

Appendix G – Parish Council Tax Precepts

2021-22 Precept £	2021/22 Band D	Parish	2022-23 Precept £	2022/23 Band D	Change in Band D	% Change	
40,000	£29.86	Bletchingley	40,320	£29.85	-£0.01	-0.03%	Note 2
123,430	£64.08	Burstow	125,440	£64.08	£0.00	0.00%	Note 2
108,339	£21.07	Caterham Hill	108,340	£20.97	-£0.10	-0.47%	Note 6
65,000	£17.09	Caterham Valley	65,000	£17.12	£0.03	0.18%	Note 7
31,364	£32.63	Chaldon Village	32,000	£32.73	£0.10	0.31%	Note 4
19,046	£46.14	Chelsham & Farleigh	20,427	£49.46	£3.32	7.20%	Note 3
15,600	£91.23	Crowhurst	15,600	£90.02	-£1.21	-1.33%	Note 6
55,000	£32.56	Dormansland	55,020	£33.18	£0.62	1.90%	Note 7
24,000	£20.51	Felbridge	24,000	£20.51	£0.00	0.00%	Note 8
67,633	£27.08	Godstone	67,634	£26.88	-£0.20	-0.74%	Note 6
25,250	£54.89	Horne	29,037	£63.65	£8.76	15.96%	Note 5
33,315	£16.45	Limpsfield	33,315	£16.23	-£0.22	-1.34%	Note 6
60,000	£30.91	Lingfield	60,000	£30.65	-£0.26	-0.84%	Note 6
65,685	£53.69	Nutfield	65,690	£52.76	-£0.93	-1.73%	Note 6
19,080	£55.85	Outwood	19,300	£55.84	-£0.01	-0.02%	Note 2
50,000	£9.89	Oxted	50,000	£9.83	-£0.06	-0.61%	Note 6
15,000	£45.22	Tandridge	18,000	£53.49	£8.27	18.29%	Note 4
51,000	£57.67	Tatsfield	55,000	£62.08	£4.41	7.65%	Note 4
0	£0.00	Titsey	0	£0.00	£0.00		Note 1
78,450	£19.73	Warlingham	89,980	£22.42	£2.69	13.63%	Note 4
41,795	£22.26	Whyteleafe Village	50,209	£26.66	£4.40	19.77%	Note 4
44,080	£37.16	Woldingham	46,284	£38.33	£1.17	3.15%	Note 4
1,033,067		Total for Parish	1,070,596				
	£26.86	Average Band D		£27.67	£0.80	2.99%	

Note for reasons of precept /Band D change:

- 1: No change
- 2: Precept increased = Tax base growth only
- 3: Precept increased = Increase in Band D and Tax Base unchanged
- 4: Precept increased = Increase in Band D and Tax Base growth
- 5: Precept increased = Increase in Band D charged and Tax base contraction
- 6: Precept unchanged = Tax base growth resulting in Reduction in Band D
- 7: Precept unchanged = Tax Base contraction resulting in Increase in Band D
- 8: Precept unchanged = Tax Base and Band D unchanged

Overall, the tax base has increased generating £7k of extra council tax for the parishes. Increasing the band D figures generates £30k.

Appendix H - Projected Earmarked Reserves and Balances 2021/22 to 2023/24

The Council holds a number of Earmarked Reserves for various purposes, which are listed below:

General Fund essential Reserves for financial prudence:

- i) General Fund Balance:** To cover the day to day working balance requirements of the General Fund.
- ii) General Contingency:** Contributions from revenue put aside to cover in-year general unbudgeted pressures in services.
- iii) Local Taxation Equalisation Reserve (previously Business Rates Equalisation Reserve):** Set up to level out Business Rates and Council tax performance (reflected in the Collection Fund) across financial years and allay the risk of erosion due to the impact of economic downturn and provide for investment in the local economy.

