



NOTTINGHAMSHIRE
Fire & Rescue Service
Creating Safer Communities

Nottinghamshire and City of Nottingham
Fire and Rescue Authority
Finance and Resources Committee

BUDGET PROPOSALS FOR 2020/21 TO 2023/24 AND OPTIONS FOR COUNCIL TAX 2020/21

Report of the Chief Fire Officer

Date: 17 January 2020

Purpose of Report:

To allow Members to consider the options for Council Tax to recommend to Fire Authority for acceptance.

Recommendations:

That Members consider the contents of this report and make recommendations to the Fire Authority in respect of Council Tax increases between a Council Tax freeze and an increase in Council Tax, up to the maximum of 1.95%.

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1. BACKGROUND

- 1.1 The Finance and Resources Committee is charged with considering the financial position of the Authority and proposing revenue and capital budgets to the Fire Authority for approval. The Fire Authority will also decide upon levels of Council Tax for the coming year and will consider the recommendations of the Finance and Resources Committee in doing so.
- 1.2 The Provisional Finance Settlement for 2020/21 was released on 20 December 2019. 2019/20 funding levels have been increased by a 1.8% inflationary increase. The final settlement for 2020/21 will be laid before Parliament in February.
- 1.3 Fire Authority approved the Medium Term Financial Strategy (MTFS) 2020/21 to 2023/24 on 20 December 2019. The strategy considers the current financial position of the Authority and looks at the estimated budgetary position over the next three years against a backdrop of both the national and local financial position, including the levels of reserves that the Authority holds.
- 1.4 The process for the preparation of revenue and capital budgets is largely an incremental process. All new investment proposals have been evaluated against the Strategic Plan objectives and the action plans by the Strategic Leadership Team. There is positive involvement of business plan owners in the development of the budgets which has increased ownership around budget decisions.

2. REPORT

CAPITAL BUDGET PROPOSALS 2020/21 TO 2023/24

- 2.1 The Authority maintains a sustainable capital programme which reflects and supports the property, fleet and digital strategies. This programme seeks to replace appliances and vehicles when they are approaching the end of their useful life, maintains a rolling programme of ICT replacements and a property programme which will ensure that property remains fit for purpose, is appropriately located and can be contained within the internal capacity of the organisation to complete.
- 2.2 The proposed capital programme for 2020/21 to 2023/24 is as follows:

Table 1 – Proposed Capital Programme 2020/21 to 2023/24

Capital Programme Item	2020/21 Proposed* £'000	2021/22 Proposed £'000	2022/23 Proposed £'000	2023/24 Proposed £'000
Special Appliances	0	115	625	100
Pumping Appliance	95	700	1,060	1,325
Light Vehicle Replacement	226	184	478	228
Transport Total:	321	999	2,163	1,653
Breathing Apparatus sets	0	0	250	0
CCTV - Vehicles	40	0	0	0
Gas Tight Suits	0	0	0	50
Air bag replacements	70	0	0	0
Water Rescue Kit	0	100	0	0
Equipment Total:	110	100	250	50
Hucknall Fire Station	11	0	0	0
Worksop Fire Station	500	2,638	62	0
New Headquarters (HQ)	2,500	1,500	0	0
Eastwood Fire Station	0	750	713	38
Ashford Fire Station	0	0	0	488
Arnold Fire Station	0	0	0	25
Estates Total:	3,011	4,888	775	551
ICT Capital Programme	250	150	100	110
Mobile Computing	75	50	30	30
HQ Link ICT replacement	100	100	0	0
Business Process Automation	50	30	30	30
Cyber Security	20	20	20	20
One Off Projects			50	
ICT & Communications Total:	495	350	230	190
Agresso Upgrade (Finance)	0	30	0	30
HR System Upgrade	51	0	0	0
IT Systems Total:	51	30	0	30
Total Capital Programme:	3,988	6,367	3,418	2,474
Funding				
Grant	0	0	0	0
Capital Receipts	0	0	300	1,750
Revenue / Reserves	0	0	0	0
Borrowing	3,988	6,367	3,118	724
Total	3,988	6,367	3,418	2,474

* 2020/21 relates to new projects only and excludes slippage from 2019/20.

