

## Appendix C – Strategy & Resources Updated Budget for 2021/22 from that approved by Full Council in February 2021

	Feb 2021 Budget Papers 2021/22 £	Corporate items £	Accounting Items £	Case Workers £	Organisation alignment £	Other committees £	Virements £	Updated 2021/22 Budget £
Asset Management					159,200		159,200	159,200
Communities Executive Projects					106,900		106,900	106,900
Customer Services	368,300	130,400		63,800	82,900		277,100	645,400
Emergency Planning (& Community Safety)	10,300			23,700	192,200		215,900	226,200
Office Services	420,700	250,000	(206,800)		(143,800)		(100,600)	320,100
Local Taxation incl Support (now known as Revenues and Benefits Service)	191,200					3,200	3,200	194,400
Wellbeing Prescription	0						0	0
Director of Communities and Housing	990,500	380,400	(206,800)	87,500	397,400	3,200	661,700	1,652,200
Democratic Functions	1,190,765	(224,078)			(400,087)		(624,165)	566,600
Human Resources	417,500	100,000		69,500			169,500	587,000
Information Technology	1,309,350	400,000	(511,150)	129,400			18,250	1,327,600
Leadership Team				176,000	194,387		370,387	370,387
Legal Services	346,400			98,500	36,000	49,700	184,200	530,600
Monitoring Officer and Head of Legal Services	3,264,015	275,922	(511,150)	473,400	(169,700)	49,700	118,172	3,382,187
Financial Services	547,600	81,000		221,300	53,400		355,700	903,300
Chief Financial Officer	547,600	81,000	0	221,300	53,400	0	355,700	903,300
Communications	0				400,700		400,700	400,700
Chief Executive	0	0	0	0	400,700	0	400,700	400,700
Case Officers	589,600	462,700		(881,400)		(170,900)	(589,600)	0
Community Support	69,900				(69,900)		(69,900)	0
Policy Support & Economic Development	512,700			99,200	(611,900)		(512,700)	0
Pensions	312,101	(312,101)					(312,101)	0
Services reassigned	1,484,301	150,599	0	(782,200)	(681,800)	(170,900)	(1,484,301)	0
Resources & Support Services	6,286,416	887,921	(717,950)	0	0	(118,000)	51,971	6,338,387
Corporate Items:								
Pension - Actuarial top up, Added Years, & Compensation		1,489,301					1,489,301	1,489,301
Interest Payable	780,700	381,900					381,900	1,162,600
Minimum Revenue Provision	535,900	335,100					335,100	871,000
Write Offs and Bad Debt Provision		22,400					22,400	22,400
Property Income	(905,010)	10,500				(14,900)	(4,400)	(909,410)
Investment Income	(690,200)	(727,500)					(727,500)	(1,417,700)
Non GF Support recharges & Bank charges		(1,904,249)					(1,904,249)	(1,904,249)
Contingency		116,811					116,811	116,811
Contribution to / (from) Reserves	792,133	7,867					7,867	800,000
Budget Gap due to Pension Provisions <sup>1</sup>		(920,500)					(920,500)	(920,500)
<u>Reassigned:</u>								
Transactions with HRA	(300,449)	300,449					300,449	0
Depreciation	(1,635,150)		717,950			917,200	1,635,150	0
Corporate Items	(1,422,076)	(887,921)	717,950	0	0	902,300	732,329	(689,747)
Strategy & Resources	4,864,340	0	0	0	0	784,300	784,300	5,648,640

Note 1: The "Budget Gap due to Pension Provisions" line appears in this Appendix as a credit/income/negative budget. When the 2021/22 budget was set, the budget for pensions was inadequate as a result of being incorrectly reduced (netted down) by £920,500. The proposed virements create an adequate budget for pension costs by reversing out the error and showing the pension budget and the gap in gross terms. This leaves £920,500 showing as a gap to be resolved - a negative figure. Appendix B includes a pressure for £917,000 to resolve the gap and remove the credit budget (the small difference of £3,500 being the net pressure after minor adjustments).