General Fund Reserves to finance the Capital Programme

- iv) Capital Receipts Reserve:** Holds the proceeds from the disposal of land or other assets, which are restricted by statute from being used other than to fund new capital expenditure or to be set aside to finance historical capital expenditure.
- v) Revenue Contributions to Capital Reserve:** General Fund Revenue contributions from previous years to be used to support the future capital programme.
- vi) Capital Grants and Contributions Reserve:** This Reserve holds grants from Central Government which have been held in Reserve as expenditure in relation to the grant has yet to be incurred.
- vii) TCS Renewals Fund:** Funding for future vehicle replacements.

General Fund Earmarked Reserves for specific uses

- viii) Income Equalisation Reserve:** Set up to smooth rental income and investment interest income performance across financial years. This Reserve is being built up for use to cover any shortfall in the budget for reductions in rental income due to voids or reductions in the annual amount of investment income interest received.
- ix) Community Infrastructure Levy Administration Reserve:** To be spent on the administration of the levy.
- x) Section 31 Reserve –** Holding the balance of COVID-19 Section 31 grants to meet future collection fund account movements as the COVID-19 spreadable impact is unwound

- xi) Local Plan Reserve** - Planning Reserve to support the delivery of the Local Plan and other general Planning related activities (including £130k Homes England money)
- xii) Building Control Reserve:** Holds the Council's share of accumulated surplus on fee-earning building control operations and will be used to offset expenditure in future years in accordance with statutory requirements.
- xiii) EU Exit Preparation Reserve:** Government funding received in 2018/19 and 2019/20 and put aside to fund costs associated with leaving the European Union. If the Reserve is not utilised in 2021/22 – it will be transferred to the general fund.
- xiv) Care & Repair Reserve:** Funds put aside to cover future costs of the Care & Repair service.
- xv) Local Land Charges Reserve:** In line with the Lord Chancellor's amendment to the Local Land Charges Act 1975 (command 7026) the Council sets its fees on a cost recovery basis (over a three-year cycle) with any surpluses held in an earmarked Reserve for this purpose.
- xvi) Neighbourhood Plan Reserve:** Funds put aside to help fund the cost of the Neighbourhood plan in future years.
- xvii) Community Safety:** Funding received and put aside to fund future service costs.
- xviii) Community Infrastructure Levy (CIL):** This Reserve holds the CIL funds received from developers and waiting to be spent. CIL is a charge which can be levied by local authorities on all new development in their area, including new homes, with the aim of supporting local infrastructure such as roads and transport, education, medical, sport and recreation facilities.
- xix) Disabled Facility Grants (DFG) Reserve:** Holds the balance of ringfenced DFG grant that has been received in previous years but not yet spent.

Housing Revenue Account Reserves

- xx) HRA Working Balance:** To cover the day to day working balance requirements of the HRA.
- xxi) HRA Major Repairs Reserve:** Established as a requirement of HRA legislation. This Reserve is used to fund capital expenditure on repairs and maintenance of the HRA housing stock.
- xxii) HRA New Build Reserve:** Underspends from HRA revenue are held in this Reserve to help fund future expenditure on the Council House Building Programme.
- xxiii) HRA Repairs Reserve:** Established to meet the cost of expenditure on major repairs and enhancement in the HRA. This Reserve is in addition to the Major Repairs Reserve and can be used to fund any unforeseen capital expenditure.

xxiv) HRA Capital Receipts Reserve: To hold capital receipts received from the sale of HRA land and buildings for the purpose of funding future capital expenditure.

xxv) Right To Buy New Provision Receipts: To hold Right to Buy receipts that the Council has been permitted to retain provided they are spent on the provision of social housing, are spent within 3 years, and do not constitute more than 30% of the funding of the scheme being developed.

