

Key Decision Required:	Yes	In the Forward Plan:	Yes
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**CABINET
26 JANUARY 2011**

REPORT OF HEAD OF FINANCIAL SERVICES

A.2 FINAL GENERAL FUND REVENUE BUDGET AND CAPITAL PROGRAMME 2011/12
(Report prepared by Karen Neath and Richard Barrett)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To seek Cabinet's approval of the final budget proposals for 2011/12 (including Council Tax proposals) for recommendation to Council on 8 February 2011.

EXECUTIVE SUMMARY

At the meeting on the 15 December 2010, Cabinet considered the Revised Financial Strategy and associated detailed budget proposals for 2011/12 for submission to Council. In agreeing the reports, a resolution to reduce the level of Council Tax by 0.5% was approved which resulted in a budget requirement for 2011/12 of **£18.787m**. These proposals were subject to consultation with the Corporate Management Committee which met on the 5 January 2011 to consider them and their comments are provided elsewhere on the agenda.

Since the Cabinet's meeting on 15 December 2010, additional changes have been required, primarily as a result of new or revised information becoming available along with a further review of the budget. These have been included in the final budget proposals set out in this report. The amendments have not had an overall net effect as the Fit for Purpose Budget has been adjusted accordingly so the budget requirement of **£18.787m** with a **0.5%** decrease in Council Tax previously approved by Cabinet remains unchanged.

In line with legislative requirements the Head of Financial Services has confirmed the robustness of the estimates along with the adequacy of reserves.

The outcomes from the new and interactive budget consultation 'You Choose' are set out in the report. These form part of Cabinet's considerations in finalising their budget proposals.

Although subject to review as the year progresses, based on current forecasts the potential budget gap for the Council is **£3.400m** for 2012/13 rising to **£4.300m** in 2014/15. Significant activities are underway to ensure a balanced and sustainable budget is achievable in future years. These include an organisational review, the Tending Spending Review Delivery Plan which includes actions ranging from a review of assets to investigating the potential for shared services along with the forthcoming Fundamental Service Reviews. A Fit for Purpose budget of **£2.371m** has been included in the budget for 2011/12 to support the range of activities required to be undertaken.

RECOMMENDATION(S)

(a) That, subject to consideration of any comments from the Corporate Management

Committee and the responses from the budget consultation activities undertaken, Cabinet makes the following final budget proposals to Council (based on a 0.5% reduction in a Band D council tax for district services):-

i) The detailed budgets as per the Cabinet's Initial Budget Proposals of 15 December 2010 as amended by the budget changes as set out in Appendix A of this report be approved which provide for a total net budget for 2011/12 of £18.787m and revised net budget for 2010/11 of £21.924m and a Capital Programme totalling £6.650m for 2011/12.

ii) The Council agrees and formally approves:

a) The specific recommendations, calculations and other matters in respect of the Council's requirements, Special Expenses and Parish/Town Council precepts – Appendix C.

(This includes but is not limited to the contrary resolution in paragraph (b) of that Appendix)

b) The Council Tax for District and Parish/Town Councils – Appendix E.

(iii) That approval be delegated to the Chief Executive to incur costs against the Fit for Purpose budget to support actions related to the implementation of organisation and service reviews in consultation with the Leader.

(b) That if the financial position changes prior to Council considering the budget on 8 February 2011, any change in funding is set against the Fit for Purpose Budget in 2011/12.

(c) That in consultation with the Executive Leader and the Finance Portfolio Holder, the Head of Financial Services reports directly to Council in respect of the formal draft resolutions necessary to implement the Cabinet's budget proposals along with any late information or notifications received from Communities and Local Government etc. as may necessarily affect the budget.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

Careful planning to ensure financial stability underpins the Council's capacity to achieve the objectives set out in the Corporate Plan and Community Strategy. Individual elements of the Financial Strategy are risk assessed against the aspirations of the Council, as well as statutory service requirements. The approach for 2011/12 builds on previous successful financial planning and is key to the Council's aim to deliver sustainable and joined up services to everyone in the District. This is particularly important in the current climate when resources are scarce and the Council will need to focus even more on identifying and funding its key priorities.

This report will have direct implications on the Council's ability to deliver on the commitments, objectives and priorities set out in both the Corporate Plan and the Community Strategy up to 2016. It will particularly impact on the speed with which the Council can deliver its priorities, rather than the priorities themselves.

FINANCE, OTHER RESOURCES AND RISK

Finance and other resources

The financial implications are fully considered in the body of this report.

Although the availability of financial resources is a key component in the delivery of services there will also need to be appropriate input of other resources such as staffing, assets, IT etc.

Risk

There are clearly risks associated with the Strategy. The actions to achieve a fully funded budget, including restricting cost pressures, give rise to the potential for items that have not been funded to emerge or for increases in income etc. not to materialise in reality. This is particularly so given the current economic climate, the reductions in the availability of public sector funding and the Government's programme of change for Councils' services. There is a risk that unexpected items of expenditure could occur or that the Council is forced into making short term decisions in order to balance the budget that have poor medium to long term implications.

A Fit for Purpose budget of **£2.371m** has been included in 2011/12 to support the Council in delivering a balanced and sustainable budget in future years.

In addition to the above it is also important that the Council has a sufficient level of uncommitted reserves set aside to support the approach identified in the Financial Strategy. An uncommitted reserve of approximately **£4.000m** (including the **£1.600m** minimum working balance) has been approved previously to ensure against the eventuality of pressures on the budget through additional unexpected expenditure or removal of funding. The level of reserves has been revisited in light of the risks identified as part of the Financial Strategy and also in line with the Council's strategic risk register, and the figure of **£4.000m** (including the **£1.600m** working balance) is still deemed to be sufficient. The level of this reserve currently stands at **£3.900m**.

LEGAL

The Council is currently legally required to calculate a budget requirement and set a council tax levy for each financial year.

On 30 July, the Government published a consultation paper on Local Referendums to Veto Excessive Council Tax Increases. The consultation proposed the removal of the existing legislation regarding the imposition of capping limits to be replaced with legislation requiring any billing or precepting authority which sets an excessive council tax increase to hold a referendum. The determination of whether a council tax increase was excessive would be determined by reference to principles set by the Secretary of State.

The consultation also proposed the removal of the requirement for a local authority to set a budget requirement. There would still be a legislative requirement for a local authority to set a council tax for the forthcoming year.

The consultation ended on 10 September and further information is awaited.

OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.

Although there are no direct issues, the overall Financial Strategy and budget process aims to recognise and include in its financial decision making process any such issues where appropriate and relevant within the Council's wider Financial Framework.

PART 3 – SUPPORTING INFORMATION

CABINET'S FINANCIAL STRATEGY AND DETAILED BUDGET PROPOSALS

On 4 August 2010, Cabinet agreed the Initial Financial Strategy for 2011/12 and requested the comments of the Corporate Management Committee on these initial proposals.

On 15 December 2010 Cabinet considered the Revised Financial Strategy which had regard to the comments of the Corporate Management Committee on the initial proposals along with other amendments and changes since the Initial Strategy was considered on 4 August 2010. This included an addendum report which set out an updated position following the publication of the Governments Formula Grant settlement on 13 December 2010. Together this presented an initial base budget requirement for 2011/12 of **£18.825m**, based on an assumed increase in a Band D council tax for 2011/12 of **0%**.

At the meeting of 15 December 2010, Cabinet also received the initial budget proposals for 2011/12 in addition to a revised budget position for 2010/11. The initial budget proposals for 2011/12 were consistent with the budget position presented in the Revised Financial Strategy.

After considering both the Financial Strategy and budget proposals, Cabinet resolved at its 15 December 2010 meeting:

In respect of the Revised Initial Financial Strategy:

(a) That the revised proposals for the Financial Strategy and Financial Forecast for 2011/12 and beyond, as detailed in the Report of Management Board and the addendum report, be agreed.

(b) That there be a 0.5% reduction in Council Tax for 2011/12 and that the cost of £38,470 above the amount to be funded by Government Grant is met from the reductions identified from the budget reviews.

(c) That the Corporate Management Committee's comments be requested on the Revised Financial Strategy Proposals including the addendum report.

(d) That Cabinet requests Officers to bring forward any savings or income improvements for Cabinet to consider in January 2011 to enable those to be built into the February budget.

In respect of the Initial Budget Proposals:

(a) That the initial budget proposals (including fees and charges) set out in Appendix 'A' to item A.2 of the Report of the Head of Financial Services and amended in light of the agreed Revised Strategy report be agreed for consultation with the Corporate Management Committee.

(b) That the Finance Portfolio Holder be authorised to agree the special expenses report for consultation with the Corporate Management Committee.

(c) That all future expenditure in 2010/11 be in line with the proposed revised budget set out in Appendix 'A' to the aforementioned report as amended in light of the agreed Revised Financial Strategy, subject to final approval by Council on 8 February 2011 and that the corporate financial system is amended accordingly to reflect these changes along with any amendments arising from the new

International Financial Reporting Statement requirements.

Following these resolutions, the budget requirement for 2010/11 remained unchanged at **£21.924m**, with the budget requirement for 2011/12 reducing to **£18.787m** due to the Council Tax reduction of 0.5%.

Since the Revised Financial Strategy and budget proposals were approved by Cabinet on 15 December 2010, additional changes have been required, primarily as a result of new or revised information becoming available along with a further review of the budget which includes the initial outcome from the response to resolution d) against the Revised Financial Strategy above. These have been included in the final budget proposals set out in this report. The changes do not alter the budget requirements for either 2010/11 or 2011/12 as associated adjustments have been made elsewhere in the budget.