- 2.3 The fleet requirement has been reviewed and the replacement programme reflects current and future expected demand. Where possible, alternative fuel vehicles will form a major part of future light vehicle replacement strategy.
- 2.4 The property programme flows directly out of the property strategy. The programme covers the construction of a new fire station at Worksop which requires replacement. Planning permission for the new building at Joint Headquarters was approved early in December 2019. Much of the building work on this project will be undertaken during the 2020/21 financial year and early 2021/22.
- 2.5 The ICT programme has been developed from the digital strategy. It includes replacement equipment and software and specific schemes which underpin the strategy.
- 2.6 The capital programme can be funded from capital receipts, grant funding, contributions from revenue, reserves and borrowing.
- 2.7 **CAPITAL RECEIPTS** – these are received from the sale of assets and can be used to fund either the revenue cost of transformational projects, to fund capital expenditure or to reduce borrowing. The flexible use of capital receipts strategy was approved at Fire Authority on 20 December 2019. It is not proposed to fund any transformational projects using capital receipts during 2020/21.
- 2.8 **GRANT FUNDING** – there is no anticipated grant funding available at present to support the capital programme.
- 2.9 **REVENUE AND RESERVES** – it is not proposed to use any revenue or reserves to fund the capital programme between 2020/21 and 2022/23.
- 2.10 **BORROWING** – the proposed 2020/21 capital programme set out in Paragraph 2.2 will be largely funded from borrowing. The related costs will be tested for affordability as part of the prudential code for capital finance to be considered by Fire Authority on 28 February 2020. Estimated costs have been built into the revenue programme considered in this report.

REVENUE BUDGETS 2020/21 TO 2023/24

- 2.11 The medium term financial strategy and budget guidelines approved by Fire Authority on 20 December 2019 projected that a balanced budget could be set for 2020/21 assuming that there was a 2% increase in government grant and 1.95% rise in Council Tax.
- 2.12 Since the December report, more detailed expenditure budgets have been developed and income has been updated to reflect the provisional finance settlement. The main pressures on budgets and/or changes in assumptions are detailed below.

PENSIONS

- 2.13 The Service has received draft revised Local Government Pension Scheme (LGPS) superannuation rates following the triannual revaluation of the fund. These have increased from 14.8% to 18.4%. This will increase costs by approximately £200k per year from 2020/21.
- 2.14 In December 2018, the Court of Appeal found that the transitional protections in the 2015 Fire Pension Scheme (FPS) (which provide protections based on age allowing older members to remain in their former final salary scheme) are unlawfully discriminatory on the grounds of age. The case was therefore returned to the Employment Tribunal to determine remedy.
- 2.15 The Employment Tribunal held a preliminary hearing on 18 December 2019 and has released a draft interim order. This, in effect, provides that members who transferred into the new scheme are entitled to be treated as if they remained in the 1992 FPS. However, this remains a draft agreement at present and the final determination is not expected to be resolved until around mid-July 2020. The remedy may require further legislation which will further delay implementation.
- 2.16 There is likely to be a significant increase in the cost of the firefighters' pension scheme resulting from the case. These are expected to be largely funded by Central Government, but additional costs falling to the Fire Authority cannot be ruled out. This has been added to the general fund reserves risk register.
- 2.17 Another risk area is that of ill-health retirements. All the costs from such retirements now fall directly on to Authority budgets and costs per early retiree could be as high as £120,000. With firefighters now expected to work longer before retirement, there may be an increase in ill-health retirements if staff are unable to meet fitness standards. The Authority continues to maintain a budget for ill-health retirements based on historical data, but any spikes in payment levels will need to be met from the general reserve if no other funding can be identified.
- 2.18 **FIREFIGHTER PAY INCREASE** – a pay award of 2% has been assumed for all years to 2022/23. If an agreement is settled at a higher rate than 2%, there will be a further pressure on firefighter pay related budgets in total of £270k per 1% increase.
- 2.19 **WHOLETIME PAY** – the pay budget has been budgeted on full establishment. The impact of recent firefighter recruitment will be that there will be periods where the ridership will be over-established as courses finish and newly trained firefighters gain competency. These additional costs have been built into the budget for 2020/21.
- 2.20 **OVERTIME** – this budget has been under significant pressure during 2019/20 and has consistently overspent due to some under-establishment of wholtime crews and high sickness levels. The overtime budget has been increased from £300k to £500k.

