

# Public Document Pack

## TENDRING DISTRICT COUNCIL

Committee Services  
Room 29  
Town Hall  
Station Road  
Clacton-on-Sea  
Essex  
CO15 1SE

5 February 2024

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 13 February 2024 when the business specified in the accompanying Agenda is proposed to be transacted. The meeting will be held in the Princes Theatre, Town Hall, Station Road, Clacton-on-Sea, CO15 1SE.

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 Tuesday, 13 February 2024

### **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 - 6)**

The Council is asked to approve, as a correct record, the minutes of the ordinary meeting of the Council held on 30 January 2024.

#### **3 Declarations of Interest**

Councillors are invited to declare any Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests, 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 2024/2025 (Pages 7 - 112)**

To present to Council the Cabinet's General Fund budget proposals for 2024/25.

#### **9 Report of the Cabinet - A.2 - Executive's Proposals - Housing Revenue Account Budget 2024/2025 (Pages 113 - 132)**

To present to Council the Executive's Housing Revenue Account budget proposals for 2024/25.

## 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 19 March 2024 at 7.30 pm - Princes Theatre - Town Hall, Station Road, Clacton-on-Sea, CO15 1SE

## **INFORMATION FOR VISITORS**

### **PRINCES THEATRE FIRE EVACUATION PROCEDURE**

There is no alarm test scheduled for this meeting. In the event of an alarm sounding, please calmly make your way out of any of the four fire exits in the auditorium and follow the exit signs out of the building.

Please follow the instructions given by any member of staff and they will assist in leaving the building.

Please do not re-enter the building until you are advised it is safe to do so by the relevant member of staff.

The assembly point for the Princes Theatre is in the car park to the left of the front of the building as you are facing it. Your calmness and assistance is greatly appreciated.

### **PUBLIC ATTENDANCE AT TENDRING DISTRICT COUNCIL MEETINGS**

Welcome to this evening's meeting of Tendring District Council.

This is an open meeting which members of the public can attend to see Councillors debating and transacting the business of the Council. However, please be aware that, unless you are included on the agenda to ask a public question, members of the public are not entitled to make any comment or take part in the meeting. You are also asked to behave in a respectful manner at all times during these meetings.

Members of the public do have the right to film or record council meetings subject to the provisions set out below:-

#### **Rights of members of the public to film and record meetings**

Under The Openness of Local Government Bodies Regulations 2014, which came into effect on 6 August 2014, any person is permitted to film or record any meeting of the Council, a Committee, Sub-Committee or the Cabinet, unless the public have been excluded from the meeting for the consideration of exempt or confidential business.

Members of the public also have the right to report meetings using social media (including blogging or tweeting).

The Council will provide reasonable facilities to facilitate reporting.

### **Public Behaviour**

Any person exercising the rights set out above must not disrupt proceedings. Examples of what will be regarded as disruptive, include, but are not limited to:

- (1) Moving outside the area designated for the public;
- (2) Making excessive noise;
- (3) Intrusive lighting/flash; or
- (4) Asking a Councillor to repeat a statement.

In addition, members of the public or the public gallery should **not** be filmed as this could infringe on an individual's right to privacy, if their prior permission had not been obtained.

Any person considered being disruptive or filming the public will be requested to cease doing so by the Chairman of the meeting and may be asked to leave the meeting. A refusal by the member of the public concerned will lead to the Police being called to intervene.

### **Filming by the Council**

This meeting will be filmed by the Council for live and/or subsequent broadcast on the Council's website. The whole of the meeting will be filmed, except where there are confidential or exempt items, and the footage will be on the website for up to 24 months (the Council retains one full year of recordings and the relevant proportion of the current Municipal Year). The Council will seek to avoid/minimise footage of members of the public in attendance at, or participating in, the meeting.

**MINUTES OF THE MEETING OF THE COUNCIL,  
HELD ON TUESDAY, 30TH JANUARY, 2024 AT 7.30 PM  
IN THE PRINCES THEATRE, AT THETOWN HALL, STATION ROAD, CLACTON-ON-SEA, CO15 1SE**

<b>Present:</b>	Councillors Scott (Chairman), Casey (Vice-Chairman), Alexander, Amos, Baker, Barrett, Barry, Bensilum, Bray, Bush, Calver, Chapman BEM, A Cossens, M Cossens, Davidson, Doyle, Everett, Fairley, Ferguson, Fowler, Goldman, Griffiths, Guglielmi, Harris, I Henderson, J Henderson, P Honeywood, S Honeywood, Kotz, Land (items 91 - 98 (part) only), McWilliams, Morrison, Newton, Oxley, Placey, Platt, Skeels Jr., Smith, Steady, G Stephenson, M Stephenson, Sudra, Talbot, Thompson, Turner, White and Wiggins
<b>In Attendance:</b>	Ian Davidson (Chief Executive), Lisa Hastings (Deputy Chief Executive & Monitoring Officer), Keith Simmons (Head of Democratic Services and Elections & Deputy Monitoring Officer), Ian Ford (Committee Services Manager), Kai Aberdeen (Theatre General Manager (Technical)), Keith Durran (Committee Services Officer), Bethany Jones (Committee Services Officer) and Simon Kedge (Casual Technician (Princes Theatre))

**91. APOLOGIES FOR ABSENCE**

An apology for absence was submitted on behalf of Councillor Codling.

**92. REPORT OF THE RETURNING OFFICER ON THE DISTRICT COUNCIL BY-ELECTION - BLUEHOUSE WARD**

The Returning Officer (Ian Davidson) formally reported that the result of the by-election in the Bluehouse Ward of the District held on 11 January 2024 had been as follows:-

Gareth Luke Bayford	Independent	45 votes
John Philip Carrington	Labour Party	83 votes
John Chittock	Independent	6 votes
Bernard Goldman	Independent	181 votes
Josie Holland	No description	24 votes
Anthony Mack	Reform UK	54 votes
Danny Richard Mayzes	Independent	52 votes
Andrew Pemberton	UK Independence Party	38 votes
Alex Oliver James Porter	Conservative	91 votes
Kane Anthony Silver	Liberal Democrats	22 votes

The Returning Officer further reported that BERNARD GOLDMAN had been duly elected a Councillor for the Bluehouse Ward of the District of Tendring and had since made a Statutory Declaration of Acceptance of Office.

The Chairman of the Council (Councillor Scott) congratulated Councillor Goldman on his election and welcomed him to Tendring District Council. He wished Councillor Goldman an enjoyable term of office and then led Members in a round of applause.

Council noted the foregoing.

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

It was moved by Councillor M E Stephenson, duly seconded and:-

**RESOLVED** that the minutes of the ordinary meeting of the Council held on 28 November 2023 be approved as a correct record and be signed by the Chairman.

**94. DECLARATIONS OF INTEREST**

There were no declarations of interest made by Members on this occasion.

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

The Chairman of the Council (Councillor Scott) informed Members that, since the last meeting of the Full Council on 28 November 2023, he had attended in the run up to Christmas and around the District many events such as judging best Christmas Tree/House decorations; Christmas Tree lighting up occasions; Christmas Carol Services and Christmas Markets. More recently, on Friday 26 January 2024, Councillor Scott, accompanied by the Vice-Chairman of the Council (Councillor Casey), had attended the Holocaust Memorial Service in Clacton seafront memorial gardens. Councillor Scott stated that it had been a moving service led by Mr. Harvey Newman.

**96. ANNOUNCEMENTS BY THE CHIEF EXECUTIVE**

There were no announcements made by the Chief Executive on this occasion.

**97. STATEMENTS BY THE LEADER OF THE COUNCIL**

The Leader of the Council (Councillor M E Stephenson) drew everyone's attention to the welcome redecoration of both the Princes Theatre and the Essex Hall. Much of the work had been undertaken by the in-house Theatre Team and he congratulated and thanked them for their dedicated efforts and hard work which should stand the Council in good stead for several decades to come.

The Chairman of the Council (Councillor Scott) endorsed those sentiments.

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

Economic Growth, Regeneration and Tourism Portfolio

The Portfolio Holder (Councillor I J Henderson) informed Council that, as well as having a positive local impact, the new 'Sunspot' building in Jaywick Sands was now receiving national recognition. He reported that The Observer newspaper's architectural journalist, Rowan Moore, had listed the Sunspot as one of his top 5 new buildings in the country in 2023. In addition, the national Royal Institute of British Architecture's Journal had just selected the Sunspot as one of its three 'highly commended' new build projects in 2023/24.

Councillor Henderson also referred to a recent article in the Clacton Gazette which had reported positively on this Council's help and encouragement for the new small

businesses starting up in the Sunspot. He also reported that 19 business units were now let out and the last retail unit had been taken up.

Councillor Henderson then responded to a question from Councillor Guglielmi in relation to acknowledging the role of the previous Administration and Essex County Council in making the Sunspot project a success story.

#### Partnerships Portfolio

The Portfolio Holder (Councillor Placey) was delighted to announce that the OfSTED report, following its inspection visit in November 2023, had rated the Council's Career Track service as 'Good' in all areas.

Councillor Placey further informed Members that the Council had hosted, the previous week, a very successful STEAM (Science, Technology, Engineering, Arts and Maths) event for nine primary schools (Year 6) with a diverse range of employers with the aim of 'sowing the seeds early' for pupils future career aspirations.

Councillor Placey then responded to a question from Councillor Guglielmi in relation to providing an in-depth briefing on the Career Track service for the benefit of the Councillors who were newly elected in 2023.

#### Leisure and Public Realm Portfolio

The Portfolio Holder (Councillor Barry) was pleased to report that the Tour de Tendring 2024 had gone 'live' with a website run by Bike Events. The event itself would take place on Sunday 19 May 2024 and would have, for the first time, two start and finish points namely the usual one in Dovercourt plus one in Clacton (Hazlemere Road Car Park). The route would take in St. Osyth, Great Bentley and Great Oakley with a full 60 mile route plus routes of smaller distances for families with children. Councillor Barry stated that this event was fully supported by Essex Pedal Power and that a lot of enthusiasm was already building up.

Councillor Barry then undertook to respond in writing to Councillor Guglielmi in response to his question relating to the financial cost to the Council of putting on this event.

### **99. PETITIONS TO COUNCIL**

No petition had been received, in accordance with the scheme approved by the Council, on this occasion.

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

Subject to the required notice being given, members of the public could ask questions of the Leader of the Council, Portfolio Holders or Chairmen of Committees.

No such questions had been received, on notice, from members of the public on this occasion.

### **101. REPORT OF THE LEADER OF THE COUNCIL - URGENT CABINET OR PORTFOLIO HOLDER DECISIONS**

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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 would receive a report from the Leader of the Council which would notify 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.

There was no such report required of the Leader of the Council on this occasion.

**102. MINUTES OF COMMITTEES**

It was moved by Councillor M E Stephenson and:-

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

- (a) Resources and Services Overview & Scrutiny of Tuesday 19 September 2023;
- (b) Community Leadership Overview & Scrutiny of Tuesday 14 November 2023;
- (c) Planning Policy & Local Plan of Wednesday 20 December 2023;
- (d) Resources and Services Overview & Scrutiny of Wednesday 10 January 2024; and
- (e) Community Leadership Overview & Scrutiny of Thursday 11 January 2024.

**103. MOTIONS TO COUNCIL**

No Motions on Notice had been submitted in accordance with Council Procedure Rule 12 for this meeting.

**104. RECOMMENDATIONS FROM THE CABINET**

Council would consider any recommendations that had been submitted to it by the Cabinet.

No such recommendations had been submitted by the Cabinet to full Council on this occasion.

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

Council would consider any reports submitted to it by an Overview and Scrutiny Committee.

No such reports had been submitted for consideration at this meeting.

**106. REPORT OF THE CHIEF EXECUTIVE - A.1 - MEMBERSHIP OF COMMITTEES**

The Chief Executive formally reported that, in accordance with the wishes of the Leader of the Conservative Group and the authority delegated to him, the following appointment had been duly made since the last ordinary meeting of the Council, namely:-

Planning Committee

Councillor Mark Cossens had been appointed to serve in place of Councillor Peter Harris.

Council noted the foregoing.

**107. REPORT OF THE CHIEF EXECUTIVE - A.2 - CHANGE IN MEMBERSHIP OF A POLITICAL GROUP**

The Chief Executive formally advised Council that, following the by-election in the Bluehouse Ward held on 11 January 2024 and pursuant to Regulation 9(b) of the Local Government (Committees and Political Groups) Regulations 1990, Councillor Bernard Goldman had served formal notice on the Council that he wished to be treated as a member of the Tendring Independents political group. That notice had been duly counter-signed by the Leader of the Tendring Independents Group (Councillor Mark Stephenson).

Councillor Goldman had informed Officers that they wished to exercise their right under Section 15(1)(e) of the Local Government and Housing Act 1989 and Regulation 17(c) of the Local Government (Committees and Political Groups) Regulations 1990 to have a review of the allocation of seats to political groups carried out at that time. The results of that review were reported to Council elsewhere on the Agenda for this meeting.

Council noted the foregoing.

**108. REPORT OF THE CHIEF EXECUTIVE - A.3 - REVIEW OF THE ALLOCATION OF SEATS TO POLITICAL GROUPS ON THE COUNCIL**

The Chairman informed Members that this item stood deferred until the next ordinary meeting of the Council on 19 March 2024.

The Chief Executive explained that he had, shortly before the meeting had commenced, received a formal Notice that had affected the membership of the Conservative Group. This meant that the figures upon which the statutory proportionality calculations had been based on for the allocation of committee et cetera seats to the political groups on the Council within report A.3 and its appendix were now factually incorrect and that therefore this matter could no longer proceed.

Council noted the foregoing.

**109. JOINT REPORT OF THE MONITORING OFFICER AND THE CABINET - A.4 - PROPOSED MINOR AMENDMENTS TO THE COUNCIL'S CONSTITUTION (COUNCIL PROCEDURE RULES)**

In accordance with the provisions of Article 15.02 (a) and (c) of the Council's Constitution, Council's approval was sought for the recommended changes to the Constitution (Council Procedure Rules) put forward by the Monitoring Officer and the Cabinet following a review undertaken by the former Portfolio Holder for Corporate Finance and Governance (Councillor Guglielmi) through the Councillor Development Portfolio Holder Working Party.

It was reported that the Cabinet, at its meeting held on 15 December 2023 (Minute 63 referred) had considered and had decided to recommend for approval proposed

amendments to the Council Procedure Rules 33.3, 34.3 and 34.4, in order to ensure the Council's Constitution remained effective, efficient and consistent at an operational level and continued to be an expression of best practise and to meet expectations of Members.

A summary of the proposed changes compared to the existing CPRs 33.3, 34.3 and 34.4 was provided in the background section of the joint report of the Monitoring Officer and the Cabinet (A.4).

Having considered the outcome of the review of the mandatory training of Members carried out by the Councillor Development Portfolio Holder Working Party and the Cabinet's recommendation arising therefrom, and in order to enable that recommendation to be approved and adopted:-

It was moved by Councillor M E Stephenson, seconded by Councillor Guglielmi and:-

**RESOLVED** that the Council's Constitution be amended to reflect the proposed changes, as set out in the Appendix attached to item A.4 of the Joint Report of the Monitoring Officer and the Cabinet.