Following the approval of alternative arrangements for approving the Council's annual budget and setting of the Council Tax by Full Council on 25 May 2010, the budget recommended by Cabinet for approval by Council now only includes the District and Parish elements of the Council Tax rather than those from the major precepting authorities. The formal approval of the 'full' Council Tax levy for the year including the District amount approved by Full Council in February along with the amounts from Essex County Council and the Police and Fire Authorities is now delegated to the Council Tax Committee which is due to meet on the 24 February 2011.

CORPORATE MANAGEMENT COMMITTEE COMMENTS

In accordance with the Constitution, Cabinet has consulted with the Corporate Management Committee on both the Revised Financial Strategy and budget proposals.

The comments of the Corporate Management Committee of 5 January 2011 on the Revised Financial Strategy and budget proposals together with the response of the Finance Portfolio Holder are reported elsewhere on the agenda.

CHANGES SUBSEQUENT TO THE CABINET'S INITIAL PROPOSALS OF 15 DECEMBER 2010

Significant items arising that have had an impact on the financial position since the initial proposals were agreed by Cabinet are shown below. A summary of amendments to the detailed budget book pages is attached at **Appendix A**. These amendments do not alter the overall budget requirements for either 2010/11 or 2011/12, which for 2011/12 remains based on an overall Council Tax decrease of **0.5%**.

Changes to the Revenue Budget

Final Local Government Finance Settlement

The final local government finance settlement for 2011/12 has not yet been published as the related consultation period did not end until 17 January 2011. The total amount currently included in the budget proposals is the draft figure of **£10.865m** announced by the Government on 13 December 2010. Historically the final figures have not been significantly different to the draft amounts. If final figures become available then they will be reported directly at the meeting otherwise they will be included in the final figures reported to Council on 8 February 2011 with a corresponding adjustment against the Fit for Purpose Budget, subject to the approval of the appropriate delegation included in the recommendations above.

Other Adjustments

There are a number of specific items which have emerged since the initial budget proposals were presented although there is no overall additional net impact on the budget requirement of **£18.787m** previously agreed. These changes are set out in detail in **Appendix A** with significant items summarised below.

- Applying a spend to save approach, a saving of **£0.021m** per year has been secured in respect of a number of IT licences (IDOX) set against a one-off payment of **£0.074m** from the Capital Programme made possible by a change in the timing of the implementation of the e-procurement scheme within the Finance Portfolio.
- Following on from a review of the future activities of Tendring Regeneration Ltd and the decision of the company's board on 14 January 2011 to repay **£0.195m** previously paid to them by the Council, it is proposed to allocate this funding along with the existing budget of **£0.511m** (being the amount owed to the company as part of the original agreement) as follows after consultation with the Finance Portfolio Holder:
 - The establishment of a general regeneration budget of **£0.606m** to support the delivery of the Council's related priorities.
 - A budget of **£0.100m** payable to Tendring Regeneration Ltd to support work in connection with the Harwich Wind Port Initiative.

A number of grants / external funding that have not currently been included in the budgets may be notified to the Council in due course. If notification is received between Cabinet considering this report and it being presented to Council for approval, then it is proposed to include an associated expenditure budget adjustment with no overall effect on the budget requirement. In the event of other funding becoming available to the Council then it is proposed to make an adjustment against the Fit for Purpose Budget subject to the approval of the appropriate delegation included in the recommendations above.

Changes to the Capital Programme

- Mercury Abatement / Cremator Replacement – Following the emergence of mercury abatement requirements, a cremator replacement scheme was previously included in the Capital Programme for 2011/12 based on anticipated dates such works would be required to be undertaken. However there is still uncertainty around information and guidance in respect of mercury abatement requirements such as how related burden sharing arrangements will work in respect of authorities who have abated and those that have not by the end of 2012. This has the knock on affect of providing uncertainty around the costs involved and the assessment of the various alternative options. However given the recent re-bricking works carried out at the crematorium, which has extended the life of the current equipment, this has provided a practical opportunity to allow additional time to review the situation and for further information to emerge, especially in terms of the detail around the burden sharing arrangements. Therefore based on this approach the date capital works are required has been extended to 2013/14 along with the funding. It is also worth noting that early indicative costs of the works potentially required are in excess of the amount currently included in the Capital Programme.

In terms of how the works may be funded, the change in timescales has provided the opportunity to revisit fees and charges and the use of the Cremator Replacement Reserve. Following this review it is proposed to take the practical and prudent approach of increasing fees and charges from 2011/12 with the additional income

placed in an already established Earmarked Reserve to support the overall cost of works when they are required. The level of fees and charges and the overall cost of the works will be kept under review and be considered further as the year progresses or as part of the budget setting processes in future years. There will clearly be further decision making milestones required which will be presented to members as appropriate.

- The inclusion of additional one-off capital expenditure to meet the cost of the spend to save item in connection with IT licenses (IDOX) previously mentioned, which has been funded via a corresponding change in the timing of another capital scheme.

Although not currently reflected in the budgets, it is worth noting the on-going review of car parking following the decision by Essex County Council to terminate the agency agreement relating to the enforcement of on-street parking. Further adjustments to the budget will be required in due course.

Fees and Charges

A number of fees and charges for Council Services are statutorily set or set by other organisations or bodies. Therefore where still applicable these will be formalised and implemented by services as information becomes available during the remainder of the year.

In consultation with the Environment and Finance Portfolio Holders, an increase to the cremation charge has been included as part of the review of the crematorium service in light of the new mercury abatement requirements as highlighted above. The revised charges are included in **Appendix A**. This approach supports the prudent principle of setting aside additional income now to support future works that may be required. The previous separate surcharge has now been consolidated along with the proposed increase into a single charge for cremations.

Those fees and charges related to changes in income budgets are discussed below.

Savings and Increased Income

In accordance with Cabinet's decision on 15 December 2010 regarding their request for Officers to bring forward any savings or income improvements for Cabinet to consider in January 2011 to enable them to be built into the budget, a number of items have initially been identified in consultation with members. These are set out in **section G of Appendix A** which also includes any changes required to fees and charges.

The total net saving of **£0.677m** for 2011/12 has been added to the Fit for Purpose Budget in 2011/12. The further changes identified for 2012/13 will be taken account of when the Financial Strategy and budget setting process for that year are prepared.

In respect of the budget in future years, following on from issues previously mentioned, it should be highlighted that taking into account the grant settlement from the Government that was announced on 13 December 2010 along with an assumption on inflation and a limited level of cost pressures, there is currently a forecasted cumulative budget gap of **£3.400m** for 2012/13 rising to **£4.300m** by 2014/15. It is important to note that the **£0.677m** net savings highlighted above, in addition to the amounts identified for 2012/13, will contribute to the savings required to close this budget gap.

Work remains on-going against a number of activities in response to this very challenging financial position including the items set out in the previously approved Tendring Spending

Review Delivery Plan, which includes a range of actions from an organisational review to investigating the potential for shared services, in addition to the forthcoming fundamental service reviews.

To implement the associated actions to deliver a balanced and sustainable budget in future years, a Fit for Purpose budget has been included and taking into account the adjustments set out in **Appendix A**, this budget totals **£2.371m** in 2011/12.

RESERVES

Information around the level of reserves was included within the detailed budgets considered by Cabinet on 15 December 2010. A small number of amendments to reserves have been required which are set out in **Appendix A**, which includes the use of the Planning Inquiries Reserves and the Cremator Replacement Reserve.

In summary the estimated balance of revenue reserves at 31 March 2011 is **£10.462m**. Of this total **£6.562m** is earmarked with the remaining **£3.900m** uncommitted. It is also estimated that a net contribution from earmarked reserves totalling **£2.941m** will be made in 2011/12, decreasing the overall level of reserves to **£7.521m** by 31 March 2012.

It has previously been agreed that uncommitted reserves of **£4.000m**, including the minimum working balance of **£1.600m**, is an appropriate level to support the Financial Strategy and overall financial position of the Council. The forecast position of revenue reserves at 31 March 2011 and 31 March 2012 will vary over time depending on the outturn position for 2010/11 and 2011/12 as well as other unexpected or unplanned occurrences that may emerge during these years.

Robustness of Estimates and Adequacy of Reserves – Report under Section 25 of the Local Government Act 2003.

As part of the requirements set out in legislation, the Head of Financial Services must report to Council as part of the budget process on the following two matters:

Robustness of the Estimates

The budget estimates for 2011/12 have been prepared within the framework of a risk based Financial Strategy process. Clear rationale have been stated surrounding the formulation of the 2011/12 budget which is supported by the Austerity Reserve which has been set aside via separate decisions during the current year to provide the Council with a robust position to move forward from, given the difficult financial position emerging from the financial settlement. This position has been further supported by savings already identified via the budget process, including member led reviews along with the inclusion of a Fit for Purpose Budget. Overall this approach is set against the backdrop of the overall objective of aiming to implement a range of activities that provide and support strong financial resilience along with continuing to seek to maintain a sustainable financial position in both the short and long term. This has been brought into sharper focus by the challenging financial environment emerging from the recent spending review announcements by the Government.

A significant element of the activities mentioned above that are planned on being undertaken during 2011/12 with the aim of closing the forecast future budget deficit of potentially up to **£4.300m**, include the delivery and monitoring of the Tending Spending Review programme which includes fundamental service and organisational reviews.

In respect of the 2011/12 budget, a great deal of work has been undertaken in association

with Heads of Service to produce realistic detailed budgets including a comprehensive budget review process led by and involving members.

