

BUDGET & RESOURCES SCRUTINY COMMITTEE

When: Thursday 4 January 2024 at 19:00
Tuesday 9 January 2024 at 19:00
Tuesday 16 January 2024 at 19:00

Where: Room 1.02, Civic, 1 Saxon Gate East, Milton Keynes,
MK9 3EJ.

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Members of the Budget & Resources Scrutiny Committee

Councillor Hume (Chair)

Councillors Cannon (Vice-Chair), Wardle (Vice-Chair), Clarke, Geary, M Khan, Lancaster, Long and McBride

Enquiries

Please contact Elizabeth Richardson on 01908 252629 or Elizabeth.Richardson@milton-keynes.gov.uk

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Agenda

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Agenda

1. Welcome and Introductions

The Chair to welcome members of the committee, officers, any external witnesses, and the public to the meeting and introduce committee members, officers and witnesses who are present.

2. Apologies

To receive any apologies.

3. Disclosures of Interest

Councillors to declare any disclosable pecuniary interests, other registerable interests, or non-registerable interests (including other pecuniary interests) they may have in the business to be transacted, and officers to declare any interests they may have in any contract to be considered.

4. Minutes

(Pages 7 - 12)

To approve, and the Chair to sign as a correct record, the Minutes of the meeting of the Budget & Resources Scrutiny Committee held on 6 December 2023.

5. Political Overview

The Leader of the Council and the Cabinet Portfolio holder for Resources have been invited to discuss with the Committee the overall budget position and what they see as the major financial issues/decisions the Council will be facing in 2024/25.

6. Local Government Funding Settlement 2024/25

The Committee will receive a presentation from the Senior Finance Team explaining the 2024/25 Local Government Funding Settlement as well as key points from the Autumn Statement and the Government's Financial Policy Statement which could have an impact on the Council's budget and finances for 2024/25.

7. Draft Council Budget 2024/25 and Medium-Term Financial Plan 2024/25 to 2027/28 (Pages 13 - 104)

The attached report sets out the narrative on the draft 2024/25 budget proposals and covers both the immediate proposals for 2024/25 and for the Council’s Medium-Term Financial Plan up to 2027/28.

Additional information about the Council’s finances is set out in a number of annexes which are also included in the agenda pack as follows:

Annex A*	2024/25 Budget Pressures
Annex B*	2024/25 Budget Reductions and Income Proposals
Annex C*	2024/25 One-off Budget Pressures
Annex D*	Fees and Charges: Exemptions to the Income Policy Additional Concessions
Annex E	2024/25 - 2027/28 Forecasting Model
Annex F	2024/25 GF Draft Budget Summary
Annex G	2024/25 Draft Parking Account
Annex H (i-vii)*	Draft Medium Term Capital Programme
Annex I*	Draft Tariff Resource Allocation
Annex J*	GF Reserves Assessment
Annex K*	Earmarked Reserves
Annex L*	2024/25 Draft Budget Risk Register
Annex M	Legal Framework

**A3 documents*

These documents were prepared for a Delegated Decision taken by Councillor Townsend on 19 December 2023 in which the Cabinet noted and endorsed the draft budget proposals set out in the report and supporting annexes, subject to the outcomes of the current public consultation which commenced on 12 December 2023 and will run until 31 January 2024.

Having scrutinised the anticipated pressures on the 2024/25 budget at its October meeting, the Committee will concentrate its scrutiny on the savings/reductions and revenue raising proposals in the 2024/25 draft budget, where appropriate discuss these with the relevant Cabinet Members and Senior Officers of the Council, satisfy itself as to their robustness and make appropriate recommendations to Cabinet.

Any recommendations the Committee may formulate from this item will be included in the January report which will be presented to Cabinet on 6 February 2024.

The Committee may need to consider excluding the public and press in accordance with Part 1 of Schedule 12A of the Local Government Act 1972, should it wish to discuss specific proposals which would identify individual members of staff.

Members of the Committee are reminded that this set of papers covers **all** the January Challenge meetings and that they should bring them with them to each session.

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Minutes of the meeting of the BUDGET & RESOURCES SCRUTINY COMMITTEE held on WEDNESDAY 6 DECEMBER 2023 at 19:00

Present: Councillor Hume (Chair)
Councillors Wardle, Clarke, Geary, M Khan, Lancaster, Long and McBride

Also Present: Councillor Darlington

Officers: N Hutchin (Assistant Director - Finance), S Hattle (Senior Finance Manager), C Arnold (Housing Finance Manager), A Cook (Assistant Director - Housing Maintenance, Investment and Corporate Health and Safety) and S Proffitt (Director Environment and Property), E Richardson (Overview & Scrutiny Officer)

BR23 Apologies

Apologies were received from Councillor Cannon.

BR24 Disclosures of Interest

There were no Disclosures of Interest.

BR25 Minutes

RESOLVED -

That the Minutes of the meeting of the Budget & Resources Scrutiny Committee held on 17 October 2023 be approved and signed by the Chair as a correct record.

BR26 Housing Revenue Account Draft 2024/25 Budget Proposals

Councillor Darlington introduced this item, explaining that 2023/24 had been a difficult year for the finances of the Housing Revenue Account (HRA) as the government imposed rent cap was under the current rate of inflation. She commended the HRA Finance Team who had worked hard to produce a balanced budget for 2024/25. There were still several unknowns, such as whether there would be another rent cap and the ongoing cost of inflation which had to be taken into account, but the plan was to maximise the HRA spend for the benefit of the Council's tenants over the 5 year Medium Term Financial Plan, which was part of the HRA's longer term 30 year business plan.

The Assistant Director Finance then gave a short presentation giving a strategic overview of the HRA budget, an explanation of the documents

involved, key points in the Medium Term Financial Plan relating to income, borrowing, revenue, capital, core assumptions and technical adjustments.

The Committee then discussed the draft HRA budget proposals for 2024/25 in detail, noting that:

- a) The national situation in relation to the provision of social housing remained difficult, with both local authorities and housing associations (Registered Providers) struggling to meet local needs;
- b) Purchasing completed properties was obviously faster than the sometimes prolonged process required to build more houses but could be more costly;
- c) In some cases Registered Providers of social housing were having to drop out of agreements with developers, and it was sometimes possible for the Council to acquire these properties, although there was a fine line as to volume as the Council did not want to push local house prices up;
- d) The Council had five years from the date of receipt of Right to Buy (RTB) monies to spend it on replacement properties. There were rules about what the Council could and couldn't spend it on. Only 40% of RTB receipts were available to the Council for new build or acquisitions, the balance had to come from the HRA;
- e) The Council was developing an acquisitions programme with a number of core principles which would need to be matched when buying on the open market, including the cost of ongoing maintenance and any refurbishment requirements. Acquisitions made with RTB receipts needed to match the RTB property they were replacing and sometimes decisions had to be made quickly;
- f) The Council had a number of loans expiring in the next couple of years and was trying to smooth out the profile of loan repayments across the medium term. Short term borrowing could be refinanced if interest rates started to fall;
- g) Preferential borrowing rates were available from the Public Works Loan Board and the Council had to consider whether it was better to borrow externally, or to self-lend internally;
- h) A consultation on the housing subsidy rate was expected in 2024, together with a review of the social housing rent system. The possibility of more flexibility on the use of RTB receipts may also be considered;
- i) RTB receipts were not sufficient to replace like for like and this had a knock-on effect on the Temporary Accommodation budget;
- j) The Council had moved to the Decent Homes Standard Plus quality standard for its social housing stock;

- k) The Council was taking part in a pilot scheme to improve the professionalisation of housing staff in order to deliver better outcomes for residents;
- l) The HRA budget was being constantly monitored to keep an eye on what might be happening in the future. There was a revenue contingency fund to mitigate any problems caused by overarching unknowns.

The Committee then scrutinised in detail the annexes included in the agenda pack as follows:

Annex A: HRA Corporate Programme

50CPX00596 – Voids: £5.160m

The Council dealt with approximately 700 property changes per year (between 45-75 per month). Some of the expenditure included in the figure for voids was for early refurbishment of capital items, such as kitchens, bathrooms, rewiring, as this work was often easier to do when a property was empty.

The average turn around cost of an average void had fallen from £12,000 two years ago to £7-8,000 this year. The turn around time for voids was now between a week and 10 days, which was on a par with other local authorities.

Clean up costs for newly vacated properties were also included in this figure, but the amount of clean-up required could be reduced by having the resources to enable housing staff to carry out more checks on whether tenants were coping with the management of their homes.

Annex B: HRA Core Assumptions

Rent inflation 2024/25: $CPI+1\%/CPI = 7.7\%$ increase

- Majority of the Council's housing tenants were in receipt of housing benefit therefore any rent inflation should be covered by an uplift in housing benefit;
- Council was proactive in assisting tenants who might have arrears, to manage their debt and prevent it from getting out of hand. The Council also signposted them to other benefits to which they might be entitled, but which they were not claiming;
- The biggest impact on tenant debt was the transfer from the old style benefits to Universal Credit;
- Housing Income Team worked in the Revenues & Benefits section, providing a joined-up approach across all the Council's income and benefits streams.

Annex C: Budget Pressures

HOP02: Additional resource for grounds maintenance: £0.250m

- Assets and land held in either the HRA or General Fund were subject to separate budgets which couldn't cross over;
- Team in Environment & Property Directorate were mapping assets to work out which bits of land belonged where ie General Fund, HRA or Parks Trust;
- The Council was able to levy a service charge on tenants for the maintenance of land held by the HRA;
- The previous approach had been to only carry out maintenance on HRA land reactively, which had led to a poor level of service. Landscaping of HRA land was now moving to a planned maintenance programme to match that of the General Fund;
- Where responsibility for local landscaping services had been devolved to parish councils there was no distinction between what was HRA land and what was General Fund land.

HP01: Disrepair Claims: £0.109m

Committee sought clarification of what this item was about and noted that the number of claims by tenants against the Council for not carrying out necessary repairs to its dwelling stock had increased to such a level that the Housing Team required extra legal support to deal with the workload.

Annex D: HRA MTFP Budget Reductions

There were no questions in respect of Annex D.

Annex E: HRA MTFP Technical Adjustments

HC02: Contractual Inflation: £(0.288)m

In order to prepare the Budget, the Finance Team had had to make certain assumptions about what the level of contractual inflation, and other inflations, would be and that these could change whilst the current financial climate remained uncertain.

Finally, the Committee expressed its view that this was a robust, well thought out and clearly presented budget. It showed a high level of professionalism on the part of all those who had worked on its preparation and the Committee wished to commend them for their efforts.

RESOLVED –

1. That all the officers involved in the preparation of the Housing Revenue Account Draft 2024/25 Budget Proposals be commended for producing what the Committee considers to be a robust budget which sets out the issues clearly.

2. That Councillor Darlington and the officers from Finance and Environment and Property who attended the meeting be thanked for their contributions to the Committee's Scrutiny of this item.
3. That the recommendations in relation to specific items in the HRA 2024/25 Draft Budget be included in the Committee's January report which will be presented to Cabinet on 6 February 2024.

BR27

2023/24 Work Programme

The Committee discussed the proposed Work Programme for the second December meeting and the January meetings.

The Assistant Director Finance advised that they still were not sure when the Government would announce the Local Government Finance Settlement for 2024/25. At the moment they were hoping that it would be made on 18 December, but it could be as late as 20 December, although it did have to be announced before Christmas. This meant that at this stage she was unable to give a firm undertaking that Finance would be in a position to give a comprehensive update at the meeting on 20 December.

The Committee discussed whether or not to go ahead with the meeting and consider conducting the other business via e-mail. However, due to the need to decide which Cabinet Members and Senior Officers the Committee would want to speak to in January, and to notify them in a timely manner, it was agreed that the Committee should meet in person on 20 December, even if only briefly.

RESOLVED –

1. That the Committee's Planning Group and Senior Finance Team review the proposed agenda for the meeting scheduled for 20 December given the uncertainty as to the date of publication of the 2024/25 Local Government Finance Settlement.
2. That the Overview and Scrutiny Officer circulates to the Committee draft outlines of the recommendations from this meeting to be included in the January report.

THE CHAIR CLOSED THE MEETING AT 20:45

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Executive Report



Delegated Decisions - 19 December 2023

DRAFT COUNCIL BUDGET 2024/25 AND MEDIUM TERM FINANCIAL PLAN 2024/25 TO 2027/28

Name of Cabinet Member	Councillor Lauren Townsend (Cabinet member for Resources)
Report sponsor	Steve Richardson Director of Finance and Resources
Report author	Vicky Errington Senior Finance Manager – Corporate Accounting

Exempt / confidential / not for publication	No
Council Plan reference	1 – “A Balanced Budget”
Wards affected	All wards

Executive Summary

This report sets out the draft Milton Keynes City Council (Revenue) Budget for 2024/25, the latest Medium Term Financial Forecast for the period 2024/25 to 2027/28, the draft Capital programme for 2024/25 to 2027/28 and the draft Housing Revenue Account Budget for 2024/25. The public consultation on these draft documents commenced on 12 December 2023.

The context for the 2024/25 budget is severe and the level of uncertainty both nationally and globally is stark. In particular:

1. Growth is expected to remain very low during 2023 and 2024.
2. Inflation has remained significantly higher than anticipated during 2023 and whilst falling into 2024 will remain higher than the BoE target during 2024 adding further pressure to budgets.
3. At the time of publishing this report Central Government has still not published the 2024/25 Provisional Local Government Finance Settlement.
4. The government have not published spending plans beyond 2024/25.
5. The Council has therefore formulated its draft budget and its Medium Term Financial Plan based on a series of assumptions arising from the Chancellors Autumn Statement on 22 November 2023.

The budget was developed in line with the political direction of the Progressive Alliance and in accordance with the following headline objectives:

1. To balance the Council's budget in the coming financial year and over the medium term against a backdrop of continuing austerity in Local Government.
2. To continue to deliver the Progressive Alliance's priorities as set out in the adopted Council Plan.
3. The core assumption remains of a below-inflation 2.99% General Council Tax increase, plus an increase of 2.00% in our Adult Social Care Precept which is earmarked to help offset part of the rapidly increasing cost of providing adult social care services.

The details in this report have been prepared in accordance with the framework set out in the Medium Term Financial Outlook approved by Cabinet in September 2023.

The draft Budget for the HRA was considered at the Cabinet meeting on the 5 December 2023 and forms part of the wider budget consultation process which commenced on the 12 December 2023 and ends on the 23 January 2024.

1. Decisions to be Made

- 1.1 That Cabinet notes and endorses the following draft budget proposals, which are subject to the outcomes of consultation, which commenced on 12 December 2023, and confirmation of the Local Government Finance Settlement. The decision includes noting the Capital Programme and additional schemes and changes to the Programme with it noted that the decision to release funding will be made by the s151 Officer once confirmation of available funding has been received:
 - a) the draft Revenue Budget for 2024/25 (attached at **Annex F** to the report) and the latest MTFs forecast for 2024/25 to 2027/28 (attached at **Annex E** to the report);
 - b) the provisional Council Tax at Band D of £1,676.09 for the Milton Keynes element of the Council Tax be agreed for consultation, a 4.99% increase on the previous year (2.99% plus a 2.00% Adult Social Care Precept);
 - c) the Council's current estimate of the 2024/25 Business Rates Baseline at para 4.37, retaining the delegation to the Director of Finance and Resources to finalise this Baseline, based on the latest data for submission to Department for Levelling Up, Housing and Communities (DLUHC) in January 2024;
 - d) the estimated position for the Dedicated Schools Grant and the planned consultation with schools and the Schools Forum;
 - e) that the Director - Children's Services make decisions around the school funding formula, the funding arrangements for pupils with high needs and the early year's single funding formula for 2024/25 in consultation with the Cabinet Member for Children and Families and the Director for Finance and Resources (paragraphs 4.55 - 4.63);

- f) the proposed fees and charges for 2024/25, which are exceptions to the Income and Collection Policy (attached at **Annex D** of the report);
- g) the reserves position, reserves risk assessment and budget risk register (attached at **Annexes J, K & L**).
- h) the draft forecast parking surplus of £7.993m (attached at **Annex G** of the report);
- i) the draft Capital Programme for 2024/25 to 2028/29 (attached at **Annex H** of the report); and
- j) the resource allocation for the draft Tariff Programme (attached at **Annex I** of the report).

2. Why is the Decision Needed?

2.1 The purpose of this report is to:

- ensure that the Council meets its legal obligations to set a robust balanced budget for 2024/25;
- update and extend the Council’s financial forecasts for the period 2024/25 to 2027/28; and
- to set out our approach to addressing the financial challenges over the medium term and managing short term uncertainty.

2.2 The Council has a clear ambition as set out in the Council Plan and has made a commitment to continue to grow and enhance Milton Keynes through the MK Futures programme. These commitments are alongside the continued financial challenges for the Council.

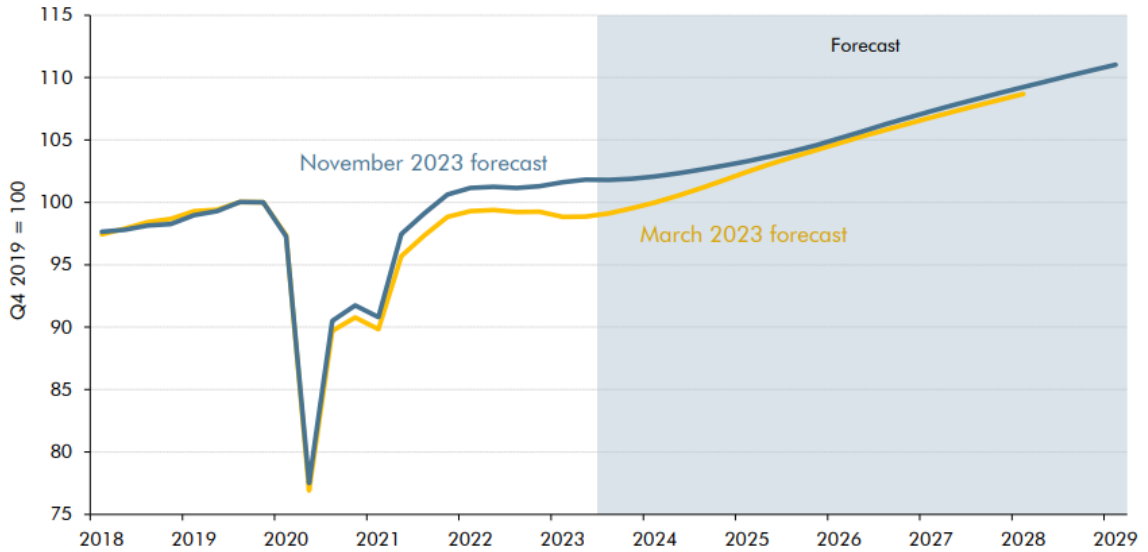
3. Background

National Economic Position

3.1 The economy has proved to be more resilient to the shocks of the pandemic and energy crisis than anticipated. By the middle of this year, the level of real GDP stood nearly 2 per cent above its pre-pandemic level and around 3 per cent above the OBR March 23 forecast. It is now expected that the economy will grow more slowly over the forecast period, leaving the level of real GDP only ½ a per cent higher in the medium term than originally forecast.

3.2 Inflation is expected to be more persistent and domestically fuelled than we previously thought, falling below 5 per cent by the end of 2023/24 but not returning to its 2 per cent target until the first half of 2025, more than a year later than originally predicted. Markets now expect interest rates will need to remain higher for longer to bring inflation under control.

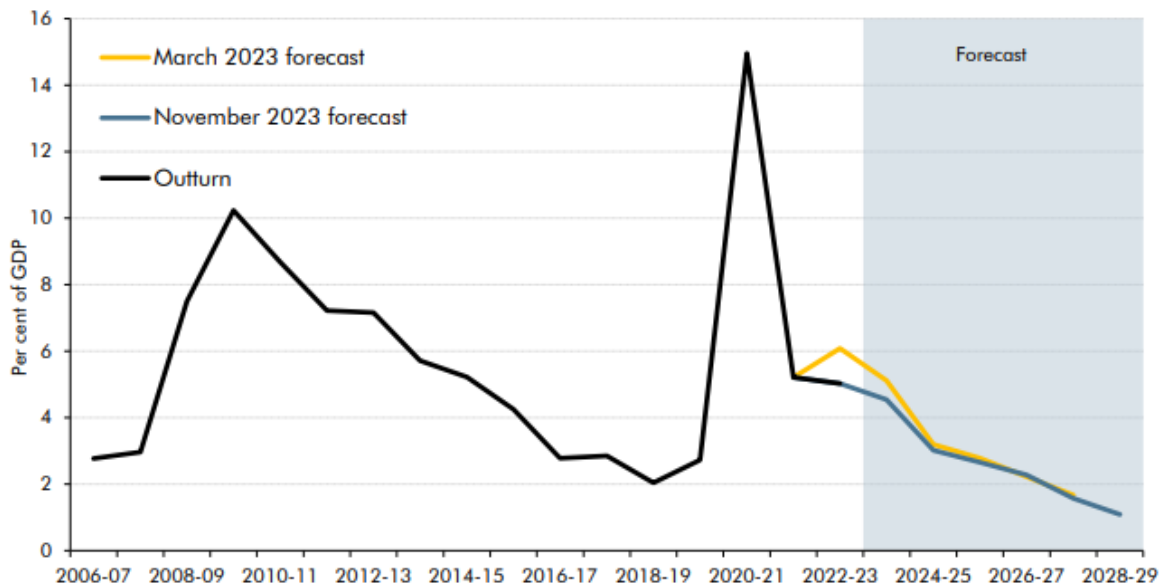
Chart 1: Gross Domestic Product (GDP)



Source: ONS, OBR

3.3 Borrowing is forecast to fall steadily from 5.0 per cent of GDP in 2023/24 to 1.1 per cent of GDP by 2028/29, which would be its lowest level since 2001-02. There is little changed from the forecast in March as the reduction in the pre-measures forecast is almost entirely offset by the cost of the Autumn Statement measures. Most of the 3.5 per cent of GDP decline in borrowing over the forecast period comes from the increase in income tax and NICs receipts driven by higher earnings and fixed tax thresholds (-1.0 per cent of GDP), the reduction in departmental expenditure as a share of GDP (-1.1 per cent of GDP), and debt interest costs falling back from their peak (-0.5 per cent of GDP). In cash terms, borrowing is forecast to fall from £128.3 billion in 2022-23, to £123.9 billion this year, to £35.0 billion by 2028-29.

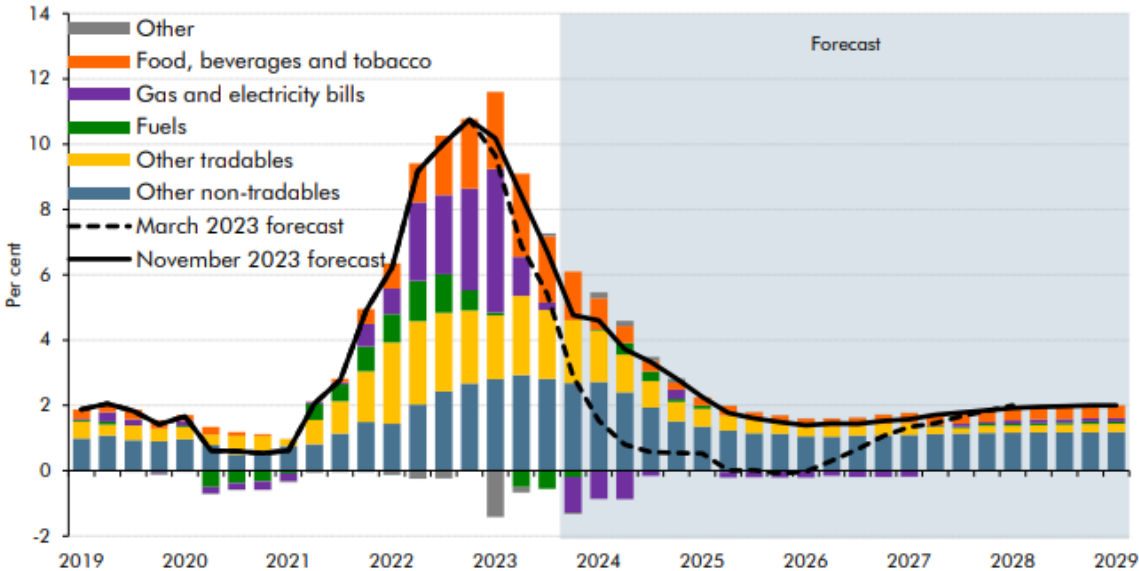
Chart 2: Public Sector Net Borrowing



Source: ONS, OBR

3.4 Inflation has fallen from its 41-year high of 11.1% in October 2022 to 6.7% in the third quarter of 2023. Although inflation is falling, it's not falling as sharply as expected. The OBR expect inflation to fall more gradually over the next few years with CPI forecast at around 4.8% in the final quarter of 2023 and to hit the 2% target by the second quarter of 2025. Risks around the outlook for inflation remain high, given both domestic and international uncertainty.

Chart 3: CPI Inflation Forecast



Source: ONS, OBR

3.5 It is extremely difficult to predict what impact the current economic challenges, both globally and nationally, are going to have over the medium term, and this represents significant uncertainty for the Council. However, we continue to face a number of other significant financial concerns:

- The government confirmed through the Autumn Statement that provisional 2024/25 settlement would be in line with their assumptions published as part of the 2023/24 funding settlement and no additional funding is expected as part of next year's settlement.
- In the Autumn Statement, the government set out overall public spending until 2028. This is expected to rise in real terms by 0.9%. However, if key departments are protected (Health, Schools, Defence and Overseas Aid), funding for unprotected departments will fall in real terms over the whole of this period. Pixel Consulting are currently estimating that government funding for Local Government will be cash flat for the full period of the MTPF after 2024/25.
- DLUCH published a Policy Statement on 5th December 2023, which confirmed the previous announcement made in the Final Settlement published in February 2023. Whilst we do expect some minor changes to be confirmed in the Provisional Local Government Finance Settlement these are no expected to be significant.

- We do not expect that the actual settlement to be published until at least the 18 December 2023.
- The promised Fair Funding Review has not taken place and it is not currently known if and when this will now take place. We have revised our core view within the MTFP and assumed that any change to the system will now not take place **until at least 2026/27**, including the reset of the business rates system. This is consistent with the views of experts in the sector.
- The budget in key areas of demand such as Adult and Children’s Social Care and homelessness has been significantly impacted by the ongoing effect of the pandemic, challenges in the health service and the wider economic climate and these budgets will need ongoing close monitoring.
- There are continuing risks around reducing income as a result of lower economic activity, behaviour change and increased risks on debt collection.
- Whilst the government has previously confirmed that the proposed Social Care Reforms were to be delayed by two years, this leaves a very uncertain position, with any decision to proceed dependent upon the outcome of the next General Election and potential lead in times for introducing any reforms, including a funding package which meets the full cost of change. Any financial impact as a result of any future reforms are therefore not reflected in the draft 2024/25 budget.

4. Medium Term Financial Outlook

- 4.1 The Medium Term Financial Outlook was refreshed in September 2023. This budget and refreshed Medium Term Financial Outlook have been updated to reflect the governments Autumn Statement on 22 November and further changes to the budget following work with Budget Holders.
- 4.2 Given the volatility and unprecedented level of economic uncertainty our budget approach has taken account of this to balance the need to deliver a realistic level of budget savings, limited use of one-off resources in the short term and retaining a prudent level of contingency and reserves to deal with short term changes to budget assumptions.

Corporate Planning Assumptions

- 4.3 Corporate planning assumptions have been reviewed based on the available data at this time. As detailed in the September MTFO we have seen significant increases in inflation and demand during 2023 and inflation projections are expected to remain elevated for longer than had been expected when the MTFP forecast was last refreshed. These have been reflected in the 2024/25 draft base budget.

4.4 The draft MTFP is summarised in Table 1 and broken down by movement in Table 1a. Over the four years we currently have a base budget funding gap of £24.912m, with £18.051m of this arising in 2026/27. The position has declined since the previous 4 year outlook in September. Whilst we have had to add in further cost pressures (demand, inflation and some specific pressures), these have been more than offset by the delivery of £3.449m of new savings, positive changes to our core assumptions on the timing Business Rates Reset and a proposed increase in Council Tax of 4.99%. This now means that the gap in 2024/25 has been completely removed. The projected gap over four years since September has increased from £21.111m to £24.912m.

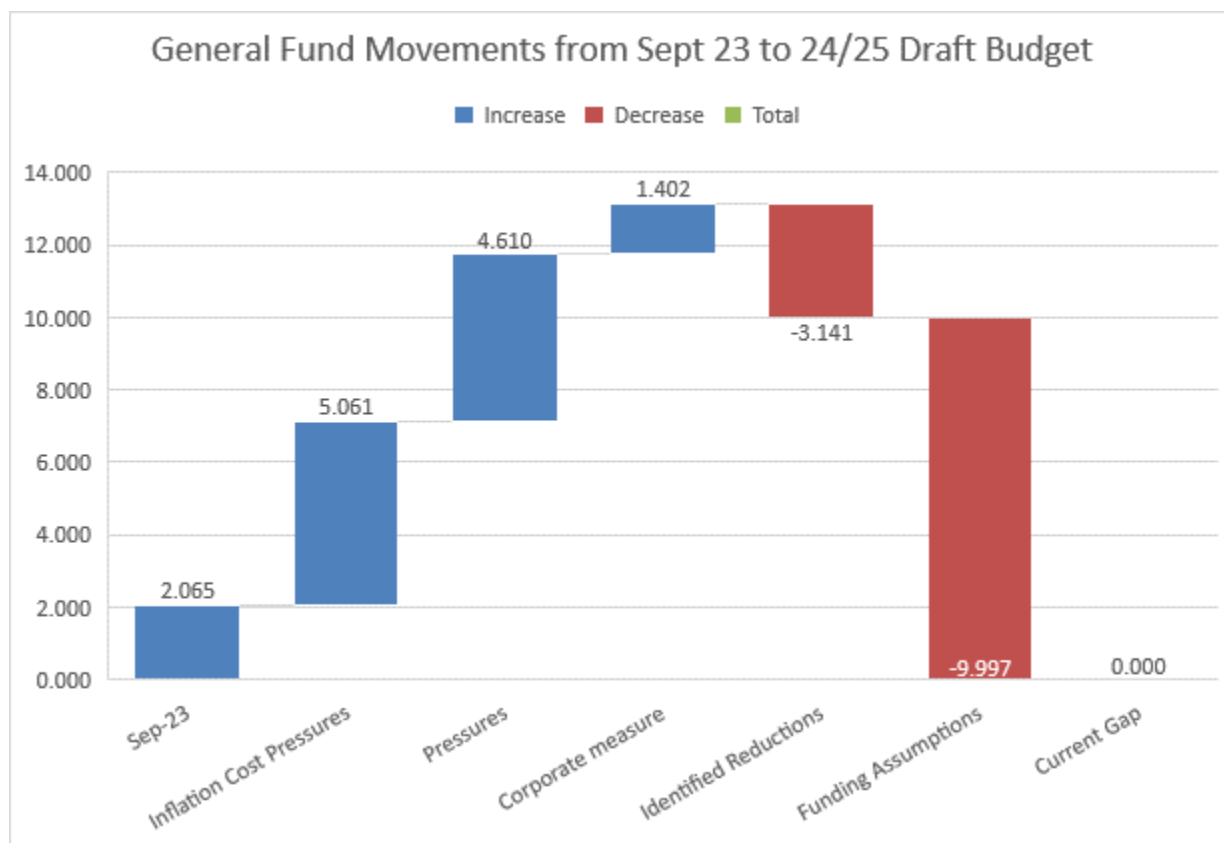
Table 1: Medium Term Financial Plan - Summary

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Service Budgets	243.466	257.712	271.918	284.684
Corporate Budgets	15.464	10.214	10.041	10.041
Sources of Funding	(256.073)	(260.934)	(256.916)	(266.956)
Recharge to HRA	(2.857)	(2.857)	(2.857)	(2.857)
Budget Gap (cumulative)	0.000	4.135	22.186	24.912

Table 1a: Medium Term Financial Plan – Movements since 2023/24

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Government Funding Adjustments	(11.786)	3.000	11.642	(2.000)
Local Funding Sources	(12.530)	(7.861)	(7.623)	(8.040)
Pay, Contract and Other Inflation	17.670	8.181	9.318	8.320
Budget Service Pressures	15.972	5.722	4.941	4.854
Capital Financing Costs	(4.903)	0.740	(0.157)	(0.408)
Corporate Measures	2.547	(5.135)	0.000	0.000
One-off Pressures	3.572	1.359	0.546	0.476
Total Pressures	10.542	6.006	18.666	3.201
Total Service Budget Reductions and Income Proposals	(6.970)	(0.512)	(0.069)	0.000
Less Reserves applied to one-off pressures	(3.572)	(1.359)	(0.546)	(0.476)
Budget Gap	0.000	4.135	18.051	2.725
Budget Gap (cumulative)	0.000	4.135	22.186	24.912

Chart 4: 2024/25 General Fund Movement from Sept 23 to Draft Budget



- 4.5 The significant increase to the Councils costs between 2023/24 and 2024/25 relating to inflationary pressures and demand are not sustainable over the medium term, given the level of projected government grant (predicted to be cash flat) and limits placed on Council Tax increases.
- 4.6 Total spending on Adults Social Care has increased by £14.239m, which is more than the total raised through the estimated increase of both the Adult Social Care Precept and increase to the Market Sustainability and Improvement Funding. The MTFO assumes that this grant funding will be permanent, this is yet to be confirmed.
- 4.7 The ability of the Council to manage demand and unit costs across social care and homelessness will be critical to the medium / long term sustainability of the budget.

