

APPENDIX 1

MTFP AND BUDGET SUMMARY

Tameside MBC Budget 2023/24



Appendix 1 Revenue Budget and MTFP Summaries

2023/24 Whole Council Revenue Budget

Directorate	Revenue Budget £	Spend Analysis	Revenue Budget £
Adults	41,532,443	Expenditure	
Children's Services	63,804,240	Employees	121,040,722
Population Health	14,230,977	Premises Related Expenditure	10,007,177
Quality and Safeguarding	99,950	Transport Related Expenditure	11,099,120
Place	29,244,729	Supplies and Services	86,423,334
Finance and IT	9,930,254	Transfer Payments	58,083,240
Governance	9,562,696	Recharge Expenses	28,931,768
Corporate Costs	52,991,675	Third Party Payments	169,721,158
Grand Total	221,396,964	Capital Items & Reserve Movements	(2,412,479)
		Capital Financing Costs	10,993,000
		Expenditure Total	493,887,040
		Income	
		Customer and Client Receipts	(39,153,809)
		Government Grant Income	(160,054,826)
		Interest Income	(6,426,700)
		Other Grants Reimbursements and Contributions	(79,540)
		Recharge Income	(52,246,657)
		Other Income	(14,528,544)
		Income Total	(272,490,076)
		Grand Total	221,396,964

Appendix 1 Revenue Budget and MTFP Summaries

2023/24 Whole Council Medium Term Financial Plan – Budget Requirement

	2023/24 '£000	2024/25 '£000	2025/26 '£000	2026/27 '£000	2027/28 '£000
Previous Year's Net Budget	208,609	221,397	231,872	243,005	254,442
Service Pressures					
Staffing related cost pressure	12,805	6,187	6,377	6,692	6,939
Demographic pressures	5,250	4,221	2,382	1,979	1,879
Inflationary pressures	15,220	480	3,270	3,234	3,265
Reduction in other fees/charges/income	990	(100)	(100)	(100)	0
Other service pressures	5,722	659	225	395	0
Total service pressures	39,987	11,446	12,154	12,200	12,083
Service Reductions					
Budget reductions	(10,554)	(627)	(400)	(100)	0
Budget resources redirected	(5,222)	416	0	0	0
New funding	(5,859)	0	0	0	0
Fees & charges	(1,750)	(760)	(622)	(663)	(662)
Efficiency factor	(3,814)	0	0	0	0
Total service reductions	(27,199)	(971)	(1,021)	(763)	(662)
Net budget increase/(decrease)	12,787	10,475	11,133	11,437	11,421
Proposed total budget for year	221,397	231,872	243,005	254,442	265,863

2023/24 Whole Council Medium Term Financial Plan – Funding the Budget

	2023/24 '£000	2024/25 '£000	2025/26 '£000	2026/27 '£000	2027/28 '£000
Resources <i>(Assumes increase in Council Tax)</i>					
Revenue Support Grant	0	0	0	0	0
Business Rates	(102,358)	(103,071)	(104,468)	(105,885)	(107,321)
Council Tax (assumes minimum 1.99% increase in future years)	(110,234)	(112,849)	(115,529)	(118,271)	(121,077)
Collection Fund (surplus)/deficit	(3,453)	(1,750)	0	0	0
New Homes Bonus	(261)	0	0	0	0
Use of reserves	(2,676)	(209)	(234)	0	0
Other funding	(2,415)	0	0	0	0
Total resources	(221,397)	(217,879)	(220,231)	(224,156)	(228,398)
Imbalance (surplus)/deficit cumulative	(0)	13,993	22,774	30,286	37,465

2023/24 Forecast Specific Grant Income

Grant	2022/23 £000s	2023/24 £000s
Section 31 Business Rates Grant	9,094	16,110
New Homes Bonus	790	261
Lower Tier Services Grant	368	0
COVID-19 Income Compensation Grant	1,648	0
Services Grant	3,881	2,187
Social Care Support Grant	13,315	20,266
Better Care Fund (BCF)	12,977	14,675
Improved Better Care Fund (iBCF)	12,584	12,584
Local Reform and Community Voices Grant	209	209
Adult Social Care Market Sustainability Grant	877	2,702
Supporting /Troubled Families Grant	1,195	1,195
Youth Justice Grant	559	463
Social Workers in Schools Programme (SWIS)	200	148
Staying Put Grant	174	174
Staying Close Grant	0	454
SHiFT Programme Grant	0	370
Youth Offending Turnaround Programme Grant	0	141
Unaccompanied Asylum Seeking Children Grant	863	560
Holiday Activities Fund	1,261	1,202
Family Hubs Grant	0	660
Private Finance Initiative (PFI) Grant	14,196	14,196

2023/24 Forecast Specific Grant Income (continued)