It is recognised that there are risks inherent within the strategy and corresponding detailed estimates. However, action has been taken to mitigate these risks as far as possible.

Specifically the following points should be noted:-

- Cost Pressures have been prioritised so that only those items that are essential to fund have been included. There is a risk that the excluded items could emerge during the year although they are supported by a Head of Service proposed action to manage the expenditure or seek alternative options should the need arise along with being supported by the uncommitted reserve.
- An assumption on the level of inflation has been included in the budget. When actual figures become available for such items there may be an impact on the level of service provision if costs rise.
- The budgets have been prepared against the background of a continuing and challenging economic climate resulting in on-going reviews of significant budgets within this context especially those that are more volatile in such circumstances such as income and interest rate forecasts. These significant areas of risk will be closely monitored throughout the year.

Within the Financial Strategy framework there is Cabinet involvement at various stages in addition to a comprehensive review and associated input from the Corporate Management Committee.

Regular and comprehensive monitoring of the budget will be undertaken during 2011/12 as part of the Corporate Budget Monitoring process so issues can be identified and action can be taken at the earliest opportunity if and when appropriate.

The proposed budget resulting from this process is therefore robust and deliverable and is supported by reserves with further details below.

Adequacy of the Reserves

An integral part of the Council's overall strategy is that the level of reserves is sufficient to support identified risks along with supporting a sustainable budget position in the longer term. The level of uncommitted reserves forecast at 31 March 2012 remains at **£3.900m** including the minimum working balance of **£1.600m**, just slightly below the **£4.000m** identified to support the risks inherent in the approach to the Financial Strategy. All of the reserves are regarded as adequate.

BUDGET SUMMARIES

The proposed revenue budgets for 2010/11 (Revised) and 2011/12 (Original) are summarised below:

Table 1 – General Fund Revenue Budget - 2010/11 Revised and 2011/12 Original

	2010/11 Original £m	2010/11 Revised £m	2011/12 Original £m
Net Cost of Services	23.250	24.781	22.342
Revenue support for capital investment	0.929	1.590	0.207
Financing items	0.497	(1.582)	(0.822)
Net Expenditure	23.682	24.789	21.727
Contribution to /(from) Uncommitted Reserve	0	0	0
Net Use of Earmarked Reserves	(1.758)	(2.865)	(2.940)
Total Budget Requirement	21.924	21.924	18.787
Financed by			
Government Grant – NNDR	12.399	12.399	8.303
Government Grant - RSG	1.800	1.800	2.562
Council Tax Grant	0	0	0.192
Council tax	7.645	7.645	7.650
Collection fund surplus	0.080	0.080	0.080
	21.924	21.924	18.787

The budget requirement for 2011/12 is based on a required Band D council tax decrease of **0.5%** as agreed by Cabinet at its 15 December 2010 meeting.

The proposed capital programme for 2010/11 (revised) and 2011/12 (original) is summarised below:

Table 2 – Capital Programme - 2010/11 Revised and 2011/12 Original

	2010/11 Original Budget £m	2010/11 Revised Budget £m	2011/12 Original Budget £m
EXPENDITURE			
Housing Revenue Account Programme	3.055	3.878	3.055
General Fund Programme	7.108	8.624	3.595
Total Expenditure	10.163	12.502	6.650
FINANCING			
Supported Borrowing	0.688	0.705	0.688
Prudential Borrowing	1.250	0	0
Government Grants	5.552	6.216	5.157
External Contributions	0.751	2.250	0
Leasing	0.360	0.360	0.306
Capital Receipts	0.633	1.380	0.292
Direct Revenue Financing	0.184	0.214	0.128
Earmarked Reserves	0.745	1.377	0.079

Total Financing

10.163	12.502	6.650
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The prudential indicators for consideration as part of the overall budget setting process and based on the budget proposals for 2011/12 set out above are shown in **Appendix I**.

Special Expenses, Major Precepts, Parish Precepts and District Tax Levies

On 15 December 2010 the Finance Portfolio Holder agreed the Special Expenses proposals as part of the Cabinet's overall Initial Budget Proposals. These were considered, as part of the budget scrutiny process, by the Corporate Management Committee on 5 January 2011 and their detailed comments are presented elsewhere on the agenda. The detailed Special Expenses are attached at **Appendix B**.

The impact of Special Expenses along with Parish Precepts and the proposed District Tax levies on a Band D property in each area is shown in **Appendix C**. The Parish/Town Council Precepts total **£1.425m** in 2011/12, compared with **£1.412m** in 2010/11.

Appendix F sets out the current overall position regarding precepts on the Council's collection fund. The calculation of the surplus on the collection fund for 2011/12 is set out in **Appendix H**.

The statutory figures which are required to be calculated in relation to the budget are set out in **Appendices C and D**.

In accordance with the agreed change to the budget setting process, the precepts from the major precepting authorities are no longer required at this stage as only the District and Parish Council Tax amounts are to be considered by Full Council on 8 February 2011. However the final precepts from the major precepting authorities will be included when the final Council Tax levies for 2011/12 are formally considered by the Council Tax Committee in February 2011.

BUDGET CONSULTATION

At its 15 December 2010 meeting, a 'snap shot' of the outcomes from the budget consultation tool 'YOU CHOOSE' were included in the Revised Financial Strategy for 2011/12. To enable Members to consider the feedback and comments received as part of their final budget proposals to Full Council, a summary of the final responses are as follows (170 responses were received in total with the majority from within the district):

- Respondents indicating no change or reductions in budgets**

Service / Function	% of Respondents who indicated no change	% of Respondents who indicated a reduction	Level of Reduction - % of Respondents			
			Upto 10%	Upto 20%	Upto 30%	Over 30%
Democratic and Councillor Support	0%	100%	2%	9%	28%	61%
Strategic Management of the Council	0%	100%	3%	15%	24%	58%
Council Tax and Business Rates Collection	0%	99%	11%	23%	16%	49%
Theatres and Entertainments	0%	98%	10%	14%	20%	54%

Sports and Leisure Facilities	0%	97%	8%	16%	18%	55%
Tourism	0%	97%	7%	15%	21%	54%
Parks and Open Spaces	0%	97%	10%	19%	18%	50%
Economic, Community Development and Parking	1%	94%	4%	21%	24%	45%
Planning and Building Control	2%	94%	4%	24%	24%	42%
Food Hygiene, Env Protection and Cems and Crems	0%	92%	20%	24%	14%	34%
CCTV, Crime Prevention and Emergency Planning	1%	91%	19%	21%	12%	39%
Street Cleansing and Enforcement	1%	91%	13%	19%	24%	35%
Licensing and Regulatory Services	1%	91%	15%	28%	15%	33%
Refuse Collection and Recycling	2%	90%	9%	27%	15%	39%
Private Sector Housing and Homeless Services	1%	89%	14%	15%	21%	39%
Public Conveniences	0%	89%	18%	22%	11%	38%
Benefit Payments and Administration	1%	89%	17%	20%	16%	36%
Tending Careline	2%	85%	21%	18%	9%	37%
Coast Protection and Infrastructure Maintenance	1%	85%	22%	22%	8%	33%

• **Respondents indicating increases in budgets**

Service / Function	% of Respondents who indicated an Increase	Level of Increase - % of Respondents			
		Upto 10%	Upto 20%	Upto 30%	Over 30%
Benefit Payments and Administration	5%	3%	1%	1%	0%
Public Conveniences	4%	3%	1%	0%	0%
Private Sector Housing and Homeless Services	4%	2%	1%	1%	0%
Coast Protection and Infrastructure Maintenance	4%	2%	1%	1%	0%
Economic, Community Development and Parking	4%	1%	1%	1%	1%
Refuse Collection and Recycling	3%	2%	1%	0%	0%
Street Cleansing and Enforcement	3%	2%	1%	0%	0%
Food Hygiene, Env Protection and Cems and Crems	2%	2%	0%	0%	0%
CCTV, Crime Prevention and Emergency Planning	2%	2%	0%	0%	0%
Tourism	2%	1%	1%	0%	0%
Planning and Building Control	2%	1%	1%	0%	0%
Tending Careline	2%	1%	1%	0%	0%
Parks and Open Spaces	1%	1%	0%	0%	0%
Council Tax and Business Rates Collection	1%	1%	0%	0%	0%
Licensing and Regulatory Services	1%	1%	0%	0%	0%
Sports and Leisure Facilities	1%	0%	1%	0%	0%
Theatres and Entertainments	1%	0%	1%	0%	0%
Strategic Management of the Council	0%	0%	0%	0%	0%
Democratic and Councillor Support	0%	0%	0%	0%	0%

- **Level of Council Tax** (To be able to submit their responses, people were required to indicate a level of Council Tax increase or reduction up to a maximum of a 5% increase)

% of Respondents who indicated no increase or reduction	41%
% of Respondents who indicated a reduction	
Reduction of 1%	2%
Reduction of 2%	2%
Reduction of 3%	2%
Reduction of 4%	2%
Reduction of 5%	1%
Reduction > 5%	18%
% of Respondents who indicated an increase	
Increase of 1%	4%
Increase of 2%	6%
Increase of 3%	1%
Increase of 4%	6%
Increase of 5%	15%

- **Fees and Charges** (Where indicative 10% Increases have been included in “YOU CHOOSE”)

Fees and Charges	Number of Respondents who Selected the Item
Sports and Leisure Facilities	81%
Cemeteries and Crematorium	72%
Parking	72%
Careline	64%

- **Savings and Efficiencies**

Saving / Efficiency	Number of Respondents who Selected the Item
Increased Electronic Service Delivery	83%
Procurement	82%
Shared Services	76%
Asset Management	73%
Outsourcing	69%

A significant number of activities are already underway within the Council or included in the budgets proposed that directly relate to the feedback provided which include:

- Organisational and service reviews are now either underway or planned for 2011/12, which relates to the Strategic Management of the Council along with wider Council Services.
- Increases to fees and charges have been included within the budget proposed for a number of Sports and Leisure facilities, Cemeteries and the Crematorium. However in respect of the fees and charges for the Crematorium the significant element of the increase relate to the approach taken in setting aside income now to potentially fund future works as previously mentioned.
- Additional unringfenced Government grant income in respect of Homelessness has been

“passport” directly to this service within the proposed budgets.