General Fund Expenditure

- 4.8 Our baseline assumptions of demand, demography and inflation together with a revised view of income and funding were refreshed in the September update of the MTFO. Any further changes from September are summarised in Table 2.

Table 2 - MTFP Update - Movements since September Cabinet

	2024/25	2025/26	2026/27	2027/28	TOTAL
	£m	£m	£m	£m	£m
MTFP – September 23	2.065	0.559	16.643	1.843	21.111
Changes:					
Demand Pressures	4.679	1.373	1.527	0.871	8.451
Choice Based Pressures	(0.069)	0.460	(0.508)	(0.499)	(0.616)
Inflation Cost Pressures	5.061	0.413	0.286	0.419	6.179
Capital Financing	(1.148)	1.735	0.043	0.137	0.767
Business Rates	(2.917)	0.000	0.000	0.000	(2.917)
Other Government Funding					
Council Tax	(1.983)	0.007	(0.044)	(0.046)	(2.067)
Grant Funding	(5.555)	5.000	0.000	0.000	(0.555)
Budget Reductions	(3.641)	(0.412)	0.104	0.000	(3.949)
Contingency and Other Corporate	3.508	(5.000)	0.000	0.000	(1.492)
Draft Budget	0.000	4.135	18.051	2.725	24.912

Key Movements Since September

Changes to Demand Cost Pressures

4.9 **Adult Social Care** - Demand pressures for Adult Social Care have increased by £1.980m (the total demand pressure is £6.045m). The demand pressure for Older People placements and packages has increased by £1.043m, which in the main is attributable to support at home packages. This is due to an increasing number of packages and increasing complexity of need, resulting in a higher number of care hours being required and therefore an increase in the average cost. The average weekly cost of an older persons' home care package has increased by 5% between April 2023 and September 2023 and the number of home care packages has increased by 11% for the same time period. There has also been an increase of £0.473m in Mental Health and Autism placements and packages; at September 2023 there were 54 Autism packages being provided, compared to 47 in April 2023, an increase of 15%. Additional pressures have also been put forward for Mental Health Supported Accommodation (£0.072m) and staffing for Supported Housing for Older People (£0.295m).

- 4.10 **Homelessness** – Demand pressures have reduced by £0.301m (the total demand pressure is £1.174m). Additional budget is required due to low levels of move on accommodation and prevention, coupled with a higher number of homelessness applicants. Additionally, increased accommodation unit costs (due to inflation) and the costs of void properties (repairs and duration of void) are resulting in overspends. However, the reduction in pressure is a result of leases with Enhanced Private Sector Landlords ending in 2024/25, where the Council incurs repairs costs. However, there is the additional risk that the cost-of-living impact will increase the pressure in 2024/25 (and future years) further, therefore this area will need to be monitored closely.
- 4.11 **Children’s Services Demand** - Demand pressures for Children’s Services have increased by £0.819m (the total demand pressure is £2.798m). The demand pressure for Children’s social care placements and packages has increased by £0.603m. Continued difficulty in increasing national placement sufficiency has resulted in some children needing to be placed in external, higher cost placements. In addition, due to the nature of children's needs and presenting risks to self or others, specialist high-cost placements such as secure and residential placements are also required. As at September 2023 there continues to be a rise in the overall number of residential placement numbers, currently at 24 compared to 21 in May 2023. Children with Disabilities packages of support pressure has increased by £0.163m, this is mainly due to a 3% increase in the average cost of a package between April 2023 and September 2023 due to children’s greater complexity of needs. Home to School Transport has increased by £0.053m and is an area that continues to see demand pressures, largely correlated to the Education Health Care Plans increased numbers.
- 4.12 **Children’s Services Staffing** - Additional staffing is required across Children’s Services where pressures have increased by £0.234m (the total pressure is £0.958m). The staffing teams requiring additional resource due to increased caseload demand are Multi Agency Safeguarding Hub (£0.058m), Children with Disabilities Team (£0.041m) and Independent Reviewing Officers (£0.130m). This will enable the service to continue to meet statutory timelines as per the regulatory guidance and ensure capacity can meet increasing demand.
- 4.13 **Residual Waste Treatment Facility** – The Council has been working with its Operator to agree a mutual termination arrangement which will see this contract end in March 2026, but with a contingent extension of a further 2 years in favour of the Council. We have reflected the financial implications of this termination in the 2024/25 draft budget and also in the draft Capital Programme. This has required an additional net £1.493m to be added in as a pressure for 2024/25. An additional £17.5m has also been added into the draft capital programme to finance additional lifecycle and enhancement to the facility to ensure that it continues remain operationally effective. A procurement will now be undertaken during 2024 to appoint a new operator for the facility.

To mitigate the increased risk to MKCC should a catastrophic event happen at the residual waste treatment facility before a new contractor is appointed, a new risk reserve of £10m has been created. Increased tonnage risks and the risk for business interruption have also been allowed for within the General Fund working balance.

Changes to Inflation Cost Pressures

- 4.14 **Pay Inflation** - we have reviewed our assumptions on pay and in line with most other Councils have made a provision for pay inflation of 3% in each of the next 4 financial years. This will be reviewed prior to the finalisation of the budget in February 2024.
- 4.15 **ASC and Children’s Services** - inflation has been recalculated to take account of CPI rate as at September 2023 and increases to the National Living Wage and Foundation Living Wage. The Foundation Living Wage has been announced to increase by 10% to £12 per hour, our current inflation assumptions have therefore taken this into consideration and the contractual inflation has increased by £1.176m. The National Living Wage has been announced to increase to £11.44 (9.8% increase), which has increased inflation by a further £0.540m. For spot care home inflation, we plan to inflate rates only for placements which are lower or equal to the weekly rates outlined below, which were calculated during the cost of care exercise (the rates have been inflated as per annual uplifts since the review); those above the rate will not receive an annual uplift for 2024/25.

Median Quartile Rate	Amount
Residential (Frail Elderly)	£ 928
Residential- Dementia EMH	£ 928
Nursing (Frail Elderly)	£ 1,172
Nursing - Dementia EMH	£ 1,253

- 4.16 **Environment & Property** - The Environment and Property teams manage significant contracts which are subject to contractual inflation increases. CPI, RPI and other indices for the new financial year have been updated to reflect the September CPI and current position. The Pay Inflation for the new waste contract has been added to the budget in 2024/25 of £0.494m.

Inflation

- 4.17 The table below provides a summary of the inflation pressures included in the draft budget.

Table 3: Inflation summary

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Pay Award	5.531	3.406	3.507	3.352
Pensions	0.000	0.000	1.000	0.000
Contractual Inflation	12.641	4.652	4.679	4.892
Utilities	(0.074)	0.121	0.127	0.133
Fees & Charges Inflation	(0.732)	(0.167)	(0.171)	(0.174)
Other	0.304	0.170	0.175	0.117
Total	17.670	8.181	9.318	8.320

- 4.18 The summary of our key inflation assumptions for the draft budget are set out in Tables 4 & 5 below for 2024/25:

Table 4: Forecasting Assumptions 2024/25

	2024/25
General Pay Inflation	3.0%
Fees and Charges	6.8%
Water	4.1%
Electricity	8.0%
Gas	-10.0%

- 4.19 Exemptions to the 6.8% increase in fees and charges are listed in **Annex D**.

Contractual Inflation

- 4.20 Contractual inflation is based on existing contract agreements. Some of the larger contracts are detailed in Table 5.

Table 5: Contractual Inflation Assumptions 2024/25

	2024/25
Waste Collection - DTI Indices	6.16%
Street Cleansing - DTI Indices	6.16%
Food and Garden Waste - DTI Indices	3.80%
Landscape - DTI Indices	6.16%
Ringway - highways works	6.33%
Ringway - street lighting works	3.35%
Excel Care (subject to change once updated rates/data released)	8.4%
Extracare (subject to change once updated rates/data released)	6.1%

- 4.21 Higher inflation forecasts have had a significant impact on the projected cost of contractual inflation as detailed in the table below.

Table 6: Contractual Inflation Financial Summary - 2024/25

	Feb-23 £m	Draft Budget £m	Increase £m
Adult Services	4.832	7.420	2.588
- <i>National Living Wage</i>	4.239	6.081	1.842
- <i>Other</i>	0.593	1.339	0.746
Children's Services	1.127	2.144	1.017
Environment & Property	2.292	2.810	0.518
Other	0.143	0.267	0.124
TOTAL	8.394	12.641	6.835

- 4.22 Over the medium term it is estimated that contractual inflation will rise to a budget pressure of £26.9m, an increase of 37% from February 2023, which is a significant risk to the Councils financial position.
- 4.23 It has been assumed in the MTFP that the increase in National Living Wage of 8.83% for 2024/25 is an exceptional increase, with increases in 2025/26 and beyond falling in line with historical levels. This remains a material risk to the MTFO projection.

Budget Pressure

- 4.24 The 2024/25 budget includes total new budget pressures of **£15.972m**, an increase of **£4.610m** since February 2023. Details of all the new and revised budget pressures are set out at **Annex A** to the report. The large increase in 2024/25 for demographic pressures takes account of the 2023/24 demand pressures as well as those in 2024/25. The contractual change increase in 2024/25 includes the impact of the new Environmental Services Contract.

Table 7: Budget Pressures 2024/25 - 2027/28

Budget Pressures by Category	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Demography	11.579	5.341	5.241	5.304
Demand: Exceptional	0.190	(0.030)	(0.210)	(0.450)
Demand: New	0.796	0.000	0.000	0.000
Policy Choice	0.141	(0.088)	(0.090)	0.000
Contractual Change	2.666	0.499	0.000	0.000
Total Ongoing Service Pressures	15.372	5.722	4.941	4.854

Income and Reductions

Income Recovery

- 4.25 Income levels have improved in 2023/24. We have therefore reviewed our assumptions based on current levels of activity to bring the budget back in line with the steady state/recovered position since the Pandemic.

Table 8 - Income Budgets

	2021/22 Budget £m	2022/23 Budget £m	2023/24 Budget £m	2024/25 Movement £m	2024/25 Budget £m
Car Parking	(5.374)	(8.000)	(8.727)	(1.800)	(10.527)
Planning	(1.824)	(2.480)	(1.880)	(0.450)	(2.330)
MKDP Dividend	(1.203)	(1.203)	(1.203)	(0.600)	(1.803)
Other Savings	(1.976)	(2.031)	(2.015)	(0.335)	(2.350)
Total	(10.377)	(13.714)	(13.825)	(3.185)	(17.010)

Reductions

- 4.26 The 2024/25 budget includes total new budget reductions of **£5.091m**. We have also reviewed and updated all existing proposed budget reductions that were approved as part of the February 2023 budget report. This has seen the total of planned savings decrease from **£2.513m** to **£1.879m**. Therefore, the overall net increase in total budget reductions since February 2023 is **£4.457m**. Details of all the new and revised budget reductions are set out at **Annex B** to the report.
- 4.27 Work is being progressed to identify and deliver further budget reductions and additional income for the remainder of the MTFP. Proposals will be brought forward as they are developed to Cabinet for consideration and prioritisation to enable early implementation to ensure timely delivery.
- 4.28 The Council set out 5 key themes as part of its financial outlook in September which will help to frame its approach to delivery of future budget reductions and improved efficiency over the medium term:
- Further improving productivity and reducing headcount
 - Procurement (small to medium) and achieving better value for money
 - Finding lower cost solutions to providing temporary accommodation
 - Increasing car parking income to fund public transport and offset some other highways pressures
 - Developing a social care ‘company’ to [provide an alternative to higher cost private sector placements
- 4.29 We will be updating Cabinet in future reports on future saving proposals as these are developed.

One-off Pressures

- 4.30 In addition, a further £3.572m of one-off expenditure has been identified in 2024/25 (attached at **Annex C** to the report). The funding for one-off expenditure is detailed in Table 9.

Table 9: Funding for One-Off Expenditure 2024/25 - 2027/28

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Events Reserve	0.050	0.000	0.000	0.000
Strategic Public Health Reserve	0.703	0.337	0.000	0.000
New Homes Bonus 2024/25	0.885	0.423	0.050	0.000
Strategic Development Reserve	0.454	0.159	0.496	0.476
One Off Pressures Funding Reserve	0.350	0.000	0.000	0.000
Social Care Grant	0.150	0.000	0.000	0.000
Improved Better Care Fund	0.384	0.000	0.000	0.000
Political Priorities Reserve	0.390	0.000	0.000	0.000
New Political Priorities Funding	0.206	0.440	0.000	0.000
Total One-off Funding	3.572	1.359	0.546	0.476

Government Funding

- 4.31 At the time of preparing the draft budget, the Provisional Local Government settlement had not been announced. We currently expect the settlement to be announced between the 18th and 19th December 2023.
- 4.32 The total ongoing resources forecast to be available over the medium-term are updated in Table 10.

Table 10: Government Grant and Taxation 2024/25 - 2027/28

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Revenue Support Grant	(7.177)	(8.745)	(8.745)	(8.745)
Retained Business Rates	(79.420)	(81.420)	(69.778)	(71.778)
Council Tax (incl parish precepts)	(162.908)	(170.770)	(178.393)	(186.433)
Services Grant	(1.568)	0.000	0.000	0.000
Total Ongoing Resources	(251.073)	(260.934)	(256.916)	(266.956)
Social Care Funding				
Improved Better Care Funding ¹	(6.176)	(6.176)	(6.176)	(6.176)
Social Care Grant ²	(12.452)	(14.768)	(14.768)	(14.768)
Market Sustainability & Improvement (ASC) ³	(3.664)	(3.664)	(3.664)	(3.664)
Total Social Care Funding	(22.292)	(24.608)	(24.608)	(24.608)

(27)

1. *Improved Better Care funding - as this funding is not directly controlled or used to fund MKCC services we have made a corresponding increase to the expenditure line in the budget.*
2. *Social Care funding is assumed to be an increase to the Council's baseline funding and has been included as such, although final allocations will be determined in the settlement.*
3. *Market Sustainability and Improvement Grant - £2.400m of the grant will cover above inflationary fee increases in placement costs (the costs of which are already allowed for within the MTFP) and £0.600m will be held in ASC contingency for wider programmes that are currently being considered. We have assumed that this funding is base funding.*

Business Rates Baseline

- 4.33 The Local Government Finance Act 2012 gave local authorities the power to retain a proportion of funds obtained from business rates in their area. The changes under the 'Localisation of Business Rates' mean that from April 2013 local authorities retain a share of the income they collect from business rates, as funding to meet the cost of service provision.
- 4.34 The DLUHC guidance indicates that each billing authority should formally set a Business Rate Baseline each year. This baseline reflects the authority's estimate of the business rates it forecasts to collect in the following financial year, offset by any reductions such as reliefs and the estimated cost of successful rateable value appeals.
- 4.35 The calculation of the Council's 2024/25 Business Rate Baseline must be formally approved, and then be submitted to DLUHC, through a statutory return by 31 January 2024.
- 4.36 In the absence of the provisional settlement we have estimated the baseline and tariff using advice from Pixel Consulting - see Table 11 below.

Table 11: Business Rates Baseline Distribution

	2024/25 £m
Milton Keynes Council Business Rate Baseline (total business rates collected after deductions)	(226.480)
50% Central share paid to Government	113.240
1% share paid to Buckinghamshire and Milton Keynes Fire Authority.	2.265
Deductions for Tariff paid to Central Government	39.878
Levy paid to Central Government/Section 31 grant receivable	(8.054)
Renewable energy (100% retained)	(0.268)
Milton Keynes Council forecast retained Business Rates Funding	(79.420)

- 4.37 We have reassessed the appeals provision using an external assessment from our rating advisors and made a prudent estimate of new growth. The estimate has also been adjusted for inflation.

- 4.38 The improved position reflects the higher than expected rate of Inflation (6.7%) and a reduced appeals provision.
- 4.39 The Autumn Statement also confirmed a number of other important measures in relation to Business Rates:
- An extension to the 75% relief for businesses in the retail, hospitality and leisure sectors for 24/25.
 - A freeze to the small business rates multiplier for 24/25.
 - An increase to the main business rates multiplier of 6.7% in line with September CPI.
- 4.40 These measures all reduce the level of business rates income and the government confirmed that they will fully compensate Councils for the lost revenue through s31 grant. We have estimated this loss and included an equivalent grant for this within the draft budget. This is likely to need revision once the LGFS is published.
- 4.41 Although no official announcement has been made, we have revised our core assumption in respect of the business rates reset and have pushed this back to 2026/27 given this is now highly unlikely to take place in this parliament.

Council Tax

- 4.42 The Referendum Limits were previously announced as part of the Finance Settlement in 2023/24. For 2025/26 the limit is 2.99% for the general increase and 2.00% for the Adult Social Care Precept.
- 4.43 The draft budget includes the following Council Tax increases.

Table 12 – Council Tax

	2024/25	2025/26	2026/27	2027/28
MKCC Band D	2.99%	1.99%	1.99%	1.99%
ASC Precept	2.00%	1.00%	1.00%	1.00%
Total Increase	4.99%	2.99%	2.99%	2.99%

- 4.44 A report was brought to Cabinet on the 5 December 2023, setting out the Council Tax Base for 2024/25. It was confirmed that the 2024/25 Tax Base for 24/25 would increase to 97,194.98 Band D equivalent properties, an increase of 2.998.76 from 2023/24. Further details are available in the Tax Base report [Council Tax Base](#)
- 4.45 Overall Council Tax income is anticipated to increase by £12.530m in 2024/25; this total comprises £7.649m generated from a 4.99% increase to the charge, an increase of £4.403m arising from the increased Tax base, with a further £0.478m and additional income generated from the discretionary Council Tax in respect of long-term empty property premiums (£0.473m for MKCC).

New Homes Bonus

- 4.46 The Council expects to receive approx. £5m of New Homes Bonus Funding in 2024/25. £1.358m has been used to fund one off pressures in the draft budget, and the balance will be allocated to the funding of the capital programme. This allocation will be confirmed in the Settlement Announcement.

Debt Financing

- 4.47 The Council's debt financing budget manages both the requirement for external debt and associated repayment of loans and the investment of council resources. The Council operates separate loans pools for the General Fund and HRA.
- 4.48 The 2024/25 General Fund budget proposals include changes that reflect latest projections for external interest rates and internal accounting requirements, as well as projections for cashflow movements and consequential impact upon investment balances. No additional external debt is planned to be taken and existing external debt will be repaid upon maturity. As new capital funding proposals are brought forward, funding by borrowing will be considered and presented to Cabinet and Council where appropriate.
- 4.49 The Council's Treasury Management Strategy will be presented to Cabinet as part of the Final Budget Proposals in February 2024.

Parking Account

- 4.50 The Council provides car parking to serve local residents, businesses and visitors with charges set for parking management purposes in accordance with section 45 and 122 of the Road Traffic Regulation Act 1984.
- 4.51 As in previous years, the Council has estimated the likely income it will receive from car parking in 2024/25, the costs that are required to manage car parking, and has considered the need for additional car parking.
- 4.52 Parking income during 2023/24 has continued to recover against the amounts received in 2021/22 but it is still not forecast to recover to pre-pandemic levels, meaning that many services previous funded by parking income will need to continue to be funded from other sources. The forecast on-street parking surplus will to be transferred to the General Fund for use (subject to the level of surplus) in accordance with section 55(d) of the Road Traffic Regulation Act 1984 to fund:
- Off street parking provision.
 - Public transport.
 - Highways and road improvements.
 - Environment Improvements.
- 4.53 **Annex G** outlines the forecast parking surplus and the proposed use of this surplus as part of the draft Budget 2024/25.

Dedicated Schools Grant

- 4.54 The Chancellor has announced that school budgets will increase by £1.8bn in the upcoming financial year, with the total core schools budget totalling over £59.6bn in 2024-25. Local councils will get an extra £440m for high needs budgets. Average funding per pupil for mainstream schools will increase by approximately 1.9% overall, in the next financial year compared to 2023/24.
- 4.55 The Dedicated Schools Grant (DSG) is a ring-fenced grant supporting individual schools, academies and other pupil related expenditure as defined in the School and Early Years Finance (England) Regulations 2023. The grant and expenditure is monitored closely by the Schools Forum (a committee of the Council), who also have responsibility for decision making in some areas.
- 4.56 The DfE published the provisional schools NFF for 2024/25 in July. However, in September the department uncovered an error made by DfE officials during the initial calculations of the National Funding Formula which was amended and revised provisional allocations were published in October. Specifically, there was an error processing forecast pupil numbers, which meant that the overall cost of the core schools budget would have been 0.62% greater than the funding allocated. The department has therefore issued new NFF allocations to correct that error while continuing to deliver, in full, the £59.6bn core schools budget that has been promised. The impact for Milton Keynes City Council is a reduction in the provisional funding allocation of £2.3m from that announced in July. Another area of ongoing risk continues to be the outcome of the Reinforced Autoclaved Aerated Concrete (RAAC) issue being seen nationally, regarding the historic use of unsafe concrete. Updated government guidance has been issued and requires further investigation to ensure our school estates are in a safe, working condition.
- 4.57 Due to the extremely short national timescales required to make decisions around schools funding, this report requests that delegated authority is given to the Director of Children's Services (in consultation with the Cabinet Member for Children and Families and the Director of Finance and Resources) for approval of the final arrangements in respect of the school funding formula, the funding arrangements for pupils with high needs and the early years single funding formulae for 2024/25.
- 4.58 Delegated authority is required because the timescales (set by Department for Education) do not align with our budget setting timescales and because there are several areas where the Schools Forum has a decision-making role, that it will exercise at the meeting on 18 January 2024. The deadline for submitting the final schools budget allocation via the authority proforma tool (APT) to the Education and Skills Funding Agency (ESFA) is 22 January 2024 which, is before the formal ratification of our budget takes place.

- 4.59 Final funding allocations for the Schools, Central Services and High Needs blocks will not be received until late December as these will be updated reflecting the latest October pupil census data. Several other proposed changes by the DfE are currently only estimated and will not be confirmed until the final allocation is received. It is expected that there will be a pressure on the growth fund (as in previous years) and a consultation with all schools has been undertaken to consider the options to manage this shortfall.
- 4.60 The high needs block allocation of £61.531m is an increase of £1.566m compared to the 2023/24 allocation. Officers are currently setting the draft high needs budget ahead of Schools Forum meeting in December however it is anticipated that much of the additional funding allocated to MKCC will be required to meet predicted growth demand in 2024/25, without an increase in rates paid from the block. Focus has also been to bring on local commissioned places in order to continue to meet the needs of children presenting with more complex needs.
- 4.61 The Early Years block is based on a national funding formula and the final allocations for 2024/25 will not be confirmed until July 2025 due to being driven by specific census data. There is expected to be an increase in the funding rates but these will not be confirmed until December.
- 4.62 The 2024/25 draft DSG budget can be found within the Schools Forum reports on the following [link](#).

Capital Programme

- 4.63 Table 13 summarises the Council's capital resources and expenditure needs. The detailed Capital Programme is available at **Annex H**.
- 4.64 Whilst only projects with ring fenced funding have been added as part of these budget proposals, several service critical projects were approved as part of the 2023/24 Capital Programme. Many of the project in the programme are currently reliant on future capital receipts and a prudent assumption of government grant. Capital receipts, whilst forecast using latest data, are reliant on completion of land sales, and therefore the timing is not certain. A total of £31.1m of receipts are assumed within the financing of the draft 2024/25 capital programme. To mitigate potential timing delays for cash being received, any short-term gains on investment income, achieved by current interest rates, over and above, that built into the draft budget will be used to contribute to the financing of the programme. The decision to release funding will be made by the s151 Officer once confirmation of available funding has been confirmed, in the event of delays or lower levels of receipts the addition of new projects may require future scrutiny.
- 4.65 Inflation is having a significant impact on major projects within the programme, with tenders being submitted at higher prices, and reduced interest by contractors in bidding for new works. With uncertainty on future prices there is a risk that the current programme will cost more than planned.

It is therefore essential that any additional funding that is received in the short term is held back to cover the risk on the funding of these projects.

- 4.66 Whilst Table 13 shows an excess of resources over planned expenditure, all £40.995m of this funding is either Education or Integrated Transport specific, meaning there is no unallocated funding to fund any new Capital projects within the current Programme. Projects within the existing programme have been reviewed and where necessary expenditure profiles revised. Rolling programmes have been added in 2029/29 where ring-fenced funding has been identified.
- 4.67 There are a number of projects which are not currently included within the capital programme and will require funding in the future, therefore increasing the overall funding shortfall. A pipeline programme has been developed, these still either need to be worked up further or require funding before they can be considered for inclusion in the main programme.
- 4.68 The Capital Strategy approved in February 2023, sets out the approach that the Council takes in prioritising its Capital Investment Programme including financing and the way that this activity is managed across the organisation. The expected increase to the financial pressures over the medium term on the revenue budget will mean that a key priority will be focused around schemes that deliver financial returns or reduce existing asset lifecycle costs. The Capital Strategy is currently being reviewed and will be presented to Cabinet in February 2024. This will include details of future significant investment requirements in Council infrastructure assets.

Table 13: Forecast Medium Term Summary of Capital Resources and Expenditure

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Capital Resources	251.669	130.638	53.761	61.085	43.961
Capital Expenditure	218.594	125.185	53.267	60.280	42.793
Net Position (surplus) / deficit	(33.075)	(5.453)	(0.494)	(0.805)	(1.168)
Cumulative Position (surplus) / deficit	(33.075)	(38.528)	(39.022)	(39.827)	(40.995)

Capital Funding

- 4.69 The capital programme is funded from various sources including Single Capital Pot Grant and other specific Government grants, capital receipts, revenue contributions and prudential borrowing. The scale of development within Milton Keynes means that the Council receives considerable sums of developer contributions which are also used in the financing the capital programme.

S106 Funding

- 4.70 S106 funding is a key resource in supporting the Council to mitigate the impact of growth. The use of S106 funding must be managed carefully to address both local and strategic needs. Developer Contributions (S106) are included in the Capital Programme or to fund projects which meet the specification outlined in the S106 agreement.
- 4.71 The S106 funding received from developers is often a contribution toward total project costs. As appropriate schemes are developed through the Capital Programme processes, these resources are used towards the delivery of the full project.
- 4.72 S106 funding is closely monitored, with a greater focus on those schemes nearing their expiry date to ensure all available resource is used to deliver community facilities and infrastructure as intended.
- 4.73 The development of the capital programme has incorporated consideration of S106 funding, so resources are used in the most effective manner to address necessary schemes. This process has also included reviewing unidentified funding to ensure that this is allocated to future projects. Work is still ongoing to identify individual schemes and future allocations will be updated as schemes are developed.
- 4.74 A total of £0.326m new S106 funding has been allocated within the Capital Programme.

Tariff 1 – West and Eastern Expansion Areas

- 4.75 The Milton Keynes Tariff is a unique s106 based ‘umbrella’ arrangement covering development in the expansion areas covered by the previously designated ‘Urban Development Area’. Through the Tariff mechanism, the Council will collect over £311m in developer contributions over its lifetime, which will be re-invested in a Programme of strategic and local infrastructure covering a total of 18 ‘portfolios’, 11 of which are delivered through the Council.
- 4.76 The Capital Programme includes resourcing of various Council led projects from the Tariff. As the operator of the Tariff, the Council is also responsible for controlling expenditure across the whole Tariff mechanism. This is managed by approving Resource Allocation for future schemes as part of a medium term plan, with a spend approval stage before individual projects commence.
- 4.77 **Annex I** shows a breakdown of the Tariff resource allocation for 2024/25 and indicative allocation for the next four years, both for projects to be delivered by the Council and those managed by our partner organisations. The allocation of tariff resources was agreed in the original Tariff Delivery Plan. Changes to the timing of delivery of these projects have been made to reflect actual housing delivery and infrastructure requirements.

- 4.78 Tariff resource allocation includes both amounts to be financed through cash and others to be completed by works in kind. Tariff allocations to the Council's projects totalling £9.302m are included within the Capital Programme. New requests for use of tariff funding will be sought on a project by project basis in line with the agreed process for entry into the Capital Programme.
- 4.79 The current long stop date of the Tariff is 2031 for the delivery programme to be completed. The Council maintains an All Risk Reserve for the Tariff which is held in case there is any shortfall in contributions or scheme delivery costs exceed the level of contributions received.

Tariff 2

- 4.80 The Council in February 2022 agreed a further tariff agreement (Tariff 2a) for the MK East development area in Milton Keynes. We anticipate that financial contributions will start to be received from 2025 onwards. The total tariff funding expected to be received (excluding indexation) is £180m and runs until 2049. The Council has already allocated £9.1m of this funding to part finance the social infrastructure Health Hub facility.
- 4.81 Tariff 2b relating to 3000 houses in South East Milton Keynes, is due for planning permission to be approved in 2024. This programme will run until 2044 with contributions expected to total £100m (excluding indexation). The first contributions are anticipated to be received in 2025.

