

# Public Document Pack

## TENDRING DISTRICT COUNCIL

Committee Services  
Town Hall  
Station Road  
Clacton-on-Sea  
Essex  
CO15 1SE

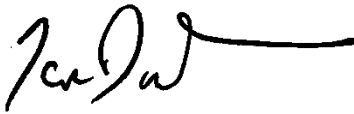
8 February 2021

Dear Councillor

I HEREBY SUMMON YOU to attend the meeting of the Tendring District Council to be held at 7.30 p.m. on Tuesday 16 February 2021 when the business specified in the accompanying Agenda is proposed to be transacted. The meeting will be held in accordance with the relevant provisions of The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

This means that Councillors can attend the meeting by joining it remotely.

Yours faithfully



Ian Davidson  
Chief Executive

To: All members of the  
Tendring District Council

TENDRING DISTRICT COUNCIL

AGENDA

For the meeting to be held on 16 February 2021

**Prayers**

**1 Apologies for Absence**

The Council is asked to note any apologies for absence received from Members.

**2 Minutes of the Last Meeting of the Council (Pages 1 - 16)**

The Council is asked to approve, as a correct record, the minutes of the ordinary meeting of the Council held on Tuesday 26 January 2021.

**3 Declarations of Interest**

Councillors are invited to declare any Disclosable Pecuniary Interests or Personal Interest, and the nature of it, in relation to any item on the agenda.

**4 Announcements by the Chairman of the Council**

The Council is asked to note any announcements made by the Chairman of the Council.

**5 Announcements by the Chief Executive**

The Council is asked to note any announcements made by the Chief Executive.

**6 Statements by the Leader of the Council**

The Council is asked to note any statements made by the Leader of the Council.

*Councillors may then ask questions of the Leader on his statements.*

**7 Statements by Members of the Cabinet**

The Council is asked to note any statements made by Members of the Cabinet (Portfolio Holders).

*Councillors may then ask questions of the Portfolio Holders on their statements.*

**8 Report of the Cabinet - A.1 - Executive's Proposals - General Fund Budget and Council Tax 2021/2022 (Pages 17 - 114)**

To present to Council the Cabinet's General Fund budget proposals including the Council Tax for District and Parish/Town Council Services for 2021/22.

**9 Report of the Cabinet - A.2 - Executive's Proposals - Housing Revenue Account Budget 2021/2022 (Pages 115 - 130)**

To present to Council the Cabinet's Housing Revenue Account budget proposals for 2021/22 including the increase in dwelling rents for 2021/22.

**10 Urgent Matters for Debate**

The Council will consider any urgent matters submitted in accordance with Council Procedure Rules 3(xv), 11.3(b) and/or 13(p).

**Date of the Next Scheduled Meeting of the Council**

Tuesday, 16 March 2021 at 7.30 pm

This page is intentionally left blank

**MINUTES OF THE MEETING OF THE COUNCIL,  
HELD ON TUESDAY, 26TH JANUARY, 2021 AT 7.30 PM  
MEETING WAS HELD PURSUANT TO STATUTORY INSTRUMENT 2020/392.**

<b>Present:</b>	Councillors Land (Chairman), Bray (Vice-Chairman), Alexander, Allen, Amos, Barry, Bush (except items 55 - 61 (part)), Calver, Casey, Chapman, Chittock, Clifton, Codling, Coley, Davidson, Davis (except items 55 - 61 (part)), Fowler, Griffiths, C Guglielmi, V Guglielmi, Harris, I Henderson, J Henderson, P Honeywood, S Honeywood, King, Knowles, McWilliams, Miles, Morrison, Newton, Placey, Porter, Scott, Skeels, Steady, G Stephenson, M Stephenson, Stock OBE, Talbot, Turner, White, Wiggins and Winfield
<b>In Attendance:</b>	Ian Davidson (Chief Executive), Paul Price (Deputy Chief Executive & Corporate Director (Place and Economy)), Damian Williams (Corporate Director (Operations and Delivery)), Lisa Hastings (Assistant Director (Governance) & Monitoring Officer), Richard Barrett (Assistant Director (Finance and IT) & Section 151 Officer), Gary Guiver (Assistant Director (Strategic Planning and Place)), Anastasia Simpson (Assistant Director (Partnerships))(items 55 - 61 (part) only), Keith Simmons (Head of Democratic Services and Elections), Ian Ford (Committee Services Manager), William Lodge (Communications Manager), Elizabeth Ridout (Leadership Support Manager), Keith Durran (Democratic Services Officer), Will Fuller (Planning Officer), Debbie Bunce (Legal and Governance Administration Officer), Emma Haward (Leadership Support Assistant) and Matt Cattermole (Communications Assistant)

**55. APOLOGIES FOR ABSENCE**

Apologies for absence were submitted on behalf of Councillors Cawthron and Fairley. Apologies for absence were also submitted on behalf of Councillor Bush who later on was able to join the meeting during the consideration of the matters referred to in Minute 61 below.

**56. MINUTES OF THE LAST MEETING OF THE COUNCIL**

It was moved by Councillor Stock OBE, seconded by Councillor Turner and:-

**RESOLVED** that the Minutes of the ordinary meeting of the Council held on 24 November 2020 be approved as a correct record and be signed by the Chairman.

**57. DECLARATIONS OF INTEREST**

There were none on this occasion.

**58. ANNOUNCEMENTS BY THE CHAIRMAN OF THE COUNCIL**

The Chairman of the Council (Councillor Land) urged all Members who needed support in their respective communities during the on-going pandemic to contact Russ Cole, the Council's Community Engagement Manager on 01255 686700.

**59. ANNOUNCEMENTS BY THE CHIEF EXECUTIVE**

There were none on this occasion.

**60. STATEMENTS BY THE LEADER OF THE COUNCIL****Investors in People Award**

The Leader of the Council (Councillor Stock OBE) made the following Statement:-

*“Mr Chairman, I am pleased to announce that Tendring District Council has retained a prestigious award recognising our quality as an employer.*

*Investors in People, or IiP, assess employers on a range of factors, and we were last reviewed in 2019 – when we kept our existing Gold award.*

*Now, following a two-year review, IiP has once again conferred the Gold title onto this authority; meaning we have held a Gold award for five years now.*

*In his report the assessor said our “strategies and people plans/achievements have moved forward significantly since our last assessment”.*

*The fact we have achieved Gold for five years, even when the assessment criteria was made tougher last year, shows how we continue to build upon our success year-on-year.*

*This is a testimony to the work and dedication of all of our staff, right across the council, and especially considering the extraordinary challenges we have faced in 2020, and still face today.*

*We remain one of the largest employers in the District, with more than 600 full and part-time staff, so by leading by example we demonstrate the importance of this for other organisations and businesses in Tendring.*

*I am sure I speak for us all, but especially for the Human Resources and Council Tax Committee and for our Chief Executive as the Head of Paid Service, in thanking our staff and HR department for their hard work in serving our community.”*

**Virtual Meetings of the Council**

Councillor Stock OBE reminded Members that they were able to meet virtually during the ongoing Covid-19 pandemic due to emergency Regulations that had been passed by Parliament. That secondary legislation was due to expire in early May 2021 and the Government had indicated that it did not intend to renew those Regulations as it would require primary legislation to be passed by Parliament. However, legal advice obtained by Essex County Council had indicated that there were ways to proceed which would not require such primary legislation to be enacted and that therefore he had written, in his capacity as chairman of the Greater Essex Leaders and Chief Executives Group to the Secretary of State for Housing and Communities to urge him to re-consider this matter.

**61. STATEMENTS BY MEMBERS OF THE CABINET**

### Community Safety Projects Update

The Partnerships Portfolio Holder (Councillor McWilliams) made the following statement:-

*“Thank you Chairman I would like to make a statement on the activities and projects delivered by our Community Safety during the last year in the midst of the pandemic.*

#### The Impact Youth Project – UTURN4SUPPORT

*The CSP funded £ 4,033.44 into “The Impact Youth Project”, a joint enterprise between UTurn4support and Essex Police, it is designed to provide young people in secondary schools across Tendring with early support, advice and information on county lines and knife related violence. The project was a direct response to an increase in the number of students being involved in county lines and knife related crime in Tendring.*

#### Unite Our Communities – Colchester United Football Club

*The CSP also funded £5,000 “Unite Our Communities” which is a programme with Colchester United of a school’s workshop delivered across Tendring schools specifically targeting early intervention in primary schools, which will also cover Extremism. The method will be helped by Peer-to-Peer feedback using role models in order to raise aspirations.*

*We started the programme in June last year and carried on over the summer, then stopped with Lockdown 2, but do hope to start again when schools are back.*

*Another CSP funded scheme of £ 2,500 will also deliver “Unite Our Communities” to the older children in transitioning stage between junior and secondary school, in Years 7 and 8.*

#### Crucial Crew

*This year’s Young Persons Crucial Crew is being delivered virtually, again by around £10,000 of CSP’s funding in school classrooms with the help of Loudmouth Productions The programme ‘Helping Hands’ has been designed and produced by Loudmouth Education and Training through Theatre.*

*An online pre-recorded lesson has been created to help children to stay safe, using NSPCC’s guidelines.*

*Some of the themes the virtual lessons focus on are, teaching the children about their own safety, and what to be wary of during lockdown.*

*Topics include what are ‘unsafe secrets’, appropriate body contact, recognising feelings that may occur when feeling unsafe or troubled by an incident, and exposure to harms whilst online.*

*The programme explores, in a safe and gentle way difficult topics such as domestic abuse, child sexual exploitation, knife crime and various areas of vulnerability, supervised by Safer Communities Team members.*

Community Safety and Health and Well-being Project – The SOS Bus Project

Several charities and organisations, known as SHELLS, are working together in Tendring to help support homeless people, or those at risk of homelessness, with their health and wellbeing.

The Open Road SOS bus enables SHELLS to provide an outreach service on Fridays to all Tendring residents on Clacton Town Square.

Joint Problem Solving Partnership Meetings was an amalgamation of individual groups with six separate meetings taking place across the partnership.

The structure of these was discussed and reviewed to change from the former structure of a Multi-Agency Panel to a new Arrangement made up of 3 parts, which now comprises: of

Part 1-- General ASB and Other Community Safety Issues – Chaired by the Police

Part 2--Criminal Justice – Top 10 – Chaired by the Essex Community Rehabilitation Company, and

Part 3 – Prolific Offender Team (POT) – Prolific Offenders – again Chaired by the Police.

Feedback from meetings so far has been very positive with an action log in place managed by our CSP manager, Leanne Thornton, and each agency is held to account for their actions.

Part of the work undertaken by the relatively new Essex Violence and Vulnerability Unit, has identified Tendring as one of the areas where a need is to take a multi-agency / partnership approach to tackling violence and vulnerabilities within communities.

An agreed focus was placed on 11 wards within five areas of Essex two of which are in Tendring, (being Pier Ward and Golf Green Ward) and UTURN4SUPPORT has been approached to devise a project, to tackle this, in line with the objectives of the Violence & Vulnerability Unit and the local CSP priorities.

The XY Impact Youth Project is a community-based mentoring and educational project to implement early intervention, prevent long-term anti-social behaviour, social exclusion, and criminal offending.

The Project will be delivered by UTurn Youth workers to provide social, emotion and practical support, advice and information on county lines, knife related violence, help young people to redirect and reorder their own lives away from offending towards a more positive engagement with the community.

The project also has many other aims to help young people.

Violence and Vulnerability paid £ 30,000 direct to UTURN for this work.

And finally, The Violence & Vulnerability Unit have commissioned two projects “Dot Com Programme” and “Watch Over Me”, which have been offered to Tendring in order to help our young people.



*Dot Com is a cartoon friend to primary school children who empowers them to speak up about issues which frighten or worry them but will also help prevent them becoming victims of crime.*

*The Watch Over Me soap opera has been created for or teenagers, following a research with children from tough realities and also the parents of murdered children, such as Damilola Taylor's father, Richard.*

*This scheme took its origins from the murdered Surrey teenager Milly Dowler, which includes 25 different themes of subjects which are only too common in many teenagers, such as:-*

*• Attempted abduction • Carrying knives • Unwanted sexual advances • Arson • Text bullying • Being home alone • Domestic violence • Racism • Bereavement • Alcohol, drugs, • Sex and teenage pregnancy • Gangs, Guns, Weapons • Peer pressure • Road safety • Relationships • Radicalisation • Community tension • Poverty • Organised crime • Underage drinking • The role of Crimestoppers • Forced Marriage*

*To support children and young people to achieve the following outcomes:-*

- Make positive choices that keep them safe.*
- Raise self-esteem and confidence.*
- Build resilience.*
- Improve emotional and physical health and mental wellbeing.*

*All these initiatives have been funded by the Police Fire Crime Commissioner & Violence & Vulnerability Unit for a total of £15.613, with separate funding of £4.250 to Holland Shore Boxing Club, and £4.000 to Inclusion Ventures. Thank you Chairman."*

Councillor McWilliams then responded to a question asked of her by Councillor Steady.

#### Business Adaptation Grants

The Business & Economic Growth Portfolio Holder (Councillor Newton) made the following statement:-

*"I am pleased to announce that our local hospitality businesses are now able to apply for grants to support them in making adaptations to their businesses during this most challenging of times. We are pleased to be working with Essex County Council on this scheme, which is in addition to the other Government schemes currently being processed by the Council.*

*This scheme is aimed at supporting small and medium enterprises to purchase equipment and make changes in order to continue to operate in a COVID-secure manner and generate income when they are able to re-open when the current restrictions are removed.*

*Businesses can apply for up to £1,500 and the funding can be used towards a range of Covid related improvements such as New Signs, Staff Training and Outdoor furniture or heating.*

*I would encourage as many as our local hospitality businesses as possible to apply and the applications are now open on the Council's website."*

#### Action on Climate Change

The Environment & Public Space Portfolio Holder (Councillor Talbot) made the following statement:-

*"On 13<sup>th</sup> January I was informed that the Council Leader Cllr Neil Stock had decided that the Climate Change Action Plan approved by this Council late last year and the work so far undertaken by the Climate Change Working Party, should be included under the umbrella of my Portfolio as part of the District Council's Priority Actions for 2021/22 and Monitoring the Delivery of those Actions.*

*This field is quite new to me and on Friday last, I met with Cllr Alan Coley and lead officer Tim R. Clarke to seek from them information on exactly where we were with the key policy aim for TDC to become a Net Zero Carbon Council by the end of this decade. It must be said that these two colleagues gave me a tutorial on actions taken, along with their consultations with others including consultants APSE Energy who were employed to help analyse the Council's greenhouse gas emissions (often referred to as carbon footprint) and make recommendations as to the way forward.*

*We as Council Members have received several reports and made decisions including our Leader's motion Declaring a 'Climate Emergency' on 6th August 2019, which was agreed by Council, but as far as I can see, this most important item, affecting every Member and every Department of the Council, has disappeared from public view. I do appreciate that lots of work is going on in the background, but I think an issue such as Climate Change has such a significance to everyday life in the future, that the subject and the Council's agreed aim to be 'Net Zero Carbon' by 2030 in respect of those emissions from our business operations that we have control of, should be on everybody's lips and part of the Council's consideration of all future reports written and received by all departments of the Council. I shall be raising this with Cabinet colleagues, but I have jumped the gun a bit, as this Council Meeting is today and not the next one in February.*

*I further think that we as members of the Council, particularly those Members who are also Parish or Town Councillors or those attending groups in their unparished area, should get the issue raised at their meetings, to see what contribution the body they are attending can make towards the District Council's agreed Action Plan, especially the aspiration to reduce greenhouse gas emissions across Tendring as a whole (remembering that our Council's emissions comprise only around 1% of the District wide total). The Plan predicts a cost to us of £7.5 Million in respect of reducing our own emissions to net zero, but also estimates that ongoing savings could be worth £1 million each year going forward.*

*Our TDC Website has a wealth of information about the various papers that have been produced and a reminder to most of us, of what we have agreed. We must not let the work done so far gather dust on anybody's shelf, but each of us has a role to play, not for our own benefit but for that of our Children and our Children's Children.*

---

*Our aim is Net Zero Carbon, let us all play a part in achieving this objective. No idea is 'Beyond the Pale', if Members have ideas then let me know them please, to pass to Cllr. Alan Coley or to Tim R. Clarke to examine. Thank You!"*

Councillor Talbot then responded to questions asked of him by Councillors Steady, Allen and Scott.

#### Tendring Colchester Border Garden Community

The Corporate Finance & Governance Portfolio Holder (Councillor G V Guglielmi) made the following statement:-

*"Mr Chairman, I recently distributed to all Members some information on the TCBs Project; as we will hear later this evening, Council will be asked to consider the adoption of Section 1 of our local Plan which will mark a monumental milestone in the recent history of Tendring District Council.*

*Back in 2014 we embarked on a very ambitious track to delivery one of the biggest housing projects in the whole country, by setting up a very innovative partnership with three other local authorities, Colchester, Braintree and ECC in order to fulfil central government policies of building new homes.*

*A huge amount of resources, funding, man hours, travelling, and intense discussions were invested in setting up the NEGC Ltd. Government fully backed our ambitions pound per pound, with each one of the LAs having contributed half million, and government having invested £2m.*

*Our Council agreed that Cllr Neil Stock and I would be the representatives on the new company, because of our respective roles of Leader and Deputy Leader of the Council; all other partners had similar arrangements, and equally high profile Officers involvement, with all CEOs, MOs, top Directors, and respective Heads of Planning. The decision was taken to work on a combined Section 1 of our Local Plans, which would seek to deliver around 45.000 new homes by 3 major new Garden Communities, in west Braintree, west Colchester, and our own TCBs.*

*Sadly one single individual, namely Planning Inspector Roger Clews, decided that our combined aims and aspirations of delivering 3 brand new Communities were too ambitious, but he found that one of the three would be a very sound project, and one that would add value to our existing communities.*

*Mr Chairman, our hard work was rewarded by Government, with the tune of £99m to build a Link Road between the A120 and the A133, and a Rapid Transport System to connect the project site with key locations around Colchester. Not a bad return for a £4m investment!!!!*

*Looking back maybe we should have engaged more fully with our existing communities, and maybe one of our partner authorities, unlike Tendring, could have invested more time in engaging with its Members and avoid the raw friction of being kept in the dark, but that is now in the past, and what we all do is to learn and not make the same mistakes again.*

*Work on the TCBs, greatly benefitted from Mr Clews' blessing, has progressed on, and I would like to thank Cllr Neil Stock, firstly for the huge amount of work he put into the NEGCS thus far, and secondly for entrusting me to be the Council's lead member of the steering group; I have also been blessed by having the support of the Local Plan and Planning Policy Committee Chairman Cllr Nick Turner, whose knowledge and expertise will be invaluable going forward, and rest assured that between the two of us, we will secure the best possible outcomes for Tendring.*

*It is worth noting that the Colchester membership on the group also includes the Leader of the Opposition Cllr Paul Dundas, to ensure that vital inclusion and that the level of information is equal to all the Colchester Members.*

*Likewise, most of the steering group's activities so far have been mainly on setting up the TOR, to ensure that all partners are on the same mind set with regards to the GC's principles, and most importantly how we will engage with our existing communities, stakeholders and our respective Members.*

*Although we in Tendring have money allocated in our main Budget, as so do Colchester and ECC, there is no mechanism yet in place for the group to spend any money for the work needed to progress the project. The next steps will be to produce a DPD for the whole area, which is work that both Colchester and Tendring would have to do in order to progress the Local Plan in any case, and as I have already mentioned we have money in the Local Plan budget to do this, but I have asked Officers to produce a process whereby funds can be allocated to these vitally important expenditures, which is clear, transparent, agreed by all of us, and that has proper scrutiny in place.*

*I will continue to disseminate information to you all, as and when there is some to share, and while I am on the subject, whatever I send to you I will also share with those Parish Councils most affected and closest to the site, namely Ardleigh, Alresford, Brightlingsea, Elmstead, Frating, as well as a residents' group under the name of Crockleford Heath and Elmstead Action Group, who having been dead against the NEGC initially, are now well in tune and very much want to engage with what we are proposing, especially in light of Mr Clews' findings on Section 1 of our Local Plan. Thank you Mr Chairman."*

Councillor Guglielmi then responded to a question asked of him by Councillor Scott.

