

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
Business Case Name	Income generation from Solar Farms	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Creation of Barkham Solar Farm to generate green energy and thus an income stream	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	Carbon reduction agenda - Income generation from new Solar Farm infrastructures in Barkham, generating green energy and thus an income stream.	
Supporting Evidence / Trend Analysis / Business Case ref	n/a	
Impact if bid not successful / Options for mitigations	Revenue loss. Major failing of net zero carbon targets / ambitions	
Preparedness for implementation of savings	Construction lead times mean that construction is estimated to complete in 23/24, the full saving potential is not expected to be realised until 25/26 but will be ongoing.	

Finance Information

		2022/23		
Total Budget for Activity		(£1,000)		
Amount needed per year		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
		£0	£0	£0
	Expenditure	£0	£0	£0
	Income	£0	£0	(£500)
Cumulative movement from 22/23 budget		£0	£0	(£500)

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status" Green

Comments regarding RAG Status	The Procurement process has started during 22/23
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Craig Hoggeth - Head of Estates
Assistant Director	Sarah Morgan - Assistant Director Commercial Property
Director	Graham Ebers - Director of Corporate Services
Lead Member	Clive Jones - Council Leader

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
Business Case Name	Rationalisation process of Corporate Accommodation	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Rationalisation of Corporate Accommodation	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	On-going corporate property rationalisation through Assets Opportunities Organisational Foundation this target was part of an existing bid pre the OF programme and propose to add this to the new overall OF future savings.	
Supporting Evidence / Trend Analysis / Business Case ref	n/a	
Impact if bid not successful / Options for mitigations	Savings are not realised	
Preparedness for implementation of savings	Asset identification for rationalisation underway	

Finance Information

		2022/23		
Total Budget for Activity		(£143)		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£0	£0	£0
	Income	(£180)	£0	£0
Cumulative movement from 22/23 budget		(£180)	(£180)	(£180)
RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery		
	Amber	Some certainty on figures and project delivery		
	Red	Low certainty on figures and project delivery		
Select "RAG Status"	Green			

Comments regarding RAG Status	
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Rodney Hing - Service Manager Operational Property
Assistant Director	Sarah Morgan - Assistant Director Commercial Property
Director	Graham Ebers - Director of Corporate Services
Lead Member	Clive Jones - Council Leader

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
Business Case Name	Car Parking fees (Places Leisure facilities and cantley car park)	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Car Parking Charges for Cantley Park	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	Implement car parking charges for Cantley park from January 2023 subject to political buy in. Charges will be made for car parking at Cantley in line with the Countryside Service fees and charges. Working with Highways a TRO will be in place and take up to 16 weeks to initiate the car parking charges.	
Supporting Evidence / Trend Analysis / Business Case ref	Fees and charges from Countryside Service	
Impact if bid not successful / Options for mitigations	Savings will be not be realised	
Preparedness for implementation of savings	Preperation will be begin in time for Year 2 implementation	

Finance Information

		2022/23		
Total Budget for Activity		£0		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£0	£0	£0
	Income	£0	(£116)	£0
Cumulative movement from 22/23 budget		£0	(£116)	(£116)
RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery		
	Amber	Some certainty on figures and project delivery		
	Red	Low certainty on figures and project delivery		
Select "RAG Status"	Red			

Comments regarding RAG Status	
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Peter Kilkenny - Interim Head of Leisure Services
Assistant Director	Peter Kilkenny - Interim Head of Leisure Services
Director	Graham Ebers - Director of Corporate Services
Lead Member	Ian Shenton - Environment, Sport and Leisure

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
Business Case Name	Benefit realisation from Commercial activities	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Bid to be developed following work from commercialisation consultants and CIPFA contract review	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The Council has adopted its commercial strategy. This will generate efficiencies and benefits across the whole Council. Many of the financial benefits will remain in the services, but there will be a 'top slice' to achieve the Council's corporate savings target - this is that corporate target.	
Supporting Evidence / Trend Analysis / Business Case ref	Evidence from other councils that have followed this approach indicates that in-service and corporate targets can be achieved.	
Impact if bid not successful / Options for mitigations	Inability to drive Commercial savings opportunities	
Preparedness for implementation of savings	The Council's commercialisation team will define and develop effective benefit realisation to allow the sharing of benefits to achieve the corporate target.	