- The agreed Tendering Spending Review Delivery Plan includes a number of actions such as investigating electronic service delivery along with the planned fundamental service reviews for 2011/12 which will be informed by the outcomes above.
- A review of the future delivery of sports provision in the District.

In addition to the above and as part of the statutory consultation with Non Domestic Rate Payers, the relevant and required budgetary information was recently made available via the Council’s website. No responses have been received to date.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A	Budget amendments required since Cabinet’s recommendations of 15 December 2010 on the Initial Budget Proposals for a Revised Budget 2010/11 and Original Budget for 2011/12
Appendix B	Special Expenses 2011/12
Appendix C	Calculation of Council Tax Levies 2011/12
Appendix D	Analysis of Gross Expenditure, Income and Taxation Calculation 2011/12
Appendix E	Calculation of District and Parish /Town Council Taxes for All Areas 2011/12
Appendix F	Precepts on the Collection Fund 2011/12
Appendix G	District and Parish/Town Council Tax Amounts 2011/12 (<i>excludes Council Tax amounts for County, Fire and Police services 2011/12 which will form part of the final Council Tax setting process via the Council Tax Committee</i>)
Appendix H	Calculation of Estimated Surplus on the Collection Fund for 2011/12
Appendix I	Prudential Indicators

Budget Amendments Following Report to Cabinet 15 December 2010

	Budget Book Page	2010/11 Revised		2011/12 Original	
		Proposed budget	Amended proposal	Proposed budget	Amended proposal
		(15 Dec 10) £	(26 Jan 11) £	(15 Dec 10) £	(26 Jan 11) £
A					
Final figures received in respect of Government Support re RSG/NNDR					
<i>Final figures yet to be confirmed</i>					
B					
Alterations to Budget Book pages					
Alterations to Budget figures					
B1					
<i>Spend to Save - Reduction in on-going IDOX Licence costs</i>					
Community Partnerships and Renewal Portfolio - Asset Management	B2/ 4			43,830	42,330
Environment Portfolio - Environmental Services Service Unit Account	B4/ 3			35,980	31,480
Planning Portfolio - Planning and Building Services Service Unit Account	B8/ 2			111,800	102,800
Planning Portfolio - Land Charges	B8/ 11			5,500	2,400
Technical Services Portfolio - Technical and Procurement Services Service Unit Account	B9/ 3			54,930	53,430
Licensing Committee - Licensing and Registration	B12/ 2			17,160	15,660
<i>Changes in Recharges following above</i>					
Community Partnerships and Renewal Portfolio - Asset Management	B2/ 4			(424,770)	(423,270)
Environment Portfolio - Environmental Services Service Unit Account	B4/ 3			(2,138,800)	(2,134,300)
Finance Portfolio - Corporate and Democratic Core - Corporate Management.	B5a/ 5			1,515,510	1,499,010
Planning Portfolio - Planning and Building Services Service Unit Account	B8/ 2			(3,024,530)	(3,015,530)

APPENDIX A

	Page	Proposed budget (15 Dec 10) £	Amended proposal (26 Jan 11) £	Proposed budget (15 Dec 10) £	Amended proposal (26 Jan 11) £
Technical Services Portfolio - Technical and Procurement Services Service Unit Account	B9/ 3			(1,242,410)	(1,240,910)
B2 Finance Portfolio - Direct Revenue Financing of Capital Investment. Crematorium Mercury abatement scheme moved to 2013/14 along with increase in revenue contributions to capital of £21,100 funded by IDOX licence annual saving to fund e-procurement scheme from 2011/12 onwards	B5b/ 1			736,000	207,100
B3 Planning Portfolio - Development Management Charging Account - Increase in the Development and Control - Legal and Professional expenses. Funded from the Planning Inquiries reserve.	B8/ 7	81,430	101,430		
B4 <i>The following adjustments have been made to the Budget relating to Tendring Regeneration Ltd in consultation with the Finance Portfolio Holder</i>					
Budget for amounts originally due to Tendring Regeneration Ltd under SLA (£466k)/ SDA (£45k).	B2/19	511,000	0		
Money repaid to TDC as agreed by the Company's Board on 14 January 2011	B2/19	0	(195,000)		
TDC Regeneration Projects Budget	B2/19	8,010	614,010		
Budget payable to Tendring Regeneration Ltd to undertake work associated with activities in respect of the Harwich Wind Port Initiative	B2/19	0	100,000		
B5 Additional income raised from increasing Crematorium Fees and Charges to support the future Cremator Replacement and Mercury Abatement Requirements (Contribution to be made to the existing Earmarked Reserve)	B4/7			0	(160,000)
Total for Section B - Alterations to Budget figures		600,440	620,440	(4,309,800)	(5,019,800)
<i>Alterations to text only (no effect on draft budget figures)</i>					
No Changes.					

APPENDIX A

	Page	Proposed budget (15 Dec 10) £	Amended proposal (26 Jan 11) £	Proposed budget (15 Dec 10) £	Amended proposal (26 Jan 11) £
C Capital Programme Changes					
Alterations to Budget figures					
C1 Expenditure - Housing Revenue Account - Improvements, enhancements & adaptations of the Council's housing stock. Increase in budget due to additional external funding received from Climate Group.	C2	3,389,000	3,401,000		
Financing - Housing Revenue Account - External Funding. Additional external funding received from Climate Group.	C6	(16,000)	(28,000)		
C2 Expenditure - Crematorium Mercury Abatement Scheme moved to 2013/14.	C3			700,000	-
Financing - Funding amended to reflect above and change to use of Cremator Replacement Reserve with removal of element of prudential borrowing.	C6			(700,000)	-
C3 Expenditure - Increase budget for ICT Core Infrastructure in 2010/11 to fund purchase of IDOX software licences.	C3	130,000	204,000		
Financing - Capital receipts funding change required to support above	C6	(1,290,000)	(1,364,000)		
Expenditure - Reduction in e-procurement scheme in 2011/12 to £31,000 with budgets of £21,000 in 2012/13 and 2013/14 and £11,000 in 2014/15 included.	C3			84,000	31,000
Financing - Change in capital receipts funding requirement to reflect above.	C6			(84,000)	(10,000)
Financing - Change in revenue contributions funding to reflect above.	C6			-	(21,000)
C4 <i>Expenditure - Inclusion of various children's play areas following Leisure Portfolio Holder concurrence to be funded from S106 money</i>					
Marine Parade West	C4	-	64,000		
Windsor Avenue, Clacton	C4	-	20,000		
Financing - Use of S106 monies to fund above	C6	-	(84,000)		
Total for Section C		2,213,000	2,213,000	0	0

	Page	Proposed budget (15 Dec 10) £	Amended proposal (26 Jan 11) £	Proposed budget (15 Dec 10) £	Amended proposal (26 Jan 11) £
<i>Alterations to text only (no effect on draft budget figures)</i>					
None.					
D	Alterations to Fees and Charges				
	Planning Portfolio:				
D1	Planning Portfolio - Fees & Charges (whole row to be deleted) :- Each additional caravan or mobile home situated on a Caravan site within the meaning of Part I of the Caravan and Control of Development Act 1960 (excluding Statutory Fee).	D22			
D2	Increase to 2010/11 Crematorium Fees and Charges to support the future Cremator Replacement and Mercury Abatement Requirements. 2010/11 charge for Cremations for over 16 year olds £439.50 plus surcharge of £45 to be replaced with a consolidated charge of £594 in 2011/12 which also includes the inflationary increase of 2% in line with the Financial Strategy	D8			
E	Changes to contributions to / (from) Earmarked Reserves				
		Section E			
E1	Use of Planning Inquiries Reserve to fund Legal and Professional expenses re Development Control.		- (20,000)		
E2	Crematorium Mercury Abatement scheme moved to 2013/14 requiring change to funding from Cremator Replacement Reserve			(550,000)	0
E3	Contribution to Earmarked Reserves following increase to Cremation Fees and Charges to support the future Cremator Replacement and Mercury Abatement Requirements			73,000	233,000
Total Change in Contributions to/ (from) Earmarked Reserves			0	(477,000)	233,000
F	Changes to Income from Council Tax Payers				
<i>No Changes.</i>					

G Savings and Increased Income

The following items have been identified following a review by officers in consultation with Members and in accordance with the recommendations of Cabinet at its 15 December 2010 meeting. A number of detailed adjustments are required across a number of budget book pages to implement these items which are not shown separately apart from fees and charges which are set out below. The savings identified have been added to the Fit for Purpose Budget for 2011/12.

