

Municipal Budget

For the Year Ending 31st March 2025

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Blackpool Council



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Introduction

The Budget for the forthcoming financial year is again challenging with a budget savings target of £8.6m on the back of successfully delivering £218m over the previous 13 years. This Budget has undergone detailed consideration and scrutiny over a lengthy formulation period. From the very outset this has involved the Council's Cabinet Members, who have ensured that resources are aligned more than ever before to the Council's specific priorities, followed by extensive engagement and consultation with key stakeholders such as the trade unions, business representatives, equality and diversity forums and of course our residents.

Despite the financial constraints, the Council has made sufficient provision within the Budget to accommodate:

- delivery of the 2023/24 Revenue Budget including Working Balances
- pay award of 3.0% in 2024/25
- the payment of annual increments
- voluntary 5 days' unpaid leave on average
- employer national insurance changes
- auto-enrolment based on previous uptakes
- the payment to providers of commissioned adult services of the Real Living Wage to those that commit to pay it
- growth in the children's social care budget in line with latest projections on Looked After Children unit costs
- non-pay inflation in 2024/25 of 3% based on OBR CPI for all contracts excluding utilities (0%) and insurance (5%)
- growth in the adult social care budget to reflect reasonable demographic pressures and fee rate increases
- Council Tax and Adult Social Care Precept increases of 2.99% and 2.0% respectively
- Treasury Management budget predicated on a weighted average interest rate of 5.0%
- the latest estimates of Settlement Funding Assessment
- the Council fulfils its statutory obligation to balance its budget.

These are all big challenges once again, but by working more collaboratively across Council directorates and indeed with other public sector partners where appropriate we can strive to achieve common goals and efficiencies together. I have every confidence that the services' efforts of 2011/12 – 2023/24 will be repeated in 2024/25 to deliver these objectives.

Steve Thompson
Director of Resources
February 2024

Revenue Budgets and Council Tax Setting

BLACKPOOL COUNCIL REPORT

GENERAL FUND REVENUE BUDGET 2023/24

Purpose

The purpose of this report is to determine the overall level of net expenditure to be included in the General Fund Revenue Budget for 2024/25 and to identify a budget savings plan that will ensure a balanced budget in-year.

Background Information and Context

The current Medium Term Financial Sustainability Strategy (MTFSS) covering the period 2021/22 – 2026/27 was approved by Executive on 8 November 2021 and presented a financial outlook, an assessment of risks and indication of the Council's challenges over these 6 years. Since the last 4-year Settlement ending in 2019/20 the Council has had to plan based on 1-year only Settlements, it was hoped that there would be a multi-year Settlement for 2024/25, however, a 1-year only Settlement was again announced for the forthcoming year.

The 10 key principles of the Medium Term Financial Sustainability Strategy are:

- the statutory obligation to balance the Council's budget in each year of the period;
- resourcing services in line with Council priorities;
- embedding a culture of value for money and efficiency savings in all activities;
- keeping local taxes and charges as low as practicable;
- maximising the level and resilience of the resources of cash, assets and people;
- ensuring significant risks are identified and mitigated where possible;
- ensuring financial reserves reflect the levels of business and risk;
- optimising capital spending freedoms;
- a sympathetic but robust approach to income and debt management in accordance with a refreshed Income and Debt Recovery Strategy
- adherence to the Council's climate emergency declaration of reaching net carbon zero by 2030 (and measures to lead the town towards the same objective).

The Local Government Finance Settlement

The Local Government Finance Settlement sets the amount of Central Government funding available to councils. The Secretary of State for Levelling Up, Housing and Communities announced the Provisional Local Government Finance Settlement for 2024/25 on 18 December 2023. The Final Settlement was announced in early February 2024.

The Settlement Funding Assessment (SFA) for Blackpool Council is split between resources received via Revenue Support Grant, an assessment of its share of Business Rates collectable plus a Top-up element from the Business Rates Retention Scheme. The Provisional Settlement Funding Assessment amounts to **£70,735,000** in 2024/25. This compares with the Settlement Funding Assessment in 2023/24 of £67,623,000.

There are several other significant components of Central Government funding, some of which have been rolled into the Settlement Funding Assessment and some which remain separate specific grants as set out below.

Better Care Fund (BCF)

The Better Care Fund is a programme spanning both the NHS and local government which seeks to join up health and care services so that people can manage their own health and wellbeing and live independently in their communities for as long as possible. The aim of the Better Care Fund is to improve the lives of some of the most vulnerable people in our society, placing them at the centre of their care and support and providing them with integrated health and social care services, resulting in an improved experience and better quality of life.

The Provisional Settlement announcement confirmed the Improved Better Care allocation for Blackpool Council at £10,875,000, the same level as in 2023/24.

On publication of the Policy Framework and Planning Requirements in 2024 the Council will work with colleagues within the place-based Integrated Commissioning Board (ICB) to agree the value of the pooled budget for 2024/25.

Social Care Grant

The Settlement included an increase of £1.192bn to the Social Care Grant taking the national amount to £5.044bn. This funding was allocated to support local authorities to meet rising demand for adult and children's social care services. Blackpool's allocation for 2023/24 was £16,652,000 and this will increase to £21,840,000 in 2024/25, an increase of £5,188,000. This total includes an increase from the Provisional Settlement of £1,883,000 for Blackpool following the announcement on 24th January 2024 by the Secretary of State for Levelling Up, Housing and Communities of an increase of £500m nationally. Local Authority allocations were confirmed in the Final Settlement on 5 February 2024.

Adult Social Care (ASC) Market Sustainability & Improvement Fund

The ASC Market Sustainability & Improvement Fund increased by £488m to £1.050bn for 2024/25, this includes the rolling in of the Workforce Fund which totals £205m. The Fund is intended for local authorities to make tangible improvements to adult social care, and, in particular, to address discharge delays; social care waiting times; low fee rates; workforce pressures; and to promote technological innovation in the sector. Blackpool's allocation for 2023/24 was £2,116,000, which rises to £3,954,000 for 2024/25, an increase of £1,838,000.

Discharge Funding Grant

The Discharge Funding Grant was introduced in 2023/24 and is provided to upper tier authorities to ensure those people who need to draw on social care when they are discharged from hospital can leave as soon as possible. The Discharge Funding must be pooled as part of the Better Care Fund. Blackpool's allocation for 2024/25 is £2,541,000, an increase of

£1,016,000 from £1,525,000 in 2023/24.

Dedicated Schools Grant (DSG)

The Dedicated Schools Grant (DSG) is paid in support of the local authority's schools budget. It is the main source of income for the schools budget, Early Years and High Needs pupils. Local authorities are responsible for determining the allocation of the grant in consultation with local schools forums. Local authorities are responsible for allocating the Schools Block of the grant to individual schools in accordance with the local schools' funding formula.

The Dedicated Schools Grant in 2023/24 prior to academy recoupment was £147,970,724 and the provisional allocation for 2024/25 is £161,671,622. This includes a new early years allocation for under two year olds. A breakdown of the DSG across the different blocks is shown in the table below:

Block	2023/24	2024/25	Variance	
	£m	£m	£m	%
Schools	105.6	112.23	6.63	6.3%
Central Schools Services	1.14	1.09	-0.05	-4.4%
High Needs	31.97	33.38	1.41	4.4%
Early Years	9.26	14.97	5.71	61.7%
Total DSG	147.97	161.67	13.7	9.3%

The estimated in-year surplus of £446,000 on the DSG would contribute to reducing the cumulative deficit on Dedicated Schools Grant to £1.2m by 31 March 2025. The proposed allocation of resources reflects the plans agreed with the Department for Education as part of the Safety Valve programme, which supports local authorities with Dedicated Schools Grant deficits to develop plans to reform their High Needs systems in order to rapidly place them on a sustainable footing. The budget proposals were discussed with and supported by Blackpool Schools Forum on 16 January 2024.

The proposed funding formula for Blackpool mainstream schools for 2024/25 mirrors the National Funding Formula for schools, with the exception of a 2.09% reduction in the Basic Entitlement values. This reduction has been approved by Schools Forum in order to allow for a transfer of 0.5% (£561,141) from the Schools Block to the High Needs Block to support the DSG management plan.

Public Health Grant

The transfer of Public Health services and their responsibility to local government from April 2013 brought with it ring-fenced grant funding.

Blackpool's allocation for 2024/25 was confirmed in the Final Settlement at £20,207,682, an increase of £349,288 (1.76%) from £19,858,394 received in 2023/24. An increase of £87,613 from the amount announced in the Provisional Settlement.

2024/25 Services Grant

This grant was introduced in 2022/23 totaling £822m and was distributed via 2013/14 Settlement Funding Assessment shares. For 2023/24, the amount was reduced to £483m due to the cancellation of the increase in National Insurance Contributions and to move funding to the Supporting Families programme. For 2024/25, the national pot has again been reduced to only £87m with funding being diverted to offset increases in the Revenue Support Grant, the Funding Guarantee and the Social Care Grant. In 2023/24 Blackpool's allocation was £1,876,000 but this has reduced to £337,000 for 2024/25. The Services Grant allocation increased from £307,000 at the Provisional Settlement to £337,000 in the Final Settlement.

Housing Benefit (HB) Administration Grant

The Housing Benefit subsidy scheme is the means by which local authorities claim subsidy from the Department for Work and Pensions (DWP) towards the cost of administering HB in their local areas. Benefit schemes of rent rebates for tenants of a local authority and rent allowances for private tenants are provided for by the Social Security Contributions and Benefits Act 1992 and the Social Security Administration Act 1992 (as amended). Claimants obtain these benefits by direct application to the authority. Eligibility for, and the amount of, HB is determined in all cases solely by the local authority. The Council received Housing Benefit Administration Subsidy grant in 2023/24 of £690,542. This grant has reduced in 2024/25 to £660,763 due to claimants migrating to Universal Credit.

New Homes Bonus (NHB) Grant

The 2024/25 allocations are £291m, which is the same as 2023/24. There have been no changes to the design of the scheme for 2024/25, with a single year's new allocation. Blackpool's allocation of NHB in 2023/24 was £22,400 and this falls to £20,300 for 2024/25. Both of Blackpool's allocations relate to Affordable Homes.

Funding Guarantee

This grant is intended to provide a funding floor for all local authorities, so that no local authority would see an increase in core spending power that is lower than 4%, before taking into account (i) council tax level decisions and (ii) changes to funding from rolled in grants. The minimum 4% increase is 1% higher than the 3% in 2023/24.

For eligible authorities, the value of the guarantee will be based on the difference between a 4 per cent increase in their 2023/24 Core Spending Power adjusted for actual Council Tax requirement in 2023/24, compared to their increase in Core Spending Power (excluding rolled in grants) before any assumed increases to Council Tax Band D levels in 2024/25.

Blackpool Council's increase is greater than 4%, therefore there is no allocation in 2024/25 from the Funding Guarantee.

Core Spending Power

Core Spending Power is a measure of the resources available to local authorities to fund service delivery. It sets out the money that has been made available to local authorities through the Local Government Finance Settlement (LGFS).

Core Spending Power	2024/25	2023/24
	£m	£m
Settlement Funding Assessment (SFA)		
- Revenue Support Grant (RSG)	18.67	17.51
- Business Rates Baseline Funding Level	52.07	50.11
Compensation for under-indexing the business rates multiplier	10.37	8.54
Council Tax Requirement	73.62	69.50
Improved Better Care Fund	10.88	10.88
New Homes Bonus	0.02	0.02
Social Care Grant	21.84	16.65
Services Grant	0.34	1.95
Adult Social Care Market Sustainability and Improvement Fund	3.95	2.12
Adult Social Care Discharge Fund	2.54	1.53
Grants rolled in	0.00	1.37
Total	194.30	180.18
Change in Provisional Revenue Spending Power		
Percentage Change	+7.8%	

However, this calculation does not reflect the full inflationary pressures (pay awards, National Living Wage announcements, non-pay) and demand pressures, which have to be met from budget savings elsewhere.

Blackpool Council Funding for 2024/25

The table below shows what the Local Government Finance Settlement means for Blackpool and how this compares to 2023/24.

Council Tax	(7.4)	Council Tax increase of 5%, increase in Band D properties and review of CTRS assumption
Business Rates	(4.3)	Revaluation exercise plus multiplier increases
Business Rates (late adj to 23/24 budget)	(4.5)	NNDR1 completed after budget setting
Grants	(7.5)	Revenue Support Grant £1.159m, s31 Grant £1.042m, Social Care Grants £5.305m
Funding Total	(23.7)	

Revenue Budget 2023/24 – Projected Outturn

The projected adjusted revenue outturn as at month 9 for the current financial year estimates that a sum of £1,773,000 will be taken from working balances as at 31 March 2024.

The main areas of budgetary variance are set out below:

	Budget Variance
	£000
Children's Services	6,537
Adult Services	2,039
Community and Environmental Services	690
Parking Services	300
Communications and Regeneration	26
Governance and Partnership Services	(32)
Subsidiary Companies	(35)
Concessionary Fares	(130)
Chief Executive	(200)
Resources	(276)
Treasury Management	(1,600)
Net Service Overspendings 2023/24	7,319
Net Adjustment from Contingencies / Reserves	(5,546)
Net Overspending 2023/24	1,773

The reasons for the overspendings are well documented in the Council's monthly Financial Performance Monitoring reports and recovery plans are under constant review. The scrutiny committees continuously review overspending services to seek assurances that effective remedial action is being taken.

Cash Limited Revenue Budget 2024/25

There is a statutory requirement upon the Council to set a balanced budget:

- Section 100 of the Local Government Act 2002 requires local authorities to plan each year's revenue at a level sufficient to meet operating expenses and hence achieve a balanced budget.
- Section 114 of the Local Government Finance Act 1988 requires the Chief Finance Officer of an authority to report to its Members and external auditor if it appears that the expenditure of the authority incurred (or proposed to incur) in a financial year is likely to exceed the resources available to meet that expenditure.

The cash limit upon the Revenue Budget for 2024/25 is **£194,762,000** (line 22 of the Summary on page 27). This represents the maximum sum of net expenditure which is sustainable within the resources available.

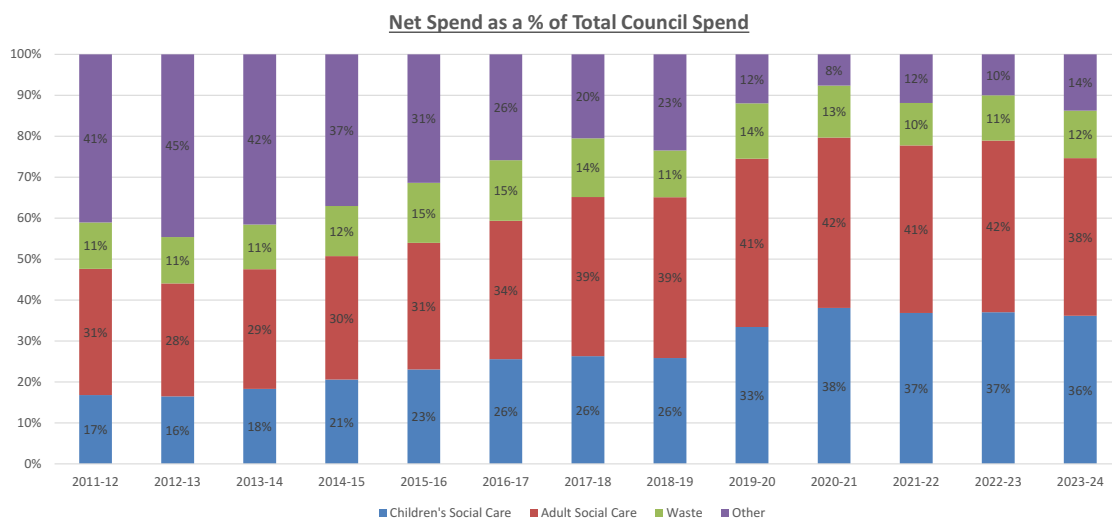
The base Revenue Budget for next year incorporates the following key assumptions as outlined in the 2021/22 – 2026/27 Medium Term Financial Sustainability Strategy:

- delivery of the 2023/24 Revenue Budget including Working Balances
- pay award of 3.0% in 2024/25
- the payment of annual increments
- voluntary 5 days' unpaid leave on average
- employer national insurance changes
- auto-enrolment based on previous uptakes
- the payment to providers of commissioned adult services of the Real Living Wage to those that commit to pay it
- growth in the children's social care budget in line with latest projections on Looked After Children unit costs
- non-pay inflation in 2024/25 of 3% based on OBR CPI for all contracts excluding utilities (0%) and insurance (5%)
- growth in the adult social care budget to reflect reasonable demographic pressures and fee rate increases
- Council Tax and Adult Social Care Precept increases of 2.99% and 2.0% respectively
- Treasury Management budget predicated on a weighted average interest rate of 5.0%
- the latest estimates of Settlement Funding Assessment
- the Council fulfils its statutory obligation to balance its budget.

Children's Services

The Council has made significant investment in Children's Social Care over the last decade and at a time when local government budgets have been drastically reduced. The impact of this can be seen in the chart below which highlights that spend in

2023/24 represented 36% of the Council’s revenue spend compared with 17% in 2011/12. Indeed all social care now represents 74% of the Council’s revenue spend compared with 48% around a decade ago.



Children’s Services is also seeing an increase in demand for Special Educational Needs (SEN) transport relating to a growth in Education Health and Care Plans (EHCPs)

A Children’s Social Care Medium Term Financial Strategy is in place and under continuous review to ensure that positive management intervention happens as planned.

Adult Services

Adult Services has also seen significant investment over the last decade with spend representing 38% of total Council spend in 2023/24 compared to 31% in 2011/12. Growth in Homecare, Learning Disabilities and Mental Health placements alongside fee rate increases in line with National Living Wage and subsequently Real Living Wage have required redirection of Council funding to cover these pressures. Whilst the government has provided financial support through the Better Care Fund and Social Care grants, this funding has not been sufficient to cover costs. An extract from the 2024/25 MTFP highlights this:

	Year on Year Variance in Funding £000s	Comments
Better Care Fund	0	No increase in funding
Social Care Grant	5,305	This funding is for Adult and Children's Social Care
Adult Social Care Market Sustainability & Improvement Fund	1,838	
Discharge Funding Grant	1,017	
Adult Social Care Council Tax Precept	1,423	Value at 2%
Total Increase in Funding for Social Care	9,583	
Funding required to cover Children's Social Care Pressures	8,205	See table at 9.7
Funding required to cover Adult Social Care Pressures	9,419	See table at 9.7
Total Cost pressures in Social Care	17,624	
Funding Deficit	8,041	

Growth and Prosperity

Growth and Prosperity continues to pursue, implement and complete a number of regenerative schemes that will benefit Blackpool for many years to come. A state of the art I-MAX cinema will open in 2024 and this will provide a much welcomed night time offer to further encourage families to the resort.

Work on the hotel within Central Business District will also be complete in 2024 and further re-location of a number of Central Government backed organisations is also likely in future years.

The Growth and Prosperity team are also actively compiling an Asset Disposal Strategy to ensure that assets that are no longer required or surplus to needs are marketed in an attempt to ensure capital receipts are realised, therefore mitigating the requirement to prudentially borrow.

Work also continues on a multitude of other schemes to ensure that Blackpool offers opportunity to the young of the town.

The table below is an extract from Blackpool Council's Medium Term Financial Plan and summarises the cost pressures outlined above.

	MTFP v1.7 £m	Comments
Pay Award/Increments	3.2	Pay award assumed at 3% plus increments.
Non-pay inflation (exc Children's & Adults)	0.6	Based on 3% Autumn Statement OBR CPI forecast.
Adult Services	9.4	Impact of RLW increases (£10.90 -> £12.00) and demand pressures.
	(2.9)	ASC Market Sustainability & Improvement Fund (£1.84m) and Discharge Grant (£1.02m).
Children's Services	8.2	Based on latest CSC MTFP plus 5% unit cost inflation, SEN transport and unachieved savings target from 23/24.
Waste Disposal	1.3	Increased waste disposal costs linked to contractual obligations with LCC.
Treasury Management	4.4	Estimates predicated on Bank of England interest rates averaging at 5.0% and increased capital spend.
Minimum Revenue Provision	5.2	Reversal of technical accounting adjustment which benefitted previous years.
Non-recurring budget savings from previous year	9.9	One off use of reserves to balance 2023/24 budget.
Other	0.7	
Expenditure Total	40.0	

Budget Gap 2024/25 and Methodology for Delivering

Following the Provisional Local Government Settlement and revisions to the Medium Term Financial Plan the budget gap for the next financial year can be analysed as follows:

	£m
Reduction / (Increases) in funding / income (ref. Table 7.16)	(23.7)
Pay- related costs	3.2
Non-pay inflation	0.6
Service pressures / Demand and demographic pressures	26.3
Prior year non-recurrent savings	9.9
Total	16.3

Savings Programme

Achieving savings of the scale demanded requires concerted action and consideration of a broad range of initiatives, whilst maintaining strong financial management and budgetary control, addressing any areas of overspending in a timely manner, maximising savings and ensuring value for money.

The Savings Programme constitutes seven thematic workstreams:

- i) Technical savings – these cover areas such as debt and PFI restructurings, pensions, review of reserves and provisions, use of capital receipts and capital-to-revenue transfers and review of Business Rate yield assumptions.
- ii) Income generation and management – fees and charges income will continue to be optimised along with returns on business loan support, regeneration initiatives and traded services.
- iii) Procurement and commissioning - maximising best value from the market place through an innovating commissioning regime to reduce third-party spend and deliver targeted social value.
- iv) Demand management and self-help initiatives such as the current Channel Shift project work which has accelerated during the pandemic period.
- v) Transformational efficiency measures under the direction of the Chief Executive's Corporate Delivery Unit with a focus on 'upstream' prevention.
- vi) Structural reform:
 - internally with Council services being the provider of first choice
 - collaborating and partnering with the Council's own companies as has already progressed significantly with the adoption of the Companies Governance Framework and a common Management Services Agreement.
 - across the wider public sector including the prospective County Combined Authority, the Integrated Care Board, the Local Resilience Forum and One Public Estate.
 - with the private and voluntary sectors.
- vii) Service reductions and cuts, which are considered once i) – vi) have been exhausted.

This exercise has generated the necessary service budget target savings of **£16.3m** in 2024/25.

In setting realistic budgets for the forthcoming year, services will be expected to meet any additional service-specific pressures that may emerge.

Other Considerations

Staffing Implications

The Council continues to work incredibly hard throughout the year to mitigate the potential for compulsory redundancies.

In order to achieve this the following action is taken:

- continuation of voluntary unpaid leave arrangements
- strict controls via a weekly Resourcing Panel for recruitment requests
- consideration of applications for early retirement, flexible retirement and voluntary redundancy
- holding vacant posts throughout the year which are subsequently removed resulting in a saving
- enabling employees to voluntarily reduce their hours of work if they wish to do so
- offering unpaid career breaks and unpaid sabbaticals
- cessation or limitation of the use of agency staff and casuals
- redeploying employees into other roles where their role is proposed to cease/change

Due to the actions above, the proposed budget sees more than 50 roles either frozen or removed and as things stand, we are expecting no more than single figures in compulsory redundancies and we will strive to avoid this completely.

Economic Context

The significant events that have occurred over recent years continue to have an impact on both the Global and UK economy. The consequences of the pandemic, the effects of Britain's exit from the European Union and the war in Ukraine are continuing to have an effect on a number of factors including the supply chain and prices. As a result, UK inflation continued to rise in early 2023 but has now started to fall. It is hoped that this will continue and interest rates will fall as a result but it is important that the Council's treasury and investment affairs continue to be managed in a cautious and prudent manner.

The Bank of England consequently has increased the base rate numerous times from 3.5% in January 2023 to 5.25% on the 14th December 2023. There is however a market expectation that rates will fall during 2024/25 due to lower than expected levels of inflation. For the purpose of the budget, the information provided by the Office of Budget Responsibility has been used and this forecasts the base rate will reduce to a 4.9% in 2024. Money market investment rates for temporary surplus cash balances have also increased with the base rate with the current rate for a three-month fixed-term deposit with a high street bank being typically 5.1%.