Risks

- 4.82 A key part of the draft budget is the review of key financial risks. We have reassessed the budgetary risks and where possible looked to mitigate these. It should be noted however that most of the significant risks are not within the direct control the Council and it is therefore critical in setting a robust and legal budget that we make sufficient provision within service budgets using available evidence to manage reasonable variations.
- 4.83 Our full budget risk assessment is set out at **Annex L** to the report. We have identified 44 significant budget risks as part of this assessment, which have been categorised as follows:
- Service Cost – Demand and Pricing
 - Service – Fees and Charges
 - Commercial Contract Risks
 - Critical Service Performance Failure
 - Supporting our Residents
 - Government Funding
 - Balance Sheet Risks
 - Major Events

4.84 The risk assessment sets out the key controls, risk level and how the Council proposes to fund the impact of each risk in the event that this should materialise.

Reserves

General Reserves

4.85 The Finance team have reviewed the level of risk reserves and GF Working Balance), which is included in **Annex J** to the report. This review shows the level of risk exposure for the Council based on the Risk Assessment at **Annex L**. This has informed our assessment of the adequacy of the level of General Fund Balance.

4.86 The draft risk assessment carried out alongside the development of this Budget, shows that the minimum prudent level of General Fund reserves is £32.779m. This will be reviewed again as part of the Final Budget report to reflect any material changes to the Councils risk profile.

Earmarked Reserves

4.87 In addition to the General Fund and HRA working balances, the Council maintains a number of earmarked reserves to enable it to meet a range of different policy objectives as follows:

- to manage known financial risks;
- to enable the Council to invest in services to generate future savings as part of its budget strategy;
- to manage one-off expenditure which has allowed the Council to make on-going revenue savings;
- to build up funding to support delivery of large projects such as capital programme schemes;
- to manage known timing differences between the receipt of funding and the profile of expenditure; and
- to hold ring fenced balances for example, specific grants, trusts, school balances etc.

4.88 The earmarked reserves are listed in **Annex K** to the report. They have been reviewed to ensure that they remain relevant, have clear objective(s) and where appropriate an expiry date has been shown as to when the funds should be fully utilised.

4.89 A summary of the planned use of reserve are shown in table 14 below.

Table 14: Planned use of reserves

Reserve	Balance 1/4/23 £m	Forecast 31/3/24 £m	Forecast 31/3/25 £m	Forecast 31/3/26 £m	Forecast 31/3/27 £m
GF Working Balance	(29.668)	(32.779)	(32.779)	(32.779)	(32.779)
Earmarked Reserves - non distributable	(74.542)	(135.046)	(129.192)	(128.799)	(132.246)
Earmarked reserves - distributable	(15.685)	(5.910)	(1.786)	(1.058)	(0.993)
Total GF Reserves	(119.894)	(173.736)	(163.757)	(162.636)	(166.019)
HRA Reserves	(52.598)	(15.086)	(15.171)	(15.331)	(15.495)
Total Reserves	(172.493)	(188.822)	(178.929)	(177.967)	(181.514)

4.90 Table 14 shows the distributable General fund reserves reducing from £15.685m at the beginning of 2023/24 to £0.993m in 2027/28 as funding is drawn to finance projects approved in previous budget decisions. Total General Fund reserves will increase from £119.894m at the beginning of 2023/24 to £166.019m in the same period, this includes the use of funding set aside for the approved capital programme, use of 3rd party funding and use of Government grant funding allocated to off-set business rate reductions due to COVID-19.

4.91 In balancing the 2024/25 budget, the Council has not use unearmarked reserves. The draft budget does include the planned use of earmarked reserves for non-recurrent expenditure, which is summarised in Table 9.

Robustness and Risks

4.92 Section 25 (1) of the Local Government Act 2003 requires that ‘the Chief Finance Officer of the authority must report to it on the following matters:

- (a) the robustness of the estimates made for the purposes of the calculations; and
- (b) the adequacy of the proposed financial reserves.

4.93 Section 25 (2) requires that an authority shall have regard to the report when making decisions about the calculations in connection with which it is made (i.e. setting its budget). This element of the draft Budget report and associated annexes outlines the assessment of the adequacy of reserves and robustness of the draft Budget.

4.94 In preparing the Budget for 2024/25, where a clear financial impact has been identified, this has been dealt with through the actions set out in this report. Where the impact is not known this has been highlighted as a risk.

- 4.95 The draft Budget adequately reflects known issues and assessment of the budget requirement and funding. The draft budget will continue to be reviewed before the Budget is finalised in February and revised where necessary.
- 4.96 The Council remains under significant financial pressure and in determining the budget for 2024/25 the Council has avoided needing to make any further significant cuts or reductions to services, whilst containing the Council Tax increase below inflation.
- 4.97 However, the latest MTFO identifies increasingly larger gaps from 2025/26 onwards and consequently difficult decisions will need to be made to ensure that the Council continues to remain financially secure. Given the size of the projected budget gap and risks around the budget, the Council will need to ensure it has very tight control over spending in year and progresses with plans to make material reductions to its cost base.
- 4.98 The Council produced its Draft Statement of Accounts in June 2023. Due to the national audit issues in the sector these statements have not yet been subject to audit. The Councils last full audit was in respect of 2021/22, where an unqualified opinion was issued.
- 4.99 A significant amount of work has been undertaken across the Council to ensure that the budget is robust, appropriate assumptions and data used where available. This has been supported with a detailed risk assessment (**Annex L**) and in-depth review of the adequacy of the Council's level of reserves which is set out in **Annex J** to the report.
- 4.100 The General Fund Balance of £32.779m is estimated to be adequate to meet the Council's financial needs in 2024/25.
- 4.101 This view takes account of the reserves included in the Council's accounts (subject to audit) as at 31 March 2023; the movement of these reserves since that date (as tracked through the Budget Monitoring process); and the proposed use of reserves as part of the draft Budget 2024/25.

Table 15: Section 151 Officers Assessment on the Adequacy of Reserves

Reserve	Forecast Balance at 31/3/2024 £m	Forecast Balance at 31/3/2025 £m
GF Working Balance*	32.779	32.779
% Net Revenue Budget	13.27%	12.28%
Specific Risk Reserves**	36.645	35.820
Total Reserves Available to meet known and unknown budget risks	69.424	68.599
% Net Revenue Budget**	28.10%	25.69%

- * See **Annex K** which sets out details of these reserves held to manage specific known budgetary risks.
- ** This excludes schools budgets (DSG) and the HRA for which a separate reserve is held. It should however be noted that the Council continues to underwrite certain financial risks around schools funding, a provision for which is included within the risk assessment.

5. Implications of the Decision

Financial	Yes	Human rights, equalities, diversity	Yes
Legal	Yes	Policies or Council Plan	Yes
Communication	Yes	Procurement	Yes
Energy Efficiency	Yes	Workforce	Yes

a) Financial Implications

The Council's Budget and Medium Term Financial Strategy are the financial expression of all the Council's policies and plans.

b) Legal Implications

The annual Budget decisions are among the most important of those which local authorities are required to make during the course of the year. This is emphasised by the fact that they are among the few decisions which the Council is not permitted by law to delegate to a Committee or to officers.

They affect every household and service user and the manner in which decisions must be made is closely prescribed by law. **Annex M** of this report sets out the relevant legal considerations which affect the Council Budget and Council Tax decisions.

Councillors should note these requirements as part of approving the Budget. Councillors will be required to give careful consideration to the information set out in the Budget Report, its annexes, and the equality impact assessments.

In addition, the Local Government Act 2003 places a specific personal duty on the Chief Financial Officer which in the case of Milton Keynes is the Director of Finance and Resources, to report to the Council on the robustness of the budget and the adequacy of reserves.

Councillors are advised that due regard has been given to the requirements of the Local Government Act 2003 during the current budget process. Specific reference is made to the adequacy of General Fund reserves, and to the robustness of the budget proposals in paragraphs 4.93 4.102.

The Budget has again been developed at a detailed level based on information supplied by Directors and has been subject to scrutiny by the Corporate Leadership Team. Budget and Resources Scrutiny Committee have scrutinised the budget process and will be reviewing the specific budget proposals prior to Cabinet considering the final budget proposals in February 2024.

A number of the capital schemes in the programme are necessary to fulfil the Council's legal or statutory obligations. The legal and statutory issues relating to each scheme are set out in the individual project business cases.

(c) Other Implications

The pressures, reductions and income proposals will be reviewed ahead of the publication of the final budget to identify any equalities impacts and these will be report as part of the final budget proposals.

5. Timetable for Implementation

- 5.1 12 December 2023 to 23 January 2024 - Budget Consultation commenced.
- 5.2 6 February 2024 - Final Budget and Capital Programme report to Cabinet.
- 5.3 21 February 2024 - Final Budget and Capital Programme report to Council.

List of Annexes

Annex A	2024/25 Budget Pressures
Annex B	2024/25 Budget Reductions and Income Proposals
Annex C	2024/25 One-off Budget Pressures
Annex D	Fees and Charges: Exemptions to the Income Policy
Annex E	2024/25 – 2027/28 Forecasting Model
Annex F	2024/25 GF Draft Budget Summary
Annex G	2024/25 Draft Parking Account
Annex H	Draft Medium Term Capital Programme
Annex I	Draft Tariff Resource Allocation
Annex J	GF Reserves Assessment
Annex K	Earmarked Reserves
Annex L	2024/25 Draft Budget Risk Register
Annex M	Legal Framework

BUDGET & RESOURCES SCRUTINY COMMITTEE
JANUARY CHALLENGE MEETINGS 2024

ITEM 7:

**Draft Council Budget 2024/25 and Medium Term Financial Plan 2025/25
to 2027/28**

Annexes (A4 Pack)

Annex: E: 2024/25 – 2027/28 Forecasting Model

F: 2024/25 General fund Draft Budget Summary

G: 2024/25 Draft Parking Account

M: Legal Framework

	2024-25	2025-26	2026-27	2027-28
	£000's	£000's	£000's	£000's
Government Funding				
Core Government Grant	(135)	0	0	0
Business Rates Growth & Inflation	(6,821)	(2,000)	(2,000)	(2,000)
Business Rates Impact of Revaluation/Reset	0	(0)	13,642	0
Additional Social Care Funding (Autumn Statement)	(4,454)	0	0	0
New Homes Bonus - End of legacy payment	(458)	5,000	0	0
Other Grants Movements	82	0	0	0
Total Government Funding Adjustments	(11,786)	3,000	11,642	(2,000)
Local Funding Choices				
Council Tax -2.99% 23/24 - 24/25; 25/26+ 1.99%	(4,583)	(3,261)	(3,408)	(3,562)
Council Tax - adult social care precept 2% 23/24 - 24/25; 2	(3,066)	(1,639)	(1,713)	(1,790)
Council Tax - Long Term Empty impact	(478)	0	0	0
Council Tax Base uplift	(4,403)	(2,961)	(2,502)	(2,688)
	(12,530)	(7,861)	(7,623)	(8,040)
Estimated Variance in Resource Base	(24,316)	(4,862)	4,019	(10,040)
Inflation Assumptions				
Pay Inflation (4%,3%,3%,3%)	5,531	3,406	3,507	3,352
ER Pension Contribution -Revaluation	0	0	1,000	0
Contractual inflation - National Living Wage	7,070	2,288	2,418	2,550
Contractual Inflation - Other	5,571	2,363	2,261	2,342
Utilities	(74)	121	127	133
Insurance	210	73	75	78
Shared Service Partnership Indexation	58	60	62	0
Fees & Charges (9%/7%/2%/2%)	(732)	(167)	(171)	(174)
Other Forecasting Assumptions	36	37	38	39
Demand Budget Pressures				
Adult Social Care - Demographic/Cost pressures	5,750	3,155	2,989	2,947
Adult Social Care - Pressure Funded by additional Better C	600	0	0	0
Homelessness - Cost Pressure	1,469	430	415	434
Children's Social Care (Placements/emergency beds)	2,861	426	438	452
Home to School Transport - Demographic/Cost pressures	895	562	602	645
Environment & Property - Demographic/Cost pressures	3,186	768	797	826
Planning Income Loss	190	(30)	(210)	(450)
Finance & resources	428	0	0	0
Customer & Community	225	0	0	0
Law & Governance	25	0	0	0
Other Pressures	43	411	(90)	0
One Off Pressures (funded by reserves)	3,291	919	546	476

	2024-25	2025-26	2026-27	2027-28
	£000's	£000's	£000's	£000's
Political Priorities One Off Pressures	281	440	0	0
Corporate				
Capital Financing Costs	(4,918)	595	(362)	(603)
Levies	15	15	0	0
Recharges	127	0	0	0
Planned Changes ASC Contingency Budget	(913)	0	0	0
Planned Changes Contingency Budget	(278)	(150)	0	0
Transfer to/from reserves				
- Waste - Collection fund				
- Planned use of Collection Fund Cashflow Reserve	4,000	0	0	0
- Insurance Fund	300	0	0	0
- General Fund Reserve	(400)	0	0	0
- Tariff Risk Reserve	(580)	0	0	0
- Increase in Berevement Reserves	118	0	0	0
- NHB transferred to Capital Reserve	458	(5,000)	0	0
Total Pressures	34,843	10,722	14,443	13,047
Sum Required to Balance Budget	10,527	5,861	18,461	3,006
Treasury Management Investment Income	15	145	205	195
Reductions & Income Growth	(6,970)	(512)	(69)	0
Funding for one off pressures	(3,572)	(1,359)	(546)	(476)
Budget Gap Draft Budget	0	4,135	18,051	2,725
				24,912

2024/25 General Fund Draft Budget Summary

	2023/24 Budget £'000	Movements £'000	2024/25 Budget £'000
SERVICES:			
Adult Services	90,558	10,314	100,873
Public Health	(282)	0	(282)
Children's Services	47,559	5,461	53,020
Customer and Community Services	6,662	409	7,071
Planning & Placemaking	824	(263)	562
Environment and Property	75,753	1,562	77,315
Finance and Resources	19,962	6,809	26,772
Law & Governance	4,881	191	5,072
Debt Financing	2,827	(4,887)	(2,060)
Corporate Items (Contingency)	5,293	(285)	5,009
Corporate Items (ASC Contingency)	1,513	(913)	600
Corporate Items (Pay Inflation, other)	8,353	2,096	10,449
Total	263,903	20,497	284,400
Levies			560
Asset Management			(26,030)
Recharges to HRA			(2,857)
Total Expenditure			256,073
FUNDED BY:			
Revenue Support Grant			(7,177)
Retained Business Rates			(79,420)
Council Tax (including parish precepts)			(173,858)
Parish Precepts Paid			10,950
New Homes Bonus			(5,000)
Services Grant			(1,568)
Total Funding			(256,073)
Budget Gap			(0)

2024/25 Car Parking Surplus

Budgeted Income	-10,027,100
CMK Parking Management costs	2,063,690
Decriminalisation of Parking	15,000
Surveys and fees	15,000
Budgeted 2024/25 Car Parking Surplus	<u><u>-7,933,410</u></u>

Allowable notional spend of 2024/25 Car Parking Surplus - Section 55 1984 Road Traffic Act

Highways and Street lighting in on-street parking areas	323,000
Cleansing in on-street parking areas	1,400,000
Landscaping in on-street parking areas	42,000
Running costs of off-street car parks	1,236,491
Passenger Transport Team	251,486
Concessionary Fares	3,847,847
Bus Subsidies	1,292,493
Publicity	55,383
Other Passenger Transport Projects	272,050
Highway Improvement Design & Project Management	93,388
Sustainability funding for Highways Improvements Works	4,845,134
Environmental Improvements,	845,522

Total allowable expenditure of 2024/25 Car Parking Surplus	<u><u>14,504,794</u></u>
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Funded from Car Parking Surplus	-7,933,410
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Funded from General Fund	-6,571,384
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Parking Reserve

Balance brought forward from 2022/23	-436,000
Off street parking maintenance (Newport Pagnell, Bletchley and Stony Stratford)	100,000
Parking surveys for moving traffic offences	100,000
Forecast carry forward into 24/25	<u><u>-236,000</u></u>

2024/25 REVENUE BUDGET AND COUNCIL TAX

THE LEGAL FRAMEWORK GOVERNING BUDGET DECISIONS

- 1) The Council is required to set a Council Tax for 2024/25 before 11 March 2024. It may not be set before all precepts have been issued or before 1 March 2024, whichever is the earlier, and the decision cannot be delegated to a committee or to Officers. Before setting the level of the tax the Council must have agreed a balanced budget, differentiated by services, which is sufficient to meet estimated revenue expenditure, levies, contingencies, any deficit estimated to be brought forward from previous years, and any amounts required to be transferred between funds. The tax itself must be sufficient to cover the difference between the agreed budget less government grants credited to the consolidated revenue account, and any other expenditure which must be met from the Collection Fund, less any surplus (or plus any deficit) brought forward from previous years.
- 2) In reaching decisions on these matters, Councillors are bound by the general principles of administrative law. Where there is discretion, it must not be abused or fettered. All relevant considerations must be taken into account and no irrelevant ones. Any decision made must be one that only a reasonable authority, properly directing itself, could have reached. Councillors must also balance the interests of service users against those who contribute to the Council's finances. The full resources available to the Council must be deployed to their best advantage and Councillors must act prudently and in a business-like manner at all times.
- 3) Among the relevant considerations, which Councillors must take into account in reaching their decisions are the advice of officers. In considering the advice of officers, and the weight to be attached to that advice, Councillors should have regard to the personal duties placed upon the Director of Finance and Resources, the Council's Section 151 Officer. The Council may take decisions which are at variance with his advice, providing there are reasonable grounds to do so. However, Councillors may expose themselves to risk if they disregard clearly expressed advice, for example as to the level of provision required for contingencies, bad debts and future liabilities.
- 4) The Section 151 Officer is required by the Local Government Act 1972 and by the Accounts and Audit (England) Regulations 2015 to ensure that the Council's budgeting, financial management, and accounting practices meet relevant statutory and professional requirements. Furthermore Section 25 of the Local Government Act 2003 requires the Director of Finance and Resources to comment on the robustness of the budget estimates and the adequacy of reserves.

- 5) Councillors must also have regard to and be aware of the wider duties placed upon the Council by various statutes governing the conduct of its financial affairs. These include the distinction between revenue and capital expenditure, specified within the Local Government and Housing Act 1989. The Local Government Act 2003 requires that the prudential borrowing limits are set by the Council having regard to the Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code (“the code”). This sets out a framework for self-regulation of capital spending, in effect allowing Councils to invest in capital projects without any limit, so long as they are affordable, prudent and sustainable. To facilitate this arrangement the code requires the Council to agree and monitor a number of prudential indicators.
- 6) Section 106 of the Local Government Finance Act 1992 makes it a criminal offence for any Councillor with arrears of Council Tax which have been outstanding for two months or more to attend any meeting of the Council or one of its committees at which a decision affecting the budget is to be made, unless the Councillor concerned declares at the outset of the meeting that he or she is in arrears, and will not be voting on the decision for that reason. The Councillor concerned must also, of course then abstain from voting. The application of Section 106 is very wide and there have already been several successful prosecutions under this legislation. It can include meetings held at any time during the year, not just the annual budget meeting, and it may include meetings of committees or subcommittees as well as Council meetings. Councillors should be aware that the responsibility for ensuring that they act within the law at all times rest solely with the individual Councillor concerned.
- 7) Having set a budget at the beginning of the year, the Council is also under a duty to monitor that budget during the course of the year and to take remedial action if at any time it appears likely that expenditure will exceed available resources. Councillors should also be aware of the duty of the Section 151 Officer under Section 114(3) of the 1988 Act to report to the Council if it appears that this will happen, and of the impact of Section 115(6) which prohibits any new agreement which would incur expenditure from being entered into following the issuing of such a report and pending its consideration by the Council. The Councillors of the Council, having received a Section 114 report are obliged to take all reasonable, practicable measures to bring the budget back into balance.
- 8) A Section 114 report can create great instability within an authority and can only be avoided by prudent budgeting and effective budgetary control. This adds emphasis to the need for an adequate contingency provision and a strong corporate commitment to holding chief officers accountable for containing expenditure within cash limits approved during the budget process.

- 9) Finally, Councillors are reminded of their fiduciary duty to weigh the needs of the interests of service users against those who contribute to the authority's funds, and to act prudently at all times. Lawful discretions must not be abused or fettered, and in reaching their decisions Councillors must take account of all relevant considerations, disregard irrelevant considerations, and not come to a decision which no reasonable authority could reach. Among the relevant considerations which Councillors must take into account are the views of commercial ratepayers which are set out in Appendix 10 of the report.
- 10) It is the duty of the Director of Finance and Resources as the Section 151 Officer to provide the relevant financial information, which is or ought to be available and advise on the financial prudence of options before Councillors, and Councillors must take account of such information and advice in reaching their decisions. However, officers are not permitted to second guess the wisdom of the Council's Policy or to substitute their judgement for that of Councillors. The Council is therefore free to take decisions which are at variance with the advice of those officers, providing there are reasonable grounds to do so.
- 11) The Director of Finance and Resources must consider whether in his view the Council has agreed a balanced budget which is capable of delivery taking all known factors into account. In the event that he considers this not to be the case, then he has a personal duty to indicate this by issuing the Council with a notice under Section 114.

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BUDGET & RESOURCES SCRUTINY COMMITTEE

January Challenge Meetings 2024

ITEM 7:

Draft Council Budget 2024/25 and Medium-Term Financial Plan 2024/25 to 2027/28 Annexes (A3 Pack)

- Annex: A: 2024/25 Budget Pressures**
- B: 2024/25 Budget Reductions and Income Proposals**
- C: 2024/25 One-Off Budget Pressures**
- D: 2024/25 Fees and Charges: Exemptions to the Income Policy**
- H: 2024/25 Capital Programme**
- I: 2024/25 Draft Tariff Resource Allocation**
- J: 2024/25 General Fund Reserves Assessment**
- K: 2024/25 Earmarked Reserves**
- L: 2024/25 Draft Budget Risk Register**

Medium Term Financial Strategy 2024/25 - 2027/28 Budget Pressures

Portfolio Holder	Service Group	Budget Pressure (New or Revision)	New Reference number	Old Reference Number	Lead Officer	Proposal Description	Risk Level	Budget 2023/24	2024/25	2025/26	2026/27	2027/28	Reason	Justification
							High, Medium, Low* for definitions see below data Pick from drop down	£000s	£000s	£000s	£000s	£000s		
						Name, What is the Pressure, Why has it occurred and what are the key assumptions behind the values and dependencies that might impact on this (explain if these change by year)		Current Year Gross Budget £'000					Pick from drop down	Pick from drop down
Demand Pressures														
Emily Darlington	Adult Services	Previously Approved - Unchanged	P24-1L	P23-1L	Victoria Collins	Learning Disability (LD) Services - There is an increasing number of young people with LD reaching adulthood who need support in supported living placements and direct payments. This provision is based on both the number of service users expected to transition from Children's to Adult Services, and an increase in demand caused by a change in need and an ageing population. In addition there is a pressure for carers breakdown based on an average of 3 packages. The net cost pressure is based on an additional 24 service users in 2024/25, 26 in 2025/26 and 27 in 2026/27.	MEDIUM	16,602	883	914	1,104	1,062	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	Previously Approved - Amended	P24-2L	P23-2L	Victoria Collins	Older People - The pressure is a result of increasing demand for Older People services, in the main there has been an increase in support at home packages. There has also been an increase in residential and nursing spot packages and an increase in placement costs due to complexity being seen in the current financial year. From 2024/25 to 2025/26, activity levels have been provided for based on a general net demographic growth of 4.5% increase, 3% thereafter as evidenced by Poppi/Pansi data (national statistics).	HIGH	20,711	2,329	826	701	701	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	Previously Approved - Amended	P24-3L	P23-3L	Victoria Collins	Physical Disabilities - The 2023/24 forecast pressure is due to a 7% increase in the number of care packages and an 11% increase in the average costs from 2022/23. The future provision is based on 4.5% increase in number of care packages for 2024/25 and 2025/26. Future provisions are based on a 1% increase in care packages per year, as evidenced by Poppi/Pansi data (national statistics).	HIGH	8,480	1,021	314	178	178	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	Previously Approved - Unchanged	P24-4L	P23-4L	Victoria Collins	Mental Health - The pressure is based on 15% growth (as seen in 2023/24 to date) plus 33 additional service users due to demographic growth and transitions. Future year provisions are based on: 35 new packages/placement each year, plus 10 transitions in 2025/26 and 4 transitions in 2026/27.	MEDIUM	5,074	550	529	525	525	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	New this year	P24-5N	NEW	Victoria Collins	Autism - provision based on current growth trends of 14% for 2024/25 and demographic growth of 8 service users from 2025/26 onwards. This budget used to be combined with Mental Health budget in previous years and therefore a proportion of the growth includes prior Mental Health packages.	MEDIUM	1,119	841	471	481	481	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	New this year	P24-6N	NEW	Victoria Collins	Homelessness Prevention - Accommodation - provision for a continued increase in households presenting as homeless based on the current demand (average of 979 households)	HIGH	13,335	1,110	430	415	434	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	New this year	P24-7N	NEW	Victoria Collins	Homelessness Prevention - Staffing - Additional Housing officers (2 FTE) required, due to the increasing number of homelessness applications.	LOW	1,991	64	0	0	0	DEMOGRAPHY	Business Case
Emily Darlington	Adult Services	New this year	P24-8N	NEW	Victoria Collins	Mental Health Supported Accommodation - to enable the commissioning of an additional 8-10 bed places due to increasing demand. Currently, there are 37 beds commissioned and we have 43 out of area placements due to capacity. Therefore, a pressure is required to increase bed capacity, whilst also re-modelling the current delivery of the service.	MEDIUM	1,090	72	101	0	0	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	New this year	P24-9N	NEW	Victoria Collins	Supported Housing for Older People - Staffing - provision for additional staffing budget to meet the capacity of needs for residents who are requiring increasing support covered by overtime and relief staff.	MEDIUM	2,863	295	0	0	0	DEMOGRAPHY	FINANCIAL Model
Emily Darlington	Adult Services	New this year	P24-10N	NEW	Victoria Collins	Community Alarm - Due to national digital transformation of phone lines there are 1982 analogue alarm units that will no longer work and a digital solution is required. Therefore, the current base budget needs to be increased due to the increase in cost of the purchased alarms, as well as the increase of cost of the supporting system; the call handling platform cost is almost double of the cost of analogue system. Need to consider as part of the fees and charges review whether these costs should be recovered.	LOW	103	54	0	0	0	CONTRACTUAL CHANGE	Business Case
Total Adult Services									7,219	3,585	3,404	3,381		
Zoe Nolan	Children's Services	Previously Approved	P24-11L	P23-6L	Mac Heath	Home to School Travel - Currently 1,595 children receive support to access school. The majority are children with Special Education Needs that require specialist school placements. The number of pupils entitled to home to school transport is projected to increase by 7% in 2023/24 and future years, in line with growth forecasts in the number of children with an EHCP. There is a higher increase in 2024/25 to bring the base budget in to line with current spend, reflecting additional costs of transport (related to fuel increases), the number of children being transported out of borough and higher levels of children's needs requiring different types of transport. Future year pressures are based on the expected additional routes required as a result of increasing pupil numbers and their levels of need.	HIGH	6,780	895	562	602	645	DEMOGRAPHY	BUSINESS CASE
Zoe Nolan	Children's Services	Previously Approved - Amended	P24-12L	P23-7L	Mac Heath	Children with Disabilities (CWD) -The average annual cost of a direct payment (DP) package of support for a CWD has increased by 31% from £5,444 in 2021/22 to £7,124 in 2022/23. In August 2023 the average cost increased by a further 20% to £8,518 on the 2022/23 average. The pressure is based on a further increased support package cost of 15%. In addition the number of children requiring a DP package has been steadily increasing with an increase of 3% year on year projected.	HIGH	1,799	465	131	140	150	DEMOGRAPHY	BUSINESS CASE
Zoe Nolan	Children's Services	Previously Approved - Amended	P24-13L	P23-8L	Mac Heath	Children's Social Care Placements - There is a change in the age and profile of children becoming looked after and those requiring permanent placements such as special guardianship, adoption and 'staying put' alongside the changes in statutory guidance. Continued difficulty in increasing national placement sufficiency has resulted in some children needing to be placed in external, higher cost placements. In addition due to the nature of children's needs and presenting risks to self or others, specialist high cost placements such as secure and residential placements are also required. The 2024/25 pressure is based on projected placement numbers and for 2025/26 onwards demand has been estimated alongside the expected increase in child population.	HIGH	21,984	1163	295	298	302	DEMOGRAPHY	BUSINESS CASE
Zoe Nolan	Children's Services	Previously Approved - Amended	P24-14L	P23-13N	Mac Heath	Young Peoples Supported Housing - Services are currently delivered through a block contract which started in January 2017 and is due to end in March 2024. The current contract provides for 45 placements. The new contract is expected to deliver the same amount of placements plus an additional 12 due to increased UASC demand. This pressure relates to a Delegated Decision taken on 12 July 2022 for Young People's Supported Accommodation.!!	MEDIUM	851	275	0	0	0	DEMOGRAPHY	BUSINESS CASE

