## SOUTH HAMS DISTRICT COUNCIL - BUDGET PROPOSALS 2024/25 APPENDIX A (This shows the changes to the existing Base Budget)

Inflation and increases on goods and services   16		BASE 2023/24	Yr1 2024/25	Yr2 2025/26	Yr3 2026/27
Tenning Pursion revolutation   Concess in Premise Temployer primary rule contributions)   Salarines - provision for pays warm at 4% (£855000) for 2024275 (total pay of £11.4m), reducing 10 xM in 2556 and 26227 - This will need to be built into the Base Budget in 2022-24   Pay award 2022-23 - £10.250 per Scale Point (£930,000) is the amount over the current ubuget provision of £156.050 000 for 2022-23 - This will need to be built into the Base Budget in 2022-24   Pay award 2022-24 - Initial figures of £10.250 per Scale Point or a 3.88% increase for Scale Point 4 (µywards 10.500,000) is the amount over the current budget provision.) This will need to be built into the Base Budget in 2022-25   Increase in alaries - Increase in a patient - provision and the Scale Budget in 2022-25   This will need to be built into the Base Budget in 2022-25   This will need to be built into th	BUDGET PRESSURES	£	£	£	£
Security	Inflation and increases on goods and services	450,000	450,000	300,000	300,000
Salaines   Provision for pay sward at % (\$2460,000) for 2024/25 (total pay of £11.4m), reducing 10 % 10 % 10 % 10 % 10 % 10 % 10 % 10		150,000	150,000	250,000	250,000
Pay warrd 2002-23 - £1 902 per Scale Point (£303,000 is the amount over the current budget provision of £18 900 for 2002-23) in this fliprose of £1,002 per Scale Point or a 3.88% increase for Scale Point 44 yourward, £265,000 is the amount over the current budget provision). This will need to be built into the Base Budget in 2024-25.  The Planning Improvement Plan. Executive 28.5.22, noted that the cost of the staffing receive in 2024-25.  The Planning Improvement Plan. Executive 28.5.22, noted that the cost of the staffing responsible planning increase in balancies in will be planning earmated reserve. Additional planning increase held in the planning earmated reserve. Additional planning increase held in the planning earmated reserve. Additional increase in the staffing received in the staffing received in the planning earmated reserve. Additional increase in the staffing received in 2024 on wards (£2050).  Waste collection, recycling and cleanning service - Council 14 July 2022.  Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2024 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2024 - See Waste wards (£2050).  Waste collection, recycling and cleanning service - Council 13 April 2024 - See Waste wards (£2050).  Waste collection, recyclin	Salaries - provision for pay award at 4% (£456,000) for 2024/25 (total pay of £11.4m),	280,000	456,000	342,000	342,000
Pay award 2023-24 - Instal figures of £1,925 per Scale Point or a 3,88% increase for Scale Point 44 uyaward (£50,000) is the amount over the uncern budget provision, This will not be built into the Base Budget in 2024-25.   Pay award 2023-24 - Instal figures of £1,925 per Scale Point or a 3,88% increase for Scale Point 44 uyaward 2024-25.   Pay award 2023-24 chaward 2024-25 per annum, will be funded for the first three years from the additional planning income held in the planning earmarded reserve. Additional filation for the waste service 12,25% for 2022/25 (extra £360X) plus assume 5% for 2022/24 chawards (£200K).   Waste collection, recycling and cleansing service - Council 13 April 2023 - See Waste Momorandum not be body.   Pay award 2023/24 chawards (£200K).   Pay award 2023/24 chaward (£200K).   Pay award 2023 - Pay award 2024 - Pay aw	Pay award 2022-23 - £1,925 per Scale Point (£630,000 is the amount over the current budget	630,000	0	0	0
Processes in salatines - incorrements and pay and grading from Penning ingrovement Plans, Escentive 26.5.5.2 index that the cost of the staffing restructure, 208t per annum, will be funded for the first three years from the additional planting income held in the planning enaminated reserved.	Point 44 upwards. (£550,000 is the amount over the current budget provision). This will need	0	550,000	0	0
The Planning Improvement Plan. Executive 26.5.22 and ted that the cost of the staffing restructure, 18.6 per annum, will be funded for the first first three years from the additional planning income held in the planning earmarked reserve. Additional riflation for the wasta service - 12.25% for 2022/33 (extra 15.60K) plus assume 5% for 2023/34 orwards (2005K)		200 000	0	0	0
Additional Infant income held in the planning earmanked reserve.   Additional Infantion for the wasta service.   122% for 2022/23 (extra £360K) plus assume 5% for 2023/4 cmwards (£20K)   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	. , ,	200,000	ŭ	· ·	Ü