Long-term borrowing rates, influenced by gilt yields, returned to relatively stable levels in 2023 given the extreme volatility in 2022 as a result of the September mini-budget, which caused the Bank of England to announce an emergency bond-buying programme. Following the change in government budget proposals, gilts have largely stabilised and expected to mirror the movements in the base rate.

The Treasury Management Report for 2024/25 sets out the key principles and assumptions, all of which have fed into the budget setting process for 2024/25.

Business Loans Fund

The 2019/20 Budget increased the Loans Fund to £200m. Loans are available to businesses strongly linked to growing and safeguarding the local economy. The Council has had approvals and expressions of interest totalling over £152m of loans as at 31st December 2023, although this is offset by repayments made to date. The total amount which has been drawn down so far is £117m net of repayments that have been made. These loans have created / safeguarded 1,788 jobs.

The ability of the loans fund to continue to lend is currently under review. This is due to an ongoing consultation currently being undertaken about Minimum Revenue Provision (MRP) being applied to loans provided. The imposition of MRP on any future loans is likely to inhibit the loan approval process, but this scenario now appears unlikely.

Equalities Analysis

The Council has a statutory responsibility under the Equality Act 2010, known as the 'Public Sector Duty', to examine the possible impacts on equality issues of decisions it makes. As part of this, the Council must have due regard to the need to eliminate discrimination and other prohibited conduct, whilst advancing equality of opportunity and fostering good relations between different groups within our communities.

The Council adopts a robust approach to explore the possible impacts of budget proposals. This is in recognition of the often complex effect on service users, staff, residents and visitors of these decisions. Where potentially significant equality implications have been identified within the proposals outlined in this report, these are flagged up to decision makers and if appropriate this leads to the commissioning of detailed impact reviews involving data analysis and consultation with service users and others affected.

The release of population data from the Census 2021 has further helped in ensuring decisions are made in the context of awareness of the growing diversity of our communities. Each year the Council also assesses the effect of budget reductions on staff diversity issues using a benchmark analysis of the current levels of workforce diversity for each of the key equality strands – Race, Gender, Disability, Age, Religion & Belief and Sexual Orientation

Budget Engagement

In line with last year's engagement the Council invited residents to comment on the Council budget and priorities. The online survey was conducted between 12 December

2023 and 4 January 2024 with residents asked to rate the level of importance of services on a 5 point scale ranging from very important to very unimportant.

The survey received 87 responses, with 85 of these from Blackpool residents and 2 from Blackpool workers who live outside Blackpool.

Respondents to the engagement survey identified the most important services to their household or community as “Housing”. This includes planning and development for high quality affordable homes and ensuring decent standards are met across all privately rented homes. Of second greatest import, respondents identified “Transport”, which included improving local transport services to reduce traffic congestion as well as improving walking and cycling routes. “Things to do”, which included running a wide range of activities at the new or improved leisure facilities as well as maintaining libraries and Environmental services, including community safety projects, household recycling and bin collections, street cleaning, maintaining parks, open spaces, clean oceans, flood defences and increasing local wildlife and biodiversity were ranked as joint third in importance across the range of responses received. Fewer respondents consistently scored “Help and Support”, including delivering safe services for children and adults including those with additional needs and/or disabilities and benefits advice and welfare services to support households facing financial hardships and homelessness and “Living Well” as significant priorities for Council spend. This may indicate that infrastructure and environmental needs are viewed as the fundamental functions and services of the Council from this group of respondents. This is compared to targeted, specialist and enhanced services for people such as health, help or skills development which were generally voted as less important or were not answered.

The survey also welcomed comments to understand more about the reasons underpinning the relative ranking. Housing was most frequently commented on, which included quality of current housing stock, as well as the supply of homes and affordability. Other areas of comment included: ensuring any training opportunities translate into good quality jobs, ensuring good coverage, quality and affordability in transport across the town, improving conditions on roads, residents only parking zones, maintaining green space, improving safety and enforcement as well as redeveloping areas of the town, ensuring leisure activities are affordable, well utilised and effective, working with partners, ensuring families and children have conditions to thrive as well as keeping people active and offering preventive mental health support.

Scrutiny Leadership Board

The Informal Scrutiny Leadership Board considered the key Budget pressures and savings required at its meeting on 17 January 2024 and has produced a report attached at Appendix 4f for consideration by the Executive.

Capital Expenditure

The Council's Capital Programme for 2023/24 – 2025/26 was considered by the Executive on 5th February 2024. Debt financing costs for the capital programme have been included in the Revenue Budget on the basis of the indicative borrowing allocations received from Government and any Prudential Borrowings.

The size and value of the capital programme is set in accordance with those allocations plus any available external grants, Prudential borrowing schemes (for which the costs are funded from service budgets), capital receipts and revenue contributions. Schemes being financed by Prudential borrowing continue to require specific approval of the Executive.

Future revenue costs of capital schemes will also have to be contained within existing bottom-line budgets, except where provision has specifically been agreed in advance.

Section 25 Report – robustness of estimates and adequacy of reserves

Section 25 of the Local Government Act 2003 imposes a duty upon the Council's statutory finance officer to report on the robustness of the estimates made for the purposes of the Council Tax requirement calculations and the adequacy of the proposed financial reserves allowed for in the budget proposals. Provision of this information is a legal requirement and ensures that all Members have regard to the professional advice provided by the authority's Chief Financial Officer when final budget decisions are made.

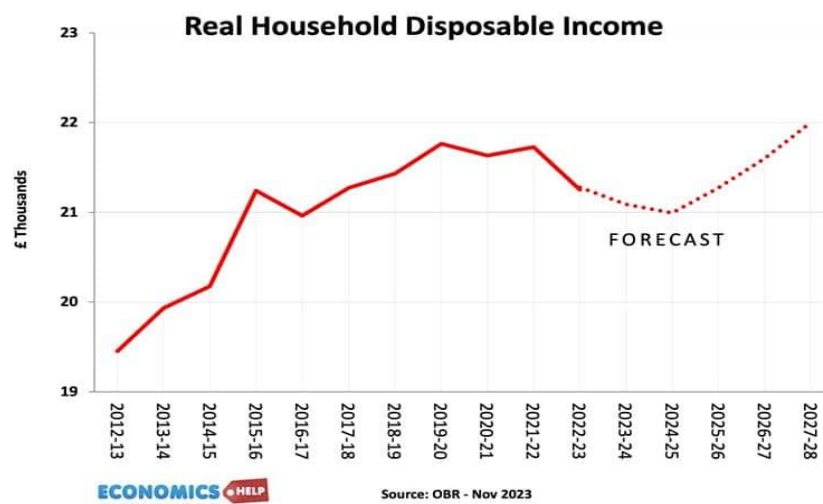
Local Authorities decide every year how much they are going to raise from Council Tax. Decisions are based on a budget that sets out estimates of what the Council plans to spend on each of its services in the forthcoming year. The decision on the level of the Council Tax is taken before the financial year begins and it cannot be changed during the year, so allowance for risks and uncertainties that might increase service expenditure above that planned, must be made by: (a) making prudent allowance in the estimates for each of the services; (b) ensuring that there are adequate reserves to draw on if the service estimates turn out to be insufficient or unexpected events occur that were not anticipated.

The Section 25 report provides Members with critical context for their budget discussions and the setting of the Council Tax for 2024/25.

Financial / Economic Context

The Council is significantly impacted by the wider economic climate, which is currently adversely impacting many individuals' ability to meet their commitments and is making others more cautious in terms of their personal spending. This is a real challenge for a town focused on tourism. Many households have seen ongoing falls in

their living standards. Disposable income is falling because of weak real wage growth and higher living costs and taxes. Higher interest rates for mortgages are leading to increasing accommodation costs which is also reducing individuals' spending power. This risks the Council facing potential income budget challenges and the possibility of increasing demand for Council support from residents.



The Bank of England forecasts much of the pain of higher interest rates is still to come, with approximately 1.6 million households due to re-mortgage in 2024.

On the positive side, it is widely expected that in 2024 the UK may see positive real wage growth, driven by strong demand for labour and a fall in inflation from the peak of last year.

Whilst consumers remain pessimistic about the economy in the coming year, businesses are becoming more optimistic as energy costs and goods inflation fall and a hope that interest rates have peaked.

The OBR believes the outlook for base rate interest is a weighted average of 5.0% in 2024/25 due to continuing inflationary pressures facing the economy. Debt restructuring opportunities will be kept under continuous review to minimise interest payments.

Risks Affecting Local Government

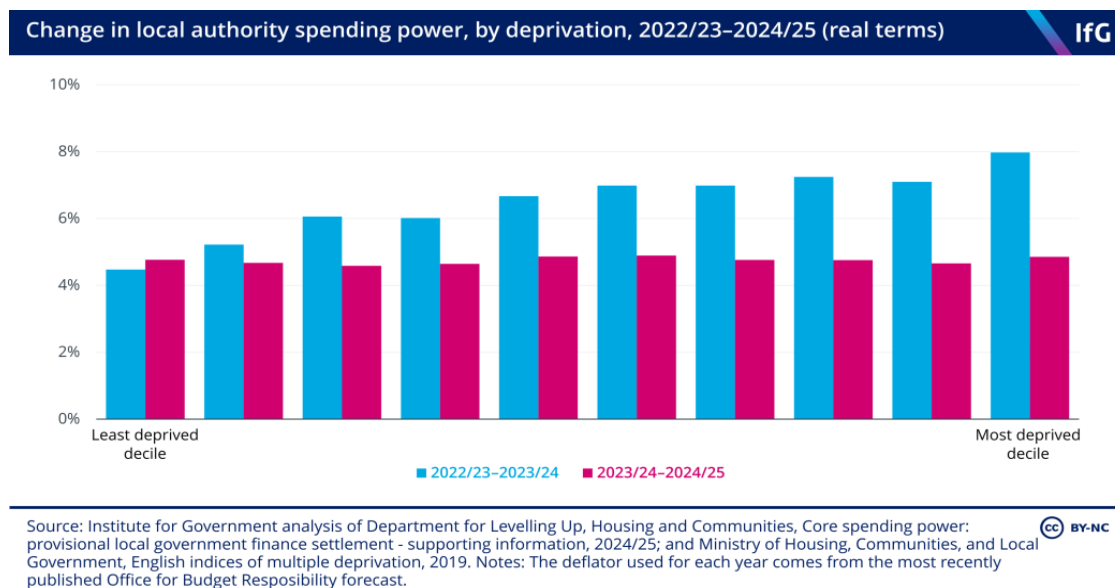
Councils continue to challenge government over the gloomy outlook given the historic level of underfunding they have faced over the last decade. The sheer number, type, profile and political make-up of those councils claiming to be in financial distress would indicate that the sector is not 'crying wolf'.

Despite the significantly higher inflation being experienced in the sector, the recent provisional finance settlement did not provide any additional funding to address this pressure. As a result authorities' 2024/25 spending power is now 4.7% lower in real terms than it would have been if inflation had remained at the level forecast in 2022 when the indicative figures were announced. £3.1bn of funding would have been needed to bring the figures back to Autumn Statement 2022 levels. This leaves 2024/25 spending power at approximately the same level as in 2013/14 and about

12% lower in real-terms than in 2010/11.

A key pressure was the uplifting of the National Living Wage by 9.8% for 2024/25 after increasing it by 9.7% in 2023/24 resulting in a significant unfunded pressure being passed on to local authorities.

Last year’s finance settlement provided the least deprived decile of local authorities with a 4.5% real-terms average increase in spending power while the most deprived decile received an 8.0% increase. Unfortunately, a different approach has been taken this year with uplifts being almost uniform across the board.



By abandoning the redistributive approach of recent finance settlements, the finances of local authorities such as Blackpool, which face some of the most intensive demand pressures, are squeezed further.

The one-year finance settlement for 2024/25 just adds uncertainty over government grants from 2025/26 onwards. This makes planning council finances in the medium to longer term far harder than it needs to be. This is exacerbated by the lack of any certainty over the introduction of the fair funding reforms now delayed by 10 years and the potential redistribution of funding to those with most need.

Pressures in the children’s and adults social care markets have increased steadily over the past decade. With the lack of sufficient market capacity for high needs placements resulting in escalating costs pressures, we need to continue to develop processes to improve the management of cases to prevent them from developing into high needs placements and consider less costly alternative provision.

Another significant area of pressure relates to Special Educational Needs (SEN) transport following the growth in Education Health and Care Plans (EHCPs).

A fourth area of growth is in the Homelessness Service, in which demand is high and continues to rise supporting people to whom a responsibility is owed. Despite

successful work in-year to reduce the number of households requiring emergency temporary accommodation and reducing the time spent in B&Bs for those for whom another option is not available, the service is projecting to spend over £1m on this accommodation in 2023/24 alone.

Robustness of Estimates

The Council has taken a prudent approach to the key assumptions underlying the 2024/25 budget, basing these on the estimates provided by the OBR, the body responsible for providing independent and authoritative analysis and estimates for the UK's public finances.

Assumption	Basis
Staff pay award = 3%	OBR average earning % for 2024/25
Inflation = 3% CPI	OBR estimate 2024/25
Interest rate =5%	OBR weighted average for 2024/25
Utilities = 0%	Technical assessment based on agreed market contracts. Supported by OBR estimates.

The Council has faced significant challenges in delivering the previous years' outturn within budget. In response, the Council has developed both its 2024/25 budget and the longer term MTFs with plans to address key overspend by areas. The reserves are also being targeted for increase to provide a further cushion.

Whilst the above are positive moves, it must be clearly acknowledged that the Council has struggled to find recurring savings to meet its savings target in full. In 2024/25, at most, £4.7m of savings are non-recurrent and this will carry forward and build additional pressure into the 2025/26 budget for addressing on top of that years' forecast pressures. Nonetheless, this is a significant reduction on the £15.1m that was carried forward into 2023/24.

In the view of the Director of Resources (s151 officer), all reasonable and practical steps to identify and make provision for the Council's commitments in 2024/25 have been taken in order to deliver a balanced budget next year.

Looking further forward, the council's DSG is projected to be in deficit by £1.2m by 31 March 2025. A statutory override has been in place to allow this deficit to be ring-fenced from the core Council budget. However, this is due to end in 2026 at which point the Council will need to cover any DSG deficit from available reserves, though the current estimated deficit then is only £46k.

Adequacy of Reserves

Ongoing work is already underway for years 2025/26 to 2026/27 to develop strategies and to identify additional savings with a forecast savings requirement of £20.8m over the final two-year period of the Medium Term Financial Strategy.

The Chartered Institute of Public Finance and Accountancy's (CIPFA) Local Authority Accounting Panel (LAAP) produced a guidance note on Local Authority Reserves and Balances (LAAP Bulletin 13) to assist local authorities in this process. This guidance is not statutory, but compliance is recommended in CIPFA's Statement on the Role of the Finance Director in Local Government. The guidance, however, states that no case has yet been made to set a statutory minimum level of reserves, either as an absolute amount or a percentage of the Council's budget. Each local authority should take advice from its S151 Officer and base its judgement on local circumstances.

Reserves should be held for three main purposes: (a) as a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves; (b) as a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves; (c) as a means of building up funds known as 'earmarked reserves' to meet known or predicted funding requirements.

The table below shows the level of Council reserves over the last 4 years. The Council was aiming to rebuild its unallocated reserve to £6m by the end of 2023/24 but this has not been possible given the projected 2023/24 outturn.

	Unaudited	Unaudited	Unaudited	Forecast
	2020/21	2021/22	2022/23	2023/24
	£'000	£'000	£'000	£'000
Council Earmarked Reserve	(75,448)	(73,782)	(47,623)	(27,867)
Dedicated Schools Grant Reserve	5,762	4,956	2,784	1,629
HRA Earmarked Reserve	(3,032)	(1,806)	(1,721)	(1,452)
Total Earmarked Reserves	(72,718)	(70,632)	(46,560)	(27,690)
Unallocated Reserve General Fund	(6,293)	(6,075)	(2,459)	(5,021)
Total	(79,011)	(76,707)	(49,019)	(32,711)

The CIPFA guidance highlights a range of factors in addition to cash flow requirements that councils should consider in deciding the level of reserves it may require. These include: (a) the treatment of inflation; (b) the treatment of demand led pressures; (c) efficiency savings; (d) partnerships; (e) the general financial climate, including the impact on investment income. The guidance also refers to reserves being deployed to fund recurring expenditure and indicates that this is not a long-term or sustainable option.

Accounting code of practice requires unapplied grants or partnership funds to be carried over at year-end in an earmarked reserve. This can often skew the balances held from year to year, particularly where funding for the upcoming years'

commitments is paid early. For instance, the Covid years of 2020/21 and 2021/22 swelled the Earmarked Reserves due to specific Government grants which for Business Rate Reliefs were deployed the following year.

A reserves assessment to identify the key financial risks which could impact on the Council's resources in 2024/25 has been undertaken. Whilst the MTFP modelling includes estimates of future cost pressures, the Council needs to be aware that further sustained pressures in the following areas remain a significant risk requiring appropriate level of reserves to deal with these uncertainties. The key areas considered were:

- a) Risk of demand pressures continuing to grow in both adult and children's social care.
- b) Inflation does not fall back as envisaged within budget projections.
- c) Interests rates are higher than predicted.
- d) Staffing costs are higher than predicted and in particular the take-up of the Real Living Wage place in the care sector.
- e) Reduced personal disposable income impacts upon the delivery of the Council income targets.
- f) The level of savings required in 2024/25 is not delivered.

The Fair Funding Review has been postponed yet again and will not be known until 2025/26 at the earliest, the outcome of which will determine how funding will be allocated to individual local authorities. There must be a significant likelihood that the outcome of the review would be favourable to the town, however, the budget proposals for future years will need to make prudent assumptions on the impact of the Fair Funding Review once we are clear as to the methodology to be used and the timetable to be adopted.

There continues to be other risks associated with the review of Business Rates and the requirements of the Local Council Tax Reduction Scheme. All these risks are set out in the budget report and have been properly assessed and taken into account.

In light of the above review, it is recommended that the Council targets working balances of £8m by 31 March 2025 based upon 4% of the council's net revenue budget for 2024/25 of £194.8m.

Capping

Under schedule 5 of the Localism Act 2011 the Government introduced a requirement to hold a local referendum when proposed Council Tax increases are deemed excessive. On 18 December 2023 as part of the Provisional Local Government Settlement, it was announced that an increased Council Tax referendum threshold of 5% would apply for 2024/25 (comprising 2% for expenditure on adult social care and 3% for other expenditure).

This flexibility is offered in recognition of inflationary pressures such as the raising of the National Living Wage and demographic changes which are leading to growing demand for adult social care and increased pressure on Council budgets. A requirement of this flexibility is that the Council spends the additional funds raised through the Adult Social Care Precept on adult social care only.

Medium Term Financial Prospects

Local government continues a further period of uncharted territory. In the face of mounting inflationary and demand pressures, it is battling to adapt and in some cases completely revolutionise the services that it provides. The MTFSS lays out the principles that will underpin the Council's financial direction to 2027, over which time it will have to reconcile increasing pressures upon its services with resources that are not increasing commensurately. For 2025/26, there is an estimated budget gap of **£14.8m** with a further saving of **£6.0m** in 2026/27. It is therefore evident that along this journey further services will have to be reprioritised and inevitably some jobs lost, which will not go unnoticed by the residents of Blackpool, the businesses that operate here and the visitors who come to stay.

To achieve the corporate objectives of the Council every opportunity and idea must be explored. Every effort will need to be made to work with the public, partners, voluntary sector and the private sector to minimise the impact of the cuts on the people who need and depend upon our services. Seeking external funding and maximising income opportunities will also be vital.

Despite being a challenging period with yet another 1-year settlement and many uncertainties for many people including staff, this budget evidences that the commitment to delivering the best possible services to Blackpool residents remains undiminished.

Blackpool Council
Council Tax 2023/24 and 2024/25

Calculation of Council Tax at band D Equivalent:	2023/24 Estimates		2024/25 Estimates		Change Year on Year	
	£000	£000	£000	£000	£000	%
General Fund Estimates - Net Expenditure		176,218		194,762	18,544	10.52
Revenue Support Grant (RSG)	(17,509)		(18,668)			
NDR Baseline	(15,591)		(16,373)			
NDR - Top Up Amount	(26,730)		(28,273)			
Section 31 grants and other grants	(45,217)		(50,303)			
Enterprise Zone	(650)		(706)			
		(105,697)		(114,323)	(8,626)	8.16
Collection Fund (Surplus)		Council Tax (Surplus)				
		(1,032)		(3,109)	(2,077)	
Contribution to /(from) reserves		NNDR (Surplus)				
		(2,123)		(3,194)	(1,071)	
		2,136		619	(1,517)	
Council Tax Requirement - Blackpool Council		69,502		74,755	5,253	7.56
Total Council Tax Requirement						
Blackpool Council		69,502		74,755	5,253	7.56
Police and Crime Commissioner for Lancashire		9,512		10,208	696	7.32
Lancashire Fire Authority		3,112		3,284	172	5.53
		82,126		88,247	6,121	7.45
Tax Base - Blackpool Council		Nos.		Nos.		
		37,830		38,756		
Council Tax Elements at Band D Equivalent:		£		£	£	%
Blackpool Council		1,595.95		1,650.88		
Adult Social Care Element		241.28		277.99	91.64	4.99
Police and Crime Commissioner for Lancashire		251.45		263.40	11.95	4.75
Lancashire Fire Authority		82.27		84.73	2.46	2.99
Total Council Tax at Band D Equivalent		2,170.95		2,277.00	106.05	4.88

Calculation of Council Tax By Band:								
Valuation Band	A	B	C	D	E	F	G	H
	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Blackpool	1,100.58	1,284.02	1,467.45	1,650.88	2,017.74	2,384.60	2,751.46	3,301.76
Adult Social Care Element	185.33	216.21	247.10	277.99	339.77	401.54	463.32	555.98
Police and Crime Commissioner for Lancashire	175.60	204.87	234.13	263.40	321.93	380.47	439.00	526.80
Lancashire Fire Authority	56.49	65.90	75.32	84.73	103.56	122.39	141.22	169.46
Council Tax 2024/25	1,518.00	1,771.00	2,024.00	2,277.00	2,783.00	3,289.00	3,795.00	4,554.00
Blackpool	1,063.97	1,241.30	1,418.62	1,595.95	1,950.60	2,305.26	2,659.92	3,191.90
Adult Social Care Element	160.85	187.66	214.47	241.28	294.90	348.52	402.13	482.56
Police and Crime Commissioner for Lancashire	167.63	195.57	223.51	251.45	307.33	363.21	419.08	502.90
Lancashire Fire Authority	54.85	63.99	73.13	82.27	100.55	118.83	137.12	164.54
Council Tax 2023/24	1,447.30	1,688.52	1,929.73	2,170.95	2,653.38	3,135.82	3,618.25	4,341.90
Blackpool	36.61	42.72	48.83	54.93	67.14	79.34	91.54	109.86
Adult Social Care Element	24.48	28.55	32.63	36.71	44.87	53.02	61.19	73.42
Police and Crime Commissioner for Lancashire	7.97	9.30	10.62	11.95	14.60	17.26	19.92	23.90
Lancashire Fire Authority	1.64	1.91	2.19	2.46	3.01	3.56	4.10	4.92
Change, year on year	70.70	82.48	94.27	106.05	129.62	153.18	176.75	212.10

Blackpool Council
General Fund Estimates Year Ending 31 March 2025

Summary

Line No	General Fund Net Requirements	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Cash Limited Bottom Line Budgets					
1	Chief Executive	1,775	1,871	1,671	1,164
2	Governance and Partnership Services	2,758	2,519	2,487	2,313
3	Resources	3,083	4,372	4,096	2,640
4	Communications and Regeneration	5,395	(1,574)	(4,684)	(3,793)
5	Community and Environmental Services	50,252	52,480	53,170	53,509
6	Adult Services	67,575	64,515	66,554	66,422
7	Children's Services	69,720	69,428	75,965	75,538
8	Public Health	5	3	3	3
9	Budgets Outside the Cash Limit	1,545	17,564	16,099	23,732
10	Capital Charges	(29,581)	(30,209)	(30,209)	(30,209)
11	IAS 19 Retirement Benefits	(207)	-	-	-
12	Sub Total - Net Cost of Services	172,320	180,969	185,152	191,319
Contributions and Contingencies					
13	Contributions to/(from) Reserves	(3,547)	(13,102)	(13,078)	(1,657)
14	Revenue Consequences of Capital Outlay	250	500	500	600
15	Contingencies	(5,580)	3,059	625	4,043
16	Sub Total - Contributions and Contingencies	(8,877)	(9,543)	(11,953)	2,986
Levies					
17	North West Regional Flood Defence Committee	72	72	72	72
18	Apprenticeship Levy	377	385	385	385
19	Sub Total - Levies	449	457	457	457
20	Total Net Expenditure to be met from Public Funds	163,892	171,883	173,656	194,762
21	Less: Amount (Taken from) / Added to Working Balances	(3,616)	4,335	2,562	-
22	Net Requirements after Working Balances	160,276	176,218	176,218	194,762
Working Balances as at 1st April		6,075		2,459	5,021
Movement in Working Balances		(3,616)		2,562	-
General Balances as at 31st March		<u>2,459</u>		<u>5,021</u>	<u>5,021</u>

Chief Executive

Chief Executive
General Fund Estimates Year Ending 31 March 2025
Summary

Functions of Service	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Chief Executive	667	647	647	564
HR, Organisation and Workforce Development	16	85	85	-
Corporate Delivery Unit	257	93	(107)	100
Housing	835	1,046	1,046	500
Net Cost of Services	1,775	1,871	1,671	1,164
Cost per '000 population	13	13	12	8

Budget Holder: Neil Jack- Chief Executive

Finance Manager: Kirsten Whyatt

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	5,332	6,149	6,230	6,155
Premises	1,426	903	1,602	903
Transport	5	11	10	11
Supplies and Services	2,689	354	2,475	354
Third Party Payments	144	137	157	137
Transfer Payments	35	288	116	288
Support Services	1,103	1,028	1,286	1,091
Capital Charges	45	17	17	17
Total Expenditure	10,779	8,887	11,893	8,956
Income				
Customer and Client Receipts	318	268	268	268
Government Grants	2,608	984	4,022	984
Recharges	3,138	3,556	3,767	3,397
Other Grants, Reimbursements and Contributions	2,940	2,208	2,165	3,143
Total Income	9,004	7,016	10,222	7,792
Net Expenditure	1,775	1,871	1,671	1,164

Chief Executive

General Fund Estimates Year Ending 31 March 2025

Chief Executive

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	606	649	659	595
Premises	-	-	-	-
Transport	-	1	1	1
Supplies and Services	56	19	19	19
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	93	84	84	90
Capital Charges	13	13	13	13
Total Expenditure	768	766	776	718
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	-	-	-	-
Recharges	68	68	68	68
Other Grants, Reimbursements and Contributions	33	51	61	86
Total Income	101	119	129	154
Net Expenditure	667	647	647	564
Cost per '000 population	5	5	5	4

Budget Holder: Neil Jack - Chief Executive

Finance Manager: Kirsten Whyatt

Notes:

- 1) This budget consists of the Chief Executive and the Executive Support Team. The Executive Support Team provides support to the Council's Executive Members and Chief Officers on the Corporate Leadership Team.