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

Subject to the required notice being given, Members of the Council could ask questions of the Chairman of the Council, the Leader of the Council, Portfolio Holders or Chairmen of Committees.

No such questions had been submitted for this meeting of the Council.

**111. SEATING PLAN FOR MEETINGS OF THE FULL COUNCIL**

The Chairman informed Council that this item now stood deferred to its next ordinary meeting on 19 March 2024.

The Chief Executive explained that the seating plan now needed further revision to reflect the change in membership of the Conservative Group that had been referred to earlier in the meeting under Minute 108 above.

Council noted the foregoing.

**112. URGENT MATTERS FOR DEBATE**

No urgent matters had been submitted in accordance with Council Procedure Rules 3(xv), 11.3(b) and/or 13(p) for this meeting.

The Meeting was declared closed at 7.55 pm

**Chairman**

## COUNCIL

13 FEBRUARY 2024

## REPORT OF CABINET

### A.1 EXECUTIVE'S PROPOSALS – GENERAL FUND BUDGET AND COUNCIL TAX – 2024/25

(Report prepared by Richard Barrett)

#### PART 1 – KEY INFORMATION

##### PURPOSE OF THE REPORT

To present to Council the Executive's General Fund budget proposals for 2024/25.

##### EXECUTIVE SUMMARY

- The information and recommendations set out in this report reflect the financial forecast considered by Cabinet on 26 January 2024, along with a limited number of subsequent changes.
- As highlighted in the report to Cabinet on 26 January 2024, the following adjustments were outstanding at that time, which have now been reviewed / finalised for inclusion within the final budget proposals:
  1. The final employee cost estimates for the year
  2. Recharges between the GF and HRA
  3. Income from Business Rates
  4. Any changes emerging from the Final Local Government Finance Settlement and / or other grants / funding
  5. Any impact from proposed fees and charges
- The updated forecast for 2024/25, including the changes above, is set out in **Appendix A**. The forecast deficit for 2024/25 has reduced from **£1.715m**, that was reported to Cabinet in January, to **£0.449m**. This change is largely due to the final figures associated with income from business rates. This has reduced the use of the Forecast Risk Fund by a corresponding amount.
- It is important however to highlight that in taking a cautionary approach, the above favourable outcome relating to business rates should be treated on a one-off basis given the uncertainty around this complex area of the budget in future years. Further updates will be considered during the year as the longer term forecast develops.
- **Appendices B and C** set out the Net Savings and Cost Pressures respectively. These remain unchanged from the same appendices considered by Cabinet on 26 January 2024.
- As recommended by Cabinet on 26 January 2024, the Executive's budget proposals set out a Band D Council Tax of **£193.73** in 2024/25, an increase of 2.99% (£5.62), with a Council Tax requirement of **£10.048m**.

- Taking into account the changes to the budget required since Cabinet met on 26 January 2024, the total net General Fund revenue budget for 2024/25 is **£15.123m**, along with a General Fund capital programme totalling **£0.827m**.
- The original savings targets of **£1.000m** and **£1.500m** in 2025/26 and 2026/27 respectively remain the same at this stage.
- Even after including the above savings targets, a structural annual deficit of over **£2.000m** is still expected to remain at the end of 2026/27.
- The forecast will remain 'live' and be responsive to changing circumstances and it will be revised on an on-going basis. It is essential that the Council continues to work towards delivering in-year balanced budgets as soon as possible over the forecast period rather than continue to rely on reserves, which is not sustainable in the longer term.
- The reduced call on the forecast risk fund in 2024/25 as highlighted above provides some additional flexibility and within this context it is acknowledged that the Council needs to maximise the time that the Forecast Risk Fund allows, to secure the necessary savings as soon as possible.
- 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 2024.

#### **RECOMMENDATION(S)**

**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 2024/25 budget proposals (based on a 2.99% (£5.62) Band D council tax increase for district services) and agrees:**

- i) That the total General Fund net revenue budget for 2024/25 be set at £15.123m (a council tax requirement of £10.048m excluding parish precepts);**
- ii) that the General Fund capital programme be approved totalling £0.827m in 2024/25;**
- iii) the detailed General Fund budget for 2024/25 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 such as those necessary to reflect the late notification of external / grant funding, then in consultation with the Finance and Governance Portfolio Holder, the Council's S151 Officer be authorised to adjust the budgets accordingly with no net impact on the overall budget or capital programme set out above.

#### **REASON(S) FOR THE RECOMMENDATION(S)**

To enable the Council's budget for 2024/25 along with the necessary associated decisions to be approved. The Council is required to set a balanced budget which is reflected in this report and recommendations.

#### **ALTERNATIVE OPTIONS CONSIDERED**

This is broadly covered in the main body of this report.

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

#### **DELIVERING PRIORITIES**

A revised Corporate Plan and Vision was approved by Full Council at its meeting on 28 November 2023. One of the 6 included themes is Financial Sustainability and Openness, with a commitment to continue to deliver effective services and get things done whilst looking after the public purse; that means carefully planning what we do, managing capacity and prioritising what we focus our time, money and assets on. Tough decisions will not be shied away from, but will be taken transparently, be well-informed, and based upon engagement with our residents.

The forecasting and budget setting process will have direct implications for the Council's ability to deliver on its objectives and priorities. The current approach to the forecast seeks to establish a sound and sustainable budget year on year through maximising income, managing liabilities and cost pressures whilst limiting reductions in services provided to residents, business and visitors where possible. The approach set out in this report continues to be set against this wider context.

#### **OUTCOME OF CONSULTATION AND ENGAGEMENT**

Internal consultation is carried out via the Council's approach to developing the budget as set out within the Constitution. External consultation also forms part of developing the budget, and is carried out early in the year as part of finalising the position for reporting to Full Council in February.

In-line with the above, the Resources and Services Overview and Scrutiny Committee were consulted on the budget proposals at their meeting on 10 January 2024, with their comments considered by Cabinet on 26 January 2024.

At the time of finalising this report, the required consultation with Business Ratepayers remained on-going and any comments will either be provided ahead of the meeting or directly at the meeting of Full Council on 13 February 2024.

<b>LEGAL REQUIREMENTS (including legislation &amp; constitutional powers)</b>			
<b>Is the recommendation a Key Decision (see the criteria stated here)</b>	<b>YES</b>	<b>If Yes, indicate which by which criteria it is a Key Decision</b>	<input checked="" type="checkbox"/> <b>Significant effect on two or more wards</b> <input checked="" type="checkbox"/> <b>Involves £100,000 expenditure/income</b> <input type="checkbox"/> <b>Is otherwise significant for the service budget</b>
		<b>And when was the proposed decision published in the Notice of forthcoming decisions for the Council (must be 28 days at the latest prior to the meeting date)</b>	This item has been included within the Forward Plan for a period in excess of 28 days.
<p>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.</p> <p>A local authority must budget so as to give a reasonable degree of certainty as to the maintenance of its services. In particular local authorities are required by section 31A(2)(b) and (c) of the Local Government Finance Act 1992 to calculate as part of their overall budget what amounts are appropriate for contingencies and reserves.</p> <p>Essentially the budget decision meeting of Full Council for the approval of the budget and council tax requirement, is setting the council tax, following a recommendation from Cabinet. Individual amounts are set for expenditure, these are added up and that's how much money the Council requires. Then the Council works out how much money it is likely to get from other sources (charges, grants, investment), the gap after the calculation = council tax.</p> <p>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.</p> <p>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.</p> <p>The Localism Act 2012 introduced legislation providing the right of veto for residents on excessive council tax increases.</p> <p>The provisions for business rates retention were brought in under Schedule 1 of the Local Government Finance Act 2012.</p> <p>Subject to Government guidance, Business Rate Reliefs may be provided using powers under S47 of the Local Government Finance Act 1988, which require a local scheme to be developed and approved. Where reimbursed by the Government, this is done via S31 of the Local Government Act 2003.</p> <p>Under Section 25 of the Local Government Act 2003, the Chief Finance Officer (S151 Officer)</p>			

must report to Council, as part of the budget process, on the robustness of estimates and adequacy of reserves.

In addition to the above, further amending legislation has been introduced since the Local Government Finance Act 1992 that relates to the setting of council tax premiums and discounts, with the latest being the Levelling Up and Regeneration Act 2023.

The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 set out the requirements of a Minimum Revenue Provision (MRP) Policy Statement which must be approved by Council each year. In calculating a prudent MRP provision, local authorities are required to have regard to guidance issued by the Secretary of State. The latest guidance, issued under section 21(1A) of the Local Government Act 2003, has been applicable from 1 April 2019 which the proposed MRP policy reflects.

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.***

Yes	<b>The Monitoring Officer confirms they have been made aware of the above and any additional comments from them are below:</b>
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The Council's budget makes provision on the basis of Council services which are under consideration will be delivered. The budget does not itself authorise any changes to services and does not assume that changes will be made. Any changes to services will need to be the subject of appropriate consideration by the Cabinet Member or the Cabinet following, where appropriate, consultation and a full report setting out options for change, the impact of the proposed changes on service users, including in particular the impact on different equality groups. Where a decision is made not to implement any changes then budgetary adjustments may need to be made, however no savings to Council services are currently identified.

The obligation to make a lawful budget each year is shared equally by each individual Member, at Full Council following recommendations from the Cabinet. In discharging that obligation, Members owe a fiduciary duty to the Council Taxpayer. The budget must not include expenditure on items which would fall outside the Council's powers. Expenditure on lawful items must be prudent, and any forecasts or assumptions such as rates of interest or inflation

must themselves be rational. Power to spend money must be exercised bona fide for the purpose for which they were conferred and any ulterior motives risk a finding of illegality. In determining the Council's overall budget requirement, Members are bound to have regard to the level of Council Tax necessary to sustain it. Essentially the interests of the Council Taxpayer must be balanced against those of the various service recipients.

The Best Value Duty relates to the statutory requirement for local authorities and other public bodies defined as best value authorities in Part 1 of the Local Government Act 1999 ("the 1999 Act") to "make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness". In practice, this covers issues such as how authorities exercise their functions to deliver a balanced budget (Part 1 of the Local Government Finance Act 1992), provide statutory services and secure value for money in all spending decisions.

Best value authorities must demonstrate good governance, including a positive organisational culture, across all their functions and effective risk management. They are also required, pursuant to section 3 of the 1999 Act, to consult on the purpose of deciding how to fulfil the Best Value Duty.

Government have recently consulted on revised Statutory Guidance on the Best Value Duty issued to local authorities in England under section 26 of the 1999 Act, which best value authorities are required to have regard to. To provide greater clarity to the sector on how to fulfil the Best Value Duty, the draft statutory guidance sets out seven overlapping themes of good practice for running an authority that meets and delivers best value. These seven best value themes build on the lessons learned from past interventions, including those which the Government published in June 2020, and reflect what most local authorities already do or are striving to achieve. While these themes are all interdependent, strong governance, culture, and leadership underpin effective partnerships and community engagement, service delivery, and the use of resources, continuous improvement is the outcome of all the themes working well together. A detailed description of these themes, including characteristics of a well-functioning local authority and indicators used to identify challenges that could indicate failure, is set out within the draft guidance and financial management and sustainability is a reoccurring expectation throughout the themes and indicators.

#### **FINANCE AND OTHER RESOURCE IMPLICATIONS**

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.

The long term approach to the forecast has been discussed with the Council's new External Auditor, albeit informally. There were no major concerns raised but they will undertake their own independent and detailed review as part of their commentary on the Council's use of resources, which is expected to be reported to the Council early in 2024/25.

<b>Yes</b>	<b>The Section 151 Officer confirms they have been made aware of the above and any additional comments from them are below:</b>
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The Section 151 Officer is the author of this report.

#### **USE OF RESOURCES AND VALUE FOR MONEY**

The following are submitted in respect of the indicated use of resources and value for money indicators:

A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;	This is addressed in the body of the report.
B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and	In terms of an independent view, the Council's previous External Auditor has unfortunately yet to complete their work on the Council's Statement of Accounts for 2020/21, or started the necessary work on the 2021/22 and 2022/23 statements. At the present time it is not known when they will be able to provide their own commentary on the Council's use of resources.
C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.	

### **MILESTONES AND DELIVERY**

This reports forms the final element of the Council's annual budget setting process, with the final budget proposals set out in this report being considered by Full Council in advance of the year that they relate to.

### **ASSOCIATED RISKS AND MITIGATION**

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. The Council's response has been set out in earlier reports and reflected within this report and will continue to be addressed as part of the future financial update reports.

As highlighted in Cabinet's December and January reports, further cost pressures have been included as part of further iterations of the forecast. As set out in earlier reports, money has been set aside in an associated reserve to help mitigate cost pressures associated with the repair and maintenance of Council assets along with supporting the Council's climate action plan. When such cost pressures arise, they are usually significant and the approach taken aims to 'protect' the underlying revenue budget from such items as far as possible.

It is also worth highlighting the emerging risks associated with the establishment of the Office for Local Government (OFLOG), which will undoubtedly have a significant financial impact on Local Authorities, either directly or where increased capacity may be required to respond to any emerging requirements. An initial associated cost pressure has been included with further details set out within **Appendix C**.

As set out in **Appendix A**, the Forecast Risk Fund remains a key element of the long-term plan approach. However, it is important to note that the Council still prudently maintains reserves to respond to significant / specific 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 reflects a best practice / risk based approach to support its core financial position. A review of this latter reserve has been undertaken during the year and updated based on broadly increasing risks faced by the Local Councils. When taken together with the Forecast Risk Fund, which supports overlapping risks, this level of reserves remains adequate.

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,

which could include increasing the current savings 'targets' within the forecast. Actions to respond will therefore need to be considered, but can be taken over a period of more than one year. In respect of this latter point, it is important to also highlight that like many other Councils, this Council has had to rely on the use of reserves to balance its budget, albeit in a planned way via the Forecast Risk Fund. It is essential that the Council continues to work towards delivering in-year balanced budgets as soon as possible rather than continue to rely on reserves, which is not sustainable in the longer term.

In a change from an earlier iteration of the forecast where the Forecast Risk fund was estimated to be fully depleted at the end of 2026/27, the revised forecast set out in this report includes a positive balance on the Forecast Risk Fund at the end of current forecast period. This therefore provides some additional flexibility in the context of the paragraph immediately above, but is also set against the fact that a structural annual budget deficit still remains at the end of 2026/27.

The outcome from risk management reviews are reported as part of the quarterly financial performance reports throughout the year (the latest one being reported to Cabinet on 10 November 2023). It is important to highlight that there are no new / significant adverse issues that have arisen in terms of the annual forecast risk fund surpluses since the last position was reported. The associated risk management appendix has therefore not been repeated as part of this report. However, it will continue to form part of the regular reporting of the financial forecast going forward as necessary.

#### **EQUALITY IMPLICATIONS**

There are no direct implications that significantly impact on the financial forecast at this stage. 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 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.

#### **SOCIAL VALUE CONSIDERATIONS**

There are no direct implications that significantly impact on the financial forecast at this stage.