## Appendix D – 2022/23 Revenue Budget Movements, including virements, savings and pressures allocated as part of Tranche 1

### STRATEGY AND RESOURCES

	2022/23 £000	2023/24 £000	Total £000
<b>Brought forward budget</b>	<b>6,338</b>	<b>6,294</b>	

### Virements

Theme	Description	Virement		
		2022/23 £000	2023/24 £000	Total £000
Virements	£10k from property income to deal with Quadrant house leases volumes	10	0	10
<b>Total Virements</b>		<b>10</b>	<b>0</b>	<b>10</b>

### Pressures

Theme	Description	Pressure		
		2022/23 £000	2023/24 £000	Total £000
Service Demands	Corporate reduction in expenses	(30)	(10)	(40)
Service Demands	Legal online subscriptions	10	0	10
Service Demands	Mod.gov system licences	12	0	12
Service Demands	Agresso licences	4	0	4
Service Demands	Audit fee pressure	5	0	5
<b>Service Demands services - subtotal</b>		<b>1</b>	<b>(10)</b>	<b>(9)</b>
People and Enabling services	Review Housing Revenue Account and General Fund allocations	0	150	150
People and Enabling services	Joint Working Agreement with SCC Finance	70	0	70
People and Enabling services	Redeployment of 1 Full Time Equivalent from the Facilities team to a Trainee Community Surveyor Role	(33)	0	(33)
People and Enabling services	Rev and Bens Inspector for local taxes discounts and exemptions	35	0	35
<b>People and Enabling services - subtotal</b>		<b>72</b>	<b>150</b>	<b>222</b>
<b>Total Pressures</b>		<b>73</b>	<b>140</b>	<b>213</b>

### Savings

Theme	Description	Saving		
		2022/23 £000	2023/24 £000	Total £000
People and Enabling services	Identifying General Fund posts which could be not recruited to	(22)	0	(22)
People and Enabling services	Identifying opportunities to reduce the staff expenses and training budgets	(18)	0	(18)
People and Enabling services	Stop the current purchase of My Staff Shop	(0)	0	(0)
People and Enabling services	Reduce the provision of Health Insurance provided to TDC Employees	(8)	0	(8)
People and Enabling services	Introduce chat bots and live agent chat and Customer Service efficiencies	0	(65)	(65)
People and Enabling services	Identifying opportunities to reduce consultancy and interim spend	0	(5)	(5)
<b>People and Enabling services - subtotal</b>		<b>(48)</b>	<b>(70)</b>	<b>(117)</b>
Service Efficiency	Use of the Town Hall	(50)	(50)	
Service Efficiency	Tandridge Magazine	(20)	0	(20)
Service Efficiency	Consolidate Facilities Management/Housing contracts	0	(2)	(2)
Service Efficiency	Reduce Mobile Telephony in line with usage	(10)	0	(10)
<b>Service Efficiency - subtotal</b>		<b>(80)</b>	<b>(52)</b>	<b>(32)</b>
<b>Total Savings</b>		<b>(128)</b>	<b>(122)</b>	<b>(149)</b>

<b>Net movement for committee budget</b>	<b>(45)</b>	<b>19</b>	<b>(26)</b>
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<b>Indicative Budget Requirement</b>	<b>6,294</b>	<b>6,312</b>	
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Note: for 2023/24 Pressures are indicative only at this stage and savings are those which are a continuation of those identified for delivery in 2022/23. These will be reviewed as part of the annual budget setting cycle for 2023/24.

**CORPORATE ITEMS**

	2022/23 £000	2023/24 £000	Total £000
<b>Brought forward budget</b>	<b>(690)</b>	<b>(576)</b>	

**Virements**

Theme	Description	Virement		
		2022/23 £000	2023/24 £000	Total £000
Virements	£10k from property income to deal with Quadrant house leases volumes	(10)	0	(10)
<b>Total Virements</b>		<b>(10)</b>	<b>0</b>	<b>(10)</b>

**Pressures**

Theme	Description	Pressure		
		2022/23 £000	2023/24 £000	Total £000
<b>Pressures held on behalf of other committees</b>				
People and Enabling services	Tranche 2 - Staffing Increments	193	85	278
Service Demands	Tranche 2 - Contract and utilities Inflation	174	96	270
<b>Pressures held on behalf of other committees - subtotal</b>		<b>367</b>	<b>181</b>	<b>548</b>
<b>Pressures held in Corporate Items</b>				
Corporate items	Pensions Provision	917	98	1,015
Corporate items	Invest to save funding	0	30	30
Corporate items	Interest received	20	0	20
Corporate items	Minimum Revenue Provision	308	188	496
Corporate items	Contingency & Reserves	(600)	333	(267)
Corporate items	Removal of one-off Freedom Leisure support	(100)	0	(100)
<b>Corporate Items - subtotal</b>		<b>545</b>	<b>649</b>	<b>1,194</b>
Service Demands	Property & Investment Income	185	0	185
Service Demands	Debt write off and appropriate budget for write offs	0	100	100
Service Demands	Income equalisation reserve	(185)	100	(85)
<b>Service Demands - subtotal</b>		<b>0</b>	<b>200</b>	<b>200</b>
<b>Pressures held in Corporate Items - subtotal</b>		<b>545</b>	<b>849</b>	<b>1,394</b>
<b>Total Pressures</b>		<b>911</b>	<b>1,030</b>	<b>1,942</b>