Chief Executive

General Fund Estimates Year Ending 31 March 2025

HR, Organisation and Workforce Development

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,640	1,666	1,666	1,674
Premises	1	-	-	-
Transport	-	3	3	3
Supplies and Services	278	184	184	184
Third Party Payments	-	23	23	23
Transfer Payments	-	-	-	-
Support Services	319	260	260	273
Capital Charges	-	-	-	-
Total Expenditure	2,238	2,136	2,136	2,157
Income				
Customer and Client Receipts	172	70	70	70
Government Grants	-	-	-	-
Recharges	1,469	1,567	1,567	1,673
Other Grants, Reimbursements and Contributions	581	414	414	414
Total Income	2,222	2,051	2,051	2,157
Net Expenditure	16	85	85	-
Cost per '000 population	-	1	1	-

Budget Holder: Linda Dutton - Head of HR, Organisation & Workforce Development

Finance Manager: Kirsten Whyatt

Notes:

- 1) Organisation and Workforce Development helps to ensure that the Council is able to deliver its priorities safely and effectively through the training and development of employees. This includes being commissioned to deliver Children's and Adults Social Care training.
- 2) Recruitment and Safeguarding ensures a right first time approach to recruitment and safeguarding information.
- 3) Systems and Management Information provides the management of HR systems and first rate management information.
- 4) Employee Relations Section supports services with all people management issues to ensure that redundancies, restructures, re-organisations, disciplinaries, grievances and attendance management issues are progressed in line with legislation and internal policies.
- 5) Occupational Health - The service conducts pre-employment medicals, promotes healthy living and provides advice and guidance to managers.
- 6) All services provide services to Council departments, Fylde Borough Council, schools/Academies and Council Wholly-Owned Companies.

Elements of the Service	£000	£000	£000	£000
Central HR	(1,363)	(1,470)	(1,470)	(1,562)
Employee Relations	486	530	530	534
Organisation and Workforce Development	260	378	378	379
HR Systems and Recruitment	331	398	398	400
Occupational Health	302	249	249	249
Net Expenditure	16	85	85	-

Chief Executive

General Fund Estimates Year Ending 31 March 2025

Corporate Delivery Unit

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	1,695	2,118	2,138	2,146
Premises	2	-	193	-
Transport	2	3	3	3
Supplies and Services	1,720	64	2,033	64
Third Party Payments	-	-	9	-
Transfer Payments	-	-	-	-
Support Services	174	162	362	176
Capital Charges	-	-	-	-
Total Expenditure	3,593	2,347	4,738	2,389
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	1,231	-	2,461	-
Recharges	1,063	1,415	1,475	1,150
Other Grants, Reimbursements and Contributions	1,042	839	909	1,139
Total Income	3,336	2,254	4,845	2,289
Net Expenditure	257	93	(107)	100
Cost per '000 population	2	1	(1)	-

Budget Holder: Kate Aldridge - Head of Delivery & Performance / Antony Lockley - Director of Strategy & Assistant Chief Executive

Finance Manager: Kirsten Whyatt

Notes:

- 1) The Children and Adults Commissioning Teams work in partnership with both internal and external stakeholders to implement the full cycle of commissioning activities. These activities include developing relationships across the market to ensure that there is a range of quality provision to meet current assessed needs and forecasted needs in Blackpool in line with statutory duties and best practice, and support service reviews to drive the availability of sustainable and diverse services.
- 2) Corporate Delivery Unit -This section is responsible for the delivery of corporate Policy, Performance, Research, Evidence, Evaluation and Transformational functions. The purpose of these functions is to properly support the overall leadership and development of the Council, including key areas for transformational change and service improvement such as Children's Services, key areas of policy and delivery such as climate change, alongside the monitoring and review of the delivery of the Council Plan Priorities to ensure the efficient delivery of services alongside our partners for the benefit of Blackpool.

Elements of the Service	£000	£000	£000	£000
Commissioning	479	446	446	449
Corporate Delivery Unit	(222)	(353)	(553)	(349)
Net Expenditure	257	93	(107)	100

Chief Executive

General Fund Estimates Year Ending 31 March 2025

Housing

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,391	1,716	1,767	1,740
Premises	1,423	903	1,409	903
Transport	3	4	3	4
Supplies and Services	635	87	239	87
Third Party Payments	144	114	125	114
Transfer Payments	35	288	116	288
Support Services	517	522	580	552
Capital Charges	32	4	4	4
Total Expenditure	4,180	3,638	4,243	3,692
Income				
Customer and Client Receipts	146	198	198	198
Government Grants	1,377	984	1,561	984
Recharges	538	506	657	506
Other Grants, Reimbursements and Contributions	1,284	904	781	1,504
Total Income	3,345	2,592	3,197	3,192
Net Expenditure	835	1,046	1,046	500
Cost per '000 population	6	7	7	4

Budget Holder: Vikki Piper - Head of Housing / Antony Lockley - Director of Strategy and Assistant Chief Executive

Finance Manager: Kirsten Whyatt

Notes:

- 1) The Housing Service is responsible for the development of the town's housing and homelessness and rough sleeping strategies and the housing renewal plans which flow from these strategies, and includes the Housing Options team which works to prevent and address homelessness and manage the Council's housing register. The Service is also responsible for Council home development programmes, working with private developers and housing associations to bring forward new homes, and for setting up the strategy and tools for the regulation of the private rented sector.

Governance & Partnership Services

Governance and Partnerships

General Fund Estimates Year Ending 31 March 2025

Summary

Functions of Service	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Democratic Governance	2,589	2,698	2,678	2,823
Life Events	(37)	(312)	(337)	(510)
Corporate Legal Services	114	31	81	-
Information Governance	92	102	65	-
Net Cost of Services	2,758	2,519	2,487	2,313
Cost per '000 population	20	18	18	16

Budget Holder: Mark Towers - Director of Governance and Partnership Services

Finance Manager: Kirsten Whyatt

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	5,468	5,744	5,687	5,624
Premises	379	333	333	333
Transport	47	115	115	115
Supplies and Services	1,412	1,012	1,012	1,054
Third Party Payments	628	614	614	552
Transfer Payments	-	-	-	-
Support Services	1,036	1,022	1,022	1,162
Capital Charges	89	57	57	57
Total Expenditure	9,059	8,897	8,840	8,897
Income				
Customer and Client Receipts	2,646	2,586	2,611	2,754
Government Grants	(258)	-	-	-
Recharges	2,553	2,559	2,559	2,577
Other Grants, Reimbursements and Contributions	1,360	1,233	1,183	1,253
Total Income	6,301	6,378	6,353	6,584
Net Expenditure	2,758	2,519	2,487	2,313

Governance and Partnerships

General Fund Estimates Year Ending 31 March 2025

Democratic Governance

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	1,784	1,894	1,874	1,851
Premises	4	4	4	4
Transport	26	32	32	32
Supplies and Services	520	685	685	737
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	623	677	677	793
Capital Charges	-	-	-	-
Total Expenditure	2,957	3,292	3,272	3,417
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	(258)	-	-	-
Recharges	204	187	187	187
Other Grants, Reimbursements and Contributions	422	407	407	407
Total Income	368	594	594	594
Net Expenditure	2,589	2,698	2,678	2,823
Cost per '000 population	18	19	19	20

Budget Holder: Lorraine Hurst - Head of Democratic Governance

Finance Manager: Kirsten Whyatt

Notes:

Democratic Governance includes the following elements of service:

- 1) Corporate and Member Services includes Corporate Management, Members' administration and allowances, Mayoral Services and Special Events.
- 2) Democratic Governance includes meeting support, scrutiny support and the members' support functions. The service provides advice and support to members of the Council and organises all Executive, Council and committee meetings as well as governance support for Council wholly-owned companies and school appeals.
- 3) Electoral Services includes the organisation of individual electoral registration and update of the Register of Electors, and arrangements for Borough, Parliamentary, and Police and Crime Commissioner elections within the Borough. The budget covers the cost of delivering elections and will fluctuate according to the incidence of elections.
- 4) The budget for ward councillor funding is held by Democratic Governance.
- 5) Governor Services includes meetings and governance support for school and academy Governing Boards and Committees.

Elements of the Service	£000	£000	£000	£000
Corporate and Member Services	1,551	1,659	1,639	1,754
Democratic Governance	482	536	536	512
Electoral Services	194	195	195	269
Members' Ward Funding	350	269	269	248
Governor Services	12	39	39	40
Net Expenditure	2,589	2,698	2,678	2,823

Governance and Partnerships
General Fund Estimates Year Ending 31 March 2025

Life Events

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,538	1,509	1,509	1,489
Premises	375	329	329	329
Transport	20	81	81	81
Supplies and Services	737	198	198	188
Third Party Payments	158	171	171	171
Transfer Payments	-	-	-	-
Support Services	236	199	199	219
Capital Charges	89	57	57	57
Total Expenditure	3,153	2,544	2,544	2,534
Income				
Customer and Client Receipts	2,534	2,462	2,487	2,630
Government Grants	-	-	-	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	656	394	394	414
Total Income	3,190	2,856	2,881	3,044
Net Expenditure	(37)	(312)	(337)	(510)
Cost per '000 population	(0)	(2)	(2)	(4)

Budget Holder: Joceline Greenaway - Head of Life Events

Finance Manager: Kirsten Whyatt

Notes:

- 1) The Registrars Service is managed by the authority under the direction of the Registrar General of the Department of Health's Office of National Statistics. The service administers the registration of births, deaths and marriages. The authority has a statutory responsibility to:
 - a) Establish a permanent legal record of every birth, death and marriage and provide documentary evidence of these event;
 - b) Carry out the civil preliminaries to marriage, conduct civil marriage ceremonies and civil partnerships.
 - c) Furnish the Registrar General with relevant returns to assist with population statistics and medical research.
 - d) Conduct citizenship ceremonies.
- 2) The Coroners and Mortuary Service covers the Blackpool and Fylde district, with Blackpool being the lead authority.
- 3) The Council operates and manages Layton, St Pauls churchyard and Carleton cemeteries, along with the Jewish Cemeteries at both Layton and Carleton and the Muslim area at Layton.
- 4) There is a crematorium facility at Carleton which operates throughout the year in accordance with the standards required by the Environmental Protection Act 1990 regarding pollution of the environment and reduction of emissions.

Elements of the Service	£000	£000	£000	£000
Registrars	135	103	103	93
Coroners and Mortuary	614	553	553	556
Burials	(276)	(212)	(212)	(236)
Carleton Crematorium Services	(523)	(770)	(795)	(937)
Public Funerals	13	14	14	14
Net Expenditure	(37)	(312)	(337)	(510)

Governance and Partnerships

General Fund Estimates Year Ending 31 March 2025

Corporate Legal Services

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,783	1,935	1,935	1,900
Premises	-	-	-	-
Transport	1	2	2	2
Supplies and Services	122	124	124	124
Third Party Payments	470	443	443	381
Transfer Payments	-	-	-	-
Support Services	157	125	125	128
Capital Charges	-	-	-	-
Total Expenditure	2,533	2,629	2,629	2,535
Income				
Customer and Client Receipts	112	124	124	124
Government Grants	-	-	-	-
Recharges	2,179	2,148	2,148	2,085
Other Grants, Reimbursements and Contributions	128	326	276	326
Total Income	2,419	2,598	2,548	2,535
Net Expenditure	114	31	81	-
Cost per '000 population	1	-	1	-

Budget Holder: Dawn Goodall - Head of Legal Services

Finance Manager: Kirsten Whyatt

Notes:

- 1) Legal Services is made up of the Property and Commercial section, Litigation and Risk section, Childcare section, Adult Social Care section as well as the Practice Management section. Legal Services is Lexcel accredited by the Law Society and supports all parts of Blackpool Council , its wholly owned Council companies, Schools and Academies.

Governance and Partnerships
General Fund Estimates Year Ending 31 March 2025
Information Governance

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	363	406	369	384
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	33	5	5	5
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	20	21	21	22
Capital Charges	-	-	-	-
Total Expenditure	416	432	395	411
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	-	-	-	-
Recharges	170	224	224	305
Other Grants, Reimbursements and Contributions	154	106	106	106
Total Income	324	330	330	411
Net Expenditure	92	102	65	-
Cost per '000 population	1	1	-	-

Budget Holder: Jonathan Pickup - Head of Information Governance

Finance Manager: Kirsten Whyatt

Notes:

- 1) The Information Governance Service provides advice and assistance in relation to compliance with data protection legislation, including the statutory role of the Data Protection Officer. The Service processes requests for information including requests made under the UK General Data Protection Regulation and Freedom of Information Act 2000. The Information Governance Service supports Council Directorates, Wholly Owned Companies and Schools. The Customer Relations Team facilitates the processes for compliments, comments and complaints.

Resources

Resources

General Fund Estimates Year Ending 31 March 2025

Summary

Functions of Service	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Procurement & Exchequer Services	7	85	21	43
Revenue Services	1,715	1,862	1,862	1,880
Benefits	(1,151)	(1,393)	(1,395)	(1,498)
ICT Services	58	861	861	-
Customer First	19	88	81	33
Accountancy	182	221	128	1
Risk Services	(55)	50	4	-
Property Services (Incl. Investment Portfolio)	2,210	2,597	2,533	2,181
Equality and Diversity	98	1	1	-
Net Cost of Services	3,083	4,372	4,096	2,640
Cost per '000 population	22	31	29	19

Budget Holder: Steve Thompson - Director of Resources

Head of Accountancy: Mark Golden

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	13,772	14,817	14,462	14,666
Premises	7,276	6,247	7,171	6,248
Transport	76	61	63	61
Supplies and Services	5,890	4,567	5,061	4,560
Third Party Payments	226	880	899	880
Transfer Payments	342	218	330	218
Support Services	3,135	2,862	3,800	2,909
Capital Charges	5,769	6,145	5,210	6,145
Total Expenditure	36,486	35,797	36,996	35,687
Income				
Customer and Client Receipts	5,624	4,959	5,059	5,452
Government Grants	847	73	306	73
Recharges	22,171	23,031	23,420	24,037
Other Grants, Reimbursements and Contributions	4,761	3,362	4,115	3,485
Total Income	33,403	31,425	32,900	33,047
Net Expenditure	3,083	4,372	4,096	2,640

Resources

General Fund Estimates Year Ending 31 March 2025

Procurement & Exchequer Services

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	1,611	1,734	1,735	1,712
Premises	29	-	-	-
Transport	1	2	2	2
Supplies and Services	215	238	272	238
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	347	264	264	256
Capital Charges	-	-	-	-
Total Expenditure	2,203	2,238	2,273	2,208
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	-	-	8	-
Recharges	2,027	2,086	2,120	2,093
Other Grants, Reimbursements and Contributions	169	67	124	72
Total Income	2,196	2,153	2,252	2,165
Net Expenditure	7	85	21	43
Cost per '000 population	-	1	-	-

Budget Holder: Cath Bagley - Head of Procurement & Exchequer Services

Head of Accountancy: Mark Golden

Notes:

- 1) Corporate Procurement co-ordinate and manage the contractual process and procurement of goods and services for the whole of the Council and provides advice on all issues relating to procurement. The Team is also responsible for strengthening the approach to delivering social value.
- 2) The Project Team support and strengthens performance management and business planning approach across the directorate.
- 3) The Energy and Sustainability Team maintains robust energy provisions and delivers the energy and water management service in line with the carbon management plan and climate change agenda.
- 4) Transactional Services is responsible for creditor payments, sundry debt recovery, debtor management and cashiers' services.
- 5) Payroll is responsible for providing the Council's payroll & pension service and also provides external payroll services to a number of organisations including the Council's Wholly-Owned companies.

Resources

General Fund Estimates Year Ending 31 March 2025

Revenue Services

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,280	1,448	1,442	1,422
Premises	-	-	-	-
Transport	7	9	9	9
Supplies and Services	496	388	432	388
Third Party Payments	1	-	-	-
Transfer Payments	-	-	-	-
Support Services	872	895	895	939
Capital Charges	-	-	-	-
Total Expenditure	2,656	2,740	2,778	2,758
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	61	2	29	2
Recharges	599	576	643	576
Other Grants, Reimbursements and Contributions	281	300	244	300
Total Income	941	878	916	878
Net Expenditure	1,715	1,862	1,862	1,880
Cost per '000 population	12	13	13	13

Budget Holder: Louise Jones - Head of Revenues, Benefits and Customer Services

Head of Accountancy: Mark Golden

Notes:

- 1) The Revenues team administer and maximise the collection of Council Tax and Business Rates including the establishment of liability, entitlement to discounts, reliefs and exemptions. It also undertakes appropriate enforcement action and carries out collection on behalf of the Business Improvement District (BID).

Resources

General Fund Estimates Year Ending 31 March 2025

Benefits

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	3,394	3,336	3,320	3,238
Premises	3	-	-	-
Transport	1	1	2	1
Supplies and Services	553	393	467	386
Third Party Payments	1	-	-	-
Transfer Payments	327	203	315	203
Support Services	165	128	128	128
Capital Charges	-	-	-	-
Total Expenditure	4,444	4,061	4,232	3,956
Income				
Customer and Client Receipts	171	154	206	154
Government Grants	605	10	208	10
Recharges	4,040	4,353	4,513	4,353
Other Grants, Reimbursements and Contributions	779	937	700	937
Total Income	5,595	5,454	5,627	5,454
Net Expenditure	(1,151)	(1,393)	(1,395)	(1,498)
Cost per '000 population	(8)	(10)	(10)	(11)

Budget Holder: Louise Jones - Head of Revenues, Benefits and Customer Services

Head of Accountancy: Mark Golden

Notes:

- 1) Housing Benefit administration which includes processing new claims and changes of circumstances, reviewing on-going claims, verifying statutory requirements to entitlements and recovery of overpayments. Council Tax Reduction Scheme administration for Working Age Customers and Statutory Scheme for Pension Age customers which includes processing new claims and changes of circumstances, reviewing on-going claims, verifying requirements to entitlement and recovery of overpayments. Administering applications for and changes to Free School Meals entitlement.
- 2) Social Care financial assessment processing, which includes assessing client contributions towards the cost of residential and non-residential care, collection of contributions and payments to care providers. Administration of Discretionary Awards for Housing Benefit and Council Tax Reduction. Administration of the Debt Advice and Outreach Benefits Service. Administration of the Local Discretionary Support Scheme which replaces elements of the DWP Social Fund and provides emergency support (Crisis) and grants to enable residents to move back into or remain in the community. Administration of the Client Finances money management function.

Elements of the Service	£000	£000	£000	£000
Benefits Administration	(1,447)	(1,597)	(1,597)	(1,701)
Discretionary Support Scheme	296	204	202	203
Net Expenditure	(1,151)	(1,393)	(1,395)	(1,498)

Resources

General Fund Estimates Year Ending 31 March 2025

ICT Services

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,770	1,827	1,799	1,837
Premises	41	40	43	40
Transport	4	7	8	7
Supplies and Services	3,050	2,532	2,669	2,532
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	188	132	132	125
Capital Charges	1,515	2,287	2,287	2,287
Total Expenditure	6,568	6,825	6,938	6,828
Income				
Customer and Client Receipts	400	330	299	330
Government Grants	23	-	-	-
Recharges	4,535	4,450	4,497	5,206
Other Grants, Reimbursements and Contributions	1,552	1,184	1,281	1,292
Total Income	6,510	5,964	6,077	6,828
Net Expenditure	58	861	861	-
Cost per '000 population	-	6	6	-

Budget Holder: Tony Doyle - Head of ICT Services

Head of Accountancy: Mark Golden

Notes:

- 1) Information and Communications Technology (ICT) underpins activities of the Council, Blackpool schools and the local community. ICT Services enables the Council to utilise new technologies and systems to deliver a better, more convenient and cost effective service. The ICT Services budget covers all the costs for managing and supporting the Council's ICT infrastructure, the hosting and back up of data, network and telephony services, corporate applications and providing suitable hardware for employees of the Council to carry out their business on. The costs for business application licences and telephones are paid directly by the services. The costs of the Council ICT is offset significantly by a shared service approach that allows other public sector bodies across the Fylde Coast and beyond to access services provided by the Council's ICT Service.

