



<b>REPORT TO:</b>	<b>Spalding Town Forum</b>
<b>DATE:</b>	<b>31st January 2023</b>
<b>SUBJECT:</b>	<b>Draft Budget 2023/24</b>
<b>PURPOSE:</b>	<b>To consider the Spalding Special Expenses Draft Budget 2023/24</b>
<b>PORTFOLIO HOLDER:</b>	Cllr Peter Coupland
<b>REPORT OF:</b>	Spalding Town Forum
<b>REPORT AUTHOR:</b>	Edward Brindle, Strategic Finance Manager (PSPS)
<b>WARD(S) AFFECTED:</b>	Spalding

## **RECOMMENDATIONS**

That Spalding Town Forum Members review the proposed Spalding Special Expenses Budget for 2023/24 and agree comments/feedback to be included within the final budget report to be considered by Cabinet on 14<sup>th</sup> February 2023.

## **1. BACKGROUND**

- 1.1. This report is presented to the Spalding Town Forum as part of South Holland District Council's consultation on its 2023/24 budget.
- 1.2. All responses to South Holland District Council's Draft Budget consultation will be considered as part of the budget planning process ahead of consideration by Cabinet on 14<sup>th</sup> February 2023.

## **2. REPORT**

As part of the Council's integrated planning and performance framework, our business plans reflect how we will deliver our corporate priorities. The draft budgets are the financial representation of these plans. Service Managers have prepared their budgets to reflect their plans and strategies and in accordance with the principles outlined in the Council's Medium Term Financial Strategy. Budget managers have not incorporated any growth into their service budgets, unless it was in relation to contract inflation, supporting the delivery of corporate priorities, health and safety issues or reflecting demand-led budgets.

2.1. The Spalding Council Tax base has decreased by 23 band d equivalents 0.24% from 9,490 to 9,467.

2.2. The proposed Spalding Special Expenses Council Tax Band D Equivalent for 2023/24 is £25.47 compared to 2022/23 Band D Equivalent of £24.57.

### 3. SPALDING SPECIAL EXPENSES DRAFT ESTIMATES 2022/23

3.1. The draft Spalding Special Expenses Budget for 2023/24 is presented as Appendix A. The proposed budget for 2023/24 is £240,279, an increase over the 2022/23 Budget £233,130.

#### 3.2. Employees

The employee related costs for the whole Spalding Special Account increase by £8.6k and takes account of incremental pay progression and a forecast national pay award, This category also includes agency staff costs.

#### 3.3. Premises

This category includes building maintenance and repairs, utilities, insurance and Grounds maintenances. The budget for gas and electricity have been increased by 150% for 2023/24 In line with increases applied across the council.

#### 3.4. Supplies and Services

Budget managers have been consulted and the Supplies and Services budgets have been reviewed.

#### 3.5. Transfer payments

This budget remains as per previous year as follows:-

- Voluntary Car Scheme £9,490.
- Maintenance of churchyard St Mary and St Nicholas Parish Church £750.
- Chairman's Contingency £750.

#### 3.6. Support Services

Support Service recharges remain unchanged and are estimate of support provided by Finance, Democratic Services and Asset Management.

#### 3.7. Spalding Cemetery

The Budget for income has been increased after a recent review of Fees and Charges for 2023-24, Employee cost have increased and Utilities have been increased by 150%, which is in line with other council budgets.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
<b>Cemeteries</b>	Employees Direct	38,620	42,482	3,862
	Income	(25,200)	(40,000)	(14,800)
	Premises	26,170	23,770	(2,400)
	Recharges	2,700	2,700	0
	Supplies & Services	300	700	400
<b>Cemeteries Total</b>		<b>42,590</b>	<b>29,652</b>	<b>(12,938)</b>

### 3.8. Spalding Allotments

The budget for income has not been increased and remains unchanged.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
<b>Allotments</b>	Employees Direct	900	990	90
	Income	(4,400)	(4,400)	0
	Premises	6,500	6,500	0
	Recharges	1,300	1,300	0
	Supplies & Services	0	0	0
<b>Allotments Total</b>		<b>4,300</b>	<b>4,390</b>	<b>90</b>