	2011/12 Budget Change	2012/13 Budget Change
	£	£
G1 <i>Reduced Expenditure</i>		
Cessation of Members Small Schemes	(90,000)	
Cessation of Town Twinning Activities	(1,220)	
Cease Grants to Voluntary Organisations	(52,080)	
Removal of Organisational Cultural Training Budget	(2,880)	
Cease production of Tendring Matters	(16,390)	
Removal of Specific Community Engagement Budget	(5,100)	
Cease Patching of Unmade Roads Activities	(3,720)	
Reduction of Land Drainage General Maintenance Budget	(8,490)	
Cease Meteorology Service	(810)	
Reduce Citizens Advice Bureau Grant	(23,080)	
Cease CCTV Maintenance	(33,420)	
Joint Use Sports Centres Staffing Review	(56,000)	
Horticultural Services Staffing Review	(13,320)	(19,680)
Reduce Youth Theatre Productions	(10,000)	
Princes Theatre Staffing Review	(22,000)	
Cease Grants in respect of Cultural Activities	(6,440)	
Removal of Specific Sports Promotion Budget	(8,040)	
Removal of Specific Youth Sports Development Budget	(5,020)	
Reduced Requirement for Maintenance of New Playground Equipment	(20,000)	
Extend Vehicle Replacement schedule within Transport Services	(10,300)	
Seafront Activities Organisational Review in Summer Months	(30,000)	
Move Tourism Publications to On-line Service	(12,000)	
Reduced Air Show subsidy	(15,000)	

APPENDIX A

	2011/12	2011/12 Fee and		2012/13
	Budget	Charge change		Budget
	Change	including VAT at 20%		Change
		where applicable		
		from	to	
	£	£	£	£
G2 Increased Income				
Beach Hut Fees and Charges	(64,220)			
BEACH HUT SITES				
<u>Resident Fees:</u>				
Frinton:				
The Walings		387.20	402.68	
High and Low Walls		251.42	261.48	
The Leas		251.42	261.48	
Walton:				
Southcliff		143.86	149.62	
Eastcliff		184.19	191.56	
Clacton/Holland:				
East Seafront (1-79)		201.67	209.72	
East Seafront (80-124)		184.19	191.56	
Blue Chalets small (residents only)		559.31	581.69	
Blue Chalets large (residents only)		708.54	736.87	
East seafront other		184.19	191.56	
Brightlingsea:				
West Promenade		143.86	149.62	
Harwich:				
Harwich Green		143.86	149.62	
Dovercourt:				
Dovercourt West End and Spa		143.86	149.62	
Spa Cabins (residents only)		454.44	472.61	
Orwell Terrace Chalets (residents only)		411.41	427.87	
New Huts, Leading Lights to Cliff Park		225.88	234.91	

APPENDIX A

	2011/12 Budget Change	2011/12 Fee and Charge change including VAT at 20% where applicable		2012/13 Budget Change
	£	from £	to £	£
<u>Non Resident Fees:</u>				
Frinton:				
The Walings		711.23	768.13	
High and Low Walls		459.14	495.89	
The Leas		459.14	495.89	
Walton:				
Southcliff		264.88	286.07	
Eastcliff		331.42	357.92	
Clacton/Holland:				
East Seafront (1-79)		380.50	410.93	
East Seafront (80-124)		353.60	381.90	
Clacton/Holland other		353.60	381.90	
Brightlingsea:				
West Promenade		264.88	286.07	
Harwich:				
Harwich Green		264.88	286.07	
Dovercourt:				
Dovercourt West End and Spa		264.88	286.07	
New Huts, Leading Lights to Cliff Park		451.74	487.88	
Change of Beach Hut Ownership		75.29	360.00	

APPENDIX A

	2011/12	2011/12 Fee and		2012/13
	Budget	Charge change		Budget
	Change	including VAT at 20%		Change
		where applicable		
		from	to	
	£	£	£	£
Increased Fees and Charges at Sports Centres - see detail below	(100,000)			
Increased Fees and Charges for Recreation Grounds - see detail below	(15,000)			
Membership Packages - Monthly Direct Debit Payment:				
Lifestyles Plus		42.00	43.00	
Lifestyles		38.00	39.00	
Premium Card		34.00	35.00	
Advantage Card		28.00	28.00	
Active Card		26.50	27.50	
Youth Card		21.00	22.50	
Start Up Fee		11.00	10.50	
Start Up Fee Youth Card		5.35	10.50	
Gym Induction Fee		15.00	17.50	
Swimming:				
Adult - Level 1		3.60	3.80	
Concession - Level 2		2.84	2.85	
Family Ticket		9.00	9.70	
School		1.78	1.70	
Club Swimming		50.40	51.70	
Gala Staffed		100.00	102.75	
Swimming Lessons - Adult		47.00	48.00	
Individual Tuition		16.00	17.50	
Squash - Per Person:				
Adult		3.30	3.50	
Concession		2.20	2.40	
Badminton/Tennis (Block Bookings):				
Adult		9.00	11.20	
Concession		8.00	9.00	


APPENDIX A

	2011/12	2011/12 Fee and		2012/13
	Budget	Charge change		Budget
	Change	including VAT at 20%		Change
		where applicable		
		from	to	
	£	£	£	£
All Weather Pitch:				
Full Pitch Adult		56.00	60.75	
Full Pitch Junior/School		38.26	42.00	
Half Pitch		36.76	40.50	
Half Pitch - Junior/School		25.50	28.05	
Quarter Pitch (Clacton Leisure Centre only)		24.50	27.00	
Quarter Pitch (Clacton Leisure Centre only) - Junior/School		17.00	18.70	
Dovercourt Pitch only		49.00	53.20	
Multi Sports Adult (Clacton Leisure Centre only)		17.50	18.50	
Multi Sports Junior/School (Clacton Leisure Centre only)		12.00	13.00	
Grass Pitches (50% discount applies to Juniors):				
Athletics - Vista Road Day		38.90	56.10	
Cricket/Softball Day		56.16	80.47	
Cricket/Softball Evening		48.85	70.50	
Football with changing facilities		48.85	70.50	
Football without changing		41.84	60.37	
Football at Old Road		43.15	62.24	
Mini Football - Juniors only		24.44	35.24	
Rugby with changing facilities		48.85	70.50	
Rugby without changing		41.84	60.37	
Recreation Sessions:				
Ladies Morning		4.40	3.90	
Miscellaneous:				
Equipment Hire		1.90	2.00	
Equipment Hire Bonus Card holders		0.80	1.00	
Lifestyles Fitness Suite - Clacton Leisure Centre:				
Gym Adult (Level 1)		5.40	5.50	
Gym Concession (Level 2)		4.40	4.60	
Gym Means Tested (Level 3)		2.70	3.00	
Spa Adult (Level 1)		5.70	5.85	
Spa Concession (Level 2)		4.50	4.70	
Spa Means Tested (Level 3)		3.00	3.50	

APPENDIX A

	2011/12 Budget Change	2011/12 Fee and Charge change including VAT at 20% where applicable		2012/13 Budget Change
		from £	to £	
Lifestyles Fitness Suites - Dovercourt and Brightlingsea Joint use Sports Centre:				
Gym Adult (Level 1)		5.00	5.10	
Gym Concession (Level 2)		3.55	3.70	
Gym Means Tested (Level 3)		1.70	2.00	
School Booking		54.50	57.00	
Ancillary Halls:				
<i>Clacton Leisure Centre</i>				
Ancillary Hall Hire - Whole		18.00	17.40	
Ancillary Hall Hire - Half		9.00	8.80	
<i>Manningtree</i>				
Ancillary Hall Hire - Whole		18.00	17.40	
Ancillary Hall Hire - Half		9.00	8.80	
Sports Hall Hire:				
Sports Hall Hire - Whole		35.60	40.30	
Sports Hall Hire - Half		20.84	20.15	
Increased Fees and Charges for Cemeteries	(52,000)			
New Graves - Interment		449.82	540.00	
New Graves - Exclusive Right of Burial		591.60	680.00	
Adult Body Parts (however caused)		135.66	190.00	
Interment of Ashes - Interment		135.66	190.00	
Interment of Ashes - Exclusive Right of Burial		385.56	680.00	
Use of Grave or Cremated Remains Plot - 2nd Interment		449.82	190.00	
Use of Grave or Cremated Remains Plot - 2nd Ash Interment		135.66	190.00	
Total for Section G		(676,530)		(19,680)

2011/12 special expenses -Summary of returns from parishes by activity and parish

Key  = Concurrent function declared by Parish/Town Council

	Crematorium, Cemeteries and Burial Grounds	Closed Church yard	Confer - ence Facilities	Commu - nity Centres	Entertain - ment & Arts	Tree Planting and laying out	Lighting	Car Parking	Informa - tion	Open Spaces / Play Grounds / Skate Park	Recrea - tion Note	War Memo - rials	Docu - ments	Legal Proce - edings	Tourism	Crime Preven - tion / CCTV	Seafront Shelters	Bus Shelters	Litter Bins	Beach Hut lettings
Alresford																				
Ardleigh																				
Beaumont																				
Great Bentley																				
Little Bentley																				
Bradfield																				
Brightlingsea																				
Gt Bromley																				
Lt Bromley																				
Lt Clacton																				
Clacton																				
Elmstead																				
Frating																				
Frinton and Walton																				
Harwich																				
Lawford																				
Manningtree																				
Mistley																				
Great Oakley																				
Little Oakley																				
Ramsey and Parkeston																				
St Osyth																				
Tendring																				
Thorpe-le-Soken																				
Thorrington																				
Weeley																				
Wix																				
Wrabness																				

Note Recreation. The specific function that Parishes perform are under their powers to:

- (a) purchase or take a lease, plant and improve land for purpose of being used as public walks or pleasure grounds.
- (b) provide premises for the use of clubs or societies having athletic, social or recreational objectives.
- (c) enclose part of park for ice skating, set aside part of park for football or cricket, provide facilities for games, recreation; provide and maintain reading rooms and pavilions; provide and maintain refreshment room; provide seats.
- (d) provide bowling centres.
- (e) provide tennis courts.
- (f) provide pitches for team games

The District Council budget covers these functions/powers.