However, such issue will be considered as part of separate elements of developing the budget as necessary.

#### **IMPLICATIONS FOR THE COUNCIL'S AIM TO BE NET ZERO BY 2030**

There are no direct implications that significantly impact on the financial forecast at this stage.

However, such issue will be considered as part of separate elements of developing the budget as necessary.

#### **OTHER RELEVANT CONSIDERATIONS OR 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.**

<b>Crime and Disorder</b>	Please see comments above
<b>Health Inequalities</b>	
<b>Area or Ward affected</b>	

### PART 3 – SUPPORTING INFORMATION

<b>BACKGROUND AND BUDGET PROPOSALS 2024/25</b>
<p>On 26 January 2024 Cabinet considered the following report:-</p> <p><b><u>A.4 UPDATED GENERAL FUND FINANCIAL FORECAST / BUDGET 2024/25</u></b></p> <p>It was resolved that Cabinet:</p> <p>(a) <i>approves the updated financial forecast, as set out in Appendix A to item A.4 of the report of the Corporate Finance &amp; Governance Portfolio Holder, along with the savings and cost pressures set out in Appendices B and C respectively that form the firm proposals for the 2024/25 budget and recommends to Full Council a Band D Council Tax for district services of £193.73 for 2024/25 (a £2.99% increase), along with the associated council tax requirement of £10.048m.</i></p> <p>(b) <i>authorises the Portfolio Holder for Corporate Finance and Governance, to agree the ‘technical’ appendices and resolutions for the budget proposals for recommending to Full Council on 13 February 2024;</i></p> <p>(c) <i>authorises the Chief Executive, in consultation with the Corporate Finance &amp; Governance Portfolio Holder, to report directly to Council in respect of the formal resolutions necessary to implement the Executive’s budget proposals including any further amendments emerging from additional information becoming available and/or notifications received from the Government; and</i></p> <p>(d) <i>authorises the Portfolio Holder for Corporate Finance and Governance, to agree / adopt a Retail, Hospitality and Leisure mandatory business rate relief scheme for 2024/25.</i></p> <p>In respect of item (b) above, this report’s recommendations and appendices form the ‘technical’ and formal budget resolutions required to be considered by Full Council to determine the level of Council Tax and Budget for 2024/25. As agreed in (a) above, the Band D Council Tax for district services of <b>£193.73</b> for 2024/25 (a £5.62 increase), along with the associated council tax requirement of <b>£10.048m</b> remain unchanged to the position considered and agreed by Cabinet on 26 January 2024.</p>

<b>CHANGES SUBSEQUENT TO THE CABINET’S PROPOSALS OF 26 JANUARY 2024</b>
<p>As set out in the report to Cabinet on 26 January 2024, the following budget adjustments remained outstanding at that time:</p> <ul style="list-style-type: none"> <li>• The final employee cost estimates for the year and recharges between the GF and HRA</li> <li>• Income from Business Rates</li> <li>• Any changes emerging from the <u>Final</u> Local Government Finance Settlement and / or</li> </ul>

other grants / funding

- Any impact from proposed fees and charges

These have now been reviewed / finalised with the changes required to the forecast being set out in **Appendix A**, along with further details as follows:

- **Employee Costs and Recharges between the GF and HRA – additional net expenditure of £0.211m has been included in the forecast. (Aggregate of Lines 15 and 18 – Appendix A)**

This primarily reflects the outcome of the final detailed salary estimates process and ‘technical’ pension cost adjustments along with the associated impact on the recharges between the general fund and HRA.

- **Income from Business Rates – additional net income of £1.445m has been included in the forecast. (Aggregate of Lines 3, 5, 7 and 13 – Appendix A)**

This reflects the outcome from the detailed and complex business rate calculations, which includes an estimated surplus on the collection fund at the end of 2023/24.

Full details were set out in an associated and ‘technical’ NNDR1 return that was agreed by the Portfolio Holder for Finance and Governance on 31 January 2024, which was subsequently submitted to the Government as required. The latest forecast and budget proposals therefore reflect the information set out in the NNDR1 return for 2024/25 and include a number of assumptions such as the reimbursement from the Government to meet the loss of income from ‘freezing’ the small business rate multiplier and the provision of various business rate reliefs etc. The figures now also reflect the impact from the Freeport Tax site, which will also be subject to review as part of the associated agreement with the Council’s external partners.

In terms of future income from business rates, a significant level of uncertainty remains, especially as it is expected that the Government may adjust the various calculations to remove any ‘gain’ from the national rateable value revaluation exercise that was undertaken last year. With this in mind, the favourable position highlighted above is being treated as broadly one-off in 2024/25 and subject to further review during 2024/25 as part of the on-going development of the forecast.

- **Final Local Government Financial Settlement 2024/25 (Line 8 – Appendix A)**

At the time of finalising this report, the Government had not yet announced the final settlement figures. Once received, the budget will be updated in accordance with the delegation set out in the recommendation above, with any adjustment set against the Forecast Risk fund as necessary. This approach also applies to any other additional grants from the Government or other funding bodies, which will be adjusted against the Forecast Risk Fund or other line of the budget as required.

- **Impact from Fees and Charges / Other Adjustments.**

At the time of finalising this report, a number of fees and charges remain subject to approval. Work will remain in progress to ensure that the various fees and charge schedules are agreed ahead of the start of the 2024/25 financial year. Therefore no budget adjustments are included in the forecast at the present time.

This on-going review will also overlap with the planned review of the unfunded potential

costs pressures as there may be opportunities to support such costs via changes to fees and charges.

Once finalised, any impact on the budget will be subject to separate reports, such as the regular financial performance reports that are presented to Cabinet during the year.

**Appendices B and C** set out the net savings and cost pressures included in the budget respectively. The figures remain unchanged from those reported to Cabinet on 26 January 2024. In terms of cost pressures included within the forecast, their mitigation continues to form an important element of the long-term financial plan. The cost pressures identified for inclusion in the budget largely reflect unavoidable items, including the on-going impact of items identified as part of earlier financial performance reports. Similarly to savings, a number of items are expected to be one-off or time limited along with being subject to further decision making / review e.g. Careline.

After taking account of the above, the revised forecast set out in **Appendix A** highlights an overall deficit position for 2024/25 of **£0.449m**. This is a reduction of **£1.266m** compared to the earlier forecast deficit of **£1.715m** reported to Cabinet on 26 January 2024. This has resulted in less money having to be drawn down from the Forecast Risk Fund to balance the budget in 2024/25. This improved position has been delivered primarily from the favourable income outcome from business rates, but as set out elsewhere in this report, this should be viewed cautiously in terms of the uncertainty around whether it will continue in future years. However, the improved position for 2024/25 does provide the Council with flexibility in terms of managing cost pressures and meeting savings and efficiency 'targets' in 2025/26 and beyond.

**Appendices D to J** set out the 'technical' budget / financial information required to be presented to Full Council to enable it to consider and agree the level of Council Tax and Budget for 2024/25.

As highlighted in earlier reports, the Council will continue to be a member of the Council Tax Sharing Agreement and Essex Business Rates Pool along with ECC and other participating Essex Local Authorities in 2024/25.

Sensitivity testing has been undertaken with the outcomes set out in Table 1 within **Appendix A**. It is worth highlighting that the forecast remains sensitive to relatively minor changes to assumptions. For example, only relatively minor changes to existing assumptions can have a significant impact on the annual position along with the balances held in the Forecast Risk Fund. However it is important to highlight that the current Forecast Risk Fund can support the longer term forecast with surplus balances estimated to remain in the Fund in the immediate term.

#### **Potential Cost Pressures Not Currently Funded**

As set out within earlier reports, the mitigation of cost pressures will continue to form an important element of the long-term financial plan. The cost pressures included within the budget to date broadly reflect unavoidable items. There are therefore many potential additional financial demands that have not yet been funded, for example:

- Those relating to 'business as usual' e.g. repairs and maintenance of property and other assets;
- 'spend to save' initiatives to support the delivery of savings and efficiencies to meet the

- savings 'targets' set out in the forecast; and
- items to support the delivery of the corporate priorities and objectives such as the Highlight Priorities for 2024/25 and beyond.

With the above in mind, and similar to previous years, it is proposed to review these items using a risk based approach, but outside of the annual 'base' budget setting cycle, with any associated decisions subject to separate reports or included within other key financial reports during the year. This links in with a discussion at the recent Resources and Services Overview and Scrutiny Committee where a list of all potential future cost pressures would continue to be maintained and reported on a timely basis throughout the financial year.

In terms of identifying funding to support a prioritised list of potential cost pressures emerging from the above review, it is proposed that this would come from existing one-off budgets, such as the reserve set aside to invest in the Council's assets (£1.019m), the balance of the 2024/25 new homes bonus of £0.348m highlighted in the report to Cabinet on 26 January 2024, along with the favourable outturn variance from 2022/23 (£3.508m). These amounts are separate to the money held in the Forecast Risk Fund. As highlighted earlier, the on-going review of fees and charges may also provide opportunities to support the cost of associated cost pressures as necessary.

Any potential on-going items emerging from the above review will need to be considered alongside the on-going development of the financial forecast during 2024/25.

## GENERAL FUND BUDGET SUMMARIES

The 2024/25 revenue budget and capital programme are summarised below. In respect of the revenue budget, this reflects the proposed Band D Council Tax increase of 2.99% (£5.62) for this Council's services in 2024/25.

**Table 1 – General Fund Revenue Budget**

	<b>2023/24 Original £m</b>	<b>2024/25 Original £m</b>
Net Cost of Services	22.235	20.884
Revenue support for capital investment	0.070	0.070
Financing items	(6.963)	(5.070)
<b>Net Expenditure</b>	<b>15.343</b>	<b>15.884</b>
Net Use of Earmarked Reserves	(1.201)	(0.761)
<b>Total Net Budget*</b>	<b>14.142</b>	<b>15.123</b>
Business Rates ( <i>excl. S31 Govt. Grant funding</i> )	(3.058)	(3.357)
Revenue Support Grant	(0.696)	(0.767)
Collection Fund (Surplus) / Deficit*	(0.784)	(0.951)
<b>Council Tax Requirement (for Tendring District Council)</b>	<b>9.603</b>	<b>10.048</b>
Parish Precepts	2.378	2.541
<b>Council Tax Requirement (as per Requisite Calculations)</b>	<b>11.981</b>	<b>12.589</b>

**Table 2 – General Fund Capital Programme**

	<b>2024/25 £m</b>
<b>EXPENDITURE</b>	0.827
<b>FINANCING</b>	
Government Grants	0.757
Direct Revenue Contributions	0.070
<b>Total Financing</b>	<b>0.827</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 2024/25 is set against the context of the longer-term forecast. Taking the most up to date position set out in this report, 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 year use of reserves etc. to balance the budget)*</b>	<b>Forecast Risk Fund - Estimated Surplus Balance at the end of the year</b>
2025/26	£2.027m deficit	£4.166m
2026/27	£2.297m deficit	£2.118m

*\*includes removal of the prior year use of reserves to balance the budget and savings 'targets' (Lines 21 and 23 of Appendix A respectively)*

As set out in earlier reports, developing 'a savings framework' against the context of the Corporate Plan remains a key activity over the coming months. Senior Managers will continue to work alongside Portfolio Holders to bring this information together so that it can be considered against the context of the recently agreed Corporate Plan.

As indicated in recent S114 notices issued by some Local Authorities, a major issue faced by Councils is not having the necessary practical and pragmatic plans in place to identify the savings required to balance their budgets. Such issues need to be factored into the development of the framework against which savings are delivered as highlighted above.

The level of time and resources required to not only develop the above framework but to also deliver the required savings should not be underestimated. Set against the ongoing delivery of existing projects such as the Levelling Up Scheme and Freeports, there needs to be a clear focus on the timely development of the plan whilst managing competing resources over the coming months.

As highlighted earlier, the forecast will remain 'live' and be responsive to changing circumstances and it will be revised on an on-going basis. It is also important to repeat a point made earlier about the fact that like many other Councils, this Council has had to rely on the use of reserves to balance the budget, albeit in a planned way via the Forecast Risk Fund. It is essential that the Council continues to work towards delivering in-year balanced budgets as soon as possible over the forecast period rather than continue to rely on reserves, which is not sustainable in the longer term. However, the reduced call on the forecast risk fund in 2024/25 as highlighted above provides some additional flexibility in this context, but is also set against the fact that a structural annual budget deficit is still estimated to remain at the end of 2026/27. It is therefore acknowledged that the Council needs to use the time and this flexibility wisely to get ahead of the savings targets as soon as possible.

As discussed earlier, the favourable position in 2024/25 relating to business rates (and the increased funding receivable from the Government via the financial settlement process highlighted in the report to Cabinet) should not be seen as on-going, especially as the Government will at some point undertake a long awaited fundamental review of the funding mechanism for Local Government, which may see additional financial pressure placed on Councils.

One important request that was made to the Government via the recent consultation process associated with the Provisional Local Government Financial Settlement, related to Councils needing longer term settlements as it is impossible to manage an increasingly challenging financial position that relies on one-year settlements.

Against the general background highlighted above, work will remain ongoing to develop the forecast, including exploring the option to extend the period it covers once the budget for 2024/25 is approved by Full Council, which may provide further financial flexibility and support along with further opportunities to respond to the structural annual budget deficit that is still estimated to remain at the end of 2026/27.

#### **PREVIOUS RELEVANT DECISIONS**

Financial Performance Report 2023/24 – General Update at the end of July 2023 – Item A.5 Cabinet 6 October 2023.

Financial Performance Report 2023/24 – General Update at the end of September 2023 – Item A.3 Cabinet 10 November 2023.

The Local Council Tax Support Scheme, Discretionary Council Tax Exemptions/ Discounts/ Premiums for 2024/25 and Annual Minimum Revenue Provision Policy Statement 2024/25 – Item A.3 Full Council 28 November 2023.

Updated General Fund Financial Forecast / Budget 2024/25 – Item A.4 Cabinet 15 December 2023.

Updated General Fund Financial Forecast / Budget 2024/25 – Item A.4 Cabinet 26 January 2024.