Finance Information

	2022/23	
Total Budget for Activity	£0	*Costs across organisation to be analysed

		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
Amount needed per year	Expenditure	£0	£0	£0
	Income	(£150)	(£80)	£0
<i>Cumulative movement from 22/23 budget</i>		(£150)	(£230)	(£230)

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Rob Bradfield - Head of Procurement, Contracts & Commercialisation
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
Business Case Name	Contracts and Commissioning reviews	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	This is the revenue benefit from the review of the Procurement and Contract Management carried out through CIPFA.	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	This is the revenue benefit from the review of the Procurement and Contract Management carried out through CIPFA. There are a large number of major re-procurements in the pipeline and it is expected that more efficient procurement and contract management will bring both corporate and in service benefits.	
Supporting Evidence / Trend Analysis / Business Case ref	CIPFA procurement report and new Procurements and Contracts strategy.	
Impact if bid not successful / Options for mitigations	Saving will not be realised	
Preparedness for implementation of savings	Creation of a Procurement and Contracts strategy. Initiation of Strategic Procurement Board and Contract Management Learning and Support Working Group	

Finance Information

	2022/23	
Total Budget for Activity	£0	*Costs across organisation to be analysed

		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
	Amount needed per year			
	Expenditure	£0	£0	£0
	Income	(£150)	£0	£0

Cumulative movement from 22/23 budget

(£150)	(£150)	(£150)
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RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status" **Green**

Comments regarding RAG Status	
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Rob Bradfield - Head of Procurement, Contracts & Commercialisation
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Stephen Conway - Deputy Leader and Housing

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
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Business Case Name	Increased income from collection improvements (Collection Fund)
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Further improvements in Council Tax collection has enabled an increased contribution from the Collection Fund
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The Collections team continues to develop improved collection levels which allow a further contribution from the Collection Fund.

Supporting Evidence / Trend Analysis / Business Case ref	Collection levels are currently amongst highest performance in country
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Impact if bid not successful / Options for mitigations	Collection fund will develop an increased balance
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Preparedness for implementation of savings	
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Finance Information

	2022/23
Total Budget for Activity	(£125,000)

Amount needed per year		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
		£0	£0	£0
	Expenditure	£0	£0	£0
	Income	(£300)	£0	£0

Cumulative movement from 22/23 budget	(£300)	(£300)	(£300)
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RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	There is a risk from the current cost of living crisis that collection will become more difficult. Monthly monitoring is in place in order to identify required mitigations and activity aligned with cost of living support
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Andrew Kupusarevic - Head of Income and Assessments
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
Business Case Name	Treasury Management Review	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Additional income from improvements in the cashflow, borrowing and lending arrangements - aligned to increased in interest rates	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The treasury management continue to review how best to maximise the opportunity from cashflow management - short-term and longer-term. This aligned to the current increase in interest rates provides the opportunity to deliver further net income to the General Fund	
Supporting Evidence / Trend Analysis / Business Case ref	Forecast is based on trend information and external SMET forecasting	
Impact if bid not successful / Options for mitigations		
Preparedness for implementation of savings	These savings are already in process. The service will continue to work with its external specialists to understand any further opportunities	

Finance Information

	2022/23
Total Budget for Activity	£8,070

Amount needed per year		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
		Expenditure	Expenditure	Expenditure
		£0	£0	£0
		Income	Income	Income
		(£250)	£0	£0
Cumulative movement from 22/23 budget		(£250)	(£250)	(£250)