- 2.21 **ON CALL PAY** – following significant underspends in 2019/20, the on-call budgets have been reduced to reflect the planned three recruitment courses and a reduction in the drills and training budget, which has also consistently underspent in recent years. Budgets have been increased to allow an increase in community fire safety work in line with the Safer Communities Strategy and HMICFRS (Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services) inspection action plan (see Paragraph 2.23).
- 2.22 **ADMINISTRATIVE AND SUPPORT PAY** – these budgets include a vacancy factor of 3% and a pay increase of 2%. The vacancy factor has increased from 1.5% used for 2019/20 budgets to reflect vacancy levels in previous years more accurately. This has reduced administrative and support pay by approximately £100k.
- 2.23 **HMI INSPECTION** – the Authority was inspected by HMICFRS in January 2019. The Service received an overall grading of ‘Requires Improvement’. An action plan was endorsed by Fire Authority in September 2019 to address the specific areas requiring improvement. Much of this work was already included in the Service’s Strategic Plan and associated annual action plans. Costs associated with this work have been included in the budgets, with specific one-off projects being funded from the transformation and collaboration reserve created as part of the reserves strategy approved by Fire Authority on 20 December 2020.
- 2.24 **ICT LICENCING COSTS** – the increasing reliance on technology and the advancement in ICT capability have enabled the Service to work in an increasingly more efficient way. Systems have become more integrated, reducing the need for paperwork and dual input. However, the increasing use of technology has resulted in an increase in software licencing costs. These have been increased in the 2020/21 budget by £100k.
- 2.25 **MINIMUM REVENUE PROVISION (MRP)** – MRP is the amount charged to revenue for the repayment of debt required to fund prior years’ capital expenditure. The revenue impact of the capital programme included in Paragraph 2.2 has been built into the MRP. The MRP is £139k less than originally anticipated due to slippage in the 2019/20 capital programme.
- 2.26 **JOINT CONTROL ROOM** – the Nottinghamshire and Derbyshire Fire Services joint control room project was opened in June 2020. This was expected to result in savings in the region of £350k per year once implementation is complete. However, due to high levels of sickness and staff absence, additional temporary staff have been employed, resulting in additional one-off costs in the region of £80k for 2020/21. These are being funded from earmarked reserves. There are expected ongoing additional costs in the region of £30k to cover other recharged costs from Derbyshire Fire and Rescue Service. These are built into revenue budgets for 2020/21 and future years.

- 2.27 **BUDGET MANAGER REDUCTIONS** – miscellaneous reductions in excess of £200k have been identified by careful scrutiny of existing budgets by finance staff and budget managers as part of the budget process.