2011/12 special expenses - Analysis of Tendring DC expenditure on Special Expenses activities Parish by Parish including the unparished area of Clacton

	Crematorium, Cemeteries and Burial Grounds	Closed Church yard	Confer - ence Facilities	Commu - nity Centres	Entertain - ment & Arts	Tree Planting and laying out	Lighting	Car Parking	Informa - tion	Open Spaces / Play Grounds / Skate Park	Recrea - tion Note 1	War Memo - rials	Docu - ments	Legal Proce - edings	Tourism	Crime Prevention / CCTV	Seafront Shelters	Bus Shelters	Litter Bins	Beach Hut lettings	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Alresford																					0
Ardleigh							90	1,640		270											2,000
Beaumont																					0
Great Bentley										410											410
Little Bentley																					0
Bradfield																					0
Brightlingsea								1,770		630							1,020				3,420
Gt Bromley																					0
Lt Bromley																					0
Lt Clacton																					0
Clacton	3,850	2,200		14,790		3,390	9,190	(18,400)		272,860	114,770	310					10,660			(4,750)	408,870
Elmstead								960		70											1,030
Frating																					0
Frinton and Walton	1,650					1,210	1,980	(14,230)		77,420	59,450	120					1,530				129,130
Harwich	2,360	5,300		(8,900)		50	1,720	7,490		60,020	14,230						1,530			(7,640)	76,160
Lawford										4,740											4,740
Manningtree							460	730		(5,850)											(4,660)
Mistley																					0
Great Oakley																					0
Little Oakley										1,040											1,040
Ramsey and Parkeston																					0
St Osyth							90	350		340											780
Tendring																					0
Thorpe-le-Soken										300											300
Thorrington																					0
Weeley																					0
Wix																					0
Wrabness																					0
TOTAL Special Expenses	7,860	7,500	0	5,890	0	4,650	13,530	(19,690)	0	412,250	188,450	430	0	0	0	0	14,740	0	0	(12,390)	623,220
General Expense	(517,560)		2,790		205,090			(185,410)	91,620	300,640	100,540				148,230	129,580	3,790	430	10,200		289,940
GRAND TOTAL	(509,700)	7,500	2,790	5,890	205,090	4,650	13,530	(205,100)	91,620	712,890	288,990	430	0	0	148,230	129,580	18,530	430	10,200	(12,390)	913,160

PROPOSED ALLOCATION OF RESULTING SPECIAL EXPENSES BUDGETS ASSUMING THE CONTRARY RESOLUTION IS PASSED (EXCLUDING PARISH PRECEPTS) 2011/1:

Part of District	Functions												Total	Tax Base	Tax (Band D)	Net Impact on Band D Tax
	Cemeteries and Burial Grounds	Closed Church yard	Community Centres	Tree Planting and laying out	Highways Lighting	Car Parking	Open Spaces/ Play Grounds/ Skate Park	Recreation	War Memorials	Shelters	Beach Huts					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
Ardleigh					90	1,640	270					2,000	817.60	2.45	(9.70)	
Great Bentley							410					410	847.20	0.48	(11.67)	
Brightlingsea						1,770	630			1,020		3,420	2,965.30	1.15	(11.00)	
Clacton	3,850	2,200	14,790	3,390	9,190	(18,400)	272,860	114,770	310	10,660	(4,750)	408,870	19,636.30	20.82	8.67	
Elmstead						960	70					1,030	681.10	1.51	(10.64)	
Frinton and Walton	1,650			1,210	1,980	(14,230)	77,420	59,450	120	1,530		129,130	8,287.40	15.58	3.43	
Harwich	2,360	5,300	(8,900)	50	1,720	7,490	60,020	14,230		1,530	(7,640)	76,160	5,839.00	13.04	0.89	
Lawford							4,740					4,740	1,486.60	3.19	(8.96)	
Manningtree					460	730	(5,850)					(4,660)	365.70	(12.74)	(24.89)	
Great Oakley							0					0	376.00	0.00	(12.15)	
Little Oakley							1,040					1,040	396.90	2.62	(9.53)	
St Osyth					90	350	340					780	1,952.00	0.40	(11.75)	
Thorpe-le-soken							300					300	772.80	0.39	(11.76)	
All other Parishes															(12.15)	
	7,860	7,500	5,890	4,650	13,530	(19,690)	412,250	188,450	430	14,740	(12,390)	623,220				

The total value of Special Expenses of £623220 , reduces the General Council Tax by £12.15

$$\frac{£623,220}{51,294} = £12.15$$

Column (n) shows the Special Council tax which will be applicable on the different parts of the District, whilst (o) indicates the net impact on the aggregate Council Tax payable by tax payers.

2011/12 CAR PARK ESTIMATED USAGE

% usage assumptions APPENDIX B (iv)

		Visitor	All District Residents	Parish Residents
		A	B	C*
FREE				
CLACTON	St. Christophers Way	10%	90%	45%
	Brighton Road	40%	60%	30%
	Hazlemere Road	50%	50%	25%
	Marine Parade/Seafront Parking Bays	50%	50%	25%
	York Road	40%	60%	30%
DOVERCOURT	Main Rd	10%	90%	45%
	West End	20%	80%	80%
RURAL	Ardleigh - The Crossroad	10%	90%	45%
	Elmstead - Clacton Road	10%	90%	45%
	Manningtree - Kiln Lane	10%	90%	90%
	St Osyth - Old Tide Mill	30%	70%	45%
FEE PAYING				
CLACTON	Agate Road	40%	60%	30%
	Alton Park Road	25%	75%	38%
	Elm Grove	10%	90%	45%
	Hastings Avenue	80%	20%	10%
	Haven	60%	40%	20%
	High Street	60%	40%	20%
	Ipswich Road	10%	90%	45%
	Martello Bay Coaches	90%	10%	0%
	Old Road	40%	60%	30%
	Jaywick Beach	75%	25%	18%
	Wellesley Road	35%	65%	33%
WALTON	Church Road	85%	15%	8%
	Coronation Gardens	90%	10%	5%
	High Street	60%	40%	18%
	Mill Lane	65%	35%	18%
	Station Yard	90%	10%	5%
	The Naze	60%	40%	20%
BRIGHTLINGSEA	Promenade Way	90%	10%	5%
	Tower Street	75%	25%	12%
	Oyster Tank Road	20%	80%	60%
	Victoria Place	40%	60%	43%
	Western Promenade	40%	60%	50%
DOVERCOURT	Lower Marine Parade	90%	10%	5%
	Milton Road	30%	70%	35%
	The Quay	70%	30%	15%
	Wellington Road	80%	20%	10%

* Thus the proposals will result in these percentages (shown in Column C) of the estimated net cost (or net income) of these car parks being levied as Special Expenses in 2011/12 in the relevant areas, ie parishes, town councils or the unparished area of Clacton

FOR INFORMATION - Comparison of 2011/12 Special expenses with 2010/11

	2010/11				2011/12				Difference in net impact on total Band D Tax *	% variation in special expenses levy (col g - col c) that will be shown on the Council Tax Bill #
	Total	Tax Base	Special expenses levy (Band D)	£14.39	Total	Tax Base	Special expenses levy (Band D)	£12.15		
				Net Impact on Band D Tax				Net Impact on Band D Tax		
				(e)				(f)		
(£)	(£)	(£)	(£)	(£)	(£)	(£)	(£)	(£)	%	
Ardleigh	1,970	825.00	2.39	(12.00)	2,000	817.60	2.45	(9.70)	2.30	2.51
Great Bentley	440	833.00	0.53	(13.86)	410	847.20	0.48	(11.67)	2.19	(9.43)
Brightlingsea	2,990	2,950.60	1.01	(13.38)	3,420	2,965.30	1.15	(11.00)	2.38	13.86
Clacton	466,210	19,481.00	23.93	9.54	408,870	19,636.30	20.82	8.67	(0.87)	(13.00)
Elmstead	1,020	694.10	1.47	(12.92)	1,030	681.10	1.51	(10.64)	2.28	2.72
Frinton and Walton	151,610	8,259.00	18.36	3.97	129,130	8,287.40	15.58	3.43	(0.54)	(15.14)
Harwich	107,190	5,773.00	18.57	4.18	76,160	5,839.00	13.04	0.89	(3.29)	(29.78)
Lawford	5,130	1,476.20	3.48	(10.91)	4,740	1,486.60	3.19	(8.96)	1.95	(8.33)
Manningtree	(4,640)	368.40	(12.60)	(26.99)	(4,660)	365.70	(12.74)	(24.89)	2.10	1.11
Great Oakley	110	376.00	0.29	(14.10)	0	376.00	0.00	(12.15)	1.95	(100.00)
Little Oakley	1,130	400.00	2.83	(11.56)	1,040	396.90	2.62	(9.53)	2.03	(7.42)
St Osyth	790	1,961.20	0.40	(13.99)	780	1,952.00	0.40	(11.75)	2.24	0.00
Thorpe	320	761.60	0.42	(13.97)	300	772.80	0.39	(11.76)	2.21	(7.14)
All other Parishes				(14.39)				(12.15)	2.24	
	734,270				623,220					

* A difference in brackets is a reduction in levy between the 2 years.

This percentage will be shown on the Council Tax Bill (A figure in brackets is a percentage reduction however reductions will not have brackets on the bill, only a "-"). The Bill does not show the variation in the levy itself.