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	This is already in delivery with monitoring and forecasting under review
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Mark Thompson - Head of Corporate Finance
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
Business Case Name	Revenues and Benefits Automation	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	A number of currently manual processes could be automated and provided through a self-serve online service	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	<p>Revenues have 6 FTE + 2FTE (2 temps & including 2 part timers which have been added together) to cover phones, letters, emails – 8 FTE equating to £239,768 for the year – if 20% was automated £47,953 saving & 10% £23,976 saving</p> <p>There is already automation by citizens access for moves, SPD, discounts, and d/ds. However the service – still do manual intervention for checking, have an officer on scale 4 that does this, the documents still have to be transferred over.</p> <p>Our system provider is now offering citizen access in special arrangements which allows the customer to set up payment plans for summonses/liability order debt so this an area to explore (awaiting quotation) 4 FTE £119,884 if automated 5% saving £5,994 & 10% £11,988 saving</p> <p>Housing benefits could fully automate Universal Credit downloads – at present a small percentage is automated but an officer is employed full time to do the remainder of these notifications manually – if fully automated a saving of around £30,000 could be made (1 x FTE)</p>	
Supporting Evidence / Trend Analysis / Business Case ref	assumptions based on detailed resource and process analysis.	
Impact if bid not successful / Options for mitigations	continue to require additional resources/costs to facilitate manual process and controls	
Preparedness for implementation of savings	The service is ready to push further on-line services but will need the appropriate on-line services to be made available and to work effectively	

Finance Information

	2022/23
Total Budget for Activity	£850

		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	(£50)	(£50)	£0
	Income	£0	£0	£0
<i>Cumulative movement from 22/23 budget</i>		(£50)	(£100)	(£100)

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Amber
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Comments regarding RAG Status	The detailed process mapping and plan for implementation of changes is required
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Andrew Kupusarevic - Head of Income and Assessments
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Savings	Permanent reduction in expenditure or increase in income budget
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Business Case Name	Increased court costs - council tax and business rates(Collection Fund)
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Increase the fees to those taxpayers able to pay - but who do not pay to therefore incur the council addn collection costs - Council Tax and Business Rates £55 to £85 and £70 to £75 respectively
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	Increasing Court Costs: The service currently incurs significant costs in collecting monies from residents and businesses who are able to pay, but chose not to. Whilst it is critical to support those unable to pay, it is also critical to protect public funds where costs are incurred through willfull non-payment. It is therefore proposed to increase court fees for council tax and business rates to ensure the costs of such collection activity is properly covered by willfull non-payers. Any increase will need to be agreed with the courts, and demonstrated that costs are relevant to collection activities

Supporting Evidence / Trend Analysis / Business Case ref	detailed cost analysis has been undertaken to ensure proposed cost levels are appropriate and can be demonstrated to the courts.
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Impact if bid not successful / Options for mitigations	additional costs will be borne from general fund budgets, impacting other key services
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Preparedness for implementation of savings	increases would have to be agreed with the Courts
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Finance Information

		2022/23		
Total Budget for Activity		(£271)		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£0	£0	£0
	Income	(£90)	£0	£0
Cumulative movement from 22/23 budget		(£90)	(£90)	(£90)

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	analysis is complete and the change process will need to be planned through, including engagement with the courts
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Andrew Kupusarevic - Head of Income and Assessments
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Growth	Permanent increase in expenditure or reduction in income budget
Business Case Name	Carnival Hub Estates Management	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Carnival Hub External Areas Estates Management	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The Council has invested significant funding in the development of the Carnival Hub. Now the Hub is complete and opened, the Council has responsibility for the on-going management of the external areas of the Carnival Hub, including cleaning public areas, emptying bins and maintenance of landscaping areas. This area is high profile given the number of visitors to this area and lack of maintenance of this area could generate a negative public response and undermine the Council's investment in this area.	
Supporting Evidence / Trend Analysis / Business Case ref	A scope for the management and cleaning regime has been agreed with Place & Growth. Place & Growth will be providing quote for works and undertaking works on behalf of Commercial Property.	
Impact if bid not successful / Options for mitigations	If the external areas are not managed and maintained appropriately then there is a risk of negative public reaction and reputational damage. Also failure to maintain capital assets appropriately means they may need further capital investment and would undermine the investment made to date.	
Additional comments	The construction of the Carnival Hub came in under budget (capital).	