#### Clacton-on-Sea – 150<sup>th</sup> Anniversary of Founding Commemorations

The Leisure & Tourism Portfolio Holder (Councillor Porter) was pleased to inform Council that the Council had been awarded a grant of £250,000 from the National Lottery Heritage Fund to help fund the commemorations during 2021 of the 150<sup>th</sup> anniversary of the founding of Clacton-on-Sea. The funding would be used for, inter alia,:-

- new town centre coastal heritage trail;
- schemes to attract more visitors;
- schemes to encourage residents to be more active;
- promotional events to promote the District's coastline;
- a launch event; and
- the employment of two members of staff on two year contracts to work on these projects.

### Mayflower 400

Councillor Porter informed Members that the Council was continuing to work with global travel partners to commemorate the role of Harwich in the iconic story of The Mayflower Pilgrims who had all expressed their desire to resume these heritage tours as soon as they were able. He stated that four new USA tour operators had undertaken a familiarisation tour of Harwich at the end of 2020 with a view to releasing new tour packages in 2021.

Councillor Porter also reported that the former home of Christopher Jones and the visitor centre at Esplanade Hall would be opened as soon as the Covid-19 restrictions were lifted. The Mayflower heritage trail was already in place and the Council was excited at the prospect of welcoming guests to these attractions and employing technology to tell The Mayflower story to all age groups.

Councillor Porter then responded to questions asked of him by Councillors Calver, Scott and Steady.

### **62. PETITIONS TO COUNCIL**

No Petitions had been submitted in accordance with the Scheme approved by the Council on this occasion.

### **63. QUESTIONS PURSUANT TO COUNCIL PROCEDURE RULE 10.1**

No Questions pursuant to Council Procedure Rule 10.1 from members of the public had been submitted in accordance with the rules approved by the Council on this occasion.

### **64. REPORT OF THE LEADER OF THE COUNCIL - A.1 - URGENT CABINET OR PORTFOLIO HOLDER DECISIONS**

In accordance with the requirements of Rule 16.2 of the Access to Information Procedure Rules and Rule 18(i) of the Overview and Scrutiny Procedure Rules, Council received a report from the Leader of the Council which notified Members of any recent Executive Decision(s) taken in the circumstances set out in Rule 15 of the Access to Information Procedure Rules and/or Rule 18(i) of the Overview and Scrutiny Procedure Rules and/or Rule 6(b) of the Budget and Policy Framework Procedure Rules.

#### **(1) Acceptance of the Transfer of Plot 4, 8 Brunswick Gardens, Mistley, Manningtree**

It was reported that, on 26 November 2020, the Assistant Director (Governance) & Monitoring Officer (Lisa Hastings), on behalf of the Housing Portfolio Holder (Councillor P B Honeywood), and in view of the urgency of the issue concerned, had in accordance with Rule 18(i) of the Overview and Scrutiny Procedure Rules, sought and subsequently obtained the Chairman of the Resources and Services Overview and Scrutiny Committee's (Councillor M E Stephenson) consent that the Housing Portfolio Holder's decision relating to the acceptance of the transfer of Plot 4, 8 Brunswick Gardens, Mistley, Manningtree would be exempt from the Council's call-in procedure.

The Housing Portfolio Holder's decision was as follows:

*“To approve the acceptance of the transfer of Plot 4, 8 Brunswick Gardens, Mistley, Manningtree CO11 1FN; and acquiring a shareholding in Harwich Road Management Limited (Company Registration Number 11627235).”*

It had been felt at that time that any delay likely to be caused by the usual key decision and call-in processes would have seriously prejudiced the Council's and the public's interest for the following reasons:-

*“The decision is required urgently because, the Council had been put on notice that the delay to be caused by the call-in process would seriously prejudice the public interests. The developer is unable to dispose of another other bungalow on the development site, which was due to be purchased by an elderly couple, who have nowhere else to live and will need to be put up in temporary accommodation– given the COVID risks currently this is unacceptable and would be putting them at great risk.*

*The developer is restricted by the terms of the Section 106 Agreement in that they cannot dispose of properties until the gifted unit is transferred to the Council, completion was due for next Friday 4<sup>th</sup> December and they would like to complete on 27<sup>th</sup> November 2020.”*

Council noted the foregoing.

#### **65. MINUTES OF COMMITTEES**

It was moved by Councillor Stock OBE, seconded by Councillor G V Guglielmi and:-

**RESOLVED** that the minutes of the following Committees, as circulated, be received and noted:

- (a) Resources and Services Overview & Scrutiny of Monday 16 November 2020;
- (b) Human Resources & Council Tax of Thursday 26 November 2020;
- (c) Audit of Monday 30 November 2020;
- (d) Resources & Services Overview & Scrutiny of Thursday 3 December 2020; and
- (e) Planning Policy & Local Plan of Monday 11 January 2021.

NOTE: The Council did not receive Minute 41 of the meeting of the Planning Policy & Local Plan Committee held on 11 January 2021 at this time as it contained a recommendation to Council which was duly considered by Members later on in the meeting under Minute 69 below.

#### **66. MOTIONS TO COUNCIL**

No Motions to Council had been submitted by Councillors in accordance with the provisions of Council Procedure Rule 12 on this occasion.

#### **67. RECOMMENDATIONS FROM THE CABINET**

There were no recommendations submitted from the Cabinet for the Council to consider on this occasion.

**68. REPORTS SUBMITTED TO THE COUNCIL BY AN OVERVIEW AND SCRUTINY COMMITTEE**

No reports had been submitted by an Overview and Scrutiny Committee for the Council's consideration on this occasion.

**69. REFERENCE FROM THE PLANNING POLICY & LOCAL PLAN COMMITTEE - FORMAL ADOPTION OF SECTION 1 OF THE LOCAL PLAN FOLLOWING THE RECEIPT OF THE PLANNING INSPECTOR'S FINAL REPORT**

Council was aware that the Planning Policy & Local Plan Committee, at its meeting held on 11 January 2021 had considered, inter alia, a comprehensive report (and appendices) of the Corporate Director (Place & Economy) (A.1) which had:-

- a) reported the Local Plan Inspector's final conclusions on the legal compliance and 'soundness' of the Section 1 Local Plan for North Essex following consultation on his recommended 'Main Modifications' and the subsequent receipt of his final report on 10<sup>th</sup> December 2020;
- b) reported that, by incorporating the Inspector's recommended Main Modifications, the Section 1 Local Plan met the tests for legal compliance and soundness - as required for a plan to proceed to formal adoption; and
- c) sought the Committee's agreement that the modified Section 1 Local Plan be recommended to Full Council for formal adoption.

Having duly considered and discussed the contents of the report and its appendices the Planning Policy & Local Plan Committee had:-

***"RESOLVED that the Planning Policy and Local Plan Committee -***

- (a) notes the findings of the Planning Inspector's 'Report on the Examination of the North Essex Authorities' Shared Strategic Section 1 Plan received on 10<sup>th</sup> December 2020 (attached as Appendix 1 to item A.1 of the Report of the Corporate Director (Place & Economy) and his final 'Schedule of Recommended Main Modifications' (attached as Appendix 2 to the aforementioned report); and*
- (b) authorises the Assistant Director (Strategic Planning & Place) to correct any minor administrative/typographical errors remaining within the 'clean version' of Appendix 3 prior to its submission to Full Council."*

In addition, the Planning Policy & Local Plan Committee had decided that it be:-

***"RECOMMENDED TO COUNCIL that the 'Modified North Essex Authorities' Shared Strategic Section 1 Plan' (attached as Appendix 3 to item A.1 of the Report of the Corporate Director (Place & Economy) as a 'tracked change' version but to be followed by a 'clean version' that will be submitted to Full Council) that is the new Section 1 Local Plan incorporating the Inspector's recommended main modifications be formally***

---

*adopted by Tendring District Council in accordance with Section 23(3) of the Planning and Compulsory Purchase Act 2004.”*

Council also had before it, which had been circulated to Members and published several days before the meeting, an update sheet prepared by Officers which set out that a small number of minor corrections ought to be made to the Section 1 Local Plan document if the Council was minded to agree the adoption of the Plan, as recommended by the Planning Policy and Local Plan Committee.

In addition, Members had had circulated to them shortly before the commencement of the meeting suggested wording of an alternative resolution for Council to consider which had been drafted by the Assistant Director (Governance) & Monitoring Officer (Lisa Hastings) to reflect the implications of the aforementioned update sheet.

The Chairman of the Planning Policy & Local Plan Committee (Councillor Turner) read out the following statement:-

*“Good Evening Fellow Members, Officers and the Public.*

*It gives me and my Committee great pleasure to present and recommend to the Council for final approval and adoption of Part 1 of our Local Plan.*

*By agreeing the PPLPC resolution as set out on page 62 of our Agenda we set in stone our housing target of 11,000 dwellings being built between 2013 and 2033, the length of this plan. This also sets our present 5 year land supply at 6.5 years. We have already completed 3638 and have 7362 to build. 2,500 of those will be built in the proposed Garden Community on the Tendring Colchester Borders.*

*More good news. Part 2 is to go under Public Examination in exactly 4 weeks’ time. We received the Inspectors letter informing us that Part 1 was found sound, meaning legally compliant and fixing our housing numbers at 550 dpa and that the Garden Community on the Tendring Colchester Border can proceed. That letter was received on the 11th of December. 5 weeks later it passes unanimously the Committee stage, if we agree the proposal to-night, it will have taken but 5 working weeks to be adopted. 11 weeks to the examination of Part 2. Please remember that Part 1 was submitted in conjunction with CBC, BDC and ECC (Highways) known as the North Essex Authorities-NEA- on the 9th of October 2017. That was 172 weeks or 39 months or 3.25 years ago.*

*I would like to offer a huge vote of thanks to my fellow Committee Members in particular my Vice Chairman Cllr. Zoe Fairley, who was always at the end of phone when I needed a sounding board, reassurance and the rural voice. The Officers, in particular the Assistant Director of Strategic Planning and Place Mr Gary Guiver, who has guided through this part of the process. In 17 months we have had 7 meets reading 2250 pages of Agendas. The Committee, the largest at 11 Members of our Council represents all 8 political groupings and Parties. We have been unanimous in agreeing the recommendations, but only after good debate and questioning.”*

Councillors Land, I J Henderson, Stock OBE, Bush and Miles addressed the Council during the consideration of this item.

Having duly considered the recommendation submitted by the Planning Policy & Local Plan Committee, together with the contents of the ‘Modified North Essex Authorities’



Shared Strategic Section 1 Plan', as both contained within the Council Book that had been circulated to Members with the agenda and together too with the contents of the Officer update and the alternative resolution which had been circulated prior to the commencement of the meeting:-

It was moved by Councillor Turner, seconded by Councillor Stock OBE and:-

**RESOLVED unanimously** that –

- (a) Section 1 of the Local Plan, incorporating the Inspector's recommended main modifications, as included within the Council agenda on pages 77-284, and as amended by the corrections circulated to Members in the published Update sheet, be formally adopted by Tendring District Council in accordance with Section 23(3) of Planning and Compulsory Purchase Act 2004; and
- (b) the Assistant Director (Strategic Planning and Place) be authorised to correct any administrative or typographical errors remaining within the adopted Section 1 Local Plan document prior to publication as the final version.

With the permission of the Chairman, Councillor Turner then read out the following further statement:-

*"Thank you Chairman for allowing me to speak again. We have done it. This means no more speculative building. All future housing development will only be allowed, on sites and within boundaries as shown in the emerging Part 2 of our Plan.*

*It is moments like these that makes being a Cllr. a wonderful and humbling experience. After a gestation period that would make several elephants wince, we have brought, unanimously, our part of Part 1 to a successful completion. We have been part of the largest Local Plan Examination in England, so I am told. We have come out of this part of the process smelling of roses. We have been found sound. This can only have been achieved by our Officer Corps from all parts of the Council being behind, guiding and informing the PPLPC., not only that but having Officers fully committed and capable of sitting at the highest tables. In particular I must mention Gary Guiver for his unflinching enthusiasm and ability. A year ago at the Public Examination there was one session when I counted 3 Queens' Counsels in action. Gary held 2 at bay - the 3rd was ours. He has been unflappable and explained very complex matters in simple terms. Mark of a Master. His team backed him up at every step of the way. Next to thank is our CEO Ian Davidson for prioritising the Plan and overseeing it with a light touch, followed by his Deputy Paul Price, who has given me and the Committee invaluable support and knowledge as has our Legal dept. under the direct leadership of Mrs Lisa Hastings and the scribes led by Ian Ford. Being Chairman with that team is a joy.*

*Finally I would like to thank all Cllrs. not least the Leader for giving me the room, time and trust to deliver, but all of you for your patience, passive and active help. I must not forget Members of the Public, who have questioned us, listened to us and made contributions. In particular, Mr B Marshall of Ardleigh and Miss C Bannister of Weeley, who have scrutinised us, offered insightful comments and demanded answers. Truly this is a joint effort and shows other Councils how to achieve.*

*Chairman it is not often that a Full Council can take a few minutes to bask and enjoy a fruit of its success. This is one of them.*

---

*By the way that was lap 1 – now onto the final lap. Pro Bonino Omnium. Thank you All.”*

**70. REPORT OF THE CHIEF EXECUTIVE - A.2 - CHANGE IN LEADERSHIP OF A POLITICAL GROUP**

The Chief Executive formally advised Council that, on 26 November 2020, Councillors K T King and Colin Winfield had served notice on the Council that, with effect from 23 November 2020 and pursuant to Regulation 8(5) of the Local Government (Committees and Political Groups) Regulations 1990, Councillor Winfield was henceforth to be treated as the Group Leader of the Holland-on-Sea political group and further that Councillor King was henceforth to be treated as the Deputy Group Leader of the Holland-on-Sea political group.

Council noted the foregoing.

**71. REPORT OF THE CHIEF EXECUTIVE - A.3 - MEMBERSHIP OF COMMITTEES**

The Chief Executive formally reported that, in accordance with the wishes of the Leader of the Holland-on-Sea Group, the Leader of the Tendring First Group and the authority delegated to him, the following appointments had been duly made since the last ordinary meeting of the Council -

Human Resources & Council Tax Committee

Councillor King had been appointed to serve in place of the late Councillor Broderick.

Councillor Knowles had been appointed to serve in place of Councillor Clifton.

Licensing & Registration Committee

Councillor Clifton had been appointed to serve in place of Councillor Knowles.

Planning Policy & Local Plan Committee

Councillor Winfield had been appointed to serve in place of the late Councillor Broderick.

Council noted the foregoing.

**72. QUESTIONS PURSUANT TO COUNCIL PROCEDURE RULE 11.2**

No Member Questions pursuant to the provisions of Council Procedure Rule 11.2 had been submitted for this meeting by the deadline of Noon on Thursday 14 January 2021.

**73. URGENT MATTERS FOR DEBATE**

There were no urgent matters for debate on this occasion.

**74. EXCLUSION OF PRESS AND PUBLIC**

It was moved by Councillor Stock OBE, seconded by Councillor G V Guglielmi and:-

**RESOLVED** that under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of Agenda Item 21 on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 2 and 4 of Part 1 of Schedule 12A, as amended, of the Act.

**75. EXEMPT MINUTES OF COMMITTEES**

It was moved by Councillor Stock OBE, seconded by Councillor G V Guglielmi and:-

**RESOLVED** that the exempt minute of the meeting of the Human Resources and Council Tax Committee held on Thursday 26 November 2020, be noted.

The Meeting was declared closed at 8.42 pm

**Chairman**

This page is intentionally left blank

## COUNCIL

16 FEBRUARY 2021

### REPORT OF CABINET

#### A.1 EXECUTIVE'S PROPOSALS – GENERAL FUND BUDGET AND COUNCIL TAX – 2021/22

(Report prepared by Richard Barrett)

#### PART 1 – KEY INFORMATION

##### PURPOSE OF THE REPORT

To present to Council the Executive's General Fund budget proposals including the Council Tax for District and Parish / Town Council Services for 2021/22.

##### EXECUTIVE SUMMARY

- The information and recommendations set out in this report reflect the financial forecast considered by Cabinet on 29 January 2021, along with the subsequent changes agreed by the Portfolio Holder for Corporate Finance and Governance in-line with an associated delegation.
- The delegation referred to above was agreed by Cabinet on 29 January 2021, which also included the approval of the 'technical' appendices and resolutions required to be presented to Full Council to enable it to consider and agree the level of Council Tax and Budget for 2021/22
- The limited number of changes required are set out further on in this report, which together reduce the forecast deficit for the year to **£1.049m**, a reduction of **£0.178m** compared with the **£1.227m** deficit position considered by Cabinet on 29 January 2021.
- The revised deficit of **£1.049m** will be funded by drawing money down from the Forecast Risk Fund in-line with the long-term forecast approach.
- As recommended by Cabinet on 29 January 2021, the Executive's budget proposals set out a Band D Council Tax of **£177.64** in 2021/22, an increase of **£5** (2.90%), with a Council Tax requirement of **£8.604m**.
- Taking into account the changes to the budget required since Cabinet met on 29 January 2021, the total net General Fund revenue budget for 2021/22 is **£7.617m** along with a General Fund capital programme totalling **£0.816m**.
- The budget recommended by Cabinet for approval by Council includes only 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 precepts from Essex County Council, Police and Fire, is delegated to the Human Resources and Council Tax Committee which is due to meet on later in February 2021.
- As agreed by Council back in November, a council tax discount policy for young people leaving care has now been finalised. The policy, which is set out in **Appendix L** was endorsed and recommended to Full Council for formal adoption by

### **RECOMMENDATION(S)**

- a) That having had regard to the Chief Finance Officer's (S151 Officer) report on the Robustness of Estimates and Adequacy of Reserves in accordance with the requirements under Section 25 of the Local Government Act 2003, and having taken account of any responses to the budget consultation process the Council approves the budget proposals (based on a £5 Band D council tax increase for district services) and agrees:
- i) That the total General Fund net revenue budget for 2021/22 be set at £7.617m (a council tax requirement of £8.604m excluding parish precepts);
  - ii) that the General Fund capital programme be approved totalling £0.816m in 2021/22;
  - iii) the detailed General Fund budget for 2021/22 as set out in Appendix D;
  - iv) the calculation of the Council's Council Tax requirement, Special Expenses and Parish/Town Council precepts, as set out at Appendix F;
  - v) the Council Tax for District and Parish/Town Councils' services as at Appendix I and that these are the amounts to be taken into account for the year in respect of the categories of dwellings listed in different valuation bands; and
  - vi) that subject to the above, if budget adjustments are required following the late notification of external / grant funding, then in consultation with the Corporate Finance and Governance Portfolio Holder, budgets are adjusted accordingly with no net impact on the overall budget or capital programme set out above.
- b) That the council tax discount policy for young people leaving care, as set out in Appendix L be approved.

## **PART 2 – IMPLICATIONS OF THE DECISION**

### **DELIVERING PRIORITIES**

The forecasting and budget setting process will have direct implications for the Council's ability to deliver on its objectives and priorities. At its heart, the 10-year approach to the forecast seeks to establish a sound and sustainable budget year on year through maximising income whilst limiting reductions in services provided to residents, businesses and visitors.

### **FINANCE, OTHER RESOURCES AND RISK**

#### **Finance and other resources**

The financial implications are set out in the body of the 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 and IT.

## Risk

There are significant risks associated with forecasting such as cost pressures, inflation and changes to other assumptions that form part of the financial planning process. There are a number of areas that could lead to additional expenditure being incurred, such as: -

- Economic environment / instability;
- Emergence of additional cost pressures;
- Changes to the local authority funding mechanisms such as the Government's fairer funding review that is proposed;
- New legislation placing unfunded duties on the Council or reducing the level of the Council's core funding;
- Local or national emergency;
- Income is less than that budgeted for, including business rate income retained locally.

COVID 19 has introduced a number of risks to the Council's financial position, which cut across many of the specific issues highlighted above. The underlying forecast remains based on relatively conservative estimates with no optimistic bias included. Although the potential impact from COVID 19 has been reflected in the forecast position where possible, the long-term impact and the speed and scale of the wider economic recovery remains uncertain.

One of the primary risks introduced by the COVID 19 crisis is the potential impact on key income streams for the Council such as from Council Tax, Business Rates and general fees and charges. In respect of the first two items, the estimates for 2021/22 reflect the potential impact. In respect of the third item, it is very difficult to forecast the level of impact and how far it may continue into 2021/22. Therefore, it is not proposed to make changes to the underlying income budgets but underwrite this specific risk by refocusing an existing reserve for this purpose. This is felt to be a pragmatic approach given any changes in 2021/22 are likely to be temporary with income expected to return to pre-COVID 19 levels in future years. Therefore 2021/22 should be seen as a transitional year, a position that will be kept under on-going review as part of in-year financial performance reports.