Portfolio Holder	Service Group	Budget Pressure (New or Revision)	New Reference number	Old Reference Number	Lead Officer	Proposal Description	Risk Level	Budget 2023/24	2024/25	2025/26	2026/27	2027/28	Reason	Justification
							High, Medium, Low* for definitions see below data Pick from drop down	£000s	£000s	£000s	£000s	£000s		
						Name, What is the Pressure, Why has it occurred and what are the key assumptions behind the values and dependencies that might impact on this (explain if these change by year)		Current Year Gross Budget £'000					Pick from drop down	Pick from drop down
Zoe Nolan	Children's Services	New this year	P24-15N	NEW	Mac Heath	Corporate Parenting Staffing - An increase in staffing is required for the Leaving Care team due to the increased number of care leavers. There has been a 16% increase in the caseloads from 280 (average in 2019/20) to 325 (September 2023) for 16+ and care leavers. The majority of this increase is due to rising care leaver numbers. More young people are coming into care in their teens which means they are ageing out quicker but we still have a statutory duty to support care leavers up to age 25. The numbers of Unaccompanied Asylum Seeking Children (UASC) continues to increase and this group tend to come in to care in their late teens. There are a total of 19.81 FTE workers in the team and this pressure is proposing to increase the number to 22.81 FTE. Part of the pressure has been offset by a reduction of 1 FTE workers in the Children in Care team (CIC) recognising the fact that more children are coming into care later.	MEDIUM	944	91	0	0	0	DEMOGRAPHY	Business Case
Zoe Nolan	Children's Services	New this year	P24-16N	NEW	Mac Heath	Multi Agency Safeguarding Hub (MASH) Staffing - the number of contacts and referrals coming into the service has increased by 3.5% in 2022/23 from the previous year and the number of referrals increased by 2.7% during the same period this year. It is anticipated there will be further increases in 2023/24 and 2024/25 requiring additional capacity to meet statutory timelines and ensure capacity can meet demand. This pressure will increase the establishment from 29.21 FTE to 35.21 FTE. The nature of the team means workers do not carry caseloads but do initial child protection decision making and risk assessments when referrals come in, and timescales of investigations and assessments are currently being compromised due to social worker capacity within the service.	MEDIUM	1,634	418	0	0	0	DEMOGRAPHY	Business Case
Zoe Nolan	Children's Services	New this year	P24-17N	NEW	Mac Heath	Children with Disabilities (CWD) Staffing - the team is being reviewed due to increasing demand. There has been a 21% increase from 339 to 428 in open cases from June 2020 to June 2023. There is roughly a 50:50 split in these case numbers between families requiring statutory intervention/support and short breaks. It is proposed to split the current team into two to ensure statutory support is being delivered in line with regulatory guidance. Therefore additional investment into the team is required to both meet this additional demand but also ensure the Council follows statutory guidance on holding these cases. This will increase the establishment from 16.57 FTE to 20.81 FTE.	MEDIUM	767	289	0	0	0	DEMOGRAPHY	Business Case
Zoe Nolan	Children's Services	New this year	P24-18N	NEW	Mac Heath	Furze House - following an Ofsted direction, a new night post is required for Furze House to operate within sufficient staffing ratios. These additional hours are currently being covered by overtime but this is not sustainable. The additional post is for a 20 hour per week permanent role to increase the establishment from 17.6FTE to 18.1FTE.	LOW	875	30	0	0	0	POLICY CHOICE	Business Case
Zoe Nolan	Children's Services	New this year	P24-19N	NEW	Mac Heath	Independent Reviewing Officers (IRO) Staffing - increase of 1.5 fe to manage increased caseloads in the team as a result of population growth and rising numbers of Unaccompanied Asylum Seeking Children. There are currently 7.5 FTE IRO roles in the team so this proposal will increase the number of these roles to 9 FTE. In September 2023, there were 584 cases across the team which is an average of 78 per IRO, the national guidance recommends 50-70 per IRO and this pressure will allow the average to reduce to 65 per IRO and will allow them to be able to execute the role effectively.	MEDIUM	920	130	0	0	0	DEMOGRAPHY	Business Case
Total Children's Services									3,756	988	1,040	1,097		
Lauren Townsend	Finance & Resources	Previously Approved - Unchanged	P24-20L	P23-15N	Steve Richardson	Self-Insurance Fund - the council operates a self-insurance fund to reduce the cost of annual premiums. Currently an annual contribution of £500k is made from the General Fund. Based on recent claims history this needs to be increased to reflect the level of losses being incurred.	MEDIUM	500	300	0	0	0	DEMAND: NEW	BUSINESS CASE
Lauren Townsend	Finance & Resources	New this year	P24-21N	NEW	Steve Richardson	External Audit Fees - Public Sector Audit Appointments (PSAA) have issued a consultation on audit fees which runs until December 2023. The consultation proposes a reset to audit fees for the 2023/24 audit, which also includes an overall fee uplift of 151% to the current scale fee. Although we had anticipated a fee uplift, this is higher than we had made provision for and we are therefore increasing this provision to reflect the proposed fee in the consultation, giving a pressure of £103k.	MEDIUM	354	103	0	0	0	CONTRACTUAL CHANGE	BUSINESS CASE
Lauren Townsend	Finance & Resources	New this year	P24-22N	NEW	Steve Richardson	Heycentric Licence Costs - The new Income Management System, HeyCentric, administered by the Shared Service model with CCC, WNC and NNC has resulted in a pressure on the on-going licences.	LOW	78	46	0	0	0	CONTRACTUAL CHANGE	BUSINESS CASE
Lauren Townsend	Finance & Resources	New this year	P24-23N	NEW	Steve Richardson	HR Recruitment System - The current system was funded from Reserves as the future direction wasn't clear; it is now due for renewal. It is now considered critical to the functioning of the service and has delivered efficiencies within the HR team and more widely across MKCC in helping to streamline with recruitment process.	LOW	0	33	0	0	0	CONTRACTUAL CHANGE	BUSINESS CASE
Lauren Townsend	Finance & Resources	New this year	P24-24N	NEW	Steve Richardson	Specified Exempt Accommodation - The pressure reflects continued growth in the number of SEA properties. The Council is not able to recover the full cost of benefits paid through the subsidy system as the government cap the amount all Councils are allowed to claim, even though the actual costs claimed are higher.	MEDIUM	0	66	0	0	0	DEMAND: NEW	BUSINESS CASE
Lauren Townsend	Finance & Resources	New this year	P24-24N	NEW	Steve Richardson	Reduction in subsidy recovery - This is a pressure created by the transition to Universal Credit as the migration of working age claimants will reduce the overall subsidy the council receives from the recovery of HB overpayments.	HIGH	899	180	0	0	0	DEMAND: NEW	BUSINESS CASE
Total Finance & Resources									728	0	0	0		
Paul Trendall	Customer & Community	New this year	P24-26N	NEW	Sarah Gonsalves	Building Control Staffing - A pressure has arisen primarily due to the introduction of regulation for Building Control around building and fire safety, meaning the balance of chargeable and safety work has shifted, as well as correcting historic budget deficits.	MEDIUM	502	175	0	0	0	DEMAND: NEW	BUSINESS CASE
Paul Trendall	Customer & Community	New this year	P24-27N	NEW	Sarah Gonsalves	Performance & Systems Staffing - An unfunded seconded post has been moved to this area. There is no budget to absorb these additional costs. The post is essential to complete statutory returns for adult social care within the required deadlines.	LOW	0	13	0	0	0	STAFFING	BUSINESS CASE
Paul Trendall	Customer & Community	New this year	P24-28N	NEW	Sarah Gonsalves	Information Governance Staffing - Historical budget issues have resulted in a small pressure. This cannot be mitigated from within as the team is already working at capacity dealing with regulatory & statutory returns.	LOW	188	37	0	0	0	STAFFING	BUSINESS CASE
Total Customer & Community									225	0	0	0		
Total Chief Executive, Social Care and Housing									11,928	4,573	4,444	4,478		
Lauren Townsend	Law & Governance	New this year	P24-29N	NEW	Sharon Bridglalsingh	Independent Persons - Following a Delegated Decision in 2020, and in line with statutory obligations, independent persons were appointed to assist with allegations of misconduct against Councillors and to sit on disciplinary panels relating to statutory officers. The annual fees and associated duties have now created a modest budget pressure.	LOW	0	5	0	0	0	DEMAND: NEW	Business Case
Lauren Townsend	Law & Governance	New this year	P24-30N	NEW	Sharon Bridglalsingh	Legal Case Management System - On-going licence costs above existing budget for new cloud based legal case management system to replace unreliable legacy system and ensure timely management of cases.	MEDIUM	20	20	0	0	0	DEMAND: NEW	Business Case
Total Law & Governance									25	0	0	0		
Pete Marland	Planning and Placemaking	Previously Approved - Amended	P24-31L	P23-18N	Paul Thomas	Planning income - anticipated shortfall of planning income against previously forecasted amounts.	MEDIUM	3,080	0	0	-150	-450	DEMAND: EXCEPTIONAL	BUSINESS CASE
Pete Marland	Planning and Placemaking	New this year	P24-32N	NEW	Paul Thomas	Land charge income - anticipated shortfall of planning income against previously forecasted amounts.	MEDIUM	378	190	-30	-60	0	DEMAND: EXCEPTIONAL	Business Case
Total Planning & Placemaking									190	-30	-210	-450		

Portfolio Holder	Service Group	Budget Pressure (New or Revision)	New Reference number	Old Reference Number	Lead Officer	Proposal Description	Risk Level	Budget 2023/24	2024/25	2025/26	2026/27	2027/28	Reason	Justification	
								£000s	£000s	£000s	£000s	£000s			
						Name, What is the Pressure, Why has it occurred and what are the key assumptions behind the values and dependencies that might impact on this (explain if these change by year)	High, Medium, Low* for definitions see below data Pick from drop down	Current Year Gross Budget £'000					Pick from drop down	Pick from drop down	
Jenny Wilson-Marklew	Environment and Property	Previously Approved - Unchanged	P24-33L	P23-19L	Stuart Proffitt	Demographic Growth (Waste) - the standard year on year calculation based on city growth and increased demand for waste services (refuse collection, food and garden waste collection and disposal, street cleansing, and household waste sites). This reflects the additional new homes projections over the next 4 years ranging from 1.88% to 2.00%.	LOW	22,662	468	534	556	578	DEMOGRAPHY	FINANCIAL Model	
Jenny Wilson-Marklew	Environment and Property	Previously Approved - Unchanged	P24-34L	P23-20L	Stuart Proffitt	Demographic Growth (Landscape) - the standard year on year calculation based on city growth and increased demand for landscape and maintenance services. Based on between 1.88% and 2.00% growth in landscape adopted areas, from new homes projections.	LOW	3,666	75	86	90	94	DEMOGRAPHY	FINANCIAL Model	
Jenny Wilson-Marklew	Environment and Property	Previously Approved - Unchanged	P24-35L	P23-21L	Stuart Proffitt	Demographic Growth (Highways) - the standard year on year calculation based on city growth and increased maintenance and service requirements for highways, street lighting and winter maintenance. Based on 2% growth in adopted highway per annum.	LOW	7,270	145	148	151	154	DEMOGRAPHY	FINANCIAL Model	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-36N		Stuart Proffitt	POPs - The cost of disposing of upholstered waste domestic seating has increased following new guidance from the Environment Agency that waste containing persistent organic pollutants (POPs) must go to incineration rather than landfill.	LOW	0	315	0	0	0	CONTRACTUAL CHANGE	Business Case	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-37N	NEW	Stuart Proffitt	Pest Control - Provision of a dedicated Pest Control budget. The service has been run via one-off funding for two years and has demonstrated significant improvements. However, a dedicated routine programme now needs to be implemented as business as usual in order to maintain the areas that have been addressed so far.	LOW	0	30	0	0	0	POLICY CHOICE	Business Case	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-38N	NEW	Stuart Proffitt	Environmental Services Contract (ESC) - Traffic Management - Street and verge cleansing of main roads requires traffic management and night closures in order for the work to be done in a safe environment and with a improved outcomes in terms of cleansing landscaping and public realm management. As part of the commissioning of the ESC, it was agreed that this area of the contract would be assessed in more detail once the contract was awarded. A ROSPA based review of the roads has been undertaken and this additional cost agreed with the new contractor.	LOW	8,630	150	0	0	0	CONTRACTUAL CHANGE	Business Case	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-39N	NEW	Stuart Proffitt	Environmental Services Contract (ESC) - Landscape Costs - When the new Environmental Services contract was procured, there was a recognition that the GIS data that feeds into the landscape service was a snap shot in time. Since the initial workings (summer 2022) a significant amount of work has been done to update the landscape land parcels in the contract, resulting in this pressure. This will be an ever evolving position through the life of the contract as land comes in and out of the contract. This process is contractually managed through a change process.	LOW	3,666	260	0	0	0	CONTRACTUAL CHANGE	Business Case	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-40N	NEW	Stuart Proffitt	MKWRP Insurance - There continues to be a general hardening in rates for insurance of waste management facilities which started two years ago due to the increase in interest rates and the rising costs of meeting claims due to inflation. This pressure takes account of an actual increase from 2022/23 that remains unbudgeted of £0.100m and an assumption that the increase will be the same again in 2024/25 albeit the 2024/25 is a provisional amount at this stage.	MEDIUM	170	200	0	0	0	CONTRACTUAL CHANGE	Business Case	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-41N	NEW	Stuart Proffitt	Site/Land Security - A previous 5 year programme to improve the security of sensitive sites from illegal encampments has now been completed. However, new sites continue to be identified, some with unique issues. This pressure will give greater flexibility in addressing future illegal encampments.	LOW	0	50	0	0	0	POLICY CHOICE	Business Case	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-45N	NEW	Stuart Proffitt	MKWRP - Waste Disposal Costs revenue implications for the Authority arising from the forthcoming Delegated Decision for Deed of Variation 3 (DoV3) with Thalia for Milton Keynes Waste Recovery Park (MKWRP).	LOW	0	1,000	0	0	0	CONTRACTUAL CHANGE	Business Case	
Jenny Wilson-Marklew	Environment and Property	New this year	P24-46N	NEW	Stuart Proffitt	MKWRP - Bulky Waste - revenue implications for the Authority arising from the forthcoming Delegated Decision for Deed of Variation 4 (DoV4) with Thalia for Milton Keynes Waste Recovery Park (MKWRP).	LOW	0	493	0	0	0	CONTRACTUAL CHANGE	Business Case	
Total Environment and Property									3,186	768	797	826			
Total Deputy Chief Executive										3,401	738	587	376		
Total Demand Pressures										15,329	5,311	5,031	4,854		
Other Pressures															
Lauren Townsend	Finance & Resources	Previously Approved - Unchanged	P24-42L	P23-23N	Steve Richardson	Azure - A delegated decision was taken to move the councils servers from Northampton to the MS Azure Data Centre. This is initially being funded through New Homes Bonus. Baseline budget funding will be required from 2025/26.	MEDIUM	905	0	499	0	0	CONTRACTUAL CHANGE	BUSINESS CASE	
Lauren Townsend	Finance & Resources	Previously Approved - Amended	P24-43L	P23-24N	Steve Richardson	Telephone Card Payments System - as part of the procurement of the new income management system the Council needs to purchase additional services to enable card payments to be taken securely and in line with best practice. This function is not currently available with our existing income management system.	LOW	24	12	0	0	0	CONTRACTUAL CHANGE	BUSINESS CASE	
Total Finance & Resources										12	499	0	0		
Total Chief Executive, Social Care and Housing										12	499	0	0		
Pete Marland	Planning & Placemaking	Previously Approved - Unchanged	P24-44L	P23-25N	Paul Thomas	Planning Academy Continuation - This is to continue the Academy into future years, assuming that the cohorts from 22/23 and 23/24 continue their training. This is necessary to take forward the discussions and Memorandum of Understanding we have with the Royal Town Planning Institute.	MEDIUM	150	31	-88	-90	0	POLICY CHOICE	BUSINESS CASE	
Total Planning & Placemaking										31	-88	-90	0		
Total Deputy Chief Executive										31	-88	-90	0		
Total Other Pressures										43	411	-90	0		
Grand Total										15,372	5,722	4,941	4,854		

Risk level	Description
HIGH	Very Likely to change and the impact could be significant >£200k in any one year
MEDIUM	Likely to change and impact could be up to but not more than £200k per annum
LOW	Fixed or unlikely to change and impact less than £50k in any one year

Risk Level	2024/25	2025/26	2026/27	2027/28
High	7,163	2,558	2,334	2,410
Medium	4,929	2,396	1,810	1,618
Low	3,280	768	797	826
Total	15,372	5,722	4,941	4,854

Medium Term Financial Strategy 2024/25 - 2027/28 - Budget Reductions and Income Growth

Portfolio Holder Name	Service Group	New Ref No.	Old Ref No.	Reduction or Income Dropdown	Lead Officer	Proposal Description	2024/25	2025/26	2026/27	2027/28	2024/25 Potential FTE Reduction	Delivery Risk Rating Chose From Drop down	Status
							£000s	£000s	£000s	£000s			
Emily Darlington	Adult Services	S24-2N	New	Reduction	Victoria Collins	Supported Living - Remodel the way we commission this framework, the current delivery model offers 1-2-1 support, moving to a core fee/core hours per property which will reduce the number of commissioned 1-2-1 hours.	0	(100)	0	0	0.00	Amber	New this year
Emily Darlington	Adult Services	S24-21N	New	Reduction	Victoria Collins	Community Alarm - Savings to be delivered from a review of building costs; productivity and efficiency of the service delivery and ensure charging is appropriate.	(300)	0	0	0	0.00	Amber	New this year
Total Adult Services							(400)	(100)	0	0	0		
Zoe Nolan	Children's Services	S24-3N	New	Reduction	Mac Heath	Community Employment Service - review of viability for this non-statutory service, in consideration of current HRA and GF pressures. Considering outcomes, local employment context, alternative funding options and overall value for money. If required, residents will be signposted to other support services that may be available.	(100)	0	0	0	TBC	Green	New this year
Zoe Nolan	Children's Services	S24-5N	New	Reduction	Mac Heath	Early Help - refocused and strengthened early help offer where it will have most impact, consolidation of assets and staff to improve delivery of early help and improve the overall cost of the service.	(80)	(83)	0	0	0.00	Green	New this year
Zoe Nolan	Children's Services	S24-6N	New	Reduction	Mac Heath	Managing Children's Services Internal Placements Demand - reviewing efficiency and maximisation of internal placements to make better use of existing resources.	(150)	0	0	0	0.00	Green	New this year
Zoe Nolan	Children's Services	S24-7N	New	Reduction	Mac Heath	Family Assessment and Support Team - review and restructure of service following posts becoming vacant	(112)	0	0	0	0.00	Green	New this year
Zoe Nolan	Children's Services	S24-20N	New	Reduction	Mac Heath	School Improvement Service - In line with the government's School Improvement and Brokerage Grant funding coming to an end, the service continues to grow and develop traded offer to schools, reducing reliance on the General Fund	0	(125)	0	0	0.00	Green	New this year
Total Children's Services							(442)	(208)	0	0	0.00		
Lauren Townsend	Finance and Resources	S24-8N	New	Reduction	Steve Richardson	Financial Assessment Team - Restructure with reduction to overall headcount	(44)	0	0	0	-1.00	Green	New this year
Total Finance & Resources							(44)	0	0	0	-1.00		
Total Chief Executive, Social Care and Housing							(886)	(308)	0	0	-1.00		
Pete Marland	Planning & Placemaking	S24-9N	New	Income Growth	Paul Thomas	Planning Income - The increase has been confirmed for both Major and Minor applications as part of the Reeneration and Levelling Up Act passed on 26th October 2023.	(450)	0	0	0	0.00	Amber Green	New this year
Total Planning & Placemaking							(450)	0	0	0	0.00		
Lauren Townsend	Law & Governance	S24-10N	New	Reduction	Sharon Bridglingsingh	Elections - one off saving due to fallow year of elections		(104)	104	0	0.00	Green	New this year
Lauren Townsend	Law & Governance	S24-11N	New	Reduction	Sharon Bridglingsingh	Children's Legal External Spend - To reduce spend on external legal counsel in relation to children's social care cases	(20)	0	0	0	0.00	Green	New this year
Total Law & Governance							(20)	(104)	104	0	0		
Lauren Townsend	Environment and Property	S24-12L	S23-12L	Reduction	Stuart Proffitt	Closure of the Theatre Car Park - closure approved in Delegated Decision 17 November 2020. The saving has been slipped to 23/24 as NNDR will still be payable up until the point the car park is sold.	(69)	0	0	0	0.00	Green	Previously Approved - Unchanged
Jenny Wilson-Marklew	Environment and Property	S24-13N	New	Income Growth	Stuart Proffitt	Parking income - Reflects the improved on-going increase patronage since COVID-19 as income levels continue to recover more towards their historical level.	(1,300)	0	0	0	0.00	Green	New this year
Jenny Wilson-Marklew	Environment and Property	S24-14N	New	Income Growth	Stuart Proffitt	Sponsorship income at bus shelters - to bring the budget back in line with the steady state/recovered position	(200)	0	0	0	0.00	Green	New this year
Jenny Wilson-Marklew	Environment and Property	S24-15N	New	Reduction	Stuart Proffitt	MWKRTP Tonnage - the budget for 23/24 was based on 80,000 residual waste tonnage being disposed at the MKWRP, this was a reduction from the previous year which was 85,000. Actual tonnage in 23/24 is tracking lower than the budget. Although it is expected there will be growth for additional properties, the growth tonnage in 24/25 is to be reduced by 1,000 tonnes to reflect the existing 23/24 baseline trend position.	(150)	0	0	0	0.00	Amber Green	New this year
Jenny Wilson-Marklew	Environment and Property	S24-16N	New	Reduction	Stuart Proffitt	MKWRP - Green Energy - purchase of electricity generated from waste at the MKWRP via a sleeved arrangement will generate savings compared to current energy costs	(800)	0	0	0	0.00	Amber Green	New this year
Jenny Wilson-Marklew	Environment and Property	S24-17L	S23-25N	Reduction	Stuart Proffitt	Investment in LED Street Lighting - Conversion of 20,000 lanterns to LED and implementation of a Central Management System (CMS) on the new lanterns, together with retrofit of CMS to the existing 38,000 LED street light stock.	(960)	0	0	0	0.00	Amber	Previously Approved - Unchanged
Jenny Wilson-Marklew	Environment and Property	S24-22N	New	Income Growth	Stuart Proffitt	Parking income - a Delegated Decision was made on November 14th to alter parking arrangements in Milton Keynes. These changes are to increase the minimum parking time, to phase out the Ultra Low Emissions Parking Permit and reducing the time spent within electric charging parking spaces.	(500)	0	0	0	0.00	Amber	New this year

Medium Term Financial Strategy 2024/25 - 2027/28 - Budget Reductions and Income Growth

Portfolio Holder Name	Service Group	New Ref No.	Old Ref No.	Reduction or Income Dropdown	Lead Officer	Proposal Description	2024/25	2025/26	2026/27	2027/28	2024/25 Potential FTE Reduction	Delivery Risk Rating Chose From Drop down	Status	
							£000s	£000s	£000s	£000s				
Jenny Wilson-Marklew	Environment and Property	S24-23N	New	Income Growth	Stuart Proffitt	Commercial Property Income - following the final rental agreement with Oxford University Hospitals NHS Foundation Trust in relation to the Whitehouse Health Centre, additional rent of £0.277m was agreed to offset the MKCC capital investment in fit-out costs. However, there are other commercial property pressures in some of the smaller retail units that are becoming vacant and more difficult to find replacement tenants. As such, a new saving of £0.135m is being included.	(135)	0	0	0	0.00	Amber	New this year	
Total Environment and Property							(4,114)	0	0	0	0			
Total Corporate and Deputy Chief Executive							(4,584)	(104)	104	0	0			
Lauren Townsend	Environment and Property	S24-18L	S23-21L	Income Growth	Tracey Aldworth	MKDP Dividend - this will be delivered by MKDP via the Accountability Framework and through commercial activity.	(600)	0	0	0	0.00	Amber	Previously Approved - Unchanged	
Lauren Townsend	Environment and Property	S24-19L	S23-22N	Reduction	Stuart Proffitt	Property Asset Rationalisation - The property team, working alongside services, are taking a strategic view of the council's operational building and land to assess both the possible capital receipt from disposal and in the case of this savings target, the reduced running costs of buildings. There is a programme of property mergers what is continually being developed and implemented as appropriate	(250)	(100)	(173)	0	0.00	Amber	Previously Approved - Unchanged	
Zoe Nolan	Children's Services	S24-4N	New	Reduction	Mac Heath	Reduction in budgets - winding down and reduction in schools premature retirement costs	(50)	0	0	0	0.00	Green	New this year	
Lauren Townsend	Corporate Services	S24-25N	New	Reduction	Michael Bracey	Establishment Savings - Ongoing review of all recruitment and appointments across MKCC	(500)	0	0	0	0.00	Amber Green	New this year	
Lauren Townsend	Corporate Services	S24-24N	New	Reduction	Michael Bracey	Agency Staff - Reduction in all agency staff across all MKCC.	(100)	0	0	0	0.00	Amber Green	New this year	
Total Management Action Plan							(1,500)	(100)	(173)	0				
GRAND TOTAL							(6,970)	(512)	(69)	0				

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Medium Term Financial Strategy 2024/25 - 2027/28 Budget One Off Pressures

Portfolio Holder	Service Group	New Budget Pressure Ref	Old Budget Pressure Ref	Lead Officer	Proposal Description	2024/25	2025/26	2026/27	2027/28	Category	Status
						£000s	£000s	£000s	£000s		
Emily Darlington	Adult Services	OP24-1L	OP23-2N	Victoria Collins	Rough Sleeper Male Shelter: Provision of overnight accommodation for rough sleepers. Previously the Old Bus Station was funded from one-off reserves; the current property lease will expire in December 2024 and new premises are being reviewed for a suitable alternative.	337	337	0	0	General	Previously Approved - Unchanged
Emily Darlington	Adult Services	OP24-2L	OP23-17N	Victoria Collins	Social Care Improvement and Transition - transitional costs for social care, including systems set up costs and staffing. Funding was commitment from social care grant for funding system implementation and changes relating to social care reform. This will be spent in 24/25.	150	0	0	0	General	Previously Approved - Unchanged
Emily Darlington	Adult Services	OP24-3N	NEW	Victoria Collins	Temporary Accommodation Debt Recovery- Staffing - 1.5 FTE Debt recovery officers to assist with recovering unpaid invoices from current and former tenants	54	0	0	0	General	New this year
Emily Darlington	Adult Services	OP24-23N	NEW	Victoria Collins	Community Alarm units: Due to national digital transformation of phone lines there are 1982 analogue alarm units that will no longer work and a digital solution is required. This pressure will be funded from improved Better Care Fund.	384	0	0	0	General	New this year
Emily Darlington	Adult Services	OP24-4N	NEW	Victoria Collins	Citizen Advice Bureau - Budget required to continue the existing preventative service which has previously been funded by one-off income.	118	0	0	0	General	New this year
Total Adult Services						1,043	337	0	0		
Zoe Nolan	Children's Services	OP24-5L	OP23-18N	Mac Heath	Youth Counselling - two year grant funding allocation for youth counselling, as part of the Early Support Hub as a result of exceptional demand caused by the pandemic (funded from the Strategic Public Health Reserve).	25	0	0	0	New Policy choice	Previously Approved - Unchanged
Zoe Nolan	Children's Services	OP24-6L	OP23-19N	Mac Heath	Young People Mental Health - two year grant funding allocation for mental health support for vulnerable LGBTQ+ young people (funded from the Strategic Public Health reserve).	50	0	0	0	New Policy choice	Previously Approved - Unchanged
Zoe Nolan	Children's Services	OP24-7N	NEW	Mac Heath	Commissioning Team - The creation of a dedicated children's commissioning team will provide opportunities to manage placement sufficiency, focusing on internal provision for LAC, CWD and Care Leavers. There are currently 32fte staff in the commissioning team, this pressure will increase this by 3fte to give total of 35 fte. This is a one off investment for Children's Commissioning, a review will be undertaken within 12 months to determine the outcome and costs of service delivery.	150	0	0	0	DEMOGRAPHY	Business Case
Total Children's Services						225	0	0	0		
Jane Carr	Public Health	OP24-8L	OP23-3L	Oliver Mytton	Public Health Resource - to create additional capacity for a three-year period across the shared public health team to better integrate health into urban planning and place making. Funding will be for 1.4FTE with costs split between MKC, BBC and CBC. Funded from the Strategic Public Health Reserve.	41	0	0	0	Public Health Reserve	Previously Approved - Unchanged
Jane Carr	Public Health	OP24-9L	OP23-4L	Oliver Mytton	Health Inequalities Improvement Plan - to deliver the Council Plan objective (item 24) and to deliver a multi-agency Health Inequalities Improvement Plan for renewal estates. Funded from the Strategic Public Health Reserve	250	0	0	0	Public Health Reserve	Previously Approved - Unchanged
Total Public Health						291	0	0	0		
Lauren Townsend	Finance & Resources	OP24-10L	OP23-9N	Steve Richardson	Business Rates Appeals and Completions Service - External support and advice to be obtained to assist with forecasting for the appeals provision, growth for the MTFP, and technical support and advice for serving completion notices and valuation & rating matters. This will be run initially as a pilot.	25	0	0	0	General	Previously Approved - Unchanged
Total Finance and Resources						25	0	0	0		
Shanika Mahendran	Economy and Culture	OP24-11L	OP23-6L	Michael Bracey	Funding for Festival of Creative Urban Living (£50k every two years). This will be funded from the Events Reserve.	50	0	50	0	Previous Policy Choice	Previously Approved - Unchanged
Shanika Mahendran	Economy and Culture	OP24-12L	OP23-23N	Michael Bracey	Milton Keynes International Festival - Additional £50k for 2023 (£300k previously approved) to provide more free places to those on low incomes and from diverse backgrounds and contributions to the 2025 festival.	0	300	0	0	New Policy choice	Previously Approved - Unchanged
Shanika Mahendran	Economy and Culture	OP24-13L	OP23-24N	Michael Bracey	City of Code and Light - funding to support annual event that has won Arts Council support	40	40	0	0	New Policy choice	Previously Approved - Unchanged
Shanika Mahendran	Economy and Culture	OP24-14L	OP23-25N	Michael Bracey	CMK Events Fund - to support free city centre events to boost visitor numbers	100	100	0	0	New Policy choice	Previously Approved - Unchanged
Total Economy and Culture						190	440	50	0		
Total Chief Executive, Social Care and Housing						1,774	777	50	0		
Lauren Townsend	Law & Governance	OP24-15L	OP23-10N	Sharon Bridglalsingh	Legal Academy - Creation of an Academy to recruit and train graduates to qualify and provide a sustainable resource to be used across the legal service	67	67	0	0	General	Previously Approved - Unchanged

Medium Term Financial Strategy 2024/25 - 2027/28 Budget One Off Pressures

Portfolio Holder	Service Group	New Budget Pressure Ref	Old Budget Pressure Ref	Lead Officer	Proposal Description	2024/25	2025/26	2026/27	2027/28	Category	Status
						£000s	£000s	£000s	£000s		
Lauren Townsend	Law & Governance	OP24-16L	OP23-11L	Sharon Bridglalsingh	Local Elections – costs of local elections are not consistent each year for a variety of reasons (for example some are combined with polls which attract central government funding such as PCC or parliamentary, whilst some will be combined with Parishes, or involve electing the whole Council (2026), so will be more expensive). In previous years, reserves have been used in addition to the existing base budget, but these are now exhausted. Direct costs such as accommodation, paper and postage costs have risen in recent years due to inflation. New Elections Act burdens will also drive additional staff and training costs as changes are phased over a number of years, whilst central new burdens funding is difficult to predict in the medium term. 2025/26 is a fallow year so no added budget required.	250	0	496	476	General	Previously Approved - Amended
Lauren Townsend	Law & Governance	OP24-17N	NEW	Sharon Bridglalsingh	Legal Case Management System - Implementation costs for proposed new cloud based legal case management system, including duplicate licence costs for the first two years to ensure continuity.	40	20	0	0	General	New this year
Lauren Townsend	Law & Governance	OP24-18N	NEW	Sharon Bridglalsingh	Commercial Property Lawyer Post - To create a commercial lawyer post to assist with commercial property matters for the council and reduce the expenditure on external legal services.	63	63	0	0	General	New this year
Lauren Townsend	Dem Services	OP24-19L	OP23-26N	Sharon Bridglalsingh	Council Champion funding - Small level of resource to support new Ethnic Minority, LGBTQ and Youth Champion roles (2k each for two years)	6	0	0	0	New Policy choice	Previously Approved - Unchanged
Total Law & Governance						426	150	496	476		
Pete Marland	Planning and Placemaking	OP24-20L	OP23-13N	Paul Thomas	BESS Cloud Based Planning system - this project is currently being procured - once the implementation starts the new system and the legacy system will need to run in parallel until the new system is fully bedded in. This creates a pressure of an additional system licence for the length of the implementation project of the new system.	72	72	0	0	General	Previously Approved - Unchanged
Total Planning and Placemaking						72	72	0	0		
Jenny Wilson-Marklew	Environment and Property	OP24-24N	NEW	Stuart Proffitt	Highways Commissioning - the extension to the Highways Maintenance Contract until August 24 will require additional one off funding. Further funding may also be required for the mobilisation costs once the new contract is awarded. A decision on the award of the new contract will be made in April 24.	500	0	0	0	General	New this year
Jenny Wilson-Marklew	Environment and Property	OP24-25N	NEW	Stuart Proffitt	Commissioning MKWRP - A decision was taken on the 7th November for the MKWRP contract to be reprocured in 2026. Funding is set aside for the costs associated with the commissioning costs of this procurement.	390	360	0	0	General	New this year
Total Environment and Property						890	360	0	0		
Lauren Townsend	Corporate	OP24-21L	OP23-16L	Steve Richardson	Major Projects - additional capacity required to support delivery of major projects across the capital programme and significant service changes (such as contract retendering).	350	0	0	0	General	Previously Approved - Unchanged
Lauren Townsend	Corporate	OP24-22L	OP23-16LA	Steve Richardson	Regeneration and Renewal - to provide additional capacity to undertake projects to develop plans for garage sites across the city, work with Woughton Community Council on land assembly options on Woughton estates, and develop plans for health hubs in Woughton and Bletchley	60	0	0	0	New Policy choice	Previously Approved - Unchanged
Total Corporate						410	0	0	0		
Total Corporate and Deputy Chief Executive						1,798	582	496	476		
GRAND TOTAL						3,572	1,359	546	476		