Finance Information

		2022/23		
Total Budget for Activity		£0		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£50	£0	£0
	Income	£0	£0	£0
Cumulative movement from 22/23 budget		£50	£50	£50

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status" Green

Comments regarding RAG Status	Asset has been constructed and is operational. Service provider (Place & Growth) has been engaged to provide costs and service.
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	Service provider (Place & Growth) has been engaged to provide costs and service.
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Sign Off

Service Manager	Sarah Morgan - Assistant Director Commercial Property
Assistant Director	Sarah Morgan - Assistant Director Commercial Property
Director	Graham Ebers - Director of Corporate Services
Lead Member	Clive Jones - Council Leader

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Growth	Permanent increase in expenditure or reduction in income budget
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Business Case Name	Salary funding pressure from cost of abortive feasibility works	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Funding pressure, including on salaries, from cost of abortive feasibility works	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The first stage of capital projects is feasibility work, which can include consultancy services and Commercial Property staff costs (charged as a cost to the project). If capital projects do not come to fruition, the feasibility costs incurred are charged to the revenue budget, as per accounting regulations.	

Supporting Evidence / Trend Analysis / Business Case ref	Review of capital programme and abortive feasibility cost regulations within finance
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Impact if bid not successful / Options for mitigations	A review of Commercial Property budgets has already been undertaken to identify and account for part of the salary funding gap and abortive feasibility works to date. A further review for additional budget within Commercial Property could be undertaken but this could result in reduced service provision as less financial resource for projects or less staff to deliver services. If capital projects are adopted increases in scope and/or value then there would be increased opportunities for projects to evolve and avoidance of abortive feasibility costs.
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Additional comments	n/a
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Finance Information

	2022/23
Total Budget for Activity	£571

		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
Amount needed per year	Expenditure	£150	£0	£0
	Income	£0	£0	£0
<i>Cumulative movement from 22/23 budget</i>		£150	£150	£150

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	Certainty on figures as detailed projection of salaries and aborted feasibility costs has arisen,
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	Financial regulations for aborted feasibility costs
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Sign Off

Service Manager	Sarah Morgan - Assistant Director Commercial Property
Assistant Director	Sarah Morgan - Assistant Director Commercial Property
Director	Graham Ebers - Director of Corporate Services
Lead Member	Clive Jones - Council Leader

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Growth	Permanent increase in expenditure or reduction in income budget
Business Case Name	Sport and Leisure income generation	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Growth bid for unachievable income generation	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	Unachievable income from Cantley Events field due to no Christmas market being run each year with an estimated income, also not installing the Outdoor gyms at present due to lack of demand. The event field is also weather dependant and floods the majority of the time, and again limited power supply for any commercial hirer.	
Supporting Evidence / Trend Analysis / Business Case ref	The commercial team have had a look at the outdoor gyms and need to do more financial viability on the outdoor before we purchase the equipment, a full business case will need to be undertaken.	
Impact if bid not successful / Options for mitigations	Financial budget targets not met, income targets still unachievable will have a budget shortfall	
Additional comments	n/a	

Finance Information

		2022/23		
Total Budget for Activity		(£1,482)		
Amount needed per year		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
	Expenditure	£0	£0	£0
	Income	£150	£0	£0
Cumulative movement from 22/23 budget		£150	£150	£150
RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery		
	Amber	Some certainty on figures and project delivery		
	Red	Low certainty on figures and project delivery		
Select "RAG Status"	Green			

