock	1,369.56	-	316.80	7.83	1,694.19

NOTE: Tax Base = Band "D" Equivalent for a full Council Taxpayer

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	N. Wales Police	Community Precepts	Total
1,420	Esclusham	1,369.56	-	316.80	74.75	1,761.11
382	Glyntraian	1,369.56	12.53	316.80	41.62	1,740.51
2,660	Gresford	1,369.56	-	316.80	35.71	1,722.07
3,920	Gwersyllt	1,369.56	-	316.80	49.52	1,735.88
373	Hanmer	1,369.56	-	316.80	36.95	1,723.31
853	Holt	1,369.56	-	316.80	38.67	1,725.03
228	Isycoed	1,369.56	-	316.80	56.58	1,742.94
850	Llangollen Rural	1,369.56	16.41	316.80	67.58	1,770.35
475	Llansantffraid Glyn Ceiriog	1,369.56	-	316.80	64.63	1,750.99
1,932	Llay	1,369.56	-	316.80	40.00	1,726.36
716	Maelor South	1,369.56	-	316.80	28.41	1,714.77
592	Marchwiel	1,369.56	-	316.80	56.00	1,742.36

NOTE: Tax Base = Band "D" Equivalent for a full Council Taxpayer

Tax Base	Community	WCBC General Expenses	WCBC Special Expenses	N. Wales Police	Community Precepts	Total
708	Minera	1,369.56	-	316.80	53.31	1,739.67
4,238	Offa	1,369.56	4.80	316.80	44.36	1,735.52
684	Overton	1,369.56	-	316.80	89.79	1,776.15
1,126	Pen-y-cae	1,369.56	-	316.80	65.23	1,751.59
2,807	Rhosddu	1,369.56	4.80	316.80	35.63	1,726.79
3,265	Rhos	1,369.56	-	316.80	90.82	1,777.18
1,799	Rossett	1,369.56	-	316.80	37.80	1,724.16
1,793	Ruabon	1,369.56	-	316.80	47.41	1,733.77
312	Sesswick	1,369.56	-	316.80	17.63	1,703.99
490	Willington / Worthenbury	1,369.56	-	316.80	31.84	1,718.20
53,665	Total / Average	1,369.56	2.18	316.80	52.78	1,741.32

Environment & Technical

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Cemeteries & Crematoria	(652,688)	(629,62)	(374,696)
Refuse Collection & Disposal	22,137,846	22,932,626	26,858,051
Other Cleansing	1,368,147	1,426,059	1,923,092
Parks & Open Spaces	1,401,504	1,492,687	2,306,441
Integrated Transport	6,065,822	6,357,826	2,353,368
Car Parking & Enforcement	(238,837)	(201,875)	(54,355)
Highways Maintenance	5,011,477	5,258,132	8,749,334
Departmental Support	600,741	628,774	0
Total Budget	35,694,012	37,264,605	41,761,235

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	12,246,710	12,826,209	14,309,473
Premises Costs	1,759,469	1,908,476	1,908,476
Transport Costs	9,801,612	9,997,644	9,997,644
Supplies & Services	1,126,357	1,148,848	1,148,848
3rd Party Payments	24,143,511	24,768,563	24,768,563
Support Services	0	0	4,290,256
Capital Financing	355,599	355,599	6,830,024
Total Expenditure	49,433,258	51,005,339	63,253,284
Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(9,936,738)	(9,936,738)	(9,936,738)
Fees, Charges & Other Income	(3,718,523)	(3,720,011)	(3,720,011)
Recharges	(83,985)	(83,985)	(7,835,300)
Total Income	(13,739,246)	(13,740,734)	(21,492,049)
Total Budget	35,694,012	37,264,605	41,761,235

Planning & Regulatory

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Development Management & Planning Policy	235,433	529,456	1,345,058
Emergency Planning	121,000	122,513	0
Local Land Charges	(78,260)	(77,850)	13,173
Food / Health & Safety	549,957	629,411	830,755
Environmental Protection & Control	642,065	727,091	990,087
Licensing / Trading Standards	285,158	306,217	507,131
Departmental Support	538,225	562,656	0
Total Budget	2,293,578	2,799,494	3,686,204