Waste collection, recycling and cleanning service - Council 14 July 2022         1,250,000         0         0         0           Waste collection, recycling and cleanning service - Council 13 April 2023 - See Waste Memorandum note below         90,000         90,000         100,000         100,000           National Living Wage and National Insurance (assumes NLW will increase from £10.42 to around £11 from April 2024)         75,000         50,000         50,000         50,000           Business Rates Revaluation 2023 - Increase in the Rateable Value of SHDC Assets which are liable to business rates         75,000         50,000         50,000         50,000           IT inflationary cost pressure - increases in prices and additional software and security         75,000         50,000         0         0           Additional insurance costs         75,000         150,000         0         0         0           Car Parking parent collection fees (Ringo) - 50% of transactions are now made through Ringo The Council has also exceeded the annual limit of transactions with no cost and this has now triggered a transaction charge.         70,000         0         0         0           Ecology Consultations         50,000         75,000         0         0         75,000         0         0         0           Ecology Consultations         50,000         75,000         0         0         0         0	planning income held in the planning earmarked reserve. Additional inflation for the waste service - 12.2% for 2022/23 (extra £360K) plus assume 5%				
Waste collection, recycling and cleansing service - Council 13 April 2023 - See Waste   0   0   0   0   0   0   0   0   0		1 250 000	0	0	0
Memorandum note below         270,000         270,000         10,000         100,000           Waste collection, recycling and cleansing service - additional properties         90,000         50,000         100,000         100,000           Mational Living Wage and National Insurance (assumes NLW will increase from £10,42 to around £11 from April 2024)         50,000		1,250,000	U	U	U
National Living Wage and National Insurance (assumes NLW will increase from £10.42 to around £11 from April 2024)   50,000   50	Memorandum note below		•		
Solution		90,000	90,000	100,000	100,000
Tinifationary cost pressure - increases in prices and additional software and security   150,000   150,0	around £11 from April 2024)	75,000	50,000	50,000	50,000
Additional Insurance costs  Car Parking payment collection fees (Ringo) - 59% of transactions are now made through Ringo. The Council has also exceeded the amrual limit of transactions with no cost and this has now triggered a transaction charge.  Ecology Consultations Flooding - recent events have highlighted the need to add a cost pressure for dealing with the impacts of climate change, such as flooding, on our communities.  Business continuity and cyber security  0 75,000  1 20 25,000  0 0 0 0 0 0 0 0 1 0 0 0 0 0 0 0 0 0	are liable to business rates				
Car Parking payment collection fees (Ringo) - 59% of transactions are now made through Ringo. The Council has also exceeded the annual limit of transactions with no cost and this has now triggered a transaction charge.  Ecology Consultations  Flooding - recent events have highlighted the need to add a cost pressure for dealing with the impacts of climate change, such as flooding, on our communities.  Business continuity and cyber security Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Northough Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Lower Ferry - increase the R & M budget Dartmouth Evenue and Benefits Executive 30 November 2023 Dartmouth Evenue Executive 26th May 2022 Dartmouth Ferry (E147,000 contribution to the revenue expenditure within the Year 1 Delivery Plan of the Council Plan (2024/25) Dartmouth Ferry (E147,000 contribution to the reserve per annum Dartmouth Ferry (E147,000 contribution to the reserve per annum Dartmouth Ferry (E147,000 contribution to the reserve per annum Dartmouth Ferry (E147,000 contribution to the reserve ber annum Dartmouth Ferry (E147,000 contribution to the reserve to smooth the volatility in business rates income from the baseline reste and the loss of a pooling gain (This would	IT inflationary cost pressure - increases in prices and additional software and security	0	150,000	0	0
Ringo, The Council has also exceeded the annual limit of transactions with no cost and this as now triggered a transaction charge.    Ecology Consultations			130,000		
Flooding - recent events have highlighted the need to add a cost pressure for dealing with the impacts of climate change, such as flooding, on our communities.  Business continuity and cyber security  Dartmouth Lower Ferry - increase the R & M budget 80,000 0 0 0 0  Increased external audit fees (fees are increasing nationally) 75,000 40,000 0 0 0  South Devon AONB Partnership - Executive report 30 November 2023 0 0 20,000 0 0 0  Community Development salaries (Executive 30 November 2023) 0 15,000 0 0 0 0  Head of Revenues and Benefits Executive 7th April 2022 45,000 0 0 0 0 0  Housing Delivery Team Executive 26th May 2022 44,700 0 0 0 0 0 0  TOTAL BUDGET PRESSURES 4,107,700 2,846,000 1,297,000 1,297,000  Community Development salaries (Executive 30 November 2023) 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ringo. The Council has also exceeded the annual limit of transactions with no cost and this	0	70,000	0	0
Business continuity and cyber security   80,000   75,000   0   0   0   0   0   0   0   0   0	Ecology Consultations	0	25,000	0	0
Dartmouth Lower Ferry - increase the R & M budget   S0,000   O   O   O   O   O   O   O   O   O	impacts of climate change, such as flooding, on our communities.				