RESERVES AND BALANCES

- 2.28 Taking account of the underspend position reported in the budget monitoring report elsewhere on this agenda, total reserve levels held at 1 April 2020 are expected to be £9.8m. This consists of £5.2m general fund reserves and £4.6m earmarked reserves.
- 2.29 The general fund reserve is expected to be in the region of £5.2m by 31 March 2020. This is £1.3m above the minimum level agreed by Fire Authority in December 2020. This represents the maximum level of available reserves to support future years' budget deficits.
- 2.30 The general fund reserve is adequate to support the Authority's budgets going forward providing that the Authority is able to set a balanced budget.
- 2.31 The earmarked reserves are expected to be in the region of £4.6m by 31 March 2020. These reserves are earmarked for known projects or items of one-off expenditure. They include a £1.4m transformation and collaboration reserve which was created as part of the reserves strategy approved by Fire Authority on 20 December 2019. £273k of earmarked reserves has been allocated to specific projects during the budget process. These projects are mostly supporting the Strategic Plan, ongoing work from the Sustainability Strategy 2020 and/or addressing issues raised as part of the HMICFRS inspection. They include:
- Temporary Organisation, Development and Inclusion Officer to support the HMICFRS team on the human resources strand - £30k;
 - Improvement and development work to the Community Fire Risk Management Information System (CFRMIS), to address issues in the HMICFRS inspection - £24k;
 - One off remedial work across the estate resulting from the fire risk assessment recently undertaken - £30k;
 - Funding to cover NHS Occupational Therapist Secondment into prevention team - £54k;
 - Additional one-off staffing costs for Joint Control which formed part of the Sustainability Strategy 2020 - £80k.
- 2.32 A transformation and efficiency strategy will be presented to Fire Authority in February 2020. This will outline areas of change in the organisation required to deliver the key objectives of the Strategic Plan and HMICFRS Action Plan. It will also enable the Service to consider the outcomes of the Grenfell Tower inquiry and the Hackitt inquiry (review of building regulations). Any additional

funding required is likely to be project based with one-off funding being potentially required from the transformation and collaboration reserve.

FUTURE YEARS

- 2.33 Detailed budgets have been prepared for the four years 2020/21 to 2023/24, which can be found in Appendix A. The budget for 2020/21 will not be finalised until February 2020, when the surplus or deficit on collection fund and the tax base are confirmed by the billing authorities and the final finance settlement is approved.
- 2.34 The detail of the budget requirements for 2020/21 to 2022/23 will be set out in the budget paper to be presented to the Fire Authority in February. The estimated budget requirements for these years as at 31 December 2019 are:

Year	£'000
2019/20	45,037
2020/21	45,060
2021/22	45,870
2022/23	47,044
2023/24	48,251

FINANCING THE BUDGET

- 2.35 The Authority primarily receives income from Central Government, Business Rates and Council Tax. The Government announced the provisional finance settlement on 20 December 2019 for 2020/21. The settlement provided a total figure for Central Government funding rather than a split between Revenue Support Grant and Business Rates Top up Grant. These figures are being used for planning purposes with the final settlement for 2020/21 expected in February 2020. Experience shows that there is likely to be little change from the provisional figures.
- 2.36 The Authority was awarded £2.3m grant in 2019/20 to cover the increased costs of firefighter pension employer contribution. The Home Office has indicated that the grant will remain flat in cash terms for the fire sector as a whole and will be redistributed according to updated data.
- 2.37 Funding for 2021/22 and beyond will be determined as part of the Spending Review which will not be announced until the autumn of 2020. A 2% inflationary increase has been assumed for the three years 2021/22 to 2023/24.
- 2.38 A reformed business rates retention scheme is due to be introduced in April 2021. The final details of the scheme are still to be determined, but it is anticipated that the level of business rates being retained by local government will increase from the current 50% to the equivalent of 75% in April 2020. It is still to be determined whether Fire will continue to receive funding from business rates or whether this will be replaced with a fire grant in a similar way to the police.

2.39 The fire funding formula which determines the breakdown of government funding between Fire Authorities is also currently under review with a view to implement a revised formula from the start of 2021/22. Temporary arrangements will be put in place to protect fire authorities from significant changes in their funding levels.

2.40 In making predictions about budget financing some other assumptions have been made. These are:

2.40.1 That business rates collected by the billing authorities will increase by 1% per year in 2020/21 and beyond.

Growth rates have exceeded those assumed in the financial settlement in recent years. A modest growth of 1% has been assumed, but this may need to be revisited if Brexit has a significant negative result on the local business economy. Business rates funding estimates will be confirmed by billing authorities at the end of January 2020.