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	3,500,641	3,988,269	4,189,430
Premises Costs	29,857	30,859	30,859
Transport Costs	71,288	72,120	72,120
Supplies & Services	131,969	159,583	159,583
3rd Party Payments	229,518	232,388	232,388
Support Services	19,000	19,380	1,582,763
Capital Financing	0	0	14,834
Total Expenditure	3,982,273	4,502,599	6,281,977
Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(185,902)	(185,902)	(185,902)
Fees, Charges & Other Income	(1,502,793)	(1,517,203)	(1,517,203)
Recharges	0	0	(892,668)
Total Income	(1,688,695)	(1,703,105)	(2,595,773)
Total Budget	2,293,578	2,799,494	3,686,204

Economy

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Regeneration & Business	871,091	1,077,252	1,760,793
Public Conveniences	63,387	77,517	96,132
Town Centre Markets & Events	549,697	571,570	1,581,019
Libraries & Resource Centres	1,430,452	1,530,548	3,088,984
Arts, Culture & Heritage	753,575	844,317	2,249,308
Departmental Support	77,594	81,463	0
Total Budget	3,745,796	4,182,667	8,776,236

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	4,231,754	4,447,867	5,018,029
Premises Costs	1,058,349	1,131,409	1,131,409
Transport Costs	36,208	36,869	36,869
Supplies & Services	1,021,199	946,281	946,281
3rd Party Payments	401,737	409,127	409,127
Support Services	900	918	2,893,266
Capital Financing	0	0	1,340,417
Total Expenditure	6,750,147	6,972,471	11,775,398

Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(1,983,319)	(1,781,983)	(1,781,983)
Fees, Charges & Other Income	(977,576)	(964,365)	(964,365)
Recharges	(43,456)	(43,456)	(252,814)
Total Income	(3,004,351)	(2,789,804)	(2,999,162)

Total Budget	3,745,796	4,182,667	8,776,236
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Social Care

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Older People	17,503,105	18,557,292	21,204,158
Disabilities	13,839,292	14,300,736	16,261,635
Generic Services	(2,710,773)	(1,393,241)	(1,600,728)
Safeguarding & Mental Health	5,392,660	5,623,318	5,878,475
Registered Services	7,603,824	8,007,682	10,584,415
Senior Management / Support Services	1,694,552	1,767,526	0
Total For Adult Social Care	43,322,660	46,863,313	52,327,955
Corporate Parenting	13,492,031	18,862,887	21,642,869
Care & Support	3,065,114	3,188,426	4,126,093
Child & Family Inclusion	1,048,799	1,100,986	1,569,992
Safeguarding	1,279,339	1,338,419	1,892,639
Senior Management / Support Services	1,490,556	1,547,788	160,131
Total For Childrens Social Care	20,375,839	26,038,506	29,391,724
Total Budget	63,698,499	72,901,819	81,719,679

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	24,907,314	26,102,361	29,279,346
Premises Costs	251,891	266,219	266,219
Transport Costs	674,557	688,048	688,048
Supplies & Services	1,920,491	1,960,620	1,960,620
3rd Party Payments	49,637,098	57,465,704	57,465,704
Transfer Payments	6,958,285	7,100,161	7,100,161
Support Services	4,160	4,243	12,330,016
Capital Financing	0	0	221,807
Total Expenditure	84,353,796	93,587,356	109,311,921
Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(11,766,507)	(11,737,502)	(11,737,502)
Fees, Charges & Other Income	(8,759,955)	(8,819,200)	(8,819,200)
Recharges	(128,835)	(128,835)	(7,035,540)
Total Income	(20,655,297)	(20,685,537)	(27,592,242)
Total Budget	63,698,499	72,901,819	81,719,679

Education & Early Intervention

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Delegated School Budgets	91,525,167	95,413,717	95,413,717
Total For Schools	91,525,167	95,413,717	95,413,717
Education Enrichment And Intervention	1,878,920	2,049,050	2,665,491
Early Years Education	653,432	675,520	769,977
Supporting Achievement	4,463,791	4,870,052	26,300,484
Total For Non Schools	6,996,143	7,594,622	29,735,952
Total Budget	98,521,310	103,008,339	125,149,669

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	98,086,866	101,033,130	104,297,959
Premises Costs	5,129,898	5,498,878	5,498,878
Transport Costs	252,402	257,534	257,534
Supplies & Services	9,051,484	9,382,669	9,382,669
3rd Party Payments	2,627,132	2,638,440	2,638,440
Transfer Payments	33,388	284,056	284,056
Support Services	5,011,260	5,125,475	19,752,581
Capital Financing	164,929	164,929	6,339,796
Total Expenditure	120,357,359	124,385,111	148,451,913
Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(17,715,493)	(17,735,166)	(17,735,166)
Fees, Charges & Other Income	(135,061)	(135,192)	(135,192)
Recharges	(3,985,495)	(3,506,414)	(5,431,886)
Total Income	(21,836,049)	(21,376,772)	(23,302,244)
Total Budget	98,521,310	103,008,339	125,149,669