The specific risk to income budgets should be seen as separate from the underlying risk to the forecast, which are underwritten via the Forecast Risk Fund. As previously discussed, the Council's ability to financially underwrite the wider forecast is an important element of the 10-year plan. As with any forecast, some elements of income and expenditure will be different to that forecasted. It is fair to say that many may offset each other over the longer term. However, an update against the two important aspects to how this is being managed are as follows:

- 1) **£3.253m** has already been set aside within the Forecast Risk Fund to support the budget in future years. This money is available to be drawn down if the timings within the forecast differ in reality and the net position is unfavourable compared to the forecast in any one year. Based on the proposed budget, **£1.049m** will be drawn down from this reserve in 2021/22, a reduction compared with the **£1.227m** presented to Cabinet on 29 January 2021. Although the forecast has been significantly impacted by COVID 19, as reflected in **Appendix A**, annual surplus balances are still expected to remain within this reserve over the remaining life of

the forecast.

- 2) The forecast will remain 'live' and be responsive to changing circumstances and it will be revised on an on-going basis. If unfavourable issues arise, that cannot be mitigated via other changes within the forecast then the forecast will be adjusted and mitigating actions taken. Actions to respond will, therefore, need to be considered but can be taken over a longer time period where possible. In such circumstance, the Council may need to consider 'topping' up the funding mentioned in 1) above if required. This may impact on the ability to invest money elsewhere but will need to demonstrate that its use is sustainable in the context of the ten-year forecast.

The long-term approach to the forecast therefore provides flexibility to respond to risks such as those presented by COVID 19. For instance, the savings target has been 'relaxed' for 2021/22. However it must be highlighted that the savings target set out in the forecast will still need to be delivered in the longer term but it needs to remain flexible and react as a counterbalance to other emerging issues and it is therefore accepted that this figure may need to be revised up or down over the life of the forecast.

It is important to continue to deliver against the forecast to build confidence in the longer-term approach. This will therefore continue to need robust input from members and officers where decisions may be required in the short term or on a cash flow basis.

Another aspect to this approach is the ability to 'flex' the delivery of services rather than cut services. As would be the case with our own personal finances, if we cannot afford something this year because of a change in our income, we can potentially put it off until next year. There is a practical sense behind this approach as we could flex the delivery of a service one year but increase it again when the forecast allows.

In addition to the above, it is important to note that the Council has already prudently set aside money for other significant risks in the forecast such as **£1.758m** (NDR Resilience Reserve) and **£1.000m** (Benefits Reserve), which can be taken into account during the period of the forecast if necessary. The Council also holds **£4.000m** in uncommitted reserves, which supports its core financial position.

## LEGAL

The arrangements for setting and agreeing a budget and for the setting and collection of council tax are defined in the Local Government Finance Act 1992. The previous legislation defining the arrangements for charging, collecting and pooling of Business Rates was contained within the Local Government Finance Act 1988. These have both been amended as appropriate to reflect the introduction of the Local Government Finance Act 2012.

The Local Government Finance Act 2012 provided the legislative framework for the introduction of the Business Rates Retention Scheme and the Localisation of Council Tax Support.

The Calculation of Council Tax Base Regulations 2012 set out arrangements for calculation of the council tax base following implementation of the Local Council Tax Support Scheme. The revised arrangements mean that there are now lower tax bases for the district council, major preceptors and town and parish councils.

The Localism Act 2012 introduced legislation providing the right of veto for residents on excessive council tax increases.



Under Section 25 of the Local Government Act 2003, the Chief Finance Officer (S151 Officer) must report to Council, as part of the budget process, on the robustness of estimates and adequacy of reserves. The proposed approach can deliver this requirement if actively managed and will be an issue that remains 'live' over the course of the forecast period and will be revisited in future reports to members as the budget develops.

In respect of special expenses that form part of the budget setting process, expenditure is classed as a Special Expense if it satisfies the requirements of the Local Government Finance Act 1992, Section 35. The only category relevant to this Council is contained within Section 35(2)(d) relating to concurrent functions with Parish and Town Councils. Under the Local Government Finance Act 1992, the Council must identify as its Special Expense, proposed expenditure on those functions which the Council performs in part of the district but which Parish or Town Councils perform elsewhere in the District. If, in the Council's view, a special expense should properly be charged over the whole of the district's area, the Council may pass an express resolution to this effect (known as a **contrary resolution**).

In order for expenditure to be a Special Expense, there are two conditions that must be fulfilled:

1. Expenditure is estimated to be incurred by the District Council in the whole or part of its area on the provision of a function;
2. Expenditure on the provision of the same function is to be incurred by at least one parish/town council elsewhere in the district.

***The proposals set out in this report are in accordance with the Council's budget and policy framework.***

#### **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.**

There are no other implications that significantly impact on the financial forecast. However, the ability of the Council to appropriately address such issues will be strongly linked to its ability to fund relevant schemes and projects and determination of the breadth and standard of service delivery to enable a balanced budget to be agreed.

An impact assessment will be undertaken as part of any separate budget decisions such as those that will be required to deliver the necessary savings.

Special expenses are based on the principle of ensuring there is equality across the district in levying Council Tax to residents based on services and facilities provided by Town and Parish Councils in specific areas that are also provided by the District Council.

## PART 3 – SUPPORTING INFORMATION

### 2021/22 BUDGET PROPOSALS

On 29 January 2021 Cabinet considered the following report:-

#### **A.8 LATEST FINANCIAL FORECAST / FINAL GENERAL FUND BUDGET PROPOSALS 2021/22**

*It was resolved that:*

- (a) the latest financial forecast set out in Appendix A to item A.8 of the Report of the Corporate Finance & Governance Portfolio Holder, along with the savings and cost pressures set out in Appendices B and C respectively to that report that form the firm proposals for the 2021/22 budget be agreed and that therefore it is recommended to Full Council that a Band D Council Tax for district services of £177.64 for 2021/22 (a £5 increase), along with the associated council tax requirement of £8.604m be approved.*
- (b) the Portfolio Holder for Corporate Finance and Governance be authorised to agree the ‘technical’ appendices and resolutions for the budget proposals for recommending to Full Council on 16 February 2021;*
- (c) in consultation with the Leader of the Council and the Corporate Finance and Governance Portfolio Holder, the Chief Executive reports directly to Full Council in respect of the formal resolutions necessary to implement the Executive’s budget proposals along with any late information or notifications received from the Government;*
- (d) in respect of the Treasury Strategy 2021/22, the Portfolio Holder for Corporate Finance and Governance be authorised to approve the draft Strategy for consultation with the Resources and Services Overview and Scrutiny Committee; and*
- (e) the council tax discount policy for young people leaving care, as set out in Appendix D to the aforementioned report, be endorsed and recommended to Full Council for formal adoption.*

In respect of item (b), the next section of this report sets out the changes that have been required to the forecast, with the associated recommendations above and appendices attached forming the ‘technical’ and formal budget resolutions required to be considered by Full Council to determine the level of Council Tax and Budget for 2021/22. As agreed in (a) above, the Band D Council Tax for district services of **£177.64** for 2021/22 (a £5 increase), along with the associated council tax requirement of **£8.604m** remain unchanged and therefore also form part of the recommendations above.

This report has been approved by the Portfolio Holder for Corporate Finance and Governance in line with the delegation agreed by Cabinet on 29 January 2021.

In respect of item (e), further details are set out in a separate section further on in this report, with the policy set out in **Appendix L**.

### CHANGES SUBSEQUENT TO THE CABINET’S PROPOSALS OF 29 JANUARY 2021

There has only been a limited number of changes since 29 January, which are highlighted in **Appendix A** and summarised below:

- **Growth in Business Rates - Inflation – income of £0.041m has been removed from the forecast. (Line 3 – Appendix A)**
- **Growth in Business Rates / Council Tax – general property growth – additional income of £0.154m has been included in the forecast. (Line 4 – Appendix A)**

Following the completion of the final business rate ‘property base’ calculations for 2021/22, the above two changes have been required. In terms of business rate inflation, the Government have ‘frozen’ the business rate multipliers for 2021/22 so there will no longer be a CPI uplift in income receivable.

In terms of the second adjustment set out above, after taking into account various factors including the on-going impact from COVID 19, there is an expected overall increase in underlying income of **£0.154m**. Excluding the impact of COVID 19, the increase would have been larger, so in effect COVID 19 is reducing growth in business rates rather than producing an overall negative position at the present time.

- **Collection Fund Surpluses b/fwd – A deficit of £6.018m has now been included in the forecast (Line 5 – Appendix A)**
- **Specific Changes in the use of Reserves – use of reserves has increased by £6.045m (Line 14 – Appendix A)**

The above two changes largely offset each other as they reflect the accounting treatment of the COVID 19 business rate reliefs provided by the Government during the year.

The Government have reimbursed the Council for the ‘cost’ of providing the reliefs and this funding has to be recognised in the 2020/21 accounting year rather than paid into the collection fund to offset the reduced income as reliefs are applied. Therefore, the collection fund will temporarily show a large deficit that has to be accounted for in 2021/22. The deficit will be eventually be ‘cleared’ by carrying the grant money receivable from the Government in 2020/21 forward into 2021/22.

The small difference between the two figures above relates to the most up to position in respect of Council Tax, where a surplus of **£0.027m** is expected to remain on the collection fund at the end of 2020/21.

Further details will be provided in the financial performance report for quarter 3 where the corresponding impact in 2020/21 will be highlighted.

- **Inflation – Employee Costs – expenditure has been reduced by £0.029m (Line 9 – Appendix A)**

This small adjustment reflects the final salary estimates for the year.

- **Other Adjustments – expenditure has been reduced by £0.009m (Line 17 – Appendix A)**

This small adjustment primarily reflects the changes in recharges between the General Fund and HRA that have now been finalised.

As set out in **Appendix A** the above adjustments reduce the overall deficit for the year to **£1.049m** (from £1.227m reported on 29 January 2021).

At the time this report was printed, the final grant settlement had yet to be confirmed by the Government. It is acknowledged that the Council may still receive notification of amended / additional grants from the Government or other funding bodies. A recommendation is set out above that provides a delegation to include such amounts in the budget as necessary.

As previously reported, in a change from previous years, fees and charges are now agreed separately by the relevant Director / Portfolio Holder.

However they continue to be reviewed within the framework of the financial forecast and therefore they will be considered against the following key principles:

- general inflationary increases where possible or lower where appropriate / justified
- amounts rounded for ease of application, which may result in a slightly above inflation increase.
- on a cost recovery basis as necessary
- reflect statutory requirements.
- increases where market conditions allow
- to meet specific priorities or service delivery aims / objectives

Although they are now agreed separately, a full schedule of fees and charges will be provided to members. It was initially expected to provide this information as part of this report but some fees and charges still remained subject to approval, so it has not been possible to provide a full schedule at the time of printing this report. No changes to the forecast / budget are expected to be required in 2021/22.

## GENERAL FUND BUDGET SUMMARIES

The 2021/22 revenue budget and capital programme are summarised below. In respect of the revenue budget, this is based on a Band D Council Tax increase of £5 (2.90%) for this Council's services in 2021/22.

**Table 1 – General Fund Revenue Budget**

	2020/21 Original £m	2021/22 Original £m
Net Cost of Services	19.337	19.172
Revenue support for capital investment	0.267	0.059
Financing items	(3.472)	(4.973)
<b>Net Expenditure</b>	<b>16.132</b>	<b>14.258</b>
Net Use of Earmarked Reserves*	(1.550)	(6.642)
<b>Total Net Budget</b>	<b>14.582</b>	<b>7.616</b>
Business Rates ( <i>excl. S31 Govt. Grant funding</i> )	(4.438)	(4.599)
Revenue Support Grant	(0.429)	(0.431)
Collection Fund (Surplus) / Deficit*	(1.361)	6.018
<b>Council Tax Requirement (for Tendring District Council)</b>	<b>8.354</b>	<b>8.604</b>
Parish Precepts	2.046	2.101
<b>Council Tax Requirement (as per Requisite Calculations)</b>	<b>10.400</b>	<b>10.705</b>

\*The significant changes between years reflect the accounting treatment of business rate reliefs, which is set out earlier in this report.

**Table 2 – General Fund Capital Programme**

	2021/22
	£m
<b>EXPENDITURE</b>	0.816
<b>FINANCING</b>	
Government Grants	0.757
Direct Revenue Contributions	0.055
Earmarked Reserves	0.004
<b>Total Financing</b>	<b>0.816</b>

## ROBUSTNESS OF THE ESTIMATES AND ADEQUACY OF RESERVES

Appendix K sets out the Chief Finance Officer's (S151 Officer) report on the Robustness of the Estimates and the Adequacy of the Reserves as required by section 25 of the Local Government Act 2003.

Taking into account all the relevant issues the estimates can be considered as robust and are supported by adequate reserves.

The formulation of the budget for 2021/22 is set against the context of the longer-term forecast. Taking the proposed position for 2021/22 into account the most up to date

forecast of the expected annual position for each remaining year of the forecast is as follows:

<b>Year</b>	<b>Net Budget Position (including adjusting for prior use of reserves to balance the budget)</b>
2022/23	£1.098m deficit
2023/24	£0.866m deficit
2024/25	£0.630m deficit
2025/26	£0.388m deficit
2026/27	£0.142m deficit

**Appendix A** sets out the estimated surplus within the Forecast Risk Fund over the same time-period, with annual surplus balances still expected to remain within this reserve over the remaining life of the forecast.

Although the figures set out within the table above will change as part of updating the forecast on a regular basis during 2021/22, there have been no issues arising that indicate that the long-term approach is unsustainable. Against this background and as discussed previously, it may not be possible to avoid or mitigate adverse issues, such as cost pressures, over the remaining years of the forecast. However, the level of savings required will need to continue to act as the 'safety valve' with the overall position being subject to further updates as part of reporting the quarterly position going forward.

#### **COUNCIL TAX DISCOUNT FOR YOUNG PEOPLE LEAVING CARE**

As agreed at Full Council on 24 November 2020, a policy has been developed to enable council tax discounts to be provided to young people leaving care. The policy was approved by Cabinet at its meeting on 29 January 2021 for recommending to Full Council.

The policy is set out in **Appendix L** and enables support to be given to young people leaving care until the age of 21 and will be backdated to 1 April 2020. The policy is consistent with the policies introduced by other Essex Local Authorities.

The cost of this scheme is not expected to have a major impact on the overall council tax base, but it will be kept under review this year. It is important to highlight that the full cost of providing these discounts will not fall to the Council alone, as the major preceptors have committed to meet their share of the cost based on a pro-rata amount equal to their element of the overall council tax bill.

Council tax discounts are considered by Full Council in November each year, and subject to approval of the policy set out above, this discount will 'automatically' be included in this annual review process going forward.

#### **BACKGROUND PAPERS FOR THE DECISION**

Working papers held in accountancy

#### **APPENDICES**

**Appendix A**                      **Financial Forecast 2021/22**

**Appendix B**                      **Net Savings 2021/22**

<b>Appendix C</b>	<b>Cost Pressures 2021/22</b>
<b>Appendix D</b>	<b>Detailed General Fund Revenue Estimates (based on new directorate structure), Capital Programme and Reserves 2021/22</b>
<b>Appendix E</b>	<b>Special Expenses 2021/22</b>
<b>Appendix F</b>	<b>Requisite Budget Calculations 2021/22</b>
<b>Appendix G</b>	<b>Calculation of District and Parish / Town Council Taxes for All Areas 2021/22</b>
<b>Appendix H</b>	<b>Precepts on the Collection Fund 2021/22</b>
<b>Appendix I</b>	<b>District and Parish/Town Council Tax Amounts 2021/22. (excludes Council Tax amounts for County, Fire and Police services 2021/22 which will form part of the final Council Tax setting process via the Human Resources and Council Tax Committee)</b>
<b>Appendix J</b>	<b>Calculation of Estimated Surplus on the Collection Funds for 2021/22</b>
<b>Appendix K</b>	<b>Chief Finance Officer's (S151 Officer) report on the Robustness of the Estimates and the Adequacy of the Reserves</b>
<b>Appendix L</b>	<b>Care Leaver's Council Tax Discount Policy</b>

This page is intentionally left blank



## UPDATED FINANCIAL FORECAST 2021/22

Line	Prior Year Budget	Updated Forecast (13 November 2020)	Updated Forecast (18 December 2020)	Updated Forecast (29 January 2021)	Updated Forecast (February 2021)	Change between January and February Positions
	2020/21	2021/22	2021/22	2021/22	2021/22	
		£m	£m	£m	£m	£m
<b>Underlying Funding Growth in the Budget</b>						
1 Council Tax Increase 1.99%	(0.158)	(0.165)	(0.166)	(0.166)	(0.166)	0.000
2 Council Tax increase by £5 (amounts set out are over and above 1.99% above)	(0.079)	(0.077)	(0.076)	(0.076)	(0.076)	0.000
3 Growth in Business Rates - Inflation	(0.110)	(0.041)	(0.041)	(0.041)	0.000	0.041
4 Growth in Business Rates / Council Tax - general property growth	(0.365)	(0.187)	(0.029)	(0.029)	(0.183)	(0.154)
5 Collection Fund Surpluses b/fwd	(1.360)	0.000	0.000	0.000	6.018	6.018
	<b>(2.072)</b>	<b>(0.470)</b>	<b>(0.312)</b>	<b>(0.312)</b>	<b>5.593</b>	<b>5.905</b>
<b>Net Cost of Services and Other Adjustments</b>						
6 Reduction in RSG	(0.007)	0.429	0.429	(0.002)	(0.002)	0.000
7 Remove one-off items from prior year	0.013	(0.412)	(0.412)	(0.412)	(0.412)	0.000
8 Remove one-off items from prior year - Collection Fund Surplus	0.710	1.360	1.360	1.360	1.360	0.000
9 Inflation - Employee Costs (including annual review adjustments)	0.615	0.507	0.507	0.507	0.478	(0.029)
10 Inflation - Other	0.230	0.148	0.124	0.124	0.124	0.000
11 First / Second / Third year impact of PFH WP Savings	0.000	0.000	(0.045)	(0.045)	(0.045)	0.000
12 LCTS Grant to Parish Council's	0.000	(0.037)	(0.037)	0.000	0.000	0.000
13 Revenue Contribution to the Capital Programme	(0.045)	(0.209)	(0.209)	(0.209)	(0.209)	0.000
14 Specific Changes in Use of Reserves	1.103	2.265	1.995	1.995	(4.050)	(6.045)
15 On-going savings / increases in income	(0.301)	0.000	(0.213)	(0.239)	(0.239)	0.000
16 Unmitigated Cost Pressures	0.884	0.250	0.516	0.516	0.516	0.000
17 Other Adjustments	(1.157)	(2.056)	(2.056)	(2.056)	(2.065)	(0.009)
	<b>2.045</b>	<b>2.245</b>	<b>1.959</b>	<b>1.539</b>	<b>(4.544)</b>	<b>(6.083)</b>
<b>Net Total</b>	<b>(0.027)</b>	<b>1.775</b>	<b>1.647</b>	<b>1.227</b>	<b>1.049</b>	<b>(0.178)</b>
Add back General Use of Reserves in Prior Year to Balance the Budget	0.027	0.000	0.000	0.000	0.000	0.000
<b>Net Budget Position</b>	<b>(0.000)</b>	<b>1.775</b>	<b>1.647</b>	<b>1.227</b>	<b>1.049</b>	<b>(0.178)</b>
Use of Forecast Risk Fund to support the Net Budget Position	0.000	(1.775)	(1.647)	(1.227)	(1.049)	0.178

**Use of Forecast Risk Fund**

Estimated Outturn b/fwd from prior years	(3.253)	(3.753)	(3.753)	(3.753)	(3.753)	
Contribution from / (to) reserve	(0.000)	1.775	1.647	1.227	1.049	(0.178)
Planned additional contributions generated in year	(0.500)	(0.500)	(0.500)	(0.500)	(0.500)	0.000
<b>Balance to Carry Forward</b>	<b>(3.753)</b>	<b>(2.478)</b>	<b>(2.606)</b>	<b>(3.026)</b>	<b>(3.204)</b>	<b>(0.178)</b>