COUNCIL TAX LEVIES

- (a) It be noted that on 7th December 2010 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 8th December 2010 the Finance Portfolio Holder agreed in accordance with delegated power (3.43.7) (decision notice 2010) the following amounts for the year 2011/12 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 taking into account the discounts determined by Council on 7th December 2010.
- (i) 51,293.9 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its council tax base for the year.
 - (ii) Part of the Council's area
The amounts set out in Appendix E column (2) against each area set out in column (1), being the amounts calculated by the Council, in accordance with regulation 6 of the said regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items may relate.
- (b) Using these criteria it is felt that the Council would be justified in passing a contrary resolution in respect of the following special expenses totalling £289,940:

	Function	Power/Duty
(i)	Burial Grounds Cemeteries and Crematoria	Power to provide a crematorium and 25% of the expense of providing burial grounds and cemeteries.
(ii)	Conference Facilities	Power to encourage visitors and provide conference and other facilities.
(iii)	Entertainment and Support of the Arts	Provision of entertainment and the support of the arts.
(iv)	Information	Power to provide or assist in the provision of information about services available within the area of the authority.
(v)	Recreation	40% of the expense of providing at Vista Road Recreation Ground, Clacton; 75% of the expense of providing at Eastcliff Recreation Ground, Clacton; 50% of the expense of providing at Low Road Recreation Ground, Dovercourt; all of the facilities etc shown in the column 'Power/Duty' under function 'Recreation' in the Definitive List of Functions.
(vi)	Tourism	Power to encourage tourism.

APPENDIX C

- | | | |
|--------|--------------------------------|--|
| (vii) | Documents | Duty of proper officer of authority to retain documents deposited with them.

Documents of authority be open to inspection.

Duty where required by an enactment to keep photographic copies of documents.

Duty of authority to send reports and returns to the Secretary of State. |
| (viii) | Legal Proceedings | Power to prosecute or defend legal proceedings for the protection of the interest of the Council's inhabitants. |
| (ix) | Car Parks | The power to provide off-street parking for use by visitors and all district residents. |
| (x) | Open Spaces | The power to provide landscaping and ornamental gardens on seafront and in tourist areas and 10% of the provision of Manningtree Market. |
| (xi) | Crime Prevention (CCTV) | The power to provide CCTV to assist in Crime Prevention across the district. |
| (xii) | Bus Shelters | The power to provide and maintain bus shelters. |
| (xiii) | Provision of Litter Bins | Provision of litter bins. |
| (xiv) | Provision of Seafront shelters | 20.5% of the revenue cost of maintaining Seafront shelters. |
| (xv) | Provision of Beach Huts | 25.9% of the net revenue income from the letting of beach huts in Harwich and Dovercourt. |
- (c) That the tax bases for calculating the burden of special expenses will be as shown in Appendix E column (2)
- (d) That the following amounts be calculated by the Council for the year 2011/12 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992: (The amounts below are set out in Appendix D)
- | | | |
|------|--------------|---|
| (i) | £118,159,240 | Being the aggregate of the amounts that the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act. |
| (ii) | £97,947,670 | Being the aggregate of the amounts that the Council estimates for the items set out in Sections 32(3)(a) to (c) of the Act. |

APPENDIX C

- (iii) £20,211,570 Being the amount by which the aggregate at d(i) above exceeds the aggregate at d(ii) above, calculated by the Council in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- (iv) £11,137,400 Being the aggregate of part of the sum calculated in accordance with section 33 of the Act namely the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates, revenue support grant increased by the amount of the sum which the Council estimates will be transferred in the year from its collection fund to its general fund in accordance with Section 97(3) of the Local Government Finance Act 1988 (the Council Tax surplus).
- (v) £176.91 Being the amount at d(iii) above less the amount at d(iv) above, all divided by the amount at a(i) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for the year.
- (vi) £2,047,930 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vii) £136.98 Being the amount at d(v) above less the result given by dividing the amount at d(vi) above the amount at a(i) above, calculated by the Council, in accordance with section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in the parts of its area to which no special items apply.
- (viii) Part of the Council's area

The amounts set out in Appendix E column (10) for the areas as set out in column (1), being the amounts given by adding to the amount at d(vii) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount a(ii) above calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

REVENUE BUDGET 2011/2012

ANALYSIS OF GROSS EXPENDITURE, INCOME AND TAXATION CALCULATION (in accordance with section 32 - 36 Local Government Finance Act 1992)

	Expenditure £	Income £	Net £
Benefits and Revenues	74,124,770	(72,608,970)	1,515,800
Community, Partnerships and Renewal	2,281,470	(765,950)	1,515,520
Corporate Governance and Resources	598,470	(192,160)	406,310
Environment	7,486,110	(2,136,010)	5,350,100
Finance	5,699,990	(485,290)	5,214,700
Housing	1,802,930	(413,960)	1,388,970
Leisure	6,494,310	(3,718,540)	2,775,770
Planning	2,988,620	(948,740)	2,039,880
Technical Services	2,808,940	(1,316,340)	1,492,600
Development Control Committee	18,780	0	18,780
Human Resources Committee	2,700	(2,700)	0
Licensing Committee	419,550	(238,570)	180,980
Regulatory Committee	450,110	(7,490)	442,620
Total	105,176,750	(82,834,720)	22,342,030
Capital Investment	207,100	0	207,100
Financing Items - General Fund	(749,710)	(71,980)	(821,690)
Contribution to / (from) Uncommitted Reserve	0	0	0
Use of Earmarked GF Reserves	0	(2,940,580)	(2,940,580)
General Fund total	104,634,140	(85,847,280)	18,786,860
Housing Revenue Account	11,942,870	(12,032,330)	(89,460)
Financing Items - HRA	(223,020)	(68,060)	(291,080)
Contribution to HRA Reserves	380,540	0	380,540
Total all District Services	116,734,530	(97,947,670)	18,786,860
Parish Precepts	1,424,710	0	1,424,710
Total Expenditure / Income	118,159,240	(97,947,670)	20,211,570
Financed by:			
Revenue Support Grant			2,562,270
National Non-Domestic Rates			8,303,130
Council Tax Grant			192,000
			<u>11,057,400</u>
Surplus on Collection Fund			80,000
Sub Total			<u>11,137,400</u>
District Council Tax		7,649,460	
Parish Precepts		1,424,710	9,074,170
Total Expenditure / Income		<u>9,074,170</u>	<u><u>20,211,570</u></u>

EXPLANATION OF CALCULATIONS
SHOWN IN APPENDIX C

Ref: App C

Council Tax Base		51,293.9	a(i)
Gross Expenditure	£118,159,240		d(i)
Gross Income	<u>(£97,947,670)</u>		d(ii)
Net Expenditure		£20,211,570	d(iii)
Revenue Support Grant	£2,562,270		
National Non-Domestic Rates	£8,303,130		
Council Tax Freeze Grant	£192,000		
Surplus on Collection Fund	<u>£80,000</u>		
Total		£11,137,400	d(iv)
Net Expenditure	£20,211,570		
Less d(iv) above	<u>(£11,137,400)</u>		
Total	£9,074,170		
Divided by Council Tax Base	51,293.9		
Average District Tax including Parishes		£176.91	d(v)
Parish Precepts	£1,424,710		
Special Expenses	<u>£623,220</u>		
Total Special Items		£2,047,930	d(vi)
Average District Tax including Parishes	£176.91		
Less			
Total Special Items	£2,047,930		
Divided by Council Tax Base	<u>51,293.9</u>		
	£39.93		
District Council Tax - General Expenses		£136.98	d(vii)

CALCULATION OF DISTRICT AND PARISH/TOWN 2011/12 COUNCIL TAX FOR ALL AREAS

Parished or Unparished Areas	Tax Base for Tax Setting Purpose	Parish Precepts	Council Tax Amount	District Special Expense	Council Tax Amount	Total Special Items (3) + (5) £ (7)	For all Special Items (4) + (6) £ (8)	Council Tax For General Expenses £ (9)	Total (8) + (9) £ (10)
(1)	(2)	£ (3)	£ (4)	£ (5)	£ (6)	£ (7)	£ (8)	£ (9)	£ (10)
Unparished Area:									
Clacton	19,636.3			408,870	20.82	408,870	20.82	136.98	157.80
Parishes of:									
Alresford	757.9	76,785	101.31			76,785	101.31	136.98	238.29
Ardleigh	817.6	30,350	37.12	2,000	2.45	32,350	39.57	136.98	176.55
Beaumont-cum-Moze	125.5	3,000	23.90			3,000	23.90	136.98	160.88
Great Bentley	847.2	54,041	63.79	410	0.48	54,451	64.27	136.98	201.25
Little Bentley	110.7	800	7.23			800	7.23	136.98	144.21
Bradfield	442.1	20,000	45.24			20,000	45.24	136.98	182.22
Brightlingsea	2,965.3	157,934	53.26	3,420	1.15	161,354	54.41	136.98	191.39
Great Bromley	372.7	14,000	37.56			14,000	37.56	136.98	174.54
Little Bromley	101.2	1,380	13.64			1,380	13.64	136.98	150.62
Little Clacton	1,057.9	67,500	63.81			67,500	63.81	136.98	200.79
Elmstead	681.1	29,400	43.17	1,030	1.51	30,430	44.68	136.98	181.66
Frating	228.2	8,500	37.25			8,500	37.25	136.98	174.23
Frinton and Walton	8,287.4	382,957	46.21	129,130	15.58	512,087	61.79	136.98	198.77
Harwich	5,839.0	188,279	32.25	76,160	13.04	264,439	45.29	136.98	182.27
Lawford	1,486.6	74,267	49.96	4,740	3.19	79,007	53.15	136.98	190.13
Manningtree	365.7	15,214	41.60	(4,660)	(12.74)	10,554	28.86	136.98	165.84
Mistley	998.6	52,000	52.07			52,000	52.07	136.98	189.05
Great Oakley	376.0	14,500	38.56			14,500	38.56	136.98	175.54
Little Oakley	396.9	8,000	20.16	1,040	2.62	9,040	22.78	136.98	159.76
Ramsey and Parkeston	765.0	25,062	32.76			25,062	32.76	136.98	169.74
St Osyth	1,952.0	104,942	53.76	780	0.40	105,722	54.16	136.98	191.14
Tendring	270.3	7,000	25.90			7,000	25.90	136.98	162.88
Thorpe-le-Soken	772.8	25,604	33.13	300	0.39	25,904	33.52	136.98	170.50
Thorrington	486.8	16,500	33.89			16,500	33.89	136.98	170.87
Weeley	668.2	29,908	44.76			29,908	44.76	136.98	181.74
Wix	293.2	11,500	39.22			11,500	39.22	136.98	176.20
Wrabness	191.7	5,287	27.58			5,287	27.58	136.98	164.56
	<u>51,293.9</u>	<u>1,424,710</u>		<u>623,220</u>		<u>2,047,930</u>			