#### **BACKGROUND PAPERS AND PUBLISHED REFERENCE MATERIAL**

None

#### **APPENDICES**

**Appendix A** - Updated Financial Forecast 2024/25

**Appendix B** - Net Savings 2024/25

**Appendix C** - Cost Pressures 2024/25

**Appendix D** - Detailed General Fund Revenue Estimates, Capital Programme and Reserves 2024/25

**Appendix E** - Special Expenses 2024/25

**Appendix F** - Requisite Budget Calculations 2024/25

**Appendix G** - Calculation of District and Parish / Town Council Taxes for All Areas 2024/25

**Appendix H** - Precepts on the Collection Fund 2024/25

**Appendix I** - District and Parish/Town Council Tax Amounts 2024/25. *(excludes Council Tax amounts for County, Fire and Police services 2024/25 which will form part of the final Council Tax setting process via the Human Resources and Council Tax Committee)*

**Appendix J** - Calculation of Estimated Surplus on the Collection Funds for 2024/25

**Appendix K** - Chief Finance Officer's (S151 Officer) report on the Robustness of the Estimates and the Adequacy of the Reserves

**REPORT CONTACT OFFICER(S)**

<b>Name</b>	<b>Richard Barrett</b>
<b>Job Title</b>	<b>Assistant Director (Finance and IT)</b>
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**UPDATED LONG TERM FINANCIAL FORECAST**

**APPENDIX A**

Line	Budget 2023/24	Estimate 2024/25	Estimate 2024/25	Estimate 2024/25	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
		Reported to Cabinet December 23	Reported to Cabinet January 24	Proposed Final Position February 24	Estimate 2024/25 Change Between January and February		
	£ (1)	£ (2)	£ (3)	£ (4)	£ (5)	£ (6)	£ (7)
<b>Underlying Funding Growth in the Budget</b>							
1	(0.181)	(0.191)	(0.191)	(0.191)	0.000	(0.200)	(0.204)
2	(0.068)	(0.064)	(0.064)	(0.064)	0.000	(0.059)	(0.055)
2a	(0.024)	(0.033)	(0.032)	(0.032)	0.000	0.000	0.000
3	0.000	(0.231)	(0.231)	(0.000)	0.231	(0.199)	(0.163)
4	(0.217)	(0.158)	(0.158)	(0.158)	0.000	(0.189)	(0.194)
5	(0.531)	(0.041)	(0.041)	(0.636)	(0.595)	0.540	(0.066)
6	(0.477)	(0.159)	(0.159)	(0.159)	0.000	(0.100)	(0.100)
7	(0.307)	0.000	0.000	(0.792)	(0.792)	0.000	0.000
	<b>(1.806)</b>	<b>(0.877)</b>	<b>(0.876)</b>	<b>(2.032)</b>	<b>(1.156)</b>	<b>(0.206)</b>	<b>(0.781)</b>
<b>Net Cost of Services and Other Adjustments</b>							
8	(0.441)	0.750	(0.383)	(0.383)	(0.000)	0.432	0.702
9	(0.352)	(0.375)	(0.375)	(0.375)	0.000	(0.396)	0.000
10	(3.192)	0.784	0.784	0.784	0.000	0.951	0.100
11	0.004	0.000	0.006	0.006	0.000	0.000	0.000
12	(0.012)	0.000	0.000	0.000	0.000	0.000	0.000
13	3.233	0.073	0.073	(0.216)	(0.289)	0.000	0.000
14	(0.742)	(1.242)	(1.242)	(1.242)	0.000	0.395	0.446
15	(0.458)	0.000	0.000	(0.072)	(0.072)	0.000	0.000
16	0.000	(0.500)	(0.500)	(0.500)	0.000	0.000	0.000
17	0.000	(0.400)	(0.400)	(0.400)	0.000	0.000	0.000
	<b>(1.961)</b>	<b>(0.910)</b>	<b>(2.037)</b>	<b>(2.398)</b>	<b>(0.361)</b>	<b>1.383</b>	<b>1.248</b>
<b>Cost Increases</b>							
18	2.117	1.255	1.255	1.538	0.283	0.684	0.583
19	1.011	0.483	0.421	0.390	(0.031)	0.218	0.220
20	1.444	1.487	1.716	1.716	0.000	0.500	0.500
	<b>4.572</b>	<b>3.225</b>	<b>3.392</b>	<b>3.643</b>	<b>0.251</b>	<b>1.402</b>	<b>1.303</b>
21	0.431	1.236	1.236	1.236	0.000	0.449	2.027
22	<b>1.236</b>	<b>2.674</b>	<b>1.715</b>	<b>0.449</b>	<b>(1.266)</b>	<b>3.027</b>	<b>3.797</b>
23	0.000	0.000	0.000	0.000	0.000	(1.000)	(1.500)
24	<b>1.236</b>	<b>2.674</b>	<b>1.715</b>	<b>0.449</b>	<b>(1.266)</b>	<b>2.027</b>	<b>2.297</b>
25	(1.236)	(2.674)	(1.715)	(0.449)	1.266	(2.027)	(2.297)

\* For 2023/24, this figure was met from other reserves and not the Forecast Risk Fund

**Use of Forecast Risk Fund to Support the Net Budget Position Above**

	<b>Budget 2023/24</b>	<b>Estimate 2024/25</b>	<b>Estimate 2024/25</b>	<b>Estimate 2024/25</b>	<b>Estimate 2024/25 Change Between January and February</b>	<b>Estimate 2025/26</b>	<b>Estimate 2026/27</b>
		<b>Reported to Cabinet December 23</b>	<b>Reported to Cabinet January 24</b>	<b>Proposed Final Position February 24</b>			
	£	£	£	£	£	£	£
Outturn b/fwd from prior years	(3.316)	(6.142)	(6.142)	(6.142)	0.000	(5.943)	(4.166)
Applied in year as set out in the forecast above	0.000	2.674	1.715	0.449	(1.266)	2.027	2.297
Additional contributions generated / required in year	(0.250)	(0.250)	(0.250)	(0.250)	0.000	(0.250)	(0.250)
Additional contributions via the Financial Strategy Process	(2.576)	0.000	0.000	0.000	0.000	0.000	0.000
<b>Balance to Carry Forward</b>	<b>(6.142)</b>	<b>(3.718)</b>	<b>(4.677)</b>	<b>(5.943)</b>	<b>(1.266)</b>	<b>(4.166)</b>	<b>(2.118)</b>

**FORECAST SENSITIVITIES - TABLE 1**

**Impact on Forecast Risk Fund - Year End Balance**

	<b>2025/26</b>	<b>2026/27</b>
	£	£
Forecast Year End Balance from table above (BASE Position)	(4.166)	(2.118)
Council Tax Increase are lower by 1% per annum compared to the base	(4.066)	(1.813)
Council Tax Property Growth does not grow over the life of the forecast	(3.977)	(1.546)
Inflation increases at a rate of +1% faster than the base - Employee Costs	(3.941)	(1.429)
Inflation increases at a rate of +1% faster than the base - Other	(4.092)	(1.817)
Savings achieved are lower by 10%	(4.066)	(1.768)
Savings achieved are lower by 30%	(3.866)	(1.068)
Unmitigated Cost Pressures are greater by 30%	(4.016)	(1.668)
Unmitigated Cost Pressures are greater by 50%	(3.916)	(1.368)

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## NET ON-GOING SAVINGS ITEMS 2024/25

Item	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
(1)	(2)	(3)	(4)	(5)	(6)
Insurance - Non Premium Budgets	(41,320)	(41,320)	(41,320)	(41,320)	ON-GOING - It is proposed to remove a number of 'contingency' budgets that have historically been unspent in previous years. These relate to issues such as consultancy on risk management and other related matters. If expenditure is required in the future it will be managed within other existing budgets within the directorate.
Commercial Investment Property Rent	0	(4,450)	(8,990)	0	ON-GOING - This reflects an inflationary uplift on the rental payments due over the remaining life of the agreement current in place with the tenant of the current investment property held by the Council.
Treasury Income	(1,200,000)	(975,000)	(575,000)	(138,000)	ON-GOING - This reflects the continuing period of higher interest rates balanced against the Council's forecasted cash balances. There is an estimated reduction across the forecast period that reflects the expected change in the Bank of England base rate over time.
Employee Costs - Pension Contributions	(5,720)	(10,000)	(10,000)	(10,000)	ON-GOING - An historic contribution to the pension scheme has come to an end in 2023/24.
Corporate Financial Strategy Allowance	(86,160)	(86,160)	(86,160)	(86,160)	ON-GOING - This reflects a contingency sum that was previously set aside to help manage risks when finalising significant corporate budgets such as employee costs. Such issues will continue to be considered going forward within the relevant line of the forecast but it is proposed 'release' the existing budgeted amount as part of the current budget cycle.
Revenues & Benefits - Project / Agency Staff Costs	(125,000)	(125,000)	(125,000)	(125,000)	ON-GOING - This budget was historically set aside to support initiatives associated with the Council Tax Sharing Agreement with the Major Preceptors. The associated work is now undertaken within existing capacity, such as Officers within the Fraud and Compliance Team and the Revenues and Benefits Service, which enables this budget to be 'released'. Any future initiatives that may incur an additional cost over and above existing resources will be considered within the wider directorate budgets accordingly.
Back to Business	(138,410)				ONE-OFF - A number of projects that were previously agreed as part of this initiative have either been superseded or can be responded to in an alternative way.
Unapplied Accelerated Delivery Budget	(143,910)				ONE-OFF - This reflects money that was previously set aside to support the delivery of projects as it has been partly superseded by corporate restructures and additional capacity can be considered on a project by project basis going forwards.
Reserves Adjustment - Carnarvon House	(11,090)				ONE-OFF - A relatively small residual sum remains held in reserves that relates to an historic agreement with our Health Partners, who were the outgoing tenant before the property was demolished. An agreement was reached with them which saw them pay outstanding annual rental payments to the Council, with this adjustment therefore representing the final 'unapplied' balance.
<b>Total</b>	<b>(1,751,610)</b>	<b>(1,241,930)</b>	<b>(846,470)</b>	<b>(400,480)</b>	

**COST PRESSURE SUMMARY**

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
(1)	(2)	(3)	(4)	(5)	(6)
<b>Unavoidable Items - On-going</b>					
External Audit Fees	77,000	77,000	77,000	77,000	This broadly reflects a 'correction' to the previous national procurement process where External Auditors found themselves unable to meet the various requirements as part of the PSAA arrangements. It also responds to the additional work that Auditors are required to undertake in accordance with the audit code / standards. This adjustment brings the total fee payable per year to just over £160k, which to a large extent replicates the fee payable under the previous Audit Commission regime.
Insurance Premiums Costs	0	26,000	26,000	26,000	This item reflects the increase in insurance costs following the recent renewal process. Costs may increase further during 2024/25 but this will not be known until the next annual renewal process is undertaken during the summer / autumn of 2024. This will therefore be kept under on-going review as part of the Financial Performance reports during next year.
District Elections Costs	0	15,000	15,000	15,000	The budget currently allows for a contribution of £30k per year to be set aside in an associated reserve to meet the cost of the district elections every 4 years. To reflect inflationary cost increases, a one-off amount of £60k was agreed to support the cost of the elections held in May this year. The amounts set out therefore reflect the on-going impact of these inflationary impacts, with the annual contribution increasing from £30k per year to £45k per year.

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
<b>Commercial Investment Property Potential Rental Income Reduction</b>	0	0	0	125,000	The current lease agreement for the investment property in Clacton comes to an end in 2025/26. The adjustment proposed allows for a potential reduction in the rent payable (from approx. £225k per annum to £100k per annum) from 2026/27. This will be subject to further review / revision over the life of the remaining years of the existing lease agreement, with the adjustment proposed reflecting a pragmatic / prudent view for the purposes of the forecast.
<b>Waste Collection Contract - Costs of disposing of collected waste to an alternative ECC site.</b>	0	90,000	90,000	90,000	Within the Q1 Financial Performance Report considered by Cabinet on 6 October 2023, an adjustment was made in 2023/24 that reflected the fact that collected waste now had to be disposed of at an alternative site provided by ECC. This adjustment therefore reflects the on-going impact from 2024/25 onwards.
<b>Taxi Testing - Reduced Income</b>	25,000	25,000	25,000	25,000	The existing base budget currently reflects income derived from the in-house team undertaking vehicle testing for local taxi operators. This stopped during the period of the COVID 19 pandemic and over time operators have made alternative arrangements with other providers. The proposed budget adjustment therefore reflects the on-going impact.
<b>The Council's Corporate Income Management System</b>	0	10,000	10,000	10,000	Within the Q1 Financial Performance Report considered by Cabinet on 6 October 2023, an adjustment was made in 2023/24 that reflected the additional costs associated with an 'upgrade' to the Council's income management IT system. The adjustment included from 2024/25 reflects the on-going impact as also highlighted in the Q1 Financial Performance Report.
<b>Modern.gov IT costs</b>	10,000	3,270	3,270	3,270	This reflects additional costs associated with the on-going development of the system.

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
BT phone line discount no longer available	17,000	34,000	34,000	34,000	BT have recently advised the Council that from 01 October 23 they are ceasing all 'multi-line accumulator discounts' applicable to the various fixed phone lines across the Council. Work is now underway to identify options that could include terminating a number of phones lines where it may be operationally possible to do so. The figures currently included reflect the worst case scenario of not being able to significantly reduce the number of phone lines required, however this will be kept under review and updated accordingly over the remainder of this budget cycle.
IDOX Contract	41,630	10,450	10,450	10,450	IDOX is a corporate IT system that provides the Council with a document / property / case management solution e.g. the system used by the Planning Service. As part of the existing 3 year contract, there is a requirement to migrate to the software providers own cloud based system. The costs included represent the one-off migration costs in 2023/24 and then additional on-going annual licencing costs. It is important to highlight that the Council is working in partnership with other LA's with the aim of developing viable alternatives in response to potential further increases in future costs.
Homelessness Costs	250,000	500,000	500,000	500,000	Although the Government have recently announced a number of changes that are expected to have a favourable knock on impact on the level of homelessness and the increasing costs faced by Local Authorities nationally, there is still likely to be a cost pressure over and above the existing base budget. Although in respect of 2023/24, an additional amount of £250k has already been included in the budget as part of earlier financial performance reports, further costs are still expected. The figures for 2024/25 reflect the estimated on-going impact whilst also recognising the positive impact that Spendalls House will have from 2024 onwards. The Service remains committed to exploring options to reduce the on-going financial impact on the Council and further changes may be necessary later in the financial year.

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
Energy Costs	0	300,000	300,000	300,000	Although the market is subject to volatility, there is some relative stability at the moment and the amounts included are based on the most up to date prices for gas and electric, which have seen a reduction compared to those last year. It is still expected that any increase in 2023/24 can be met from the contingency budget that was set aside rather than having to include additional funding in the budget via this report.
<b>NEW</b> - External Audit Certification Work	35,000	35,000	35,000	35,000	Additional fees are expected to be payable for non-statutory work such as those associated with the certification of claims and returns that are required by the Government. Such increases broadly reflect similar increases for statutory work that is set out above.
<b>NEW</b> - Additional Capacity Elections / Leadership Support	0	30,000	30,000	30,000	To provide the required capacity to support a number of issues such as new burdens arising from the Elections Act 2022, the transfer of the responsibility of administering the Harwich and North Essex Parliamentary Constituency Elections and to respond to the increasing performance management needs emerging from the new OFLOG regulatory regime.
<b>NEW</b> - Lone Worker Devices	20,000	20,000	20,000	20,000	As highlighted last year, no budget was included in the forecast for 2023/24 onwards as it was proposed to undertake a review to identify if there were any credible alternatives to the current lone worker devices that are provided to relevant Officers as part of the Council's overall health and safety arrangements. Although the exploration of options will remain on-going, it is proposed to continue with the current arrangements given the lack of a satisfactory alternative at the present time.