	Year	Updated Forecast (13 November 2020)	Updated Forecast (18 December 2020)	Updated Forecast (29 January 2021)	Updated Forecast (February 2021)	Change between January and February Positions
<b>Forecast Risk Fund - Estimated Surplus Balance at the end of the year</b>						
		£m	£m	£m	£m	
	2021/22	(2.478)	(2.606)	(3.026)	(3.204)	(0.178)
	2022/23	(1.621)	(1.831)	(2.277)	(2.607)	(0.330)
	2023/24	(0.993)	(1.288)	(1.759)	(2.241)	(0.482)
	2024/25	(0.602)	(0.981)	(1.477)	(2.111)	(0.634)
	2025/26	(0.450)	(0.915)	(1.437)	(2.223)	(0.786)
	2026/27	(0.544)	(1.095)	(1.643)	(2.581)	(0.938)

## APPENDIX B

### NET ON-GOING SAVINGS ITEMS 2021/22

	2021/22 £	Comments
<b>Increased Income</b> - General Property Rental Income	30,000	To reflect the outcomes from rent reviews undertaken during the year.
<b>Increased Income</b> - Potential Increased Recycling Credit Income	115,000	To reflect the expected continuation of increased recycling performance from the new collection service introduced last year.
<b>Reduction in Expenditure</b> - Public Convenience Business Rates	68,250	This reflects the reintroduction of an earlier commitment from the Government to remove the liability to pay business rates on public toilets from next year.
<b>Inter Authority Agreement for Food Waste</b> - Contribution from ECC	25,720	Based on current scheme performance and the terms of the IAA agreement, ECC have recently notified the Council of its estimated 2021/22 contribution, which is higher than the £340,950 included in the base budget.
<b>Total</b>	<b>238,970</b>	

## COST PRESSURE SUMMARY 2021/22

Status		2021/22 £	2022/23 £	2023/24 £	2024/25 onwards £	Comments
<b>Unavoidable Items 2021/22 Budget</b>						
On-going impact of items agreed as part of last year's forecast.	<b>REVENUE - Operational Services - Public Realm</b> - Expiry of Commuted sums / no commuted sums agreed with Developer to support open space maintenance etc.	8,000	8,000	8,000	8,000	This budget is required to maintain open space etc. to existing standards.
	<b>REVENUE - Corporate Services - IT and Corporate Resilience</b> - Expenditure to compliment the on-going digital transformation programme	13,500	16,000	31,300	31,300	The amounts reflect a varied range of expenditure to support the continued digitalisation programme such as equipment to enable officers to work from home (H&S requirement), hosting costs, mobile telephony costs, website / intranet hosting costs and cyber security costs.
	<b>REVENUE - Operational Services - Public Realm</b> - Fleet contract hire / lease costs	5,000	4,000	6,000	6,000	To maintain the transport fleet to current standards ensuring departments can continue to provide good customer service and supporting the Council's reputation.
	<b>REVENUE - Corporate Services - Finance Other Corporate Costs</b> - New 5 year banking contract entered into in 2019/20	7,000	7,000	7,000	7,000	Reflects new banking contract prices which included a one-off reduction in the first year so cost pressure required from 2021/22.

Items currently included within the forecast	<b>REVENUE - Corporate Services - Local Council Tax Support Scheme</b> - reduced Government support	14,190	14,190	14,190	14,190	Reflects the reduction in Government Grant Funding in 2020/21, which is assumed to be on an on-going basis. Figures for 2021/22 have yet to be announced so this cost pressure could increase before the budget is finalised in February 2021.
	<b>REVENUE - Corporate Services - Finance, Revenues and Benefits</b> - Reduced income from the Council Tax Sharing Agreement with the major preceptors	88,500	88,500	88,500	88,500	Although collection performance is expected to recover from the COVID 19 crisis over 2021/22, this reflects a period where income may remain behind pre-COVID levels in the interim period.
	<b>REVENUE - Corporate Services - Members Allowances</b> - To reflect the decision at Full Council in September	47,000	53,500	60,000	66,500	This includes the one-off increase in the base budget in 2020/21 and an inflationary allowance each year in-line with the same estimated uplift for Officers
	<b>REVENUE - Corporate Services - Members Other Costs</b> - Member Training	5,000	5,000	5,000	5,000	To provide an ongoing base budget to provide training to members following the depletion of a one-off cost pressure from previous years.
	<b>REVENUE - Corporate Services - Members Other Costs</b> - Microphone System	5,000	5,000	5,000	5,000	This reflects the estimated ongoing maintenance costs associated with the new microphone system that was agreed as part of the financial performance report at the end of the second quarter of 2020/21

	<b>REVENUE - Operational Services -</b> Reduction in external contributions	12,730	12,730	12,730	12,730	This reflects the end of a funding agreement with a Parish / Town Council. There are currently reduced opportunities to make a corresponding adjustment to expenditure budgets but this position will need to be considered as part of any future review of the provision of CCTV.
	<b>REVENUE - Corporate Services - Bar Code, Credit &amp; Debit Card Charges -</b> increase in merchant acquirer costs	40,000	40,000	40,000	40,000	This reflects the increase in card payments as part of the wider service transformation initiatives.
	<b>REVENUE - Corporate Services - Interest &amp; Investment Income -</b> Reduced income from low interest environment and expected reduction in cash balances	270,040	270,040	270,040	270,040	This reflects an expected period of low interest rates along with a reduction in the money that can be invested due to the planned increase in activity to deliver a range of projects across the Council going into 2021. The figure is net of a small reduction in MRP and Interest paid on outstanding loans. This adjustment excludes income from investment property which is not expected to reduce.
	<b>Total of Unavoidable Items Included in the 2021/22 Budget</b>	<b>515,960</b>	<b>49,190</b>	<b>66,490</b>	<b>66,490</b>	



<b>TOTAL OF ALL COST PRESSURES ABOVE</b>	<b>647,460</b>	<b>180,690</b>	<b>197,990</b>	<b>197,990</b>	
<b>TOTAL OF COST PRESSURES INCLUDED IN THE 2021/22 BUDGET (Total of all cost pressures less mitigated items)</b>	<b>515,960</b>	<b>49,190</b>	<b>66,490</b>	<b>66,490</b>	

# General Fund Revenue Estimates 2021/22

The Portfolio/Departmental estimates that follow reflect the items included in the Updated Financial Forecast but translated to a more detailed level within the overall budget.

The comments below relate to items that are common to all departments, with any remaining issues being set out separately in the following departmental analysis.

## **DIRECT EXPENDITURE/INCOME**

### **Salaries/Employees Expenses**

This reflects the latest position in terms of any restructures agreed to date, along with the pay award/increments and on-going pension contribution changes.

### **Other Movements**

A number of virements/budget transfers have been included within the budget to address any on-going issues but do not have an impact on the overall net position.

### **Transfer Payments**

The payments included within Chief Executive, Finance, IT and Governance Services relate to Rent Allowances and Rent Rebates (Housing Benefit). These are subject to change over the course of the year and adjustments have been reflected in the budgets as appropriate, with expenditure being supported by an associated grant from the government.

## **INDIRECT INCOME/EXPENDITURE**

### **Internal Recharges**

Indirect Income/Expenditure, which includes Service Unit and Central Costs and Recharged Income, reflect the latest organisational position.

### **Capital Financing Costs**

These reflect required accounting adjustments and relate to the annual provision for depreciation and are based on the asset value and the estimated life of an asset. Asset values are reviewed annually by the Council's external valuer. Although there may be significant changes between years these only relate to accounting entries which are reversed out resulting in a nil overall effect on the budget.

### **Pension Current Costs and Other Related Pension Adjustments**

Similarly to Capital Financing costs above, these are required accounting adjustments that are reversed out resulting in a nil overall effect on the budget.



# General Fund Revenue Estimates 2021/22

<b>Portfolio Summary</b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>
Leader	1,969,550	1,933,040
Corporate Finance and Governance	151,130	247,490
Environment and Public Space	7,171,060	7,141,510
Housing	2,453,510	2,452,620
Partnerships	517,580	572,470
Business and Economic Growth	469,340	455,930
Leisure and Tourism	5,901,460	5,750,330
Budgets Relating to Non Executive Functions	703,240	618,970
<b>Net Cost of Services</b>	<b>19,336,870</b>	<b>19,172,360</b>
Revenue Support for Capital Investment	267,230	58,610
Financing Items	(3,471,550)	(4,972,900)
<b>Budget Before Use of Reserves</b>	<b>16,132,550</b>	<b>14,258,070</b>
Contribution to/from Earmarked Reserves	(1,550,930)	(6,641,540)
<b>Total Net Budget</b>	<b>14,581,620</b>	<b>7,616,530</b>
<i>Financed by:</i>		
Business Rates (including Tariff and Levy) excluding Section 31 funding for rate relief which is set out in 'Net Cost of Services' above	(4,438,020)	(4,598,900)
Revenue Support Grant	(428,790)	(431,170)
Collection Fund Surplus	(1,360,420)	6,017,640
<b>Council Tax Requirement for Tendring District Council</b>	<b>8,354,390</b>	<b>8,604,100</b>
Parish Precepts	2,045,677	2,100,447
<b>Council Tax Requirement per Requisite Calculations</b>	<b>10,400,067</b>	<b>10,704,547</b>

<b>Department Summary</b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>
Chief Executive, Finance, IT and Governance	(18,092,570)	(17,730,700)
Operations and Delivery	12,405,440	12,148,290
Place and Economy	5,687,130	5,582,410
<b>Total</b>	<b>0</b>	<b>0</b>

# General Fund Revenue Estimates

## Chief Executive, Finance, IT and Governance

<u>Analysis by Type of Spend</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Direct Expenditure</b>			
Employee Expenses	8,903,930	7,166,560	
Premises Related Expenditure	276,500	276,500	
Transport Related Expenditure	75,290	71,760	
Supplies & Services	4,669,640	2,617,330	
Transfer Payments	57,196,990	45,115,060	
Interest Payments	20,460	17,800	
<b>Total Direct Expenditure</b>	<b>71,142,810</b>	<b>55,265,010</b>	
<b>Direct Income</b>			
Government Grants	(62,384,870)	(48,168,970)	
Other Grants, Reimbursements and Contributions	(1,259,150)	(1,155,600)	
Sales, Fees and Charges	(16,650)	(16,650)	
Rents Receivable	(650)	(650)	
Interest Receivable	(585,700)	(327,720)	
RSG, Business Rates and Council Tax	(14,581,620)	(7,616,530)	
<b>Total Direct Income</b>	<b>(78,828,640)</b>	<b>(57,286,120)</b>	
<b>Net Direct Costs</b>	<b>(7,685,830)</b>	<b>(2,021,110)</b>	
<b>Indirect Income/Expenditure</b>			
FRS17/IAS19 Pension Costs	(3,334,560)	(3,252,770)	
Service Unit and Central Costs	6,164,850	7,089,770	
Capital Financing Costs	(1,840,170)	(1,696,680)	
Recharged Income	(9,845,930)	(11,208,370)	
<b>Total Indirect Income/Expenditure</b>	<b>(8,855,810)</b>	<b>(9,068,050)</b>	
<b>Net Contribution to/(from) Reserves</b>	<b>(1,550,930)</b>	<b>(6,641,540)</b>	
<b>Total for Chief Executive, Finance, IT and Governance</b>	<b>(18,092,570)</b>	<b>(17,730,700)</b>	

# Chief Executive, Finance, IT and Governance

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Office of Chief Executive Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 184,180 (184,180) <b>0</b>	 218,430 (218,430) <b>0</b>	
<b>Deputy Chief Executive and Administration Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 241,650 (241,650) <b>0</b>	 (0) 0 <b>(0)</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Finance and IT Management</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 86,580 (86,580) <b>0</b>	 95,040 (95,040) <b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Accountancy Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  394,130 (394,130) <b>0</b>	  465,770 (465,770) <b>0</b>	
<b>Audit Services Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  177,700 (177,700) <b>0</b>	  172,080 (172,080) <b>0</b>	
<b>Fraud &amp; Risk Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  156,330 (17,670) (138,660) <b>0</b>	  145,270 (2,670) (142,600) <b>0</b>	
<b>Payroll &amp; Payments</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  181,250 (60) (181,190) <b>0</b>	  180,850 (60) (180,790) <b>0</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Cashiers Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	55,710 (55,710) <b>0</b>	(0) 0 <b>(0)</b>	This budget has now been merged with the Accountancy budget above.
<b>Health &amp; Safety</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	57,440 (57,440) <b>0</b>	59,030 (59,030) <b>0</b>	
<b>Procurement</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	87,480 (87,480) <b>0</b>	90,460 (90,460) <b>0</b>	
<b>Bar Code, Credit &amp; Debit Card Charges</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	106,700 (106,700) <b>0</b>	146,700 (146,700) <b>0</b>	£40,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Other Apportionable Overheads</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  (241,870) (2,120) 243,990 <b>0</b>	  (240,660) (2,070) 242,730 <b>0</b>	
<b>Other Apportionable Overheads - Corporate Support</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  44,310 (44,310) <b>0</b>	  44,310 (44,310) <b>0</b>	
<b>Insurance Recharge Account</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  507,930 (10,930) (497,000) <b>0</b>	  507,930 (10,930) (497,000) <b>0</b>	
<b>Other Democratic Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  35,250 529,960 <b>565,210</b>	  35,250 600,830 <b>636,080</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Corporate Management - General</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  111,230 458,870 <b>570,100</b>	  118,230 158,320 <b>276,550</b>	  £7,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>COVID 19 - Response</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income <b>Net Total</b>	  0 0 <b>0</b>	  (1,023,210) 1,023,210 <b>0</b>	  This reflects additional grant funding announced as part of the Local Government Funding Settlement.
<b>Treasury Management</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  8,880 5,590 <b>14,470</b>	  9,380 4,210 <b>13,590</b>	
<b>Non-Distributed Costs - Unused Assets</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure <b>Net Total</b>	  5,620 <b>5,620</b>	  2,740 <b>2,740</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Pension Fund Contributions</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure <b>Net Total</b>	55,000 <b>55,000</b>	38,000 <b>38,000</b>	
<b>Enforcement Activities</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure <b>Net Total</b>	249,000 <b>249,000</b>	0 <b>0</b>	£249,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Garden Communities Project</b> <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure <b>Net Total</b>	38,290 <b>38,290</b>	0 <b>0</b>	
<b>EU Exit Preparation</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure <b>Net Total</b>	19,330 <b>19,330</b>	0 <b>0</b>	
<b>Climate Emergency Initiatives</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure <b>Net Total</b>	0 <b>0</b>	17,320 <b>17,320</b>	



<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<p><b>Other Corporate Costs</b></p> <p><i>Portfolio/ Committee: Corporate Finance and Governance</i></p> <p>Direct Expenditure</p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>1,728,150</p> <p>(650)</p> <p><b>1,727,500</b></p>	<p>1,136,330</p> <p>(650)</p> <p><b>1,135,680</b></p>	<p>£865,080 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Council Tax Sharing Agreement with Major Preceptors</b></p> <p><i>Portfolio/ Committee: Housing</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(719,270)</p> <p><b>(719,270)</b></p>	<p>(630,770)</p> <p><b>(630,770)</b></p>	<p>£88,500 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Other Non-Specific Grants</b></p> <p><i>Portfolio/ Committee: Corporate Finance and Governance</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(4,103,210)</p> <p><b>(4,103,210)</b></p>	<p>(3,009,410)</p> <p><b>(3,009,410)</b></p>	<p>£852,780 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<p><b>Other Corporate Costs - Parish Council Grants</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i></p> <p>Direct Expenditure</p> <p><b>Net Total</b></p>	<p>36,420</p> <p><b>36,420</b></p>	<p>36,570</p> <p><b>36,570</b></p>	<p>£150 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Interest Payable and similar charges</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i></p> <p>Direct Expenditure</p> <p><b>Net Total</b></p>	<p>26,620</p> <p><b>26,620</b></p>	<p>23,460</p> <p><b>23,460</b></p>	<p>£2,660 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Investment Property Income</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(215,460)</p> <p><b>(215,460)</b></p>	<p>(219,660)</p> <p><b>(219,660)</b></p>	<p>£4,200 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Interest &amp; Investment Income</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income  <b>Net Total</b>	(370,240)  <b>(370,240)</b>	(108,060)  <b>(108,060)</b>	£262,180 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Pensions net interest/return on assets</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>	1,019,000 <b>1,019,000</b>	876,000 <b>876,000</b>	
<b>Contribution to Housing Pooled Capital Receipts</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>	90,000 <b>90,000</b>	90,000 <b>90,000</b>	
<b>MIRS Contributions to/(from) Earmarked Reserves</b> <i>Portfolio/ Committee: Finance - Corporate</i> Contributions to/(from) reserves  <b>Net Total</b>	(1,550,930)  <b>(1,550,930)</b>	(6,641,540)  <b>(6,641,540)</b>	£5,090,610 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<p><b>MIRS Revenue Financing of Capital (RCCO)</b> <i>Portfolio/ Committee: Finance - Capital Investment</i></p> <p>Indirect Income/Expenditure</p> <p><b>Net Total</b></p>	<p>267,230</p> <p><b>267,230</b></p>	<p>58,610</p> <p><b>58,610</b></p>	<p>£208,620 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>MIRS Minimum Revenue Provision</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i></p> <p>Indirect Income/Expenditure</p> <p><b>Net Total</b></p>	<p>217,940</p> <p><b>217,940</b></p>	<p>209,220</p> <p><b>209,220</b></p>	<p>£8,720 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>MIRS Finance Lease Mitigation</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i></p> <p>Indirect Income/Expenditure</p> <p><b>Net Total</b></p>	<p>(5,160)</p> <p><b>(5,160)</b></p>	<p>(5,160)</p> <p><b>(5,160)</b></p>	
<p><b>MIRS Capital Charges made to GF</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i></p> <p>Indirect Income/Expenditure</p> <p><b>Net Total</b></p>	<p>(3,754,710)</p> <p><b>(3,754,710)</b></p>	<p>(3,760,380)</p> <p><b>(3,760,380)</b></p>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>MIRS Transfer from Usable Capital Receipts Reserve</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>	(90,000) <b>(90,000)</b>	(90,000) <b>(90,000)</b>	
<b>MIRS - Contributions Payable to the Pension Scheme</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	4,532,900 (83,020) <b>4,449,880</b>	2,586,350 (83,020) <b>2,503,330</b>	£2,056,410 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>MIRS - Total IAS 19 Adjustments</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>	(4,839,420) <b>(4,839,420)</b>	(4,491,650) <b>(4,491,650)</b>	
<b>Parish Precepts</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income <b>Net Total</b>	2,045,677 <b>2,045,677</b>	2,100,447 <b>2,100,447</b>	£54,770 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<p><b>Revenue Support Grant</b></p> <p><i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(428,790)</p> <p><b>(428,790)</b></p>	<p>(431,170)</p> <p><b>(431,170)</b></p>	<p>£2,380 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Business Rates Tariff and Levy</b></p> <p><i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>6,686,540</p> <p><b>6,686,540</b></p>	<p>6,703,530</p> <p><b>6,703,530</b></p>	<p>£16,990 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Business Rates</b></p> <p><i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(11,124,560)</p> <p><b>(11,124,560)</b></p>	<p>(11,302,430)</p> <p><b>(11,302,430)</b></p>	<p>£177,870 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<p><b>Income from Council Taxpayers (inc Parish Precept)</b> <i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(10,400,067)</p> <p><b>(10,400,067)</b></p>	<p>(10,704,547)</p> <p><b>(10,704,547)</b></p>	<p>£304,480 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Collection Fund Balance - Council Tax</b> <i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(399,760)</p> <p><b>(399,760)</b></p>	<p>(27,090)</p> <p><b>(27,090)</b></p>	<p>£372,670 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Collection Fund Balance - NDR</b> <i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>(960,660)</p> <p><b>(960,660)</b></p>	<p>6,044,730</p> <p><b>6,044,730</b></p>	<p>£7,005,390 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Benefits &amp; Revenues Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 1,864,150 (327,020) (1,537,130) <b>0</b>	 1,889,950 (327,020) (1,562,930) <b>0</b>	
<b>Rent Allowances</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 49,638,110 (49,952,350) 882,430 <b>568,190</b>	 38,694,080 (39,008,320) 822,860 <b>508,620</b>	Please see comments regarding 'Transfer Payments' set out earlier in this Appendix
<b>Rent Rebates</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 7,766,050 (7,807,940) 118,030 <b>76,140</b>	 6,628,150 (6,670,040) 73,620 <b>31,730</b>	Please see comments regarding 'Transfer Payments' set out earlier in this Appendix



