

| Budget assumption changes pressures/(improvements) | 2023 to 2024 £m | 2024 to 2025 £m | 2025 to 2026 £m | 2026 to 2027 £m |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| Savings requirement - February 2022 budget process | 1.16 | 1.71 | 2.98 | 3.42 |
| Assumption changes/pressures - as reported to Performance and Audit Scrutiny Committee (PASC) at November 2022 (PAS/WS/22/021) and January 2023 (PAS/WS/23/001) | | | | |
| Pressures/Investments: | | | | |
| 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 |
| Additional costs relating to operational capacity and growth within district. Includes investments in additional waste and ground maintenance staff (including cost pressure from the reduction in some external ground maintenance contracts to focus on district wide work) | 0.24 | 0.24 | 0.25 | 0.26 |
| Verse facility management increases, resulting from national living wage and inflation changes, net of Suffolk County Council contribution | 0.06 | 0.06 | 0.06 | 0.06 |
| Replacement bins - reduction to expected income due to take up | 0.05 | 0.05 | 0.05 | 0.05 |
| Market fees - income not recovered to pre-pandemic. Overview and Scrutiny review outcome and action plan in progress, likely to improve this position in the medium term | 0.10 | 0.10 | 0.10 | 0.10 |
| Shared Legal Service - increased costs from Babergh Mid Suffolk linked to shared service agreement, mainly related to pay inflation | 0.03 | 0.03 | 0.03 | 0.03 |
| Members Allowances assumption only, members allowances will be the subject of a future report to Council in 2023 | 0.03 | 0.03 | 0.03 | 0.03 |
| Reduce business rate growth from 2025 to 2026 to reflect expected reset of national business rates system (offset by removal of the contribution to the Business Rates Equalisation reserve shown below) | 0.00 | 0.00 | 1.33 | 1.33 |

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| Removal of contribution to Business Rates Retention Reserve from 2025 to 2026 | 0.00 | 0.00 | (1.33) | (1.33) |
| Adjust funding from Housing Benefit (HB) reserve following revised HB forecasts | 0.07 | 0.04 | 0.04 | 0.01 |
| Remove funding towards shop and industrial unit rents following review of Industrial Rents reserve - position now consistent across the medium term | 0.11 | 0.10 | 0.00 | 0.00 |
| General Fund (GF) Replenishment - based on October forecast and replenishment to £5million GF policy level | 0.83 | 0.00 | 0.00 | 0.00 |
| One off support towards increased utility pressures at council owned leisure centres in West Suffolk | 0.30 | 0.00 | 0.00 | 0.00 |
| Support for utilities pressure at council owned leisure centres funded from the Strategic Priorities and MTFs reserve | (0.30) | 0.00 | 0.00 | 0.00 |
| Improvements/Savings: | | | | |
| 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) |
| 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) |
| Pension rate decrease due to triennial review (26 per cent for 2023 to 2024, increasing to 28 per cent in 2026 to 2027) | (1.48) | (1.42) | (1.45) | (0.98) |
| Increase garden waste subscriptions by £2 to reflect increased cost of delivering the service | (0.04) | (0.04) | (0.04) | (0.04) |
| Revised ARP partnership costs incorporating efficiency target | (0.04) | (0.06) | (0.03) | (0.03) |
| Review of council business rate payments assuming multiplier freeze | (0.03) | (0.03) | (0.03) | (0.03) |
| Strategic Housing structure review including additional Barley Homes service level agreement income | (0.09) | (0.17) | (0.17) | (0.17) |
| Increased dividend from Barley Homes, the council's wholly owned housing company (£0.3m in total per annum) | (0.10) | (0.10) | (0.10) | (0.10) |

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| Budget delivery programme savings through reduced supplies and services and service and change programme | (0.62) | (0.63) | (0.63) | (0.64) |
| Council tax collection fund surplus | (0.34) | 0.00 | 0.00 | 0.00 |
| Business rates reduction following 2023 revaluation | (0.32) | (0.27) | (0.26) | (0.26) |
| Provisional finance settlement: | | | | |
| Revenue Support Grant including Family Annexe and Local Council Tax Support funding | (0.42) | (0.45) | 0.00 | 0.00 |
| Remove Family Annexe and Local Council Tax Support funding | 0.18 | 0.18 | 0.18 | 0.18 |
| Additional Business Rate Baseline Funding | (0.14) | 0.00 | 0.00 | 0.00 |
| Transfer to Business Rates Equalisation Reserve | 0.14 | 0.00 | 0.00 | 0.00 |
| Rural Services Delivery Grant | (0.18) | (0.18) | 0.00 | 0.00 |
| New Homes Bonus (NHB) | (0.82) | (0.82) | 0.00 | 0.00 |
| Transfer NHB to Strategic Priorities and MTFS reserve | 0.82 | 0.82 | 0.00 | 0.00 |
| Services Grant | (0.18) | (0.18) | 0.00 | 0.00 |
| Funding Guarantee - NHB | (0.94) | (0.94) | 0.00 | 0.00 |
| Funding Guarantee - all other grants | (0.23) | (0.22) | 0.00 | 0.00 |
| Transfer Funding Guarantee - NHB element to Strategic Priorities and MTFS reserve | 0.94 | 0.94 | 0.00 | 0.00 |
| Additional Business Rate Baseline Funding Level resulting from update of CPI assumptions following provisional settlement | 0.00 | (0.40) | (0.50) | (0.57) |
| Other minor budget changes | (0.16) | (0.15) | (0.05) | (0.05) |
| Net balance: | 0.00 | 0.00 | 2.67 | 3.69 |