Increased external audit fees (fees are increasing nationally)  South Devon AONB Partnership - Executive report 30 November 2023  0 20,000 0 0 0  Community Development salaries (Executive 30 November 2023)  Head of Revenues and Benefits Executive 7th April 2022  45,000 0 0 0 0  Head of Revenues and Benefits Executive 26th May 2022  44,700 0 0 0 0  TOTAL BUDGET PRESSURES  Contribution from Earmarked Reserves  Contribution from Earmarked Reserves to fund the revenue expenditure within the Year 1 Delivery Plan of the Council Plan (2024/25)  New Homes Bonus Reserve - assumes an annual contribution of £704,173 for 24/25 and future years from NHB to fund the revenue base budget (an increase of £204,173 from the £500,000 used in 2023/24)  Dartmouth Ferry (£147,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  (99,000)  40,000  40,000  40,000  650,0		-	,	0	0
South Devon AONB Partnership - Executive report 30 November 2023 0 20,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	, c		-		
Community Development salaries (Executive 30 November 2023)	•		,		
Head of Revenues and Benefits Executive 7th April 2022 45,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			,		
Housing Delivery Team Executive 26th May 2022  TOTAL BUDGET PRESSURES  Changes to contributions to Earmarked Reserves  Contribution from Earmarked Reserves to fund the revenue expenditure within the Year 1 Delivery Plan of the Council Plan (2024/25)  New Homes Bonus Reserve - assumes an annual contribution of £704,173 for 24/25 and future years from NHB to fund the revenue base budget (an increase of £204,173 from the £500,000 used in 2023/24)  Dartmouth Ferry (£147,000 contribution to the reserve in 23/24 and £177,000 in 24/25)  Elections - £50,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  44,700 2,846,000 1,297,	Community Development salaries (Executive 30 November 2023)	0	15,000	0	0
TOTAL BUDGET PRESSURES  Changes to contributions to Earmarked Reserves  Contribution from Earmarked Reserves to fund the revenue expenditure within the Year 1 Delivery Plan of the Council Plan (2024/25) New Homes Bonus Reserve - assumes an annual contribution of £704,173 for 24/25 and future years from NHB to fund the revenue base budget (an increase of £204,173 from the £500,000 used in 2023/24)  Dartmouth Ferry (£147,000 contribution to the reserve in 23/24 and £177,000 in 24/25)  Elections - £50,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve (£105,000 annual contribution from 23/24 onwards)  4,107,700  650,000  650,000  650,000  650,000  650,000  60  650,000  650,000  650,000  60  650,000  60  650,000  65	Head of Revenues and Benefits Executive 7th April 2022	45,000	0	0	0
Changes to contributions to Earmarked Reserves  Contribution from Earmarked Reserves to fund the revenue expenditure within the Year 1 Delivery Plan of the Council Plan (2024/25)  New Homes Bonus Reserve - assumes an annual contribution of £704,173 for 24/25 and future years from NHB to fund the revenue base budget (an increase of £204,173 from the £500,000 used in 2023/24)  Dartmouth Ferry (£147,000 contribution to the reserve in 23/24 and £177,000 in 24/25)  Elections - £50,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  (99,000)  (650,000)  (204,173)  0  0  (204,173)  0  0  0  0  0  0  0  0  0  0  0  0  0	Housing Delivery Team Executive 26th May 2022	44,700	0	0	0
Contribution from Earmarked Reserves to fund the revenue expenditure within the Year 1 Delivery Plan of the Council Plan (2024/25) New Homes Bonus Reserve - assumes an annual contribution of £704,173 for 24/25 and future years from NHB to fund the revenue base budget (an increase of £204,173 from the £500,000 used in 2023/24) Dartmouth Ferry (£147,000 contribution to the reserve in 23/24 and £177,000 in 24/25)  Elections - £50,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  (99,000)  (650,000)  (204,173)  0  (204,173)  0  0  0  0  0  0  0  0  0  0  0  0  0	TOTAL BUDGET PRESSURES	4,107,700	2,846,000	1,297,000	1,297,000