**Savings**

Theme	Description	Saving		
		2022/23 £000	2023/24 £000	Total £000
<b>Savings held on behalf of other committees</b>				
People and Enabling services	Tranche 2 - Introduce a Vacancy Factor in staff budgets	(200)	0	(200)
<b>Tranche 2 - subtotal</b>		<b>(200)</b>	<b>0</b>	<b>(200)</b>
Twin Track Accelerated Savings	Tranche 3 - Accelerate 23-24 Twin Track opportunities - Fees and Charges (£42k), Service Efficiency (£29k) and People and Enabling services (£79k)	(42)	42	0
		(29)	29	0
		(79)	79	0
<b>Tranche 3 - Twin Track Accelerated Savings - subtotal</b>		<b>(150)</b>	<b>150</b>	<b>0</b>
People and Enabling services	Tranche 3 - Enabling services / back office review	(200)	(200)	(400)
People and Enabling services	Tranche 3 - Review of staff increments, terms and conditions and reward policy	(25)	(75)	(100)
<b>Tranche 3 - People and Enabling services - subtotal</b>		<b>(225)</b>	<b>(275)</b>	<b>(500)</b>
Service Efficiency	Tranche 3 - Improve Commercial Value from External Spend	(75)	(75)	(150)
<b>Tranche 3 - Service Efficiency subtotal</b>		<b>(75)</b>	<b>(75)</b>	<b>(150)</b>
<b>Tranche 3 - subtotal</b>		<b>(450)</b>	<b>(200)</b>	<b>(650)</b>
<b>Savings held on behalf of other committees - subtotal</b>		<b>(650)</b>	<b>(200)</b>	<b>(850)</b>
<b>Savings held in Corporate Items</b>				
Fees and Charges	Full review of all Recharges to and from the General Fund	(85)	(100)	(185)
Fees and Charges	Increase to Building Control Income	0	(112)	(112)
Fees and Charges	Increase Shared Service recharges in line with actual costs incurred	(40)	0	(40)
<b>Fees and Charges - subtotal</b>		<b>(125)</b>	<b>(212)</b>	<b>(337)</b>
Service Efficiency	Improvements to Building Control Productivity	(12)	(12)	(25)
<b>Service Efficiency - subtotal</b>		<b>(12)</b>	<b>(12)</b>	<b>(25)</b>
<b>Savings held in Corporate Items - subtotal</b>		<b>(137)</b>	<b>(224)</b>	<b>(362)</b>
<b>Total Savings</b>		<b>(787)</b>	<b>(424)</b>	<b>(1,212)</b>
<b>Net movement for committee budget</b>		<b>114</b>	<b>606</b>	<b>720</b>

<b>Indicative Budget Requirement</b>	<b>(576)</b>	<b>30</b>
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Note: for 2023/24 Pressures are indicative only at this stage and savings are those which are a continuation of those identified for delivery in 2022/23. These will be reviewed as part of the annual budget setting cycle for 2023/24.

## Appendix E

### CAPITAL PROGRAMME 2021/22 TO 2024/25 - Strategy & Resources

COMMITTEE SCHEMES	Current Programme 2021/22 £	Estimated Programme 2022/23 £	Estimated Programme 2023/24 £	Estimated Programme 2024/25 £	Total Programme 2021-25 £
<b>Strategy &amp; Resources</b>					
<b>Current Continuing Programme</b>					
Council Offices Major Works Programme	25,000	0	0		25,000
IT - Hardware/infrastructure/Projects	680,600	228,000	271,500		1,180,100
Quadrant House	5,440,000	0	0		5,440,000
Land / Asset Development	0	0	0		0
<b>Total Current Continuing Programme</b>	<b>6,145,600</b>	<b>228,000</b>	<b>271,500</b>	<b>0</b>	<b>6,645,100</b>
<b>Revisions and New Bids</b>					
Council Offices Major Works Programme		50,000	25,000	25,000	100,000
IT - Hardware/infrastructure/Projects			(116,000)	257,000	141,000
Quadrant House	(125,000)				(125,000)
Land / Asset Development		181,000			181,000
Croydon Road Regeneration (Part CIL) <sup>1</sup>	125,000	1,325,000			1,450,000
<b>Total Revisions and New Bids</b>	<b>0</b>	<b>1,556,000</b>	<b>(91,000)</b>	<b>282,000</b>	<b>1,747,000</b>
<b>Proposed Programme</b>					
Council Offices Major Works Programme	25,000	50,000	25,000	25,000	125,000
IT - Hardware/infrastructure/Projects	680,600	228,000	155,500	257,000	1,321,100
Quadrant House	5,315,000	0	0	0	5,315,000
Land / Asset Development	0	181,000	0	0	181,000
Croydon Road Regeneration (Part CIL) <sup>1</sup>	125,000	1,325,000	0	0	1,450,000
<b>Total Proposed Programme</b>	<b>6,145,600</b>	<b>1,784,000</b>	<b>180,500</b>	<b>282,000</b>	<b>8,392,100</b>