PRECEPTS ON THE COUNCIL'S COLLECTION FUND

2010/11			2011/12		
51,008.7		Council Tax Base	51,293.9		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
21,924	429.81	Net Budget Requirement	18,787	366.27	
(14,199)	(278.36)	Less Government Support	(11,058)	(215.58)	
7,725	151.45	Net District Council Expenditure	7,729	150.69	
(80)	(1.57)	Less Collection Fund Surplus	(80)	(1.56)	
7,645	149.88	District Council Services	7,649	149.13	-0.5%
6,911	135.49	District General Expenses	7,026	136.98	1.1%
734	14.39	District Special Expenses	623	12.15	-15.6%
7,645	149.88	Total District Excluding Parishes	7,649	149.13	-0.5%
1,412	27.68	Parish Council Services	1,425	27.78	0.4%
9,057	177.56		9,074	176.91	-0.4%

APPENDIX G

COUNCIL TAX FOR DISTRICT AND PARISH/TOWN COUNCILS' SERVICES 2011/2012

Band	A	B	C	D	E	F	G	H
Multiplier	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)
Parished or Unparished Area								
Unparished Area:								
Clacton	105.20	122.73	140.27	157.80	192.87	227.93	263.00	315.60
Parishes of :								
Alresford	158.86	185.34	211.81	238.29	291.24	344.20	397.15	476.58
Ardleigh	117.70	137.32	156.93	176.55	215.78	255.02	294.25	353.10
Beaumont-cum-Moze	107.25	125.13	143.00	160.88	196.63	232.38	268.13	321.76
Great Bentley	134.17	156.53	178.89	201.25	245.97	290.69	335.42	402.50
Little Bentley	96.14	112.16	128.19	144.21	176.26	208.30	240.35	288.42
Bradfield	121.48	141.73	161.97	182.22	222.71	263.21	303.70	364.44
Brightlingsea	127.59	148.86	170.12	191.39	233.92	276.45	318.98	382.78
Great Bromley	116.36	135.75	155.15	174.54	213.33	252.11	290.90	349.08
Little Bromley	100.41	117.15	133.88	150.62	184.09	217.56	251.03	301.24
Little Clacton	133.86	156.17	178.48	200.79	245.41	290.03	334.65	401.58
Elmstead	121.11	141.29	161.48	181.66	222.03	262.40	302.77	363.32
Frating	116.15	135.51	154.87	174.23	212.95	251.67	290.38	348.46
Frinton and Walton	132.51	154.60	176.68	198.77	242.94	287.11	331.28	397.54
Harwich	121.51	141.77	162.02	182.27	222.77	263.28	303.78	364.54
Lawford	126.75	147.88	169.00	190.13	232.38	274.63	316.88	380.26
Manningtree	110.56	128.99	147.41	165.84	202.69	239.55	276.40	331.68
Mistley	126.03	147.04	168.04	189.05	231.06	273.07	315.08	378.10
Great Oakley	117.03	136.53	156.04	175.54	214.55	253.56	292.57	351.08
Little Oakley	106.51	124.26	142.01	159.76	195.26	230.76	266.27	319.52
Ramsey and Parkeston	113.16	132.02	150.88	169.74	207.46	245.18	282.90	339.48
St Osyth	127.43	148.66	169.90	191.14	233.62	276.09	318.57	382.28
Tendring	108.59	126.68	144.78	162.88	199.08	235.27	271.47	325.76
Thorpe-le-Soken	113.67	132.61	151.56	170.50	208.39	246.28	284.17	341.00
Thorrington	113.91	132.90	151.88	170.87	208.84	246.81	284.78	341.74
Weeley	121.16	141.35	161.55	181.74	222.13	262.51	302.90	363.48
Wix	117.47	137.04	156.62	176.20	215.36	254.51	293.67	352.40
Wrabness	109.71	127.99	146.28	164.56	201.13	237.70	274.27	329.12

CALCULATION OF COLLECTION FUND SURPLUS AVAILABLE FOR 2011/12

Under the Local Authorities (Funds) (England) Regulations 1992, the Council (as billing authority) had to estimate, by the 15 January 2011, the Council Tax yield for 2010/2011. From the estimated yield and taking into account the actual balance on 31 March 2010, the Council must assess the balance (relating to Council Tax) that will be in the Collection Fund on 31 March 2011.

As the table below shows, this balance is estimated to be a surplus of £659,100. This surplus has to be divided between this Council and the three major precepting authorities in proportion to their original budget requirements. This Council's share is £80,000.

Council Tax Yield 2010/11

	Original Estimate		Revised Estimate	
	£'000	£'000	£'000	£'000
Council Tax Income		(74,618)		(75,376)
Expenditure				
Precepts				
- Essex County Council	55,434		55,434	
- Essex Fire Authority	3,388		3,388	
- Essex Police Authority	6,739		6,739	
- Tendring District Council	9,057		9,057	
		74,618		74,618
Balances				
- Essex County Council	482		482	
- Essex Fire Authority	29		29	
- Essex Police Authority	58		58	
- Tendring District Council	80		80	
		649		649
(Surplus)/Deficit for Year		649		(109)
Add (Surplus)/Deficit Brought Forward		(649)		(550)
Balance Carried Forward		0		(659)

Apportionment of Surplus Available to Reduce Council Tax Levy in 2011/12

	£'000
Essex County Council	489,640
Essex Fire Authority	29,930
Essex Police Authority	59,530
Tendring District Council	80,000
	659,100

Prudential Indicators

Indicator Title	2009/10 Actual	2010/11 Revised	2011/12	2012/13 Forecast	2013/14 Forecast	2014/15 Forecast	2015/16 Forecast	2010/11 Actual Position to December 2010
Capital Expenditure		£,000	£,000	£,000	£,000	£,000	£,000	£,000
Non -HRA	4,731	8,624	3,595	1,043	1,774	1,051	1,242	3,327
HRA	2,302	3,878	3,055	3,055	3,055	3,055	3,055	2,059
TOTAL	7,033	12,502	6,650	4,098	4,829	4,106	4,297	5,386
Ratio of Financing Costs to Net Revenue Stream								
Non -HRA	2.54%	2.70%	2.52%	2.54%	2.48%	2.51%	2.20%	This indicator is a yearly position and will change if the revenue stream or financing costs are different to that estimated. The revised figures are the latest estimate based on the draft budget proposals
HRA	26.82%	33.84%	25.57%	25.14%	24.76%	24.38%	24.01%	
TOTAL	29.36%	36.54%	28.09%	27.68%	27.23%	26.89%	26.21%	
If the Council had funded the proposed capital investment and associated ongoing costs by a direct charge on Council Tax alone the estimate of the incremental impact of capital investment decisions on the Council Tax would have been as follows.			(£1.97)	(£1.97)	(£1.97)	(£1.97)	N/A as previous Capital programme did not include 2014/15	Not a measurable indicator during year as it is intended to be a measure of the impact of investment proposals when the capital programme is agreed.

Prudential Indicators (cont.)

Indicator Title	2009/10 Actual	2010/11 Revised	2011/12	2012/13 Forecast	2013/14 Forecast	2014/15 Forecast	2015/16 Forecast	2010/11 Actual Position to December 2010
Estimate of the Incremental Impact of Capital Investment Decisions on Housing Rents			Nil	Nil	Nil	Nil	Nil	Not a measurable indicator during year as it is intended to be a measure of the impact of investment proposals when the capital programme is agreed
Estimates of Capital Financing Requirement								Not a measurable indicator during the year until the actual financing of the capital programme is determined, but the external debt should not exceed this figure. See indicator 12
Non -HRA	8,195	7,867	7,552	7,250	6,960	6,682	6,415	
HRA	18,236	18,941	19,629	20,317	21,005	21,693	22,381	
TOTAL	26,431	26,808	27,181	27,567	27,965	28,375	28,796	
Net Borrowing and the Capital Financing Requirement								
Capital Financing Requirement	26,431	26,808	27,181	27,567	27,965	28,375	28,796	
External Debt	22,331	22,138	21,928	22,722	23,000	24,258	23,996	
Internal borrowing	4,100	4,671	5,254	4,845	4,965	4,117	4,800	22,237