2.40.2 That the tax base will increase in line with forecasts provided by the billing authorities (an average of 1.3%)

This again is unknown until the end of January 2020, but it is unlikely that the actual tax base will be significantly different from forecasts.

2.40.3 That the actual settlement is the same as the provisional.

This is a reasonably safe assumption, given that changes in these figures is unusual.

2.40.4 That there will be a surplus on the collection fund of £50k.

This is a difficult area to predict as it can change significantly year on year. At the end of 2018/19, the last available figures, there was a surplus of £37k. Most billing authorities will not declare their position until the very end of January and the actual amounts declared as uncollectable will vary from one authority to another.

2.41 Clearly there are many uncertainties around levels of government funding for 2021/22 and beyond. If government funding increases by inflation, pension grant levels remain at expected 2020/21 levels and there is no increase in Council Tax in each of the four years 2020/21 to 2023/24, the impact on the Authority is set out in Table 2.

Table 2 – Budget Deficit with Nil Council Tax Rise

	2019/20 £'000	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24
Government Funding / NNDR	16,163	16,323	16,537	16,812	17,091
Pension Grant	2,340	2,340	2,340	2,340	2,340
Budget Requirement	(45,037)	(45,059)	(45,870)	(47,044)	(48,251)
Balance to be met locally	26,534	26,396	26,993	27,892	28,820
Projects funded from Earmarked Reserve	0	274	0	0	0
General Fund Reserve	1,240	0	0	0	0
Council Tax Yield 0% increase per year	25,293	25,622	25,968	26,318	26,674
Budget Surplus / (Deficit)	0	(500)	(1,025)	(1,574)	(2,146)

- 2.42 Table 2 shows that with no increases in Council Tax levels there will be a deficit of £0.5m in 2020/21. This will rise to £2.1M by 2023/24.
- 2.43 The Government has confirmed within the provisional finance settlement, that the Council Tax increase threshold, above which a referendum would be triggered, would be 2% for 2020/21 and beyond.
- 2.44 The following table brings together the budget requirement and the finance settlement figures and presents the position for the Authority if:
- Government grant is increased by inflation for 2021/22 to 2023/24;
 - Pension grant remains flat at £2.3m throughout;
 - Council Tax is increased at 1.95% for each year.
- 2.45 This scenario would result in a break-even position for the Authority as detailed in the table below:

Table 3 – 1.95% Council Tax Increase and level Grant Funding

	2019/20 £'000	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24
Government Funding / NNDR	16,163	16,323	16,537	16,812	17,091
Pension Grant	2,340	2,340	2,340	2,340	2,340
Budget Requirement	(45,037)	(45,059)	(45,870)	(47,044)	(48,251)
Balance to be met locally	26,534	26,396	26,993	27,892	28,820
Projects Funded from Earmarked Reserves	0	274	0	0	0
General Fund Reserve	1,240	0	0	0	0
Council Tax Yield 1.95% increase per year	25,293	26,122	26,993	27,892	28,820
Budget Surplus /(Deficit)	0	0	0	0	0

- 2.46 The above figures show that a balanced budget is possible with a 1.95% increase in Council Tax for each year and a flat pension grant.
- 2.47 A Council Tax increase of 1.95% would generate additional funding of £0.5m in 2020/21. For a Band D household, a 1.95% increase would see rises in council tax to £81.36 per annum (an increase of £1.56 per annum, which is approximately 3 pence per week additional cost). The impact of increases on other bands is given in the table below:

Table 4 – Impact of 1.95% increase in Council Tax

Band	Annual Council Tax Current £	Annual Council Tax 1.95% Increase £
A	53.20	54.24
B	62.07	63.28
C	70.93	72.31
D	79.80	81.36
E	97.53	99.43
F	115.27	117.52
G	133.00	135.59
H	159.60	162.71

BUDGET OPTIONS

2.48 The Fire Authority. at the meeting on 20 December 2019, recommended that the Finance and Resources Committee work within the following guidelines in making its recommendations to the Fire Authority in February:

- The options for Council Tax to be recommended to the Fire Authority will be limited to either a Council Tax freeze or an increase in Council Tax within the referendum limit;
- Options for addressing any budget deficit to enable the Fire Authority to approve a balanced budget as required by law.