New Homes Bonus Reserve - assumes an annual contribution of £704,173 for 24/25 and future years from NHB to fund the revenue base budget (an increase of £204,173 from the £500,000 used in 2023/24)  Dartmouth Ferry (£147,000 contribution to the reserve in 23/24 and £177,000 in 24/25)  Elections - £50,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve (£105,000 annual contribution from 23/24 onwards)  0 (204,173)  0 (204,173)  0 0  0 0  0 0  0 0  0 0  0 0  0 0  0	Contribution from Earmarked Reserves to fund the revenue expenditure within the Year 1	0	(650,000)	650,000	
Dartmouth Ferry (£147,000 contribution to the reserve in 23/24 and £177,000 in 24/25)  Elections - £50,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve (£105,000 annual contribution from 23/24 onwards)  30,000  75,000  0  0  0  0  0  0  0  0  0  0  0  0	New Homes Bonus Reserve - assumes an annual contribution of £704,173 for 24/25 and future years from NHB to fund the revenue base budget (an increase of £204,173 from the	0	, ,		0
Elections - £50,000 contribution to the reserve per annum  Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  (99,000)  100,000  100,000  0  0  0  0  Repairs and Maintenance Reserve (£105,000 annual contribution from 23/24 onwards)		30,000	30,000	0	0
Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review - £75,000 contribution to the reserve per annum  Contribution from Business Rates Retention reserve to smooth the volatility in business rates income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  (99,000)  Repairs and Maintenance Reserve (£105,000 annual contribution from 23/24 onwards)  0  75,000  0  100,000  0  0  0  0  0  0  0  0					
income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the BRR Reserve in 23/24 and use £300,000 annually thereafter)  Contribution from the Planning Reserve (£98,000 per annum) for the cost of the restructure within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  (99,000)  (99,000)  0  0  0  0  0  0  0  0  0  0  0  0		0	75,000	0	0
within the planning service - Executive 26 May 2022  Reduce contribution to Pension Reserve to Nil from 2023/24 onwards  Repairs and Maintenance Reserve (£105,000 annual contribution from 23/24 onwards)  (98,000)  0  0  0  0	income from the baseline reset and the loss of a pooling gain (This would use £0.4m of the	(300,000)	100,000	0	0
Repairs and Maintenance Reserve (£105,000 annual contribution from 23/24 onwards)  25,000  0 0 0		(98,000)			
	Reduce contribution to Pension Reserve to Nil from 2023/24 onwards	(99,000)	0	0	0
	Repairs and Maintenance Reserve (£105,000 annual contribution from 23/24 onwards)	25,000	0	0	0
	Total changes in contributions to Earmarked Reserves	(412,000)			

## SOUTH HAMS DISTRICT COUNCIL - BUDGET PROPOSALS 2024/25 (This shows the changes to the existing Base Budget)

	SAVINGS	AND INCOME	GENERATION	IDENTIFIED
--	---------	------------	------------	------------

	BASE 2023/24	Yr 1 2024/25	Yr 2 2025/26	Yr 3 2026/27
Management fee income from external contracts such as leisure	0	0	(230,000)	(200,000)
IT FIT Project - software savings	(10,000)			
Establishment savings (salary savings) gained from IT and digital communications	(50,000)	TBC		
Employment Estates - additional rental income - Base budget of £1.117m in 2023/24	(150,000)	(50,000)	(100,000)	
Follaton House - rental income	0	(50,000)		
Extra recycling income - additional income has already been achieved in 2021-22	(90,000)			
Car parking income (from extra usage of the car parks particularly in the coastal areas) - Base budget of £3.412m in 2023/24 - New approach from 2025/26	(250,000)	(250,000)	(450,000)	