Housing & Assets

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Strategic Assets	226,025	396,824	314,126
Facilities Management And Design	755,855	927,953	636,886
Catering Service	485,130	660,193	1,586,168
Housing Strategy	158,212	162,491	182,373
Housing Benefit	-399,290	-382,450	398,407
Private Sector Housing	51,173	66,879	174,412
Housing Options	1,671,512	1,751,372	2,356,754
Travellers Sites	99,480	108,492	144,502
Departmental Support	173,051	191,448	0
Total Budget	3,221,148	3,883,202	5,793,628

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	8,700,828	9,177,826	10,246,674
Premises Costs	2,642,854	2,762,309	2,762,309
Transport Costs	86,861	88,599	88,599
Supplies & Services	2,522,923	2,574,132	2,574,132
3rd Party Payments	4,207,311	4,208,338	4,208,338
Transfer Payments	31,049,026	31,671,926	31,671,926
Support Services	511,925	516,178	5,834,157
Capital Financing	0	0	1,452,979
Total Expenditure	49,721,728	50,999,308	58,839,114
Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(38,740,490)	(39,349,064)	(39,349,064)
Fees, Charges & Other Income	(4,702,473)	(4,708,960)	(4,708,960)
Recharges	(3,057,617)	(3,058,082)	(8,987,462)
Total Income	(46,500,580)	(47,116,106)	(53,045,486)
Total Budget	3,221,148	3,883,202	5,793,628

Housing Revenue Account

Budget Summary

Income

Description	Revised 2021/2022 (£)	Budget 2022/2023 (£)
Dwelling Rents	51,726,000	53,809,000
Non-Dwelling Rents	1,033,000	1,049,000
Charges For Services And Facilities	367,000	367,000
Income From Solar Pv Feed In Tariff	1,634,000	1,634,000
Interest	25,000	25,000
Affordable Housing Grant	167,000	167,000
Total Income	54,952,000	57,051,000

Expenditure

Description	Revised 2020/2021 (£)	Budget 2021/2022 (£)
Supervision And Management Costs	6,968,000	7,159,000
Special Expenses (Ground Maintenance Etc)	669,000	683,000
Sheltered Housing - Landlord Costs	684,000	736,000
Repairs And Maintenance	21,843,000	18,929,000
Capital Charges	26,433,000	27,514,000
Provision For Bad & Doubtful Debts	1,044,000	793,000
Contribution To Capital Programme (Cera)	2,316,000	1,238,000
Total Income	59,957,000	57,052,000
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Net Surplus/-Deficit For The Year	(5,005,000)	(1,000)
Balance Brought Forward	10,029,496	5,024,496
Balance Carried Forward	5,024,496	5,023,496

Finance and ICT

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Finance	3,656,989	4,054,037	0
ICT	3,528,035	3,757,528	0
Total Budget	7,185,024	7,811,565	0

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	7,167,994	7,650,619	8,594,935
Premises Costs	17,801	18,481	18,481
Transport Costs	14,661	14,955	14,955
Supplies & Services	2,218,444	2,394,645	2,394,645
Support Services	54,532	54,532	4,364,926
Capital Financing	0	0	221,168
Total Expenditure	9,473,432	10,133,232	15,609,110

Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(586,234)	(607,058)	(607,058)
Fees, Charges & Other Income	(826,723)	(834,990)	(834,990)
Recharges	(875,451)	(879,619)	(14,167,062)
Total Income	(2,288,408)	(2,321,667)	(15,609,110)

Total Budget	7,185,024	7,811,565	0
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Governance & Customer

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Legal Services	878,433	984,135	0
Democratic & Registration Service	574,158	596,172	0
Customer & Cymraeg	1,431,760	1,519,829	0
Digital Services	524,530	583,807	0
Total Budget	3,408,881	3,683,943	0

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	3,698,022	3,942,703	4,407,446
Premises Costs	0	15,000	15,000
Transport Costs	5,480	5,589	5,589
Supplies & Services	535,321	546,030	546,030
Support Services	0	0	2,527,554
Total Expenditure	4,238,823	4,509,322	7,501,619

Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(211,021)	(186,021)	(186,021)
Fees, Charges & Other Income	(394,652)	(415,089)	(415,089)
Recharges	(224,269)	(224,269)	(6,900,509)
Total Income	(829,942)	(825,379)	(7,501,619)