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
<b>NEW</b> - Vehicle Hire Costs	0	34,100	42,600	105,000	This reflects the cost associated with the rolling replacement of various existing fleet vehicles used with Services.
<b>NEW</b> - Air Show	0	60,000	60,000	60,000	This reflects earlier commitments to continue with the Clacton Airshow, which is reflected in the emerging highlight priorities and the subject of a separate report earlier on the agenda. In effect, this adjustment builds the funding for the Airshow into the base budget on an on-going basis until such time as any contrary decisions are made.
<b>NEW</b> - Office Security	10,000	10,000	10,000	10,000	A security presence was introduced during the COVID pandemic which is proposed to be maintained for the foreseeable which provides essential support the Officers as part of the Council's wider health and safety responsibilities.
<b>NEW</b> - Port Health Responsibility Costs	40,000	40,000	40,000	40,000	This reflects the increased charge arising from the joint arrangement with the Suffolk Coastal Port Health Authority who undertake the associated work on behalf of the Council relating to food import responsibilities at Harwich.
<b>Total of On-Going Items</b>	<b>525,630</b>	<b>1,319,820</b>	<b>1,328,320</b>	<b>1,515,720</b>	

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
<b>Unavoidable Items - One-Off</b>					
<b>Careline Net Costs</b>	120,000	296,000	0	0	As reported during the year, the department is actively exploring options to reduce the net cost of the service, the outcome of which will be reported to Cabinet as early as possible in 2024. The figures currently proposed reflect the estimated worse-case scenario in 2023/24 and 2024/25 pending the outcome of this review. This will therefore remain under on-going consideration, including the potential impacts in 2025/26 and beyond before the budget proposals for 2024/25 are finalised for reporting to Council in February 2024.
<b>Garden Waste - Potential Unrecoverable Debt</b>	70,000	0	0	0	Following earlier discussion during the year, it is proposed to set aside this level of funding to meet the cost of income that may prove to be unrecoverable for reasons set out in earlier reports. The service continues to implement a number of actions in response to the associated issues, which may in turn enable this figure to be reduced accordingly.
<b>Key Financial Management IT System Upgrade</b>	0	100,000	0	0	Similarly to the position experienced elsewhere in the Council this year, the Council's main financial management IT system becomes unsupported from December 2024. It is therefore proposed to set aside the potential upgrade costs as part of the 2024/25 budget, although a final decision will be made during next year, which will include the exploration of options available to the Council along with associated risks.
<b>REVISED - Waste &amp; Street Cleansing Contract Inflation</b>	108,000	0	0	0	The figure highlighted for 2023/24 reflects a higher inflationary uplift than included within the original budgets. The knock on impact for 2024/25 and beyond is included within a separate line of the forecast (Line 19 Appendix A)

	2023/24 £	2024/25 £	2025/26 £	2026/27 £	Comments
<b>NEW</b> - Reduced Planning Income	200,000				These two items reflect the current reductions in income being experienced by the Service. Income will undoubtedly recover over the next few years in line with the wider economic climate. This is supported by fee increases from 1 April 2024 which is expected to offset the position being experienced in 2023/24, with no further adjustments made from 2024/25 onwards.
<b>NEW</b> - Reduced Building Control Income	50,000				
<b>NEW</b> - Member Investigation Costs	12,000				
<b>NEW</b> - North Essex Parking Partnership (NEPP) - Potential Budget Deficit	100,000				The Council is working with its partners, including Colchester City Council who are the accountable body, to finalise associated key financial forecasts and business planning activities. Although this work remains on-going, at the present time it is felt prudent to set aside this proposed funding to meet this Council's partnership share of potential deficits that could emerge. The Council's commitment to the partnership will need to be reviewed in light of any changes to the financial future of the partnership once the relevant financial information has been finalised and provided to the Council.
<b>Total of One-Off Items</b>	<b>660,000</b>	<b>396,000</b>	<b>0</b>	<b>0</b>	
<b>Total of Unavoidable Items Included in the Forecast</b>	<b>1,185,630</b>	<b>1,715,820</b>	<b>1,328,320</b>	<b>1,515,720</b>	
<b>Change across years for Inclusion within the forecast</b>		-	<b>(387,500)</b>	<b>187,400</b>	

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# General Fund Revenue Estimates 2024/25

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 matters 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 matters but do not have an impact on the overall net position.

### **Transfer Payments**

The payments included within the budget 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. For 2024/25 these adjustments are no longer included in respect of the budget setting process but will continue to be included as part of the outturn process for the required inclusion in the Council's Statement of Accounts.

## General Fund Revenue Estimates 2024/25

<b>Portfolio Summary</b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>
Corporate Finance and Governance	(2,533,680)	(3,768,160)
Assets	514,030	386,360
Economic Growth, Regeneration and Tourism	1,576,110	1,659,320
Environment	9,429,740	10,349,520
Leisure and Public Realm	5,222,870	4,291,650
Housing and Planning	5,397,330	5,333,830
Partnerships	1,845,170	2,032,290
Budgets Relating to Non Executive Functions	783,120	599,210
<b>Net Cost of Services</b>	<b>22,234,690</b>	<b>20,884,020</b>
Revenue Support for Capital Investment	70,480	70,480
Financing Items	(6,962,650)	(5,070,950)
<b>Budget Before Use of Reserves</b>	<b>15,342,520</b>	<b>15,883,550</b>
Contribution to/from Earmarked Reserves	(1,200,950)	(760,350)
<b>Total Net Budget</b>	<b>14,141,570</b>	<b>15,123,200</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	(3,058,440)	(3,357,400)
Revenue Support Grant	(696,440)	(766,490)
Collection Fund Surplus	(783,670)	(951,310)
<b>Council Tax Requirement for Tendring District Council</b>	<b>9,603,020</b>	<b>10,048,000</b>
Parish Precepts	2,378,146	2,540,650
<b>Council Tax Requirement per Requisite Calculations</b>	<b>11,981,166</b>	<b>12,588,650</b>

<b>Department Summary</b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>
Chief Executive, Finance, IT, Governance and Partnerships	(20,474,520)	(20,632,010)
Operations and Delivery	13,517,300	14,177,620
Place and Economy	6,957,220	6,454,390
<b>Total</b>	<b>0</b>	<b>0</b>

# General Fund Revenue Estimates

## Chief Executive, Finance, IT, Governance and Partnerships

<u>Analysis by Type of Spend</u>	2023/24 Original Estimate £	2024/25 Original Estimate £	Notes
<b>Direct Expenditure</b>			
Employee Expenses	11,946,680	9,679,260	
Premises Related Expenditure	418,330	416,810	
Transport Related Expenditure	111,970	116,100	
Supplies & Services	5,531,630	5,573,210	
Third Party Payments	54,300	0	
Transfer Payments	38,721,800	36,438,940	
Interest Payments	9,340	9,340	
Direct Capital Financing Costs	263,300	263,300	
<b>Total Direct Expenditure</b>	<b>57,057,350</b>	<b>52,496,960</b>	
<b>Direct Income</b>			
Government Grants	(46,660,250)	(45,025,900)	
Other Grants, Reimbursements and Contributions	(1,151,200)	(1,259,010)	
Sales, Fees and Charges	(1,318,190)	(1,253,890)	
Rents Receivable	(1,050)	(1,050)	
Interest Receivable	(923,920)	(1,903,370)	
RSG, Business Rates and Council Tax	(14,141,570)	(15,520,220)	
<b>Total Direct Income</b>	<b>(64,196,180)</b>	<b>(64,963,440)</b>	
<b>Net Direct Costs</b>	<b>(7,138,830)</b>	<b>(12,466,480)</b>	
<b>Indirect Income/Expenditure</b>			
FRS17/IAS19 Pension Costs	(4,230,780)	0	
Service Unit and Central Costs	11,550,300	9,527,530	
Capital Financing Costs	(3,184,130)	(2,339,210)	
Recharged Income	(16,270,130)	(14,593,500)	
<b>Total Indirect Income/Expenditure</b>	<b>(12,134,740)</b>	<b>(7,405,180)</b>	
<b>Net Contribution to/(from) Reserves</b>	<b>(1,200,950)</b>	<b>(760,350)</b>	
<b>Total for Chief Executive, Finance, IT, Governance and Partnerships</b>	<b>(20,474,520)</b>	<b>(20,632,010)</b>	

# Chief Executive, Finance, IT , Governance and Partnerships

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<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>	 376,450 (376,450) <b>0</b>	 204,010 (204,010) <b>0</b>	 The 2024/25 estimate includes a budget movement to elsewhere within the overall position.
<b>Total for Chief Executive and Administration</b>	<b>0</b>	<b>0</b>	
<b>Finance and IT Management Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 106,670 (106,670) <b>0</b>	 109,650 (109,650) <b>0</b>	
<b>Total for Finance and IT Management and Administration</b>	<b>0</b>	<b>0</b>	
<b>Accountancy Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 551,470 (551,470) <b>0</b>	 584,140 (584,140) <b>0</b>	 £10,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Internal Audit Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  197,410 (197,410) <b>0</b>	  206,990 (206,990) <b>0</b>	
<b>Fraud &amp; Risk Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  203,660 (2,670) (200,990) <b>0</b>	  243,950 (2,670) (241,280) <b>0</b>	
<b>Payroll and Payments Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  227,500 (60) (227,440) <b>0</b>	  236,070 (60) (236,010) <b>0</b>	
<b>Total for Finance</b>	<b>0</b>	<b>0</b>	
<b>Bar Code, Credit &amp; Debit Card Charges</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  159,430 (159,430) <b>0</b>	  159,430 (159,430) <b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate</b> £	<b>2024/25 Original Estimate</b> £	<b>Notes</b>
<b>Other Apportionable Overheads</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 (234,730) (2,000) 236,730 <b>0</b>	 (234,730) (2,000) 236,730 <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>	 45,490 (45,490) <b>0</b>	 45,490 (45,490) <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>	 649,150 (10,930) (638,220) <b>0</b>	 633,830 (10,930) (622,900) <b>0</b>	£15,320 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Other Democratic Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 34,070 720,020 <b>754,090</b>	 34,070 758,350 <b>792,420</b>	

<u>Analysis by Section/Function</u>	2023/24 Original Estimate £	2024/25 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>	   143,230 293,270 <b>436,500</b>	   255,230 304,250 <b>559,480</b>	   £112,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Treasury Management</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   9,380 15,150 <b>24,530</b>	   9,380 1,810 <b>11,190</b>	
<b>Non-Distributed Costs - Unused Assets</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure <b>Net Total</b>	   2,680 <b>2,680</b>	   2,620 <b>2,620</b>	
<b>Pension Fund Contributions</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure <b>Net Total</b>	   77,000 <b>77,000</b>	   77,000 <b>77,000</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Garden Communities Project</b> <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure <b>Net Total</b>	  33,470 <b>33,470</b>	  29,640 <b>29,640</b>	
<b>Climate Emergency Initiatives</b> <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure <b>Net Total</b>	  48,860 <b>48,860</b>	  40,100 <b>40,100</b>	
<b>Other Corporate Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income <b>Net Total</b>	  1,565,880 (1,050) <b>1,564,830</b>	  620,170 (1,050) <b>619,120</b>	£765,320 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Council Tax Sharing Agreement with Major Preceptors</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Income <b>Net Total</b>	  (444,090) <b>(444,090)</b>	  (444,090) <b>(444,090)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Other Non-Specific Grants</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i>  Direct Income   <b>Net Total</b>	   (7,131,270)   <b>(7,131,270)</b>	   (7,805,560)   <b>(7,805,560)</b>	£674,290 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget. This budget includes the technical Business Rates adjustments with corresponding/associated changes also set out elsewhere in the budget.
<b>Other Corporate Costs - Parish Council Grants</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i>  Direct Expenditure   <b>Net Total</b>	   41,520   <b>41,520</b>	   47,520   <b>47,520</b>	£6,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Contingency</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i>  Direct Expenditure   <b>Net Total</b>	   600,000   <b>600,000</b>	   900,000   <b>900,000</b>	£300,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Interest Payable and similar charges</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure <b>Net Total</b>	   21,340 <b>21,340</b>	   21,340 <b>21,340</b>	
<b>Investment Property Income</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income <b>Net Total</b>	   (228,310) <b>(228,310)</b>	   (232,760) <b>(232,760)</b>	£4,450 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Interest &amp; Investment Income</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income <b>Net Total</b>	   (695,610) <b>(695,610)</b>	   (1,670,610) <b>(1,670,610)</b>	£975,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) 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>	   667,000 <b>667,000</b>	   667,000 <b>667,000</b>	
<b>Total for Finance - Other Corporate Costs</b>	<b>(4,227,460)</b>	<b>(6,385,590)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</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>	(1,200,950) <b>(1,200,950)</b>	(760,350) <b>(760,350)</b>	£775,010 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>MIRS Revenue Financing of Capital (RCCO)</b> <i>Portfolio/ Committee: Finance - Capital Investment</i> Direct Expenditure <b>Net Total</b>	70,480 <b>70,480</b>	70,480 <b>70,480</b>	
<b>MIRS Minimum Revenue Provision</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure <b>Net Total</b>	192,820 <b>192,820</b>	192,820 <b>192,820</b>	
<b>MIRS Capital Charges made to GF</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>	(4,020,360) <b>(4,020,360)</b>	(3,491,740) <b>(3,491,740)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<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)	(90,000)	
	<b>(90,000)</b>	<b>(90,000)</b>	
<b>MIRS - Contributions Payable to the Pension Scheme</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure <b>Net Total</b>			
	3,142,180	187,000	£10,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
	<b>3,142,180</b>	<b>187,000</b>	
<b>MIRS - Total IAS 19 Adjustments</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>			
	(6,041,710)	(744,000)	
	<b>(6,041,710)</b>	<b>(744,000)</b>	
<b>Total for Finance - Financing Items</b>	<b>(7,857,540)</b>	<b>(4,545,790)</b>	
<b>Parish Precepts</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income <b>Net Total</b>			
	2,378,146	2,540,650	
	<b>2,378,146</b>	<b>2,540,650</b>	

