

<b>Budget assumption changes pressures/(improvements)</b>	<b>2023 to 2024 £m</b>	<b>2024 to 2025 £m</b>	<b>2025 to 2026 £m</b>	<b>2026 to 2027 £m</b>
<b>Savings requirement - February 2022 budget process</b>	<b>1.16</b>	<b>1.71</b>	<b>2.98</b>	<b>3.42</b>
<b>Pressures:</b>				
Income Assumption reviews (primarily based on 2022 to 2023 forecast levels): - Car Parking (recovery across West Suffolk car parks, however still not to pre-COVID levels for some within Bury St Edmunds), £1.1m impact - Grounds Maintenance, cleansing and tree services – reduced income levels to focus resources towards increase demand for these type of council services £0.18m impact - Other incomes, £0.06m impact	1.34	1.34	1.34	1.34
Review of the council's (and our contribution towards the Anglia Revenue Partnership) establishment and overall cost of employment assumptions.	1.82	1.86	2.05	2.18
Additional utilities energy charges, resulting from worldwide economic pressures. Reduced by both £0.43m to reflect recharges to partners in shared buildings and £0.67m to reflect the use of the Toggam Solar generation in council buildings (this will ultimately show as an income to the solar cost centre in the final budgets).	0.18	0.27	0.37	0.47
Vehicle fuel costs, increased to reflect current prices	0.27	0.29	0.30	0.32
Land Charges income, element of fee income now payable to HM Land Registry	0.06	0.06	0.06	0.06
Increased bank charges from transactional volumes as a result of customer behavioural changes	0.03	0.03	0.03	0.03
Increased third party contractual payments resulting from inflationary and economic pressures	0.08	0.08	0.09	0.09
<b>Total pressures:</b>	<b>3.78</b>	<b>3.93</b>	<b>4.24</b>	<b>4.49</b>
<b>Improvements:</b>				
Increased solar income as a result of improved rates for 2023 to 2025. Total benefit to the solar cost centre to be £1.75m additional income, allowing for use of solar generation to council buildings under the new contract from April 2023. Reduced by £0.03m for increased R&M allowance and contractual increase in land lease.	(1.05)	(1.05)	(1.05)	(1.05)
Net overall increase in property rents as a result of improved occupancy and lease reviews	(0.32)	(0.37)	(0.37)	(0.37)
Increased investment interest as a result of rising interest rates on cash balances	(0.67)	(0.36)	(0.23)	(0.23)
Delivery of Solar for Business programme, increased power purchase rates on excess generation contracts. Reduced by £0.01m increase in repairs and maintenance costs.	(0.10)	(0.10)	(0.10)	(0.11)
CCTV - net additional contract income, after allowing for increased costs	(0.08)	(0.08)	(0.09)	(0.09)
Recycling Performance Payment - higher commodity prices (net impact as garden and multi bank rate/tonnage assumed to reduce creating a budget impact).	(0.04)	(0.04)	(0.04)	(0.04)
Housing Options - provision of two additional properties, amount net of operational costs	(0.09)	(0.09)	(0.09)	(0.09)
West Suffolk Taxi licence fee levels from April 2023 as per Cabinet report CAB/WS/22/052	(0.04)	(0.04)	(0.04)	(0.04)

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Other minor budget changes including West Suffolk Operational Hub and Mildenhall Hub. Various budget changes to reflect more recent cost profiles - netting off in the main	(0.02)	(0.04)	(0.02)	(0.05)
<b>Total improvements:</b>	<b>(2.41)</b>	<b>(2.17)</b>	<b>(2.03)</b>	<b>(2.07)</b>
<b>Remaining budget gap as at November PASC</b>	<b>2.53</b>	<b>3.47</b>	<b>5.19</b>	<b>5.84</b>