<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<p><b>Local Council Tax Support Scheme</b></p> <p><i>Portfolio/ Committee: Housing</i></p> <p>Direct Expenditure</p> <p>Direct Income</p> <p>Indirect Income/Expenditure</p> <p><b>Net Total</b></p>	<p>(10,000)</p> <p>(231,370)</p> <p>398,950</p> <p><b>157,580</b></p>	<p>(10,000)</p> <p>(217,180)</p> <p>316,360</p> <p><b>89,180</b></p>	<p>£14,190 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Cost of NDR Collection</b></p> <p><i>Portfolio/ Committee: Housing</i></p> <p>Direct Income</p> <p>Indirect Income/Expenditure</p> <p><b>Net Total</b></p>	<p>(290,000)</p> <p>195,790</p> <p><b>(94,210)</b></p>	<p>(287,230)</p> <p>231,050</p> <p><b>(56,180)</b></p>	<p>£2,770 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.</p>
<p><b>Cost of Council Tax Collection</b></p> <p><i>Portfolio/ Committee: Housing</i></p> <p>Direct Income</p> <p>Indirect Income/Expenditure</p> <p><b>Net Total</b></p>	<p>(170,740)</p> <p>943,190</p> <p><b>772,450</b></p>	<p>(170,740)</p> <p>1,032,060</p> <p><b>861,320</b></p>	
<p><b>Hardship Fund</b></p> <p><i>Portfolio/ Committee: Housing</i></p> <p>Direct Expenditure</p> <p>Direct Income</p> <p><b>Net Total</b></p>	<p>23,830</p> <p>(20,940)</p> <p><b>2,890</b></p>	<p>23,830</p> <p>(20,940)</p> <p><b>2,890</b></p>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>TDC Website</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  21,940 (21,940) <b>0</b>	  21,940 (21,940) <b>0</b>	
<b>IT and Corporate Resilience Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  827,900 (827,900) <b>0</b>	  865,480 (865,480) <b>0</b>	
<b>IT Direct Service Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  683,760 (683,760) <b>0</b>	  697,260 (697,260) <b>0</b>	£13,500 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Digital Transformation Project</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  0 0 <b>0</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Central Telephone Service</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  94,560 (94,560) <b>0</b>	  94,560 (94,560) <b>0</b>	
<b>Emergency Planning</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  59,880 30,970 <b>90,850</b>	  62,390 66,690 <b>129,080</b>	
<b>Governance Management</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  98,500 (98,500) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Governance and Legal Services Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 337,300 (3,330) (333,970) <b>0</b>	 316,820 (3,330) (313,490) <b>0</b>	
<b>Leadership Support Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 134,610 (134,610) <b>0</b>	 102,340 (102,340) <b>0</b>	
<b>Democratic Services Management</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 72,080 (72,080) <b>0</b>	 0 0 <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Elections Management Service Unit</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 150,970 (150,970) <b>0</b>	 147,160 (147,160) <b>0</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Committee Services Management Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	86,760 (290) (86,470) <b>0</b>	164,040 (290) (163,750) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Members Allowance</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	424,090 16,310 <b>440,400</b>	471,090 8,410 <b>479,500</b>	£47,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Members - Other Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	17,060 119,800 <b>136,860</b>	22,060 271,200 <b>293,260</b>	£5,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Democratic Services - Other Democratic Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure <b>Net Total</b>	21,800 <b>21,800</b>	21,800 <b>21,800</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Member Support Cost</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 20,410 (910) 31,750 <b>51,250</b>	 25,410 (910) 29,680 <b>54,180</b>	£5,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Civic Ceremonial Expenses</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 14,750 100,890 <b>115,640</b>	 14,750 83,400 <b>98,150</b>	
<b>Election Expenses</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 37,100 172,280 <b>209,380</b>	 18,100 179,920 <b>198,020</b>	£19,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Electoral Registration Expenses</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 87,730 (2,520) 151,410 <b>236,620</b>	 87,730 (2,520) 128,550 <b>213,760</b>	
<b>Total for Chief Executive, Finance, IT and Governance</b>	<b>(18,092,570)</b>	<b>(17,730,700)</b>	

# General Fund Revenue Estimates

## Operations and Delivery

<u>Analysis by Type of Spend</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Direct Expenditure</b>			
Employee Expenses	8,237,890	8,914,950	
Premises Related Expenditure	1,778,900	1,687,070	
Transport Related Expenditure	432,640	486,910	
Supplies & Services	2,049,130	1,940,350	
Third Party Payments	5,072,470	5,179,590	
Transfer Payments	191,340	191,340	
<b>Total Direct Expenditure</b>	<b>17,762,370</b>	<b>18,400,210</b>	
<b>Direct Income</b>			
Government Grants	(515,460)	(871,230)	
Other Grants, Reimbursements and Contributions	(1,264,620)	(1,262,630)	
Sales, Fees and Charges	(4,547,700)	(4,697,680)	
Rents Receivable	(157,560)	(157,560)	
Direct Internal Income	(13,230)	(426,980)	
<b>Total Direct Income</b>	<b>(6,498,570)</b>	<b>(7,416,080)</b>	
<b>Net Direct Costs</b>	<b>11,263,800</b>	<b>10,984,130</b>	
<b>Indirect Income/Expenditure</b>			
FRS17/IAS19 Pension Costs	762,680	643,630	
Service Unit and Central Costs	10,226,570	11,122,740	
Capital Financing Costs	2,641,710	2,670,730	
Recharged Income	(12,489,320)	(13,272,940)	
<b>Total Indirect Income/Expenditure</b>	<b>1,141,640</b>	<b>1,164,160</b>	
<b>Total for Operations and Delivery</b>	<b>12,405,440</b>	<b>12,148,290</b>	



# Operations and Delivery

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Corporate Director - Operations &amp; Delivery</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  289,050 (289,050) <b>0</b>	  This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Corporate Director Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  352,290 (352,290) <b>0</b>	  0 0 <b>0</b>	  This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Building and Public Realm Management</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  71,660 (71,660) <b>0</b>	  This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Building and Engineering Services Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	701,330 (701,330) <b>0</b>	636,070 (636,070) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Depots General</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	61,370 (1,660) (59,710) <b>0</b>	0 (0) 0 <b>0</b>	This budget has now been merged with the budget immediately below.
<b>Office Accommodation Expenses</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	444,360 (1,970) (442,390) <b>0</b>	460,730 (3,630) (457,100) <b>0</b>	£45,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Dangerous Structures</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	30 13,290 <b>13,320</b>	30 13,870 <b>13,900</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Office Cleaning</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  125,800 (125,800) <b>0</b>	  127,800 (127,800) <b>0</b>	
<b>Engineering Services Management</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  269,430 (269,430) <b>0</b>	  277,360 (277,360) <b>0</b>	
<b>Coast Protection - General</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  340,180 2,410,900 <b>2,751,080</b>	  340,180 2,323,750 <b>2,663,930</b>	
<b>Land Drainage - General Maintenance</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  11,370 16,850 <b>28,220</b>	  11,370 16,950 <b>28,320</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Highways TDC - Private Street Lighting</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  10,910 5,230 <b>16,140</b>	  10,910 5,130 <b>16,040</b>	
<b>Highways TDC - General</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  15,560 (69,000) 38,250 <b>(15,190)</b>	  15,560 (69,000) 38,320 <b>(15,120)</b>	
<b>Town Centre Enhancement Project</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  45,790 66,520 <b>112,310</b>	  45,790 67,430 <b>113,220</b>	
<b>Engineering Services</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  467,650 (12,000) (455,650) <b>0</b>	  867,760 (425,750) (442,010) <b>0</b>	£22,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. In additional to the above the budget has also been adjusted to better reflect the in-house activities being undertaken which are charged out to services elsewhere within the overall budgets.

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Interim In House Buildings Maintenance Service Unit</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	15,600 <b>15,600</b>	0 <b>0</b>	This budget has now been incorporated with the service area immediately above.
<b>Transport</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	391,950 (1,070) (390,880) <b>0</b>	397,820 (1,070) (396,750) <b>0</b>	£5,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Public Realm Service Unit</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	501,150 (501,150) <b>0</b>	525,870 (525,870) <b>0</b>	£22,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Public Realm Operations Service Unit</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	0 0 <b>0</b>	197,830 (197,830) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Cemeteries</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 49,460 (326,550) 452,810 <b>175,720</b>	 61,460 (326,550) 428,180 <b>163,090</b>	
<b>Crematorium</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 380,810 (1,370,220) 387,940 <b>(601,470)</b>	 369,410 (1,385,220) 393,110 <b>(622,700)</b>	
<b>Public Conveniences</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 563,300 (24,220) 283,250 <b>822,330</b>	 508,840 (24,220) 317,420 <b>802,040</b>	£68,250 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Open Spaces</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 57,350 (19,760) 720,200 <b>757,790</b>	 57,350 (19,760) 744,190 <b>781,780</b>	
<b>Memorial Seats</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 23,460 (23,000) 14,610 <b>15,070</b>	 23,460 (23,000) 36,950 <b>37,410</b>	
<b>Nature Conservation</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 37,300 (16,380) 35,350 <b>56,270</b>	 50,280 (16,380) 35,900 <b>69,800</b>	
<b>Recreation Grounds</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 45,830 (69,790) 446,040 <b>422,080</b>	 45,830 (69,790) 478,480 <b>454,520</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Playgrounds</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  33,770 149,800 <b>183,570</b>	  33,770 266,780 <b>300,550</b>	
<b>Shelters - General</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  17,970 45,320 <b>63,290</b>	  17,970 58,420 <b>76,390</b>	
<b>Public Halls</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  4,260 (36,940) 38,230 <b>5,550</b>	  4,260 (36,940) 48,940 <b>16,260</b>	
<b>Car Parks - Off St</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  510,460 (767,910) 279,280 <b>21,830</b>	  354,400 (767,910) 383,660 <b>(29,850)</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.



<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Horticultural Services</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 1,045,620 (15,870) (1,029,750) <b>0</b>	 977,380 (15,870) (961,510) <b>0</b>	
<b>Street Scene Service Unit</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 178,260 (178,260) <b>0</b>	 184,250 (184,250) <b>0</b>	
<b>Abandoned Vehicles</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 2,970 12,810 <b>15,780</b>	 2,970 32,670 <b>35,640</b>	
<b>Dog Warden</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 80,330 (18,630) 56,890 <b>118,590</b>	 80,070 (18,630) 74,870 <b>136,310</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Recycling &amp; Waste Contract</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 3,177,010 (1,001,500) 289,650 <b>2,465,160</b>	 3,253,380 (1,142,220) 266,560 <b>2,377,720</b>	£64,350 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Garden Waste Collection Service</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 448,650 (585,530) 53,490 <b>(83,390)</b>	 448,650 (585,530) 76,870 <b>(60,010)</b>	
<b>Clinical Waste Collection Service</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 10,000 0 <b>10,000</b>	 10,000 11,020 <b>21,020</b>	
<b>Street Sweeping</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 1,694,980 (4,430) 52,420 <b>1,742,970</b>	 1,737,650 (4,430) 108,460 <b>1,841,680</b>	£42,670 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Property Services Management Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 185,820 (185,820) <b>0</b>	 189,190 (189,190) <b>0</b>	
<b>Community Asset Off Setting Scheme</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 67,140 0 <b>67,140</b>	 67,140 1,740 <b>68,880</b>	
<b>Open Space Maintenance Contributions</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 13,500 1,680 <b>15,180</b>	 13,500 0 <b>13,500</b>	
<b>Martello Tower Repair Works</b> <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure <b>Net Total</b>	 0 <b>0</b>	 1,700 <b>1,700</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Office Transformation Revenue Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure <b>Net Total</b>	124,790  <b>124,790</b>	0  <b>0</b>	
<b>Housing &amp; Environment Management</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	0 0 <b>0</b>	139,190 (139,190) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Housing Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	670,510 (670,510)  <b>(0)</b>	517,580 (517,580)  <b>0</b>	£100,000 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. In addition this budget also reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Houses in Multiple Occupation</b> <i>Portfolio/ Committee: Housing</i> Direct Income Indirect Income/Expenditure <b>Net Total</b>	  (3,200) 158,940 <b>155,740</b>	  (3,200) 146,060 <b>142,860</b>	
<b>Private Sector Housing - Licensing</b> <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure <b>Net Total</b>	  22,760 <b>22,760</b>	  86,240 <b>86,240</b>	
<b>Private Sector Housing Mental Health Support Pilot</b> <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure <b>Net Total</b>	  5,790 <b>5,790</b>	  9,460 <b>9,460</b>	
<b>Housing Disrepair</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  1,070 34,430 <b>35,500</b>	  1,070 114,720 <b>115,790</b>	
<b>Home Improvement Agency</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  8,280 73,580 <b>81,860</b>	  8,280 65,760 <b>74,040</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Private Sector Innovation &amp; Enforcement Grant</b> <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure <b>Net Total</b>	   0 <b>0</b>	   4,720 <b>4,720</b>	
<b>Improvement Grants - Admin</b> <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure <b>Net Total</b>	   210,450 <b>210,450</b>	   211,200 <b>211,200</b>	
<b>The Energy Conservation Act</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   400 9,680 <b>10,080</b>	   400 10,130 <b>10,530</b>	
<b>Non Statutory Properties</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   120 (20,290) 7,240 <b>(12,930)</b>	   120 (20,290) 17,070 <b>(3,100)</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Homelessness</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 1,075,920 (711,750) 210,180 <b>574,350</b>	 257,200 (4,950) 148,210 <b>400,460</b>	Homelessness budgets have been split across two specific areas with budgets moved to the line below to separately show activities funded by external grant income.
<b>Homelessness - Grant Funded Activities</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 0 0 0 <b>0</b>	 932,960 (1,062,570) 48,510 <b>(81,100)</b>	Please see comment immediately above.
<b>Environmental Services Service Unit</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 543,210 (543,210) <b>0</b>	 560,200 (560,200) <b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Licensing - Environmental</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   1,150 (10,480) 208,200 <b>198,870</b>	   1,150 (10,480) 164,020 <b>154,690</b>	
<b>Fast Food Initiative</b> <i>Portfolio/ Committee: Environment and Public Space</i> Indirect Income/Expenditure <b>Net Total</b>	  0 <b>0</b>	  17,550 <b>17,550</b>	
<b>Port Health</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   8,870 (7,880) 71,640 <b>72,630</b>	   8,870 (7,880) 68,230 <b>69,220</b>	
<b>Public Health</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   27,770 (2,930) 316,450 <b>341,290</b>	   31,120 (3,290) 432,270 <b>460,100</b>	



<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Defective Drains</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  1,470 19,130 <b>20,600</b>	  1,470 25,840 <b>27,310</b>	
<b>Environmental Protection</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  4,470 (12,240) 185,940 <b>178,170</b>	  4,470 (12,240) 160,700 <b>152,930</b>	
<b>Public Health &amp; Complaints</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  53,890 (20,360) 356,670 <b>390,200</b>	  0 0 0 <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Public Health - Improvement Projects</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  0 0 0 <b>0</b>	  51,630 (20,000) 14,600 <b>46,230</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Rodent &amp; Pest Control</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  4,470 3,780 <b>8,250</b>	  4,470 10,360 <b>14,830</b>	
<b>Partnerships Management</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  83,930 (83,930) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>People, Performance and Projects Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  339,950 (339,950) <b>0</b>	  337,850 (337,850) <b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Qualification and Other Training</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	65,390 (65,390) <b>0</b>	57,000 (57,000) <b>0</b>	
<b>Personnel and Human Resources Issues</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	113,460 (113,460) <b>0</b>	121,850 (121,850) <b>0</b>	
<b>Career Track</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	173,090 (188,080) 68,800 <b>53,810</b>	177,300 (188,080) 95,380 <b>84,600</b>	
<b>Essex Family Needs Project</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	40,460 4,380 <b>44,840</b>	41,400 9,580 <b>50,980</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Community Safety Projects</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  2,220 16,800 <b>19,020</b>	  2,220 2,060 <b>4,280</b>	
<b>Community Safety</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  136,580 32,170 <b>168,750</b>	  136,740 51,350 <b>188,090</b>	
<b>Communications Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  75,170 (75,170) <b>0</b>	  75,320 (75,320) <b>0</b>	
<b>Customer and Commercial Services Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  505,680 (505,680) <b>0</b>	  100,350 (100,350) <b>0</b>	Elements of this budget have been transferred elsewhere within the overall estimates to better reflect activities being undertaken.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Operational Services Finance &amp; Procurement Service Unit</b>  <i>Portfolio/ Committee: Housing</i>  Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   140,460 (140,460) <b>0</b>	   171,410 (171,410) <b>0</b>	
<b>Customer &amp; Commercial Strategy &amp; Management Service Unit</b>  <i>Portfolio/ Committee: Housing</i>  Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   115,710 (115,710) <b>0</b>	   208,110 (208,110) <b>0</b>	This budget has increased as transfers from elsewhere within the overall estimates have been undertaken.
<b>Print and Post Hub Service Unit</b>  <i>Portfolio/ Committee: Corporate Finance and Governance</i>  Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   158,040 (43,800) (114,240) <b>0</b>	   159,820 (43,800) (116,020) <b>0</b>	
<b>Licensing Service Unit Account</b>  <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i>  Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   175,980 (175,980) <b>0</b>	   186,690 (186,690) <b>0</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Contact Centre Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	96,220 (96,220) <b>0</b>	394,920 (394,920) <b>0</b>	This budget has increased as transfers from elsewhere within the overall estimates have been undertaken.
<b>Careline / CCTV Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	632,960 (632,960) <b>0</b>	650,250 (650,250) <b>0</b>	
<b>Switchboard Service Unit</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	22,610 (22,610) <b>0</b>	(0) 0 <b>(0)</b>	This budget has reduced as transfers elsewhere within the overall estimates have been undertaken.
<b>Careline</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	146,670 (814,520) 973,620 <b>305,770</b>	151,670 (819,520) 1,037,860 <b>370,010</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>CCTV</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	23,530 (13,730) 113,750 <b>123,550</b>	23,530 (1,000) 113,640 <b>136,170</b>	£12,730 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Licensing</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	21,300 (276,340) 313,410 <b>58,370</b>	21,300 (276,340) 307,540 <b>52,500</b>	
<b>Tourist Information Centres</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	7,870 (6,540) 16,660 <b>17,990</b>	11,370 (6,540) 36,850 <b>41,680</b>	
<b>Total for Operations and Delivery</b>	<b>12,405,440</b>	<b>12,148,290</b>	

# General Fund Revenue Estimates

## Place and Economy

<b><u>Analysis by Type of Spend</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Direct Expenditure</b>			
Employee Expenses	4,973,530	5,049,680	
Premises Related Expenditure	1,058,610	1,058,610	
Transport Related Expenditure	43,410	45,210	
Supplies & Services	1,831,170	1,801,110	
Third Party Payments	45,870	45,870	
<b>Total Direct Expenditure</b>	<b>7,952,590</b>	<b>8,000,480</b>	
<b>Direct Income</b>			
Other Grants, Reimbursements and Contributions	(53,360)	(59,360)	
Sales, Fees and Charges	(5,229,850)	(5,194,440)	
Rents Receivable	(235,920)	(242,480)	
<b>Total Direct Income</b>	<b>(5,519,130)</b>	<b>(5,496,280)</b>	
<b>Net Direct Costs</b>	<b>2,433,460</b>	<b>2,504,200</b>	
<b>Indirect Income/Expenditure</b>			
FRS17/IAS19 Pension Costs	448,400	346,530	
Service Unit and Central Costs	5,871,830	5,724,790	
Capital Financing Costs	820,540	859,810	
Recharged Income	(3,887,100)	(3,852,920)	
<b>Total Indirect Income/Expenditure</b>	<b>3,253,670</b>	<b>3,078,210</b>	
<b>Total for Place and Economy</b>	<b>5,687,130</b>	<b>5,582,410</b>	