	2024/25	2025/26	2026/27	2027/28
	£000s	£000s	£000s	£000s
Funding of One Off Pressures				
Events Reserve	50	0	0	0
New Homes Bonus 2024/25	885	423	50	
Strategic Public Health Reserve	703	337	0	0
Political Priorities Reserve	390	0	0	0
Strategic Development Reserve	454	159	496	476
One Off Pressures Funding Reserve	350	0	0	0
Social Care Grant	150	0	0	0
Improved Better Care Fund	384	0	0	0
New Political Priorities Funding	206	440	0	0
Total	3,572	1,359	546	476

Fees and Charges: Exemptions to the Policy

Service Group	Area	Activity/Item	2024/25 Charge	2024/25 Charge	Increase/ Decrease from 2023/24	Increase/ Decrease from 2023/24	Explanation for the fee/charge differing from the inflationary policy (6.8% increase in 24/25)
			Value Incl. VAT				
			£		%		
			Range From	Range To	Range From	Range To	
Children's Services							
Children's Services	Music Fees						
Children's Services	Music Fees	Various instrument charges	22.50	64.00	7.14%	7.56%	The increase in this fee is due to the impact of inflation and rising costs, necessating adjustments to ensure fair prices are charged to cover costs.
Children's Services	Music Fees	WCET iPad Project incl. hire of iPads	440.00	440.00	7.32%	7.32%	The increase in this fee is due to the impact of inflation and rising costs, necessating adjustments to ensure fair prices are charged to cover costs.
Children's Services	Music Fees	Musical Apps - Years 5 & 6	270.00	270.00	8.00%	8.00%	The increase in this fee is due to the impact of inflation and rising costs, necessating adjustments to ensure fair prices are charged to cover costs.
Children's Services	Music Fees	External Organisation Delivery / Collection Charge	44.85	44.85	New Fee	New Fee	New Fee
Children's Services	Community Learning						
	Community Learning	Various community learning courses	65.00	820.22	7.14%	8.75%	The charge reflect the latest prices provided by the CLMK service. This adjustment ensures our pricing structure remains accurate and up-to-date, allowing us to provide a fair representation of the value associated by our offerings.
Children's Services	Children Missing Education						
Children's Services	Children Missing Education	School Attendance Fixed Penalty Notices	60.00	120.00	-8.26%	-8.26%	Penalty Notices are set by the Government and are £60 / £120 - Nationally and this cannot be changed.
Children's Services	Governor Services						
Children's Services	Governor Services	Governor Support Packages - Non-maintained School	2,758.01	5,223.80	-3.71%	-1.43%	In order to better support the whole MK education sector, we now have one rate for all schools instead of charging a different rate for academies.
Children's Services	Governor Services	Governor Development Maintained Schools & Non-maintained schools	990.00	1,188.00	2.06%	2.06%	The price covers the cost of service delivery: allowing us to continue offering the valued service at an affordable rate.
Children's Services	Governor Services	Lay Clerk Service for non-maintained schools	1,243.15	1,243.15	0.09%	0.09%	In order to better support the whole MK education sector, we now have one rate for all schools instead of charging a different rate for academies.
Children's Services	Governor Services	Federation Service - maintained schools only	1,500.00	1,500.00	50.00%	50.00%	The cost of the service has increased to cover full cost of delivery
Children's Services	School Improvement						
Children's Services	School Improvement	Maintained schools senior leader appointments and interim senior leader appointment service	2,500.00	2,500.00	4.17%	4.17%	We increased the cost of this service significantly in 2023-2024. This price continues to cover the cost of service delivery: allowing us to continue offering the service at an affordable rate.
Children's Services	School Improvement	Non-maintained schools senior leader appointments and interim senior leader appointment service	3,000.00	3,000.00	4.17%	4.17%	We increased the cost of this service significantly in 2023-2024. This price continues to cover the cost of service delivery: allowing us to continue offering the service at an affordable rate. Also, to better support the whole MK education sector, we now have one rate for all schools instead of charging different rate for academies.
Children's Services	School Improvement	Headteacher Performance Appraisal - maintained schools & non-maintained schools	680.00	816.00	0.00%	0.00%	This price covers the cost of service delivery and brings the charge in line with one day of consultancy. The charge allows us to continue offering the valued service at an affordable rate.
Children's Services	School Improvement	Headteacher Performance Appraisal - Non-maintained schools outside of MK	840.00	840.00	New Fee	New Fee	New Fee
Children's Services	School Improvement	Improvement Partner Consultancy - Non-maintained Schools outside of MK	840.00	2,484.00	2.94%	3.50%	The price covers the cost of service delivery and the associated costs of travelling out of MK: allowing us to continue offering the service at an affordable rate.
Children's Services	School Improvement	Annual Evaluation - Maintained Schools	1,360.00	1,360.00	New Fee	New Fee	New Fee
Children's Services	School Improvement	Annual Evaluation - Non-maintained Schools	1,632.00	1,632.00	New Fee	New Fee	New Fee
Children's Services	School Improvement	Annual Evaluation - Non-maintained Schools outside of MK	1,680.00	1,680.00	New Fee	New Fee	New Fee
Children's Services	School Improvement	Safeguarding Audit - Maintained Schools	1,020.00	1,020.00	New Fee	New Fee	New Fee
Children's Services	School Improvement	Safeguarding Audit - Non-maintained Schools	1,224.00	1,224.00	New Fee	New Fee	New Fee
Children's Services	School Improvement	Safeguarding Audit - Non-maintained Schools outside of MK	1,260.00	1,260.00	New Fee	New Fee	New Fee
Children's Services	School Improvement	Evolve Access based on number on roll 201-500	900.00	900.00	33.59%	33.59%	We increased the cost of this service significantly in 2023-2024. This price continues to cover the cost of service delivery: allowing us to continue offering the service at an affordable rate.
Children's Services	Library Services						
Children's Services	Library Services	Photocopying and FAX					
Children's Services	Library Services	Photocopies	0.25	0.35	0.00%	0.00%	Budget Manager has requested to keep this at current price, we do not accept copper in coin machines, and rounding would be too expensive
Children's Services	Library Services	Computers					
Children's Services	Library Services	Printing: Black & White	0.25	0.25	0.00%	0.00%	Budget Manager has requested to keep this at current price, we do not accept copper in coin machines, and rounding would be too expensive.
Children's Services	Library Services	Reservations					
Children's Services	Library Services	Items from SELMS partner's stock	3.00	3.00	0.00%	0.00%	We currently cannot adjust this, we are in a consortium, currently under review will change in line with review.

Service Group	Area	Activity/Item	2024/25	Charge	2024/25	Charge	Increase/ Decrease from 2023/24	Increase/ Decrease from 2023/24	Explanation for the fee/charge differing from the inflationary policy (6.8% increase in 24/25)
			Value Incl. VAT						
			£			%			
			Range From	Range To	Range From	Range To			
Adult Services									
Adult Services	Standard Rate Charges								
Adult Services	Internal Homecare services	Rate of charge for internal homecare services	24.36	24.36	9.02%	9.02%	To be closer in line with UKHCA minimum homecare hourly rate - £25.95		
Adult Services	Community Alarm & Telecare								
Adult Services	Community Alarm & Telecare	Community Alarm Installation	30.00	30.00	115.92%	115.92%	Benchmarking with other providers suggests MKCC are charging considerably less		
Adult Services	Homelessness								
Adult Services	Homelessness	Emergency Bed & Breakfast Accommodation for families/individuals	17.30	17.30	0.00%	0.00%	Not increasing in 24/25, as a review is being undertaken in 24/25 to take into consideration the benefit cap. Additionally, increasing the rate will go against a Delegated Decision taken to introduce the cap		
Environment and Property									
Environment and Property	Car Parking								
Environment and Property	Car Parking	Residents Parking Permits							
Environment and Property	Car Parking	Residents Parking Permits	25.00	25.00	0.00%	0.00%	Full consultation to be conducted before any increase is proposed		
Environment and Property	Car Parking	Residents Visitors Parking (per day) Day Voucher or Cashless/RingGo	1.00	1.00	0.00%	0.00%	Full consultation to be conducted before any increase is proposed		
Environment and Property	Car Parking	Pay and Display and Permits							
Environment and Property	Car Parking	Various Pay and Display and Permit charges	0.50	2,250.00	0.00%	0.00%	Full consultation to be conducted before any increase is proposed		
Environment and Property	Car Parking	Off Street Car Parking							
Environment and Property	Car Parking	Elder Gate Multi Story Car Park	10.00	10.00	0.00%	0.00%	Full consultation to be conducted before any increase is proposed		
Environment and Property	Car Parking	Other Parking							
Environment and Property	Car Parking	Bay suspensions	16.50	16.50	0.00%	0.00%	Full consultation to be conducted before any increase is proposed		
Environment and Property	Officer Time								
Environment and Property	Officer Time	Road Safety Audits	Base Charge £2,000 + 5% of Bond amount to a maximum of £6,000	Base Charge £2,000 + 5% of Bond amount to a maximum of £6,000	n/a	n/a	Base Charge £2,000 + 5% of Bond amount to a maximum of £6,000		
Environment and Property	Officer Time	Provision of Collision Data	POA	POA	n/a	n/a	Price on application		
Environment and Property	Taxi Licensing								
Environment and Property	Taxi Licensing	Licences - Hackney Carriages							
Environment and Property	Taxi Licensing	Private Hire Operators Licence Charges	386.50	4,794.00	17.28%	17.32%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Operator licence - additional address or operator base	399.50	399.50	17.33%	17.33%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Combined Drivers Licence - initial	287.50	287.50	6.88%	6.88%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Combined Drivers Licence - renewal	269.00	269.00	6.75%	6.75%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Private Hire Vehicle NEW	368.00	368.00	17.20%	17.20%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Private Hire Vehicle RENEWAL	362.00	362.00	17.34%	17.34%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Plate Exempt	42.50	42.50	17.73%	17.73%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Hackney Carriage Vehicle New	380.00	380.00	17.28%	17.28%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Hackney Carriage Vehicle Renewal	372.50	372.50	17.32%	17.32%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Driver Assessment Suitability Re-Sit	121.50	121.50	7.05%	7.05%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Replacement Licence (paper)	9.50	9.50	6.74%	6.74%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Bracket	26.80	26.80	17.54%	17.54%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Replacement of Plate	26.80	26.80	17.54%	17.54%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Replacement of Drivers Badge	24.40	24.40	7.02%	7.02%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Plate Magnet Set	47.00	47.00	17.21%	17.21%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Vehicle Age Exemption and Extra Test	66.50	66.50	17.18%	17.18%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Change of Registration	57.50	57.50	17.23%	17.23%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Vehicle Transfer	53.50	53.50	17.56%	17.56%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Second Office Fee	399.00	399.00	17.32%	17.32%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Safeguarding Training	51.30	51.30	6.87%	6.87%	To achieve full cost recovery		
Environment and Property	Taxi Licensing	Third-Party Advertising (Hackney Only)	130.50	130.50	17.36%	17.36%	To achieve full cost recovery		
Environment and Property	Highways								
Environment and Property	Highways	Provision of Temporary Traffic Regulation Order	2,203.00	2,203.00	0.00%	0.00%	Already the most expensive in the region so an increase cannot be justified		
Environment and Property	Highways	3rd party Recharges							
Environment and Property	Highways	Damage assessment fee routine only (Based on incident severity - special engineering difficulty priced at cost)	POA	POA	n/a	n/a	Price on application		
Environment and Property	Highways	Necessary alterations to the highway and street furniture - at cost	POA	POA	n/a	n/a	Price on application		
Environment and Property	Highways	Review/approval of method statements/risk assessments for works affecting sites of engineering difficulties (Bridges & Highway Structures)	POA	POA	n/a	n/a	Price on application		

Service Group	Area	Activity/Item	2024/25 Charge	2024/25 Charge	Increase/ Decrease from 2023/24	Increase/ Decrease from 2023/24	Explanation for the fee/charge differing from the inflationary policy (6.8% increase in 24/25)
			Value Incl. VAT				
			£		%		
			Range From	Range To	Range From	Range To	
Environment and Property	Highways	Winter Services					
Environment and Property	Highways	Winter preparation (Consultancy Service)	POA	POA	n/a	n/a	Price on application
Environment and Property	Highways	S38 Charges to Developers					
Environment and Property	Highways	Section 38 Charges to Developers	10% of bond fee + Flat rate	10% of bond fee + Flat rate	n/a	n/a	10% of bond fee + Flat rate
Environment and Property	Highways	Section 278/S38 Charges to Developers, additional flat rate fee for legal costs	3,500.00	3,500.00	46.44%	46.44%	To achieve full cost recovery
Environment and Property	Highways	S278 Charges to Developers					
Environment and Property	Highways	Approval/Supervision schemes up to £15m and over £15m	10% of scheme value	10% of scheme value	n/a	n/a	10% of scheme value
Environment and Property	Highways	Approval/Supervision schemes over £15m	8% of scheme value		n/a	n/a	8% of scheme value
Environment and Property	Highways	Design Fees					
Environment and Property	Highways	To undertake a Stage 2,3&4 - Road Safety Audits	[5% of scheme cost + £2000 to a maximum of £6000 + agreed inflation]+VAT	[5% of scheme cost + £2000 to a maximum of £6000 + agreed inflation]+VAT	n/a	n/a	5% of scheme cost + £2000 to a maximum of £6000 + agreed inflation
Environment and Property	Highways	Traffic Management					
Environment and Property	Highways	Provision of new signs and commuted sums	POA	POA	n/a	n/a	Price on application
Environment and Property	Highways	Amendment to Temporary Direction Signing Licence admin fee	POA	POA	n/a	n/a	Price on application
Environment and Property	Highways	Bridge & Highway Structures Condition Inspections					
Environment and Property	Highways	General Inspection (visual inspection & condition summary, photographs, recommendations & technical review/approval)	POA	POA	n/a	n/a	Price on application
Environment and Property	Highways	Principal Inspection (Within touching distance inspection, all necessary specialist access & equipment, minimum of 2 bridge inspectors & written condition report, photographs, recommendations, technical review/approval)	POA	POA	n/a	n/a	Price on application
Environment and Property	Highways	Artwork and statues erected on the highway - Review of proposals, risk assessments, technical advice/approvals	POA	POA	n/a	n/a	Price on application
Environment and Property	Emberton Park						
Environment and Property	Emberton Park	Entrance To Park					
Environment and Property	Emberton Park	Entrance To Park	2.00	5.50	0.00%	0.00%	To encourage use of the park
Environment and Property	Emberton Park	Camping					
Environment and Property	Emberton Park	Touring Field (allocated pitches, toilet/shower block in field):					
Environment and Property	Emberton Park	With Hook-up and Water	36.25	36.25	New Fee	New Fee	New Fee
Environment and Property	Emberton Park	With Hook-up and Water	213.00	213.00	New Fee	New Fee	New Fee
Environment and Property	Waste Management						
Environment and Property	Waste Management	Bulky Waste Collections (up to 3 items or up to 3 points) plus the same charge again for 4-6 items/points.	20.00	20.00	0.00%	0.00%	Under review politically and part of the new waste contract
Environment and Property	Waste Management	Special Collections - domestic waste - supplementary charge to Bulky Waste Collection charges.	10.00	10.00	0.00%	0.00%	Under review politically and part of the new waste contract
Environment and Property	Waste Management	Chargeable "special" collections, including disposal - for DIY waste, garden waste and "industrial waste"	100.00	100.00	0.00%	0.00%	Under review politically and part of the new waste contract
Environment and Property	Waste Management	Supplementary cost for Chargeable "special" collections, including disposal - for DIY waste, garden waste and "industrial waste" (in addition to above).	6.00	6.00	0.00%	0.00%	Under review politically and part of the new waste contract
Environment and Property	Waste Management	Chargeable "special" collections - for Household Waste.	60.00	60.00	0.00%	0.00%	Under review politically and part of the new waste contract
Environment and Property	Waste Management	Supplementary cost for chargeable "special" collections of 'Household Waste' (in addition to above).	6.00	6.00	0.00%	0.00%	Under review politically and part of the new waste contract
Environment and Property	Landscape & Countryside						
Environment and Property	Landscape & Countryside	Commemorative Benches	POA	POA	n/a	n/a	Price on application
Environment and Property	Buildings Contracts						
Environment and Property	Buildings Contracts	Buildings Contracts	12% added to Materials and Contractors per Job	12% added to Materials and Contractors per Job	n/a	n/a	12% added to Materials and Contractors per Job
Environment and Property	Film Location Charges						
Environment and Property	Film Location Charges	Late application charge (less than 7 days notice)	25% added to Admin and Filming Fees	25% added to Admin and Filming Fees	n/a	n/a	25% added to Admin and Filming Fees
Environment and Property	Cycling						
Environment and Property	Cycling	Cycle Facilities (inc locker) - Get Changed	288.00	288.00	0.00%	0.00%	To encourage cycling
Environment and Property	Cycling	Cycle Lockers - Station Square and Get Changed	63.25	63.25	0.00%	0.00%	To encourage cycling

Service Group	Area	Activity/Item	2024/25 Charge	2024/25 Charge	Increase/ Decrease from 2023/24	Increase/ Decrease from 2023/24	Explanation for the fee/charge differing from the inflationary policy (6.8% increase in 24/25)
			Value Incl. VAT				
			£		%		
			Range From	Range To	Range From	Range To	
Environment and Property	Cycling	Bikeability Cycle Training - ad hoc courses	POA	POA	POA	POA	Price on application
Environment and Property	Cycling	Bikeability Cycle Training - school related	33.00	196.00	0.00	0.00	To encourage cycling
Environment and Property	Cycling	Bikeability Cycle Training - non school related	10.90	10.90	0.00%	0.00%	To encourage cycling
Environment and Property	Transport Policy						
Environment and Property	Transport Policy	Developers charge to assess the transport implications of planning applications in relation to the MKCC Multi Modal Model	POA	POA	n/a	n/a	Price on application
Finance and Resources							
Finance and Resources	Court Costs Charged to Local Taxation Defaulters						
Finance and Resources	Court Costs Charged to Local Taxation Defaulters	Council Tax summons and Liability Orders	52.50	52.50	-6.25%	-6.25%	Costs are not increased with inflation as they are based on a statutory model based on the direct cost of recovery - no increase will be applied for 2024-25
Finance and Resources	Court Costs Charged to Local Taxation Defaulters	Council Tax Liability Order	30.00	30.00	1.69%	1.69%	Costs are not increased with inflation as they are based on a statutory model based on the direct cost of recovery - no increase will be applied for 2024-25
Finance and Resources	Court Costs Charged to Local Taxation Defaulters	Non Domestic Rates summons	72.50	72.50	0.00%	0.00%	The service reviewed costs for 23-24. Costs are not increased with inflation as they are based on a statutory model based on the direct cost of recovery - no increase will be applied for 2024-25
Finance and Resources	Court Costs Charged to Local Taxation Defaulters	Non Domestic Rates Liability Order	40.00	40.00	0.00%	0.00%	The service reviewed costs for 23-24. Costs are not increased with inflation as they are based on a statutory model based on the direct cost of recovery - no increase will be applied for 2024-25
Law and Governance							
Law and Governance	Legal Charges						
Law and Governance	Legal Charges	Legal Advice Charges – Principal (equiv. to at least 8 yrs relevant post qualification/call) - Property opted to VAT	297.55	297.55	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal Advice Charges – Senior (equiv. to at least 4 yrs relevant post-qualification/call) - Property opted to VAT	273.80	273.80	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal Advice Charges – Assistant (other solicitors, barristers, legal executives or fee earners of equivalent experience) - Property opted to VAT	229.10	229.10	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal Advice Charges – Paralegals or fee earners of equivalent experience - Property opted to VAT	157.85	157.85	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal Advice Charges – Trainee solicitors (may vary on grade of trainee) - Property opted to VAT	157.85	157.85	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Prosecutions/Court work - Property opted to VAT	229.10	229.10	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Lease (including renewals) - Property opted to VAT	1,396.94	1,396.94	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Leasehold extension - Property opted to VAT	1,047.71	1,047.71	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Tenancy Agreement (garages) - Property opted to VAT	488.93	488.93	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Licences - Property opted to VAT	698.47	698.47	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Tenancy at Will - Property opted to VAT	488.93	488.93	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Notices (assignment/mortgage) - Property opted to VAT	111.76	111.76	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties

Service Group	Area	Activity/Item	2024/25 Charge	2024/25 Charge	Increase/ Decrease from 2023/24	Increase/ Decrease from 2023/24	Explanation for the fee/charge differing from the inflationary policy (6.8% increase in 24/25)
			Value Incl. VAT				
			£		%		
			Range From	Range To	Range From	Range To	
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Licences to Assign (with Rent Deposit OR AGA) - Property opted to VAT	838.17	838.17	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Licences to Assign (with BOTH Rent Deposit OR AGA) - Property opted to VAT	977.86	977.86	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Licence for Alterations - Property opted to VAT	768.32	768.32	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Licence to Underlet - Property opted to VAT	838.17	838.17	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Sales of Land (Residential) - Property opted to VAT	698.47	698.47	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Surrenders/Deeds of Release - Property opted to VAT	698.47	698.47	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Deeds of Variation - Property opted to VAT	1,047.71	1,047.71	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Leasehold enquiries - Property opted to VAT	111.76	111.76	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Freehold Reversions - Property opted to VAT	698.47	698.47	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Deeds/Letters of Postponement - Property opted to VAT	139.69	139.69	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Easements and Wayleaves - Property opted to VAT	1,047.71	1,047.71	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services (Housing/Property) - Low cost Housing (deed of covenant/letter of compatibility) - Property opted to VAT	488.93	488.93	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Law and Governance	Legal Charges	Legal service charges – rates for specific services - contracts and procurement advice for schools - Property opted to VAT	125.72	125.72	New Fee	New Fee	Vat Exclusive fee same as 23/24 - New fee to include VAT for opted properties
Housing and Regeneration							
Housing and Regeneration	Private Sector Housing						
Housing and Regeneration	Private Sector Housing	Statutory Notice Scheme	405.00	405.00	0.00%	0.00%	Rates to remain at 23/24 level - working papers show an increase would result in a profit
Housing and Regeneration	Private Sector Housing	Immigration Inspections	172.00	172.00	0.58%	0.58%	Rates increase capped at 0.58% - working papers show an increase above this would result in a profit
Customer & Community Services							
Customer & Community Services	Environmental Health - Burials and Cremation						
Customer & Community Services	Environmental Health - Burials and Cremation	Exhumation	POA	POA	n/a	n/a	Price on application
Customer & Community Services	Crematorium	Other Fees					
Customer & Community Services	Crematorium	Urns and Caskets - various sizes	POA	POA	n/a	n/a	Price on application
Customer & Community Services	Crematorium	Packing and despatch of ashes	POA	POA	n/a	n/a	Price on application
Customer & Community Services	Crematorium	Photographic images on the Visual Tribute Screens administration fee (£10.00) + £1.45 per photo used (Oak chapel only)	POA	POA	n/a	n/a	Price on application
Customer & Community Services	Crematorium	Video clips on the Visual Tribute Screens administration fee (£10.00) + £3.60 per minute of video used (Oak chapel only)	POA	POA	n/a	n/a	Price on application

Service Group	Area	Activity/Item	2024/25	2024/25	Increase/ Decrease	Increase/ Decrease	Explanation for the fee/charge differing from the inflationary policy (6.8% increase in 24/25)		
			Charge	Charge	from 2023/24	from 2023/24			
			Value Incl. VAT					£	%
			Range From	Range To	Range From	Range To			
Customer & Community Services	Environmental Protection								
Customer & Community Services	Miscellaneous Charges	Consultancy Visit	300.00	300.00	-23.55%	-23.55%	This is a service offered by most EH departments free of charge and we would like to encourage its up take as it saves officer time/money down the line (most visits only take 2 hours so the cost will be covered, it is also unethical and bad policy to charge someone who is trying to get things right more than what we would be charging those in an enforcement situation/getting things wrong		
Customer & Community Services	Environmental Protection	Water Sampling - Private Supplies	POA	POA	n/a	n.a	POA		
Customer & Community Services	Licensing								
Customer & Community Services	Licensing	Sex Establishment Venue							
Customer & Community Services	Licensing	Sex Establishment Licence charges	211.00	3,678.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		
Customer & Community Services	Licensing	Street Trading							
Customer & Community Services	Licensing	Street Trading fees	15.00	2,618.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		
Customer & Community Services	Licensing	Scrap Metal							
Customer & Community Services	Licensing	Scrap Metal fees	95.00	454.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		
Customer & Community Services	Licensing	Other							
Customer & Community Services	Licensing	Other Licensing - Hypnotism	93.00	93.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		
Customer & Community Services	Licensing	Home Boarding Dogs *							
Customer & Community Services	Licensing	New/Renewal	456.56	666.64	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Kennel & Cattery *							
Customer & Community Services	Licensing	New/Renewal	537.68	624.00	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Kennel OR Cattery *							
Customer & Community Services	Licensing	New/Renewal	462.80	530.40	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Pet Shops *							
Customer & Community Services	Licensing	New/Renewal	448.24	722.80	0.00%	-37.99%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Hiring out Horses*							
Customer & Community Services	Licensing	New/Renewal	901.68	1,244.88	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Breeding of Dogs *							
Customer & Community Services	Licensing	New/Renewal	360.88	736.22	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Dog Warden							
Customer & Community Services	Licensing	Dog warden charges	22.00	126.74	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Dangerous Wild Animals (2years) *							
Customer & Community Services	Licensing	New/Renewal	298.48	298.48	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Animal Exhibition (3 years)							
Customer & Community Services	Licensing	New/Renewal	448.24	722.80	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Doggy Day Care							
Customer & Community Services	Licensing	New/Renewal	462.80	530.40	0.00%	0.00%	fees and charges are due to be presented to the Regulatory Committee for approval		
Customer & Community Services	Licensing	Piercing/ Acupuncture (no expiry)							
Customer & Community Services	Licensing	Piercing/ Acupuncture charges	92.00	437.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		
Customer & Community Services	Licensing	Special Events Registration							
Customer & Community Services	Licensing	Special events checks	601.00	2,378.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		
Customer & Community Services	Licensing	20 +	POA	POA	n/a	n/a	Price on application		
Customer & Community Services	Licensing	Change of details e.g. name, address, towing vehicle etc.	30.00	30.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		
Customer & Community Services	Licensing	Copy Licence	16.00	16.00	0.00%	0.00%	Every two years we audit the associated cost with application of these licenses/permits take to Licensing or Regulatory Committee to agree increase or decrease		

Service Group	Area	Activity/Item	2024/25 Charge	2024/25 Charge	Increase/ Decrease from 2023/24	Increase/ Decrease from 2023/24	Explanation for the fee/charge differing from the inflationary policy (6.8% increase in 24/25)
			Value Incl. VAT				
			£		%		
			Range From	Range To	Range From	Range To	
Customer & Community Services	Registrar						
Customer & Community Services	Registrar	Marriage and civil partnership charges	250.00	2,500.00	1.54%	22.00%	Fees already agreed with Cabinet. Set 3 years in advance to offer online booking
Customer & Community Services	Citizenship						
Customer & Community Services	Citizenship	Private ceremony specified weekdays/weekends	190.00	300.00	0.00%	0.00%	Fees already agreed with Cabinet. Set 3 years in advance to offer online booking
Customer & Community Services	Copy certificates						
Customer & Community Services	Copy certificates/post	Special Delivery (inc any standard postage required) online and in person	8.50	8.50	0.00%	0.00%	Standard royal mail fee
Customer & Community Services	Registrar	Various registrar charges	35.00	100.00	0.00%	20.01%	Fees already agreed with Cabinet. Set 3 years in advance to offer online booking
Planning and Place Making							
Planning and Place Making	Local Land Charges Fees						
Planning and Place Making	Local Land Charges Fees	Part II Enquiries					
Planning and Place Making	Local Land Charges Fees	CON290 Enquiries (existing but not showing)	29.68	29.68	New Fee	New Fee	New Fee
Planning and Place Making	Local Land Charges Fees	Additional Parcels (commercial searches) new fee	93.82	93.82	New Fee	New Fee	New Fee
Planning and Place Making	Local Land Charges Fees	Copy Agreements (existing) - Small	44.70	44.70	New Fee	New Fee	New Fee
Planning and Place Making	Local Land Charges Fees	Copy Agreements (existing) - Medium	68.45	68.45	New Fee	New Fee	New Fee
Planning and Place Making	Local Land Charges Fees	Copy Agreements (existing) - Large	86.60	86.60	New Fee	New Fee	New Fee

Capital Programme 2024/25

Annex H(i)

Children Services

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Available Funding							
	2023/24 Unallocated & C'Fwd (Single Capital Pot Grant)	27,589,282	0	0	0	0	27,589,282
	Special Education Needs Grant / Higher Needs Grant B'fwd	6,341,145	0	0	0	0	6,341,145
	Basic Need - Single Capital Pot Grant	158,342	4,034,546	0	0	0	4,192,888
	School Condition Funding - Single Capital Pot Grant	2,503,882	2,503,882	2,503,882	2,503,882	2,503,882	12,519,409
	Special Education Needs Grant / Higher Needs Grant	0	0	0	0	0	0
	Capital Receipts	20,667	0	0	0	0	20,667
	S106 and Tariff Funding (For List see Specific Project Information)	34,587	0	0	0	0	34,587
	Total Available Funding	36,647,905	6,538,427	2,503,882	2,503,882	2,503,882	50,697,977
Summary							
	Total prior year continuations (Section 1)	1,555,254	0	0	0	0	1,555,254
	Total new schemes (Section 2)	2,030,000	2,030,000	2,000,000	2,000,000	2,000,000	10,060,000
	Total Programme	3,585,254	2,030,000	2,000,000	2,000,000	2,000,000	11,615,254
	Funding available	36,647,905	6,538,427	2,503,882	2,503,882	2,503,882	50,697,977
	Funding deficit/(surplus)	(33,062,651)	(4,508,427)	(503,882)	(503,882)	(503,882)	(39,082,723)
	Cumulative funding deficit/(surplus)	(33,062,651)	(37,571,078)	(38,074,960)	(38,578,842)	(39,082,723)	

Capital Programme 2024/25

Annex H(i)