Elements of the Service	£000	£000	£000	£000
Corporate ICT	(397)	411	411	5
Systems Development	427	450	450	(5)
Digital Media Manager	28	-	-	-
Net Expenditure	58	861	861	-

Resources

General Fund Estimates Year Ending 31 March 2025

Customer First

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	846	946	938	892
Premises	-	-	-	-
Transport	33	-	-	-
Supplies and Services	93	89	95	89
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	188	226	229	228
Capital Charges	-	-	-	-
Total Expenditure	1,160	1,261	1,262	1,209
Income				
Customer and Client Receipts	14	11	10	11
Government Grants	61	61	61	61
Recharges	1,035	1,035	1,036	1,038
Other Grants, Reimbursements and Contributions	31	66	74	66
Total Income	1,141	1,173	1,181	1,176
Net Expenditure	19	88	81	33
Cost per '000 population	-	1	1	-

Budget Holder: Louise Jones - Head of Revenues, Benefits and Customer Services

Head of Accountancy: Mark Golden

Notes:

- 1) Customer First is the first point of contact for many of the Council's customer enquiries. The service operates from the Municipal Building supporting all the main contact channels - counter, phone, web, email and post. Additional services provided include the incoming and outgoing mail hub and reception service for Council Offices. The service also administers the application of disabled parking permits.

Resources

General Fund Estimates Year Ending 31 March 2025

Accountancy

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	1,900	2,036	1,953	2,048
Premises	1	-	-	-
Transport	-	3	3	3
Supplies and Services	254	201	287	201
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	278	211	211	211
Capital Charges	134	230	230	230
Total Expenditure	2,567	2,681	2,684	2,693
Income				
Customer and Client Receipts	181	184	185	184
Government Grants	37	-	-	-
Recharges	1,555	2,065	2,148	2,287
Other Grants, Reimbursements and Contributions	612	211	223	221
Total Income	2,385	2,460	2,556	2,692
Net Expenditure	182	221	128	1
Cost per '000 population	1	2	1	-

Budget Holder: Mark Golden

Head of Accountancy: Mark Golden

Notes:

- Accountancy provide a corporate finance stewardship role in setting the governance framework, preparing the Council's statutory final accounts, managing its financial information system, it's cashflow and providing financial planning, budget monitoring and financial management support to officers and elected Members, provision of specialist financial support re. central government funding, taxation, leasing and one-off technical projects.

Resources

General Fund Estimates Year Ending 31 March 2025

Risk Services

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	805	1,004	933	1,019
Premises	-	-	-	-
Transport	-	1	1	1
Supplies and Services	93	33	26	33
Third Party Payments	60	63	61	63
Transfer Payments	15	15	15	15
Support Services	184	114	114	124
Capital Charges	-	-	-	-
Total Expenditure	1,157	1,230	1,150	1,255
Income				
Customer and Client Receipts	10	10	3	10
Government Grants	60	-	-	-
Recharges	1,024	1,078	994	1,153
Other Grants, Reimbursements and Contributions	118	92	149	92
Total Income	1,212	1,180	1,146	1,255
Net Expenditure	(55)	50	4	-
Cost per '000 population	-	-	-	-

Budget Holder: Tracy Greenhalgh - Head of Audit and Risk

Head of Accountancy: Mark Golden

Notes:

- 1) Services under the Head of Audit and Risk - provision of an independent internal audit appraisal function that reviews the adequacy and effectiveness of controls in operation within the Council, corporate fraud investigations, lead investigators on disciplinary and grievance cases, provision of risk management and insurance cover, emergency planning and business continuity management, health and safety. There is a statutory requirement to provide internal audit services within the Council prescribed in Section 151 of the Local Government Act 1972. This was further clarified by the Accounts and Audit Regulations 2011 which require local authorities to maintain an adequate and effective system of internal audit.

Resources

General Fund Estimates Year Ending 31 March 2025

Property Services (Incl. Investment Portfolio)

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,997	2,324	2,187	2,339
Premises	7,197	6,207	7,128	6,208
Transport	30	38	38	38
Supplies and Services	1,134	692	810	692
Third Party Payments	164	817	838	817
Transfer Payments	-	-	-	-
Support Services	863	850	1,785	855
Capital Charges	4,120	3,628	2,693	3,628
Total Expenditure	15,505	14,556	15,479	14,577
Income				
Customer and Client Receipts	4,846	4,263	4,355	4,756
Government Grants	-	-	-	-
Recharges	7,235	7,195	7,276	7,139
Other Grants, Reimbursements and Contributions	1,214	501	1,315	501
Total Income	13,295	11,959	12,946	12,396
Net Expenditure	2,210	2,597	2,533	2,181
Cost per '000 population	16	18	18	15

Budget Holder: Paul Jones - Head of Property Services

Head of Accountancy: Mark Golden

Notes:

- 1) Property Services undertake the Corporate Landlord role to manage and maintain the Council's land and property portfolio, ensuring it is safe, secure, accessible and maintained to an appropriate and defined standard. Supports the Carbon Management Plan and Climate Change agenda to develop a sustainable and efficient property portfolio which has a minimum impact on the environment and climate. Maintains the Asset Management database system, holding all core property data on all Council's land and property assets. Delivers the Office Accommodation Strategy and Asset Management Strategy to rationalise and reduce the cost base and ensure the most effective use of land and property. Provides a professional Valuation and Estates Service to manage the Council's land and property estate, undertaking valuations, disposals, acquisitions and Compulsory Purchase Orders. The service is responsible for the delivery of key property-related projects to develop the town, economy and local communities.
- 2) The above figures include the operating costs of administrative and operational premises owned by the Council. These include Bickerstaffe House, Town Hall, Municipal Buildings, Festival House, Sports Centres and Solaris Centre.
- 3) The Solaris Centre incorporates a centre of environmental excellence promoting sustainability, and small business incubator units with rooms for training, seminars and meetings. It is also a base for partnerships delivering projects in the community and displays exhibitions of local art and photographs.

Elements of the Service	£000	£000	£000	£000
Property Services Management	(935)	(1,127)	(1,129)	(1,241)
Buildings	107	2,211	2,274	2,227
Capital Projects and Development	10	69	42	69
Estates	153	201	191	202
Property and Portfolio Management	550	852	681	861
Business Development and Strategy	255	262	301	263
Dual Use Properties	1,798	(162)	(53)	(161)
Investment Portfolio/AEV	272	291	226	(39)
Net Expenditure	2,210	2,597	2,533	2,181

Resources

General Fund Estimates Year Ending 31 March 2025

Equality and Diversity

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	170	162	155	159
Premises	5	-	-	-
Transport	-	-	-	-
Supplies and Services	2	1	3	1
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	50	42	42	43
Capital Charges	-	-	-	-
Total Expenditure	227	205	200	203
Income				
Customer and Client Receipts	2	7	1	7
Government Grants	-	-	-	-
Recharges	121	193	193	192
Other Grants, Reimbursements and Contributions	6	4	5	4
Total Income	129	204	199	203
Net Expenditure	98	1	1	-
Cost per '000 population	1	-	-	-

Budget Holder: Andy Divall - Head of Equality and Diversity

Head of Accountancy: Mark Golden

Notes:

- 1) Services under the Head of Equality and Diversity include provision of an professional Equality and Diversity advisory, inspection, training and management support function that deals with all aspects of the Council and its companies Equality , Diversity and Community Cohesion statutory responsibilities and well as driving the authority's own policy objectives and goals in this field.

The service is also responsible for day to day trade union management support, and management of the Council's responsibilities under the Crime and Disorder Act 1998 to provide a third party Hate crime reporting system.

The legislative requirements in respect of the principal equality functions are mainly contained in the Equality Act 2010 , and in particular section 149 of this Act , which is known as the Public Sector Equality Duty.

Communications and Regeneration

Communications and Regeneration
General Fund Estimates Year Ending 31 March 2025

Summary

Functions of Service	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Strategic Leisure Assets	2,426	1,976	1,340	816
Economic Development and Cultural Services	280	785	745	798
Growing Places	(964)	(7,224)	(9,724)	(8,195)
Tourism & Communications	3,653	2,889	2,955	2,788
Net Cost of Services	5,395	(1,574)	(4,684)	(3,793)
Cost per '000 population	38	(11)	(33)	(27)

Budget Holder: Alan Cavill - Director of Communications and Regeneration

Finance Manager: Kirsten Whyatt

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	9,310	7,207	8,129	7,178
Premises	2,900	1,317	3,580	1,317
Transport	203	222	184	222
Supplies and Services	11,412	4,682	10,352	3,368
Third Party Payments	1,197	-	81	-
Transfer Payments	50	-	50	-
Support Services	2,804	2,484	2,639	2,619
Capital Charges	5,889	(3,930)	5,720	(3,930)
Total Expenditure	33,765	11,982	30,735	10,774
Income				
Customer and Client Receipts	10,724	2,256	13,370	2,432
Government Grants	2,872	154	1,952	154
Recharges	5,619	5,835	6,036	5,854
Other Grants, Reimbursements and Contributions	9,155	5,311	14,061	6,127
Total Income	28,370	13,556	35,419	14,567
Net Expenditure	5,395	(1,574)	(4,684)	(3,793)

Communications and Regeneration
General Fund Estimates Year Ending 31 March 2025
Strategic Leisure Assets

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	131	69	110	(2)
Premises	266	-	663	-
Transport	8	-	-	-
Supplies and Services	2,823	2,413	1,567	1,320
Third Party Payments	35	-	20	-
Transfer Payments	50	-	50	-
Support Services	49	54	55	58
Capital Charges	3,470	1,259	3,259	1,259
Total Expenditure	6,832	3,795	5,724	2,635
Income				
Customer and Client Receipts	3,538	300	2,865	300
Government Grants	-	-	-	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	868	1,519	1,519	1,519
Total Income	4,406	1,819	4,384	1,819
Net Expenditure	2,426	1,976	1,340	816
Cost per '000 population	17	14	9	6

Budget Holder: Lee Frudd - Head of Strategic Leisure Assets

Finance Manager: Kirsten Whyatt

Notes:

1) Strategic Leisure Assets includes the following premises:

- Blackpool Tower
- The Winter Gardens
- Madame Tussauds
- The Golden Mile Buildings

Communications and Regeneration
General Fund Estimates Year Ending 31 March 2025
Economic Development and Cultural Services

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	4,255	2,168	2,606	2,164
Premises	1,055	557	552	557
Transport	18	16	21	16
Supplies and Services	2,157	561	3,209	561
Third Party Payments	1,157	-	-	-
Transfer Payments	-	-	-	-
Support Services	639	416	493	510
Capital Charges	308	299	299	299
Total Expenditure	9,589	4,017	7,180	4,107
Income				
Customer and Client Receipts	224	175	1,105	252
Government Grants	1,543	-	1,633	-
Recharges	3,483	2,931	2,937	2,931
Other Grants, Reimbursements and Contributions	4,059	126	760	126
Total Income	9,309	3,232	6,435	3,309
Net Expenditure	280	785	745	798
Cost per '000 population	2	6	5	6

Budget Holder: Peter Legg - Head of Economic & Cultural Services

Finance Manager: Kirsten Whyatt

Elements of the Service	£000	£000	£000	£000
Economic Development	60	583	543	613
Library Service	143	84	84	112
Arts and Heritage	47	47	47	19
Blackpool Learning Rooms	(42)	8	8	(15)
Museum	72	63	63	69
Net Expenditure	280	785	745	798

Notes:**1) Economic & Cultural Services combines the Economic Development, Cultural & Adult Learning Services.**

These discrete but inter-linked services promote economic and cultural growth and prosperity for all residents as set out below:-

- 2) The Business Growth Team** provides tailored advice and workspace provision for new and existing businesses to start up, grow and create jobs. The team has recently commissioned two new business academies providing advice and mentoring for new start and growth businesses, and decarbonisation advice. The portal, Blackpoolunlimited.com, alerts local businesses to available advice and funding as well as relevant economic regeneration news.
- 3) Work Programmes** - pioneering support to resident job seekers to help them gain and sustain employment. The team is expanding and delivers a number of contracts across Blackpool, Lancashire and south Cumbria. It also manages the award winning Platform, a youth employment centre set up in 2022 to support unemployed 16-24 year olds to move into employment, education or training. The service is 100% self funded via contract and project revenue.
- 4) The Library Service** delivers a full range of library service offers across its network of eight community libraries, promoting children's and adult literacy and learning, digital services such as ebooks and emagazines and an at-home library outreach service for vulnerable residents unable to visit a local library. The service has expanded its engagement activity through partnership initiatives such as Better Start and the National Literacy Trust.
- 5) The Arts Development Service** includes the management and development of the Grundy Art Gallery, an Arts Council National Portfolio Organisation. The team deliver quality contemporary exhibitions, workshops and community oriented events, engaging with schools and community organisations. It works closely with Leftcoast and oversees the Council's sponsorship of the Grand Theatre. The team has contributed to the development of a new Cultural Strategy for Blackpool with various local partners, joining up leadership and maximising Blackpool's 'priority status' as set by Arts Council England.
- 6) The Heritage Service** includes the strategic lead and planning function for Heritage, including the care and management of Blackpool Council's extensive heritage collections, public access through the Local History Centre and the delivery of community heritage activities through the Community Heritage Programme. The management of the Heritage Service will transfer to the new Showtown Museum in 2024.
- 7) Blackpool Learning Rooms** (formerly called Adult Community & Family Learning) - provides accredited and non-accredited learning programmes to thousands of residents. It also leads on the delivery of Project Search, an employability programme which supports young people with mild learning difficulties to enhance their skills and gain vital work experience. BLR leads on the new Multiply programme aimed at enhancing adult numeracy. The service is funded by grants from the ESFA and the Shared Prosperity Fund.

Communications and Regeneration
General Fund Estimates Year Ending 31 March 2025
Growing Places

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	1,936	2,354	2,469	2,326
Premises	895	83	1,763	83
Transport	10	12	8	12
Supplies and Services	3,684	127	2,927	127
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	468	351	427	383
Capital Charges	1,859	(5,740)	1,910	(5,740)
Total Expenditure	8,852	(2,813)	9,504	(2,809)
Income				
Customer and Client Receipts	6,526	1,242	8,800	1,341
Government Grants	1,144	56	94	56
Recharges	227	361	505	396
Other Grants, Reimbursements and Contributions	1,919	2,752	9,829	3,593
Total Income	9,816	4,411	19,228	5,386
Net Expenditure	(964)	(7,224)	(9,724)	(8,195)
Cost per '000 population	(7)	(51)	(69)	(58)

Budget Holder: Nick Gerrard - Growth and Prosperity Programme Director

Finance Manager: Kirsten Whyatt

Notes:

- 1) The Growing Places Division is made up of two core functions: Planning Services, and Growth and Prosperity.
- 2) Planning Services includes the full range of statutory planning functions as well as the formulation of strategic policy surrounding land use and transport. Planning Services are housed in two teams: Planning Quality and Control (Development Management, Building Control, Heritage and Divisional Support including Land Charges); and Planning Strategy (Strategic Planning and Transport Policy).
- 3) Growth and Prosperity was established in March 2017 and brings together a team that delivers the Growth and Prosperity Programme which includes a wide range of property-based projects to deliver on Council Priority 1, and the wider growth and prosperity objectives of the Council.

Elements of the Service	£000	£000	£000	£000
Planning Growth Team	597 (1,561)	582 (7,806)	582 (10,306)	446 (8,641)
Net Expenditure	(964)	(7,224)	(9,724)	(8,195)

Communications and Regeneration
General Fund Estimates Year Ending 31 March 2025
Tourism & Communications

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	2,988	2,616	2,944	2,690
Premises	684	677	602	677
Transport	167	194	155	194
Supplies and Services	2,748	1,581	2,649	1,360
Third Party Payments	5	-	61	-
Transfer Payments	-	-	-	-
Support Services	1,648	1,663	1,664	1,668
Capital Charges	252	252	252	252
Total Expenditure	8,492	6,983	8,327	6,841
Income				
Customer and Client Receipts	436	539	600	539
Government Grants	185	98	225	98
Recharges	1,909	2,543	2,594	2,527
Other Grants, Reimbursements and Contributions	2,309	914	1,953	889
Total Income	4,839	4,094	5,372	4,053
Net Expenditure	3,653	2,889	2,955	2,788
Cost per '000 population	26	20	21	20

Budget Holder: Philip Welsh - Head of Tourism & Communications

Finance Manager: Kirsten Whyatt

Notes:

- 1) Visit Blackpool is the resort's Destination Management Organisation (DMO) which carries responsibility for delivering a major events programme and attracting millions of visitors through various year-round marketing activities. The service also includes the Corporate Communications function which is responsible for managing media enquiries and digital channels, and marketing a range of Council services to residents. The service also manages advertising across a portfolio of Council assets including tram and bus shelters, and poster sites.
- 2) The Illuminations Service is responsible for designing and delivering one of the town's most popular and enduring attractions, attracting circa three million visitors during the autumn season.
- 3) Corporate Print Services provides a design and print service for the authority and some external customers.
- 4) Beach Patrol offers a year-round service with a full-time staff resource augmented by seasonal staff during peak summer months.

Elements of the Service	£000	£000	£000	£000
Visit Blackpool/Corporate Communications/ Advertising	1,213	594	644	343
Illuminations	2,121	2,014	2,030	2,165
Print Services	40	17	17	13
Beach Patrol	279	264	264	267
Net Expenditure	3,653	2,889	2,955	2,788

Community & Environmental Services

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Summary

Functions of Service	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Business Services	991	(866)	434	(939)
Leisure, Parks and Catering	5,187	4,729	4,579	4,745
Public Protection	1,242	1,950	1,900	1,965
Coastal and Environmental Partnerships	4,728	6,249	5,749	5,908
Highways and Traffic Management Services	17,737	17,639	17,239	17,065
Street Cleansing and Waste	17,192	19,815	19,615	21,490
Integrated Transport	3,175	2,964	3,654	3,275
Net Cost of Services	50,252	52,480	53,170	53,509
Cost per '000 population	356	371	376	379

Budget Holder: John Blackledge - Director of Community and Environmental Services

Finance Manager: Kirsten Whyatt

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	15,049	16,723	16,590	16,587
Premises	4,926	3,242	3,958	3,469
Transport	1,727	1,823	1,632	2,123
Supplies and Services	8,859	3,029	6,249	2,973
Third Party Payments	30,082	31,109	28,670	32,888
Transfer Payments	240	200	202	200
Support Services	4,541	5,519	7,454	5,667
Capital Charges	19,476	18,330	18,313	18,330
Total Expenditure	84,900	79,975	83,068	82,237
Income				
Customer and Client Receipts	11,748	10,965	11,927	11,120
Government Grants	3,668	2,846	3,053	2,846
Recharges	7,021	6,573	7,285	7,223
Other Grants, Reimbursements and Contributions	12,211	7,111	7,633	7,539
Total Income	34,648	27,495	29,898	28,728
Net Expenditure	50,252	52,480	53,170	53,509

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Business Services

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	515	635	649	637
Premises	154	42	52	42
Transport	117	138	138	138
Supplies and Services	165	(693)	(535)	(694)
Third Party Payments	15	85	103	85
Transfer Payments	-	-	-	-
Support Services	25	27	27	28
Capital Charges	-	-	-	-
Total Expenditure	991	234	434	236
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	-	-	-	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	-	1,100	-	1,175
Total Income	-	1,100	-	1,175
Net Expenditure	991	(866)	434	(939)
Cost per '000 population	1	-	-	-

Budget Holder: John Blackledge - Director of Community and Environmental Services

Finance Manager: Kirsten Whyatt

Notes:

- 1) This budget relates to the management and administration for Community and Environmental Services which includes the costs of employee related insurance.

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Leisure, Parks and Catering

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	5,712	6,420	6,154	6,391
Premises	589	297	460	297
Transport	30	13	21	13
Supplies and Services	4,187	2,901	4,031	2,846
Third Party Payments	876	-	6	-
Transfer Payments	240	200	200	200
Support Services	3,173	3,347	3,351	3,449
Capital Charges	395	-	-	-
Total Expenditure	15,202	13,178	14,223	13,196
Income				
Customer and Client Receipts	5,758	5,982	6,327	5,984
Government Grants	410	160	118	160
Recharges	1,536	869	967	869
Other Grants, Reimbursements and Contributions	2,311	1,438	2,232	1,438
Total Income	10,015	8,449	9,644	8,451
Net Expenditure	5,187	4,729	4,579	4,745
Cost per '000 population	37	33	32	34

Budget Holder: Lisa Arnold - Strategic Head of Community & Wellbeing Services

Finance Manager: Kirsten Whyatt

Notes:

- 1) The Leisure Service provides comprehensive leisure opportunities to the whole community, ensuring all interest groups, abilities, age groups and backgrounds are provided for. In excess of one million visits to leisure facilities and programmes are made by local people each year, which includes a whole range of activities, lessons, club sports activities, junior sports coaching and opportunities for the town's most vulnerable children, young people and adults. The health referral programmes provide support and physical activity opportunities for people with cardiac, respiratory, clinical and general health conditions.
- 2) The Parks Service is responsible for the management of over 90 open spaces across the town, including the SSSI site, Marton Mere Nature Reserve and Stanley Park, which is Blackpool's largest piece of public open space. The two hundred and fifty six acre park is a landmark in Blackpool's heritage and history. The park was officially opened in 1926 and was designed by the internationally renowned Thomas Mawson. The park received Grade II status on the National Register of Historic Parks and Gardens in 1995 and benefitted from a six million pound Heritage Lottery Fund related restoration in 2007. The park boasts an impressive range of facilities which includes: ornamental gardens, a rose garden, water fountains, a boating lake and statues along with the historic Art Deco Café.
- 3) Catering Services provide a range of services to schools and community settings throughout Blackpool. The core service is a hot lunchtime meal served at 14 Primary, Special and Secondary schools. A range of other provisions are available throughout the extended school day, including breakfast, morning break and after-school food offers. The various Pupil Referral Units are provided with a delivered packed lunch service for pupils on a daily basis. The Free School Breakfasts scheme provides a breakfast to over 8,500 primary school children a day. The service also offers a corporate buffet service and provision of lunch meals for the adult day care service.

Elements of the Service	£000	£000	£000	£000
Leisure and Sport	3,190	3,542	3,392	3,528
Parks	725	290	290	266
Catering	669	660	660	712
Building Cleaning	603	-	-	-
Youth Hub	-	237	237	239
Net Expenditure	5,187	4,729	4,579	4,745

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Public Protection

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	3,768	4,354	4,101	4,356
Premises	52	29	40	29
Transport	125	105	126	105
Supplies and Services	757	498	849	498
Third Party Payments	69	153	76	153
Transfer Payments	-	-	2	-
Support Services	492	555	555	574
Capital Charges	3	236	236	236
Total Expenditure	5,266	5,930	5,985	5,951
Income				
Customer and Client Receipts	982	1,120	1,153	1,123
Government Grants	196	18	76	18
Recharges	2,176	2,270	2,257	2,270
Other Grants, Reimbursements and Contributions	670	572	599	575
Total Income	4,024	3,980	4,085	3,986
Net Expenditure	1,242	1,950	1,900	1,965
Cost per '000 population	9	14	13	14

Budget Holder: Jennifer Clayton - Head of Public Protection and Enforcement

Finance Manager: Kirsten Whyatt

Notes:

- 1) The Public Protection and Enforcement Division comprises of CCTV, Trading Standards, Licensing Service, Licensing Enforcement, Health & Safety Enforcement, Food Control, Housing Enforcement and Licensing, Environmental Protection, Planning Enforcement, Community Safety / ASB, Security, Animal Wardens, Area Intervention team and Civil Enforcement Officers.
- 2) The areas of business of the Division involve working with partner agencies to protect the vulnerable and elderly, tackle crime and anti-social behaviour, protecting public safety, health and the environment, and promoting good business practice.