Comments regarding RAG Status	various activities continue to be undertaken to minimise negative budget impact
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Peter Kilkenny - Interim Head of Leisure Services
Assistant Director	Peter Kilkenny - Interim Head of Leisure Services
Director	Graham Ebers - Director of Corporate Services
Lead Member	Ian Shenton - Environment, Sport and Leisure

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Growth	Permanent increase in expenditure or reduction in income budget
Business Case Name	Additional demand on Council Tax Relief scheme	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Costs to reflect additional pressures from Council Tax Relief scheme - due to cost of living pressures	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The current scheme is annually updated to reflect Council Tax and other inflationary pressures (later in line with UC increases - based on CPI). The current forecast allowing for expected increases means overall spend will be greater than the current budget. Growth will allow us to continue to provide critical support under the current scheme and increases will be in line with expected council tax increases and increased provided nationally to welfare support	

Supporting Evidence / Trend Analysis / Business Case ref	n/a
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Impact if bid not successful / Options for mitigations	The scheme would require revision (which would also likely require a formal consultation process) that would mean an overall reduction in the relative financial support provided to those meeting the current scheme criteria
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Additional comments	n/a
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Finance Information

		2022/23		
Total Budget for Activity		£4,300		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£100	£0	£0
	Income	£0	£0	£0
Cumulative movement from 22/23 budget		£100	£100	£100

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Amber
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Comments regarding RAG Status	we will continue to run forecast figures based on latest caseload information to understand demand and continuing pressures from cost of living impacts
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Andrew Kupusarevic - Head of Income and Assessments
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

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Directorate	Resources and Assets
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Business Case Details

Business Case Type	Growth	Permanent increase in expenditure or reduction in income budget
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Business Case Name	Insurance Premiums
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	The insurance costs for our portfolio of assets and for our public/employers liability and other 'casualty' risks are increasing.
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The insurance costs for our portfolio of assets and for our public/employers liability and other 'casualty' risks are increasing; the market for local authority business has experienced a high degree of volatility with premium rates rising significantly. This has been contained year on year by negotiation and by absorbing the costs, but there is a need to re-set the budget to a sustainable level with a growth bid to ensure the Council has sufficient funds to remain adequately insured with the right level of cover.

Supporting Evidence / Trend Analysis / Business Case ref	This is based on the evidence of the £150,000 pressure on the 2022/23 actual cost of insurance compared with the budget.
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Impact if bid not successful / Options for mitigations	The level of insurance and excesses will have to be adjusted on a risk based approach. Some assets/risks will not be able to be covered going forward.
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Additional comments	The budget has not increased in more than 10 years, with costs being absorbed. We have continued to obtain the best deals available in a volatile and limited insurance market through tenders and annual negotiations, but the budget now needs to be re-set as a result of external financial pressures.
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Finance Information

	2022/23
Total Budget for Activity	£330

		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
Amount needed per year	Expenditure	£150	£0	£0
	Income	£0	£0	£0
<i>Cumulative movement from 22/23 budget</i>		£150	£150	£150

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	There is high certainty based on the 2022/23 actual costs incurred.
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Mark Thompson - Head of Corporate Finance
Assistant Director	Graham Cadle - Assistant Director Finance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Growth	Permanent increase in expenditure or reduction in income budget
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Business Case Name	Governance salaries
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Bid addresses historical underfunding of the salary costs of posts in Governance Services.
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	Bid required to address historical underfunding of posts in Governance Services - The AD Governance (Monitoring Officer) and Strategic Development & Commercialisation post. The constitution refers to the Council providing sufficient resources to the Monitoring Officer to allow the discharge of duties (clause 11.1.6)

Supporting Evidence / Trend Analysis / Business Case ref	
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Impact if bid not successful / Options for mitigations	The Strategic Development post provides project and technical support to significant governance projects including Electoral Review, Business Intelligence Organisational Foundation programme, risk management process and reporting. The post also supports bidding and commercialisation of other services in Governance including specifically internal audit.
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Additional comments	Redundancy costs may be incurred should this bid not be taken forward.
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Finance Information