2.49 The effect of a zero increase in Council Tax is set out in Paragraph 2.41 above and shows a significant deficit for the three years.

2.50 A comparison of the deficit if Council Tax is increased by 0% and 1.95% in each of the four years of the budget strategy is shown in the table below:

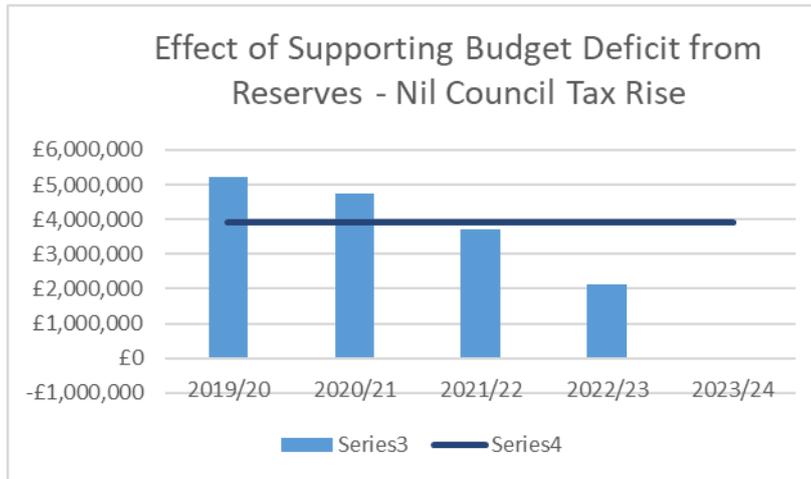
Table 5 – Comparison Between Council Tax Options

	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Total External Funding	18,663	18,877	19,152	19,432
Budget Requirement	45,059	45,870	47,044	48,251
Balance to be met locally	26,396	26,993	27,892	28,820
Earmarked Reserves	274			
Council Tax Yield (0%)	25,622	25,968	26,318	26,674
Council Tax Yield (1.95%)	26,122	26,993	27,892	28,820
Budget Shortfall (0%)	(500)	(1,025)	(1,574)	(2,146)
Budget Shortfall (1.95%)	0	0	0	0

2.51 Without the use of reserves, it is only possible to set a balanced budget for 2020/21 if a 1.95% Council Tax increase is set. An increase would also add funding permanently into the base budget in future years. This will help protect the Authority from any reductions in income, specifically the pension grant which is not assured in future years.

2.52 If the Authority does not approve an increase in Council Tax at its meeting in February 2020, there will be a deficit of £0.5m which will need to be funded from general fund reserves. This will reduce the general fund reserve to £4.7m, which is just £900k above the £3.9m minimum level set for this reserve. If there were also no Council Tax increases 2021/22 to 2023/24, this

will take the general fund reserve to below its minimum level in 2021/22 and would be completely used up by 2023/24 as demonstrated in the graph below.



3. FINANCIAL IMPLICATIONS

The financial implications are set out in full in the body of the report.

4. HUMAN RESOURCES AND LEARNING AND DEVELOPMENT IMPLICATIONS

There are no human resources or learning and development implications arising directly from this report, although the achievement of budgetary savings in future years will undoubtedly have an impact.

5. EQUALITIES IMPLICATIONS

An equality impact assessment has not been undertaken because this report is not associated with a policy, function or service.

6. CRIME AND DISORDER IMPLICATIONS

There are no crime and disorder implications arising from this report.

7. LEGAL IMPLICATIONS

The Authority must set a balanced budget for 2020/21 but may acknowledge potential budget shortfalls for future years.