Children Services

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Section 1 - Prior Years' Continuing Schemes							
50CPX01288	Refurbishment works to create Higher Complex Needs Provision for SEND pupils	1,500,000	0	0	0	0	1,500,000
50CPX00283	Self Service Kiosks in Libraries	20,667	0	0	0	0	20,667
50CPX00841	Central Library and City Archive Integration, Phase 1	34,587	0	0	0	0	34,587
Total Prior Years' Continuations		1,555,254	0	0	0	0	1,555,254
Section 2 - 2024/25 Programme and future years bids provisionally funded							
50CPX00580	Boiler & Distribution Replacements & Enhancements	940,000	940,000	930,000	930,000	930,000	4,670,000
50CPX00581	Fire Protection Improvements	230,000	230,000	220,000	220,000	220,000	1,120,000
50CPX00582	Roofs, windows and doors	610,000	610,000	600,000	600,000	600,000	3,020,000
50CPX00583	Emergency/reactive improvements Health and Safety	250,000	250,000	250,000	250,000	250,000	1,250,000
Total 2024/25 and future years starts		2,030,000	2,030,000	2,000,000	2,000,000	2,000,000	10,060,000
Total Funded 2024/25 Children and Families Services Capital Programme		3,585,254	2,030,000	2,000,000	2,000,000	2,000,000	11,615,254

Capital Programme 2024/25

Annex H(ii)

Transport

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Available Funding							
	2023/24 Unallocated & C'Fwd (Single Capital Pot Grant)	2,153,644	68,045	62,436		0	2,284,125
	Single Capital Pot Grant	5,093,000	6,519,000	6,519,000	6,519,000	6,519,000	31,169,000
	Capital Receipts	1,728,828	111,379	0	0	0	1,840,207
	Potholes Grant	3,650,000	0	0	0	0	3,650,000
	Zero Emission Bus Grant	0	0	0	0	0	0
	Housing Infrastructure Fund Grant	43,053,236	0	0	0	0	43,053,236
	Prudential Borrowing	2,560,200	3,880,200	2,324,900	953,300	15,200	9,733,800
	New Homes Bonus	3,980,663	1,600,000	0	0	0	5,580,663
	S106 and Tariff Funding (For List see Specific Project Information)	3,210,000	5,463,281	0	0	0	8,673,281
	Total Available Funding	65,429,570	17,641,905	8,906,336	7,472,300	6,534,200	101,862,311
Summary							
	Total prior year continuations (Section 1)	54,647,716	7,174,660	0	0	120,000	61,942,376
	Total new schemes (Section 2)	10,770,000	9,523,000	8,915,200	7,170,618	5,750,200	42,129,018
	Total Programme	65,417,716	16,697,660	8,915,200	7,170,618	5,870,200	104,071,394
	Funding available	65,429,570	17,641,905	8,906,336	7,472,300	6,534,200	105,984,311
	Funding deficit/(surplus)	(11,854)	(944,245)	8,864	(301,682)	(664,000)	(1,912,917)
	Cumulative funding deficit/(surplus)	(11,854)	(956,099)	(947,235)	(1,248,917)	(1,912,917)	

Transport

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Section 1 - Prior Years' Continuing Schemes							
	<u>Major Projects</u>						
50CPX00353	Monkston Roundabout	500,000	3,663,281	0	0	0	4,163,281
50CPX00354	Crownhill - Loughton Improvements	200,000	1,800,000	0	0	0	2,000,000
50CPX00824	20mph Zones	100,000	0	0	0	120,000	220,000
50CPX01161	Brinklow V11 Improvements	2,050,000	0	0	0	0	2,050,000
50CPX01313	Junction improvement schemes in and around Milton Keynes	340,000	0	0	0	0	340,000
50CPX00951	<u>Housing Infrastructure Fund (highways)</u>	43,053,236	0	0	0	0	43,053,236
50CPX01030	<u>Parking and Street Improvements - Agora and Wolverton High Street</u>	1,635,828	1,711,379	0	0	0	3,347,207
50CPX01162	<u>H10 Bletcham Way</u>	120,000	0	0	0	0	120,000
50CPX00265	East West Rail	6,648,652	0	0	0	0	6,648,652
Total Prior Years' Continuations		54,647,716	7,174,660	0	0	120,000	61,942,376

Capital Programme 2024/25

Annex H(ii)

Transport

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Section 2 - 2024/25 Programme and future years bids provisionally funded							
Combined	<u>Bridge Programme</u>	0	0	220,000	0	0	220,000
50CPX00815	Principal Bridge Inspection Programme	150,000	150,000	150,000	150,000	150,000	750,000
50CPX00312	Bridge Approach Safety Barrier Upgrades	350,000	350,000	500,000	400,000	500,000	2,100,000
50CPX00315	Protective coatings to bridge structural elements	30,000	30,000	150,000	90,000	90,000	390,000
50CPX00316	Porte Cochere Roof upgrades	200,000	200,000	150,000	150,000	150,000	850,000
50CPX00317	Structural Improvements to Structures inc Bridge Joint Replacements	315,000	350,000	500,000	400,000	400,000	1,965,000
50CPX00318	Footbridge Refurbishments	225,000	310,000	400,000	400,000	400,000	1,735,000
	<u>Street Lighting</u>						
50CPX00668	Street Lighting Column Replacement & LED conversions	500,000	1,500,000	500,000	500,000	500,000	3,500,000
	<u>Highways</u>						
50CPX00936	Redways Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
50CPX00937	Footpath Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
50CPX00933	Redway Resurfacing	200,000	200,000	200,000	200,000	200,000	1,000,000
50CPX00935	Highways and pavement asset enhancement programme	200,000	200,000	200,000	200,000	200,000	1,000,000
50CPX00939	CMK Capital Programme works (Pavements & Street Furniture)	50,000	50,000	50,000	50,000	50,000	250,000
50CPX00336	Carriageway Resurfacing	2,127,200	1,708,000	2,170,200	2,858,000	1,600,000	10,463,400
50CPX00337	Surface Dressing Programme	2,500,000	2,650,000	1,950,000	0	0	7,100,000

Capital Programme 2024/25

Annex H(ii)

Transport

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
50CPX00942	Crack Sealing	1,054,800	0	0	0	0	1,054,800
50CPX00941	Road Patches greater than 10m2 (Plane and Patch)	750,000	0	0	0	0	750,000
50CPX00130	White Lining Programme	150,000	150,000	150,000	150,000	150,000	750,000
50CPX00341	Upgrading of Highway Carrier drains	100,000	100,000	100,000	100,000	100,000	500,000
50CPX00339	Drainage	50,000	50,000	50,000	50,000	50,000	250,000
50CPX00345	Vehicle Safety Barriers	50,000	50,000	0	0	55,200	155,200
50CPX00821	Directional Signs	200,000	0	0	0	0	200,000
50CPX00362	<u>Passenger Transport</u>	500,000	500,000	500,000	397,618	300,000	2,197,618
50CPX00822	<u>Traffic Management & Road Safety</u>	550,000	550,000	550,000	650,000	430,000	2,730,000
50CPX00825	<u>Accessibility Fund</u>	25,000	25,000	25,000	25,000	25,000	125,000
New 8	Galley Hill - New Access Road	93,000	0	0	0	0	93,000
Total 2024/25 and future years starts		10,770,000	9,523,000	8,915,200	7,170,618	5,750,200	42,129,018
Total Funded 2024/25 Transport Capital Programme		65,417,716	16,697,660	8,915,200	7,170,618	5,870,200	104,071,394

Capital Programme 2024/25

Annex H(iii)

Social Care and Housing General Fund

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Available Funding							
	Disabled Facilities Grant	1,378,410	1,267,783	1,267,783	1,267,783	1,267,783	6,449,542
	Capital Receipts	800,000	0	0	0	0	800,000
	Total Available Funding	2,178,410	1,267,783	1,267,783	1,267,783	1,267,783	7,249,542
Summary							
	Total prior year continuations (Section 1)	800,000	0	0	0	0	800,000
	Total new schemes (Section 2)	1,378,410	1,267,783	1,267,783	1,267,783	1,267,783	6,449,542
	Total Programme	2,178,410	1,267,783	1,267,783	1,267,783	1,267,783	7,249,542
	Funding available	2,178,410	1,267,783	1,267,783	1,267,783	1,267,783	7,249,542
	Funding deficit/(surplus)	0	0	0	0	0	0
	Cumulative funding deficit/(surplus)	0	0	0	0	0	
Section 1 - Prior Years' Continuing Schemes							
50CPX01331	Adult Social Care Hub	800,000	0	0	0	0	800,000
	Total Prior Years' Continuations	800,000	0	0	0	0	800,000
Section 2 - 2024/25 Programme and future years bids provisionally funded							
50CPX00538	Disabled Facilities Grants	1,378,410	1,267,783	1,267,783	1,267,783	1,267,783	6,449,542
	Total 2024/25 and future years starts	1,378,410	1,267,783	1,267,783	1,267,783	1,267,783	6,449,542
	Total Funded 2024/25 Adult Social Care and Housing General Fund	2,178,410	1,267,783	1,267,783	1,267,783	1,267,783	7,249,542

Capital Programme 2024/25

Annex H(iv)

Housing Revenue Account

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Available Funding							
	Major Repairs Reserve (MRR)	16,957,320	17,449,082	17,867,860	18,314,557	18,772,421	89,361,240
	Revenue Contribution (RCCO)	45,500	39,000	39,000	437,505	695,059	1,256,064
	Prudential Borrowing	57,661,692	61,583,092	15,608,026	21,536,251	7,507,829	163,896,889
	Decarbonisation Wave 2 SHDF Grant	19,527,716	0	0	0	0	19,527,716
	Homes England Grant	8,531,250	3,746,250	0	0	0	12,277,500
	Capital Receipts - Equity Loan GF	510,000	0	0	0	0	510,000
	LA Share Capital Receipts	366,219	369,881	373,580	377,315	0	1,486,995
	Allowable Debt Capital Receipts	609,067	457,997	459,668	454,499	0	1,981,230
	Affordable Housing Retained Capital Receipts (New Build Programme)	2,252,963	2,383,000	4,445,000	6,444,000	0	15,524,963
	Total Available Funding	106,461,726	86,028,302	38,793,133	47,564,127	26,975,309	305,822,597
Summary							
	Total prior year continuations (Section 1)	48,883,625	28,729,615	207,588	61,238	0	77,882,066
	Total new schemes (Section 2)	57,578,101	57,298,687	38,585,545	47,502,889	26,975,309	227,940,531
	Total Programme	106,461,726	86,028,302	38,793,133	47,564,127	26,975,309	305,822,597
	Funding available	106,461,726	86,028,302	38,793,133	47,564,127	26,975,309	305,822,597
	Funding deficit/(surplus)	0	0	0	0	0	0.00
	Cumulative funding deficit/(surplus)	0	0	0	0	0	

Capital Programme 2024/25

Annex H(iv)

Housing Revenue Account

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Section 1 - Prior Years' Continuing Schemes							
New 1	Resident Leaseholder Shared Equity Proposal Serpentine Court.	510,000	0	0	0	0	510,000
50CPX01000	Lakes Estate Regeneration Phase A	48,174,882	28,526,848	0	0	0	76,701,730
	<u>Asset Management</u>						
50CPX00223	Harrier Court	138,743	141,934	146,334	0	0	427,011
50CPX00989	Replacement stairlifts	60,000	60,833	61,254	61,238	0	243,325
Total Prior Years' Continuations		48,883,625	28,729,615	207,588	61,238	0	77,882,066

Capital Programme 2024/25

Annex H(iv)

Housing Revenue Account

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Section 2 - 2024/25 Programme and future years bids provisionally funded							
	<u>New Council Houses</u>						
50CPX00722	Purchase of Properties	5,632,408	5,957,500	11,112,500	16,110,000	0	38,812,408
50CPX00964	Fishermead - Modular	0	0	0	0	0	0
	<u>Regeneration (HRA)</u>						
New 6	Reema buybacks	300,000	0	1,500,000	0	1,350,000	3,150,000
New 4	Reema demolition	0	400,000	400,000	600,000	600,000	2,000,000
New 5	Serpentine demolition	0	0	0	2,500,000	0	2,500,000
NEW Demolitions	NEW Demolitions	294,812	303,362	310,642	318,409	0	1,227,225
	<u>Urgent Failing Components</u>						
New 2	Granby Court Roof	700,000	0	0	0	0	700,000
	<u>Reactive Works</u>						
50CPX00585	Aids & Adaptations	1,074,000	1,105,146	1,131,670	1,159,961	1,188,960	5,659,737
	<u>Planned Maintenance Programme</u>						
50CPX00202	Communal Area Upgrades	1,600,000	1,622,233	1,633,442	1,633,029	605,336	7,094,040
50CPX00203	Doors	2,200,000	2,230,569	2,245,984	2,245,415	569,205	9,491,173
50CPX00204	Windows	144,990	147,014	204,180	229,644	2,138,449	2,864,277
50CPX00586	Bathroom Upgrades	1,200,000	1,622,232	1,633,442	2,041,286	1,125,966	7,622,926

Capital Programme 2024/25

Annex H(iv)

Housing Revenue Account

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
50CPX00587	Wiring	3,948,183	4,003,044	4,287,703	4,286,619	633,406	17,158,955
50CPX00588	Kitchen Upgrades	1,600,000	1,622,232	1,633,442	3,266,059	4,810,544	12,932,277
50CPX00827	External Walls & Fencing	450,000	456,253	459,405	459,289	866,687	2,691,634
50CPX00591	Roof Upgrades	2,700,000	1,723,622	1,735,532	1,735,093	2,813,429	10,707,676
50CPX00930	Lifts at Sheltered Schemes	120,000	81,111	61,254	61,241	0	323,606
50CPX00590	Heating System Replacement	500,000	506,947	765,675	765,482	3,296,430	5,834,534
50CPX00826	Communal Heating	1,000,000	1,013,895	1,020,901	1,020,643	543,516	4,598,955
50CPX00829	Fire Safety Works	2,200,000	1,825,012	1,327,171	1,020,643	297,760	6,670,586
	<u>Capital Void Works</u>						
50CPX00596	Structure	5,160,000	5,475,035	5,512,868	5,633,951	5,350,321	27,132,175
	<u>Energy Improvement</u>						
NEW EPC to C	NEW EPC to C	0	0	1,609,734	2,416,125	785,300	4,811,159
50CPX01226	SHDF Wave 2	26,753,708	27,203,480	0	0	0	53,957,188
Total 2024/25 and future years starts		57,578,101	57,298,687	38,585,545	47,502,889	26,975,309	227,940,531
Total Funded 2024/25 Housing HRA Capital Programme		106,461,726	86,028,302	38,793,133	47,564,127	26,975,309	305,822,597

Capital Programme 2024/25

Annex H(v)

Environmental, Protective and Cultural Services

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Available Funding							
	Single Capital Pot Grants (B/fwd)	25,000	178,258			0	203,258
	Capital Receipt	1,480,000	4,389,993	1,540,759	1,140,000	593,334	9,144,086
	Revenue Contribution	7,806,257	1,271,749	729,000	1,137,000	6,087,000	17,031,006
	Local Electric Vehicle Infrastructure (LEVI) Grant	1,600,000	0	0	0	0	1,600,000
	Towns Funding Grant	2,671,380	5,629,893	0	0	0	8,301,273
	Local Authority Tree Fund	48,000	0	0	0	0	48,000
	Housing Infrastructure Fund Grant	8,250,000	0	0	0	0	8,250,000
	Prudential Borrowing	18,198,616	7,662,405	0	0	0	25,861,021
	S106 and Tariff Funding (For List see Specific Project Information)	872,145	28,346	20,000	0	0	920,491
	Total Available Funding	40,951,398	19,160,644	2,289,759	2,277,000	6,680,334	71,359,135
Summary							
	Total prior year continuations (Section 1)	40,951,398	19,160,644	2,289,759	2,277,000	6,680,334	71,359,135
	Total new schemes (Section 2)	0	0	0	0	0	0
	Total Programme	40,951,398	19,160,644	2,289,759	2,277,000	6,680,334	71,359,135
	Funding available	40,951,398	19,160,644	2,289,759	2,277,000	6,680,334	71,359,135
	Funding deficit/(surplus)	0	0	0	0	0	0
	Cumulative funding deficit/(surplus)	0	0	0	0	0	

Capital Programme 2024/25

Annex H(v)

Environmental, Protective and Cultural Services

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
Section 1 - Prior Years' Continuing Schemes							
50CPX00840	Whitehouse (Area 10) WEA Leisure	550,000	0	0	0	0	550,000
50CPX01084	Fairfields LP4	30,000	0	0	0	0	30,000
50CPX01218	Glebe Farm Allotments	14,394	0	0	0	0	14,394
50CPX01312	Local Electric Vehicle Infrastructure (LEVI	1,600,000	0	0	0	0	1,600,000
50CPX01018	Towns Fund - 1. Innovation Hub	0	1,802,625	0	0	0	1,802,625
50CPX01019	Towns Fund - 2. RDF	952,157	202,158	0	0	0	1,154,315
50CPX01020	Towns Fund - 3. Transport Hub	1,425,000	1,900,000	0	0	0	3,325,000
50CPX01021	Towns Fund - 4. Public Realm Imps	286,573	1,662,500	0	0	0	1,949,073
50CPX01023	Towns Fund - 6. Tech Park Bletchley	7,650	62,610	0	0	0	70,260
50CPX00979	Agora Regeneration	15,000,000	7,662,405	0	0	0	22,662,405
50CPX01027	Lakes Estate - Commercial Development	0	3,000,000	0	0	0	3,000,000
50CPX01094	Building Maintenance programme	902,257	0	0	0	0	902,257
50CPX01091	Health & Safety Fund	400,000	325,000	250,759	0	0	975,759
50CPX01041	Local Authority Tree Fund - Queens Canopy	48,000	0	0	0	0	48,000
50CPX01217	Biodiversity: Caldecotte South at Magiovinum	50,000	28,346	20,000	0	0	98,346
50CPX00849	Community Infrastructure Fund	100,000	100,000	100,000	0	0	300,000
50CPX00997	MK East - HIF Social Infrastructure	11,448,616	0	0	0	0	11,448,616

Capital Programme 2024/25

Annex H(v)

Environmental, Protective and Cultural Services

Appraisal Ref	Project Name	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Programme	Total Programme
50CPX00499	ICT Asset Funding Programme	25,000	275,000	250,000	200,000	53,334	803,334
50CPX01093	Investment in the smarter working programme	440,000	400,000	400,000	400,000	400,000	2,040,000
50CPX01103	IT Improvement Fund	400,000	400,000	400,000	400,000	0	1,600,000
50CPX01032	VDI Replacement with Laptops	140,000	140,000	140,000	140,000	140,000	700,000
50CPX01229	MKWRP Investment Programme	6,904,000	1,200,000	729,000	1,137,000	6,087,000	16,057,000
50CPX01292	Emberton Park – Changing Places	47,916	0	0	0	0	47,916
New 10	Redhouse Park - Play and Open Space	179,835	0	0	0	0	179,835
Total Prior Years Starts		40,951,398	19,160,644	2,289,759	2,277,000	6,680,334	71,359,135
Total Funded 2024/25 Environmental, Protective and Cultural Services Capital Programme		40,951,398	19,160,644	2,289,759	2,277,000	6,680,334	71,359,135

	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Onwards	Total Programme	Explanation of changes	Funding of new schemes and new changes to the programme	Description of Project	Project Justification
Agreed Programme*	150,118,573	63,282,532	34,744,735	10,847,922		258,993,762				
Slippage and rephasing	32,536,563	16,195,277	164,836	183,361	0	49,080,037	Changes Previously Agreed by Cabinet			
July Cabinet changes	0	0	0	0	0	0	Changes Previously Agreed by Cabinet			
September Cabinet Changes	4,500,000	0	0	0	0	4,500,000	Changes Previously Agreed by Cabinet			
December Budget changes	28,076,555	23,109,963	729,000	7,224,000	0	59,139,518	Changes Previously Agreed by Cabinet			
Amendments included in draft programme										
Children and Families										
Boiler & Distribution Replacements & Enhancements	0	0	0	0	930,000	930,000	Inclusion of 28/29 Programme	School Condition Funding	The 2024/25 Capital Maintenance Programme has been prioritised and agreed Capital and Infrastructure Management Board.	The Schools Capital Maintenance Programme is primarily used to improve existing school building stock of local authority maintained schools, including enhancements, conversions and renovations to either improve the efficiency of the stock or to bring it in line with modern legislation regarding Equality, Building Regulations, Health and Safety, curriculum requirements, etc.
Fire Protection Improvements	0	0	0	0	220,000	220,000	Inclusion of 28/29 Programme	School Condition Funding		
Roofs, windows and doors	0	0	0	0	600,000	600,000	Inclusion of 28/29 Programme	School Condition Funding		
Emergency/reactive improvements Health and Safety	0	0	0	0	250,000	250,000	Inclusion of 28/29 Programme	School Condition Funding		
Self Service Kiosks in Libraries	10,334	(10,334)	0	0	0	0	Realignment of project phasing			
Transport										
Monkston V11 Improvements	(500,000)	500,000	0	0	0	0	Realignment of project phasing			
Bridge Programme	0	0	(200,000)	(190,000)	0	(390,000)				
Bridge Approach Safety Barrier Upgrades	0	0	200,000	100,000	500,000	800,000				
Protective coating to structural element	0	0	0	90,000	90,000	180,000	Realignment of the bridge programme & Inclusion of 28/29 Programme	Highways Maintenance Grant	Many bridges now show signs of significant deterioration and require works to maintain their structural integrity and some will require replacement or upgrading to current design standards. The objective is to ensure the councils stock is fit for purpose and safe for use.	
Porte Cochere Roof Upgrades	0	0	0	(50,000)	150,000	100,000				
Structural Improvements to structures	0	0	0	(100,000)	400,000	300,000				
Footbridge Refurbishments	0	0	0	0	400,000	400,000				
Principal Bridge Inspection Programme	0	0	0	150,000	150,000	300,000				
Street Lighting Column Replacement & LED conversions	0	0	0	0	500,000	500,000	Inclusion of 28/29 Programme	Highways Maintenance Grant & Prudential Borrowing	Capital investment to upgrade areas of the Street Lighting Asset, also to reduce the authorities energy demand and Carbon consumption.	
Redways Improvements	0	0	0	0	200,000	200,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	Redways are the essential links for pedestrian/cycle movement throughout the borough. As such it is essential that these are kept in a safe defect free condition. This project supports the authority's Highways Asset Management Policy/Strategy and Plan which in turn supports the authority's corporate objectives. It also supports the Mobility and Cycle Strategies	
Vehicle Safety Barriers	0	0	0	0	55,200	55,200	Inclusion of 28/29 Programme	Highways Maintenance Grant	Upgrading existing Vehicle Safety Barriers on the MK Grid Road network that do not meet current specification.	
Footpath Improvements	0	0	0	0	200,000	200,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	Footways are the essential links for pedestrian/cycle movement throughout the borough. As such it is essential that these are kept in a safe defect free condition. This project supports the authority's Highways Asset Management Policy/Strategy and Plan which in turn supports the authority's corporate objectives. It also supports the Mobility and Cycle Strategies	MKC have a statutory duty to ensure that the highway network is managed to a quality standard and has a duty of care to maintain the safety and usability of the highway. Supports Asset Management policy, strategy and plan.
Carriageway Resurfacing	419,200	0	0	0	1,600,000	2,019,200	Inclusion of 28/29 Programme and an increase in funding for the 2024/25 Pothole Grant funding	Highways Maintenance Grant, Incentive Funding & Potholes Grant	Improve condition of the carriageway, the safety for users of the highway and extend life of asset.	
Crack Sealing	1,054,800	0	0	0	0	1,054,800	Inclusion of 28/29 Programme and an increase in funding for the 2024/25 Pothole Grant funding	Highways Maintenance Grant, Incentive Funding & Potholes Grant	Improve condition of the carriageway, the safety for users of the highway and extend life of asset.	
Road Patches greater than 10m2 (Plane and Patch)	750,000	0	0	0	0	750,000	Inclusion of 28/29 Programme and an increase in funding for the 2024/25 Pothole Grant funding	Highways Maintenance Grant, Incentive Funding & Potholes Grant	Improve condition of the carriageway, the safety for users of the highway and extend life of asset.	
Redway Resurfacing	0	0	0	0	200,000	200,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	Improve condition of the Redways, the safety for users of the redway and extend life of asset.	
Highways and pavement asset enhancement programme	0	0	0	0	200,000	200,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	Improve condition of the Redways, the safety for users of the redway and extend life of asset.	
Upgrading of Highway Carrier drains	0	0	0	0	100,000	100,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	Improve condition of the highways, the safety for users of the redway and extend life of asset.	
White Lining Programme	0	0	0	0	150,000	150,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	Improve condition of the highways, the safety for users of the redway and extend life of asset.	
CMK Capital Programme works (Pavements & Street Furniture)	0	0	0	0	50,000	50,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	Improve condition of the streets, the safety for users of the footways and extend life of asset.	
Drainage	0	0	0	0	50,000	50,000	Inclusion of 28/29 Programme	Highways Maintenance Grant	To address areas of flooding on the network and reduce risk of harm to the public and discharge our statutory duty.	
Passenger Transport	0	0	0	0	300,000	300,000	Inclusion of 28/29 Programme	Integrated Transport Grant	There are shelters that are without courtesy lighting, resulting in safety or perception of safety issues. Upgrading the power supply and lighting will take some pressure off future revenue costs by reducing electricity usage and maintenance requirements. Some areas have a lack of fixed bus stops, making it unclear where to catch a bus. At a minimum the fixed stops will have poles/flags and DDA compliant kerbing, and where possible cantilever shelters will be installed. Improvements to bus travel information at the roadside to include digital screens providing real time information, and wayfinding signage.	The Passenger Transport programme of works will deliver improvements for bus passengers along both the core bus routes defined in the Quality Bus Partnership, and the non-core routes. This programme will address accessibility, facilities and information. Bus usage will be encouraged as passenger feel safer, more comfortable, and better informed. The works will address some of the issues raised in the annual bus passenger survey.
Traffic Management & Road Safety	0	0	0	0	430,000	430,000	Reallocation of the 20mph Zones funding to Traffic Management & Road Safety Scheme & Inclusion of 28/29 Programme	Integrated Transport Grant	The traffic management and road safety schemes will include all minor to medium physical measures to influence the movement of traffic on an existing network.	The aim of the project is to provide appropriate traffic management and road safety schemes to improve Milton Keynes highway network. There have been a number of schemes identified, which will provide a benefit to all users of the network. The purpose of this project is also to reduce the number and severity of personal injury collisions on the Milton Keynes highway network.

	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Programme	2028/29 Onwards	Total Programme	Explanation of changes	Funding of new schemes and new changes to the programme	Description of Project	Project Justification
20mph Zones	0	0	0	0	120,000	120,000	Reallocation of the 20mph zones funding to Traffic Management & Road Safety Scheme	Integrated Transport Grant	Continuation of funding for 20mph zones	A prioritised programme of appropriate sites for the implementation of 20mph speed limit and zone restrictions in residential estates be developed where there is evidence of a majority consensus and community support to do so.
Accessibility Fund	0	0	0	0	25,000	25,000	Inclusion of 28/29 Programme	Integrated Transport Grant	Bring high risk footway sites which are currently unusable for mobility impaired users up to standards outlined in The Equality Act 2010.	Essential to undertake works to provide a safe and accessible footway network for all residents of Milton Keynes
Galley Hill - New Access Road	93,000	0	0	0	0	93,000	New project added going to DD	Capital Receipts	Construction of a new access road in Galley Hill.	This new access road will facilitate an development opportunity in Galley Hill, and will generate capital receipt from a land sale which will fund the new road.
Social Care and Housing General Fund										
Disabled Facilities Grants	261,079	150,452	150,452	150,452	1,267,783	1,980,218	Inclusion of 28/29 Programme, and budget uplift for change in grant funding level	Disabled Facilities Grant	Better Care Grant funding for disabled adaptation grants. Funding has not yet been confirmed for these years, assumed to be funded at the same level as confirmed for 21/22 subject to future review).	This project helps to reduce bed blocking and allow citizens to remain in their homes through the provision of adaptations to their properties. Funded from the DFG Grant provided through the better care funding from DCLG this is a ring fenced grant.
Housing Revenue Account										
Purchase of Properties (Council Dwellings)	5,632,408	5,957,500	11,112,500	16,110,000	0	38,812,408	New Acquisitions Programme 2024/25 onwards	Affordable Housing Capital Receipts & Prudential Borrowing	To purchase a minimum of 20 properties per year into the HRA utilising Right to Buy receipts	Due to Right to Buy (RtB) sales and demolition of non decent council homes the HRA is losing stock. Acquisitions offer the opportunity to increase stock, housing more families in need, utilise RtB receipts and negate the loss in interest payments handing these back would cost. The HRA would be in a worse position in the future if we do not replace stock using RtB receipts.
Reema buybacks	300,000	0	1,500,000	0	1,350,000	3,150,000	New project	Prudential Borrowing	To purchase leasehold Reema properties, decommission of the blocks will be done in phases and this allows for the purchase of the leaseholder flats in each phase.	Works to do permanent repairs would be very intrusive for residents, full decants would be required and it would not significantly extent the life of the blocks.
Reema demolition	0	400,000	400,000	600,000	600,000	2,000,000	New project	Prudential Borrowing	To demolish the Reema blocks approx. 18 months after decant.	The blocks are currently structurally safe, but are becoming less viable to repair and are reaching the end of their useful life. No final decision has been made yet on the future of the sites.
Serpentine demolition	0	0	0	2,500,000	0	2,500,000	New project	Prudential Borrowing	To demolish the serpentine blocks	As the Lakes regeneration project progresses, the tenants from Serpentine Court will be offered alternative accommodation. The demolition of Serpentine Court is needed to enable the regeneration.
NEW Demolitions	5,764	7,666	5,780	318,409	0	337,619	Realignment of the HRA Programme and the Inclusion of 27/28 new allocations	Prudential Borrowing	To demolish those properties no longer lettable and that have no market value	Officer decision report completed per property confirming the property is no longer viable to retain and it is appropriate to demolish. Budget line is subject to 'Approval to spend pending internal governance'
Development Contingency	(1,059,574)	0	0	0	0	(1,059,574)	Reallocation of Contingency budgets within the HRA Development Programme			
Granby Court Roof	700,000	0	0	0	0	700,000	New Project	Revenue Contribution, Major Repairs Reserve & Prudential Borrowing	Replace the roof at Granby Court	The roof is failing and patch repairs are no longer effective. The budget line is subject to 'Approval to spend pending internal governance'
HRA Planned Asset Management Programme	(4,380,949)	13,361,187	3,276,902	26,875,757	23,836,349	62,969,246	Realignment of the HRA Asset Management programme and the Inclusion of 27/28 & 28/29 new allocations	Revenue Contribution, Major Repairs Reserve & Prudential Borrowing	Review of HRA Asset Management capital programme to reflect the current business plan.	Programme reviewed to ensure funding remains within the debt cap limits
Aids & Adaptations	1,074,000	1,105,146	1,131,670	1,159,961	1,188,960	5,659,737	New HRA Disabled Adaptations Programme 2024/25 onwards	Revenue Contribution, Major Repairs Reserve	Aids and Adaptations in Council owned dwellings	Works identified by an occupational therapist assessment to support the tenant continuing to remain in that property, where this is the best outcome for the tenant.
Environmental, Protective and Cultural Services										
Towns Fund - 1. Innovation Hub	(1,425,000)	1,425,000	0	0	0	0	Realignment of project phasing			
Towns Fund - 2. RDF	375,000	(375,000)	0	0	0	0	Realignment of project phasing			
MKWRP Investment Programme	0	0	0	(6,087,000)	6,087,000	0	Realignment of project phasing			
ICT Asset Funding Programme	(175,000)	75,000	50,000	(3,334)	53,334	0	Realignment of project phasing			
VDI Replacement with Laptops	0	0	0	0	140,000	140,000	Inclusion of 28/29 Programme	Capital Receipts	Fund to cover replacement of obsolete and malfunctioning equipment and to fund improvements in our IT systems across all services for example through the delivery of new innovations to improve accessibility to the public	Essential for service delivery.
Investment in the smarter working programme	0	0	0	400,000	400,000	800,000	Inclusion of 27/28 & 28/29 Programme	Capital Receipts	Existing Scheme - ICT asset rolling programme	Essential for service delivery.
Emberton Park – Changing Places	47,916	0	0	0	0	47,916	Existing project additional funding request	S106	To improve the country park experience for disabled users in the park, due to the increased number of users and inadequate disability facility.	This project will support the use of grant funds to install a Changing Places unit and ensure suitable disabled access for both day visitors as well as those making use of our holiday facilities. Funded from Developer funding ringfenced for Country park.
Redhouse Park - Play and Open Space	179,835	0	0	0	0	179,835	New project	S106	Additional play and park infrastructure will be added to Redhouse Park to cater for the residents of the new development. A trim trail and other play items to be added to the Neighbourhood park In Great Linford	This project will provide suitable Play and Open Space for the residents of the development. Funded from Developer funding ringfenced to provide public open space and play areas in the vicinity of the development.
Reported Draft Budget Position	218,594,504	125,184,389	53,265,875	60,279,528	42,793,626	500,117,922				

Draft Capital Programme - revised pipeline schemes for 2024/25 (subject to full business case approval)

The following future capital scheme bids have been highlighted, although at the time of preparing the draft, budget business cases had not been approved by the Corporate Portfolio Board.