# Place and Economy

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Corporate Director - Place and Economy</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  156,340 (156,340) <b>0</b>	  This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Corporate Director Service Unit</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  110,390 (110,390) <b>0</b>	  0 0 <b>0</b>	  This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Community Housing Trust Grant</b> <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure <b>Net Total</b>	  2,360 <b>2,360</b>	  1,900 <b>1,900</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Planning Management</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   0 0 <b>0</b>	   83,930 (83,930) <b>0</b>	   This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Planning Service Unit</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   1,742,370 (300) (1,742,070) <b>0</b>	   1,530,070 (300) (1,529,770) <b>0</b>	   This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.
<b>Development Control - Chargeable Account</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   86,150 (960,000) 1,353,230 <b>479,380</b>	   86,150 (960,000) 1,240,920 <b>367,070</b>	
<b>Development Control - Non Chargeable Account</b> <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure <b>Net Total</b>	  208,990 <b>208,990</b>	  383,360 <b>383,360</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Planning and Enforcement</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  26,000 45,990 <b>71,990</b>	  26,000 0 <b>26,000</b>	
<b>Planning Enforcement</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  16,100 (2,320) 325,570 <b>339,350</b>	  16,100 (2,320) 351,830 <b>365,610</b>	
<b>Dangerous Trees</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure <b>Net Total</b>	  430 <b>430</b>	  430 <b>430</b>	
<b>Building Control Management</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  182,410 (182,410) <b>0</b>	  183,530 (183,530) <b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Building Regulations-Non Chargeable/Other Activities Account</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  860 37,570 <b>38,430</b>	  0 47,350 <b>47,350</b>	
<b>Building Regulations-Chargeable Account</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  6,380 (178,910) 391,400 <b>218,870</b>	  4,120 (178,910) 358,210 <b>183,420</b>	
<b>Economic Growth &amp; Leisure Management</b> <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  83,930 (83,930) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Regeneration Service Unit</b> <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 303,330 (303,330) <b>0</b>	 327,810 (327,810) <b>0</b>	
<b>Tendring CAB</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 167,000 5,570 <b>172,570</b>	 167,000 3,030 <b>170,030</b>	
<b>Public Halls-Jaywick Community Centre</b> <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 4,390 12,500 <b>16,890</b>	 4,390 10,190 <b>14,580</b>	
<b>Youth Initiatives</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 5,450 0 <b>5,450</b>	 5,450 14,000 <b>19,450</b>	



<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Business Investment and Growth</b> <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  25,250 388,560 <b>413,810</b>	  25,250 344,800 <b>370,050</b>	
<b>Jaywick Sands Team</b> <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  100,950 60,190 <b>161,140</b>	  101,800 50,950 <b>152,750</b>	
<b>Supporting 4 Growth Events</b> <i>Portfolio/ Committee: Business and Economic Growth</i> Indirect Income/Expenditure <b>Net Total</b>	  46,960 <b>46,960</b>	  64,570 <b>64,570</b>	
<b>Sport and Leisure Service Unit</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  291,570 (291,570) <b>0</b>	  223,290 (223,290) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Tendring Show</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  4,760 (4,760) <b>0</b>	  0 0 <b>0</b>	  This has been moved elsewhere within the budget  
<b>Brightlingsea Sports Centre</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  186,180 (121,260) 10,290 <b>75,210</b>	  182,150 (121,260) 7,990 <b>68,880</b>	    
<b>Harwich Sports Centre</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  132,660 (78,270) 8,200 <b>62,590</b>	  134,140 (78,270) 6,540 <b>62,410</b>	    
<b>Manningtree Sports Centre</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  159,280 (110,160) 6,460 <b>55,580</b>	  160,460 (110,160) 5,000 <b>55,300</b>	    



<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Management Of Sport &amp; Leisure Facilities</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  108,270 1,324,080 <b>1,432,350</b>	  137,760 1,203,220 <b>1,340,980</b>	
<b>Beach Hut Sites</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  61,620 (947,940) 171,910 <b>(714,410)</b>	  61,620 (947,940) 181,510 <b>(704,810)</b>	
<b>Miscellaneous Seafront Activities</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  282,880 (34,510) 315,280 <b>563,650</b>	  281,670 (34,510) 297,320 <b>544,480</b>	
<b>First Aid Posts</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  1,260 5,900 <b>7,160</b>	  1,260 6,590 <b>7,850</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Shops &amp; Kiosks</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	13,160 (141,610) 99,000 <b>(29,450)</b>	13,160 (142,680) 112,430 <b>(17,090)</b>	£1,070 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
<b>Princes Theatre</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	844,200 (739,440) 248,250 <b>353,010</b>	861,450 (739,440) 267,640 <b>389,650</b>	
<b>Skate Park Clacton</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	5,760 1,150 <b>6,910</b>	5,730 840 <b>6,570</b>	
<b>Tourism Publicity Marketing Promotion</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	24,820 53,300 <b>78,120</b>	24,820 54,310 <b>79,130</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>TDC Events - Council Owned Land</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	18,630 <b>18,630</b>	6,170 <b>6,170</b>	
<b>Air Show</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	167,220 (85,310) 115,730 <b>197,640</b>	167,220 (85,310) 131,960 <b>213,870</b>	
<b>Tour De Tending &amp; Other Cycling Events</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	1,700 (1,250) 5,430 <b>5,880</b>	1,700 (1,250) 4,740 <b>5,190</b>	
<b>Dovercourt Swimming Pool &amp; All Weather Facilities</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	591,030 (402,930) 42,200 <b>230,300</b>	587,740 (402,930) 34,110 <b>218,920</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>	<b>Notes</b>
<b>Frinton &amp; Walton Swimming Pool</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  616,110 (369,220) 43,090 <b>289,980</b>	  619,750 (369,220) 34,830 <b>285,360</b>	
<b>Leisure Centre Clacton</b> <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  1,406,460 (1,111,390) 96,110 <b>391,180</b>	  1,383,050 (1,081,980) 75,160 <b>376,230</b>	
<b>Strategic Planning and Place Shaping Management</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  82,200 (82,200) <b>0</b>	This budget reflects the new directorate structure with funding transferred between service areas within the overall estimates.

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Heritage and Conservation - General</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure <b>Net Total</b>	  3,210 <b>3,210</b>	  3,210 <b>3,210</b>	
<b>Land Property Gazetteer-Policy and Conservation</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure <b>Net Total</b>	  2,240 <b>2,240</b>	  0 <b>0</b>	  This has been moved elsewhere within the budget
<b>Planning Policy and Conservation</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  175,000 (1,340) 321,120 <b>494,780</b>	  175,000 (1,340) 286,020 <b>459,680</b>	
<b>Land Charges</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  49,870 (178,960) 79,750 <b>(49,340)</b>	  44,930 (178,960) 103,220 <b>(30,810)</b>	

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
<b>Suffolk Coastal AONB Contribution</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure <b>Net Total</b>	   7,650 <b>7,650</b>	   7,650 <b>7,650</b>	
<b>Dedham Vale AONB</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure <b>Net Total</b>	   740 <b>740</b>	   740 <b>740</b>	
<b>Tree Planting</b> <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   2,230 0 <b>2,230</b>	   2,230 2,180 <b>4,410</b>	
<b>Total for Place and Economy</b>	<b>5,687,130</b>	<b>5,582,410</b>	

# General Fund Capital Programme

	Proposed Source of Financing	2021/22 Budget £	2022/23 Budget £	2023/24 Budget £	2024/25 Budget £
<b>Expenditure</b>					
<b><i>Corporate Finance and Governance Portfolio</i></b>					
Information and Communications Technology Core Infrastructure	R1	55,000	55,000	55,000	55,000
Enhanced Equipment replacement - Printing and Scanning	R2	3,610	-	-	-
		<b>58,610</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b><i>Housing Portfolio</i></b>					
Disabled Facilities Grants	G3	757,000	757,000	757,000	757,000
		<b>757,000</b>	<b>757,000</b>	<b>757,000</b>	<b>757,000</b>
<b><i>Leisure and Tourism Portfolio</i></b>					
Replacement of beach hut supports - The Walings	R2	-	11,620	-	-
		<b>-</b>	<b>11,620</b>	<b>-</b>	<b>-</b>
<b>Total General Fund Capital Programme</b>		<b>815,610</b>	<b>823,620</b>	<b>812,000</b>	<b>812,000</b>
<b>Financing</b>					
<b><i>Specific Financing</i></b>					
Disabled Facilities Grant	G3	(757,000)	(757,000)	(757,000)	(757,000)
		<b>(757,000)</b>	<b>(757,000)</b>	<b>(757,000)</b>	<b>(757,000)</b>
<b><i>General Financing</i></b>					
Direct Revenue Contributions	R1	(55,000)	(55,000)	(55,000)	(55,000)
Capital Commitments Reserve	R2	(3,610)	(11,620)	-	-
		<b>(58,610)</b>	<b>(66,620)</b>	<b>(55,000)</b>	<b>(55,000)</b>
<b>Total Funding of General Fund Capital Programme</b>		<b>(815,610)</b>	<b>(823,620)</b>	<b>(812,000)</b>	<b>(812,000)</b>

## RESERVES

	Balance 31 March 2020 £	Contribution from Reserves 2020/21 £	Contribution to Reserves 2020/21 £	Balance 31 March 2021 £	Contribution from Reserves 2021/22 £	Contribution to Reserves 2021/22 £	Balance 31 March 2022 £
<b>Earmarked Reserves</b>							
Revenue Commitments Reserve	11,422,958	(10,340,408)	0	1,082,550	0	0	1,082,550
Capital Commitments Reserve	3,793,107	(3,791,700)	13,823	15,230	(3,610)	0	11,620
Forecast Risk Fund	3,087,912	(393,000)	689,678	3,384,590	(1,048,630)	0	2,335,960
Asset Refurbishment / Replacement Reserve	1,269,288	0	0	1,269,288	0	0	1,269,288
Beach Recharge Reserve	1,500,000	0	0	1,500,000	0	0	1,500,000
Benefit Reserve	999,790	0	0	999,790	0	0	999,790
Building for the Future Reserve	2,609,750	(1,370,940)	0	1,238,810	(270,040)	685,470	1,654,240
Business Rate Resilience Reserve	1,758,422	0	6,044,730	7,803,152	(6,044,730)	0	1,758,422
Commutated Sums Reserve	389,402	(28,000)	0	361,402	(20,000)	0	341,402
Crematorium Reserve	154,252	0	0	154,252	0	0	154,252
Election Reserve	0	0	30,000	30,000	0	30,000	60,000
Haven Gateway Partnership Reserve	75,000	0	0	75,000	0	0	75,000
Leisure Capital Projects Reserve	124,000	0	50,000	174,000	0	50,000	224,000
Planning Inquiries and Enforcement Reserve	99,000	(20,000)	0	79,000	(20,000)	0	59,000
Residents Free Parking Reserve	221,000	0	0	221,000	0	0	221,000
Section 106 Agreements Reserve	1,388,673	0	0	1,388,673	0	0	1,388,673
	<b>28,892,554</b>	<b>(15,944,048)</b>	<b>6,828,231</b>	<b>19,776,737</b>	<b>(7,407,010)</b>	<b>765,470</b>	<b>13,135,197</b>
<b>Uncommitted Reserve</b>	4,000,000	0	0	4,000,000	0	0	4,000,000
<b>Total Reserves</b>	<b>32,892,554</b>	<b>(15,944,048)</b>	<b>6,828,231</b>	<b>23,776,737</b>	<b>(7,407,010)</b>	<b>765,470</b>	<b>17,135,197</b>



## Special Expenses 2021/22

	Open Spaces	Recreation Areas	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax
	(A)	(B)	(C)	(D)	(E)	(F)
	(£)	(£)	(£)		(£)	(£)
Clacton	257,111	91,156	348,267	17,028.7	20.45	8.86
Frinton and Walton	76,836	52,232	129,068	8,011.7	16.11	4.52
Harwich	69,976	14,842	84,818	5,447.5	15.57	3.98
Lawford	5,055	0	5,055	1,604.7	3.15	(8.44)
Manningtree	(5,843)	0	(5,843)	336.4	(17.37)	(28.96)
All other Parishes	-	-	-	-	-	(11.59)
	<b>403,135</b>	<b>158,230</b>	<b>561,365</b>			

Page 101

The total value of Special Expenses of £561,365 reduces the General Council Tax by £11.59

Column (E) shows the special expenses tax amount which will be applicable to different parts of the District  
 Column (F) indicates the net impact on the aggregate amount of Council Tax payable

## FOR INFORMATION - Comparison of 2021/22 Special Expenses with 2020/21

	2020/21				2021/22				Change in net impact on total Band D Tax <sup>(1)</sup>	% Change in Special Expenses levy (Col. G compared to Col. C)
	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	(£)		(£)	(£)	(£)	(£)	(£)	(£)	%	
Clacton	364,633	17,167.3	21.24	9.07	348,267	17,028.7	20.45	8.86	(0.21)	(3.72)
Frinton and Walton	135,774	7,982.0	17.01	4.84	129,068	8,011.7	16.11	4.52	(0.32)	(5.29)
Harwich	89,128	5,501.7	16.20	4.03	84,818	5,447.5	15.57	3.98	(0.05)	(3.89)
Lawford	5,271	1,582.9	3.33	(8.84)	5,055	1,604.7	3.15	(8.44)	0.40	(5.41)
Manningtree	(5,838)	336.1	(17.37)	(29.54)	(5,843)	336.4	(17.37)	(28.96)	0.58	0.00
All other Parishes	-	-	-	(12.17)	-	-	-	(11.59)	0.58	-
	<b>588,968</b>				<b>561,365</b>					

Note

1. An amount in brackets is a reduction in levy between the two years.

**REQUISITE BUDGET CALCULATIONS 2021/22**

- (a) It be noted that on 24th November 2020 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 14th December 2020 the Corporate Finance and Governance Portfolio Holder agreed in accordance with delegated power 3.37(8) the following amounts for the year 2021/22 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 and taking into account the discounts determined by Council on 24th November 2020.
- (i) 48,435.6 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012, as its council tax base for the year.
  - (ii) Part of the Council's area  
The amounts set out in Appendix G 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 the criteria below it is felt that the Council would be justified in passing a contrary resolution in respect of the special expenses which results in a special expenses total of £561,365.

Consideration of Determining the Contrary Resolution

In judging whether the contrary resolution should be passed in respect of any special expenses, the following matters are relevant:

- (i) Whether in respect of this Council's expenditure the function is to be provided generally for the whole district or is to be restricted to a part or parts of the district?
- (ii) To what extent, if any, are restrictions placed on any part of the district as to the accessibility of the function?
- (iii) The use of the facility/activity to which the Special Expense relates.

These matters must each be considered and a view taken as to whether it would be appropriate to pass the contrary resolution in respect of some of the budgeted expenditure on Special Expenses. Budgeted costs have been analysed between Special Expenses and General Expenses areas using the same methodology as that used last year.

- (c) That the tax bases for calculating the burden of special expenses will be as shown in Appendix G column (2)

(d) That the following amounts be calculated by the Council for the year 2021/22 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:

- (i) £99,111,567 Being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
- (ii) £88,407,020 Being the aggregate of the amounts that the Council estimates for the items set out in Sections 31A(3)(a) to (d) of the Act.
- (iii) £10,704,547 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 31A(4) of the Act, as its Council Tax Requirement for the year.
- (iv) £221.01 Being the amount at d(iii) above divided by the amount at a(i) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year.
- (v) £2,661,812 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) £166.05 Being the amount at d(iv) above less the result given by dividing the amount at d(v) above by 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 G column (10) for the areas as set out in column (1), being the amounts given by adding to the amount at d(vi) 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.

## CALCULATION OF DISTRICT AND PARISH/TOWN 2021/22 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)	For all Special Items (4) + (6)	Council Tax For General Expenses	Total (8) + (9)
(1)	(2)	£ (3)	£ (4)	£ (5)	£ (6)	£ (7)	£ (8)	£ (9)	£ (10)
Unparished Area:									
Clacton	17,028.7			348,267	20.45	348,267	20.45	166.05	186.50
Parishes of:									
Alresford	839.4	86,500	103.05			86,500	103.05	166.05	269.10
Ardleigh	1,022.0	41,803	40.90			41,803	40.90	166.05	206.95
Beaumont-cum-Moze	122.1	4,000	32.76			4,000	32.76	166.05	198.81
Great Bentley	884.6	94,652	107.00			94,652	107.00	166.05	273.05
Little Bentley	117.5	3,300	28.09			3,300	28.09	166.05	194.14
Bradfield	485.5	60,000	123.58			60,000	123.58	166.05	289.63
Brightlingsea	2,867.5	186,806	65.15			186,806	65.15	166.05	231.20
Great Bromley	388.1	22,000	56.69			22,000	56.69	166.05	222.74
Little Bromley	98.5	1,700	17.26			1,700	17.26	166.05	183.31
Little Clacton	1,039.4	80,000	76.97			80,000	76.97	166.05	243.02
Elmstead	714.1	38,600	54.05			38,600	54.05	166.05	220.10
Frating	210.6	9,000	42.74			9,000	42.74	166.05	208.79
Frinton and Walton	8,011.7	622,413	77.69	129,068	16.11	751,481	93.80	166.05	259.85
Harwich	5,447.5	205,861	37.79	84,818	15.57	290,679	53.36	166.05	219.41
Lawford	1,604.7	105,456	65.72	5,055	3.15	110,511	68.87	166.05	234.92
Manningtree	336.4	23,503	69.87	(5,843)	(17.37)	17,660	52.50	166.05	218.55
Mistley	1,052.4	95,000	90.27			95,000	90.27	166.05	256.32
Great Oakley	372.0	26,620	71.56			26,620	71.56	166.05	237.61
Little Oakley	368.3	17,335	47.07			17,335	47.07	166.05	213.12
Ramsey and Parkeston	713.9	72,418	101.44			72,418	101.44	166.05	267.49
St Osyth	1,842.5	141,333	76.71			141,333	76.71	166.05	242.76
Tendring	285.6	13,000	45.52			13,000	45.52	166.05	211.57
Thorpe-le-Soken	795.7	54,488	68.48			54,488	68.48	166.05	234.53
Thorrington	520.1	22,000	42.30			22,000	42.30	166.05	208.35
Weeley	773.5	46,172	59.69			46,172	59.69	166.05	225.74
Wix	300.1	20,950	69.81			20,950	69.81	166.05	235.86
Wrabness	193.2	5,537	28.66			5,537	28.66	166.05	194.71
	<u>48,435.6</u>	<u>2,100,447</u>		<u>561,365</u>		<u>2,661,812</u>			

## PRECEPTS ON THE COLLECTION FUND

2020/21			2021/22		
48,392.0		Council Tax Base	48,435.6		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
14,582	301.33	Total Net Budget	8,517	175.84	
(4,867)	(100.57)	Less Government Support/Business Rates	(5,931)	(122.45)	
<b>9,715</b>	<b>200.76</b>	<b>Net District Council Expenditure</b>	<b>2,586</b>	<b>53.39</b>	
(1,361)	(28.12)	Less Collection Fund (surplus)/deficit	6,018	124.25	
<b>8,354</b>	<b>172.64</b>	<b>District Council Services</b>	<b>8,604</b>	<b>177.64</b>	<b>2.90%</b>
7,765	160.47	District General Expenses	8,043	166.05	<b>3.48%</b>
589	12.17	District Special Expenses	561	11.59	<b>-4.77%</b>
<b>8,354</b>	<b>172.64</b>	<b>Council Tax Requirement (TDC)</b>	<b>8,604</b>	<b>177.64</b>	<b>2.90%</b>
2,046	42.27	Parish Council Services	2,101	43.37	<b>2.60%</b>
<b>10,400</b>	<b>214.91</b>	<b>Council Tax Requirement (incl. parishes)</b>	<b>10,705</b>	<b>221.01</b>	<b>2.84%</b>

## DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2021/22

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)
<b>Parished or Unparished Area</b>								
Unparished Area:								
Clacton	124.33	145.06	165.78	186.50	227.94	269.39	310.83	373.00
Parishes of :								
Alresford	179.40	209.30	239.20	269.10	328.90	388.70	448.50	538.20
Ardleigh	137.97	160.96	183.96	206.95	252.94	298.93	344.92	413.90
Beaumont-cum-Moze	132.54	154.63	176.72	198.81	242.99	287.17	331.35	397.62
Great Bentley	182.03	212.37	242.71	273.05	333.73	394.41	455.08	546.10
Little Bentley	129.43	151.00	172.57	194.14	237.28	280.42	323.57	388.28
Bradfield	193.09	225.27	257.45	289.63	353.99	418.35	482.72	579.26
Brightlingsea	154.13	179.82	205.51	231.20	282.58	333.96	385.33	462.40
Great Bromley	148.49	173.24	197.99	222.74	272.24	321.74	371.23	445.48
Little Bromley	122.21	142.57	162.94	183.31	224.05	264.78	305.52	366.62
Little Clacton	162.01	189.02	216.02	243.02	297.02	351.03	405.03	486.04
Elmstead	146.73	171.19	195.64	220.10	269.01	317.92	366.83	440.20
Frating	139.19	162.39	185.59	208.79	255.19	301.59	347.98	417.58
Frinton and Walton	173.23	202.11	230.98	259.85	317.59	375.34	433.08	519.70
Harwich	146.27	170.65	195.03	219.41	268.17	316.93	365.68	438.82
Lawford	156.61	182.72	208.82	234.92	287.12	339.33	391.53	469.84
Manningtree	145.70	169.98	194.27	218.55	267.12	315.68	364.25	437.10
Mistley	170.88	199.36	227.84	256.32	313.28	370.24	427.20	512.64
Great Oakley	158.41	184.81	211.21	237.61	290.41	343.21	396.02	475.22
Little Oakley	142.08	165.76	189.44	213.12	260.48	307.84	355.20	426.24
Ramsey and Parkeston	178.33	208.05	237.77	267.49	326.93	386.37	445.82	534.98
St Osyth	161.84	188.81	215.79	242.76	296.71	350.65	404.60	485.52
Tendring	141.05	164.55	188.06	211.57	258.59	305.60	352.62	423.14
Thorpe-le-Soken	156.35	182.41	208.47	234.53	286.65	338.77	390.88	469.06
Thorrington	138.90	162.05	185.20	208.35	254.65	300.95	347.25	416.70
Weeley	150.49	175.58	200.66	225.74	275.90	326.07	376.23	451.48
Wix	157.24	183.45	209.65	235.86	288.27	340.69	393.10	471.72
Wrabness	129.81	151.44	173.08	194.71	237.98	281.25	324.52	389.42

## CALCULATION OF ESTIMATED SURPLUS ON THE COLLECTION FUND FOR 2021/22

In January each year the Council (as billing authority) must assess the balance that will be in the Collection Fund on 31 March.