		2022/23		
Total Budget for Activity		£287		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£93	£0	£0
	Income	£0	£0	£0

Cumulative movement from 22/23 budget

£93

£93

£93

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Andrew Moulton - Assistant Director Governance
Assistant Director	Andrew Moulton - Assistant Director Governance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets		
Business Case Details			
Business Case Type	Growth	Permanent increase in expenditure or reduction in income budget	
Business Case Name	Legal Services		
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Legal Services		
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	The shared legal service ended on 01 July 2021 and the financial benefits of a shared service likewise ended on 01 July 2021. The budget build for 2022/23 still shows income of £156k into Wokingham from the Royal Borough of Windsor & Maidenhead. The service in 2022/23 has absorbed this increase due to income generated from RBWM and by cutting budget spends. However, the income cannot continue to be generated (being services delivered across financial years) and the savings involve removing the balance of consultancy (used to pay for external costs where no external budgets exists within service areas).		
Supporting Evidence / Trend Analysis / Business Case ref	see attached budget		
Impact if bid not successful / Options for mitigations	The recruitment of a new contracts solicitor will not occur. This means the Council only has the support of one dedicated contracts lawyer (the most junior from the SLS). The Council is currently performing a workstream in relation to contracts renew that is unlikely to be supported to the level it requires or alternatively will lead to simply externalising the works.		
Additional comments	The budget for legal services shows income of £156k from RBWM for 2022/23 onwards. The actual income is almost zero (consisting of only a small number of ongoing matters that each Council has agreed to charge each other).		

Finance Information

		2022/23		
Total Budget for Activity		£1,153		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£78	£0	£0
	Income	£0	£0	£0
Cumulative movement from 22/23 budget		£78	£78	£78

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	The legal budget will be balanced by either a growth £78k or by not recruiting the contracts solicitor post. However, the Council budget will be adversely affected by the cost of external provision.
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	The nominal blended hourly rate of the legal services is £78 per hour (based on cost and hours provided). Our legal framework (EM Lawshare) provides external legal provision of £120 to £230 per hour.
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Sign Off

Service Manager	Sean O Connor
Assistant Director	Andrew Moulton - Assistant Director Governance
Director	Graham Ebers - Director of Corporate Services
Lead Member	Imogen Shepherd-DuBey - Finance

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Special Item	One off budget (i.e. not permanent / recurring). Positive figure for increasing expenditure or reducing income. Negative figure for reducing expenditure or increasing income
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Business Case Name	Investment & Estates property pressures from depressed market	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Investment property pressures (reduced rental income, increased costs) from depressed market.	
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	Macro economic conditions (covid, market uncertainty caused by for example Ukraine, inflation) have all contributed to difficult letting conditions for the Council's property portfolio. Latest income projections are less than previously predicted, and vacant units increase costs for the Council, for example through vacant business rates costs and service charge cover.	

Supporting Evidence / Trend Analysis / Business Case ref	Lettings and investment policies and decisions are informed by industry specialists (lettings agents).
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Impact if bid not successful / Options for mitigations	Expectation that market will recover from current pressures, but there is uncertainty how quickly and to what extent this will happen and unlikely to be at a pace which will fill revenue gap for 2023/2024. We could adopt a more aggressive lettings strategy to try to fill empty units but this may compromise our lettings strategy and objectives (particularly in Wokingham Town Centre.). Improvements to reconciliation processes and property management systems (already identified) could also generate additional income.
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Additional comments	n/a
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Finance Information

		2022/23		
Total Budget for Activity		£240		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£200	£100	£0
	Income	£0	£0	£0
<i>Cumulative movement from 22/23 budget</i>		£200	£100	£0

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Green
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Comments regarding RAG Status	Figures based on data held on current rental levels and estimated future rental income.
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	Projected rental incomes are based on industry market information and informed by our SME (lettings agents).
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Sign Off