Council Plan Priority	2024/25 Programme	2025/26 Programme	2026/27 Programme	2027/28 Onwards	Total Programme	Potential Funding Source	Unfunded	Details of Potential Funding Source	Description of Project	Project Justification
Urban Traffic Management & Control (UTMC)	2,635,000	0	0	0	2,635,000	2,635,000	0	Tariff	The Project will encompass the installation of a core Urban Traffic Management & Control System (UTMC) database and back office infrastructure to deliver its key objectives. The Project will mainly focus on the improvement of strategic junctions supported by the deployment of on-street equipment.	Primary Objective. • Manage the existing highway network more efficiently to accommodate current and future travel demand. Sub Objectives. • Implement intelligent transport technology to improve traffic at key pinch-point junctions. • Improve bus priority measures to support service reliability and reduce journey times. • Collect, process, analyse, monitor, and disseminate travel data.
WEA Junctions	5,000,000	2,280,000	1,500,000	0	8,780,000	8,780,000	0	Tariff	Improvements to Junctions to respond to the impact of growth and traffic congestion from the development of the expansion areas	START Document and details of schemes to be developed over time
V2/H4 Extension	0	0	1,000,000	1,925,000	2,925,000	2,925,000	0	Tariff		
A422 Junctions	3,000,000	1,500,000	1,500,000	1,500,000	7,500,000	7,500,000	0	Tariff		
Replacement of Environmental Services contract fleet.	0	0	0	38,000,000	38,000,000	38,000,000	0	RCCO	Replacement of fleet for Environmental Services Contract, funding from sinking fund provision made in 23/24 revenue budget	Planned replacement of fleet as it reaches end of useful life, together with a move to full electric refuse collection vehicles. A sinking fund is being created as part of the 23/24 budget to enable the financing of the replacement fleet
Upgrade to Milton Keynes Waste Recovery Park	0	0	0	0	TBC		TBC		The MKWRP is anticipated to be at end of life in 2042. At this point a full refresh of the equipment in the plant will be required.	Planned replacement of equipment to ensure continued operation of waste disposal facility.
Upgrade to Waste facilities	0	3,000,000	0	0	3,000,000	3,000,000	0	RCCO	Upgrade of facilities to improve waste management	START document and cost details to be developed
Provision of additional electric charging infrastructure for Environmental Services Contract	0	625,000	0	0	625,000	625,000	0	RCCO	Further provision of electric charging infrastructure to enable the phased moved to an electric fleet	
Purchase of Solar Farm	0	35,000,000	0	0	35,000,000		35,000,000	Prudential Borrowing	Purchase of a solar farm	A business case is being developed to explore the purchase of a solar farm to enable MKCC to meet carbon targets
South Household Waste and Recycling Centre - proposed relocation	5,500,000	0	0	0	5,500,000	0	5,500,000		It is proposed to relocate Bleak Hall HWRC to a new supersite on the south or west flanks of Milton Keynes, enabling the site to meet all current guidelines and serve the growing population in those areas.	2030 Carbon Zero Target - Bring forward the future operational models for waste and landscaping services beyond the end of the current contracts in 2023.
North Supersite Household Waste and Recycling Centre	4,000,000	0	0	0	4,000,000	0	4,000,000		Supersite Household Waste Recycling site for the North of Milton Keynes, enabling the site to meet all current guidelines and serve the growing population in those areas.	2031 Carbon Zero Target - Bring forward the future operational models for waste and landscaping services beyond the end of the current contracts in 2023.
CMK Central Library roof and heating system	4,000,000	2,500,000	0	0	6,500,000	0	6,500,000		Works have been identified for the roof and heating system within the central library	A condition survey is being undertaken and a business case will be brought forward.
Cessation of PSTN phone lines	TBC	0	0	0	TBC		TBC		By 31st December 2025 all traditional landline phones using analogue technology across the UK will be switched off and a digital network will replace this.	The council will need to assess the implications on Council services. The new digital technology will mean that in future landline calls will be delivered over digital technology called Voice over Internet Protocol (VoIP) using a broadband connection the lines in which we are advising relates to Building assets, intruder alarms, fire alarms and lift communications devices
Replacement & Upgrade Heating System Willow Chapel	50,000	0	0	0	50,000	50,000	0	Bereavement - Revenue reserve	Improvements to the heating at the Crematorium	START Document and details of schemes to be developed over time
Additional Cemetery for West Flank	500,000	0	0	0	500,000	500,000	0	Tariff (£150k) and Bereavement - Revenue reserve	Development of additional cemeteries to respond to growth from the expansion areas	
Provision of additional Cemetery facilities for East flank Growth	500,000	0	0	0	500,000	500,000	0	Tariff (£150k) and Bereavement - Revenue reserve		
Crematorium Upgrade	0	2,000,000	5,000,000	5,000,000	12,000,000	12,000,000	0	Bereavement - Revenue reserve & Prudential Borrowing funding from Bereavement	The Willow Chapel at Crownhill Crematorium requires extensive refurbishment as it is no longer fit for purpose so an alternative solution was considered which involves a scheme that also caters for the expansion of the city in the longer term.	Feasibility Study being developed
Play Areas Renewal Funding	200,000	0	0	0	200,000	200,000	0	RCCO	An accessible play park in Coffee Hall and upgrades to another play park in Woughton regen area	START document to be developed
Community Facilities Renewal Funding	40,000	0	0	0	40,000	40,000	0	RCCO	immediate repairs and maintenance to community facilities for Woughton Community Council	START document to be developed
Play Park Upgrade	45,000	0	0	0	45,000	45,000	0	RCCO	For improvements to School Street play area and brickwork, New Bradwell	START document to be developed
Play Park Upgrade	20,000	0	0	0	20,000	20,000	0	RCCO & Parish Funding	For improvements to Lanecrost play area, Monkston (to be match-funded by Monkston Parish Council)	START document to be developed

Tariff Resource Allocation - 5 Year Programme	2024/25 Programme - Draft Budget					
Scheme	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total £'000
Cash Investment						
Roads and Highways						
Monkston Junctions	0	4,163	0	0	0	4,163
Brinklow Junction	2,050	50	0	0	0	2,100
Crownhill & Loughton Junctions	200	1,800	0	0	0	2,000
WEA Junction Improvements	340	2,780	2,750	2,750	0	8,620
CMK Junction Improvements	1,392	1,500	0	0	0	2,892
Other junctions	0	0	0	0	5,500	5,500
A422 Junction Improvements	1,000	1,500	1,500	1,500	0	5,500
H10 connection to Church Farm	10	0	0	0	0	10
Total Roads and Highways	4,992	11,793	4,250	4,250	5,500	30,785
Public Transport						
P T Patronage and Subsidy	750	750	750	995	0	3,245
Demand Responsive Transport	600	600	600	0	0	1,800
Total Public Transport	1,350	1,350	1,350	995	0	5,045
Schools						
WEA Primary 3 ('Gravesend')	0	598	3,528	790	0	4,916
Total Schools	0	598	3,528	790	0	4,916
Leisure and Culture						
Fairfields Community Meeting Place	1,250	600	0	0	0	1,850
Brooklands Community Space	0	300	0	0	0	300
Whitehouse (Area 10) WEA Leisure Facilities	850	400	0	0	0	1,250
CMK Library	600	0	0	0	0	600
Brooklands Connections	150	0	0	0	0	150
Green Spaces	1,750	1,750	1,500	750	2,750	8,500
Total Leisure and Culture	4,600	3,050	1,500	750	2,750	12,650
Other Services						
Expansion Area Flooding & Drainage Schemes	650	500	500	90	0	1,740
University for Milton Keynes	0	3,000	2,000	0	0	5,000
Phase 2 Expansion Teaching & Learning	2,500	0	0	0	0	2,500
Cemetery capacity - West Flank	0	150	0	0	0	150
Cemetery capacity - East Flank	0	150	0	0	0	150
Voluntary Sector	250	250	0	0	0	500
Expansion Area Public Art	90	80	0	0	100	270
Inward Investment	240	240	240	240	240	1,200
Total Other Services	3,730	4,370	2,740	330	340	11,510
Total Cash	14,672	21,161	13,368	7,115	8,590	64,906
Running Costs	160	160	170	170	0	660
Total Tariff Programme	14,832	21,321	13,538	7,285	8,590	65,566

RISK ASSESSMENT OF GENERAL BALANCE 2024/25 - DRAFT BUDGET

AREA OF RISK	CONTROLLABLE BUDGET/MAX EXPOSURE £	Max Exposure	ASSESSED RISK LEVEL	FACTOR	VALUE £	MINIMUM PRUDENT RESERVE £	ASSUMPTIONS
A Service Cost - Demand and Pricing							
1 Children's Social Care Placements *includes UAS's	23,520,000	100.00%	High	10.00%	2,352,000		Increasing demand for specialist placements due to complex needs of children coming into care. Lack of in-house capacity across Local Authorities is causing a pressure in the external market which is seeing costs increase significantly to meet demand and needs.
2 ASC Placements	89,600,000	100.00%	High	5.00%	4,480,000		With an ageing population and increased care needs across adult services the level of demand remains unpredictable.
3 Home to School Transport	7,162,000	100.00%	High	10.00%	716,200		Linked with the significant increase in the number of children with an Education Health Care Plan (EHCP) the needs for specialist school placements is often not within the child's catchment area or in some cases within Milton Keynes. By default those children will meet the threshold and qualify for HTST support.
4 Homelessness Prevention and Access	15,432,000	100.00%	High	10.00%	1,543,200		Due to an increasing number of people presenting as homeless the level of demand is unpredictable. Furthermore the cost of living crisis is impacting on landlords who are then increasing rents above what tenants can afford or opting to sell the property due to increasing mortgage rates resulting in fewer rental properties within the market.
Service Cost - Demand and Pricing Risk Provision						9,091,400	
B Service Income - Demand and Charges							
5 Income from Fees, Charges & Contributions	17,824,000	10.00%	Low	10.00%	178,240		General risk on the collection of fees and charges and impact of on-going Welfare Reforms which could reduce the general public's ability to pay for additional council run services.
6 Parking Income	10,027,000	100.00%	Low	10.00%	1,002,700		Whilst the Council holds a separate reserve for the Parking Surplus Income, the balance on this is small and is primarily used for service investment. The budgeted in year parking surplus is fully allocated within the GF budget.
7 Planning Income	2,330,000	50.00%	Low/Medium	25.00%	291,250		Broader economic factors impacting the volume of planning applications and fee generation for a service which has largely fixed costs.
8 ASC Client Contributions	10,063,000	20.00%	Low/Medium	10.00%	201,260		Risks associated with higher proportion of clients not required to contribute towards cost of care due (due to financial circumstances) and reducing contributions as a result of depleted capital resources.
Service Income - Risk Provision						1,673,450	
C Commercial Contract Risks							
9 Waste Collection Tonnages	Judgement		Medium		825,000		The Council is liable to pay additional disposal charges to the RWTF operator where our collected tonnages exceed 73,208 threshold. The provision has been calculated by taking the current fixed threshold and assuming that this is breached by 5% and charged at full cost.
10 Market Price for Recycling Materials			Medium/High		0		The Council is responsible for the quality and pricing risks around its paper recycling material. Falls in the quality or market price will result in an increase to the charges that the Council must pay through its commercial arrangements. A separate risk provision is held to mitigate this risk.
11 Residual Waste Treatment Facility	Maximum Cost		Medium		6,000,000		The Council is responsible for certain costs in the event of unplanned shutdowns of the plant for which insurance cover cannot be purchased (running costs and loss of income). Assumed One Shutdown Event lasting 90 days (insurance cover applies after this point)
12 Commissioning of Operator for the RWTF from April 2026			Medium		0		The Council will be tendering the operator contract for its RWTF plant. There are material commercial risk associated with this procurement which could lead to both additional one-off and recurring costs for the authority. A separate provision has been made in the 24/25 draft budget.
13 Highways Commissioning 2024			Medium		0		The Council is currently in the process of procuring a new contractor for its Highway Network. There is a risk of additional one-off costs if this delayed or mobilisation should be more expensive. A separate provision has been included in the 2024/25 draft budget.
Commercial Contracts - Risk Provision						6,825,000	
D Service Performance Risks							
14 Children's Social Care (OFSTED)	Judgement		Low / Medium		2,500,000		The Council would face significant financial costs in the event of an 'Inadequate' rating to deliver the required improvements.
15 CQC Inspection Negative Judgement	Judgement		Low/Medium		750,000		The Council would face significant financial costs in the event of an 'Inadequate' rating to deliver the required improvements.
16 School Intervention - DFE Mandate conversion to an Academy for an existing LA Maintained School.	Judgement		Medium		500,000		MKCC would be liable for any school deficit on transfer to an academy where mandated by DFE.
Service Performance - Risk Provision						3,750,000	
E Supporting our Residents							
17 Local Council Tax Support Scheme	16,000,000	40.00%	Low/Medium	10.00%	640,000		The immediate impact of an increase in claims for this support would impact the Collection Fund (Council Tax). This would impact in future years with a reduced level of income feeding through into the General Fund.
18 Universal Credit			Medium		0		The roll out of Universal Credit will reduce the Council's level and recovery of HB Overpayments from on-going benefit - we have set aside a specific risk provision for this
19 Housing Benefit Uncapped Costs	Judgement		Medium		300,000		MKCC is required under regulation to fund the full cost of eligible expenditure for the provision of supported housing as well as Temporary Accommodation, whilst the subsidy that can be claimed from DWP is capped, leaving the authority to fund the difference. This provision makes allowance for potential increases in costs as a result of the rising number of supported housing and T/A provision.
20 Housing Benefit Subsidy			Low/Medium		0		Where the LA Error threshold is exceeded the Council has its HB Subsidy reduced. A separate risk reserve has been set aside to manage this risk.
Supporting our Residents - Risk Provision						940,000	
F Government Funding							
21 Business Rates and Fair Funding					0		The Council has made provision within its MTFP for a reduction to Business Rate funding (50% reset) in 2026/27 and made funding assumptions in line with the latest Pixel forecast following the Autumn Statement and Policy Statement published on 5 December 2023. The Council also holds Collection Fund cashflow reserve which can be used to manage additional changes to funding which fall outside of the assumptions in the MTFP. No further risk provision through reserves is required.
22 High Needs Funding (DSG) insufficient to cover the cost of provision and statutory duties.	61,500,000	100.00%	Medium	2.50%	1,537,500		The Council is liable to cover any shortfall in its High Needs Block should the cost of provision exceed the level of funding allocated nationally by government. Demand continues to increase substantially due to the number of children with an Education and Health Care Plan and increased complexity of need. There is currently a ring-fenced surplus in the high needs block, but future funding increases are significantly less in 24/25 than have been in previous years, and future funding is uncertain.
23 Statutory Services Specific Grants for Social Care and Homelessness	5,829,000	100.00%	Low/Medium	5.00%	291,450		Risk of future government funding reductions which the Council cannot make cost reductions against due to the level of demand and need to meet statutory duties.

AREA OF RISK	CONTROLLABLE BUDGET/MAX EXPOSURE £	Max Exposure	ASSESSED RISK LEVEL	FACTOR	VALUE £	MINIMUM PRUDENT RESERVE £	ASSUMPTIONS
24 Public Health Grant	12,686,000	100.00%	Low	5.00%	634,300		Risk of future government funding reductions, or limited increases, which cannot be adjusted in the cost base due to contractual commitments.
Government Funding - Risk Provision						2,463,250	
G Balance Sheet Risks							
25 Debt Affordability - impact of higher borrowing costs for refinancing or new borrowing	15,250,000	100.00%	Medium/High	1.00%	152,500		The Council is due to refinance external debt of £15.250m over the MTFP period, allowance assumes that borrowing costs are 1.0% higher than currently projected.
26 Investment Risk - Loss of principal investment due to credit default or market losses.	464,000,000		Low		4,640,000		Risk provision of 1% on average cash balance.
27 Asset Risk - unexpected liabilities arising as a result of asset deterioration, new statutory requirement etc	Calculation		Low/Medium		350,000		The risk provision is included based on the financing costs associated with unexpected capital expenditure being required based on a £5m liability at a 7% financing cost (inc of MRP at 2%). The Council performs Condition Surveys on its physical assets and therefore urgent costs above this level are considered very unlikely to arise.
28 Debtors - Inability to recover debts or raise charges	Judgement		Low		1,000,000		The Council holds separate Bad Debt Provisions to cover expected / estimated losses on collection of debts owed to the Council. This risk allowance covers the potential risk that there is a high value unexpected loss arising to the Council which was not factored into this process as the risk was unknown at the time.
29 Creditors - Increase liabilities due to failure to meet obligations or timelines to spend third party contributions	Judgement		Low		500,000		Main risks arise around the Council not meeting conditions in agreements, such as s106, grants and other 3rd party funds which have specific time limits and restrict how funding can be applied. In the event that these are missed the Council would be required to repay monies, with interest.
30 Pension Fund - Increase to the Councils share of liabilities as a result of losses on the pension fund investments or unexpected liabilities.			Low/Medium		0		The Council hold a separate pension fund reserve to provide for potential one-off adjustments / losses. A separate provision has therefore not been included in this assessment.
Balance Sheet - Risk Provision						6,642,500	
H Major Events							
31 Cyber Event	Judgement		Medium/High		2,000,000		If the Council were to suffer a major cyber event, rendering its IT unusable for a period of time, additional costs would be incurred employing external service providers to support a recovery plan for which a budget would be required. Additional costs arising from service disruption would also arise impacting service performance and finding alternative ways to deliver statutory services. The Council has its systems in the cloud through Microsoft Azure, which would reduce its cost of recovery.
32 Public Health Emergency	Judgement		Low/Medium		1,000,000		Provision for irrecoverable costs incurred on early stages of dealing with a new health emergency.
33 Emergency Planning / Climate Change	Judgement		Medium/High		1,350,000		Bellwin threshold requires MKCC to fund the first £350k + £1m local top risk allowance to deal with exceptional costs not covered by standard Property and Public Liability Insurance cover.
34 MKCC Tariff Programme by 2031			Low/Medium		0		The Council has set aside a separate risk reserve for this to ensure that it is able to fund the costs of the necessary infrastructure works and or repay interest on any unspent contributions should any of these not be fully spent by the 2031 deadline.
35 Delivery of the MK East Tariff Programme (2A)			Low/Medium		0		A Tariff Risk Reserve is to be created to ensure that the Council can fund the costs of the necessary infrastructure works and or pay interest on any unspent contributions should these not be fully utilised by the deadline of 2046.
36 Major Contractor Failure Re-procurement	Judgement		Low/Medium		1,000,000		In the event of a major contractor failure the Council would need to put in place alternative arrangements for service provision before this could be re-commissioned potentially for a period of up to 2 years.
37 Major Contract Failure - Interim Service Provision	18,000,000	50.00%	Low/Medium	10%	900,000		In the event of service cessation, the Council would need to put in place interim service delivery which would result in additional costs in the short term to ensure that service provision could be achieved with minimal impact on the public.
38 RWTF Plant cannot process residual waste due to a major event which requires the Council to landfill.			Medium		0		Estimated waste disposal for a 12 month period £9.1m + operational costs for retaining the operator / staff during the period that the plant is inoperable. A separate risk reserve is held for this risk. This would be used in conjunction with risk 11
39 MKDP	2,250,000	100.00%	Low	25%	562,500		In the event of financial failure the Council may need to step in and provide financial support to the LLP or accept a reduction / loss to its Dividend payment.
40 Insurance - exceptional losses	Judgement		Medium		1,000,000		The Council suffers higher volumes of claims, drawing down available reserves (excess / self insurance) as a result of a major loss or series of loss events.
41 Major Planning Appeal Loss	Judgement		Low/Medium		1,000,000		The loss of a major planning appeal represents one of the more significant cost legal risks (costs) that MKCC is faced with when defending major planning appeals.
42 GDPR Breach	Judgement		Low/Medium		1,000,000		Fines are unlimited, but would take account of MKCC's status as a Public Body.
43 Workforce Dispute / Issue	100,500,000	10.00%	Low	15%	1,507,500		Financial risk of claims, breaches against MKCC or equal pay issue.
44 Health and Safety Breach	Judgement				1,000,000		Failure to comply with legal obligations leading to costs, fines and losses.
Major Events - Risk Provision						12,320,000	
TOTAL ASSESSED MINIMUM WORKING BALANCE						43,705,600	
Percentage Reduction (25%) for Probability of Multiple Events						(10,926,400)	
Total Minimum Working Balance Required						32,779,200	

Earmarked Reserves

Reserve	Purpose	Active/finished	Actual Position 31/03/2023	Forecast Position 31/03/2024	Forecast Position 31/03/2025	Forecast Position 31/03/2026	Forecast Position 31/03/2027	Forecast Position 31/03/2028	Commentary
Unearmarked reserves									
General Fund Balance	Statutory Reserve to hold sufficient revenue funds to meet unexpected or unplanned expenditure or shortfalls to income not allowed for within the Councils main revenue budget.	Active	(29.668)	(32.779)	(32.779)	(32.779)	(32.779)	(32.779)	Minimum Balance has been reassessed based on a refreshed risk assessment (Annex J).
Earmarked reserves									
Non Distributable reserve									
Risk Reserves									
Corporate Property Reserve * <i>sinking funds</i>	To fund one-off expenditure of the Council's Operational Buildings in line with approved Asset Management Plans.	Active	(2.896)	(2.783)	(2.112)	(2.200)	(2.287)	(2.375)	A Strategic Asset Management Strategy has been developed to identify further investment required in Council Operational Assets. The forecast balance of this reserve is held as contingency for unexpected costs or to facilitate the delivery of this strategy.
Internal Insurance Fund	Internal fund used to manage the financial risk of claims which fall below the excess limits under the Councils Insurance provider contract.	Active	(2.247)	(2.047)	(2.147)	(2.247)	(2.347)	(2.447)	The funding level of this reserve is based on recommendations from the Council's Insurers to provide sufficient resources to meet future liabilities that are not covered by external insurance policies. Whilst this reserve could be recycled this would require the Council to place higher levels of external insurance, resulting in higher premiums and is not recommended.
Collection Fund Cashflow Reserve	Reserve maintained to deal with the volatility of business rates income as a result of unexpected changes to income from appeals, additional unbudgeted levy costs and potential future changes to the system by government.	Active	(0.001)	(15.000)	(15.000)	(15.000)	(15.000)	(15.000)	This reserve is not available as this is held to manage timing differences between the Collection Fund and General Fund.
MKWPR Risk Reserve	Risk reserve provides a contingency in the event of the Waste Plant no longer being operational as a result of contractor failure. Exceptional costs would arise which would include landfill, insurance and business rates etc.	Active	0.000	(10.000)	(10.000)	(10.000)	(10.000)	(10.000)	
Pension Fund	Reserve to manage the potential impact of pension revaluation changes	Active	(4.434)	(4.434)	(4.434)	(4.434)	(4.434)	(4.434)	
Paper Recycling Market Risk Reserve	To manage the risk the council due to changes in prices for recycling paper	Active	(0.700)	(0.700)	(0.700)	(0.700)	(0.700)	(0.700)	
Housing Benefit Subsidy Equalisation	Recommended balance held to manage the impact of the LA Error Threshold being breached.	Active	(0.458)	(0.458)	(0.458)	(0.458)	(0.458)	(0.458)	This reserve is held to manage unexpected costs arising from HB Subsidy losses arising from LA error rates being exceeded. No new contributions are planned, but this will remain under review.
LCTS & Welfare	This is to fund the potential impact from excess LCTS discretionary costs and crisis support	Active	(1.136)	(0.921)	(0.706)	(0.706)	(0.706)	(0.706)	Given all of the uncertainty over Universal Credit and wider economic issues the Council maintains this reserve to help support vulnerable local residents who need additional temporary support which falls outside of the Council Tax Support scheme or Discretionary Housing Payments funding from Central Government.
Overpayments and Welfare Reform	Balance held to fund unexpected and unbudgeted impacts from welfare reform and address the financial risks from non-collection of HB overpayments.	Active	(0.342)	(0.302)	(0.262)	(0.222)	(0.182)	(0.142)	The timing over the draw down on this reserve is not easy to predict due to the delays to the roll out of UC and reductions in working age claimants with overpayments which will no longer be deducted from on-going HB payments.
Managing Change									
Strategic Development Fund	Funds one off costs from new initiatives to enable the Council to realise cost savings, grow income or both. Releases are subject to the provision of a satisfactory business case.	Active	(2.038)	(2.038)	(1.624)	(1.485)	(1.009)	(1.009)	This reserve will be fully used over the MTFP period and the forecast updated once a clearer view on the costs of transformation delivery are known.
HR Manpower Planning Reserve	This fund supports one-off costs associated with Council Terms and Conditions, Restructuring and Re-organisations.	Active	(1.462)	(1.428)	(1.428)	(1.428)	(1.428)	(1.428)	This reserve will be used to fund one-off costs from staff restructuring.
Highways and E&W transformation reserve	Funds set aside to cover the major commissioning programmes being undertaken regarding highways and environment and waste contracts. There highways programme did not start in 19/20 as expected and the funding has been set aside to fund the works as required over the next couple of years.	Active	(0.732)	(0.390)	0.000	0.000	0.000	0.000	This reserve finances the cost of resourcing the team needed to deliver the Waste Transformation Programme (Environmental Services Contract and Re-commissioning of the RWTF Facility operator for 2026)
Feasibility Fund	This fund will be managed by the Corporate Programme Board to allocate to potential pipeline projects that support the delivery of the Council Plan and key priorities of the Council	Active	(0.100)	(0.100)	(0.100)	(0.100)	(0.100)	(0.100)	

Reserve	Purpose	Active/finished	Actual Position 31/03/2023	Forecast Position 31/03/2024	Forecast Position 31/03/2025	Forecast Position 31/03/2026	Forecast Position 31/03/2027	Forecast Position 31/03/2028	Commentary
Budget Management									
Better Care Fund	Balance of unspent ring-fenced grant funding held over for future investment in services.	Active	(0.655)	0.000	0.000	0.000	0.000	0.000	Utilising carry forward of 22/23 grant before drawing down from the reserve. Reserve to be used for the purchase of the ASC hub
Building control Reserves	To defer internal income on building control fees.		(0.030)	0.000	0.000	0.000	0.000	0.000	
Highways Severe Weather Reserve	To fund exceptional costs arising from severe weather events and the cost of keeping local roads accessible and safe (inc. Grit Bins) where the base budget is not sufficient.	Active	(0.200)	(0.200)	(0.200)	(0.200)	(0.200)	(0.200)	Balance will fund exceptional costs caused by Severe Weather.
Legal Fees Reserve	Provides for one-off funding as and when legal challenges arise to either defend the Council's position or take action to protect its and the taxpayers interests.	Active	(1.959)	(1.425)	(1.425)	(1.425)	(1.425)	(1.425)	This is a reactive reserve to support the legal costs of unexpected or exceptional cost not factored into the Councils base budget. There are no current plans to make new contributions to this reserve but the funding level will be reviewed each year.
New Homes Bonus	NHB funding which is allocated within the capital programme together with specific revenue one-off items.	Active	(1.806)	0.000	0.000	0.000	0.000	0.000	
One Off Pressures Funding Reserve	To fund one-off pressure agreed in the Budget for 2022/23	Active	(1.177)	(0.350)	0.000	0.000	0.000	0.000	
Shared Services Reserve	Reserve held to fund shared investment costs in the Shared Service arrangements.	Active	(1.315)	(1.315)	(1.315)	(1.315)	(1.315)	(1.315)	This fund is used to meet new investment and liabilities in the operation of the new Shared Service arrangements.
Bereavement Reserve	This fund will be used to replace and extend the crematorium and cemetery provision in MK as the borough continues to grow. This reserve is a sinking fund to offset this pressure.	Active	(4.674)	(5.613)	(6.670)	(7.727)	(8.784)	(9.840)	
Parking Reserve	Ring Fenced Trading Account to hold surplus funds not yet deployed in respect of On Street Parking or other related activities.	Active	(0.436)	(0.236)	(0.000)	(0.000)	(0.000)	(0.000)	
Public Health	Balance of unspent ring-fenced grant funding held over for future investment in services.	Active	(2.839)	(2.161)	(1.725)	(1.575)	(1.575)	(1.575)	
3rd Party Funds									
LD Pooled Budget Reserve	To fund one additional joint commissioning post specifically for the Learning Disability Service to manage increased workload in relation to transforming care and manage service provision	Active	(0.150)	(0.150)	(0.102)	0.000	0.000	0.000	
Broadband Delivery UK project.	For MKC salary and contribution to Central Beds project management fees for City Fibre and BDUK broadband.	Active	(0.045)	(0.023)	(0.000)	(0.000)	(0.000)	(0.000)	This reserve is held as a risk contingency associated with the delivery of the BDUK contracts (currently contract 2, with a 3rd approved).
Schools Balances	Balances of net funds held on behalf of schools. Under the current policy these funds belong to the schools and not the Council.	Active	(11.533)	(7.980)	(5.308)	(0.864)	0.000	0.000	The schools balances hold the balances of the maintained schools as they are consolidated and are part of the MKC accounts. This is not our money and is fully delegated to schools.
Tariff Management									
One-off Costs of the HCA Transfer	Potential clawback and financial reporting system requirements.	Active	(0.227)	(0.198)	(0.170)	(0.142)	(0.114)	(0.085)	
Tariff Reserve	Funding set aside to manage the potential financial cost to the Council under the Risk Sharing Agreement, excess costs of delivering infrastructure over the remaining life of the programme (2031).	Active	(6.921)	(9.921)	(11.921)	(12.921)	(13.921)	(13.921)	
Delivering Capital Programme - GF									
Capital Reserve - GF	GF revenue contributions held to finance the current capital programme.	Active	(7.085)	(44.264)	(37.216)	(35.944)	(35.215)	(34.078)	Funding is for specific projects allocated within the current capital programme.
Infrastructure Reserve	Revenue contributions held to finance the prior year, current and future borrowing costs of highways investment in the local network.	Active	(15.426)	(14.205)	(12.878)	(11.528)	(9.982)	(8.524)	This reserve will remain in use for the term of the borrowing - Borrowing terms vary depending on the asset expenditure, but the current programme of work continues until 2038
Planning Gain Reserve (S106)	Balance of S106 funds held to be invested in a range of different infrastructure schemes linked to the relevant development agreement.	Active	(1.414)	(1.414)	(1.414)	(1.414)	(1.414)	(1.414)	
MKWRF Infrastructure Reserve	Through annual revenue contributions, the Waste Renewal Fund will be built up to enable the capital financing of replacement waste vehicles, once they reach the end of their useful life.	Active	0.000	(3.918)	(7.836)	(11.754)	(15.672)	(19.590)	
Waste Cashflow Reserve	This reserve is held to build up future capital financing contributions to enable the Council to invest in a replacement facility once the current facility is decommissioned.	Active	(0.103)	(1.072)	(2.041)	(3.010)	(3.979)	(4.948)	The borrowing of the RWTF continues until 2042
TOTAL EARMARKED NON DISTRIBUTABLE RESERVES			(74.542)	(135.046)	(129.192)	(128.799)	(132.246)	(135.715)	
Earmarked reserves									
Distributable reserve									
GF Temporary Earmarked Reserves									
Conservation Areas	Funding to support the review of Conservation areas.	Active	(0.013)	(0.012)	(0.007)	(0.007)	(0.007)	(0.007)	
Events Reserve	To provide some funding for any future major events, the Council wishes to support but were not known at the time of setting the budget. Dedicated resources for MK50.	Active	(0.050)	(0.050)	(0.000)	(0.000)	(0.000)	(0.000)	The balance has been committed in the budget.
Cyber Security Measures	To fund Cyber security measures to reduce the risk of loss of data as the result of a cyber attack. The funding held was secured via a ring fenced grant.	Active	(0.096)	(0.066)	(0.036)	(0.006)	0.000	0.000	
Heritage at Risk	Requirement to engage professional expertise and contractors to address the deterioration of the Council's historic structures. Currently we have several examples where deterioration has reached such a level that without this investment the costs that the Council would have to otherwise incur would be far greater.	Active	(0.046)	(0.045)	(0.042)	(0.042)	(0.042)	(0.042)	
Independent Review of Flooding Incident	An Independent Review of the Flooding Incident in May 2018 was requested in June 2018 and commissioned, procured and agreed for delivery by November 2018. Approximately 33% of the work has been completed.	Active	(0.051)	(0.051)	0.000	0.000	0.000	0.000	