	Opening Balance 2021/22 £000	Transfers £000	Opening Balance 2022/23 £000	Transfers £000	Opening Balance 2023/24 £000	Transfers £000	Closing Balance 2023/24 £000
General Fund Essential Reserves for Financial Prudency							
General Fund Balance	2,772	0	2,772	0	2,772	250	3,022
General Contingency	0	0	0	117	117	200	317
Local Taxation Equalisation Reserve	255	0	255	0	255	0	255
Sub Total - Working Balance	3,027	0	3,027	117	3,144	450	3,594
General Fund Reserves to Finance the Capital Programme							
Capital Receipts Reserve	1,337	(634)	703	(703)	0	318	318
Revenue Contributions to Capital	68	0	68	0	68	0	68
Capital Grants & Contributions	30	0	30	0	30	0	30
TCS Renewals Fund	30	(30)	0	0	0	0	0
Sub Total - Working Balance	1,465	(664)	801	(703)	98	318	416
General Fund Earmarked Reserves for Specific Uses							
Income Equalisation Reserve	400	0	400	(185)	215	100	315
Community Infrastructure Admin	669	0	669	0	669	0	669
Section 31 Reserve	5,980	(4,500)	1,480	(1,480)	0	0	0
Local Plan Reserve	682	(130)	552	0	552	0	552
Building Control Reserve	56	0	56	0	56	0	56
EU Exit Preparation Reserve	52	0	52	0	52	0	52
Care & Repair Reserve	14	0	14	0	14	0	14
Local Land Charges Reserve	39	0	39	0	39	0	39
Neighbourhood Plan Reserve	26	0	26	0	26	0	26
Community Safety Reserve	0	0	0	0	0	0	0
Community Infrastructure Levy	5,789	(17)	5,772	(1,617)	4,155	500	4,655
Disabled Facility Grants Reserve	644	104	748	62	810	62	872
Sub Total - Working Balance	14,351	(4,543)	9,808	(3,220)	6,588	662	7,250
Sub Total - General Fund	18,843	(5,207)	13,636	(3,806)	9,830	1,430	11,260
Housing Revenue Account Reserves							
HRA Working Balance	750	0	750	0	750	0	750
HRA Major Repairs Reserve	2,046	61	2,107	0	2,107	0	2,107
HRA New Build Reserve	2,830	(1,137)	1,693	(82)	1,611	(82)	1,528
HRA Repairs Reserve	1,140	(584)	556	(42)	514	(42)	473
HRA Capital Receipts Reserve	0	0	0	0	0	0	0
Right To Buy New Provision Receipts	2,044	(700)	1,344	0	1,344	0	1,344
Sub Total - HRA	8,810	(2,360)	6,450	(124)	6,326	(124)	6,202
Grand Total (GF & HRA)	27,653	(7,567)	20,086	(3,930)	16,156	1,306	17,462

Appendix I - Overall Revenue Budget 2022/23 to 2024/25

Community Services

	2020/21		2021/22	2022/23	2023/24
	Annual Budget	Outturn	Annual Budget	Annual Budget ¹	Estimate ²
	£k	£k	£k	£k	£k
Salaries	2,235	2,087	1,363	1,363	1,363
Car Parking-On Street	0	52	(100)	(25)	(25)
Car Parking-Off Street	(58)	98	(64)	(14)	(22)
Hackney Carriage/Private Hire	(18)	(0)	(18)	(18)	(18)
Leisure & Community Grants	230	212	260	260	260
Waste Services	3,077	3,094	2,023	1,877	1,904
Environmental Services	298	304	294	278	263
Cesspool Services	(107)	(114)	(109)	(109)	(109)
All Operational Services	(1,109)	(865)	(172)	(152)	(152)
Parks and Open Spaces	566	590	500	519	521
Streets & Public Conveniences	10	29	16	(4)	(67)
Covid-19 - Sales, Fees and Charges Reimbursement		(159)			
Community Services	5,125	5,328	3,993	3,975	3,918

Housing General Fund

	2020/21		2021/22	2022/23	2023/24
	Annual Budget	Outturn	Annual Budget	Annual Budget ¹	Estimate ²
	£k	£k	£k	£k	£k
Salaries	776	661	524	524	524
Meadowside Mobile Homes	(116)	(137)	(120)	(130)	(120)
Westway	100	123	100	50	0
Private Sector Enabling	64	53	71	71	71
Housing of the Homeless	(60)	(75)	(61)	(61)	(61)
Other Housing Renewal Functions	60	55	55	55	55
Syrian Refugees	15	(0)	15	15	15
Afghan Refugees	0	0	0	10	10
Redstone House	(49)	(48)	(49)	0	0
Housing Benefits	(193)	(132)	(69)	(69)	(69)
Care In The Community	1	1	1	1	1
Other Variances less than £10k	0	(51)			
Alarm Systems	(163)	(160)			
Housing General Fund	435	291	469	468	428