The Council Tax surplus/deficit has to be divided between this Council and the three major precepting authorities in proportion to their original budget requirements. The Business Rates surplus/deficit has to be allocated according to the statutory proportions applicable under business rates retention which are 40% Tendring District Council, 9% Essex County Council, 1% Essex Fire and the remaining 50% to Central Government.

COVID-19 has had a significant effect on the business rate figures due to the government's measures to support business ratepayers during the pandemic. This has reduced business rate income by an estimated **£15.661m** but Tendring will be recompensed for its share of this income loss by government grant payable into the General Fund in 2020/21. The government has also implemented a scheme to share a portion of the deficit on business rates over three years but this has relatively little effect on Tendring. The result of this is a net deficit for Tendring of **£6.018m** (**£0.027m** surplus on Council Tax and a **£6.045m** deficit on Business Rates). This deficit must be taken into account when setting the 2021/22 budget but this will be offset by the grant received in 2020/21 which will need to be carried forward to match the deficit.

	COUNCIL TAX		BUSINESS RATES	
	Original Estimate £'000	Latest Estimate £'000	Original Estimate £'000	Latest Estimate £'000
<b>Income for the Year</b>	(87,519)	(87,778)	(27,692)	(11,013)
<b>Expenditure</b>				
Precepts/Share of Income				
- Essex County Council	63,931	63,931	2,453	2,453
- Essex Fire	3,576	3,576	273	273
- Essex Police	9,612	9,612	-	-
- Tendring District Council	10,400	10,400	10,903	10,903
- Central Government	-	-	13,628	13,628
Balances				
- Essex County Council	2,452	2,452	216	216
- Essex Fire	140	140	24	24
- Essex Police	372	372	-	-
- Tendring District Council	400	400	961	961
- Central Government	-	-	1,201	1,201
Other Business Rate Payments	-	-	435	646
(Surplus)/Deficit for Year	3,364	3,105	2,402	19,292
Add (Surplus)/Deficit Brought Forward	(3,364)	(3,333)	(2,402)	(3,360)
<b>(Surplus)/Deficit Carried Forward</b>	<b>-</b>	<b>(228)</b>	<b>-</b>	<b>15,932</b>
<b>Allocated to:</b>		<b>£'000</b>		<b>£'000</b>
- Essex County Council		(167)		1,360
- Essex Fire		(9)		151
- Essex Police		(25)		-
- Tendring District Council		(27)		6,045
- Central Government		-		7,556
		(228)		15,112
- Adjustment for 3 year spread		-		820
<b>(Surplus)/Deficit</b>		<b>(228)</b>		<b>15,932</b>



## **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 Chief Finance Officer (S151 Officer) must report to Council, as part of the budget process, the robustness of the estimates and the adequacy of the reserves, both of which are set out below.

### ***Robustness of the Estimates***

As part of the Long Term Financial Sustainability Plan introduced during 2017/18, the forecast and budget setting processes continue to be built on the following 5 key strands:

- Increases to Underlying Income
- Controlling Net Expenditure Inflationary Pressure
- Savings and Efficiencies
- Delivering a Favourable Outturn Position
- Cost Pressure Mitigation

Within each strand, the forecast is based on robust and prudent estimates with no optimistic bias included. Each element of the forecast and how it has been derived and developed over time is clearly set out within regular reports to Management Team and Members.

The detailed budget for 2021/22 has been prepared within the above context and clear rationale has been stated in respect of the formulation of the financial forecast and how it has been translated into the detailed budgets. This has been supported by a risk assessment of each line of the forecast.

As discussed during the development of the long term approach, cost pressures continue to present one of the more significant risks to the forecast, especially given the amount of unavoidable cost pressures included in both 2020/21 and 2021/22. Although on-going revenue items remain the most difficult items to respond to, one-off items, such as those associated with repairing / refurbishing assets could also have a significant impact on the forecast. However in respect of the latter, one-off funding has been made available elsewhere in the budget to support these costs which 'protects' the underlying revenue budget from the associated risk.

As acknowledged in prior years, the long-term approach to the forecast requires a compromise in terms of the speed at which the Council can spend money on items where it has a choice to do so or not. This may involve areas where the additional expenditure may support income growth, the delivery of the Council's priorities or both. A hard but fair and considered approach is being taken in terms of how much additional expenditure by way of cost pressures can be accommodated within the long-term forecast.

To support the management of risks, the Council continues to resist using one-off money, such as the New Homes Bonus, to support the on-going base budget. The cost pressure allowance was also increased during the year to reflect the level of cost pressures emerging to date and to recognise that items may reappear in future years if the mitigating action that has been taken to date does not provide a permanent solution.

Another important element of the long-term forecast is the delivery of on-going savings, which act as a 'safety valve' in terms of offsetting increases in cost pressures or other unavoidable increases in expenditure. As part of its overall response to the COVID 19 crisis, the savings target was 'relaxed' in 2021/22 but this can be effectively managed due to the flexibility that the long-term approach to the forecast provides. However, savings will be required in 2022/23 and beyond and the Council has included within its key priority work streams for next year an action

to develop a robust governance framework to identify and deliver the savings required, with the target remaining as £0.450m per year.

In terms of the wider impact from the COVID 19 crisis, there has been a significant impact in 2020/21, which is being managed and supported by the essential grant funding being provided by the Government. It is expected that 2021/22 will be a 'transitional year' where the wider economy starts to recover and key elements of the budget start to return to pre-COVID 19 levels. The speed and scale of this return remains uncertain and the on-going impact has been included in the budget where possible, including the use of a specific earmarked reserve to underwrite the risk to income streams, such as those associated with the Council's leisure facilities.

The financial forecasting process continues to remain alert to government announcements and the impact of external issues such as funding receivable from elsewhere within the public sector. The forecast also aims to reflect the outturn position from the previous year along with emerging issues, which allow it to also remain alert to potential changes to its financial position. The future financial settlement arrangements with the Government remains a key risk along with cost pressures and savings targets discussed earlier and together they represent the highest rated risks within the long term forecast.

In terms of emerging issues, a significant item relating to the Council's coast protection responsibilities has been identified. The associated remedial works required are estimated to cost £4.000m. The Council's response to this major issue is currently under review with potential funding options being considered, such as seeking contributions from other key stakeholders and the potential to reprioritise existing budgets, both of which aim to avoid pressure being placed on the on-going revenue budget and protect as far as possible the long-term forecast.

Clear actions in respect of financial resilience continue to form part of the Council's Annual Governance Statement that includes amongst other things a number of financial risks and issues that enable the Council to keep a watching brief on significant upcoming matters that may have a financial consequence.

It is also important to highlight that the Council so far to date has been able to 'cash back' many of its commitments and priorities so their delivery is secured, rather than relying on projected savings or future forecasts to fund them. Similarly to other actions set out in this statement, this 'protects' the underlying revenue budget, as investment in priorities can still be progressed without relying on generating the necessary funds via the long term forecast.

The on-going review of reserves continues to demonstrate that the Council's current level of reserves remain adequate to 'underwrite' risks and uncertainties that are inherent within the forecasting process, supported by the specific Forecast Risk Fund. No significant adjustments have been required in 2021/22 that weaken the overall long-term approach to the forecast. A specific statement on reserves is set out further on in this section of the report.

Financial resilience remains at the forefront of the financial planning process with money identified where possible to invest in 'spend to save' projects or 'protect' key services that will in turn support the Council in delivering a balanced and sustainable budget in the long term. It is important to highlight that the Council continues to aim to find savings from within its underlying revenue budget rather than rely on potentially time limited income, such as from the New Homes Bonus, to balance the budget.

The need to continue to deliver against the 10-year forecast is clearly recognised within the Council and remains the key focus in 2021/22 and beyond to enable it to continue to provide quality services and invest in its priorities. Self-sufficiency continues to underpin the Council's

10-year forecast along with maximising opportunities through investment and maximising savings opportunities over a longer time period. Taking a longer-term view of the forecast also enables the Council to respond to any significant financial impacts over several years rather than as part of an annual budget cycle, which strengthens financial resilience in the long term.

Another aspect to the long-term approach to the forecast is the ability to 'flex' the delivery of services rather than cut services. If required by the forecast, the Council could flex the delivery of a service one year but increase it again when money next becomes available, which also provides a key foundation against which the budget can be 'built'.

The Council continues to play a key role in a number of activities such as engaging with cross authority working and maximising commercial opportunities wherever possible, all of which are important elements in supporting the Council's longer term financial strength. Significant transformation activities including office rationalisation, channel shift and digital transformation projects remain in progress within the Council to support the overall financial position going forward.

The Council has also developed a Back to Business Plan in response to the COVID 19 crisis. The primary aim of the plan is to support businesses and residents within the district to successfully recover from the very challenging environment that the COVID 19 crisis has introduced. This will in turn also support the overall health of the local economy and its resilience, which 'protects' key income streams of the forecast such as business rates.

It is recognised that there are risks inherent within the Council's financial framework and corresponding detailed estimates. However, action has been taken to mitigate these risks as far as possible. The budgets have been prepared against the background of the continuing difficult economic climate, which have been made even more challenging by the COVID 19 crisis.

The Council's External Auditor recently highlighted as part of their value for money work that the Council has adequate arrangements for setting and monitoring financial budgets and forecasts. While they recognised that there was a funding gap in the long-term plan, they were satisfied that the Council is making appropriate arrangements to manage this in a way that will ensure it continues to remain financially sustainable.

Within the Financial Strategy framework, there is Cabinet involvement at various stages in addition to a comprehensive review and associated input from the Resources and Services Overview and Scrutiny Committee.

Regular and comprehensive monitoring of the budget will continue to be undertaken during 2021/22 as part of the well-established and comprehensive financial performance reporting process, so issues can be identified and action taken at the earliest opportunity if and when appropriate. In addition, any savings identified during the year will continue to be transferred to the Forecast Risk Fund where possible, to further strengthen the approach taken in 'underwriting' the risks associated with a 10 year forecasting period.

It is currently proposed to review the long-term forecast in 2023, which would see 3 to 4 years to go until the end of the original 10-year plan. This will provide an opportune time to review the Council's financial position going forward and reflect on any longer term impact from the current COVID 19 crisis.

The proposed budget resulting from the above processes and governance arrangements 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 2021 is **£4.000m**. All of the reserves are regarded as adequate / prudent and recognise significant risks such as from potential business rates volatility, the on-going impact from COVID 19 and to support the mitigation of cost pressures relating to the Council's assets.

In addition to the above, a Forecast Risk Fund has been established to 'underwrite' the 10-year forecast. Surplus balances are forecast to remain within this reserve over the remaining years of the plan.

As part of the on-going development of the forecast, the level and appropriateness of reserves will be subject to a review based on factors such as historic usage, associated risks, sensitivity analysis and their underlying purpose, which was also the subject of a recent recommendation from the Council's External Auditor.

## **Care Leaver's Council Tax Discount Policy**

### **Introduction**

This policy utilises the discretionary power available to billing authorities arising from S13A(1)(c) of the Local Government Finance Act 1992 to reduce, or further reduce, the amount of council tax a care leaver is liable to pay with effect from 1 April 2020.

### **Definitions**

For the purpose of this policy, a 'care leaver' is defined as:

A person aged up to 21, who has either

- (a) been looked after by Essex County Council 'Essex' for at least 13 weeks since the age of 14; and who was looked after by the local authority at school-leaving age or after that date; or
- (b) who is entitled to leaving care support from Essex.

The Children Act 1989 defines the categories of children entitled to leaving care support as:

'Eligible children' are those young people aged 16-17 who are still in care and have been 'looked after' for a total of 13 weeks from the age of 14 and including their 16th birthday;

'Relevant children' are those young people aged 16 and 17 who have already left care, and who were 'looked after' for at least 13 weeks from the age of 14 and have been 'looked after' at some time while they were 16 or 17;

'Former relevant children' are those young people aged 18, 19 or 20 who have been eligible and/or relevant.

### **Policy statement**

For the purpose of calculating the amount of discretionary council tax reduction to apply, care leavers and those in their household are required to take steps to minimise their liability for council tax by claiming discounts, exemptions and council tax reduction.

After all discounts, exemptions and council tax reduction have been claimed the Council will reduce the council tax liability so that the liability of the household is the same that it would have been had the care leaver been a 'disregarded persons' (such as students) as detailed in s11 and Schedule 1 of the Local Government Finance Act 1992

#### ***For example:***

*A care leaver joining an existing household with a single person discount in place will be given sufficient discretionary relief to ensure that the council tax liability does not increase as a result of their presence.*

*A household where only care leavers are liable to pay council tax will be given sufficient discretionary relief to extinguish the council tax liability completely.*

*A care leaver in a property, which would otherwise be exempt from council tax, will be given sufficient discretionary relief to ensure that no council tax continues to be payable.*

This page is intentionally left blank

## COUNCIL

16 FEBRUARY 2021

### REPORT OF CABINET

#### A.2 EXECUTIVE'S PROPOSALS – HOUSING REVENUE ACCOUNT BUDGET 2021/22 (Report prepared by Richard Barrett)

##### PART 1 – KEY INFORMATION

###### PURPOSE OF THE REPORT

To present to Council the Executive's Housing Revenue Account (HRA) budget proposals including the increase in dwelling rents for 2021/22.

###### EXECUTIVE SUMMARY

- The information and recommendations set out in this report reflect the Executive's HRA budget proposals which were approved for submission to Council at their meeting on 29 January 2021.
- The above report highlighted that further changes were expected that related to salary costs and recharges. These two areas of the budget have now been finalised with the following changes made:
  - i) Increase in salary costs - **£0.025m**
  - ii) Increase in recharges from the General Fund - **£0.009m**
- The above results in a small deficit for the year of **£0.022m**, a change of **£0.034m** compared with the small surplus of **£0.012m** that was report to Cabinet on 29 January 2021. The deficit is to be met by calling money from HRA general balances.
- For 2021/22, the Executive's budget proposals set out an increase in dwelling rents of 1.5% along with a total net HRA expenditure budget of **£13.712m** and a capital programme totalling **£3.457m**.
- The 1.5% increase in dwelling rents results in an average weekly rent of **£84.10** in 2021/22. (*£82.42 in 2020/21*)
- The proposed budget reflects the continued repayment of debt, with the total debt position falling to **£36.777m** at the end of 2021/22.
- The estimated HRA general balance at the end of 2021/22 totals **£5.248m**.

###### RECOMMENDATION(S)

That Council approves:

- (a) a 1.5% increase in dwelling rents in 2021/22;
- (b) the 2021/22 Scale of Charges shown in Appendix B; and

(c) subject to (a) and (b) above, the Housing Revenue Account Budget for 2021/22 as set out in Appendix A, along with the HRA Capital Programme and the movement in HRA Balances / Reserves as set out in Appendix C and Appendix D respectively.

## PART 2 – IMPLICATIONS OF THE DECISION

### DELIVERING PRIORITIES

The HRA budget and Business Plan plays a significant role in the delivery of affordable and decent housing in the district and the Council's responsibilities as a landlord has direct implications for the Council's ability to deliver on its objectives and priorities.

### FINANCE, OTHER RESOURCES AND RISK

#### Finance and other resources

The financial implications are set out in this report and its appendices.

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

#### Risk

There are inherent risks associated with the forecast such as:

- Changes in income achieved and future rent setting policy
- Emergence of additional areas of spend
- Emergence of new or revised guidance
- New legislation / burdens
- Changing stock condition requirements
- Adverse changes in interest rates
- National welfare reforms

In view of the above it is important that a sufficient level of balances / reserves is available to support the HRA. HRA Balances are currently forecast to be **£5.248m** at the end of 2021/22, which although required to support the business plan and HRA investment in future years, provides a 'buffer' to the 30 year Business Plan if, for example, some of the items highlighted above emerge or are required to deal with changing financial and service demand issues.

Reflecting on the Housing Strategy, a 30 year HRA Business Plan is maintained that continues to demonstrate the sustainability and resilience of the HRA within a self-financing environment and the ability to provide opportunities for housing investment and associated housing services in the future, although it is acknowledged that the longer term view always remains subject to the Government's housing policies.

To date the HRA has been largely unaffected financially from the impact of the COVID 19 crisis. Although there are some secondary impacts as set out in the report to Cabinet in December (increased voids), it is not expected that this situation will significantly change over the remainder of this financial year and into 2021/22. However, the position will be kept under on-going review and the financial sustainability of the HRA remains underwritten by the current level of general balances, which are forecast to be **£5.248m** at the end of 2021/22 as mentioned above.



## LEGAL

It is a statutory requirement on a local authority to determine its Housing Revenue Account budget before the upcoming financial year and to ensure that its implementation will not result in an overall debit balance on the Account.

The self-financing regime for the Housing Revenue Account that came into effect from April 2012 was enabled by the Localism Act 2011.

The Regulator of Social Housing and its predecessor bodies have, at the Direction of Government, issued requirements and guidance to registered providers of social housing (which includes Local Authorities) in respect of rents. This has included the maximum levels of rent they can charge and annual increases in rents.

In 2016, Parliament passed the Welfare Reform and Work Act which, together with Regulations made under it, created a legislation-based regime of rent reduction across the sector by 1% per year until 2020. Therefore, over this 4-year period, providers have been required to reduce rents by 1% per year across its housing stock.

In October 2017, the Government announced that at the end of the 4 year rent reduction period it intended to return to annual rent increases of up to CPI + 1%, implemented through the regulator's Rent Standard rather than through legislation.

The Secretary of State for Housing, Communities and Local Government published on 26 February 2019 a 'Direction to the Regulator' to set a Rent Standard that will apply from 1 April 2020. That Direction was published alongside the Government's Policy Statement on Rents (the Policy Statement) and the regulator is required to have regard to this when setting its Rent Standard.

The regulator may under section 194(2A) of the Housing and Regeneration Act 2008 set standards for registered providers requiring them to comply with specified rules about their levels of rent (and the rules may, in particular, include provision for minimum or maximum levels of rent or levels of increase or decrease of rent).