<u>Analysis by Section/Function</u>	2023/24 Original Estimate £	2024/25 Original Estimate £	Notes
<b>Revenue Support Grant</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income  <b>Net Total</b>	(696,440)  <b>(696,440)</b>	(766,490)  <b>(766,490)</b>	£70,050 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Business Rates Tariff and Levy</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income  <b>Net Total</b>	8,652,600  <b>8,652,600</b>	8,491,730  <b>8,491,730</b>	£160,870 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Business Rates</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Expenditure Direct Income  <b>Net Total</b>	0 (11,711,040)  <b>(11,711,040)</b>	397,020 (12,246,150)  <b>(11,849,130)</b>	£138,090 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Income from Council Taxpayers (inc Parish Precept)</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income  <b>Net Total</b>	(11,981,166)  <b>(11,981,166)</b>	(12,588,650)  <b>(12,588,650)</b>	£444,980 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget. The remaining change relates to Parish Precepts.
<b>Collection Fund Balance - Council Tax</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income  <b>Net Total</b>	(477,000)  <b>(477,000)</b>	(159,000)  <b>(159,000)</b>	£318,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Collection Fund Balance - NDR</b> <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income  <b>Net Total</b>	(306,670)  <b>(306,670)</b>	(792,310)  <b>(792,310)</b>	£485,640 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget. This budget includes the technical Business Rates adjustments with corresponding/associated changes also set out elsewhere in the budget.
<b>Total for Finance - RSG, Business Rates and Council Tax</b>	<b>(14,141,570)</b>	<b>(15,123,200)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Benefits &amp; Revenues Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  2,099,220 (227,020) (1,872,200) <b>0</b>	  2,027,180 (327,020) (1,700,160) <b>0</b>	  £225,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Rent Allowances</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  32,853,760 (33,150,680) 953,470 <b>656,550</b>	  30,694,660 (30,968,030) 721,340 <b>447,970</b>	  This budget has been amended to reflect the latest estimate of expenditure and grant income.
<b>Rent Rebates</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  6,048,300 (6,088,580) 59,030 <b>18,750</b>	  5,924,540 (5,962,630) 56,010 <b>17,920</b>	  This budget has been amended to reflect the latest estimate of expenditure and grant income.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Local Council Tax Support Scheme</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   (10,000) 372,480 <b>362,480</b>	   (10,000) 278,590 <b>268,590</b>	
<b>Cost Of NDR Collection</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Income Indirect Income/Expenditure <b>Net Total</b>	   (289,720) 284,280 <b>(5,440)</b>	   (289,680) 281,800 <b>(7,880)</b>	£40 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Cost Of Council Tax Collection</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Income Indirect Income/Expenditure <b>Net Total</b>	   (359,960) 1,481,810 <b>1,121,850</b>	   (359,960) 1,520,960 <b>1,161,000</b>	
<b>Hardship Fund</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   50,740 (44,730) 15,540 <b>21,550</b>	   50,740 (44,730) 22,000 <b>28,010</b>	
<b>Total for Revenues and Benefits</b>	<b>2,175,740</b>	<b>1,915,610</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>TDC Website and Intranet Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 15,440 (15,440) <b>0</b>	 15,440 (15,440) <b>0</b>	
<b>IT and Corporate Resilience Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 1,173,540 (1,173,540) <b>0</b>	 1,142,750 (1,142,750) <b>0</b>	
<b>IT Resilience and Cyber Security Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 54,300 (54,300) <b>0</b>	 0 0 <b>0</b>	This budget has now been merged with the 'IT Direct Costs Service Unit' budget below.
<b>IT Direct Costs Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 727,970 (727,970) <b>0</b>	 848,320 (848,320) <b>0</b>	£10,450 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget. Some budgets previously shown separately have now been merged into this budget line.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Health and Safety Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 64,270 (64,270) <b>0</b>	 86,450 (86,450) <b>0</b>	£20,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Central Telephone System Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 103,560 (103,560) <b>0</b>	 137,560 (137,560) <b>0</b>	£34,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Total for IT and Corporate Resilience</b>	<b>(0)</b>	<b>0</b>	
<b>Emergency Planning</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 73,230 89,930 <b>163,160</b>	 84,810 33,710 <b>118,520</b>	
<b>Total for Health and Community</b>	<b>163,160</b>	<b>118,520</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Governance Management Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  114,490 (114,490) <b>0</b>	  176,890 (176,890) <b>0</b>	
<b>Total for Governance Management and Administration</b>	<b>0</b>	<b>0</b>	
<b>Legal Services Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  453,460 (51,670) (401,790) <b>0</b>	  418,610 (59,480) (359,130) <b>0</b>	
<b>Total for Legal</b>	<b>0</b>	<b>0</b>	
<b>Communications Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  89,560 (89,560) <b>0</b>	  94,070 (94,070) <b>0</b>	
<b>Total for Communications</b>	<b>0</b>	<b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Leadership Support Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	108,150 (108,150) <b>0</b>	150,990 (150,990) <b>0</b>	£30,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Electoral Services Service Unit</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	178,600 (178,600) <b>0</b>	188,440 (188,440) <b>0</b>	
<b>Committee Services Service Unit</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	229,560 (229,560) <b>0</b>	237,680 (237,680) <b>0</b>	
<b>Licensing Service Unit</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	197,170 (197,170) <b>0</b>	203,340 (203,340) <b>0</b>	

<u>Analysis by Section/Function</u>	2023/24 Original Estimate £	2024/25 Original Estimate £	Notes
<b>Members Allowance</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  512,930 32,420 <b>545,350</b>	  542,100 28,210 <b>570,310</b>	
<b>Members - Other Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  50,420 390,050 <b>440,470</b>	  53,690 300,860 <b>354,550</b>	£3,270 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) 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>	
<b>Civic Ceremonial Expenses</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  12,440 76,380 <b>88,820</b>	  12,440 68,950 <b>81,390</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Election Expenses</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 194,000 142,640 <b>336,640</b>	 14,000 128,060 <b>142,060</b>	£180,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Electoral Registration</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 80,830 (2,520) 162,960 <b>241,270</b>	 80,830 (2,520) 155,630 <b>233,940</b>	
<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) 344,930 <b>89,890</b>	 21,300 (276,340) 325,960 <b>70,920</b>	
<b>Total for Democratic Services and Elections</b>	<b>1,764,240</b>	<b>1,474,970</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Procurement Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  220,280 (220,280) <b>0</b>	  223,820 (223,820) <b>0</b>	
<b>Total for Corporate Procurement and Contracts</b>	<b>0</b>	<b>0</b>	
<b>Partnerships Management Service Unit</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  95,310 (95,310) <b>0</b>	  433,400 (433,400) <b>0</b>	The 2024/25 budget reflects the latest organisational structure.
<b>Total for Partnerships Management and Administration</b>	<b>0</b>	<b>0</b>	
<b>Customer &amp; Commercial Strategy Management Service Unit</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  195,510 (195,510) <b>0</b>	  (0) 0 <b>(0)</b>	For 2024/25 this budget has been reallocated to reflect the latest organisational structure.
<b>Total for Customer and Commercial</b>	<b>0</b>	<b>(0)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Human Resources Service Unit</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  373,970 (373,970) <b>0</b>	  315,970 (315,970) <b>0</b>	
<b>HR Direct Costs Service Unit</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  128,280 (128,280) <b>0</b>	  53,700 (53,700) <b>0</b>	For 2024/25 some budget lines have been moved elsewhere within the budget to align with the latest organisational structure.
<b>Total for People</b>	<b>0</b>	<b>0</b>	
<b>Qualification and Other Training Service Unit</b> <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  57,000 (57,000) <b>0</b>	  371,420 (371,420) <b>0</b>	For 2024/25 this includes some budget lines that have been moved from elsewhere within the overall budget to align with the latest organisational structure.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Career Track</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  204,110 (163,080) 132,880 <b>173,910</b>	  214,490 (188,080) 84,980 <b>111,390</b>	  £25,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Total for Organisational Development</b>	<b>173,910</b>	<b>111,390</b>	
<b>Public Health - Improvement Projects</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  56,870 (20,000) 35,240 <b>72,110</b>	  35,820 (20,000) 45,360 <b>61,180</b>	
<b>Wellbeing Hub and other Health Partner Schemes</b> <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure <b>Net Total</b>	  63,900 <b>63,900</b>	  0 <b>0</b>	
<b>Family Solutions</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  47,430 15,590 <b>63,020</b>	  49,670 20,860 <b>70,530</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Health Initiatives - TDC Funded</b> <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure <b>Net Total</b>	   26,550 <b>26,550</b>	   0 <b>0</b>	
<b>Health Inequalities Initiatives</b> <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure <b>Net Total</b>	   26,460 <b>26,460</b>	   0 <b>0</b>	
<b>Community Development Team</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   114,240 35,670 <b>149,910</b>	   131,370 51,340 <b>182,710</b>	
<b>Total for Health and Community</b>	<b>401,950</b>	<b>314,420</b>	
<b>Print and Post Hub Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   205,310 (43,800) (161,510) <b>0</b>	   214,330 (43,800) (170,530) <b>0</b>	

<u>Analysis by Section/Function</u>	2023/24 Original Estimate £	2024/25 Original Estimate £	Notes
<b>Contact Centre Service Unit</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 458,360 (458,360) <b>0</b>	 561,410 (561,410) <b>0</b>	£10,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Total for Customer Contact</b>	<b>0</b>	<b>0</b>	
<b>Careline / CCTV Service Unit</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 944,150 (944,150) <b>0</b>	 0 0 <b>0</b>	From 2024/25 this budget has been merged with the main Careline budget below.
<b>COVID 19 - Compliance and Enforcement</b> <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure <b>Net Total</b>	 4,850 <b>4,850</b>	 0 <b>0</b>	



<u>Analysis by Section/Function</u>	2023/24 Original Estimate £	2024/25 Original Estimate £	Notes
<b>Community Safety</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	162,770 88,850 <b>251,620</b>	494,740 137,400 <b>632,140</b>	
<b>Total for Careline and Community</b>	<b>1,073,050</b>	<b>1,487,660</b>	
<b>Total for Chief Executive, Finance, IT , Governance and Partnerships</b>	<b>(20,474,520)</b>	<b>(20,632,010)</b>	

# General Fund Revenue Estimates

## Operations and Delivery

<b><u>Analysis by Type of Spend</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Direct Expenditure</b>			
Employee Expenses	6,663,620	7,463,150	
Premises Related Expenditure	1,759,310	1,766,600	
Transport Related Expenditure	499,400	528,990	
Supplies & Services	2,039,380	2,344,250	
Third Party Payments	6,736,710	7,312,220	
Transfer Payments	235,750	235,750	
<b>Total Direct Expenditure</b>	<b>17,934,170</b>	<b>19,650,960</b>	
<b>Direct Income</b>			
Government Grants	(944,180)	(944,180)	
Other Grants, Reimbursements and Contributions	(1,335,520)	(1,471,720)	
Sales, Fees and Charges	(4,783,160)	(4,802,900)	
Rents Receivable	(417,100)	(417,100)	
Direct Internal Income	(73,580)	(72,350)	
<b>Total Direct Income</b>	<b>(7,553,540)</b>	<b>(7,708,250)</b>	
<b>Net Direct Costs</b>	<b>10,380,630</b>	<b>11,942,710</b>	
<b>Indirect Income/Expenditure</b>			
FRS17/IAS19 Pension Costs	843,930	0	
Service Unit and Central Costs	9,131,620	9,751,820	
Capital Financing Costs	3,040,730	2,936,140	
Recharged Income	(9,879,610)	(10,453,050)	
<b>Total Indirect Income/Expenditure</b>	<b>3,136,670</b>	<b>2,234,910</b>	
<b>Total for Operations and Delivery</b>	<b>13,517,300</b>	<b>14,177,620</b>	