Planning Policy

	2020/21		2021/22	2022/23	2023/24
	Annual Budget	Outturn	Annual Budget	Annual Budget ¹	Estimate ²
	£k	£k	£k	£k	£k
Planning Applications & Advice	167	428	661	361	361
Planning Strategy & Policy Guidance	368	330	294	294	294
Appeals	0	0	0	40	80
Enforcement	173	101	50	224	224
Tree Preservation & Advice	1	1	0	92	92
Community Infrastructure Levy (CIL)	0	0	0	0	0
Local Development Plan - Evidence	621	(82)	174	174	174
Transfer to/from Neighbourhood Plan Reserve	8	28	8	8	8
Covid-19 - Sales, Fees and Charges Reimbursement		(97)			
Land Charges and Street Naming 3			(3)	(3)	(3)
Planning Policy	1,338	709	1,185	1,190	1,230

Strategy and Resources

	2020/21		2021/22	2022/23	2023/24
	Annual Budget	Outturn	Annual Budget	Annual Budget ¹	Estimate ²
	£k	£k	£k	£k	£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	0	55	0		
Reimbursement					
Case workers ⁴	951	964			
Land Charges and Street Naming ³	(4)	(9)			
Strategy & Resources	6,627	6,100	6,338	6,294	6,312

	2020/21		2021/22	2022/23	2023/24
	Annual Budget	Outturn	Annual Budget	Annual Budget ¹	Estimate ²
	£k	£k	£k	£k	£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 ⁵				(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
Corporate Items	(2,227)	(359)	(690)	(576)	30

Overall	11,297	12,068	11,295	11,351	11,918
----------------	---------------	---------------	---------------	---------------	---------------

Funding	(11,297)	(12,954)	(11,295)	(11,351)	(11,044)
----------------	-----------------	-----------------	-----------------	-----------------	-----------------

Overall (Surplus) / Gap		(885)	0	0	874
--------------------------------	--	--------------	----------	----------	------------

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

Note 4: In the Line by Line Review - Case Workers were vired to the relevant services

Note 5: These are the pressures and savings to be distributed to the relevant Committees as part of Tranche 2 and Tranche 3. The Benefits Board will review the savings delivery plans and inflation and increments will be aligned

Appendix J – Summary Movement and List of Pressures and Savings by Committee

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.

COMMUNITY SERVICES

		2022/23 £000	2023/24 £000	Total £000
Brought forward budget		3,993	3,975	
Pressures				
		Pressure		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Service Demands	Trees – Increase in provision for Ash die back	20	20	40
Service Demands	Playground inspection and maintenance contract (Jul 2021)	8	0	8
Service Demands	Increased net costs of Handy Man service	20	0	20
Service Demands - subtotal		48	20	68
Fees and Charges	Bulky waste collection volumes are below initial estimates	39	0	39
Fees and Charges	Parking and Penalty Charge Notice revenue is down in 2021-22 and expected to continue into 2022-23	125	0	125
Fees and Charges	Additional recycling credits	(93)	50	(43)
Fees and Charges - subtotal		71	50	121
Total Pressures		119	70	189
Savings				
		Saving		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Service Efficiency	Mechanical Sweeper Utilisation	(20)	0	(20)
Service Efficiency	Move to fully cashless at Car Parks	0	(8)	(8)
Service Efficiency	Alteration to Specifications (Frequencies) and task approach for Parks activities	0	(10)	(10)
Service Efficiency	Through consolidating the lot structure, drive economies of scale	0	(25)	(25)
Service Efficiency	Route Mapping Exercise for Street Cleansing Service	0	(38)	(38)
Service Efficiency	Efficiency and income improvement on various regulatory services	(16)	(16)	(32)
Service Efficiency - subtotal		(36)	(97)	(133)
Fees and Charges	Increase Garden Waste charges	(64)	(23)	(87)
Fees and Charges	Charge schools for recycling collections	(25)	0	(25)
Fees and Charges	Tandridge Commercial Services works to Housing - Full cost recovery	(9)	0	(9)
Fees and Charges	Charge for contaminated Bin Clearances	(2)	0	(2)
Fees and Charges	General Maintenance Works to Housing - Full cost recovery	0	(6)	(6)
Fees and Charges	Review of lease at Parks Cafes	0	(2)	(2)
Fees and Charges - subtotal		(100)	(31)	(131)
Total Savings		(136)	(127)	(263)
Net movement for committee budget		(17)	(57)	(74)
Indicative Budget Requirement		3,975	3,918	