### 3.9. Ayscoughfee Gardens

Premises Costs increased by £1,300 due to utilities increases of 150%, which is in line with other council budgets. Employee Expenditure has increased based on estimated pay increases.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
<b>Ayscoughfee Leisure</b>	Employees Direct	35,090	38,599	3,509
	Income	(7,000)	(7,000)	0
	Premises	7,700	9,000	1,300
	Recharges	1,400	1,400	0
	Supplies & Services	7,200	7,200	0
<b>Ayscoughfee Leisure Total</b>		<b>44,390</b>	<b>49,199</b>	<b>4,809</b>

### 3.10. Haley Stewart Playing

The Budget for income has not been increased and remains unchanged, Premises Costs increased by £8,000, Utilities have been increased by 150%, which is in line with other council budgets and additional costs in relation to programmed maintenance.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
<b>Halley Stewart</b>	Employees Direct	1,100	1,210	110
	Income	(6,900)	(6,900)	0
	Premises	39,450	47,450	8,000
	Recharges	2,300	2,300	0
	Supplies & Services	300	300	0
<b>Halley Stewart Total</b>		<b>36,250</b>	<b>44,360</b>	<b>8,110</b>

### 3.11. Monkshouse Playing Fields

The Budget for income has not been increased and remains unchanged, Employee cost recharged to the service have increased to reflect pay increases and Premises Costs increased by £1,700, utilities have been increased by 150%, which is in line with other council budgets.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
Monkshouse Lane	Employees Direct	460	506	46
	Premises	26,930	28,630	1,700
	Recharges	2,300	2,300	0
	Supplies & Services	200	200	0
	Income	(1,500)	(1,500)	0
<b>Monkshouse Lane Total</b>		<b>28,390</b>	<b>30,136</b>	<b>1,746</b>

### 3.12. Christmas Decorations

The Premises Costs increased by £3,310, Utilities have been increased in line with other council utilities budgets.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
Christmas Decorations	Premises	390	3,700	3,310
	Supplies & Services	7,600	7,600	0
<b>Christmas Decorations Total</b>		<b>7,990</b>	<b>11,300</b>	<b>3,310</b>

### 3.13. Spalding Special Recreation

The Employee cost recharged to the service have increased to reflect pay increases.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
Spalding Special Recreation	Employees Direct	870	957	87
	Grants to outside Bodies	800	800	0
	Premises	40,800	40,800	0
	Supplies & Services	300	300	0
<b>Spalding Special Recreation Total</b>		<b>42,770</b>	<b>42,857</b>	<b>87</b>

### 3.14. Contributions

The Employee cost recharged to the service have increased to reflect pay increases.

Cost Centre Name	Subjective Analysis	Estimate 2022-23 £'000	Estimate 2023-24 £'000	Variance £'000
Spalding Special Contributions	Employees Direct	9,450	10,395	945
	Grants to outside Bodies	9,300	10,290	990
	Supplies & Services	7,700	7,700	0
	Transfer Payments		0	0
<b>Spalding Special Contributions Total</b>		<b>26,450</b>	<b>28,385</b>	<b>1,935</b>

#### **4.0 RESERVES**

The 2023/24 Budget assumes no use of reserves.

#### **5.0 TIMETABLE**

The final Budget Setting and Council Tax report is scheduled to go to Cabinet on 14<sup>th</sup> February 2023.

#### **6.0 RISK**

**6.1** The Council must set a budget, which is a realistic statement of its estimated income and expenditure for the coming year based upon information currently available to it. It has a duty to take into account the demand for its services, and the effect upon council tax payers of meeting those demands at varying levels of services.

**6.2** A risk assessment has been undertaken regarding major items of income and expenditure, which may adversely affect the Council's budget position.

#### **7.0 OPTIONS**

**7.1** To review the 2023/24 draft estimates and provide consultation feedback to be included in the final report presented to Cabinet on 14<sup>th</sup> February 2023.

<b>REPORT APPROVAL</b>	
Report author:	Edward Brindle
Signed off by:	Samantha Knowles
Approved for publication:	Cllr. Peter Coupland