Reserve	Purpose	Active/finished	Actual Position 31/03/2023	Forecast Position 31/03/2024	Forecast Position 31/03/2025	Forecast Position 31/03/2026	Forecast Position 31/03/2027	Forecast Position 31/03/2028	Commentary
Council Plan 2021/22	To fund the Council Plan Priorities of the Council agreed as part of the setting of the revised Council Plan.	Active	(1.501)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	
Political Priorities Reserve	To fund the Political Priorities of the Council agreed as part of the budget process.	Active	(7.618)	(4.400)	(1.167)	(0.528)	(0.528)	(0.528)	
Towns Fund Revenue Reserves	To fund the revenue expenditure related to the Towns Fund deal.	Active	(0.251)	(0.251)	0.000	0.000	0.000	0.000	
Additional support for major projects	To fund additional support for major projects	Active	(0.350)	(0.262)	(0.262)	(0.262)	(0.262)	(0.262)	
School Academy Conversion	Agreed financial support package for school academy conversion to be provided over a three year period starting from April 22.	Active	(0.495)	(0.321)	(0.154)	(0.154)	(0.154)	(0.154)	
Neighbourhood Planning Support	To fund a project officer in planning to support the Planning Improvement Board to drive improvements	Close from 31 March 2025	(0.109)	(0.059)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
Tree management survey and strategy	Tree works resulting from the programme of surveys covering MKC	Close from 31 March 2027	(0.303)	(0.178)	(0.118)	(0.059)	0.000	0.000	The balance will be fully drawn down by 31st March 2027.
Passenger Transport Studies and Projects	To be used to move concessions pass renewals from current format to on-line	Close from 31 March 2025	(0.010)	(0.010)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
Children's Centre Activity Sessions	Funding for positive activity sessions through Children's Centres which include physical exercise and group activities to build resilience and strengthen purpose amongst parents and children in material need, helping parents and children make their next steps	Close from 31 March 2025	(0.026)	(0.016)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
HMO License Fee	HMO income is ringfenced and required to be spent on HMO development. Therefore amounts are contributed to the reserve and spent on projects/staff during the year.	Close from 31 March 2025	(0.052)	(0.014)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
Environmental Crime CCTV	To fund CCTV monitoring and surveillance to address crime	Close from 31 March 2025	(0.038)	(0.038)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
Mobility Action Plan	One off funding set aside to cover up front costs that would later be capitalised once the capital project was formed.	Close from 31 March 2025	(0.067)	(0.067)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
Community & Cultural Services Review (CCSR)	Transitional funding for the community and cultural services review (CCSR).	Close from 31 March 2025	(0.049)	(0.049)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
School Mobility Action Plan	To fund School Mobility Action Plan - 1% council tax increase	Close from 31 March 2025	(0.022)	(0.022)	0.000	0.000	0.000	0.000	The balance will be fully drawn down by 31st March 2025.
Reserves to be Closed in Year									
Housing Systems Service review	To fund a Housing Systems Review and improvement project which includes Northgate and a number of alternative systems that are currently being used, in part as a result of Northgate not currently meeting service needs.	Close from 31 March 2024	(0.100)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Covid 19 Expanded Retail Relief cashflow Reserve	To fund our share of the 20/21 deficit in the NNDR collection fund which is payable over the next three years. The deficit was caused by Government giving enhanced business rates relief to the retail, hospitality and leisure sector after our budget was set. As compensation for this additional relief Government paid local authorities s31 grant which was used to create the reserve.	Close from 31 March 2024	(2.740)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Covid 19 Reserve	Covid 19 General Grant earmarked to offset the impact of COVID-19.	Close from 31 March 2024	(0.268)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
City Archives Project	MKC commitment to 3 external funding bids to deliver Archive projects.	Close from 31 March 2024	(0.004)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Health Funding for CSC External Placements	Earmarked funding from Health for placements for 3 children	Close from 31 March 2024	(0.491)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Devolved Landscape provision	To fund Landscape contract extension funding	Close from 31 March 2024	(0.044)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Parish Partnership	Historically the PP scheme was revenue funded and there was a 2 year time span for claimants. This time span slipped and in 18-19 those who had exceeded the time limit were informed that they could no longer claim.	Close from 31 March 2024	(0.011)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Period Poverty	Reserve needed to ensure that member priorities are delivered during the three year pilot programme.	Close from 31 March 2024	(0.037)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Estate regeneration	To fund "Getting The Basics Right" in conjunction with Housing	Close from 31 March 2024	(0.027)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Fly tipping	To fund Fly tipping - 1% council tax increase - Getting the basics right	Close from 31 March 2024	(0.027)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Illegal encampments	To fund one fte environmental officer for fixed term to support managing unauthorised encampments	Close from 31 March 2024	(0.043)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
European City of Sport	To fund the European City of Sport project	Close from 31 March 2023	(0.034)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Care Leavers Support	Budget amendments 21/22 - Care Leavers Support - Deposits on Renting £20k and Development of Bond £50k.	Close from 31 March 2024	(0.070)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Homework Club	To fund Community Homework clubs to address educational attainment gaps, and increase deprivation for the most vulnerable, agreed as part of the budget amendments for 21/22	Close from 31 March 2024	(0.019)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Temporary Accommodation Bad Debt Management	Reserve requested to fund bad debt review resource in 22/23 for Temporary Accommodation	Close from 31 March 2024	(0.091)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Emberton Country Park Manager	To fund an Emberton Country Park (ECP) Manager for a 6 month period to develop an asset investment programme (OP22-17N)	Close from 31 March 2024	(0.023)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Landscaping at CMK	To fund the completion of the Landscaping at CMK programme (OP22-22N)	Close from 31 March 2024	(0.013)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Pest Control Programme	To fund the completion of the Pest Control programme (OP22-23N)	Close from 31 March 2024	(0.023)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024

Reserve	Purpose	Active/finished	Actual Position 31/03/2023	Forecast Position 31/03/2024	Forecast Position 31/03/2025	Forecast Position 31/03/2026	Forecast Position 31/03/2027	Forecast Position 31/03/2028	Commentary
Wheeled Bins Communications Plan	To fund the wheeled bins communications programme	Close from 31 March 2024	(0.450)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Biodiversity Net Gain Grant	To fund activity for mandatory biodiversity net gain (BNG) introduced in the Environment Act 2021	Close from 31 March 2024	(0.027)	0.000	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
TOTAL DISTRIBUTABLE RESERVES			(15.685)	(5.910)	(1.786)	(1.058)	(0.993)	(0.993)	
Total General Fund Reserves			(119.894)	(173.736)	(163.757)	(162.636)	(166.019)	(169.487)	
HRA Reserves									
Unallocated Reserves - HRA									
HRA Prudent Minimum Balance	Statutory Reserve to hold sufficient revenue funds to meet unexpected or unplanned expenditure or shortfalls to income not allowed for within the Councils landlord function.	Active	(7.380)	(7.859)	(8.016)	(8.176)	(8.340)	(8.507)	
HRA Investment Reserves									
Capital Reserve - HRA	HRA Revenue contributions held to finance the current capital programme.	Active	(45.147)	(7.155)	(7.155)	(7.155)	(7.155)	(6.757)	Funding is for specific projects allocated within the current capital programme.
Regeneration - Estates Renewals Forums	There is a significant amount of planned regeneration activity over the coming year which will require engagement with local communities and other stakeholders.	Close from 31 March 2024	(0.045)	(0.045)	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Resident Involvement	To commission a piece of work to support MKC to redevelop its resident involvement framework in order to meet the forthcoming strengthened regulatory requirements and to offer additional funding and support to residents' associations once COVID restrictions start to ease.	Close from 31 March 2024	(0.027)	(0.027)	0.000	0.000	0.000	0.000	To be closed by 31/3/2024
Total HRA Reserves			(52.598)	(15.086)	(15.171)	(15.331)	(15.495)	(15.264)	
Total Reserves			(172.493)	(188.822)	(178.929)	(177.967)	(181.514)	(184.751)	

2024/25 General Fund Draft Budget Risk Matrix

5			1,2		
4	19	3,10		4	11,31
3	3	17,18,20,23,25 28,29	22,41		12,30,33,38
2		5,6,7,8,9,24,40	16,42	15	14,21,27,32,34,35 36,37,43,44
1		39		12	26
	1	2	3	4	5

Impact
 1 Very Low Impact <£500k
 2 Low Impact £501k - £1m
 3 Medium £1m - £2.5m
 4 High £2.5m - £5m
 5 Very High £5m+

Likelihood
 1. Very Low
 2 Low
 3 Moderate
 4. Likely
 5 Very Likely

Estimate financial impact £

Up to £500k	Between £501k and £1m	£1m - £2.5m	£2.501m - £5m	£5m+
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No	Risk Title/Description	Existing Controls	Budget 2023/24	Current Risk Score	Further Risk Mitigation Actions	Residual Risk Score	Risk Provision
Service Cost - Demand and Pricing Risks							
1	Childrens Social Care Placements - rising demand for high cost placements in a market that is unable to deliver appropriate solutions at a sustainable price has the potential to expose the Council to significant financial pressures through a relatively small change in demand levels.	1. MKCC undertakes detailed forecasting and modelling on a regular basis to assess the risk and budget. 2. Commissioning work to find appropriate accommodation and the best price available for all placements.	£23,520,000	15		15	GF Working Balance Risk Allocation
2	Adult Social Care Placements - risk of material cost pressures as a result of higher levels and increasingly complexity of demand from both Older People and Learning Disabilities Services.	1. Detailed financial and service planning model in place to anticipate and track changes in demand. 2. Service performance and capacity is regularly reviewed and challenged through the use of panels to ensure decisions around placements are being made to ensure best value and that the needs of the individual are met. 3. Focus around continued investment in preventative services, including re-enablement models, to enable people to remain in their homes for as long as possible and robust processes for agreeing all care and support.	£89,600,000	15		15	GF Working Balance Risk Allocation
3	Home to school transport - increasing demand for routes and market pricing increasing costs above budget provision.	1. Procurement is delivered through a DPS to ensure access to all qualified providers to maximise competition.	£7,162,000	8		8	GF Working Balance Risk Allocation
4	Homelessness Prevention and Access – continuing growth in demand, unit costs and lack of permanent affordable housing leads to disproportionate cost increases	1. Policy, practice and training on prevention to ensure that the Council only provides T/A as a last resort. 2. Temporary Accommodation acquisition and allocations to achieve Best Value where a placement is required. 3. Management of T/A stock to manage void losses, repairs and maintenance and collection of rent and service charges.	£15,432,000	16		16	GF Working Balance Risk Allocation
Service - Fees and Charges							
5	Income from Fees, Charges and Contributions - Fees and charges are not set at a level to meet the level of service cost.	1. The Council has established a Fees and Changes Policy. 2. Fees and charges are reviewed annually as part of the Councils budget process and a detailed report presented to Cabinet to review and approve. 3. Budgets are set on a prudent basis and monthly budget monitoring in place to track actual income and action taken to review and address variations. 4. Service costs are reviewed annually and decisions on charging made based on this assessment. Decisions on any services where full cost recovery is not proposed must be in line with policy and referred to Cabinet for approval.	-£17,824,000	4		4	GF Working Balance Risk Allocation
6	Parking income - Income is lower than budgeted as a result of lower demand or customer behaviour change. Modelled an income level for 2023/24 based on activity levels in the summer and early autumn period. Whilst income has recovered some of the losses, there is now further risk that income may be impacted by the cost of living crisis.	1. Budgets for income are set on the latest activity and financial data, with known changes factored in where appropriate. 2. Monthly budget monitoring in place and reporting to CLT and to Cabinet each quarter. 3. Parking contractor is in place to ensure appropriate level of enforcement to address non-compliance and charges are collected..	-£10,027,000	4		4	1. GF Working Balance Risk Allocation

No	Risk Title/Description	Existing Controls	Budget 2023/24	Current Risk Score	Further Risk Mitigation Actions	Residual Risk Score	Risk Provision
7	Planning Income - failure to achieve income target as a result of reduced demand for planning services or lower than expected performance in processing planning applications.	1. Budgets for income are set on the latest activity and financial data, with known changes factored in where appropriate. 2. Monthly budget monitoring in place and reporting to CLT and to Cabinet each quarter. 3. Staffing levels are reviewed to ensure that these are appropriate for the level of demand for services as levels change.	-£2,330,000	4		4	GF Working Balance Risk Allocation
8	ASC Clients contributions - Income levels are below target due to changes in the make up of clients who are required to pay / contribute for their care packages.	1. Dedicated team manage, charge, collect and report on ASC Contributions. 2. Monthly reporting in place and reported to Cabinet each quarter. 3. Working group established to review care packages and issues with financial assessments to control costs and ensure billing is accurate and timely.	-£10,063,000	4		3	GF Working Balance Risk Allocation
Commercial Contract Risks							
9	Waste Tonnages - The Council costs could increase should waste tonnages exceed the contractual threshold operated by our contractor at the Residual Waste Treatment Facility.	1. Monthly reporting from the contractor on waste tonnages 2. Education on waste minimisation	£2,231,928	4		4	GF Working Balance Risk Allocation
10	Market Price for Recycling Materials - The Council is now responsible for the quality and price of recycling materials. Falls in the market price will have a direct impact on the Councils contract payment for the Waste Transfer Station.	Market monitoring and tracking of pricing to understand , how we do we know we are getting the best price for materials, quality and volume controls to maximise revenue, what if price is negative alternative strategy to burn??	N/A	8		8	Paper Recycling Market Risk Reserve
11	Residual Waste Treatment Facility - compensation event for unplanned shutdown for 90 day period (insurance does not cover)	1. Extensive on-site monitoring of the plants performance and routine meetings to identify and report any issues / concerns about the plants performance to help inform early and effective decision making. 2. The operator carries and has access to routine parts to avoid the need to long shutdowns.	£6,000,000	20	1. Capital Investment Programme has been agreed with the Operator and funding secured, which will minimise delays if interventions are required.	20	GF Working Balance Risk Allocation
12	Highway Commissioning 2024 - Risk that the Council is unable to appoint an appropriate contractor, commercial risks increase and or the cost of service is more expensive that with the current contract.	1. Full Procurement Process undertaken with early market engagement to ensure offer and market interest is strong.	£500,000	4		4	MTFP Budget Allocation
13	Commissioning of an Operator for the Residual Waste Treatment Facility by April 2026 - Risk that the Council will not be able to appoint a suitable operator and or the costs of running the facility are significantly higher than the current operating costs.	1. Early market engagement with the market in 2024 to understand the best way to approach the procurement in the market place to get the right balance between cost, performance and risk. 2. Capital Programme has been reviewed and updated to set aside planned capital asset renewals over 10 years. 3. Revenue budget reflect revised Waste Disposal arrangements and will be reviewed as we work through the re-commissioning process.	£750,000	12		12	MTFP Budget Allocation
Critical Service Performance Failure							

No	Risk Title/Description	Existing Controls	Budget 2023/24	Current Risk Score	Further Risk Mitigation Actions	Residual Risk Score	Risk Provision
14	Childrens Social Care (OFSTED) - Inadequate Judgement	1. Service Improvement Plan in place to address recommendations from the last Inspection in 2021 which is managed by the Senior Management Team.		10		10	GF Working Balance Risk Allocation
15	CQC Inspection - Negative Judgement	1. Significant imbedded practice into preparing for inspection, undertaking peer reviews and self assessment (outward and inward) to continuously improve		8		8	GF Working Balance Risk Allocation
16	School Intervention - DFE mandate conversion to an Academy for a LA maintained school, with the Council liable for any school deficit.	1. The Council monitors school performance and risk (financial and non-financial) to identify concerns and provide appropriate support and where necessary firmer action to address any serious issues.		6		6	GF Working Balance Risk Allocation
Supporting our Residents							
17	Local Council Tax Support Scheme - As the scheme is demand led and also heavily impacted by rules giving 100% protection to non working age eligible claimants the Council is exposed to increases to the cost of the scheme which in any one year are volatile. Budget Provision for the cost of this this scheme is made through the Council Tax Base via a specific deduction.	1. The Council has monthly monitoring in place to track the take up and cost of the discount scheme. 2. A specific base budget is held to support residents who meet specific thresholds of need, where the local scheme is not sufficient to meet their needs. 3. The Council has discretion to vary the scheme for working age tax payers to ensure support is effectively targeted and affordable.	£16M	6		6	LCTS & Welfare Reserve
18	Universal Credit - The transition of the remaining eligible claimants from HB to UC by 2025 will result in the Council losing subsidy and also reduce income from overpayments which will need to be collected vis the DWP, rather than through on-going benefit.	1. Revenue and Benefits service is monitoring the impacts on the service (which includes the financial impacts) and ensuring that these are reflected in the MTFP. 2. The Council continues to work closely with DWP to ensure that is able to recover the maximum amount of overpaid benefit through UC deductions. 3. Financial monitoring of collection is carried out monthly and reported to Cabinet on a quarterly basis.	£899k	6		6	Overpayments and Welfare Reform Reserve
19	Housing Benefit Uncapped Costs - Exposure to higher expenditure on Supported Housing and Specified Exempt Accommodation which exceeds the subsidy limits.	1. Controls in place to ensure that applications are screened and checked to ensure that costs are being incurred appropriately.	N/A	4	1. Social Care, Homelessness and R&B undertaking co-ordinated approach to ensure claims are valid, costs acceptable and care is being provided.	4	GF Working Balance Risk Allocation
20	Housing Benefit Subsidy - Loss from LA Error	1. The Council provides extensive training to staff who are responsible for the processing of HB claims to ensure they have the appropriate technical knowledge and skills. 2. The Council has a Assurance process for reviewing claims and changes in circumstances to identify errors and correct these (sample). As part of this error rates are tracked throughout the year to highlight if the Council is likely to reach or breach the error limits which impact subsidy recovery.	N/A	6	1. Continue to invest in training and review the effectiveness of our assurance framework.	6	HB Subsidy Equalisation Reserve
Government Funding							
21	Business Rates and Fair Funding changes- Results in a material reduction to funding than allowed for in the Councils MTFP, requiring an even higher level of budget reductions than deliverable in the period of time available.	1. MTFP is based on the latest funding announcements and advice from Pixel Consulting to reflect the most likely path of funding. 2. The Council holds a separate Cash Flow reserve which could be utilised to support in the short term higher than anticipated reductions in core government funding or business rates retention.	£86M	10		10	Collection Fund Cashflow Reserve

No	Risk Title/Description	Existing Controls	Budget 2023/24	Current Risk Score	Further Risk Mitigation Actions	Residual Risk Score	Risk Provision
22	High Needs Funding (DSG) - Is insufficient to cover the cost of provision of our Statutory Duties.	1. Proactive work is carried out within the Council and through the Schools Forum to set an affordable budget within the resources provided by DFE. 2. An element of funding is retained where possible. Through contingency and high needs surplus 3. School financial resilience is regularly monitored and work with schools to advise on budget measures.	£5,829,000	9		9	GF Working Balance Risk Allocation
23	Statutory Services Specific Grants for Social Care and Homelessness - a reduction to funding is unlikely to see a corresponding reduction to spending as this funding is used to support delivery of our statutory duties.	1. We keep our planning assumptions under regular review to minimise the risk of over estimation of available grant.	£12,686,000	6		6	GF Working Balance Risk Allocation
24	Public Health Grant - Reductions to future funding impacting the Councils ability to fund core Preventative Health functions and Agenda for Change.	1. Public Health Reserve provides limited protection from cuts to PH funding allocations. 2. Funding assumptions are reviewed as and when new information is available to minimise risk that financial commitments through commissioning exceed available resources where possible.	£0	4		4	GF Working Balance Risk Allocation
Balance Sheet Risk							
25	Debt Affordability - The Council is unable to afford higher borrowing costs due to movements in interest rates when it needs to refinance maturing loans or secure additional borrowing for capital purposes.	1. Treasury Management Strategy sets out how the Council makes its borrowing decisions, borrowing limits and financing decisions. 2. The Council has ensured that its existing loans pool is spread over a period of up to 40 years so that is able to spread its refinancing risk to manage interest rate risk. 3. All external borrowing has been taken on fixed rate loans, with the majority of these on maturing loans to provide cost certainty. 4. The Council regularly monitors is cash requirements and capital spending plans to determine the most appropriate time and structure for borrowing including internal borrowing.	£10,790,000	6		6	GF Working Balance Risk Allocation
26	Investment Risk - The Council is exposed to potential losses through defaults by counterparties that is uses when placing investments or from financial instrument market losses.	1. Treasury Management Strategy sets out how the Council makes its investment decisions, with strict limits on counterparties, duration and based on dynamic market risk assessment. 2. Dedicated Treasury team manage the Councils cash portfolio with external advisors appointed to support investment strategy. 3. The Council follows the Treasury Management Code of Practice to manage risk.	£498m	5		5	GF Working Balance Risk Allocation
27	Asset Risk - unexpected liabilities arising as a result of asset deterioration, new statutory requirement etc	1. Services Asset Management Plans in place to supported through cyclical condition surveys and inspections to ensure future liabilities are known and that budget requirements are identified. 2. Strategic Property Board have overall responsibility for Corporate Landlord oversight to ensure that assets are regularly reviewed and best value is achieved, including asset disposals.	N/A	10		10	GF Working Balance Risk Allocation
28	Debtors -The Council is unable to recover material debts owed as a result of changes to regulations or other external conditions for which not bad debt provision has been made.	1. The Council has clear debt management policies, procedures and oversight in place to review debts. 2. Significant debts are reviewed on a regular basis to ensure that these are being effectively managed and the risk of any loss minimised. 3. Specific teams have been established to manage high risk debts including HB Overpayments, Social Care etc. 4. Detailed quarterly reporting on debt collection and performance to Cabinet.	N/A	6		6	1. Bad Debt Provisions 2. GF Working Balance Risk Allocation

No	Risk Title/Description	Existing Controls	Budget 2023/24	Current Risk Score	Further Risk Mitigation Actions	Residual Risk Score	Risk Provision
29	Creditors - The Council has to pay or repay a developer contribution or grant as a result of not spending monies in accordance with the terms of the agreement or timeline.	1. Dedicated Planning Obligations Team in place who have complete oversight of all contributions and work with services and relevant third parties to ensure that spending plans are in place to utilise s106 contributions. 2. Programme Board established and led by Director of Planning to ensure that services are fully engaged in project delivery and effective use of contributions. 3. Dedicated Planning Obligations system in place to record, track and report on the receipt, allocation and use of contributions. Regular reports are published on the Councils website. 4. Quarterly financial monitoring of spending to Cabinet.	N/A	6		6	GF Working Balance Risk Allocation
30	Pension Fund - The Bucks Pension fund moves into a material deficit position as a result of losses on fund investments, unexpected increases to fund liabilities or regulatory changes leaving the Council unable to afford to meet its on-going employers contributions.	1. The Council has its own representation on the Pensions Board and the Assistant Director of Finance (Corporate) attend regular pension meetings to ensure that the Council has appropriate oversight and issues can be highlighted and if appropriate action taken. 2. The Council liaises with the Pensions Actuary on funding issues and valuations at least annually.		15		15	Pension Risk Reserve
Major Events							
31	Cyber Event - Risk that the Councils IT systems are subject to a cyber attack impacting the ability of MKCC to operate services, with material financial, operational and reputation impact.	1. The Council has in place a range of protective measures to defend against cyber attacks and employs a dedicated team to manage the Council's IT security. 2. Council has moved its servers to Microsoft Azure Cloud. 3. Mandatory Staff training on Cyber Security and active engagement across MKCC to be Cyber Risk Aware.		20		20	GF Working Balance Risk Allocation
32	Public Health Emergency - leading to service disruption, unplanned financial costs and reduced income from service restrictions and cessation.	1. Public Health provide early warnings to potential risk and provision of advice. 2. Liaison with Department of Health to take appropriate measures to manage threats.		10		10	GF Working Balance Risk Allocation
33	Emergency Planning / Climate Change - major event such as flooding etc.	1. Investment in flood prevention, drainage based on asset management plans. 2. Business Continuity Plans / Emergency Response Plan		15		15	GF Working Balance Risk Allocation
34	MKCC Tariff Programme by 2031 - To ensure the delivery of the full Tariff Programme by 2031 within the available funding and to avoid costs through the repayment of balances and incurring interest penalties.	1. A Tariff risk reserve has been established to protect the Council from cost overruns on the remaining projects that the Council is required to deliver. 2. The Council has a dedicated Tariff Programme Manager to deliver the overall programme and is supported via CLT who have oversight of the programme delivery.		10		10	Tariff Risk Reserve
35	Delivery of the MK East Tariff Programme (2A) - The Council fails to deliver the necessary infrastructure in accordance with the Tariff Agreement due to a shortfall in funding, higher than expected costs or programming issues with delivery partners leading to the risk of unbudgeted cost overruns and or the repayment of funds.	1. The Council has secured £15m of additional grant funding to help finance the Health Hub and 1st Primary School on the development site, ensuring that the Council is able to deliver these projects within the allocated resources of the Tariff Programme. 2. The agreement ensures that the Council will receive Indexation to cover timing differences between the execution of the agreement and receipt of funding from developers. 3. Programme Management will need to ensure that projects are delivered in a timely and affordable way to minimise the risk of additional costs outside of the available funds being delivered via the Tariff Agreement.		10		10	Tariff Risk Reserve (to be created)
36	Major Contractor Failure Re-procurement - In the event of a major contractor failure the Council would need to commence an unplanned procurement process and resource up to deliver this.	1. Selection process for key service suppliers considers supplier viability for the term of the contract using independent assessment and market knowledge. 2. Contract Management keeps this under review and alerts raised and reviewed where appropriate. 3. Business Continuity Plans in place.		10		10	GF Working Balance Risk Allocation

No	Risk Title/Description	Existing Controls	Budget 2023/24	Current Risk Score	Further Risk Mitigation Actions	Residual Risk Score	Risk Provision
37	Major Contractor Failure - Interim Service Provision - this would result in service disruption, unplanned procurement, potential TUPE implications and costs to stabilise and ensure service continuation.	1. Contract management continuously reviewing contractor viability during the life of any contract through market intelligence, contract performance and formal contract management meetings. 2. This is considered prior to the procurement process to ensure that operator financial sustainability is assessed and contractors are removed where there are material concerns. 3. Contracts where possible are designed to minimise the impact of contractor failure.		10		10	GF Working Balance Risk Allocation
38	RWTF Plant cannot process residual waste due to a major event which requires the Council to landfill.	1. Contract Management on site to gain daily oversight on the operation of the plant. 2. Operator carries stock of parts and has supply chain in place in the event of fails. 3. Operator required to provide bible for the plant to enable MKCC or successor to operate the plant.		15		15	MKWRP Risk Reserve
39	MKDP - financial failure resulting in loss of dividend and potential additional liabilities as MKCC is the sole partner for the LLP.	1. MKDP Independent Management Board in place with broad range of expertise. 2.OAG in place to provide separate oversight and challenge from MKCC and reporting into Cabinet. 3.MKDP provide a rolling 3 Year Business Plan for the Council to support. 4. Reserved Matters and Charges held on part of the MKDP asset base.		2		2	GF Working Balance Risk Allocation
40	Insurance Exceptional Losses - Significant rise in claims and losses leading to increase costs to the Councils Insurance Reserve and future insurance premiums.	1. Regular claims monitoring in place. 2. Insurance team meet with key service leads to review risks and claims including review of preventative measures and premium reductions. 3. Insurance provisions are reviewed annually.		4		4	1. Insurance Fund Reserve and Provisions 2.GF Working Balance Risk Allocation
41	Major Planning Appeal Loss - MKCC loses a significant planning appeal incurring legal costs from both parties.	1. Planning decisions are subject to robust scrutiny and due diligence to avoid successful challenge. 2. The Council reviews challenges to determine merits of defending decisions prior to Appeal to mitigate costs.		6		6	GF Working Balance Risk Allocation
42	GDPR Breach - failure to comply with legal duties resulting in reputational and financial liabilities	1. Nominated Director and Corporate Group in place. 2. Policies on Meta Compliance / Training for all staff.		6		6	GF Working Balance Risk Allocation
43	Workforce Disputes / Issue - risk of claims for breaches of employment law and or equal pay issues.	1. Council has robust policies in place and provides regular training for managers and staff to ensure that culture and behaviours are appropriate. 2.Various escalations exist to ensure that ER cases are managed appropriately to minimise harm and risk to the authority. 3. HR Dashboards in place for all Managers and CLT to review issues. 4.The Council operates a Job Evaluation scheme with an independent panel which includes Trade Union representation in all decisions are grading.		10		10	GF Working Balance Risk Allocation
44	Health and Safety Breach - failure to operate a safe system of work resulting in serious injury or loss of lives leading significant reputational and financial loss.	1. Health and Safety Policies and Practices. 2. Mandatory Staff Training 3. Reporting and Records Management (inc Inspections) 4. Qualified H&S Staff to support services discharge responsibilities. 5. CLT oversight and reporting.		10		10	GF Working Balance Risk Allocation

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