HOUSING GENERAL FUND

	2022/23 £000	2023/24 £000	Total £000
Brought forward budget	469	468	

Pressures

Theme	Description	Pressure		
		2022/23 £000	2023/24 £000	Total £000
Service Demands	Afghan refugees – Net funding pressure	10	0	10
Service Demands	Redstone – sale of the property / affordable housing – loss of rent	49	0	49
Total Pressures		59	0	59

Savings

Theme	Description	Saving		
		2022/23 £000	2023/24 £000	Total £000
Fees and Charges	Reduce funding for Westway Centre (Douglas/Broughton) as per the lease	(50)	(50)	(100)
Fees and Charges	Increase Meadowside Mobile Home Sales	(10)	10	0
Total Savings		(60)	(40)	(100)

Net movement for committee budget	(1)	(40)	(41)
--	------------	-------------	-------------

Indicative Budget Requirement	468	428
--------------------------------------	------------	------------

PLANNING POLICY

	2022/23 £000	2023/24 £000	Total £000
Brought forward budget	1,185	1,190	

Pressures

Theme	Description	Pressure		
		2022/23 £000	2023/24 £000	Total £000
Service Demands	Allowance for planning appeals	40	40	80
Service Demands - subtotal		40	40	80
Fees and Charges	Risk to pre-application income budget	15	0	15
Fees and Charges	Additional planning fee income	(50)	0	(50)
Fees and Charges - subtotal		(35)	0	(35)
Total Pressures		5	40	45

Net movement for committee budget	5	40	45
--	----------	-----------	-----------

Indicative Budget Requirement	1,190	1,230
--------------------------------------	--------------	--------------

STRATEGY AND RESOURCES

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

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
Total Virements		10	0	10

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
Service Demands services - subtotal		1	(10)	(9)
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
People and Enabling services - subtotal		72	150	222
Total Pressures		73	140	213

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)
People and Enabling services - subtotal		(48)	(70)	(117)
Service Efficiency	Use of the Town Hall	(50)	(50)	(100)
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)
Service Efficiency - subtotal		(80)	(52)	(32)
Total Savings		(128)	(122)	(149)

Net movement for committee budget	(45)	19	(26)
--	-------------	-----------	-------------

Indicative Budget Requirement	6,294	6,312
--------------------------------------	--------------	--------------

CORPORATE ITEMS	2022/23 £000	2023/24 £000	Total £000
Brought forward budget	(690)	(576)	

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)
Total Virements		(10)	0	(10)

Pressures

Theme	Description	Pressure		
		2022/23 £000	2023/24 £000	Total £000
Pressures held in Corporate Items - Tranche 1				
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)
Corporate Items - subtotal		545	649	1,194
Service Demands	Debt write off and appropriate budget for write offs	0	100	100
Service Demands	Property & Investment Income	185	0	185
Service Demands	Income equalisation reserve	(185)	100	(85)
Service Demands - subtotal		0	200	200
Pressures held in Corporate Items - subtotal		545	849	1,394
Pressures held on behalf of other committees - Tranche 2				
People and	Tranche 2 - Staffing Increments	193	85	278
Service Demands	Tranche 2 - Contract and utilities Inflation	174	96	270
Pressures held on behalf of other committees - subtotal		367	181	548
Total Pressures		911	1,030	1,942