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Coastal and Environmental Partnerships

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	91	156	156	156
Premises	2,645	2,395	2,395	2,395
Transport	-	1	1	1
Supplies and Services	58	(4)	(4)	(4)
Third Party Payments	3,681	6,874	7,007	6,874
Transfer Payments	-	-	-	-
Support Services	140	156	156	165
Capital Charges	2,211	1,199	1,199	1,199
Total Expenditure	8,826	10,777	10,910	10,786
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	2,627	2,627	2,627	2,627
Recharges	153	153	153	153
Other Grants, Reimbursements and Contributions	1,318	1,748	2,381	2,098
Total Income	4,098	4,528	5,161	4,878
Net Expenditure	4,728	6,249	5,749	5,908
Cost per '000 population	33	44	41	42

Budget Holder: Clare Nolan-Barnes - Head of Coastal and Environmental Partnerships

Finance Manager: Kirsten Whyatt

Notes:

- 1) The team concentrates on the procurement and delivery of projects primarily concerned with the holistic management of water and the environment. This includes flood risk, coastal protection, surface water management and bathing waters. The team work in partnership with the Lancashire Strategic Partnership and the Fylde Peninsula Partnership in the delivery of statutory duties and on some projects. The team lead on and are responsible for ensuring that the Council complies with the relevant legislative duties in respect of flood risk management. It receives funding for the delivery of statutory duties under the Flood and Water Management Act. The team also delivers the street lighting and traffic signal Private Finance Initiative (PFI).

Elements of the Service	£000	£000	£000	£000
Coastal and Environmental Partnerships	(494)	(182)	(682)	(524)
Street Lighting	5,222	6,431	6,431	6,432
Net Expenditure	4,728	6,249	5,749	5,908

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Highways and Traffic Management Services

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	2,226	2,273	2,369	2,151
Premises	1,377	472	939	699
Transport	212	208	227	208
Supplies and Services	2,855	329	600	329
Third Party Payments	3,107	757	608	757
Transfer Payments	-	-	-	-
Support Services	443	483	484	494
Capital Charges	15,551	15,088	15,071	15,088
Total Expenditure	25,771	19,610	20,298	19,726
Income				
Customer and Client Receipts	998	792	955	832
Government Grants	252	-	100	-
Recharges	214	386	446	1,036
Other Grants, Reimbursements and Contributions	6,570	793	1,558	793
Total Income	8,034	1,971	3,059	2,661
Net Expenditure	17,737	17,639	17,239	17,065
Cost per '000 population	126	125	122	121

Budget Holder: Ian Large - Head of Highways & Traffic Management Services

Finance Manager: Kirsten Whyatt

Elements of the Service	£000	£000	£000	£000
Highways and Engineering	17,101	16,717	16,340	16,543
Highways and Traffic	636	922	899	522
Net Expenditure	17,737	17,639	17,239	17,065

Notes:

- 1) The Council as a Highway Authority has a statutory duty to maintain the highway network. Highways & Traffic Management Services is responsible for the Highways Asset Management Plan and all aspects of planned, routine and reactive maintenance arising from it.
- 2) Highway & Traffic Management Services have produced a Road Asset Management Strategy (RAMS) which is a strategic approach that identifies the optimal allocation of resources for the management, operation, preservation and enhancement of the highway infrastructure to meet the needs of current and future customers. This includes collecting and managing the necessary condition data required to recommend how to use the Council's funding in the right place at the right time. This area also provides a statutory highway inspection service whereby all the roads are regularly inspected in line with a Blackpool Council Code of Practice.
- 3) Engineering Services (located at Layton Depot) is part of the Division and carries out the day to day routine maintenance required as part of the RAMS. Engineering Services also plays an important part in project delivery for most highway and/or public realm schemes. They also undertake projects for external clients which contributes towards the income generation of the Division.
- 4) The 2004 Traffic Management Act places a duty on the Council to manage the road network to secure the expeditious movement of traffic, considering the needs of all road users. Related to these duties, the service deals with traffic monitoring and management, the implementation of traffic regulation orders, parking management and restrictions and the control of utility works on the highway. This area also underpins the regeneration projects being undertaken.
- 5) Highway & Traffic Management Services have produced a Tramway Asset Management Plan (TAMS) which is a strategic approach for maintenance of the Track. The operation of the Tramway is governed by an Operating and Maintenance Agreement between the Council (as owner) and Blackpool Transport Services Ltd (as operator). The Council is responsible for the maintenance of the permanent way (including track, stops and platforms) but not operation or the service of vehicles.
- 6) Highway & Traffic Management Services have produced a Bridge Asset Management Plan (BAMS) which is a strategic approach for the maintenance of bridge and structures infrastructure.
- 7) The transport strategy of the Council is set down in the Local Transport Plan (LTP), which is required by the Department for Transport (DfT). The LTP also sets out a programme of improvements and works funded by DfT and delivered by Highways & Traffic Management Services. The service actively liaises with DfT, neighbouring authorities and transport operators to ensure Blackpool's needs are put forward and considered.

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Street Cleansing and Waste

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	112	74	97	74
Premises	96	7	65	7
Transport	(114)	130	(107)	130
Supplies and Services	(110)	132	384	132
Third Party Payments	21,987	22,964	20,595	24,743
Transfer Payments	-	-	-	-
Support Services	268	951	2,881	957
Capital Charges	999	1,504	1,504	1,504
Total Expenditure	23,238	25,762	25,419	27,547
Income				
Customer and Client Receipts	3,407	3,009	3,405	3,119
Government Grants	-	-	-	-
Recharges	1,633	1,515	1,634	1,515
Other Grants, Reimbursements and Contributions	1,006	1,423	765	1,423
Total Income	6,046	5,947	5,804	6,057
Net Expenditure	17,192	19,815	19,615	21,490
Cost per '000 population	122	140	139	152

Budget Holders: John-Paul Lovie - Head of Waste Policy and Partnerships

Finance Manager: Kirsten Whyatt

Elements of the Service	£000	£000	£000	£000
Street Cleansing	4,332	4,707	5,144	5,068
Waste	12,261	14,525	13,788	15,688
Public Conveniences	599	583	683	734
Net Expenditure	17,192	19,815	19,615	21,490

Notes:

- 1) The Street Cleansing Team are responsible for general cleaning around Blackpool which includes the removal of litter and dog fouling from public footpaths, fly tipping investigation and removal, clearing away wind blown sand, removal of dead animals, removal of unwanted/illegal graffiti, removal of road traffic debris and the supply and service of litter bins. All residential streets are regularly inspected and swept. In addition, any justified requests for street cleansing services will be carried out as required. This is delivered by the Council's wholly owned waste and environmental company, Blackpool Waste Services (Enveco).
- 2) The Council operates a three stream containerised domestic waste kerbside collection service.
- 3) The Household Waste Recycling Centre at Bristol Avenue has facilities for the disposal of household waste from any domestic properties within Blackpool. Help is available at the site to direct, advise and provide practical physical assistance to ensure the safe disposal of waste. Around 80% of waste disposed of at the site is recycled or diverted from landfill. Wrapping for the safe disposal of asbestos waste is also supplied. Commercial waste is not allowed at the site and permits are required to enter the facility in a van or trailer. The site also operates a re-use shop. This is delivered Blackpool Waste Services (Enveco).
- 4) Trade Waste Services provides a service to the local business market (including Wyre BC) as well as schools, delivered via a sub-contract by Blackpool Waste Services.
- 5) Prior to August 2014, the Council's statutory waste disposal function was delivered in partnership with Lancashire County Council under a PFI Contract let to a consortium led by Global Renewables Ltd. However at the end of July 2014 Lancashire County Council and Blackpool Council reached consensual termination of this contract . From August 2014 Lancashire County Council (87.5%) and Blackpool Council (12.5%) own 100% of the operating company (now called Lancashire Renewables Ltd) that previously provided the waste disposal function. The current arrangements provide the authorities with ongoing waste recycling, treatment, processing and disposal and aims to meet Government targets to reduce the amount of waste sent to landfill and deliver the against central government's Resources & Waste Strategy and also the Environment Bill 2020.

Community and Environmental Services
General Fund Estimates Year Ending 31 March 2025
Integrated Transport

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	2,624	2,811	3,064	2,822
Premises	13	-	7	-
Transport	1,358	1,228	1,226	1,528
Supplies and Services	948	(134)	924	(134)
Third Party Payments	346	276	275	276
Transfer Payments	-	-	-	-
Support Services	-	-	-	-
Capital Charges	318	303	303	303
Total Expenditure	5,607	4,484	5,799	4,795
Income				
Customer and Client Receipts	603	62	87	62
Government Grants	184	41	132	41
Recharges	1,310	1,380	1,828	1,380
Other Grants, Reimbursements and Contributions	335	37	98	37
Total Income	2,432	1,520	2,145	1,520
Net Expenditure	3,175	2,964	3,654	3,275
Cost per '000 population	22	21	26	23

Budget Holder: Lisa Arnold - Strategic Head of Community & Wellbeing Services

Finance Manager: Kirsten Whyatt

Notes:

- 1) The service provides a transport service for Children's and Adult's social care.
- 2) Blackpool Council's Rideability service provides transport to anyone who can't use a conventional bus. This may be because of a disability or health problem preventing service users from getting to the nearest bus stop or because they are elderly or frail.
- 3) The service is responsible for the vehicle operating license of the council. The CVMU corporate vehicle maintenance unit is delivered by the Council's wholly owned waste and environmental company, Blackpool Waste Services (Enveco), with the transfer of service taking place on 1st September 2021.
- 4) The service also delivers the School Crossing Patrol Service.

Elements of the Service	£000	£000	£000	£000
CVMU	434	334	334	334
Integrated Transport	2,563	2,635	3,325	2,946
Travel and Road Safety	178	(5)	(5)	(5)
Net Expenditure	3,175	2,964	3,654	3,275

Adult Services

Adult Services

General Fund Estimates Year Ending 31 March 2025

Summary

Functions of Service	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Adult Social Care	8,523	9,697	9,434	9,327
Care and Support	5,357	4,460	4,360	3,890
Adults Commissioning Placements	53,540	50,282	52,684	53,129
Adults Safeguarding	155	76	76	76
Net Cost of Services	67,575	64,515	66,554	66,422
Cost per '000 population	478	457	471	470

Budget Holder: Karen Smith - Director of Adult Social Services

Head of Accountancy: Mark Golden

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	23,547	25,950	25,595	24,955
Premises	208	68	(20)	65
Transport	1,015	966	967	966
Supplies and Services	4,011	2,238	1,999	2,521
Third Party Payments	70,496	69,750	71,869	75,360
Transfer Payments	5,906	4,409	5,112	4,893
Support Services	3,377	3,353	3,354	3,550
Capital Charges	-	455	455	455
Total Expenditure	108,560	107,189	109,331	112,765
Income				
Customer and Client Receipts	18,834	17,116	18,668	18,703
Government Grants	1,999	388	258	388
Recharges	29	27	27	27
Other Grants, Reimbursements and Contributions	20,123	25,143	23,824	27,225
Total Income	40,985	42,674	42,777	46,343
Net Expenditure	67,575	64,515	66,554	66,422

Adult Services

General Fund Estimates Year Ending 31 March 2025

Adult Social Care

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	9,703	11,606	11,089	11,158
Premises	2	2	2	2
Transport	63	61	74	61
Supplies and Services	901	272	550	272
Third Party Payments	292	325	393	325
Transfer Payments	76	55	55	55
Support Services	642	711	711	789
Capital Charges	-	-	-	-
Total Expenditure	11,679	13,032	12,874	12,662
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	22	22	22	22
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	3,134	3,313	3,418	3,313
Total Income	3,156	3,335	3,440	3,335
Net Expenditure	8,523	9,697	9,434	9,327
Cost per '000 population	60	69	67	66

Budget Holders: Karen Smith - Director of Adult Social Services, Liz Russell - Head of Learning Disabilities, Autism and Mental Health, Gill Nixon-Smith - Head of Adult Social Care

Head of Accountancy: Mark Golden

Notes:

- 1) Adult social care social work services are provided across three specialist areas - Learning Disability, Mental Health, and Adult Social Care. The service works in conjunction with the health community services across all areas and operates a fully integrated team within Learning Disability and also work co-located with NHS Mental Health staff.
- 2) The service provides assessment and case management functions incorporating risk assessment and safeguarding responsibilities for all adults who are in need of social care support and who meet Care Act eligibility criteria.
- 3) The services are focused on assessing, reassessing and reviewing support packages in light of the reduced commissioning budget and according to the revised Care Act eligibility criteria. Long term professional support is provided to a number of service users, this being more prevalent in Mental Health and Learning Disability teams.
- 4) Mental health provider services include day care provision, community support services, residential rehabilitation and crisis services.

Elements of the Service	£000	£000	£000	£000
Adult Social Care Management	1,300	-	-	-
Adult Social Care (Business Support)	4,099	1,333	1,257	1,207
Learning Disabilities Team	640	-	-	-
Mental Health Team	2,484	-	-	-
Learning Disabilities & Mental Health Combined (new 2024)	-	3,644	3,635	3,615
Adult Social Care Community Teams and Management	-	4,720	4,542	4,505
Net Expenditure	8,523	9,697	9,434	9,327

Adult Services

General Fund Estimates Year Ending 31 March 2025

Care and Support

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	12,995	13,335	13,478	12,785
Premises	113	53	58	50
Transport	119	136	105	136
Supplies and Services	1,654	624	1,014	607
Third Party Payments	99	138	96	138
Transfer Payments	-	3	4	3
Support Services	1,618	535	536	535
Capital Charges	-	111	111	111
Total Expenditure	16,598	14,935	15,402	14,365
Income				
Customer and Client Receipts	621	503	597	503
Government Grants	-	-	-	-
Recharges	29	27	27	27
Other Grants, Reimbursements and Contributions	10,591	9,945	10,418	9,945
Total Income	11,241	10,475	11,042	10,475
Net Expenditure	5,357	4,460	4,360	3,890
Cost per '000 population	38	32	31	28

Budget Holder: Nick Henson - Head of Care & Support

Head of Accountancy: Mark Golden

Notes:

- 1) The Adult Provider Services (Care and Support), have seen various services change direction over the last few years - from long stay residential, domiciliary and day care to focused, short term interventions or bespoke support packages for people with complex or challenging needs, aimed at keeping people out of hospital, independent and able to choose the life they wish to lead. We aim to deliver high quality, niche, competitively priced services that our customers, individuals and organisations want to choose to "buy" and access.
- 2) Care and Support delivers the Council's in house services relating to Mental Health, Learning Disability, Older Adults and Physical Disability and include Phoenix, Keats, Coopers Way, The ARC, Extra Support, Care at Home (Reablement, Primary Night Care, End of Life Care and Urgent Response), Langdale, Vitaline, Blackpool Centre for Independent Living (BCIL), Volunteers and Shared Lives.
- 3) Care and Support is delivering a number of health and social care system resilience projects as part of the iBCF/Adult Social Care Grants and other Temporary funding to (1) reduce the numbers of DTtoC (Delayed Transfers of Care) and (2) reduce the LOS (Length of Stay) of patients in an acute setting and (3) help maintain people to be cared for at home for longer thus preventing hospital admission. These projects include investment to create additional capacity in the Council's Homecare and Assistive Technology Services to support a 'same day' response to care referrals and installation requests for people awaiting discharge from hospital.

Elements of the Service	£000	£000	£000	£000
Management and Administration	1,453	343	310	344
Day Centre	1,300	1,359	1,356	1,364
Coopersway Residential Respite	568	601	601	601
Phoenix Centre	(19)	(12)	(12)	(218)
Extra Support	(162)	(117)	(117)	(179)
Hornby Road Respite	45	85	83	87
Provider Support Hub	286	324	303	75
Shared/Lives/Volunteer Service	301	357	315	360
Homecare	997	934	935	901
ARC	86	13	13	13
Vitaline	502	573	573	542
Net Expenditure	5,357	4,460	4,360	3,890

Adult Services

General Fund Estimates Year Ending 31 March 2025

Adult Commissioning Placements

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	903	933	943	936
Premises	57	13	(114)	13
Transport	833	769	788	769
Supplies and Services	1,365	1,342	429	1,642
Third Party Payments	69,953	69,287	71,380	74,897
Transfer Payments	5,830	4,351	5,053	4,835
Support Services	1,117	2,107	2,107	2,226
Capital Charges	-	344	344	344
Total Expenditure	80,058	79,146	80,930	85,662
Income				
Customer and Client Receipts	18,190	16,613	18,071	18,200
Government Grants	1,987	366	235	366
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	6,341	11,885	9,940	13,967
Total Income	26,518	28,864	28,246	32,533
Net Expenditure	53,540	50,282	52,684	53,129
Cost per '000 population	379	356	373	376

Budget Holder: Karen Smith - Director of Adult Social Services

Head of Accountancy: Mark Golden

Notes:

- 1) There are a variety of social care and housing related support services for adults and children living in Blackpool such as nursing and residential placements, care at home, and equipment and adaptations. These services are commissioned in a number of ways including block contracts, spot contracts and framework agreements. Where appropriate, this work is carried out in conjunction with our health colleagues in NHS Blackpool in order that we can commission a range of health and social care services via a joint approach. Other stakeholders include service users, carers and local community representatives. Social workers and other assessing professionals help to inform current and future need from their assessments and care planning activities with individuals.

Elements of the Service	£000	£000	£000	£000
Physical Support 18-64	5,322	5,293	6,946	5,293
Physical Support 65 and over	15,299	17,353	15,743	20,183
Sensory Support 18-64	317	365	354	365
Sensory Support 65 and over	338	417	328	409
Mental Health Support 18-64	5,975	5,921	5,908	6,561
Mental Health Support 65 and over	2,725	3,288	3,278	3,200
Support with Memory and Cognition 18-64	749	878	626	878
Support with Memory and Cognition 65 and over	4,709	5,471	4,513	5,130
Learning Disability Support 18-64	17,591	17,506	19,419	19,247
Learning Disability Support 65 and over	1,797	2,747	2,147	2,747
Social Support - Substance Misuse	146	33	84	65
Social Support - Social Isolation and Other	525	547	485	538
Social Support - Support for Carers	522	210	378	223
Other Commissioning Placements	13	(74)	(74)	(74)
Housing Related Support	59	58	-	58
Other	(2,547)	(9,731)	(7,451)	(11,694)
Net Expenditure	53,540	50,282	52,684	53,129

Adult Services

General Fund Estimates Year Ending 31 March 2025

Adult Safeguarding

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	(54)	76	85	76
Premises	36	-	34	-
Transport	-	-	-	-
Supplies and Services	91	-	6	-
Third Party Payments	152	-	-	-
Transfer Payments	-	-	-	-
Support Services	-	-	-	-
Capital Charges	-	-	-	-
Total Expenditure	225	76	125	76
Income				
Customer and Client Receipts	23	-	-	-
Government Grants	(10)	-	1	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	56	-	48	-
Total Income	70	-	49	-
Net Expenditure	155	76	76	76
Cost per '000 population	1	1	1	1

Budget Holder: Karen Smith - Director of Adult Social Services

Head of Accountancy: Mark Golden

Notes:

- 1) The Safeguarding team is responsible for policy and practice development in relation to safeguarding adults, providing consultation to fieldwork staff and overseeing practice in relation to Deprivation of Liberty and Mental Capacity Act requirements.

ELEMENTS OF THE SERVICE	£000	£000	£000	£000
Adults Safeguarding Board	79	-	-	-
Training	76	76	76	76
Net Expenditure	155	76	76	76

Children's Services

Children's Services

General Fund Estimates Year Ending 31 March 2025

Summary

Functions of Service	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Local Schools Budget	22,115	22,143	22,094	22,143
Business Support and Resources	9,786	10,441	10,408	10,370
Education	27,495	30,133	30,208	30,032
Targeted Intervention	5,519	6,584	6,564	6,751
Children's Social Care	59,734	58,287	64,850	64,403
Grants	(54,929)	(58,160)	(58,159)	(58,161)
Net Cost of Services	69,720	69,428	75,965	75,538

COST PER '000 POPULATION	493	491	538	535
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Budget Holder: Victoria Gent - Director of Children's Services

Head of Accountancy: Mark Golden

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	57,077	56,986	56,572	56,790
Premises	2,641	2,426	2,524	2,426
Transport	857	712	782	712
Supplies and Services	20,429	19,414	22,719	19,442
Third Party Payments	55,657	52,054	60,900	56,866
Transfer Payments	17,175	15,007	16,727	16,273
Support Services	8,401	6,015	5,678	6,215
Capital Charges	1,750	1,767	1,767	1,768
Total Expenditure	163,987	154,381	167,669	160,492
Income				
Customer and Client Receipts	2,178	1,545	1,830	1,545
Government Grants	72,090	65,671	72,247	65,672
Recharges	8,715	8,360	7,152	8,360
Other Grants, Reimbursements and Contributions	11,284	9,377	10,475	9,377
Total Income	94,267	84,953	91,704	84,954
Net Expenditure	69,720	69,428	75,965	75,538

Children's Services

General Fund Estimates Year Ending 31 March 2025

Local Schools Budget

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	25,727	23,395	23,435	23,395
Premises	2,321	2,216	2,215	2,216
Transport	118	160	160	160
Supplies and Services	3,009	4,410	4,339	4,410
Third Party Payments	4	-	-	-
Transfer Payments	462	168	168	168
Support Services	2,613	119	119	118
Capital Charges	1,750	1,746	1,746	1,747
Total Expenditure	36,004	32,214	32,182	32,214
Income				
Customer and Client Receipts	1,148	960	920	960
Government Grants	2,411	1,121	2,889	1,121
Recharges	9,473	6,515	4,752	6,515
Other Grants, Reimbursements and Contributions	857	1,475	1,527	1,475
Total Income	13,889	10,071	10,088	10,071
Net Expenditure	22,115	22,143	22,094	22,143
Cost per '000 population	157	157	156	157

Budget Holder: Victoria Gent - Director of Children's Services

Head of Accountancy: Mark Golden

Notes:

- 1) The Individual Schools Budget (Delegated) figure represents the total of the budgets allocated to each maintained school. The Blackpool Fair Funding Formula, which must adhere to specific government statutory regulations, forms the basis for this apportionment. Special School budgets are now analysed as High Needs Top-up Payments under Education.
- 2) The Individual Schools Budget (Non-Delegated) figure represents the budget centrally retained by the Local Authority specifically for schools. Typically this allocation is used for school licences, pupil growth, statutory and regulatory duty costs, and capital charges.

Elements of the Service	£000	£000	£000	£000
Non Delegated	2,024	2,027	1,979	2,027
Delegated to Primary Schools	20,091	20,116	20,115	20,116
Net Expenditure	22,115	22,143	22,094	22,143

Children's Services

General Fund Estimates Year Ending 31 March 2025

Business Support and Resources

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	789	816	816	742
Premises	11	4	64	4
Transport	1	3	1	3
Supplies and Services	8,550	8,473	8,493	8,473
Third Party Payments	4,130	4,367	4,308	4,367
Transfer Payments	86	472	472	472
Support Services	785	868	868	871
Capital Charges	-	-	-	-
Total Expenditure	14,352	15,003	15,022	14,932
Income				
Customer and Client Receipts	248	259	259	259
Government Grants	3,033	3,024	3,024	3,024
Recharges	114	105	99	105
Other Grants, Reimbursements and Contributions	1,171	1,174	1,232	1,174
Total Income	4,566	4,562	4,614	4,562
Net Expenditure	9,786	10,441	10,408	10,370
Cost per '000 population	69	74	74	73

Budget Holders: Paul Turner, Assistant Director - Education

Head of Accountancy: Mark Golden

Notes:

- 1) Departmental Management - this budget contains the costs relating to the Director of Children's Services and the Head of Business Support and Resources as well as management expenditure for Children's Services including telephones, support services and capital charges.
- 2) Adults & Children's Funding - implements and operates funding formulae and other procedures for schools and early years providers, manages the schools PFI contract, develops and reviews adult social care financial policy issues, and provides financial and business support across Adult Services and Children's Services. Also includes school PFI contractual costs.
- 3) School Organisation - plans for the provision of school places and manages the Council's education capital programme, including construction management of schemes delivered through the Local Education Partnership.
- 4) The mandatory provision of free part-time Early Education places for 3 and 4 year-old children ensures they make a successful start to the Foundation Stage (the curriculum for 0 to 5 year olds), benefiting children when they commence in full-time primary education. Funding relating to 2 year-old places is available for children meeting certain criteria.