Grant	2022/23 £000s	2023/24 £000s
Dedicated Schools Grant (including Teachers Pay and Pension Grant)	139,038	148,195
Schools Supplementary Grant	2,652	0
Mainstream Schools Additional Grant	0	3,207
Pupil Premium Grant	7,810	8,133
Universal Infant Free School Meals	1,377	1,397
PE & Sport Grant	888	868
Covid Recovery Premium	1,912	1,293
School Led Tutoring	768	774
School Improvement Grant	97	0
Virtual School Head Role Extension	149	149
Housing Benefits - Mandatory Rent Allowances: subsidy	54,944	53,767
Housing Benefits - Mandatory Rent Rebates outside HRA: subsidy	2,349	2,471
Housing Benefit Administration Grant	830	808
Housing Benefit DHP Grant	548	388
Community Safety Funding	354	354
A Bed Every Night	286	260
Rough Sleepers Initiative	435	371
Homelessness Prevention Fund	762	704
Domestic Abuse Grant	548	554
Substance Misuse Treatment and Recovery Grant	0	729
Total Grants	289,937	312,979

APPENDIX 1 - BUDGETED USE OF RESERVES

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £	Decision to approve / To be approved
Adults	Transfer of Reserve Funding to be utilised in 23/24 for Insulin Workforce Training Programme as per conditions - delay to start up in 22/23	Adults Services Transformation Reserve	Grants and Contributions	Transfer from	(20,600)	Full Council 28 February 2023, 2023/24 Budget Report.
Adults	Commissioning Transformation Programme - Corporate Reserve Funding to support agreed Savings Project in 23/24	Joint Investment Fund	Strategic Priorities	Transfer from	(63,960)	Executive Decision 13/10/21 - Mental Health Supported Accommodation Project
Adults	Contribution as part of Ageing Well to the Community Response Service in order to hire 2 community response workers to prevent falls at home	Adults Services Transformation Reserve	Grants and Contributions	Transfer from	(46,000)	Full Council 28 February 2023, 2023/24 Budget Report.
Adults	Transformation Reserve transfer to support Safeguarding Provision during 23/24	Adults Services Transformation Reserve	Grants and Contributions	Transfer from	(60,560)	Full Council 28 February 2023, 2023/24 Budget Report.
Adults	Commissioning Transformation Programme - Corporate Reserve Funding to support agreed Savings Project in 23/24	Joint Investment Fund	Strategic Priorities	Transfer from	(52,890)	Executive Decision 13/10/21 - Mental Health Supported Accommodation Project
Adults	Carers Scheme funding earmarked for 1 x Health & Wellbeing Advisor and 1 x activity coordinator	Population Health Investment Fund Reserve	Grants and Contributions	Transfer from	(30,220)	Full Council 28 February 2023, 2023/24 Budget Report.
Children's Services	Drawn down of reserves to support delivery of the supporting families programme	Children's Unspent Revenue Grant & Contribution Reserve	Grants and Contributions	Transfer from	(423,070)	Full Council 28 February 2023, 2023/24 Budget Report
Children's Services	Unspent Early Intervention Prevention Grant (EIPG) required in 2023/24	Children's Unspent Revenue Grant & Contribution Reserve	Grants and Contributions	Transfer from	(51,000)	Full Council 28 February 2023, 2023/24 Budget Report
Children's Services	Youth Offending Turnaround Programme Grant unspent grant from 2022/23	Children's Unspent Revenue Grant & Contribution Reserve	Grants and Contributions	Transfer from	(19,730)	Full Council 28 February 2023, 2023/24 Budget Report
Children's Services	Reserve draw down to support the Signs of Safety Team	Population Health Investment Fund	Grants and Contributions	Transfer from	(221,420)	Executive Decision Notice 10 November 2021
Children's Services	Additional fixed term posts required following Ofsted Focus Visit	Children's Social Care Staffing Investment	Strategic Priorities	Transfer from	(421,370)	Executive Cabinet report 23 June 2021, Item 6, Ofsted Focus Visit
Children's Services	Additional Capacity in the SEND Statutory Assessment Team	Education Reserve	Budget Resilience	Transfer from	(33,000)	Executive Cabinet report 28 July 2021, Item 18, SEND Capacity Recovery Proposal
Finance and IT	Expected use of IT investment reserve as per five year investment plan approved in February 2020. Further details of planned works in 2023/24	IT Investment Fund/Replacement	Strategic Priorities	Transfer from	(1,590,705)	Full Council 25 February 2020, 2020/21 Budget Report
Finance and IT	Expected contribution to Insurance reserves based on annual actuarial assessment of insurance provision and reserve requirements.	Insurance Reserves	Liabilities and Risk	Transfer to	154,820	Director of Finance
Finance and IT	Contribution to IT investment smoothing reserve to fund IT Investments.	IT Investment Fund/Replacement	Strategic Priorities	Transfer to	590,230	Full Council 25 February 2020, 2020/21 Budget Report