Savings

Theme	Description	Saving		
		2022/23 £000	2023/24 £000	Total £000
Savings held in Corporate Items - Tranche 1				
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)
Fees and Charges - subtotal		(125)	(212)	(337)
Service Efficiency	Improvements to Building Control Productivity	(12)	(12)	(25)
Service Efficiency - subtotal		(12)	(12)	(25)
Savings held in Corporate Items - subtotal		(137)	(224)	(362)
Savings held on behalf of other committees - Tranche 2				
People and	Tranche 2 - Introduce a Vacancy Factor in staff budgets	(200)	0	(200)
Enabling services				
Tranche 2 - subtotal		(200)	0	(200)
Twin Track	Tranche 3 - Accelerate 23-24 Twin Track opportunities - Fees and	(42)		(42)
Accelerated	Charges (£42k), Service Efficiency (£29k) and People and Enabling	(29)		(29)
Savings	services (£79k)	(79)		(79)
Tranche 3 - Twin Track Accelerated Savings - subtotal		(150)	0	(150)
People and	Tranche 3 - Enabling services / back office review	(200)	(200)	(400)
Enabling services				
People and	Tranche 3 - Review of staff increments, terms and conditions and reward	(25)	(75)	(100)
Enabling services	policy			
Tranche 3 - People and Enabling services - subtotal		(225)	(275)	(500)
Service Efficiency	Tranche 3 - Improve Commercial Value from External Spend	(75)	(75)	(150)
Tranche 3 - Service Efficiency subtotal		(75)	(75)	(150)
Reduce 2023/24 new savings because £150k has been delivered in 2022/23*		0	150	150
Tranche 3 - subtotal		(450)	(200)	(800)
Total Savings		(787)	(424)	(1,162)
Net movement for committee budget		114	606	720
Indicative Budget Requirement		(576)	30	

* The table shows the new savings planned each year. Because £150k of savings are accelerated into 2022/23, the level of new savings for 2023/24 is reduced

Appendix K: Final Capital Programme

Final Capital Programme

Proposed Capital Programme	2022/23 £	2023/24 £	2024/25 £	Total 2022-25 £
Housing HRA				
Structural Works	855,000	830,000	838,300	2,523,300
Modernisation & Improvements	732,000	511,000	516,100	1,759,100
Energy Efficiency Works	559,500	546,000	551,500	1,657,000
Service Renewals	712,500	695,000	702,000	2,109,500
Void Works	425,000	425,000	429,300	1,279,300
Health & Safety	190,000	180,000	181,800	551,800
Adaptations for the Disabled	250,000	250,000	252,500	752,500
Essential Structural Works	185,000	185,000	186,900	556,900
Communal Services	30,000	30,000	30,300	90,300
Council House Building	7,586,100	7,824,100	1,109,400	16,519,600
HRA IT Hardware/infrastructure Projects	60,600	41,300	68,300	170,200
TOTAL HRA	11,585,700	11,517,400	4,866,400	27,969,500
Housing GF				
Disabled Facilities Grant	460,000	460,000	460,000	1,380,000
Total- Housing GF	460,000	460,000	460,000	1,380,000
Community Services				
Children's Playground Improvements	27,200	174,500	131,800	333,500
Parks, Pavilions & Open Spaces	114,200	114,500	114,500	343,200
Vehicle Fleet Renewals	204,300	122,500	115,100	441,900
Car Park Equipment/Maintenance	34,900	35,000	35,100	105,000
Public Conveniences	150,000	150,000	150,000	450,000
Litter Bins	8,300	8,400	8,500	25,200
Roads&Paths at St.Mary's Church Cemetery	0	0	7,600	7,600
Land Drainage	10,000	10,000	10,000	30,000
Plant & Machinery Replacement Programme	8,000	10,000	0	18,000
Garden Waste Bins	25,000	25,000	25,000	75,000
Recycling, food waste and refuse bins	90,000	90,000	90,000	270,000
Total- Community Services	671,900	739,900	687,600	2,099,400
Resources				
Council Offices Major Works Programme	50,000	25,000	25,000	100,000
IT - Hardware/infrastructure Projects	228,000	155,500	257,000	640,500
Land / Asset Development	181,000	0	0	181,000
Croydon Road Regeneration*	1,325,000	0	0	1,325,000
Total- Resources	1,784,000	180,500	282,000	2,246,500
Planning Policy				
Capital Contributions from CIL**	1,667,400	500,000	0	2,167,400
Total-Planning Policy	1,667,400	500,000	0	2,167,400
TOTAL GENERAL FUND	4,583,300	1,880,400	1,429,600	7,893,300
Total Capital Programme	16,169,000	13,397,800	6,296,000	35,862,800