Elements of the Service	£000	£000	£000	£000
Departmental Management	1,354	1,469	1,437	1,398
Early Years	8,432	8,972	8,971	8,972
Net Expenditure	9,786	10,441	10,408	10,370

Children's Services

General Fund Estimates Year Ending 31 March 2025

Education

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	9,334	10,072	9,707	10,113
Premises	133	196	202	196
Transport	404	387	272	387
Supplies and Services	3,648	4,814	5,585	4,614
Third Party Payments	8,961	9,482	9,643	9,482
Transfer Payments	9,996	8,516	10,074	8,516
Support Services	1,788	1,490	1,155	1,548
Capital Charges	-	-	-	-
Total Expenditure	34,264	34,957	36,638	34,856
Income				
Customer and Client Receipts	651	304	611	304
Government Grants	488	222	1,552	222
Recharges	1,320	648	518	648
Other Grants, Reimbursements and Contributions	4,310	3,650	3,749	3,650
Total Income	6,769	4,824	6,430	4,824
Net Expenditure	27,495	30,133	30,208	30,032
Cost per '000 population	195	213	214	213

Budget Holders: Paul Turner, Assistant Director - Education

Head of Accountancy: Mark Golden

Elements of the Service	£000	£000	£000	£000
Education Management	2,126	2,452	2,221	2,463
School Improvement, Management and Strategy	765	822	826	675
Pupil welfare and Attendance	307	429	424	429
Access and Inclusion	139	153	153	153
School Admissions	168	177	181	177
Music Services	(65)	(28)	(28)	(28)
Outdoor Education	35	32	32	32
Educational Diversity and Pupil Referral Units	2,386	3,767	3,695	3,767
Special Educational Needs	1,289	1,120	1,155	1,137
Educational Psychology	483	479	477	491
Specialist Advice and Resources including Sensory Service	1,413	1,642	1,586	1,642
Out of Borough Placements	4,465	5,280	5,334	5,280
Transport	301	-	-	-
High Needs Top Up Payments	11,967	11,610	11,914	11,610
Post - 16 Provision	1,491	1,866	1,968	1,866
Virtual School	222	324	262	330
Other Support for Disabled Persons	3	8	8	8
Net Expenditure	27,495	30,133	30,208	30,032

Notes:

- 1) School Improvement activities are wide and varied and are supported to varying degrees by all staff within the School Standards, Safeguarding and Inclusion Division. There is a small core team of School Improvement Officers providing Blackpool's statutory school improvement. This is supplemented by external consultancy and a small intervention budget to assist maintained schools.
- 2) The Pupil Welfare team has statutory duties regarding school attendance and supports schools to address attendance and welfare issues. This budget line includes the Courts and Licensing team, which has a duty regarding licensing young people performing or taking part in paid sports or modelling.
- 3) Access and Inclusion – staff in this area provide support to schools to enable pupils to remain within mainstream settings, and advise around exclusion policy and practice. The service provides guidance and signposts support for parents considering Elective Home Education or those already doing so. Support to schools is also provided under this heading for complex non routine admissions.
- 4) School Admissions - co-ordinates the arrangements for the admission of pupils into schools, both at routine and non-routine times of the year, and liaises with other admissions bodies, such as voluntary-aided schools and academies, to ensure that the allocation of school places follows practices and criteria that are fair, clear and objective.
- 5) The Pupil Referral Unit fulfils the local authority's statutory responsibility to provide suitable education for pupils who are unable to access a school place due to medical / emotional / behavioural and social reasons, delivered by skilled and qualified staff.
- 6) The local authority has a statutory duty to assess, identify, monitor and ensure appropriate resources and provision are in place to meet the needs of children and young people who have special educational needs and disabilities. It has a duty to support families of children with a disability by providing supplementary care and resources including providing placements for those children who are unable to remain with their families.
- 7) Out of Borough costs are those associated with educational placements of children with social, emotional, mental health needs / learning difficulties and / or disabilities, whose needs cannot be met in Blackpool, in non-maintained / independent special schools.
- 8) High Needs top-up payments include payments to mainstream schools to cover the costs of additional support for children with Special Educational Needs, and Special School budgets.

Children's Services

General Fund Estimates Year Ending 31 March 2025

Targeted Intervention

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	7,749	8,105	8,753	8,204
Premises	132	10	29	10
Transport	90	87	109	87
Supplies and Services	3,991	860	3,554	860
Third Party Payments	1,952	1,437	1,863	1,437
Transfer Payments	715	52	963	52
Support Services	769	970	970	1,038
Capital Charges	-	-	-	-
Total Expenditure	15,398	11,521	16,241	11,688
Income				
Customer and Client Receipts	3	22	12	22
Government Grants	7,737	3,021	6,675	3,021
Recharges	822	788	788	788
Other Grants, Reimbursements and Contributions	1,317	1,106	2,202	1,106
Total Income	9,879	4,937	9,677	4,937
Net Expenditure	5,519	6,584	6,564	6,751
Cost per '000 population	39	47	46	48

Budget Holder: Joanne Stewart - Head of Targeted Intervention Services, Sara McCartan - Head of Adolescent Services

Head of Accountancy: Mark Golden

Elements of the Service	£000	£000	£000	£000
Early Help Management and Strategy	1,066	820	1,221	888
Early Help	4,120	3,694	3,289	3,763
Youth Justice	333	519	491	527
Families in need including Sure Starts		1,551	1,563	1,573
Net Expenditure	5,519	6,584	6,564	6,751

Notes:

- 1) Early Help and Support Services- The Early Help and Support Service delivers a range of services for children and their families (pre-birth to 19 and up to 25 for those with SEND) including:
 - Family Hubs: The service delivers three family hubs that are open to all children (pre-birth to 19, up to 25 where there are SEND needs) and their families regardless of their levels of needs. Each hub offers range services on site, out in their local communities or virtually through the Family Hub Webpage or apps. Family Hubs benefits from additional funding through the governments Family Hub and Start for Life national programme.
 - Family Support: delivery of individual packages of support for families at the early help level on the continuum of need and support to the partnership to take the lead professional role for Early Help work. This work is partially funded through the Supporting Families Programme.
- 2) Blackpool's Adolescent Service provides targeted support to vulnerable young people:
 - The Youth Justice Team provides a multi-agency partnership whose aim is to prevent children from offending and to help them restore the damage caused to their victims. The service works in accordance with the Crime and Disorder Act 1998 and subsequent Criminal Justice Acts. The service supervises and supports children aged between 10 to 18 years who have committed offences and have received a Youth Caution, Youth Conditional Caution or an order from the Court. The team also provides support to victims and Appropriate Adult support, where needed, for children detained at the police station or being interviewed by the police. The Service will also currently deliver the Turnaround MoJ Early Intervention programme (until March 25).
 - The Family Worker Team provides destination tracking for 3500 young people and targeted support, as part of a statutory duty, to promote the effective participation in Education, Training or Employment. The team also provides holistic support for children aged 16 & 17 who are homeless following a joint assessment of need via Childrens Services & Housing.
 - The Drug, Alcohol and Sexual Health Practitioner Team provides psychosocial, non-clinical support, for young people at risk of poor sexual health outcomes and young people misusing substances up to the age of 25 years old. The team facilitate access to clinical support including, prescribing, community and residential detox and rehabilitation.
 - The Leaving Care Team provides corporate parenting support for our care experienced young people up to 25 years old, providing a statutory duty to enable 'Our Children and Young People' to achieve their potential and to prepare for independence.

Children's Services

General Fund Estimates Year Ending 31 March 2025

Children's Social Care

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	13,478	14,598	13,861	14,336
Premises	44	-	14	-
Transport	244	75	240	75
Supplies and Services	1,231	857	748	1,085
Third Party Payments	40,610	36,768	45,086	41,580
Transfer Payments	5,916	5,799	5,050	7,065
Support Services	2,446	2,568	2,566	2,640
Capital Charges	-	21	21	21
Total Expenditure	63,969	60,686	67,586	66,802
Income				
Customer and Client Receipts	128	-	28	-
Government Grants	230	123	439	123
Recharges	424	304	504	304
Other Grants, Reimbursements and Contributions	3,453	1,972	1,765	1,972
Total Income	4,235	2,399	2,736	2,399
Net Expenditure	59,734	58,287	64,850	64,403
Cost per '000 population	423	413	459	456

Budget Holder: Chris Coyle - Assistant Director of Children's Social Care

Head of Accountancy: Mark Golden

Notes:

- 1) The division is responsible for ensuring the timely assessment of need for those children who are within the most vulnerable groups in Blackpool. The service aims to deliver timely and high quality services to the public and partner agencies within the legal framework laid down by government and with a suitably skilled and experienced workforce. All Local Authorities face high pressure on budgets however high cost services such as those for children in care are being reviewed and where possible and without compromising safe are being reduced.
- 2) The Safeguarding, Quality Review Service is statutory responsible to quality audit Children's Social Care and partnership agencies and regarding children supported via Child Protection Plan, children in our Care and Fostering Carers. The service includes the Child Protection Chair Team, the Independent Reviewing Officer (IRO) Team, Fostering Independent Reviewing Officers, Local Authority Designated Officer function and participation lead for children in our care.

Elements of the Service	£000	£000	£000	£000
Children's Services Management and Strategy	1,776	3,681	3,388	3,758
Supporting & Strengthening Families	5,152	6,020	5,918	6,088
Assessment and Support Teams	2,587	3,041	2,818	3,085
Looked After Children Management and Support	260	354	630	354
Supporting our Children Team	2,013	1,246	1,378	1,262
Section 17 Children in Need Expenditure	560	497	936	497
Adoption Services	2,280	1,578	1,633	1,808
Fostering Services	5,024	5,161	5,445	5,178
Special Guardianship Support and Residence Orders	3,957	4,373	4,646	4,373
External Placements	28,851	26,547	31,329	32,193
16+ Placements	4,382	2,632	3,621	2,632
External Legal Fees	625	807	758	807
Safeguarding, Quality and Review	2,267	2,350	2,350	2,368
Net Expenditure	59,734	58,287	64,850	64,403

Children's Services

General Fund Estimates Year Ending 31 March 2025

Grants

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	-	-	-	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	-	-	-	-
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	-	-	-	-
Capital Charges	-	-	-	-
Total Expenditure	-	-	-	-
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	58,191	58,160	57,668	58,161
Recharges	(3,438)	-	491	-
Other Grants, Reimbursements and Contributions	176	-	-	-
Total Income	54,929	58,160	58,159	58,161
Net Expenditure	(54,929)	(58,160)	(58,159)	(58,161)
Cost per '000 population	(389)	(412)	(412)	(412)

Budget Holder: Victoria Gent - Director of Children's Services

Head of Accounting: Mark Golden

Notes:

- 1) Dedicated Schools Grant (DSG) is the funding stream that supports the Schools Budget, which includes amounts that are devolved to schools and Early Years settings through the school, high needs and nursery budgets, together with centrally-retained pupil-related services.
- 2) Up to and including financial year 2016/17, certain education functions provided by local authorities for maintained schools were funded from the Education Services Grant (ESG). Since April 2017 when the ESG ceased, local authorities are able to retain funding from maintained schools relating to the provision of these functions, subject to approval from the Schools Forum.

Elements of the Service	£000	£000	£000	£000
Dedicated Schools Grant	(54,753)	(57,977)	(57,978)	(57,977)
Former Education Services Grant	(176)	(166)	(166)	(166)
Other Education Grants	-	(17)	(15)	(18)
Net Expenditure	(54,929)	(58,160)	(58,159)	(58,161)

Public Health

Public Health

General Fund Estimates Year Ending 31 March 2025

Summary

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	1,588	1,735	1,897	1,735
Premises	1	-	-	-
Transport	41	5	5	5
Supplies and Services	118	58	100	58
Third Party Payments	39,468	20,198	20,221	20,548
Transfer Payments	-	-	-	-
Support Services	269	240	240	240
Capital Charges	-	-	-	-
Total Expenditure	41,485	22,236	22,463	22,586
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	21,742	20,728	20,728	21,078
Recharges	8	676	805	676
Other Grants, Reimbursements and Contributions	19,730	829	927	829
Total Income	41,480	22,233	22,460	22,583
Net Expenditure	5	3	3	3
Cost per '000 population	0	0	0	0

Budget Holder: Dr Arif Rajpura - Director of Public Health

Head of Accountancy: Mark Golden

Elements of the Service	£000	£000	£000	£000
Public Health Directorate and Corporate Support	4,234	688	464	688
NHS Health Checks - Mandated	132	100	100	100
Children (5-19) - Public Health Programmes	627	628	628	628
Children's 0-5 Services	8	2,499	2,499	2,499
Tobacco Control	292	363	363	363
Mental Health and Wellbeing	15	15	15	15
Sexual Health Services	1,236	1,785	1,785	1,785
Substance Misuse (Drugs and Alcohol)	2,515	2,790	2,798	2,790
Healthy Weight/Weight Management	157	120	120	120
Miscellaneous Public Health Services	9,280	10,090	10,306	10,440
Harm reduction	773	783	783	783
Public Health Grant	(19,264)	(19,858)	(19,858)	(20,208)
Net Expenditure	5	3	3	3

Notes:

- 1) The Public Health team work with a range of partners to commission public health services to improve the health of the population of Blackpool. A range of mandated services moved to the Authority from the NHS in April 2013.
- 2) Partners include Blackpool Integrated Care Board (ICB), NHS England , UK Health Security Agency (UKHSA), Office for Health Improvement and Disparities (OHID), Police and the voluntary sector. The work involves engaging with service providers, service users and local community representatives at every stage of the commissioning process and ongoing service review.
- 3) Through evidence base and best practice the Public Health team deliver cost efficient and high quality customer services that meet local population's needs.
- 4) Provide a robust financial management system to include planning, budget monitoring to ensure balance at year end; ensuring policies, procedures and democratic processes are adhered to and contracts regularly reviewed and performance managed.
- 5) Develop the Joint Strategic Needs Assessment (JSNA); a process that identifies 'the big picture' in terms of health and wellbeing needs and inequalities of a local population. This information is used to develop strategies and plan service development to improve the public's health in Blackpool.
- 6) Provide population level public health advice to the NHS.
- 7) Community Engagement- this is a core corporate function, supporting the councils second priority – Communities. The team along with the Fairness Commission work to support, advise and shape community development within the council, developing strategy, tools and support frameworks to ensure a consistent approach to engagement. Corporate Engagement takes place when undertaking budget proposals. It provides information to shape proposals and works to gather information from community groups.

Budgets Outside the Cash Limit

Budgets Outside the Cash Limit
General Fund Estimates Year Ending 31 March 2025

Summary

Functions of Service	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Treasury Management	2,505	16,282	14,682	25,882
Parking Services	(5,457)	(5,331)	(5,031)	(5,728)
Corporate Subscriptions	127	135	135	137
Housing Benefits	1,546	1,849	1,849	1,819
Council Tax and NNDR Cost of Collection	1,003	1,894	1,894	1,393
Subsidiary Companies	(967)	(926)	(961)	(2,922)
Land Charges	(51)	(50)	(50)	(50)
Concessionary Fares	3,545	4,064	3,934	3,614
Employers Previous Years Pension Liability	(495)	(331)	(331)	(393)
New Homes Bonus	(211)	(22)	(22)	(20)
Net Cost of Services	1,545	17,564	16,099	23,732
Cost per '000 population	11	124	114	168

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	(96)	67	138	5
Premises	1,546	1,431	1,370	1,431
Transport	41	17	38	17
Supplies and Services	4,393	5,150	5,365	4,201
Third Party Payments	54	23	-	23
Transfer Payments	44,907	41,274	41,286	41,275
Support Services	4,332	4,385	4,394	4,322
Capital Charges	15,936	24,959	27,602	29,605
Total Expenditure	71,113	77,306	80,193	80,879
Income				
Customer and Client Receipts	5,092	5,707	5,706	6,678
Government Grants	45,328	40,579	40,579	40,528
Recharges	2,447	3,275	3,279	3,275
Other Grants, Reimbursements and Contributions	16,701	10,181	14,530	6,666
Total Income	69,568	59,742	64,094	57,147
Net Expenditure	1,545	17,564	16,099	23,732

Budgets Outside the Cash Limit

General Fund Estimates Year Ending 31 March 2025

Treasury Management

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	79	-	73	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	272	328	371	328
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	418	364	364	374
Capital Charges	15,385	24,320	27,147	28,966
Total Expenditure	16,154	25,012	27,955	29,668
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	-	-	-	-
Recharges	2,443	3,259	3,259	3,259
Other Grants, Reimbursements and Contributions	11,206	5,471	10,014	527
Total Income	13,649	8,730	13,273	3,786
Net Expenditure	2,505	16,282	14,682	25,882
Cost per '000 population	18	115	104	183

Budget Holder: Steve Thompson - Director of Resources

Head of Accountancy: Mark Golden

Notes:

- 1) The Treasury Management function deals with the financial management of Blackpool Council's cashflows, borrowings and investments. It ensures that the borrowings, investments, and cash balances best match the receipts and payments profile of the Council, both on a strategic long-term basis and from day to day.
- 2) The Council's own long-term borrowings currently stand at £187 million. The maturity profile and mix of fixed/variable rate debt chosen attempts to maximise the financial benefit, and minimise the financial risk, to the Council.
- 3) Investments (usually with retail banks, building societies, local authorities and other recognised banking institutions) are made when possible to place surplus funds. Priority is given to the security and liquidity of the investments. The highest rate of return (yield) is sought so long as this is consistent with the specified levels of security and liquidity.
- 4) The supplies and services budget includes debt management expenses. This comprises premiums on the early redemption of debt, commission to brokers, etc.
- 5) Capital charges represent the cost of maintaining debt financing, particularly the cost of interest payable to external providers of loan funding, and the cost of setting aside a provision for repaying that funding.
- 6) Recharges consist of the net contribution from the Housing Revenue Account and subsidiary companies in respect of transactions relating to municipal housing and costs of debt. It also includes amounts charged to Leisure Assets.

Budgets Outside the Cash Limit

General Fund Estimates Year Ending 31 March 2025

Parking Services

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	301	371	366	371
Premises	1,546	1,431	1,370	1,431
Transport	41	17	38	17
Supplies and Services	518	371	434	371
Third Party Payments	54	23	-	23
Transfer Payments	-	-	-	-
Support Services	150	105	114	108
Capital Charges	207	270	111	270
Total Expenditure	2,817	2,588	2,433	2,591
Income				
Customer and Client Receipts	4,383	5,157	4,892	5,557
Government Grants	-	-	-	-
Recharges	-	-	4	-
Other Grants, Reimbursements and Contributions	3,891	2,762	2,568	2,762
Total Income	8,274	7,919	7,464	8,319
Net Expenditure	(5,457)	(5,331)	(5,031)	(5,728)
Cost per '000 population	(39)	(38)	(36)	(41)

Budget Holder: Philip Welsh - Head of Tourism & Communications

Finance Manager: Kirsten Whyatt

Notes:

- 1) Parking Services manages 20 surface pay & display car parks, as well as three multi-storey car parks and numerous on-street parking facilities. The team assists millions of car park users in the resort every year. The service also has an Administration team which carries out duties associated with the management of Penalty Charge Notices for both parking and bus lane camera infringements, as well as the issuing and management of parking permits.

Budgets Outside the Cash Limit

General Fund Estimates Year Ending 31 March 2025

Corporate Subscriptions

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	-	-	-	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	122	130	130	131
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	8	8	8	9
Capital Charges	-	-	-	-
Total Expenditure	130	138	138	140
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	-	-	-	-
Recharges	3	3	3	3
Other Grants, Reimbursements and Contributions	-	-	-	-
Total Income	3	3	3	3
Net Expenditure	127	135	135	137
Cost per '000 population	1	1	1	1

Budget Holder: Steve Thompson - Director of Resources

Head of Accountancy: Mark Golden

Notes:

- 1) The budget comprises of corporate subscriptions payable to organisations such as Local Government Association, North West Employers Organisation, LG Futures and North Western Sea Fisheries.

Budgets Outside the Cash Limit
General Fund Estimates Year Ending 31 March 2025
Housing Benefits

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	-	-	-	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	(332)	(289)	(289)	(289)
Third Party Payments	-	-	-	-
Transfer Payments	44,872	41,249	41,249	41,250
Support Services	1,513	1,651	1,651	1,571
Capital Charges	-	-	-	-
Total Expenditure	46,053	42,611	42,611	42,532
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	44,771	40,557	40,557	40,508
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	(264)	205	205	205
Total Income	44,507	40,762	40,762	40,713
Net Expenditure	1,546	1,849	1,849	1,819
Cost per '000 population	11	13	13	13

Budget Holder: Louise Jones - Head of Revenues, Benefits and Customer Services

Head of Accountancy: Mark Golden

Notes:

- 1) Housing Benefits are paid to private tenants in the form of rent allowances and to council house tenants in the form of rent rebates. These are means tested and the bulk of the payments attract government subsidy.

Budgets Outside the Cash Limit
General Fund Estimates Year Ending 31 March 2025
Council Tax and NNDR Cost of Collection

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	-	-	-	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	136	554	554	51
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	2,181	2,183	2,183	2,185
Capital Charges	-	-	-	-
Total Expenditure	2,317	2,737	2,737	2,236
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	346	-	-	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	968	843	843	843
Total Income	1,314	843	843	843
Net Expenditure	1,003	1,894	1,894	1,393
Cost per '000 population	7	13	13	10

Budget Holder: Louise Jones - Head of Revenues, Benefits and Customer Services

Head of Accountancy: Mark Golden

Notes:

- 1) This budget represents the cost of collection of Council Tax and National Non-Domestic Rates.
- 2) The Council Tax Reduction Scheme (CTRS) was introduced in April 2013. Under this scheme the Government introduced a Council Tax Support Grant equivalent to 90% of the Government's forecasted level of Council Tax Benefit that would have existed if the benefit system had continued. The Council is required to determine the approach to funding the gap. The level of Support Grant is fixed and the Council is responsible for the costs of any increase in caseload. The Council Tax Reduction Scheme (CTRS) must incorporate the national pensioner scheme, decided by Government. This ensures that pensioners support continues at existing levels. The 2024/25 CTRS applies a reduction of 27.11% (27.11% in 2023/24) to the support provided to Working Age claimants. Additional support is provided to certain vulnerable groups of claimants by amending the percentage applied to their award from 27.11% to 13.56%. The major preceptors (Police and Crime Commissioner for Lancashire and Lancashire Fire Authority) also receive a proportionate share of the overall Council Tax Support Grant and this has been taken into account as part of their budget net requirements.

Budgets Outside the Cash Limit
General Fund Estimates Year Ending 31 March 2025
Subsidiary Companies

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	9	14	9	14
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	142	5	250	5
Third Party Payments	-	-	-	-
Transfer Payments	-	2	2	2
Support Services	28	32	32	36
Capital Charges	344	369	344	369
Total Expenditure	523	422	637	426
Income				
Customer and Client Receipts	590	448	698	1,019
Government Grants	-	-	-	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	900	900	900	2,329
Total Income	1,490	1,348	1,598	3,348
Net Expenditure	(967)	(926)	(961)	(2,922)
Cost per '000 population	(7)	(7)	(7)	(21)

Budget Holder: Alan Cavill - Director of Communications & Regeneration

Finance Manager: Kirsten Whyatt

Notes:

- 1) This budget shows the costs charged to and benefits derived by the Council from its wholly-owned subsidiary companies which are not included in other service budgets.
- 2) The Blackpool Airport group of companies are wholly-owned by the Council.
- 3) Blackpool Transport Services Limited (BTS) is a wholly-owned company of the Council.
- 4) Blackpool Operating Company Limited is a wholly-owned company of the Council, established to operate and manage the Sandcastle Waterpark.
- 5) Blackpool Housing Company is a wholly-owned company of the Council.
- 6) Blackpool Waste Services Limited is a wholly-owned company of the Council.