8. RISK MANAGEMENT IMPLICATIONS

- 8.1 Risks associated with budget setting are always significant. Budgets are by their very nature estimates of future activity and these estimates can sometimes be incorrect. Changes involving contraction of activities may not be made on the envisaged timescales, public consultation may vary policy and external issues such as national pay awards may not align with the assumptions.
- 8.2 Council Tax base figures used for this report are only estimates at present and the grant settlement details are only provisional. It is possible that both or either of these could change.
- 8.3 There can be no control over external issues however the Authority has sufficient reserves to cope with any in year changes which alter these budget assumptions significantly.

9. COLLABORATION IMPLICATIONS

There are no collaboration implications arising from this report.

10. RECOMMENDATIONS

That Members consider the contents of this report and make recommendations to the Fire Authority in respect of Council Tax increases between a Council Tax freeze and an increase in Council Tax, up to the maximum of 1.95%.

11. BACKGROUND PAPERS FOR INSPECTION (OTHER THAN PUBLISHED DOCUMENTS)

None.

John Buckley
CHIEF FIRE OFFICER

APPENDIX A

CASH LIMIT				
	Revised Budget 2019/20 £'000	Budget Requirement 2020/21 £000	Budget Requirement 2021/22 £000	Budget Requirement 2022/23 £000
<u>Employees</u>				
Direct Employee Expenses	34,019	34,308	34,908	35,863
Indirect Employee Expenses	493	501	501	501
Pension	957	918	990	982
	35,469	35,727	36,399	3,7346
<u>Premises-Related Expenditure</u>				
Repairs Alterations and Maintenance of Buildings	572	609	620	631
Energy Costs	410	458	512	574
Rents	1	1	27	27
Rates	996	1009	1029	1050
Water	81	83	85	87
Fixture and Fittings	1	1	1	1
Cleaning and Domestic Supplies	316	316	316	316
Grounds Maintenance Costs	30	30	30	30
Premises Insurance	16	16	16	16
Refuse Collection	39	39	39	39
	2462	2562	2675	2771
<u>Transport-Related Expenditure</u>				
Direct Transport Cost	1224	1045	1007	969
Recharges	47	45	45	45
Public Transport	44	37	37	37
Transport Insurance	188	188	188	188
Car Allowances	361	321	321	321
	1864	1636	1598	1560
<u>Supplies & Services</u>				
Equipment Furniture and Materials	616	570	606	596
Catering	72	68	68	68
Clothes Uniforms and Laundry	303	289	289	289
Printing Stationery and General Office Expenses	41	45	45	45
Services	536	548	549	549
Communications and Computing	1557	1653	1696	1707
Expenses	45	44	44	44
Grants and Subscriptions	52	54	54	54
Miscellaneous Expenses	358	18	20	20
	3580	3289	3371	3372
<u>Third Party Payments</u>				
Other Local Authorities	703	783	803	803
Private Contractors	0	0	0	0
	703	783	803	803

	Revised Budget 2019/20 £'000	Budget Requirement 2020/21 £000	Budget Requirement 2021/22 £000	Budget Requirement 2022/23 £000
<u>Support Services</u>				
Finance	147	147	151	151
Corporate Services	45	45	46	46
	192	192	197	197
<u>Depreciation and Impairment Losses</u>				
Depreciation	0	0	0	0
Amortisation of Intangible Fixed Assets	0	0	0	0
	0	0	0	0
<u>Sales Fees & Charges</u>				
Customer and Client Receipts	-448	-405	-405	-405
	-448	-405	-405	-405
<u>Other Income</u>				
Government Grants	-3219	-875	-875	-875
Other Grants/Reimbursements and Contributions	-329	-287	-437	-437
Interest	-66	-100	-100	-100
	-3614	-1262	-1412	-1412
<u>Capital Financing Costs</u>				
Interest Payments	875	785	900	922
Debt Management Expenses	1613	1752	1744	1890
	2488	2537	2644	2812
Total Budget	42,696	45,059	45,870	47,044