The Regulator of Social Housing has confirmed rents can be increased by up to CPI+1% per year for a period of 5 years starting from 1 April 2020. The rent standard does not apply to properties let to high-income social tenants, so rather than this being a mandatory requirement that the Government had previously looked to implement, it is now a voluntary decision taken at a local level. However, given the very challenging administrative issues associated with charging higher rents to high-income tenants, it is not proposed to introduce this at the present time. However, it is acknowledged that this flexibility may be subject to review in future years, for example, as part of developing future policy decisions within the HRA.

The Housing and Planning Act 2016 introduced a number of changes that had an impact on social housing, which via associated regulations are reflected in the HRA estimates as necessary.

The HRA 30 Year Business Plan was agreed as part of the self-financing reforms and associated borrowing agreed by Full Council in February 2012 and the budget proposed for 2021/22 remains broadly in-line with the plan after taking into account relevant external factors and changes introduced by the Government since that date.

## 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.**

In carrying out its functions as a social landlord, the Council has regard to the need to reduce the potential for criminal activity by improving the security of dwellings as part of maintenance and repair programmes and for combating anti-social behaviour through effective management procedures.

Although there are no direct equality and diversity issues, the overall HRA and associated financial planning processes aim to recognise and include such issues where appropriate and relevant.

## PART 3 – SUPPORTING INFORMATION

### 2021/22 HRA BUDGET PROPOSALS

On 29 January 2021 Cabinet considered the following report:-

#### **A.9 HOUSING REVENUE ACCOUNT BUDGET PROPOSALS 2021/22**

It was resolved that:

- (a) if the financial position changes prior to Council considering the HRA budget on 16 February 2021, the Chief Executive, in consultation with the Housing Portfolio Holder, be authorised to adjust the forecast / budget, including the use of reserves; and*
- (b) subject to (a) above, a 1.5% increase in dwelling rents in 2021/22 along with the detailed HRA Budget proposals for 2021/22, as set out in Appendices A to D to item A.9 of the Joint Report of the Housing Portfolio Holder and the Corporate Finance & Governance Portfolio Holder, be agreed and recommended to Full Council on 16 February 2021 for its approval.*

In respect of item (a), the next section of this report sets out the changes that have been required to the forecast. This report has been approved by the Portfolio Holder for Housing in line with the above delegation.

## CHANGES SUBSEQUENT TO CABINET'S PROPOSALS OF 29 JANUARY 2021 AND HRA BUDGET SUMMARIES

The two following changes to the budget have been required since it was considered by Cabinet at its 29 January 2021 meeting:

- Increase in employee costs of **£0.025m** to reflect the final salary estimates for the year.
- Increase in recharges from the General Fund of **£0.009m** to reflect the final internal recharge calculations for the year

Summaries of the proposed budgets for 2021/22 which reflect the above two changes are as follows:

**Table 1 – HRA Fund Revenue Budget**

	<b>2020/21 Original Budget £m</b>	<b>2021/22 Original Budget £m</b>
<b>Direct Expenditure</b>	6.585	6.572
<b>Direct Income</b>	(13.713)	(13.690)
Indirect Income / Expenditure including Financing Costs*	7.128	7.140
<b>NET (SURPLUS) / DEFICIT</b>	<b>(0)</b>	<b>0.022</b>
<b>Contribution to / (from) Reserves</b>	0	(0.022)

\*Includes a contribution to the HRA Capital Programme of £0.281m

**Table 2 – HRA Capital Programme 2021/22**

	<b>2021/22 Original Budget £m</b>
<b>EXPENDITURE</b>	3.457
<b>FINANCING</b>	
Major Repairs Reserve	3.176
Direct Revenue Contribution	0.281
<b>Total Financing</b>	<b>3.457</b>

## BACKGROUND PAPERS FOR THE DECISION

Working papers held in accountancy

## APPENDICES

<b>Appendix A</b>	HRA Budget Proposals 2021/22
<b>Appendix B</b>	HRA Proposed Service Charges / Fees and Charges 2021/22
<b>Appendix C</b>	HRA Capital Programme
<b>Appendix D</b>	HRA Reserves 2021/22

This page is intentionally left blank

## Revenue Estimates 2021/22

### Housing Revenue Account (HRA)

<u>Analysis by Type of Spend</u>	2020/21 Original Estimate  £	2021/22 Original Estimate  £
<b>Direct Expenditure</b>		
Employee Expenses	1,132,930	1,208,340
Premises Related Expenditure	3,524,190	3,511,410
Transport Related Expenditure	20,370	23,870
Supplies & Services	531,040	487,910
Third Party Payments	1,030	1,030
Transfer Payments	17,000	17,000
Interest Payments	1,358,430	1,322,220
<b>Total Direct Expenditure</b>	<b>6,584,990</b>	<b>6,571,780</b>
<b>Direct Income</b>		
Government Grants	0	0
Other Grants, Reimbursements and Contributions	(8,000)	(8,440)
Sales, Fees and Charges	(536,200)	(566,040)
Rents Receivable	(13,117,260)	(13,101,800)
Interest Receivable	(51,600)	(13,350)
<b>Total Direct Income</b>	<b>(13,713,060)</b>	<b>(13,689,630)</b>
<b>Net Direct Costs</b>	<b>(7,128,070)</b>	<b>(7,117,850)</b>
<b>Indirect Income/Expenditure</b>		
FRS17/IAS19 Pension Costs	(500,810)	(497,340)
Service Unit and Central Costs	2,441,600	2,450,310
Capital Financing Costs	5,187,280	5,187,280
<b>Total Indirect Income/Expenditure</b>	<b>7,128,070</b>	<b>7,140,250</b>
<b>Contributions to/(from) reserves</b>		
Contributions to/(from) Reserves	0	(22,400)
<b>Total Contributions to/(from) reserves</b>	<b>0</b>	<b>(22,400)</b>
<b>Net Contribution to/(from) Reserves</b>	<b>0</b>	<b>(22,400)</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

## Housing Revenue Account (HRA)

<b><u>Analysis by Section/Function</u></b>	<b>2020/21 Original Estimate £</b>	<b>2021/22 Original Estimate £</b>
<b>HRA - MIRS Items to be excluded from HRA balance</b>		
Indirect Income/Expenditure	469,490	469,490
<b>Net Total</b>	<b>469,490</b>	<b>469,490</b>
<b>HRA - MIRS HRA - Contributions Payable to the Pension Scheme</b>		
Direct Expenditure	427,820	453,910
<b>Net Total</b>	<b>427,820</b>	<b>453,910</b>
<b>HRA - MIRS Total IAS 19 Adjustments</b>		
Indirect Income/Expenditure	(569,580)	(555,350)
<b>Net Total</b>	<b>(569,580)</b>	<b>(555,350)</b>
<b>HRA - MIRS Minimum Revenue Provision</b>		
Indirect Income/Expenditure	1,664,300	1,664,300
<b>Net Total</b>	<b>1,664,300</b>	<b>1,664,300</b>
<b>Total for Finance - Financing Items</b>	<b>1,992,030</b>	<b>2,032,350</b>
<b>HRA - Policy &amp; Management</b>		
Direct Expenditure	58,000	58,000
Direct Income	(2,200)	(2,200)
Indirect Income/Expenditure	328,570	358,270
<b>Net Total</b>	<b>384,370</b>	<b>414,070</b>
<b>HRA - Unapportionable Central Overheads Contribution</b>		
Indirect Income/Expenditure	275,720	275,720
<b>Net Total</b>	<b>275,720</b>	<b>275,720</b>
<b>Total for Corporate Director and Administration Operational Services</b>	<b>660,090</b>	<b>689,790</b>
<b>HRA - Tenant Relations</b>		
Direct Expenditure	0	64,470
Indirect Income/Expenditure	0	4,850
<b>Net Total</b>	<b>0</b>	<b>69,320</b>

**APPENDIX A**

<b>HRA - Right to Buy Administration</b>		
Direct Expenditure	20,000	38,980
Direct Income	(26,000)	(26,000)
Indirect Income/Expenditure	60,350	55,210
<b>Net Total</b>	<b>54,350</b>	<b>68,190</b>
<b>HRA - Lease Holders Charges</b>		
Direct Income	(84,000)	(84,000)
Indirect Income/Expenditure	33,650	21,490
<b>Net Total</b>	<b>(50,350)</b>	<b>(62,510)</b>
<b>Total for Customer and Commercial Services</b>	<b>4,000</b>	<b>75,000</b>
<b>HRA - Tenancy Management &amp; Rent Collection</b>		
Direct Expenditure	680,790	662,870
Direct Income	(8,440)	(8,440)
Indirect Income/Expenditure	617,410	504,710
<b>Net Total</b>	<b>1,289,760</b>	<b>1,159,140</b>
<b>HRA - Pumping Stations</b>		
Direct Expenditure	5,700	5,660
Direct Income	(2,620)	(2,620)
Indirect Income/Expenditure	4,790	5,140
<b>Net Total</b>	<b>7,870</b>	<b>8,180</b>
<b>HRA - Sewerage Expenses</b>		
Direct Expenditure	15,430	18,900
Direct Income	(17,050)	(20,670)
Indirect Income/Expenditure	7,300	7,140
<b>Net Total</b>	<b>5,680</b>	<b>5,370</b>
<b>HRA - Communal Central Heating</b>		
Direct Expenditure	82,410	95,980
Direct Income	(66,320)	(79,940)
Indirect Income/Expenditure	2,680	7,300
<b>Net Total</b>	<b>18,770</b>	<b>23,340</b>
<b>HRA - Sheltered Units</b>		
Direct Expenditure	337,460	342,180
Direct Income	(171,290)	(171,290)
Indirect Income/Expenditure	142,010	108,140
<b>Net Total</b>	<b>308,180</b>	<b>279,030</b>

**APPENDIX A**

<b>HRA - Colne Housing Soc Shel Units</b>		
Direct Expenditure	6,000	6,000
<b>Net Total</b>	<b>6,000</b>	<b>6,000</b>
<b>HRA - Estate Sweeping</b>		
Direct Expenditure	66,000	66,000
<b>Net Total</b>	<b>66,000</b>	<b>66,000</b>
<b>HRA - Communal Cleaning</b>		
Direct Expenditure	85,250	85,250
Direct Income	(31,520)	(31,520)
Indirect Income/Expenditure	4,640	3,790
<b>Net Total</b>	<b>58,370</b>	<b>57,520</b>
<b>HRA - Communal Electricity</b>		
Direct Expenditure	98,560	94,280
Direct Income	(70,000)	(70,000)
Indirect Income/Expenditure	9,870	9,300
<b>Net Total</b>	<b>38,430</b>	<b>33,580</b>
<b>HRA - Estate Lighting</b>		
Direct Expenditure	9,320	9,320
<b>Net Total</b>	<b>9,320</b>	<b>9,320</b>
<b>HRA - Maintenance Of Grounds</b>		
Direct Expenditure	12,620	12,620
Direct Income	(64,760)	(77,800)
Indirect Income/Expenditure	209,480	207,260
<b>Net Total</b>	<b>157,340</b>	<b>142,080</b>
<b>HRA - Tenants Rentals</b>		
Direct Income	(13,089,180)	(13,073,720)
<b>Net Total</b>	<b>(13,089,180)</b>	<b>(13,073,720)</b>
<b>HRA - Rents &amp; Other Charges</b>		
Direct Expenditure	130,090	130,090
<b>Net Total</b>	<b>130,090</b>	<b>130,090</b>
<b>HRA - Rent Income</b>		
Direct Income	(28,080)	(28,080)
<b>Net Total</b>	<b>(28,080)</b>	<b>(28,080)</b>
<b>HRA - Interest Receivable</b>		
Direct Income	(51,600)	(13,350)
<b>Net Total</b>	<b>(51,600)</b>	<b>(13,350)</b>



**APPENDIX A**

<b>HRA - Rent Arrears Provision</b>		
Direct Expenditure	156,500	55,440
<b>Net Total</b>	<b>156,500</b>	<b>55,440</b>
<b>HRA - Interest Charges</b>		
Direct Expenditure	1,358,430	1,322,220
<b>Net Total</b>	<b>1,358,430</b>	<b>1,322,220</b>
<b>HRA - Capital Charges</b>		
Indirect Income/Expenditure	3,053,490	3,053,490
<b>Net Total</b>	<b>3,053,490</b>	<b>3,053,490</b>
<b>HRA - Use of Balances</b>		
Contributions to/(from) reserves	0	(22,400)
<b>Net Total</b>	<b>0</b>	<b>(22,400)</b>
<b>Total for Housing and Environmental Health</b>	<b>(6,504,630)</b>	<b>(6,786,750)</b>
<b>HRA - Repair &amp; Maintenance</b>		
Direct Expenditure	3,034,610	3,049,610
Direct Income	0	0
Indirect Income/Expenditure	813,900	940,000
<b>Net Total</b>	<b>3,848,510</b>	<b>3,989,610</b>
<b>Total for Building and Engineering</b>	<b>3,848,510</b>	<b>3,989,610</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

## Housing Portfolio - HRA

## Scale of Charges 2021/22

	Date last revised	(A)	(B)	(C)	(D)	VAT Ind
		2020/21	2021/22	2021/22	2021/22	
	Effective from	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	
		01/04/2020 £	01/04/2020 £	01/04/2021 £	01/04/2021 £	
<b><u>GARAGE RENTS AND ACCOMMODATION CHARGES</u></b>						
Guest room accommodation at sheltered units per night:						
With en-suite facilities (St Marys Court, Groom House, Greenfields, Ironside Walk, Belmans Court)	Apr-18	21.33	25.60	25.00	30.00	V
Without en-suite facilities (Vyntoner House, Kate Daniels House, Mead House, Crooked Elms)	Apr-18	17.08	20.50	20.00	25.00	V
Garage rents HRA (not subject to VAT unless separately let to non-council tenants)	Apr-18	9.08	9.08	9.22	9.22	*
<b><u>QUESTIONNAIRES</u></b>						
Second mortgage enquiries (per enquiry)	Apr-18	158.33	190.00	158.33	190.00	V
Solicitors enquiries on resale of council flats	Apr-18	158.33	190.00	158.33	190.00	V
<b><u>SERVICE CHARGES (per week)</u></b>						
<b>Sewerage charges (not subject to VAT) (See Note 1):</b>						
Treatment Works:						
Goose Green, Tendring	Apr-18	8.26	8.26	8.26	8.26	Z
Coronation Villas, Beaumont	Apr-18	8.21	8.21	8.21	8.21	Z
Whitehall Lane, Thorpe	Apr-18	5.55	5.55	5.55	5.55	Z
Shop Road, Little Bromley	Apr-16	9.00	9.00	9.00	9.00	Z
Horsley Cross, Mistley	Apr-08	9.00	9.00	9.00	9.00	Z
<b>Bio Systems</b>	Apr-18	7.73	7.73	7.73	7.73	Z
<b>Septic Tanks</b>	Apr-18	2.94	2.94	2.94	2.94	Z
<b>Pumping Stations (not subject to VAT)</b>	Apr-18	5.36	5.36	5.36	5.36	Z
Sewerage charge cap where tenant in receipt of benefit	Apr-08	5.00	5.00	5.00	5.00	Z
<b>Communal central heating charges (not subject to VAT) (see note 1):</b>						
Heating and hot water:						
Single units	Apr-18	7.16	7.16	7.16	7.16	N
Double units	Apr-18	8.25	8.25	8.25	8.25	N
Belmans Court	Apr-18	1.67	1.67	1.67	1.67	N
<b>Other Service Charges (not subject to VAT):</b>						
Sheltered Housing:						
Grounds Maintenance	Apr-18	1.29	1.29	1.55	1.55	X
Communal Electricity	Apr-18	2.30	2.30	2.70	2.70	N
Non Sheltered Housing:						
Grounds Maintenance	Apr-18	0.97	0.97	1.17	1.17	N
Communal Electricity	Apr-18	0.89	0.89	1.03	1.03	N
<b>Communal Cleaning (not subject to VAT) (See Note 1):</b>						
Langham Drive, Clacton	Apr-18	2.79	2.79	2.79	2.79	N
Nayland Drive, Clacton	Apr-18	2.77	2.77	2.77	2.77	N
Boxted Ave (3 Storey) , Clacton	Apr-18	2.73	2.73	2.73	2.73	N
Boxted Ave (2 Storey ), Clacton	Apr-18	1.55	1.55	1.55	1.55	N
Polstead Way, Clacton	Apr-18	1.55	1.55	1.55	1.55	N
Porter Way, Clacton	Apr-18	1.31	1.31	1.31	1.31	N
Tanner Close, Clacton	Apr-18	1.23	1.23	1.23	1.23	N

Mason Road, Clacton	Apr-18	1.40	1.40	1.40	1.40	N
Maldon Way, Clacton	Apr-20	1.40	1.40	1.40	1.40	N
Groom Park, Clacton	Apr-18	1.45	1.45	1.45	1.45	N
Leas Road , Clacton	Apr-18	1.45	1.45	1.45	1.45	N
Rivers House, Walton	Apr-18	1.23	1.23	1.23	1.23	N
Rochford House, Walton	Apr-18	1.23	1.23	1.23	1.23	N
D'arcy House , Walton	Apr-18	1.23	1.23	1.23	1.23	N
Churchill Court, Dovercourt	Apr-18	1.59	1.59	1.59	1.59	N
Cliff Court, Dovercourt	Apr-18	1.86	1.86	1.86	1.86	N
Nichols Close, Lawford	Apr-20	2.46	2.46	2.46	2.46	N
Grove Avenue Walton	Apr-18	0.77	0.77	0.77	0.77	N

**SHELTERED UNITS SERVICE CHARGES (Not subject to VAT) (see Note 2):**

Housing Related Support Charge	Apr-17	6.34	6.34	6.34	6.34	X
Landlord Costs	Apr-15	13.60	13.60	13.60	13.60	X
Careline Alarm	Apr-17	2.00	2.00	2.00	2.00	X

**Notes**

- (1) These charges are based on the principle of full cost recovery.
- (2) Only applies to tenants who are not in receipt of Housing Benefit

*	Garage Rent - VAT:					
	Parking:		Storage:			
	Council Tenant	N	Homeless persons goods		N	
	Non-Council Tenant	V	Premises suitable for parking		V	
			Premises unsuitable for parking		X	

**HRA Capital Programme**

	<b>2020/21 Base</b>	<b>2021/22 Budget</b>	<b>2022/23 Budget</b>	<b>2023/24 Budget</b>	<b>2024/25 Budget</b>
		£	£	£	£
<b>EXPENDITURE</b>					
Improvements, enhancement & adaptation of the Council's housing stock	2,696,410	2,696,410	2,696,410	2,696,410	2,696,410
Disabled adaptations for Council Tenants	400,000	400,000	400,000	400,000	400,000
Information Technology upgrade and replacement	20,000	20,000	20,000	20,000	20,000
New Build Initiatives and Acquisitions	280,820	280,820	0	0	0
Cash Incentive Scheme	60,000	60,000	60,000	60,000	60,000
	<b>3,457,230</b>	<b>3,457,230</b>	<b>3,176,410</b>	<b>3,176,410</b>	<b>3,176,410</b>
<b>FINANCING</b>					
Major Repairs Reserve	3,176,410	3,176,410	3,176,410	3,176,410	3,176,410
Direct Revenue Financing of Capital	280,820	280,820	0	0	0
	<b>3,457,230</b>	<b>3,457,230</b>	<b>3,176,410</b>	<b>3,176,410</b>	<b>3,176,410</b>

**HRA RESERVES**

**APPENDIX D**

	<b>Balance 31 March 2020 £</b>	<b>Contribution from Reserves 2020/21 £</b>	<b>Contribution to Reserves 2020/21 £</b>	<b>Est. Balance 31 March 2021 £</b>	<b>Contribution from Reserves 2021/22 £</b>	<b>Contribution to Reserves 2021/22 £</b>	<b>Est. Balance 31 March 2022 £</b>
<b>HRA Reserves</b>							
HRA General Balance	5,270,240	0	0	5,270,240	(22,400)	0	5,247,840
HRA Commitments	1,693,570	(1,693,570)	0	0	0	0	0
Major Repairs Reserve	4,334,690	(3,196,410)	3,176,410	4,314,690	(3,176,410)	3,176,410	4,314,690
<b>Total Reserves</b>	<b>11,298,500</b>	<b>(4,889,980)</b>	<b>3,176,410</b>	<b>9,584,930</b>	<b>(3,198,810)</b>	<b>3,176,410</b>	<b>9,562,530</b>

This page is intentionally left blank