Dartmouth Lower Ferry (from extra usage of the Ferry and a review of charges for 2023) - Base budget of £1.077m in 2023/24 - Fees and charges are reviewed every 2 years	(250,000)	(100,000)	(150,000)	
Extra treasury management income - to reflect increases in bank base rate - Base budget of $\pounds 800,000$ in $2023/24$	(677,000)	(800,000)	400,000	
Vacancy saving target on salaries - equates to around 1.5% of salaries (total pay of £11.4m)		(170,000)		
Environmental Health fees and charges	0	(30,000)		
Extended Producer Responsibility (EPR - waste service) - potential for a new income stream. DEFRA has confirmed that it is going to defer the implementation of EPR from October 2024 to October 2025.	0		TBC	
Charged Garden Waste service - Base budget of £575,000 in 2023/24 (See Waste Memorandum Note below)	(575,000)			
Savings on Trade Waste tipping fees and extra income on recycling sacks, due to more trade waste being recycled. Extra income from Controlled Waste Regulations (CWR) properties . These savings were already achieved in 2021-22.	(190,000)			
Funding from Homelessness prevention government grant (this funds housing posts -funding to be reflected within the base budget)	(180,000)	(10,000)		
TOTAL SAVINGS AND INCOME GENERATION	(2,422,000)	(1,460,000)	(530,000)	(200,000)
WASTE MEMORANDUM showing annual expenditure and income (before inflation)	BASE	Yr 1	Yr 2	Yr 3

WASTE MEMORANDUM showing annual expenditure and income (before inflation)	BASE 2023/24	Yr 1 2024/25	Yr 2 2025/26	Yr 3 2026/27
Expenditure	2 020 000	4 405 000	4 405 000	4 405 000
Additional Full year costs of the service	2,030,000	1,465,000	1,465,000	1,465,000
Borrowing costs for Torr Depot works	0	35,000	35,000	35,000
Income and savings				
Transitional funding (remainder of the £3million from the business rates retention reserve)	(1,551,620)			
In year savings	(98,380)	(245,000)	(270,000)	(270,000)
Additional Income generated (Garden Waste, CWR charges, Trade waste, Bulky items etc)	(380,000)	(535,000)	(660,000)	(660,000)
Additional Income from the recovery of recycling values (prices for recyclables)	0	(150,000)	(300,000)	(300,000)
Potential food waste new burdens funding	0	(300,000)	0	0
NET COST PRESSURE ( as per report to Council in July 2023)	0	270,000	270,000	270,000

## Memorandum note on Planning Fee Income

The Government has confirmed that a 35% increase for major applications and 25% for all other applications will apply from 6th December 2023. This is expected to generate around £150,000 to £180,000 of additional planning income. In 2022-23, the Council experienced a shortfall in planning income of £350,000 (32%) against the budgeted income target of £1.08million. Therefore no additional income has been built into the budget for 24/25.

Second Homes 200% council tax - Projected Income and Expenditure	BASE 2023/24	Yr 1 2024/25	Yr 2 2025/26	Yr 3 2026/27
Income				
Discretion to charge up to an extra 100% extra council tax on Second Homes (timescale is that legislation has been introduced for 25-26). There was a separate report on the Council agenda of 16 February 2023 regarding this. The estimated additional yield from council tax would be £9m, of which the Council's share would be approximately £0.7m (8%).			(700,000)	(700,000)
Expenditure				
The Council is experiencing a higher level of temporary accommodation costs and there will be a need to build in a further cost pressure for this		150,000	150,000	150,000
Annual budget to fund the community affordable housing offer - see 'Housing Policy' update (financed from the funding identified from the review of the capital programme and the review of earmarked reserves - Council Minute CM30, 28 September 2023)	100,000	100,000	100,000	100,000