Note 1: Croydon Road Regeneration is funded from £950k CIL, £300k LEP, £100k Parish Council Contribution and £100k Caterham BID

**CIL – The Community Infrastructure Levy** (the 'levy') is a charge which can be levied by local authorities on new development in their area. It is an important tool for local authorities to use to help them deliver the infrastructure needed to support development in their area.

**LEP - Local Enterprise Partnerships** (LEPs) are voluntary partnerships between local authorities and businesses, set up in 2011 by the Department for Business, Innovation and Skills to help determine local economic priorities and lead economic growth and job creation within the local area

**BID - Business Improvement District** is a defined area in which a levy is charged on all business rate payers in addition to the business rates bill. This levy is used to develop projects which will benefit businesses in the local area.

## Appendix F - Subjective Revenue Budgets from 2020/21 to 2023/24

	2020/21		2021/22	2022/23	2023/24
	Annual Budget £k	Outturn £k	Annual Budget £k	Annual Budget <sup>1</sup> £k	Estimate <sup>2</sup> £k
Legal Services	303	386	531	551	551
Human Resources	436	340	587	543	543
Leadership Team	619	339	370	350	335
Information Technology	1,348	1,175	1,328	1,328	1,328
Democratic Services	461	434	567	564	564
Communications	331	304	401	381	381
Financial Services	697	721	903	996	996
Office Services	226	238	320	237	187
Asset Management	211	171	159	159	159
Revenues & Benefit Services	(25)	7	194	201	349
Communities Executive Projects	416	370	107	107	107
Customer Services	566	530	645	645	581
Emergency Planning & Community Safety	90	74	226	231	231
Wellbeing Prescription	0	0	0	0	0
Covid-19 - Sales, Fees and Charges Reimbursement	(4)	(9)	0		
Case workers <sup>3</sup>	951	964			
Land Charges and Street Naming <sup>4</sup>	0	55			
<b>Strategy &amp; Resources</b>	<b>6,627</b>	<b>6,100</b>	<b>6,338</b>	<b>6,294</b>	<b>6,312</b>

	2020/21		2021/22	2022/23	2023/24
	Annual Budget £k	Outturn £k	Annual Budget £k	Annual Budget <sup>1</sup> £k	Estimate <sup>2</sup> £k
Interest Payable	1,915	1,137	1,163	1,163	1,163
Interest Receivable & Investment Income	(2,756)	(1,507)	(1,418)	(1,498)	(1,498)
Property Income	(989)	(584)	(920)	(745)	(745)
Non GF Support recharges & Bank charges	(1,753)	(1,889)	(1,894)	(2,026)	(2,221)
Minimum Revenue Provision (MRP)	630	782	871	1,179	1,367
Pension - Actuarial top up, Added Years, & Compensation	1,639	1,368	1,489	1,485	1,583
Pension provisions	(920)	0	(921)	0	0
Write Offs and Bad Debt Provision	22	83	22	22	122
Pressures and Saving on behalf of committees <sup>5</sup>				(288)	(307)
Contribution to Income Equalisation Reserve	0	250	100	(85)	15
General Fund Balances	0	0	700	100	350
Partnership & Transformation Reserve	0	0	0	0	0
Contingency	(15)	0	117	117	200
<b>Corporate Items</b>	<b>(2,227)</b>	<b>(359)</b>	<b>(690)</b>	<b>(576)</b>	<b>30</b>

Note 1: The Annual budget will be represented, to the committee in March 2022, when the Corporate Items Pressures and Savings have been distributed

Note 2: These include the indicative pressures and savings for the committees

Note 3: In the Line by Line review to S&R on 11<sup>th</sup> January – Case Workers were vired to the relevant services to support services.

Note 4: Land Charges and Street Naming has been transferred to Planning Policy

Note 5: These are the pressures and savings to be distributed to the relevant committees in March. The Benefits Board will review the savings delivery plans, and subsequently inflation and increments will be aligned