* This partly funded from CIL contribution of £950,000

** Full amount of CIL funding for 2022/23 is £2,617,400, however £950,000 is included in Croydon Road scheme

Appendix L – Flexible Use of Capital Receipts

1. In the Spending Review 2015, the Chancellor of the Exchequer announced that to support Local Authorities in delivering more efficient and sustainable services, the Government will allow them to spend up to 100% of their capital receipts on the revenue costs of transformation projects.
2. Initially this flexibility on the use of capital receipts was limited to those received between 1 April 2016 and 31 March 2019. However, the 2018/19 Local Government Finance Settlement (LGFS) extended these flexibilities for a further three years to March 2022. At time of writing we are expecting the flexibilities to be extended as part of the 2022/23 Final LGFS. The criteria for the new flexibilities are yet to be confirmed but would typically require a reduction in cost or the prevention of an increase in cost.
3. As a fail-safe, the Council has applied to DLUHC for capitalisation dispensation to use address the 2020/21 budget error on a one-off basis for 2021/22 and to fund transformation projects over the MTFS
4. To take advantage of this flexibility, Local Authorities are required to produce a strategy which discloses the individual projects that will be funded, or part funded, through flexible receipts; this must be approved by Council.
5. This Appendix represents the strategy, which is only required to state that the projects comply with the current conditions, [as at 19 January] but could be subject to the Ministers approval. The following projects are approved for 2021/22 and 2022/23:

Project	Indicative cost to be met from Capital Receipts £000	Expected benefits for the revenue budget
Planning Transformation Programme	114	One-off costs to deliver an efficient Planning Service, as set out above. This investment will allow the service to deliver efficiencies and/or increased income to offset the ongoing costs after 18 months
Tandridge Finance Transformation	80	To deliver a more efficient Finance and Exchequer function
Future Transformation Programme – The Council-wide Transformation Programme	TBC	Proposals to fund future transformation to deliver a leaner and more sustainable organisation is likely to be require an element of Capital Receipt financing. The resourcing implications are currently being worked through

Appendix M – Council Tax Requirement Statement

1. Within the S&R Committee Draft Budget on 2nd December 2021, the Council Tax base for 2022/23 was approved. The tax base provided is scaled to the number of Band D equivalents. The total tax base for 2022/23 is 38,692.9 properties, an increase of 0.6% from 2021/22.
2. For dwellings in those parts of its area to which a Parish precept relates as shown below:

Table 1 – Tax Base by Parish

Parish	Net Tax Base (Band D Properties)
Bletchingley	1,350.60
Burstow	1,957.50
Caterham Hill	5,166.30
Caterham Valley	3,797.60
Chaldon Village	977.80
Chelsham & Farleigh	413.00
Crowhurst	173.30
Dormansland	1,658.20
Felbridge	1,170.30
Godstone	2,516.50
Horne	456.20
Limpsfield	2,053.20
Lingfield	1,957.70
Nutfield	1,245.10
Outwood	345.60
Oxted	5,087.30
Tandridge	336.50
Tatsfield	885.90
Titsey	40.20
Warlingham	4,013.60
Whyteleafe Village	1,883.10
Woldingham	1,207.40
Total	38,692.9

3. Each year, the Council must decide if its proposed Council Tax increase is excessive, a referendum must be held in relation to that amount. Whether the proposed increase is excessive must be decided in accordance with a set of principles determined by the Secretary of State (SoS), referred to as referendum principle.