Service Manager	Craig Hoggeth - Head of Estates & Damon Emes - Head of Investment
Assistant Director	Sarah Morgan - Assistant Director Commercial Property
Director	Graham Ebers - Director of Corporate Services
Lead Member	Clive Jones - Council Leader

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Special Item	One off budget (i.e. not permanent / recurring). Positive figure for increasing expenditure or reducing income. Negative figure for reducing expenditure or increasing income
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Business Case Name	St Celas school not opening
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)	Budget required for maintenance of St Celas school buildings until opening
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	St Celas school in Wokingham had been due to open in September 2022 but this has now been delayed. Prior to the school opening and becoming the responsibility of the academy, the maintenance and security of the school buildings sits with WBC, and is managed by Commercial Property. This budget requirement had not been foreseen as it was understood the school would have been opening 2022.

Supporting Evidence / Trend Analysis / Business Case ref	The buildings are unoccupied and the responsibility of WBC until open and operational.
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Impact if bid not successful / Options for mitigations	Maintenance and security of the building will not be maintained to the required standard and then further investment might be needed to the buildings to bring them into operational state for when the school opens.
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Additional comments	n/a
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Finance Information

	2022/23
Total Budget for Activity	£0

		Yr 1 2023/24	Yr 2 2024/25	Yr 3 2025/26
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£100	£0	£0
	Income	£0	£0	£0
<i>Cumulative movement from 22/23 budget</i>		£100	£0	£0

RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery
	Amber	Some certainty on figures and project delivery
	Red	Low certainty on figures and project delivery

Select "RAG Status"	Red
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Comments regarding RAG Status	Budget is required and maintenance costs are known.
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	Similar properties in the Borough have had to be maintained in this state previously, so requirements are well understood.
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Sign Off

Service Manager	Rodney Hing - Service Manager Operational Property
Assistant Director	Sarah Morgan - Assistant Director Commercial Property
Director	Graham Ebers - Director of Corporate Services
Lead Member	Clive Jones - Council Leader

Revenue Budget Setting 2023/24 to 2025/26

Directorate	Resources and Assets
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Business Case Details

Business Case Type	Special Item	One off budget (i.e. not permanent / recurring). Positive figure for increasing expenditure or reducing income. Negative figure for reducing expenditure or increasing income
Business Case Name	One off growth to support leisure income recovery	
Description Inc. (Reason. i.e. Demand / Legislative / Discretionary)		
Description of Bid Inc. (Reason for Bid i.e. Demand / Legislative / Discretionary)	One off growth to support leisure income recovery income targets not being met, slow growth back after Covid and now financial pressures. Also financial pressures with public, and other competition within the borough.	
Supporting Evidence / Trend Analysis / Business Case ref	similar pressures being felt across Leisure industry nationally	
Impact if bid not successful / Options for mitigations	income targets not achievable, shortfall on budget each year.	
Additional comments	n/a	

Finance Information

		2022/23		
Total Budget for Activity		(£1,482)		
		Yr 1	Yr 2	Yr 3
		2023/24	2024/25	2025/26
Amount needed per year	Expenditure	£0	£0	£0
	Income	£70	£30	£0
Cumulative movement from 22/23 budget		£70	£30	£0
RAG Status (Certainty around financial request and project delivery)	Green	High certainty on figures and project delivery		
	Amber	Some certainty on figures and project delivery		
	Red	Low certainty on figures and project delivery		
Select "RAG Status"	Green			

Comments regarding RAG Status	We continue to explore opportunities to minimise negative budget impact
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Benchmarking

Supporting benchmarking information (Unit cost, demand stats, comparison to LAs, etc)	
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Sign Off

Service Manager	Peter Kilkenny - Interim Head of Leisure Services
Assistant Director	Peter Kilkenny - Interim Head of Leisure Services
Director	Graham Ebers - Director of Corporate Services
Lead Member	Ian Shenton - Environment, Sport and Leisure

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