# Operations and Delivery

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Corporate Director - Operations and Delivery Service Unit</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 163,660 (163,660) <b>0</b>	 170,360 (170,360) <b>0</b>	
<b>Operational Services Finance &amp; Procurement Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 166,310 (166,310) <b>0</b>	 206,250 (206,250) <b>0</b>	
<b>Total for CD Operations and Delivery Management and Administration</b>	<b>0</b>	<b>0</b>	
<b>Building and Public Realm Management Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 89,840 (89,840) <b>0</b>	 276,030 (276,030) <b>0</b>	£2,600 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Total for Building and Public Realm Management and Administration</b>	<b>0</b>	<b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Public Realm Service Unit</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  790,140 (790,140) <b>0</b>	  415,780 (415,780) <b>0</b>	
<b>Public Conveniences</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 542,810 (24,360) 399,300 <b>917,750</b>	 566,700 (24,360) 333,070 <b>875,410</b>	
<b>Playgrounds</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 36,270 (1,500) 269,890 <b>304,660</b>	 36,270 (1,500) 323,250 <b>358,020</b>	
<b>Shelters - General</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 17,970 66,890 <b>84,860</b>	 17,970 80,500 <b>98,470</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Car Parking (Off Street)</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   450,120 (851,260) 338,930 <b>(62,210)</b>	   422,170 (851,260) 375,650 <b>(53,440)</b>	
<b>Total for Public Realm</b>	<b>1,245,060</b>	<b>1,278,460</b>	
<b>Waste and Recycling Service Unit</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  209,460 (209,460) <b>0</b>	  413,100 (413,100) <b>0</b>	
<b>Abandoned Vehicles</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  2,970 22,220 <b>25,190</b>	  2,970 48,040 <b>51,010</b>	
<b>Dog Warden</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  75,450 (5,260) 63,620 <b>133,810</b>	  14,960 (5,260) 86,320 <b>96,020</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Recycling &amp; Waste Collection</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 4,186,300 (1,314,530) 603,690 <b>3,475,460</b>	 4,673,400 (1,436,090) 587,290 <b>3,824,600</b>	 £365,540 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Garden Waste Collection Service</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 773,120 (910,000) 111,480 <b>(25,400)</b>	 773,120 (944,380) 112,460 <b>(58,800)</b>	
<b>Clinical Waste Collection Service</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 18,100 (8,100) 4,230 <b>14,230</b>	 18,100 (8,100) 8,050 <b>18,050</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Street Sweeping</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  2,056,030 (4,430) 38,080 <b>2,089,680</b>	  2,147,470 (4,430) 140,680 <b>2,283,720</b>	  £91,440 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Total for Waste and Recycling</b>	<b>5,712,970</b>	<b>6,214,600</b>	
<b>Office Accommodation Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  552,940 (3,630) (549,310) <b>0</b>	  507,440 (3,630) (503,810) <b>0</b>	  £50,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Property and Projects Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  213,390 (213,390) <b>0</b>	  297,090 (297,090) <b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Beach Hut Sites</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  135,880 (947,940) 220,910 <b>(591,150)</b>	  135,970 (947,940) 154,910 <b>(657,060)</b>	
<b>Seafronts Maintenance</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  323,410 (34,660) 681,100 <b>969,850</b>	  119,790 (34,660) 491,170 <b>576,300</b>	
<b>First Aid Posts</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  1,260 390 <b>1,650</b>	  1,260 250 <b>1,510</b>	
<b>Shops &amp; Kiosks</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  13,160 (161,690) 88,240 <b>(60,290)</b>	  13,160 (161,690) 102,270 <b>(46,260)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Community Asset Off Setting Scheme</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  98,310 13,700 <b>112,010</b>	  98,310 5,750 <b>104,060</b>	
<b>Open Space Maintenance Contributions</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure <b>Net Total</b>	  13,500 <b>13,500</b>	  13,500 <b>13,500</b>	
<b>Public Halls</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  4,260 (45,690) 56,110 <b>14,680</b>	  4,260 (45,690) 60,050 <b>18,620</b>	
<b>Office Cleaning Service Unit</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  140,270 (140,270) <b>0</b>	  130,260 (130,260) <b>0</b>	
<b>Total for Property and Projects</b>	<b>460,250</b>	<b>10,670</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Dangerous Structures</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   30 2,230 <b>2,260</b>	   30 0 <b>30</b>	
<b>Total for Development and Building Management</b>	<b>2,260</b>	<b>30</b>	
<b>Coastal and Engineering Service Unit</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  386,720 (72,350) (314,370) <b>0</b>	  280,400 (72,350) (208,050) <b>0</b>	
<b>Coastal Protection</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  339,910 2,527,560 <b>2,867,470</b>	  339,910 2,572,620 <b>2,912,530</b>	
<b>Land Drainage - General Maintenance</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  11,370 18,310 <b>29,680</b>	  11,370 17,210 <b>28,580</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Highways TDC - Highway Rangers</b> <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure <b>Net Total</b>	   0 <b>0</b>	   92,280 <b>92,280</b>	
<b>Highways TDC - Private Street Lighting</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   10,910 10,510 <b>21,420</b>	   10,560 12,370 <b>22,930</b>	
<b>Highways TDC - General</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   15,560 (69,000) 44,540 <b>(8,900)</b>	   15,560 (69,000) 68,160 <b>14,720</b>	
<b>Town Centre Maintenance</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   45,790 129,140 <b>174,930</b>	   45,790 117,260 <b>163,050</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Engineering Operations Service Unit</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 882,040 (882,040) <b>0</b>	 568,860 (568,860) <b>0</b>	 This reflects a number of organisational budget changes with corresponding adjustments set out elsewhere in the Directorate.
<b>Housing Maintenance Operations Service Unit</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 0 0 <b>0</b>	 528,620 (528,620) <b>0</b>	 This reflects a number of organisational budget changes with corresponding adjustments set out elsewhere in the Directorate.
<b>Total for Coastal and Engineering</b>	<b>3,084,600</b>	<b>3,234,090</b>	
<b>Open Space and Transport Service Unit</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 0 0 <b>0</b>	 424,780 (424,780) <b>0</b>	 This reflects a number of organisational budget changes with corresponding adjustments set out elsewhere in the Directorate.
<b>Transport Service Unit</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 475,660 (475,660) <b>0</b>	 471,410 (471,410) <b>0</b>	 £56,340 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Highways - Tree And Verge Maintenance</b> <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure <b>Net Total</b>	   0 <b>0</b>	   101,560 <b>101,560</b>	
<b>Cemeteries</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   60,660 (326,550) 358,930 <b>93,040</b>	   60,660 (326,550) 306,160 <b>40,270</b>	
<b>Crematorium</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   375,150 (1,385,220) 358,370 <b>(651,700)</b>	   400,460 (1,385,220) 325,140 <b>(659,620)</b>	£21,270 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Open Spaces</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   62,370 (36,760) 1,257,220 <b>1,282,830</b>	   70,640 (22,120) 1,070,120 <b>1,118,640</b>	£11,970 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Memorial Seats</b> <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 23,460 (23,000) 40,210 <b>40,670</b>	 23,000 (23,000) 26,210 <b>26,210</b>	
<b>Roundabouts Maintenance</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Income Indirect Income/Expenditure <b>Net Total</b>	 0 0 <b>0</b>	 (14,640) 24,070 <b>9,430</b>	
<b>Nature Conservation</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 56,620 (21,480) 29,840 <b>64,980</b>	 58,820 (21,480) 29,880 <b>67,220</b>	
<b>Recreation Grounds</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 47,390 (106,240) 143,740 <b>84,890</b>	 47,390 (106,240) 81,520 <b>22,670</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Horticultural Services</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   1,126,720 (1,230) (1,125,490) <b>0</b>	   1,128,340 0 (1,128,340) <b>0</b>	
<b>Total for Open Space and Transport</b>	<b>914,710</b>	<b>726,380</b>	
<b>Housing &amp; Environment Management Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   160,710 (3,750) (156,960) <b>0</b>	   351,720 (3,750) (347,970) <b>0</b>	
<b>Community Housing Trust Grant</b> <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure <b>Net Total</b>	  2,630 <b>2,630</b>	  2,500 <b>2,500</b>	
<b>Total for Housing and Environment Management and Administration</b>	<b>2,630</b>	<b>2,500</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Housing Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  371,190 (371,190) <b>0</b>	  421,500 (421,500) <b>0</b>	
<b>Home Improvement Agency</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  8,280 68,820 <b>77,100</b>	  8,280 212,270 <b>220,550</b>	
<b>Improvement Grants - Admin</b> <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure <b>Net Total</b>	  161,120 <b>161,120</b>	  0 <b>0</b>	
<b>Home Energy Conservation Act</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  400 23,890 <b>24,290</b>	  400 27,640 <b>28,040</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Non Statutory Properties</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  120 (22,940) 19,080 <b>(3,740)</b>	  120 (22,940) 15,930 <b>(6,890)</b>	
<b>Homelessness</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  445,770 (4,950) 295,570 <b>736,390</b>	  802,070 (4,950) 212,410 <b>1,009,530</b>	£350,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Homelessness - Grant Funded Activities</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  1,017,030 (1,129,930) 45,990 <b>(66,910)</b>	  1,037,400 (1,129,930) 36,680 <b>(55,850)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Homelessness - Spendells House</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  84,980 3,430 <b>88,410</b>	  This budget reflects the scheme becoming operational in 2024/25 and funded by budgets moved from elsewhere within the overall homelessness estimates.
<b>Total for Housing</b>	<b>928,250</b>	<b>1,283,790</b>	
<b>Environmental Services Service Unit</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 635,240 (635,240) <b>0</b>	 622,300 (622,300) <b>0</b>	
<b>Private Sector Housing - EHO Team Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 246,730 (246,730) <b>0</b>	 265,870 (265,870) <b>0</b>	
<b>Houses in Multiple Occupation</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Income Indirect Income/Expenditure <b>Net Total</b>	 (3,200) 128,310 <b>125,110</b>	 (3,200) 147,440 <b>144,240</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 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) 124,650 <b>115,320</b>	  1,150 (10,480) 161,620 <b>152,290</b>	
<b>Private Sector Housing - Licensing</b> <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure <b>Net Total</b>	 80,270 <b>80,270</b>	 74,370 <b>74,370</b>	
<b>Fast Food Initiative</b> <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure <b>Net Total</b>	 15,840 <b>15,840</b>	 0 <b>0</b>	
<b>Port Health</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 8,870 (7,880) 68,020 <b>69,010</b>	 48,870 (7,880) 96,410 <b>137,400</b>	£40,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Public Health</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  31,910 (3,290) 429,860 <b>458,480</b>	  32,530 (3,290) 526,870 <b>556,110</b>	
<b>Defective Drains</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  1,470 21,920 <b>23,390</b>	  1,470 20,050 <b>21,520</b>	
<b>Environmental Protection</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  4,470 (12,240) 161,350 <b>153,580</b>	  4,470 (12,240) 180,850 <b>173,080</b>	
<b>Housing Disrepair</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  1,070 120,030 <b>121,100</b>	  1,070 156,330 <b>157,400</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Rodent &amp; Pest Control</b> <i>Portfolio/ Committee: Environment</i> Direct Expenditure <b>Net Total</b>	   4,470 <b>4,470</b>	   4,470 <b>4,470</b>	
<b>Private Sector Innovation &amp; Enforcement Grant</b> <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure <b>Net Total</b>	   0 <b>0</b>	   6,220 <b>6,220</b>	
<b>Total for Environment</b>	<b>1,166,570</b>	<b>1,427,100</b>	
<b>Total for Operations and Delivery</b>	<b>13,517,300</b>	<b>14,177,620</b>	

DSD/2024/01

# General Fund Revenue Estimates

## Place and Economy

<b><u>Analysis by Type of Spend</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Direct Expenditure</b>			
Employee Expenses	5,419,980	5,969,830	
Premises Related Expenditure	975,140	984,170	
Transport Related Expenditure	41,950	43,540	
Supplies & Services	1,875,040	1,880,050	
Third Party Payments	870	870	
<b>Total Direct Expenditure</b>	<b>8,312,980</b>	<b>8,878,460</b>	
<b>Direct Income</b>			
Other Grants, Reimbursements and Contributions	(29,400)	(15,400)	
Sales, Fees and Charges	(4,299,960)	(4,318,140)	
Rents Receivable	(49,150)	(49,150)	
<b>Total Direct Income</b>	<b>(4,378,510)</b>	<b>(4,382,690)</b>	
<b>Net Direct Costs</b>	<b>3,934,470</b>	<b>4,495,770</b>	
<b>Indirect Income/Expenditure</b>			
FRS17/IAS19 Pension Costs	670,180	0	
Service Unit and Central Costs	6,573,450	6,543,540	
Capital Financing Costs	827,590	414,100	
Recharged Income	(5,048,470)	(4,999,020)	
<b>Total Indirect Income/Expenditure</b>	<b>3,022,750</b>	<b>1,958,620</b>	
<b>Total for Place and Economy</b>	<b>6,957,220</b>	<b>6,454,390</b>	

# Place and Economy

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Corporate Director - Place and Economy Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 133,070 (133,070) <b>0</b>	 136,910 (136,910) <b>0</b>	
<b>Total for Place and Economy Management and Administration</b>	<b>0</b>	<b>0</b>	
<b>Planning Management Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 95,310 (95,310) <b>0</b>	 0 0 <b>0</b>	For 2024/25 this budget has been reallocated to reflect the latest organisational structure with budgets moving elsewhere within the service as necessary.
<b>Planning Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 1,913,650 (300) (1,913,350) <b>0</b>	 2,033,710 (300) (2,033,410) <b>0</b>	
<b>Total for Planning Management and Administration</b>	<b>0</b>	<b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Building Control Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   234,200 (234,200) <b>0</b>	   309,470 (309,470) <b>0</b>	
<b>Planning and Enforcement</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   26,000 0 <b>26,000</b>	   25,000 3,700 <b>28,700</b>	£1,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Development Control - Chargeable Account</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   86,150 (1,182,580) 1,186,480 <b>90,050</b>	   86,150 (1,223,760) 1,359,710 <b>222,100</b>	
<b>Development Control - Non Chargeable Account</b> <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure <b>Net Total</b>	   799,980 <b>799,980</b>	   536,690 <b>536,690</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Planning Enforcement</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  16,100 (2,320) 457,240 <b>471,020</b>	  16,100 (2,320) 393,230 <b>407,010</b>	
<b>Dangerous Trees</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure <b>Net Total</b>	  430 <b>430</b>	  430 <b>430</b>	
<b>Building Regulations-Non Chargeable/Other Activities Account</b> <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure <b>Net Total</b>	  18,180 <b>18,180</b>	  19,350 <b>19,350</b>	
<b>Building Regulations-Chargeable Account</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  4,120 (256,640) 447,860 <b>195,340</b>	  2,680 (256,640) 404,320 <b>150,360</b>	
<b>Total for Planning Development</b>	<b>1,601,000</b>	<b>1,364,640</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Strategic Planning and Place Shaping Management Service Unit</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   97,160 (97,160) <b>0</b>	   97,080 (97,080) <b>0</b>	
<b>Total for Local Plan and Place Shaping Management and Administration</b>	<b>0</b>	<b>0</b>	
<b>Heritage and Conservation - General</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure <b>Net Total</b>	  3,210 <b>3,210</b>	  3,210 <b>3,210</b>	
<b>Local Plan</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   0 0 0 <b>0</b>	   175,000 (1,340) 322,950 <b>496,610</b>	These costs are now shown separately rather than part of other existing budgets.
<b>Tendring Garden Communities</b> <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure <b>Net Total</b>	  0 <b>0</b>	  13,840 <b>13,840</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Planning Policy and Conservation</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  175,000 (1,340) 302,370 <b>476,030</b>	  0 0 0 <b>0</b>	  These costs have been split and are now shown separately above.
<b>Land Charges</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  44,930 (178,960) 126,650 <b>(7,380)</b>	  44,930 (178,960) 93,140 <b>(40,890)</b>	
<b>Total for Strategic Planning</b>	<b>471,860</b>	<b>472,770</b>	
<b>Suffolk Coastal AONB Contribution</b> <i>Portfolio/ Committee: Housing and Planning</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: Housing and Planning</i> Direct Expenditure <b>Net Total</b>	  740 <b>740</b>	  740 <b>740</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Tree Planting</b> <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure <b>Net Total</b>	   2,230 <b>2,230</b>	   2,230 <b>2,230</b>	
<b>Total for Place</b>	<b>10,620</b>	<b>10,620</b>	
<b>Economic Growth Service Unit</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  313,980 (313,980) <b>0</b>	  320,110 (320,110) <b>0</b>	
<b>Tending CAB</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure <b>Net Total</b>	  167,000 <b>167,000</b>	  167,000 <b>167,000</b>	
<b>Public Halls-Jaywick Community Centre</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  4,390 4,900 <b>9,290</b>	  4,390 5,590 <b>9,980</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Youth Initiatives</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure <b>Net Total</b>	  5,450 <b>5,450</b>	  5,450 <b>5,450</b>	
<b>Enabling Fund</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure <b>Net Total</b>	  8,460 <b>8,460</b>	  8,460 <b>8,460</b>	
<b>Community Rail Partnership</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure <b>Net Total</b>	  2,100 <b>2,100</b>	  2,100 <b>2,100</b>	
<b>Industrial Units and Properties</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  3,440 (31,080) 30,760 <b>3,120</b>	  3,440 (31,080) 23,570 <b>(4,070)</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Jaywick Enterprise Centre (Starter Units)</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   21,250 (9,670) 21,270 <b>32,850</b>	   21,250 (9,670) 56,620 <b>68,200</b>	
<b>Levelling Up Projects Delivery</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	  0 <b>0</b>	  74,590 <b>74,590</b>	
<b>Jaywick Workspace – Operating Costs</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  0 0 <b>0</b>	  81,440 (12,740) <b>68,700</b>	This reflects the Workspace units becoming operational during the year that was included in an earlier/separate decision.
<b>Business Investment and Growth</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  15,250 442,760 <b>458,010</b>	  15,250 207,190 <b>222,440</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Tendring 4 Growth Events</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	   114,800 <b>114,800</b>	   85,330 <b>85,330</b>	
<b>Freeports Project Group</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	   5,800 <b>5,800</b>	   58,350 <b>58,350</b>	
<b>UK Shared Prosperity Fund</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	   0 <b>0</b>	   98,260 <b>98,260</b>	
<b>Rural England Prosperity Fund</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	   0 <b>0</b>	   11,460 <b>11,460</b>	
<b>Total for Economic Growth</b>	<b>806,880</b>	<b>876,250</b>	
<b>Sport and Leisure Service Unit</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   167,100 (167,100) <b>0</b>	   173,830 (173,830) <b>0</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Management Of Sport &amp; Leisure Facilities</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   424,310 947,270 <b>1,371,580</b>	   400,880 530,370 <b>931,250</b>	
<b>Beach Patrol</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   0 0 <b>0</b>	   220,490 54,300 <b>274,790</b>	The 2024/25 position reflects the latest organisational structure with budgets being moved within the overall service position.
<b>Skate Park Clacton</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	   280 80 <b>360</b>	   280 80 <b>360</b>	
<b>Dovercourt Swimming Pool &amp; All Weather Facilities</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	   684,170 (405,830) 190,280 <b>468,620</b>	   726,910 (405,830) 96,380 <b>417,460</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Frinton &amp; Walton Swimming Pool</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  670,180 (372,020) 188,870 <b>487,030</b>	  719,700 (372,020) 90,310 <b>437,990</b>	
<b>Leisure Centre Clacton</b> <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  1,417,950 (1,093,650) 453,440 <b>777,740</b>	  1,481,050 (1,093,650) 304,800 <b>692,200</b>	
<b>Total for Sport and Leisure Operations</b>	<b>3,105,330</b>	<b>2,754,050</b>	
<b>Tourism, Arts and Events Service Unit</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  216,420 (216,420) <b>0</b>	  231,640 (231,640) <b>0</b>	
<b>Customer and Commercial Services Service Unit</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  109,910 (109,910) <b>0</b>	  117,620 (117,620) <b>0</b>	