Total Budget	3,408,881	3,683,943	0
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Repairs & Maintenance

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Repairs & Maintenance	2,721,783	2,779,928	0
Total Budget	2,721,783	2,779,928	0

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Premises Costs	2,817,879	2,875,835	2,875,835
Support Services	89,347	89,536	125,874
Total Expenditure	2,907,226	2,965,371	3,001,709

Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Recharges	(185,443)	(185,443)	(3,001,709)
Total Income	(-185,443)	(185,443)	(3,001,709)

Total Budget	2,721,783	2,779,928	0
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Chief Executive

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Chief Executive & Support	277,912	290,892	0
Performance, Improvement & Partnerships	955,438	1,000,255	0
Human Resources	1,350,526	1,425,524	0
Workforce Development & Training	512,757	548,843	0
Total Budget	3,096,633	3,265,514	0

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	3,507,293	3,668,736	4,084,285
Premises Costs	14,377	14,665	14,665
Transport Costs	18,087	10,249	10,249
Supplies & Services	227,560	238,905	238,905
3rd Party Payments	148,150	154,856	154,856
Support Services	0	0	1,151,395
Total Expenditure	3,915,467	4,087,411	5,654,355

Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(705,304)	(708,367)	(708,367)
Recharges	(113,530)	(113,530)	(4,945,988)
Total Income	(818,834)	(821,897)	(5,654,355)

Total Budget	3,096,633	3,265,514	0
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Corporate & Central

Budget Summary

Service	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Corporate & Democratic Core	1,820,899	2,037,899	4,721,293
Non Distributed Costs	3,136,526	5,284,608	5,331,141
Central Services To The Public	12,878,825	13,252,364	14,495,769
Fire Levy	7,214,775	7,652,042	7,652,042
Capital Financing	8,222,285	8,227,464	(8,871,204)
Leisure Service	728,434	728,434	1,812,180
Other Operating Income & Expenditure	1,903,226	1,910,453	394,492
Movement In Pension Reserve	0	0	(11,748,024)
Total Budget	35,904,970	39,093,264	13,787,689

Analysis by Expenditure and Income

Expenditure	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Employee Costs	183,020	191,492	212,728
Premises Costs	165,503	169,286	169,286
Transport Costs	3,612	3,624	3,624
Supplies & Services	4,892,562	5,867,318	-5,743,314
3rd Party Payments	15,483,883	17,409,270	17,409,270
Transfer Payments	12,598,122	12,941,661	12,941,661
Support Services	0	0	4,030,225
Capital Financing	8,644,819	8,649,998	9,848,169
Total Expenditure	41,971,521	45,232,649	38,871,649
Income	Cash Limited Budget 2021/2022 (£)	Cash Limited Budget 2022/2023 (£)	Recast 2022/2023 (£)
Grants & Other Contributions	(5,446,190)	(5,516,201)	(5,516,201)
Fees, Charges & Other Income	(297,186)	(300,009)	(300,009)
Recharges	(323,175)	(323,175)	(19,267,750)
Total Income	(6,066,551)	(6,139,385)	(25,083,960)
Total Budget	35,904,970	39,093,264	13,787,689

Management of Key Risks

Inflation and interest rates

Risk:

- Teachers and non-Teachers pay award has not been agreed. 4% provision has been included in the budget.
- Inflation continues to increase over and above that provided for in the budget.
- Future interest rate movements will impact on the level of investment income.

Management:

- Through the Council's budget monitoring and control arrangements.

Financial Funding / Prospects

Risk:

- While a three-year settlement provides helpful planning guidance, it is clear that years 2 and 3 will be challenging as cost and demand pressures are forecast to exceed funding.
- The Council is currently spending well below its Standard Spending Assessment and has a level of Council Tax below the Welsh average.

Management:

- Through the Council's budget monitoring and control arrangements.

Capital Financing Costs

Risk:

- The level of borrowing is based on level and timing of other sources of funding e.g. capital receipts and grants. These may be subject to change.

Management:

- Through the member/officer working group consideration and recommendation to the Board.

Service Pressures

- Sufficient provision has not been made to cover the changes in demand for all services and to address Regulatory Action Plans.
- No provision has been made for loss of income due to ongoing impact of the Covid 19 pandemic.

Risk:

- Demand for these services may continue to exceed level of funding available.
- No Welsh Government funding made available.

Management:

- Re-prioritise and implement demand management measures.
- Through the Council's budget monitoring and control arrangements.