4. In December 2021 the SoS for Levelling Up, Housing and Communities, The Rt Hon Michael Gove, set a core Council Tax referendum principle of up to 2% or £5 if greater for lower tier authorities.
- 5. Council is asked to approve the increase to the core Council Tax by £5, for 2022/23.**
- 6. The Council Tax precept is the Council Tax requirement divided by the tax base. The Council's own purpose Council Tax requirement (excluding parish precepts) is based on an overall increase of £5.**

Table 2: Council Tax Requirement

Gross Expenditure	38,762,379.00
Other income	(27,411,379.00)
Budgeted revenue expenditure	11,351,000.00
Business rates Income	(1,632,900.00)
Other Government Grants*	(899,046.67)
Council Tax collection fund balance	118,232.71
Council Tax requirement	8,937,286.04

**Includes £115k Tax Income Guarantee Grant*

7. The tax base is the number of Band D equivalent properties for precepting purposes. The tax base for 2022/23 is 38,692.9.
8. The tax base for 2021/22 shows an increase of 0.6% on the 2021/22 tax base.
9. The Band D Council Tax precept for 2022/23 is calculated as follows:

$$£8,937,286.04 \div 38,692.9 = £230.98$$
10. The proposed increase is not considered excessive in accordance with the set of principles determined by the SoS. Band D 2022/23 £230.98 – Band D 2021/22 £225.98 = £5. (referendum principle up to 1.99% (£230.47) or £5, if greater)
11. The proposals result in an overall increase of £5 per annum, £0.10 per week, for a Band D dwelling.
12. Details of the Aggregate Council Tax and all valuation bands and Aggregate Council Tax requirements by Parish will be added to this statement for Full Council when we receive the official precept figures for the Parish Councils, Surrey Police and Crime Commissioner and Surrey County Council.

Annex 1: Council Tax Base 2022/23 (as approved by S&R 2 Dec replicated for completeness)

Introduction and background

1. The Council tax base is one element of the calculations concerned with setting the Council Tax under the Local Authorities (Calculation of Council Tax Base) (England) Regulation 2012.
2. All domestic properties within the District are banded by the Valuation Officer in one of eight bands. The tax base calculation includes the estimated number of chargeable dwelling after allowing for discounts and exemptions, appeals and voids for each parish for the period to 31st March 2021. The number of chargeable properties is converted to Band D equivalents by applying the prescribed formula. The Council must set its Council Tax base and notify the precepting authorities by 31st January 2022.
3. There are various factors which have to be taken into account to arrive at the tax base for 2022/23.

Table: 2022/23 Council Tax base.

2021/22 Band D equivalent	Band	Total dwellings	Number of dwellings after applying discounts and premiums	Less adjustment for Council Tax Support	Chargeable dwellings	Ratio to Band D	2022/23 Band D equivalent
1.1	A(DR*)		2.8	-0.8	2.0	5/9	1.1
374.9	A	941	739.9	-128.7	611.2	6/9	407.4
977.3	B	2,191	1,819.0	-585.8	1,233.2	7/9	959.1
3,410.7	C	5,275	4,589.3	-726.3	3,863.0	8/9	3,433.8
7,318.6	D	8,915	8,110.0	-750.8	7,359.2	9/9	7,359.2
8,260.5	E	7,670	7,054.0	-257.0	6,797.0	11/9	8,307.4
6,450.5	F	4,877	4,557.3	-78.8	4,478.4	13/9	6,468.8
9,785.3	G	6,279	5,956.0	-37.6	5,918.4	15/9	9,864.1
2,342.7	H	1,254	1,186.8	-5.8	1,180.9	18/9	2,361.9
	Total	37,402	34,014.9	-2,571.5	31,443.3		
38,921.6	Gross Tax base						39,162.8
-467.1	Less adjustment for losses in collection 1.20%						-469.9
38,454.5	Net tax base						38,692.9

Adjustments:

4. The Local Government Finance Act 2012 (LGFA 2012) includes a number of amendments to the LGFA 1992 which affects the calculation of the Council Tax base. These amendments gave powers to determine own discounts and set premiums in certain circumstances.
5. Section 10 of the Local Government Finance Act 2012 imposes an obligation on Billing Authorities to set up a Council Tax Reduction Scheme to replace Council Tax Benefit from 1 April 2013. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 specify that the tax base must be adjusted to take account of the amount to be paid in accordance with the reduction scheme. This adjustment is shown in a separate column in on the above table.
6. In arriving at a net base, allowance must be made for irrecoverable amount, movements as a result of appeals and property base changes (new properties). For this purpose, an allowance of 1.2% is proposed.