Elements of the Service	£000	£000	£000	£000
Airport	8	8	8	9
BTS	18	45	20	(374)
Sandcastle Waterpark	(993)	(979)	(989)	(1,628)
Blackpool Housing Company	-	-	-	(429)
Blackpool Waste Services	-	-	-	(500)
Net Expenditure	(967)	(926)	(961)	(2,922)

Budgets Outside the Cash Limit
General Fund Estimates Year Ending 31 March 2025
Land Charges

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	9	-	8	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	13	14	14	14
Third Party Payments	-	-	-	-
Transfer Payments	35	23	35	23
Support Services	4	5	5	5
Capital Charges	-	-	-	-
Total Expenditure	61	42	62	42
Income				
Customer and Client Receipts	112	92	112	92
Government Grants	-	-	-	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	-	-	-	-
Total Income	112	92	112	92
Net Expenditure	(51)	(50)	(50)	(50)
Cost per '000 population	-	-	-	-

Budget Holder: Nick Gerrard - Growth and Prosperity Programme Director

Finance Manager: Kirsten Whyatt

Notes:

- 1) From November 2018 Her Majesty's Land Registry (HMLR) is responsible for the provision of the LLC1 search service and for Personal Searches and the Planning Department is responsible for the provision of the CON29 search service.
- 2) The Planning Department remains responsible for the ongoing maintenance of the Local Land Charges Register in accordance with statutory provisions and the updating of the register for use by HMLR.

Budgets Outside the Cash Limit
General Fund Estimates Year Ending 31 March 2025
Concessionary Fares

Subjective Analysis	2022/23 Actual	2023/24 Adjusted Cash Limit	2023/24 Forecast Outturn	2024/25 Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	-	-	-	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	3,522	4,037	3,901	3,590
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	30	37	37	34
Capital Charges	-	-	-	-
Total Expenditure	3,552	4,074	3,938	3,624
Income				
Customer and Client Receipts	7	10	4	10
Government Grants	-	-	-	-
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	-	-	-	-
Total Income	7	10	4	10
Net Expenditure	3,545	4,064	3,934	3,614
Cost per '000 population	25	29	28	26

Budget Holder: Alan Cavill - Director of Communications & Regeneration

Finance Manager: Kirsten Whyatt

Notes:

- As required by the Transport Act 2000, a concessionary public transport fares scheme has been established for Blackpool in partnership with Blackburn with Darwen Council, Lancashire County Council and the Cumbria councils. This is branded as NoWcard. The scheme covers older and disabled eligible residents. It provides concessionary bus ridership, and tram ridership for Blackpool and Wyre residents only.
- The Concessionary Bus Travel Act 2007 required that from From April 2008 the English National Concessionary Travel Scheme allow free travel on public transport for the elderly and the disabled as detailed below:

The entitlements :-

Holders of Elderly NoWcards:

- English National Concession*

Holders of Disabled NoWcards issued by Blackpool:

- English National Concession*
- £1 flat fare before 9.30am on local bus journeys starting within the Blackpool boundary, Monday to Friday.

* English National Concession: Free off peak travel (after 9.30am and before 11.00pm Monday to Friday, all day Saturday, Sunday and Bank Holidays) on local bus services throughout England.

Budgets Outside the Cash Limit

General Fund Estimates Year Ending 31 March 2025

Employers Previous Years Pension Liability

Subjective Analysis	2022/23 Actual £000	2023/24 Adjusted Cash Limit £000	2023/24 Forecast Outturn £000	2024/25 Cash Limit £000
Expenditure				
Employees	(494)	(318)	(318)	(380)
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	-	-	-	-
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	-	-	-	-
Capital Charges	-	-	-	-
Total Expenditure	(494)	(318)	(318)	(380)
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	-	-	-	-
Recharges	1	13	13	13
Other Grants, Reimbursements and Contributions	-	-	-	-
Total Income	1	13	13	13
Net Expenditure	(495)	(331)	(331)	(393)
Cost per '000 population	(4)	(2)	(2)	(3)

Budget Holder: Steve Thompson - Director of Resources

Head of Accountancy: Mark Golden

Notes:

- 1) The authority participates in the Local Government Pension Fund (LGPS) which is administered by Lancashire County Council. The fund has a full valuation every 3 years with the latest valuation being at 31st March 2022. Following the latest valuation the pension fund is currently in a surplus position.

Budgets Outside the Cash Limit

General Fund Estimates Year Ending 31 March 2025

New Homes Bonus

Subjective Analysis	2022/23	2023/24	2023/24	2024/25
	Actual	Adjusted	Forecast	Cash Limit
	£000	£000	£000	£000
Expenditure				
Employees	-	-	-	-
Premises	-	-	-	-
Transport	-	-	-	-
Supplies and Services	-	-	-	-
Third Party Payments	-	-	-	-
Transfer Payments	-	-	-	-
Support Services	-	-	-	-
Capital Charges	-	-	-	-
Total Expenditure	-	-	-	-
Income				
Customer and Client Receipts	-	-	-	-
Government Grants	211	22	22	20
Recharges	-	-	-	-
Other Grants, Reimbursements and Contributions	-	-	-	-
Total Income	211	22	22	20
Net Expenditure	(211)	(22)	(22)	(20)
Cost per '000 population	(1)	-	-	-

Budget Holder: Steve Thompson - Director of Resources

Head of Accountancy: Mark Golden

Notes:

- 1) A New Homes Bonus grant is paid to local authorities by the Government as a stimulus to the provision of new homes. This is an unringfenced grant which is distributed between local authorities based upon the net growth in housing provision within their areas.

Council Tax Information

Council Tax

Further Information For Recipients of Council Tax Demands

As Required by the Council Tax Demand Notices Regulations

Annual Budget	2023/24	2024/25
	£000	£000
Expenditure	488,822	517,929
Contributions and Contingencies	15,531	4,643
Levies	457	457
Added to balances	6,471	1,658
Gross Expenditure - Council Services	511,281	524,687
Income	(421,088)	(448,188)
Contributions and Contingencies	(7,320)	-
Taken from balances	(13,371)	(1,744)
Gross Income - Council Services	(441,779)	(449,932)
Council Tax Requirement	69,502	74,755
Number of properties (Band D equivalent)	37,830	38,756
Blackpool Council tax element	£1,595.95	£1,650.88
Adult Social Care functions tax element (see note)	£241.28	£277.99
Total Blackpool Council tax element	£1,837.23	£1,928.87
Police & Crime Commissioner tax element	£251.45	£263.40
Lancashire Combined Fire Authority tax element	£82.27	£84.73
Total Council Tax for Band D	£2,170.95	£2,277.00

The Council's annual budget sets out planned spending on services each year taking account of costs and income. Blackpool Council's budgeted Gross Expenditure, after taking account of grant funding, business rates income, and other income receivable, results in the level of Council Tax set for 2024/25 shown in the 'Annual Budget' table above.

Where your money goes	Expenditure	Expenditure
	%	£m
Service		
Children's Services	30.6%	158.7
Adult Services	21.7%	112.3
Housing	13.0%	67.4
Community and Environmental Services	12.4%	63.9
Treasury Management	5.7%	29.7
Resources	5.7%	29.5
Other (*)	5.0%	26.0
Public Health	4.4%	22.6
Communications and Regeneration	1.5%	7.9
Expenditure totals	100.0%	518.0

(*) includes the Chief Executive's Directorate, Concessionary Fares, Governance & Partnership Services, Parking Services and Subsidiary Companies

How the Costs Have Changed	2024/25
	£m
Blackpool Council General Fund estimate - net expenditure 2023/24	176.2
Pay-related pressures	3.2
Cost of inflation	0.6
Service developments and demand pressures	26.3
Increases in funding/income	(13.8)
Budget savings	(16.3)
	176.2
Technical changes - special grants transfer into Formula, contributions from reserves and contingencies	18.6
Blackpool Council General Fund estimate - net expenditure 2024/25	194.8

Council Tax Bands	Property Valuation Band	Annual Council Tax £
	Property Valuation	
£40,000 or below	A	1,518.00
£40,001 to £52,000	B	1,771.00
£52,001 to £68,000	C	2,024.00
£68,001 to £88,000	D	2,277.00
£88,001 to £120,000	E	2,783.00
£120,001 to £160,000	F	3,289.00
£160,001 to £320,000	G	3,795.00
Over £320,000	H	4,554.00

Further information about Blackpool's precepting authorities, including their Gross Expenditure and Council Tax Requirement, can be found on their websites:

Police and Crime Commissioner for Lancashire
<https://www.lancashire-pcc.gov.uk/transparency/financial-information/budgets/>

Lancashire Combined Fire Authority
<https://www.lancashirefireandrescue.org.uk/counciltax>

The increase in the Blackpool Council tax element for 2024/25 (£54.93 at Band D) is based on 2.99% of the 2023/24 Total Blackpool Council tax element (£1,837.23 at Band D). The increase in the Adult Social Care functions tax element for 2024/25 (£36.71 at Band D) is based on 2% of the 2023/24 Total Blackpool Council tax element (£1,837.23 at Band D). The Total Blackpool Council tax element comprises the Blackpool Council tax element plus the Adult Social Care functions tax element. The overall increase in the Total Blackpool Council tax element for 2024/25 (£91.64 at Band D) represents 4.99% of the 2023/24 Total Blackpool Council tax element.

An adult social care authority is able to charge an additional "precept" on its Council Tax for financial years from the financial year beginning in 2016/2017 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State may choose to renew the option of charging this "precept" at an appropriate level in respect of a particular financial year. In relation to the financial year 2024/25 a referendum threshold of 5% (comprising 2% for expenditure on adult social care and 3% for other expenditure) applies to Blackpool. Blackpool may therefore increase its relevant basic amount of council tax up to this percentage in 2024/25 without holding a referendum.

[footnote]. "Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014 ("adult social care functions"), namely county councils in England, districts councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.

Subjective Analysis

Blackpool Council
General Fund Estimates Year Ending 31 March 2025
Revenue Budget by Type Across Departments

Subjective Analysis	Chief Executive	Governance and Partnership Services	Resources	Communications and Regeneration	Community and Environmental Services	Adult Services	Children's Services	Public Health	Budgets Outside the Cash Limit	Contingency etc	2024-25 Cash Limit
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Expenditure											
Employees	6,155	5,624	14,666	7,178	16,587	24,955	56,790	1,735	5	2,532	136,227
Premises	903	333	6,248	1,317	3,469	65	2,426	-	1,431	-	16,192
Transport	11	115	61	222	2,123	966	712	5	17	-	4,232
Supplies and Services	354	1,054	4,560	3,368	2,973	2,521	19,442	58	4,201	1,426	39,957
Third Party Payments	137	552	880	-	32,888	75,360	56,866	20,548	23	457	187,711
Transfer Payments	288	-	218	-	200	4,893	16,273	-	41,274	-	63,146
Support Services	1,091	1,162	2,909	2,619	5,667	3,550	6,215	240	4,322	85	27,860
Capital Charges	17	57	6,145	(3,930)	18,330	455	1,768	-	29,606	600	53,048
Total Expenditure	8,956	8,897	35,687	10,774	82,237	112,765	160,492	22,586	80,879	5,100	528,373
Income											
Customer & Client Receipts	268	2,754	5,452	2,432	11,120	18,703	1,545	-	6,678	-	48,952
Government Grants	984	-	73	154	2,846	388	65,672	21,078	40,528	-	131,723
Recharges	3,397	2,577	24,037	5,854	7,223	27	8,360	676	3,275	-	55,426
Other Grants, Reimbursements & Contributions	3,143	1,253	3,485	6,127	7,539	27,225	9,377	829	6,666	1,657	67,301
Total Income	7,792	6,584	33,047	14,567	28,728	46,343	84,954	22,583	57,147	1,657	303,402
Net Expenditure	1,164	2,313	2,640	(3,793)	53,509	66,422	75,538	3	23,732	3,443	224,971
Capital Charges*											(30,209)
Total Net Expenditure To Be Met From Public Funds											194,762

(*) Capital charges comprises the cost of depreciating fixed assets plus capital financing costs

Housing Revenue Account

Housing Revenue Account

Budget 2024/25

Functions	2023/24 Full Year Budget	2023/24 Projected Outturn	2023/24 Variation	2024/25 Full Year Budget
	£000	£000	£000	£000
Management Fee	11,826	12,206	380	13,220
General Fund Services	2,114	2,114	-	2,114
Other HRA Costs	30	30	-	50
Capital Charges	8,681	8,671	(10)	9,061
Provision for Bad and Doubtful Debts	384	384	-	420
<u>Rent and Service Charge Income Due</u>				
Rental Income	(19,497)	(19,369)	128	(21,485)
Sheltered Housing	(734)	(732)	2	(788)
Emergency Housing	(668)	(778)	(110)	(938)
Resilience Housing	(542)	(791)	(249)	(972)
Other Supported Housing	(204)	(165)	39	(220)
Satellite Television Systems	(80)	(80)	-	(86)
Community Cleaning	(27)	(27)	-	(29)
Community Lighting	(33)	(33)	-	(36)
Door Entry Systems	(9)	(9)	-	(10)
Furnished Tenancies	-	-	-	(40)
Gardening Scheme	(67)	(67)	-	(118)
Grounds Maintenance	(253)	(253)	-	(400)
<u>Other Rents and Charges</u>				
Garages	(86)	(86)	-	(93)
Leasehold	(189)	(171)	18	(184)
Commercial/Other Rents	(72)	(72)	-	(75)
Other Income	(120)	(179)	(59)	(150)
Interest Income				
Interest on Revenue Balances	(185)	(185)	-	(193)
Contribution (To) / From Working Balances	269	408	139	(952)

	2023/24 Full Year Budget	2023/24 Projected Outturn	2023/24 Variation	2024/25 Full Year Budget
	£000	£000	£000	£000
Working Balance				
Balance at 1st April	(1,399)	(1,721)	(322)	(1,313)
Contribution (To) / From Working Balances	269	408	139	(952)
Balance at 31st March	(1,130)	(1,313)	(183)	(2,265)

Summary of Main Services Provided Within the Housing Revenue Account (HRA)**Services Provided by Blackpool Coastal Housing Limited****Management Services****Tenancy and Estate Management**

This includes help and assistance to tenants, the investigation of complaints (e.g. nuisance), illegal occupation of properties and breaches of tenancy conditions, as well as the management of tenants rights such as "Right to Buy" and "Right to Improvement". The estate management function includes the management of council owned garages and garage sites, unauthorised parking, referral of highway maintenance problems and maintenance of open spaces.

Managing Vacant Properties

Vacant properties are identified and recorded both through formal notice being given and through physical inspection. Any necessary repair and maintenance to vacant properties is arranged, with post inspection to ensure that the work has been carried out satisfactorily. Additionally, arrangements are made for the viewing of properties by potential tenants.

Rent and Service Charge Collection

A rent collection service is provided by counter services at the Municipal Buildings, by bank standing order or direct debit, by telephone, via the internet and by tenants' cards at any post office or a variety of other outlets.

Asset Management and Maintenance of the Housing Stock

The Council's objective is to provide an effective and efficient repairs system, which ensures prompt action on reported problems, undertaking repairs within specified target times and to an acceptable standard whilst obtaining the best value for money.

Repairs and Maintenance Administration

The reporting of repairs for current tenants can be made by telephone, electronic communication and BCH offices. In some instances properties require both pre and post inspection, both to establish the work required and to ensure that the repairs have been carried out satisfactorily.

Supported Housing Services**Hostels**

The Council currently manages two Hostels with a total of 118 temporary bed spaces. The service provides accommodation and intensive management to homeless single people and families within the Emergency Housing Units. The management focuses on individually assessed needs through a Support Plan to assist in managing the property and preparing for the transition into permanent accommodation.

Sheltered Housing

The aim of Sheltered Housing is the provision of accommodation that is easy to maintain and secure within a safe and supported environment. Intensive management is based on identified needs as defined within the Individual Support Plans and is co-ordinated by a Scheme Manager. The Scheme Manager will facilitate a service to all tenants, this is to sustain their tenancy and maximise their independence through planned intervention. The Sheltered Housing Service works in conjunction with the Council's community alarm service (Vitaline) to provide 24hrs emergency response to all tenants within the schemes.

Other Services To Tenants

Other services provided to tenants include grounds maintenance, an Integrated Reception System, security, caretaking and communal cleaning.

Services Provided by Blackpool Council**Allocations and Lettings of Properties**

The main services provided are the registration and classification of applications for council properties, the management of the council house waiting list and the allocation of properties. Support is also provided to tenants in order for them to maintain their tenancies this includes more specialist support for vulnerable tenants.

Housing Client

Management of the contract with Blackpool Coastal Housing, ensuring that high quality and cost effective services are provided. Including HRA self financing which is the locally controlled system under which Councils are responsible and accountable for their housing services. It allows Councils to make long term investment plans that respond to local need, involve tenants in decision making and operate independently under transparent local control. HRA self-financing commenced from 1 April 2012, when the housing subsidy system was abolished.

HRA SELF-FINANCING

Various services within the council provide localised support for tenants, this maybe in the form of creating safe places for tenants to learn skills ,access information on job opportunities ,health and money advice or in the provision of specialist one on one support . These additional services are provided in order to help tenants maintain their tenancies by reducing the common causes for eviction - Anti-social behaviour and rent arrears.

Capital Programme

Blackpool Council

Capital Programme 2024/25, 2025/26 and 2026/27

1. Introduction

- 1.1 The Council's 2024/25 capital programme runs concurrently with the 2024/25 revenue budget and reports on both are submitted to this meeting for approval. Capital schemes usually extend over a number of years and for that reason the programme projects forward indicative spending for 3 years. This report updates the programme reported in last year's budget and seeks to ensure that capital expenditure is allocated to areas that will contribute to meeting the Council's priorities, the report also takes into account the effects of the impacts of Covid, labour shortfalls, supply chain bottlenecks and inflationary pressures on progress of the programme. The capital programme submitted for approval for 2024/25 is £25.6m and over a three-year period is estimated at £143.3m.
- 1.2 The 2025/26 and 2026/27 programmes have been drawn up based upon known allocations and provisional bids. Government announcements in respect of some allocations have once again been delayed this year due to this situation Blackpool Council has chosen to include estimates of these figures. An update will be provided to Executive once these allocations have been announced. These will be reviewed as part of the budget processes for 2025/26 and 2026/27 in the light of changing priorities and final funding levels, which means that no commitment can be made as yet in respect of those new schemes identified for 2025/26 and 2026/27.
- 1.3 The Council has suffered from severe cuts in capital funding. It has continued to be proactive in seeking additional funding for schemes, and has been the beneficiary of a number of multi-million pound grants in recent years.
- 1.4 The status of the capital programme is reported monthly to the Corporate Leadership Team (CLT) and the Executive as well as the Tourism, Economy and Communities Scrutiny Committee.
- 1.5 The capital programme is consistent with that agreed for 2023/24. It includes identified commitments for housing developments. The scale of these commitments means that there are very limited resources to deliver additional schemes that are not fully funded.
- 1.6 The capital programme for 2024/25 does not include budgeted expenditure that has previously been approved by Executive. Blackpool Council has approximately £140.0m available for capital projects, e.g. Tower Steel, Town Deal and Central Business District phase 3 that have been approved in previous years but not yet expended. The total

capital budget therefore for 2024/25 is in reality approximately £165.6m.

- 1.7 The programme does not yet take account of all funding announcements anticipated in respect of capital schemes. Additional funding streams are expected to be confirmed after the approval of this capital programme and reference will be made in the subsequent financial monitoring report to Executive.
- 1.8 The capital programme proposed demonstrates the increased investment that Blackpool Council is making in the town to ensure that Blackpool develops a year round economy that both attracts visitors and encourages growth in the town.

2. Capital Funding

- 2.1 The Council's capital spending is funded from specific capital grants, capital receipts and revenue contributions. In addition to these traditional forms of funding the Council can undertake Prudential borrowing within limits set by the Council itself.

3. Prudential Borrowing

- 3.1 A relaxation of controls upon local authority borrowing was introduced from 2004/05 and requires prudent management because the debt financing costs of such borrowings are not supported by Government grant and fall directly upon council tax unless the schemes themselves generate sufficient savings or income to meet the financing costs. The approach agreed by this Council is that prudential schemes can only take place in the following circumstances:

- (1) Prudential borrowing schemes must be specifically authorised by the Executive.
- (2) The financing costs of such schemes will be charged to identify service budgets by means of a budget virement to the central Treasury Management budget.
- (3) The total level of prudential borrowing must remain within the limits set in the Council's annual Treasury Management Strategy (see separate report to this Executive meeting).

- 3.2 Therefore, in most cases prudential borrowing will only be approved where the scheme is likely to be self-financing over a reasonable payback period (such as energy management initiatives) or where there is an identified budget which can meet the costs.
- 3.3 In recent years suppressed interest rates have encouraged the use of Prudential borrowing and provided an opportunity for Blackpool Council to invest in schemes that may not have been viable in the past. The investment made in capital schemes is monitored via the monthly report provided to CLT and Executive. The movement in interest rates is also monitored via the Treasury Management Panel.
- 3.4 Interest movement over the last twelve months have led to review of capital schemes and their ongoing viability.

3.5 The Council adheres to CIPFA's *Prudential Code for Capital Finance in Local Authorities* which requires authorities to set a range of 'Prudential Indicators' as part of the Budget-setting process. Those relating specifically to the capital programme are as follows:

- (1) The actual capital position – (Non-HRA and HRA) for 2023/24 will be reported as part of the 2024/25 Capital Outturn report to Executive.
- (2) Prudence – capital expenditure including commitments for non-HRA and HRA for 2024/25 will be reported monthly to the Executive by means of the Capital Monitoring report.

4. **Single Capital Pot**

4.1 The Council has capital funding made available to it by the Government in the form of capital grants. These fall into two categories of ring-fenced and non-ring-fenced. The ring-fenced capital grants can only be used for specifically named schemes. An example of this type of funding is the Devolved Formula Capital grant that is specifically allocated to individual schools. In addition, the Government makes available non-ring-fenced capital grants. These allocations come from individual Government departments but fall into the category known as Single Capital Pot. This means they can be used for any proper capital expenditure on any service. Good practice shows that the Council would allocate this funding to a capital programme to meet its priorities and objectives without regard to the source Government department providing the funding. However, the problem with this approach is that there is a possibility of these allocations being reduced in future years. It has therefore previously been agreed that the central government allocations to individual services should remain broadly as originally notified.

4.2 There is clearly a balance to be had in looking at the overall investment needs of the Council and individual service priorities. It is proposed that the Council uses some non-ring-fenced capital grants in future for its corporate priorities, thereby allowing key schemes to proceed. The intention would be to retain the top-slice at 12.5% (12.5% first applied in 2005/06) of basic service capital grant in 2024/25 for corporate priorities including additional expenditure anticipated on existing schemes. The impact of this 12.5% proposal is set out below (excluding Disabled Facilities Grant - see 4.4):

Department	2024/25 Non-ring-fenced Allocations £000	12.50% Top-slice £000	Net Total £000
Communication & Regeneration	2,567	321	2,246
Adult Services (see 4.4 below)	2,615	71	2,544
Children's Service	579	73	506
TOTAL	5,761	465	5,296

4.3 Regular capital monitoring identifies schemes for which there is a contractual and legal

obligation to fund and these become a call on available resources. There are 3 areas that fall into this category:

	£000
Previously approved legacy costs	100
Carleton Crematorium - Cremators	214
Development of Carleton cemetery	125
Unallocated	26
TOTAL	465

- 4.4 As can be seen from the table below the non-ring-fenced capital grant allocation shows no change from 2023/24 to 2024/25:

Department	2023/24 £000	2024/25 £000	Increase £000
Communication & Regeneration	2,567	2567	0
Adult Services	2,615	2615	0
Children's Service	579	579	0
TOTAL	5,761	5761	0

- 4.5 Disabled Facilities Grant of £1,986k has been identified for 2024/25. This is an integral part of the Better Care initiative (formerly Integrated Transformation Fund) to support the integration of health and social care and as such will be protected for this purpose.