APPENDIX 1 - BUDGETED USE OF RESERVES

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £	Decision to approve / To be approved
Governance	Investment in Adults/Children's Social Care and Childrens Education IT systems report (Funding of 2 posts from Joint Commissioning Reserve)	Joint Investment Fund	Strategic Priorities	Transfer from	(86,423)	Executive Cabinet Report 24th August 2022 - Investment in Adults, Childrens Social Care and Childrens Education IT Systems
Governance	Funding to support the Council's transformation agenda	Transformation reserve	Strategic Priorities	Transfer from	(650,149)	Executive Cabinet, 23 March 2022
Governance	Exchequer staffing to address Covid related backlogs	COVID Support Grant	COVID-19	Transfer from	(123,855)	Director Of Finance
Place	We can provide support to homeowners facing repossession in the form of a loan which will then be repaid to the Council. Once repaid, the monies will be reused to support other homeowners. Occasionally though the outstanding debt has to be written off. In these instances, there is earmarked grant funding available in this reserve to cover the debt. The value required to be drawn down will be dependent on how much debt has been written off in year.	Community Services Unspent Revenue Grant & Cont Reserve	Grants and Contributions	Transfer from	(51,640)	Full Council 28 February 2023, 2023/24 Budget Report.
Place	The Arts and Events team have received funding in previous years to support the delivery of arts and events across Tameside. It is expected that in 23/24 some of these grants will be required to further support their activities. This value is dependent on if any further funding is received during the financial year that can be used instead but it is expected that these grants will be required to support the SMILE project, the lantern parade and Arts Awards.	Community Services Unspent Revenue Grant & Cont Reserve	Grants and Contributions	Transfer from	(64,020)	Full Council 28 February 2023, 2023/24 Budget Report.
Place	Annual transfer from the PFI Affordability Reserve to finance the related contractual unitary charge	BSF Affordability	Accounting	Transfer from	(1,343,690)	Director of Finance
Place	Annual transfer from the PFI Affordability Reserve to finance the related contractual unitary charge	Hattersley PFI Reserve	Accounting	Transfer from	(1,079,750)	Director of Finance
Place	To fund future crematorium refurbishments and repairs to enable continuity of a key service. The transfer is dependant on the financial	Crematorium Contingency Reserve	Budget Resilience	Transfer to	100,000	Executive Cabinet, 24 October 2018
Place	An element of the value recharged for vehicles is transferred into a reserve to ensure sufficient funding is in place to meet the maintenance costs over the expected useful life.	Fleet Maintenance Reserve	Budget Resilience	Transfer to	75,000	Director of Finance
Place	Annual transfer to the PFI affordability reserve to finance the related contractual costs over the remaining term of the contract.	BSF Affordability	Accounting	Transfer to	2,358,287	Director of Finance
Place	Annual transfer to the FM affordability reserve to finance the related contractual costs over the remaining term of the contract.	BSF FM Affordability Reserve	Accounting	Transfer to	56,100	Director of Finance
Place	Annual transfer to the PFI affordability reserve to finance the related contractual costs over the remaining term of the contract.	Hattersley PFI Reserve	Accounting	Transfer to	1,127,500	Director of Finance
Place	Transfer of service charges (Charlestown and Hattersley Industrial Units) to sinking fund reserve to finance future years industrial units annual maintenance costs	AIPM - Service Charge	Accounting	Transfer to	14,160	Director of Finance

APPENDIX 1 - BUDGETED USE OF RESERVES

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £	Decision to approve / To be approved
Population Health	Reserve Funding to pay for Smoking Midwife ICFT Contract element in 23/24 as agreed with ICB	Population Health Reserve	Strategic Priorities	Transfer from	(58,778)	Full Council 28 February 2023, 2023/24 Budget Report.
Population Health	Integrated Care Foundation Trust Element of the Early Attachment Service for 23/24, in order to pay for the Pennine Care contract value.	S75 NHS Risk Share arrangement	Strategic Priorities	Transfer from	(376,805)	Full Council 28 February 2023, 2023/24 Budget Report.
Population Health	Transfer of Children's Reserve Funding to fund a member of staff supporting the Mental Health Project 23/24	Children's Unspent Revenue Grant & Contribution Reserve	Grants and Contributions	Transfer from	(24,185)	Full Council 28 February 2023, 2023/24 Budget Report.
Population Health	Domestic Abuse Discretionary Reserve Allocation - IRIS Programme 23/24	Population Health Investment Fund Reserve	Grants and Contributions	Transfer from	(4,000)	Full Council 28 February 2023, 2023/24 Budget Report.
Resourcing	Use of prior year's council tax collection fund surplus to support the 2023/24 budget. Further detail is provided in Appendix 4 - Resourcing.	Collection Fund Reserve - Council Tax	Budget Resilience	Transfer from	(2,395,000)	Full Council 28 February 2023, 2023/24 Budget Report
Resourcing	Use of prior year's business rates collection fund surplus to support the 2023/24 budget. Further detail is provided in Appendix 4 - Resourcing.	Collection Fund Reserve - Business Rates	Budget Resilience	Transfer from	(1,058,000)	Full Council 28 February 2023, 2023/24 Budget Report
Resourcing	Use of COVID grant funding to support the 2023/24 budget.	COVID Support Grant	COVID-19	Transfer from	(2,500,000)	Full Council 22 February 2022, 2022/23 Budget Report
Resourcing	Use of reserve to fund Tameside's Local Plan. Every local authority is required by law to have an up to date development plan that sets out the vision and framework for future development of an area.	Business Rates Growth Pilot	Budget Resilience	Transfer from	(176,000)	Full Council 25 February 2020, 2020/21 Budget Report