5. Capital Receipts

- 5.1 The Council has and will continue to commit capital receipts to the support of the capital programme. The realisation of capital receipts is essential in ensuring future schemes can proceed. In order to offset increased pressures as a result of inflation and interest rate rises, consideration is given to offsetting capital expenditure using capital disposals via the formation of an asset disposal programme.

6. Priority Led Budgeting

- 6.1 During 2013/14 the Corporate Asset Management Group formally agreed that a Priority Led approach would continue to be adopted in approving capital schemes from the available corporate resource.
- 6.2 The agreed approach allocates capital resources in line with the legislative framework, i.e. priority schemes are deemed to be those which include statutory obligations or health and safety issues.
- 6.3 A range of categories was agreed that could be assigned to each scheme:

Category 1 – have to do – statutory obligations, health and safety, committed schemes, overspends

Category 2 – need to do – schemes that generate future revenue savings or support transformational process

Category 3 – able to do - fully prudentially funded schemes / School schemes where resources available

Category 4 – want to do – aspirational schemes that the Council would like to progress should resources be available and which align with Corporate Priorities

Category 5 – do not want to do – schemes that do not align with Corporate Priorities.

- 6.4 The Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code requires local authorities to produce a capital strategy to demonstrate that capital expenditure and investment decisions are taken in line with service objectives and take account of stewardship, value for money, prudence, sustainability and affordability. The Capital Strategy incorporates the Capital Programme.

7. Capital Programme

- 7.1 The proposed capital programme takes account of all available resources including capital receipts and the top-sliced resource to fund corporate priorities and other costs.
- 7.2 The proposed schemes that will proceed or are in progress are set out on pages 117-118. The expenditure by directorate is:

Directorate	2024/25 £000	2025/26 £000	2026/27 £000
Communication & Regeneration	3,104	3,425	3,425
Housing Revenue Account	16,534	10,133	7,608
Community and Environment	1,857	37,589	49,128
Adult Services	2,544	2,615	2,615
Children's Services	1,133	579	579
Resources			
Governance and Partnerships			
Net top-slice	465	TBD	TBD
TOTAL	25,637	54,341	63,355

- 7.3 The proposed capital programme supports key priorities, in particular regeneration of the town. The following key schemes continue to be undertaken in the next twelve months:

- (1) Central Business District Phase 3
- (2) Multiversity site acquisition
- (3) Enterprise Zone

Furthermore, capital schemes are inevitably incurring pressures due to inflation, interest rates and supply chain issues. The Council is working with partners to develop options for the overdue Foxhall Village housing scheme and an additional report which will be considered Executive.

- 7.4 A number of long-term strategic schemes such as the Blackpool Central development are referred to elsewhere in this report. On occasion the opportunity to purchase small parcels of land or property associated with these may arise and where these purchases are essential to the project and can be completed within officer delegations this will be done within the existing contingency.

8. Management of the Risks Associated with the Capital Programme

- 8.1 The key risks in terms of the management of the proposed capital programme are:-

- (1) Interest rates
- (2) Inflation and supply chain issues
- (3) Expected revenue streams derived from capital schemes are not delivered
- (4) Private sector developers unable to raise finance, renegotiating or pulling out of deals
- (5) Contractors likewise getting into financial difficulty
- (6) Anticipated funding, e.g. grant, capital receipts and s.106 monies, not being realised and / or the clawback of external funding resulting in funding shortfalls
- (7) Delivery of the scheme over-budget and / or late
- (8) Increased reliance on borrowing, which is linked to the interest rate risk.

- 8.2 Regular monthly capital monitoring reports are provided and Finance staff aim to meet with project managers of the larger and more complex schemes on a monthly basis. A risk register and details of projected overspends on schemes are also provided on a regular basis.

- 8.3 Schemes that have specific funding attached should only proceed where the external funding has been formally agreed. There is no commitment upon the Council to fund a shortfall in such circumstances.

- 8.4 In addition, 2023/24 saw the continuation of interest and inflation as major areas of risk within the capital programme. These are reported to the Corporate Leadership Team and work is ongoing to address these issues and mitigate where possible. A risk-based reserve

strategy continues to be operated through the Medium-Term Financial Sustainability Strategy and paragraph 10.2 recommends the creation of a top-slice contingency in the result of any overspends arising.

- 8.5 A review of the property portfolio of the Authority is taking place which may identify properties that may be disposed of in future years in order to ensure the funding of current / future regenerative schemes.

Blackpool Council

Capital Programme 2024/25 to 2026/27

Service	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Communication and Regeneration	3,104	3,425	3,425
Housing Revenue Account	16,534	10,133	7,608
Community and Environment	1,857	37,589	49,128
Adult Services	2,544	2,615	2,615
Children's Services	1,133	579	579
Top Slice to be Allocated	465	TBD	TBD
Total Programme	25,637	54,341	63,355

Funding Sources	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Grants/Contributions	9,222	7,830	7,270
Prudential Borrowing	6,392	2,303	338
Specific Capital Grants	9,103	44,208	55,747
Capital Receipts	920	-	-
Total Funding	25,637	54,341	63,355

Capital Programme 2024/25 to 2026/27

	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Grants/Contributions etc.			
C & YP - Devolved Capital			
HRA Revenue	7,290	7,000	7,000
Homes England	1,662	560	
Leaseholder Income	62	62	62
BCH Various	208	208	208
Prudential Borrowing			
HRA	6,392	2,303	338
Specific Capital Grants			
Children - Condition	506	579	579
Children - Top-Slice @ 12.5%	73	-	-
Childrens - Basic Need	627	-	-
ASC - Social Care	558	629	629
ASC - Top-Slice @ 12.5%	71	-	-
LTP - Integrated Transport	1,397	-	-
LTP - Maintenance	1,516	-	-
LTP - Top-Slice @ 12.5%	321	-	-
Local Integrated Transport Scheme	-	3,234	3,234
Highways - Network North	191	191	191
EA - Coastal	1,857	37,589	49,128
Disabled Facilities Grant	1,986	1,986	1,986
Capital Receipts			
Housing - Right to Buy	920	-	-
Total Resources	25,637	54,341	63,355

Blackpool Council

Capital Programme 2024/25 to 2026/27

	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Communication and Regeneration			
Local Transport Plan (LTP):			
LTP - Capital Maintenance	1,397	1,501	1,501
LTP - Integrated Transport : Road Safety	90	90	90
LTP - Integrated Transport : Congestion	400	500	500
LTP - Integrated Transport : Visitor Economy	480	597	597
LTP - Integrated Transport : Parking Management	25	25	25
LTP - Integrated Transport : Accessibility	325	325	325
LTP - Monitoring	36	36	36
Programme and Scheme Development	10	10	10
Electric Vehicle charging points	150	150	150
Network North	191	191	191
TOTAL	3,104	3,425	3,425

	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Housing Revenue Account			
Maintain Decent Homes Standard	4,500	4,330	4,330
Grange Park	1,700	-	-
New Build Developments - Whitegate Manor, Kipling & Hammerton	5,000	-	-
Acquisition and Refurbishment	-	1,910	-
Infills/ Feasibility Study	130	130	130
Retained RTB Scheme	920	-	-
Other BHC Fees (Rigby Road / Housing Project Support)	180	180	180
Other Schemes	4,104	3,583	2,968
TOTAL	16,534	10,133	7,608

	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Community & Environment			
Little Bispham to Bispham	1,000	17,720	22,430
Beach Nourishment	-	14,674	25,500
Sand Dunes	207	195	198
Sea Bees	650	5,000	1,000
TOTAL	1,857	37,589	49,128

**Blackpool Council
Capital Programme 2024/25 to 2026/27**

	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Adult Services			
Disabled Facilities Grant	1,986	1,986	1,986
Adult Social Care	558	629	629
TOTAL	2,544	2,615	2,615

	For Approval	For Information	For Information
	2024/25 Proposed Programme £000	2025/26 Potential Programme £000	2026/27 Potential Programme £000
Childrens Services			
Condition Funding	506	579	579
Basic Need (Not top sliced)	627	-	-
TOTAL	1,133	579	579

**Business Improvement District
Revenue Account**

Business Improvement District (BID) Revenue Account

	2023/24 Budget £000	2024/25 Budget £000
Blackpool BID		
BID Levy Income	(218)	(218)
Other Income	(51)	(51)
Costs of collecting Levy	20	20
Payment to Blackpool Town Centre BID Ltd	246	246
Total Blackpool BID	(3)	(3)

	Year 3 Budget £000	Year 4 Budget £000
Blackpool Tourism BID		
BID Levy Income	(279)	(287)
Other Income	(20)	(25)
Costs of collecting Levy	20	20
Payment to Blackpool Town Centre BID Ltd	253	264
Total Blackpool Tourism Bid Surplus	(26)	(28)

Notes :

- 1) Blackpool Council is the billing authority for the Blackpool Town Centre Business Improvement District which is managed by Blackpool Town Centre BID Ltd.
- 2) A Business Improvement District (BID) is a partnership of businesses, organisations and the local authority working in a defined geographical area, to deliver initiatives to improve footfall and the trading environment.
- 3) The BID is financed by way of a levy equivalent to 1% of the non-domestic rateable value charged on all properties listed in the local Non-Domestic Rating List located within the BID
- 4) The BID area covers the main town centre and other areas designated for future

The BID aims to achieve:

- a) Events planning and management.
 - b) Building a clean, safe and secure environment.
 - c) Development of an early evening/twilight economy.
 - d) Enhancement of the BID profile and increased member involvement.
 - e) Leverage of additional support funding from external sources.
- 5) In addition to the Blackpool BID a Blackpool Tourism BID has been established. The purpose of Blackpool Tourism BID is to take a lead role in navigating the recovery from the effects of the Covid 19 pandemic and over a 5 year period restore Blackpool's visitor economy to its market leading position and enable it to continue to thrive and prosper. The Tourism BID will run for 5 years from 1st July 2021 to 30th June 2026.

Cash Limited Budgets - Budgeting Guidelines

Cash Limited Budgets

Key Points of the Budget Regime

1. The Chief Executive and Corporate Leadership Team are responsible for the Council's overall budget. Heads of Service are responsible for keeping strict supervision of expenditure of the services under their control. They must ensure that each cost centre is the responsibility of a budget holder who fully understands how to manage and monitor budgets.
2. Heads of Service, where they consider it appropriate, can nominate budget holders for services, who will then be notified in writing of their responsibilities and be provided with the required levels of training.
3. As part of the annual process a budget is set for each service. This budget will be managed by the budget holder. However, the Head of Service will retain the responsibility for ensuring that the budget holder undertakes the role efficiently and effectively.
4. Heads of Service will be required to fund any inflationary increases from within their cash limited budget.
5. Any underspends at the financial year-end are generally carried forward to the following financial year at 100% and added to that year's budget. Windfall gains will be applied in total to benefit the General Fund reserves.
6. A windfall gain, which occurs when either increased income or decreased expenditure results from events outside the control of the service, will be used for the benefit of the Council as a whole. Only those savings of major significance would be categorised as such. Director of Resources will categorise such occurrences as they happen. All losses outside the control of the service must be contained within that service's cash limits.
7. Any overspends must be recovered in the following financial year where possible. In extenuating circumstances an extended timescale may be permitted of up to 3 years. A specific report must be prepared for extended cases and approved by the Executive.
8. Virements of up to £150,000 are permitted between budget headings and Heads of Service are able to adjust the budget within the bottom line within this limit. Directors may transfer funds between bottom lines after consultation with the Head of Service concerned. Virements on one budget head totalling in excess of £150,000 in any one year will require the approval of the Executive. Director of Resources or one of his Accountancy representatives must be informed of all virements between budgets.
9. Capital financing charges will continue to be treated outside the bottom line cash limits and recharged on an annual basis.
10. The costs of Central Departmental Support services and Administrative Buildings are now within the cash limits.

11. Budgetary control statements will be prepared monthly and formally considered by Executive Members. Heads of Service will be required to monitor their budgets on a monthly basis in conjunction with Accountancy staff and forecast overspends in excess of £75,000 or 1.5% of the budget (whichever is the higher) will trigger formal reporting and the development of a recovery plan to be approved by the Portfolio Holder.

Glossary of Financial Terms

Glossary of Financial Terms

Adult Social Care Precept

The Secretary of State for Levelling Up, Housing and Communities allowed adult social care authorities the option of being able to charge an additional “precept” on its council tax for financial years from the financial year beginning 2016/2017 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State may choose to renew the option of charging this “precept” at an appropriate level in respect of each financial year.

The income generated from this charge is ring-fenced, meaning it can only be used for adult social care services.

Budget

A statement which sets out the financial effect of the Council’s policies over a future period of time.

Budget Requirement

The estimated revenue expenditure on general fund services that needs to be financed from the council tax after deducting income from fees and charges, certain specific grants and any funding from reserves.

Business Improvement District

A partnership of businesses, organisations and the local authority working in a defined geographical area to deliver initiatives to improve the trading environment and business.

Business Rates Retention Scheme

The Business Rates Retention Scheme was implemented on 1st April 2013 and aims to provide local authorities with stronger incentives to create and support the local economy by allowing them to keep a proportion of their growth in business rates. The scheme includes ‘top-up’ and ‘tariffs’ to take account of local authorities with differing levels of business properties. Blackpool is a ‘top-up’ authority.

Where there is increased income (above the Non Domestic Rates baseline) a levy is applied. For ‘top-up’ authorities no levy is due. There is also the risk of decreased income due to negative growth. A ‘safety net’ mechanism will help protect local authorities from excessive decreases in income due to the change.

The shares of the business rate retention scheme are Central Government (50%), Blackpool Council (49%) and Lancashire Combined Fire Authority (1%).

Capital Charges

A charge against service revenue accounts for fixed assets used in the provision of services.

Capital Expenditure

Expenditure above £15,000 on the acquisition of a non-current asset or expenditure which adds to and not merely maintains the value of an existing non-current asset.

Capital Grants

These usually relate to specific schemes/projects and require compliance with particular criteria.

Capital Programme

A list of projects approved to start in the year of the programme, which involve capital expenditure.

Capital Receipts

Proceeds received from the sale or lease of fixed assets, above a prescribed threshold (currently £10,000). Housing receipts are liable for “pooling” which replaces the requirement to set-aside a provision for credit liabilities.

Capital Receipts Applied

Capital receipts utilised to finance capital expenditure or repay debt.

Cash Limited Budget

A defined figure set by the Council that represents the maximum expenditure that a service can spend on its particular activities.

The Chartered Institute of Public Finance and Accountancy (CIPFA)

One of the leading professional accountancy bodies in the UK, CIPFA specialises in the public sector.

Collection Fund

A statutory account which billing authorities have to maintain for the collection and distribution of amounts due in respect of Council Tax and Non-Domestic Rates.

Contingency

Money set aside in the budget to meet the cost of unforeseen items of expenditure or shortfalls in income and to provide for inflation where this is not included in individual budgets.

Council Tax

The tax levied on domestic properties by the billing authority, for example Blackpool Council. The proceeds are paid into its Collection Fund for distribution to precepting authorities (for example the police and fire authorities), and for use by its own general fund.

Council Tax Band D Equivalents: The number of band D properties in an area which would raise the same council tax as the actual number of properties in all bands. Properties are converted to an equivalent based on that of band D e.g. 1 band H property is equivalent to 2 band D properties, because the taxpayer in a band H property pays twice as much council tax. Council Tax Bands

(Valuation Bands): Domestic properties are allocated to one of eight bands for the purpose of assessment of council tax. The bands are defined with reference to property values at 1 April 1991 as follows:

<u>Band Value Range</u>	<u>Multiplier</u>
A - Up to £40,000	6/9 (67%)
B - £40,001 to £52,000	7/9 (78%)
C - £52,001 to £68,000	8/9 (89%)
D - £68,001 to £88,000	9/9 (100%)
E - £88,001 to £120,000	11/9 (122%)
F - £120,001 to £160,000	13/9 (144%)
G - £160,001 to £320,000	15/9 (167%)
H - Over £320,000	18/9 (200%)

Council Tax Reduction Scheme

The Council Tax Reduction Scheme (CTRS) must incorporate the national pensioner scheme, decided by Government. This ensures that pensioners support continues at existing levels. Working Age claims are means tested to establish entitlement. A percentage reduction is applied at the end of the assessment. The 2024/25 CTRS applies a reduction of 27.11% (27.11% in 2023/2024) to the support provided to Working Age claimants.

Council Tax Requirement

The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not its budget requirement as previously. The main difference between the two calculations is that Revenue Support Grant (RSG) and redistributed National Non-Domestic Rates (NNDR) are included as income in the calculation of the council tax requirement, whereas they were not included as income in the calculation of the budget requirement.

Dedicated Schools Grant (DSG)

A specific formula grant for school funding distributed outside of the main local government finance settlement. This is a ring-fenced grant and must be applied to an authority's schools budget.

Direct Revenue Financing

Resources provided from an authority's revenue budget to finance the cost of capital projects (also known as Capital Expenditure met from Revenue Account (CERA) or previously as Revenue Contributions to Capital Outlay (RCCO)).

Enterprise Zone

An enterprise zone is a designated area which offers enhanced capital allowances to businesses to encourage growth. Billing authorities are allowed to retain 100% of any growth in designated areas in order to fund the development of the zone.

Estimates

The amounts which are expected to be spent or received as income during an accounting period. The term is also used to describe detailed budgets which are either being prepared for the following year or have been approved for the current year.

Expenditure and Income Analysis

Expenditure can be analysed according to the type of service or function on which it is incurred (sometimes known as objective analysis), or by type of item, such as salaries, wages, capital charges, fees and charges (sometimes known as subjective analysis).

External Funding

A generic term to describe all grant funding received from external sources such as European Regional Development Fund (ERDF) and Lottery funding.

Fees and Charges

Income raised by charging users of services for the facilities. For example, local authorities usually make charges for the use of leisure facilities, the supply of school meals, the collection of trade refuse, etc.

Financial Regulations

A written administration and code of procedures approved by the authority and intended to provide a framework for proper financial management. Financial regulations usually set out rules on accounting, audit, administrative procedures and budgeting systems.

Financial Year

The financial year for local authorities runs from 1st April and finishes on 31st March.

Forecast Revenue Outturn

Estimated revenue expenditure and income as at the year-end.

Formula Funding

The formula funding amount for a local authority, plus any specific grant transfers (such as Council Tax freeze grant) provides a total funding amount; this is known as the Settlement Funding Assessment. The Settlement Funding Assessment for an authority is split between resources received through Revenue Support Grant (RSG) and a Business Rate Retention (Baseline Funding Level) amount.

IAS19 Retirement Benefit Adjustment

The difference in retirement benefit calculated under IAS19 and the actual pension costs incurred in providing retirement benefits to employees within the accounting period.

General Fund

The main revenue fund of a billing authority. Day-to-day spending on most services is met from this fund, with housing spending being met from a separate Housing Revenue Account.

Government Grants

Assistance by government and inter-government agencies and similar bodies, whether local, national or international, in the form of cash or transfers of assets to an authority in return for past or future compliance with certain conditions relating to the activities of the authority.

Gross Expenditure

The total cost of providing the Council's services before taking account of income from government grants and fees & charges for services.

Housing Benefit

An allowance to persons on low (or no) income. Central government refunds part of the cost of the benefits and of the running costs of the service to local authorities. Benefits paid to the authority's own tenants are known as rent rebates and that paid to private sector tenants as rent allowances.

Housing Revenue Account (HRA)

Local authorities are required to maintain a separate account, the Housing Revenue Account, which sets out the expenditure and income arising from the provision of housing.

HRA Management Fee

Fee payable to Blackpool Coastal Housing for the management of the Council's public housing stock.

HRA Self-Financing

A locally controlled system under which Councils are responsible and accountable for their housing services. The intention is to allow Councils to make long-term investment plans that respond to local need, involve tenants in decision making and operate independently under transparent local control. HRA self-financing commenced from 1 April 2012.

Individual Schools Budget (ISB)

This refers to that part of the Local Schools Budget (LSB) that must be delegated to schools via the schools' funding formula.

Local Government Association (LGA)

An association which represents the interests of local authorities to central government.

Local Schools Budget (LSB)

This includes all planned expenditure on maintained schools, i.e. the expenditure managed centrally by the local education authority plus that delegated to schools via the Individual Schools Budget funding formula.

National Non-Domestic Rate (NNDR)

A levy on businesses based on a national rate in the pound multiplied by the 'rateable value' of the premises they occupy. NNDR is collected by billing authorities and Blackpool's share of the amount collected is 49%. The remaining shares are paid to Central Government (50%) and Lancashire Combined Fire Authority (1%).

Net Expenditure

Gross expenditure less specific service income, but before deduction of formula grant.

Non-recurring Costs / Income

These are revenue account items which are budgeted for one year or a defined period only.

Outturn

The final revenue (income and expenditure) account for a financial year.

Precept

The levy made by precepting authorities (for example the police and fire services) on billing authorities (councils) requiring the latter to collect income from council taxpayers on their behalf, along with its own Council Tax.

Price Base

The year whose cost and price levels are used for calculating estimates, forecasts, policy options, etc.

Private Finance Initiative (PFI)

A scheme in which the service (e.g. street lighting) is provided by the private sector under a long-term contract. The public sector pays for the project on a performance-related basis: when the contractor is paid to deliver to agreed service delivery standards and poor performance is penalised by contract deductions as laid out in the contract.

Provisions

Amounts set aside in one year to cover liabilities or losses that are likely or certain to be incurred in future years, but where the amounts or the dates on which they will arise are uncertain.

Prudential Borrowing

Borrowing undertaken by the authority which can be demonstrably funded from the Council's own resources.

Prudential Code for Capital Finance

Professional code of practice, devised by CIPFA, to support local authorities in their capital investment decisions. Local authorities are free to invest so long as their capital spending plans are affordable, prudent and sustainable. The Code sets out indicators that the authority must employ and factors that they must take into account to demonstrate this.

Recharges

The collective term for accounting entries representing transfers of (or to cover) costs initially debited elsewhere. They therefore comprise apportionments and full charges.

Reserves

The level of funds an authority has accumulated over the years. These include unallocated reserves (or 'balances') that every authority must maintain as a matter of prudence.

Revenue Expenditure

Spending on day-to-day running costs, such as employee costs, and the costs of supplies and services. Expenditure which causes benefit to be received in the current period.

Revenue Support Grant (RSG)

A grant paid by central government which can be used to finance revenue expenditure on any service, as opposed to specific grants which may only be used for a specific purpose. RSG forms part of the Settlement Funding Assessment.

Section 31 Grants

Section 31 of the Local Government Act 2003 allows ministers to pay grants to any local authority in England or Wales for any expenditure. The consent of the Treasury is needed for grants to English local authorities. Such grants can be for either capital or revenue purposes, and are paid to the general fund. The government may set grant conditions which can cover how a grant is used and circumstances in which all or part of the grant must be repaid.

Section 137 Expenditure

Under section 137 of the Local Government and Housing Act 1972 local authorities are allowed to spend an additional limited amount in the interests of their area or its inhabitants which will produce a benefit commensurate with the expenditure involved.

Service Expenditure Analysis

The analysis of income or expenditure by reference to its different purposes, usually different services.

Tax Base

The weighted average equivalent number of Council Tax band D properties within each local authority area after taking into account discounts, valuation list changes, disablement relief, allowance for losses on collection and Council Tax Reduction Scheme.

Total Cost

The total cost of a service or activity includes all costs incurred in providing the service or activity. Gross total cost includes employee costs, premises and transport costs, supplies and services, third party payments, transfer payments, and capital charges. It includes an appropriate share ('apportionment') of all support services and overheads.

Unit Cost

The cost of a particular service related to one or more non-financial measurements of the service, e.g. cost per population, cost per pupil, cost per passenger mile.

Virement

The permission to spend more on one budget head when this is matched by a corresponding reduction on some other budget head, i.e. a switch of resources between budget heads. Virements must be properly authorised by officers under delegated powers, otherwise the Executive.