<u>Analysis by Section/Function</u>	2023/24 Original Estimate £	2024/25 Original Estimate £	Notes
<b>Princes Theatre</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	889,800 (739,440) 332,150 <b>482,510</b>	911,860 (739,440) 290,990 <b>463,410</b>	
<b>Tourism Publicity Marketing Promotion</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	24,820 144,850 <b>169,670</b>	24,820 146,510 <b>171,330</b>	
<b>Tourist Information Centres</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	10,690 (6,540) 28,240 <b>32,390</b>	7,200 (6,540) 21,470 <b>22,130</b>	
<b>TDC Events - Council Owned Land</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure <b>Net Total</b>	6,000 <b>6,000</b>	7,030 <b>7,030</b>	

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Air Show</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  217,220 (96,890) 144,500 <b>264,830</b>	  190,220 (59,890) 165,130 <b>295,460</b>	  £10,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Tour De Tendring &amp; Other Cycling Events</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	  1,700 (1,250) 5,680 <b>6,130</b>	  1,700 (1,250) 16,250 <b>16,700</b>	
<b>Total for Tourism Arts and Events</b>	<b>961,530</b>	<b>976,060</b>	
<b>Economy, Culture &amp; Leisure Management Service Unit</b> <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  97,160 (97,160) <b>0</b>	  100,080 (100,080) <b>0</b>	
<b>Total for Economy, Culture and Leisure Management</b>	<b>0</b>	<b>0</b>	
<b>Total for Place and Economy</b>	<b>6,957,220</b>	<b>6,454,390</b>	

# General Fund Capital Programme

	Proposed Source of Financing	2024/25 Budget £	2025/26 Budget £	2026/27 Budget £	2027/28 Budget £
<b>Expenditure</b>					
<b>Assets Portfolio</b>					
IT Core Infrastructure Rolling Replacement	R1	70,480	70,480	70,480	70,480
		<b>70,480</b>	<b>70,480</b>	<b>70,480</b>	<b>70,480</b>
<b>Housing and Planning Portfolio</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>Total General Fund Capital Programme</b>		<b>827,480</b>	<b>827,480</b>	<b>827,480</b>	<b>827,480</b>
<b>Financing</b>					
<b>Specific Financing</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>General Financing</b>					
Direct Revenue Contributions	R1	(70,480)	(70,480)	(70,480)	(70,480)
		<b>(70,480)</b>	<b>(70,480)</b>	<b>(70,480)</b>	<b>(70,480)</b>
<b>Total Funding of General Fund Capital Programme</b>		<b>(827,480)</b>	<b>(827,480)</b>	<b>(827,480)</b>	<b>(827,480)</b>

## RESERVES

	Balance 31 March 2023 £	Contribution from Reserves 2023/24 £	Contribution to Reserves 2023/24 £	Balance 31 March 2024 £	Contribution from Reserves 2024/25 £	Contribution to Reserves 2024/25 £	Balance 31 March 2025 £
<b>Earmarked Reserves</b>							
Revenue Commitments Reserve	17,167,504	(13,659,880)	334,410	3,842,034	(334,410)	0	3,507,624
Capital Commitments Reserve	2,046,865	(2,046,865)	0	0	0	0	0
Forecast Risk Fund	3,315,180	0	3,415,300	6,730,480	(449,180)	0	6,281,300
Asset Refurbishment / Replacement Reserve	1,019,288	0	0	1,019,288	0	0	1,019,288
Benefit Reserve	999,790	0	0	999,790	0	0	999,790
Building for the Future Reserve	2,339,710	(2,339,710)	0	0	0	0	0
Business Rate Resilience Reserve	1,469,922	0	288,500	1,758,422	0	0	1,758,422
Commutated Sums Reserve	484,902	(31,490)	0	453,412	(31,490)	0	421,922
Crematorium Reserve	0	(20,360)	240,000	219,640	(21,270)	0	198,370
Election Reserve	90,000	(120,000)	30,000	0	0	45,000	45,000
Haven Gateway Partnership Reserve	75,000	0	0	75,000	0	0	75,000
Leisure Capital Projects Reserve	65,610	(36,100)	50,000	79,510	0	50,000	129,510
Planning Inquiries and Enforcement Reserve	39,000	(20,000)	0	19,000	(19,000)	0	0
Section 106 Agreements Reserve	3,239,689	(271,800)	0	2,967,889	0	0	2,967,889
	<b>32,352,460</b>	<b>(18,546,205)</b>	<b>4,358,210</b>	<b>18,164,465</b>	<b>(855,350)</b>	<b>95,000</b>	<b>17,404,115</b>
<b>Uncommitted Reserve</b>	4,000,000	0	0	4,000,000	0	0	4,000,000
<b>Total Reserves</b>	<b>36,352,460</b>	<b>(18,546,205)</b>	<b>4,358,210</b>	<b>22,164,465</b>	<b>(855,350)</b>	<b>95,000</b>	<b>21,404,115</b>

## Special Expenses 2024/25

	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	299,240	104,655	403,895	17,832.0	22.65	10.09
Frinton and Walton	89,506	59,967	149,473	8,473.5	17.64	5.08
Harwich	81,707	17,040	98,747	5,626.6	17.55	4.99
Lawford	5,908	-	5,908	1,774.1	3.33	(9.23)
Manningtree	(6,493)	-	(6,493)	338.7	(19.17)	(31.73)
All other Parishes	-	-	-	-	-	(12.56)
	<b>469,868</b>	<b>181,662</b>	<b>651,530</b>			

The total value of Special Expenses of £651,530 reduces the General Council Tax by £12.56

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 2024/25 Special Expenses with 2023/24

	2023/24				2024/25				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	398,555	17,682.1	22.54	9.93	403,895	17,832.0	22.65	10.09	0.16	0.49
Frinton and Walton	147,962	8,345.3	17.73	5.12	149,473	8,473.5	17.64	5.08	(0.04)	(0.51)
Harwich	97,126	5,620.7	17.28	4.67	98,747	5,626.6	17.55	4.99	0.32	1.56
Lawford	5,887	1,721.4	3.42	(9.19)	5,908	1,774.1	3.33	(9.23)	(0.04)	(2.63)
Manningtree	(5,855)	347.9	(16.83)	(29.44)	(6,493)	338.7	(19.17)	(31.73)	(2.29)	13.90
All other Parishes	-	-	-	(12.61)	-	-	-	(12.56)	0.05	-
	<b>643,675</b>				<b>651,530</b>					

Note

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

## REQUISITE BUDGET CALCULATIONS 2024/25

- (a) It be noted that on 28th November 2023 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 15th December 2023 the Corporate Finance and Governance Portfolio Holder agreed in accordance with delegated power part 3.41 para 4.3(6) the following amounts for the year 2024/25 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 28th November 2023.
- (i) 51,866.0 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 £651,530.

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 2024/25 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:

- (i) £105,367,070 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) £92,778,420 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) £12,588,650 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) £242.71 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) £3,192,180 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) £181.17 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 2024/25 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	For all Special Items	Council Tax For General Expenses	Total
(1)	(2)	£ (3)	£ (4)	£ (5)	£ (6)	(3) + (5) £ (7)	(4) + (6) £ (8)	£ (9)	(8) + (9) £ (10)
Unparished Area:									
Clacton	17,832.0			403,895	22.65	403,895	22.65	181.17	203.82
Parishes of:									
Alresford	1,009.9	92,230	91.33			92,230	91.33	181.17	272.50
Ardleigh	1,156.1	81,077	70.13			81,077	70.13	181.17	251.30
Beaumont-cum-Moze	132.1	4,400	33.31			4,400	33.31	181.17	214.48
Great Bentley	1,056.7	146,300	138.45			146,300	138.45	181.17	319.62
Little Bentley	116.8	3,360	28.77			3,360	28.77	181.17	209.94
Bradfield	493.3	70,700	143.32			70,700	143.32	181.17	324.49
Brightlingsea	3,043.7	231,526	76.07			231,526	76.07	181.17	257.24
Great Bromley	439.6	32,000	72.79			32,000	72.79	181.17	253.96
Little Bromley	105.8	1,700	16.07			1,700	16.07	181.17	197.24
Little Clacton	1,070.3	88,615	82.79			88,615	82.79	181.17	263.96
Elmstead	910.8	63,750	69.99			63,750	69.99	181.17	251.16
Frating	277.2	15,220	54.91			15,220	54.91	181.17	236.08
Frinton and Walton	8,473.5	680,000	80.25	149,473	17.64	829,473	97.89	181.17	279.06
Harwich	5,626.6	212,629	37.79	98,747	17.55	311,376	55.34	181.17	236.51
Lawford	1,774.1	187,654	105.77	5,908	3.33	193,562	109.10	181.17	290.27
Manningtree	338.7	32,452	95.81	(6,493)	(19.17)	25,959	76.64	181.17	257.81
Mistley	1,244.6	103,400	83.08			103,400	83.08	181.17	264.25
Great Oakley	394.7	29,590	74.97			29,590	74.97	181.17	256.14
Little Oakley	385.6	22,820	59.18			22,820	59.18	181.17	240.35
Ramsey and Parkeston	766.1	74,196	96.85			74,196	96.85	181.17	278.02
St Osyth	1,987.7	173,800	87.44			173,800	87.44	181.17	268.61
Tendring	314.4	17,250	54.87			17,250	54.87	181.17	236.04
Thorpe-le-Soken	913.0	67,250	73.66			67,250	73.66	181.17	254.83
Thorrington	562.8	30,000	53.30			30,000	53.30	181.17	234.47
Weeley	886.1	45,170	50.98			45,170	50.98	181.17	232.15
Wix	343.5	27,000	78.60			27,000	78.60	181.17	259.77
Wrabness	210.3	6,561	31.20			6,561	31.20	181.17	212.37
	<u>51,866.0</u>	<u>2,540,650</u>		<u>651,530</u>		<u>3,192,180</u>			

## PRECEPTS ON THE COLLECTION FUND

2023/24			2024/25		
51,050.0		Council Tax Base	51,866.0		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
14,142	277.02	Total Net Budget	15,123	291.58	
(3,755)	(73.55)	Less Government Support/Business Rates	(4,124)	(79.51)	
<b>10,387</b>	<b>203.47</b>	<b>Net District Council Expenditure</b>	<b>10,999</b>	<b>212.07</b>	
(784)	(15.36)	Less Collection Fund (surplus)/deficit	(951)	(18.34)	
<b>9,603</b>	<b>188.11</b>	<b>District Council Services</b>	<b>10,048</b>	<b>193.73</b>	<b>2.99%</b>
8,959	175.50	District General Expenses	9,396	181.17	<b>3.23%</b>
644	12.61	District Special Expenses	652	12.56	<b>-0.40%</b>
<b>9,603</b>	<b>188.11</b>	<b>Council Tax Requirement (TDC)</b>	<b>10,048</b>	<b>193.73</b>	<b>2.99%</b>
2,378	46.58	Parish Council Services	2,541	48.98	<b>5.15%</b>
<b>11,981</b>	<b>234.69</b>	<b>Council Tax Requirement (incl. parishes)</b>	<b>12,589</b>	<b>242.71</b>	<b>3.42%</b>

## DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2024/25

<b>Band</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>Multiplier</b>	<b>(6/9)</b>	<b>(7/9)</b>	<b>(8/9)</b>	<b>(9/9)</b>	<b>(11/9)</b>	<b>(13/9)</b>	<b>(15/9)</b>	<b>(18/9)</b>
<b>Parished or Unparished Area</b>								
Unparished Area:								
Clacton	135.88	158.53	181.17	203.82	249.11	294.41	339.70	407.64
Parishes of :								
Alresford	181.67	211.94	242.22	272.50	333.06	393.61	454.17	545.00
Ardleigh	167.53	195.46	223.38	251.30	307.14	362.99	418.83	502.60
Beaumont-cum-Moze	142.99	166.82	190.65	214.48	262.14	309.80	357.47	428.96
Great Bentley	213.08	248.59	284.11	319.62	390.65	461.67	532.70	639.24
Little Bentley	139.96	163.29	186.61	209.94	256.59	303.25	349.90	419.88
Bradfield	216.33	252.38	288.44	324.49	396.60	468.71	540.82	648.98
Brightlingsea	171.49	200.08	228.66	257.24	314.40	371.57	428.73	514.48
Great Bromley	169.31	197.52	225.74	253.96	310.40	366.83	423.27	507.92
Little Bromley	131.49	153.41	175.32	197.24	241.07	284.90	328.73	394.48
Little Clacton	175.97	205.30	234.63	263.96	322.62	381.28	439.93	527.92
Elmstead	167.44	195.35	223.25	251.16	306.97	362.79	418.60	502.32
Frating	157.39	183.62	209.85	236.08	288.54	341.00	393.47	472.16
Frinton and Walton	186.04	217.05	248.05	279.06	341.07	403.09	465.10	558.12
Harwich	157.67	183.95	210.23	236.51	289.07	341.63	394.18	473.02
Lawford	193.51	225.77	258.02	290.27	354.77	419.28	483.78	580.54
Manningtree	171.87	200.52	229.16	257.81	315.10	372.39	429.68	515.62
Mistley	176.17	205.53	234.89	264.25	322.97	381.69	440.42	528.50
Great Oakley	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28
Little Oakley	160.23	186.94	213.64	240.35	293.76	347.17	400.58	480.70
Ramsey and Parkeston	185.35	216.24	247.13	278.02	339.80	401.58	463.37	556.04
St Osyth	179.07	208.92	238.76	268.61	328.30	387.99	447.68	537.22
Tendring	157.36	183.59	209.81	236.04	288.49	340.95	393.40	472.08
Thorpe-le-Soken	169.89	198.20	226.52	254.83	311.46	368.09	424.72	509.66
Thorrington	156.31	182.37	208.42	234.47	286.57	338.68	390.78	468.94
Weeley	154.77	180.56	206.36	232.15	283.74	335.33	386.92	464.30
Wix	173.18	202.04	230.91	259.77	317.50	375.22	432.95	519.54
Wrabness	141.58	165.18	188.77	212.37	259.56	306.76	353.95	424.74

## CALCULATION OF ESTIMATED SURPLUS ON THE COLLECTION FUND FOR 2024/25

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.

The figures below shows this results in a net surplus for Tendring of **£0.951m (£0.159m surplus on Council Tax and a £0.792m surplus on Business Rates)**. This surplus must be taken into account when setting the 2024/25 budget.

	COUNCIL TAX		BUSINESS RATES	
	Original Estimate £'000	Latest Estimate £'000	Original Estimate £'000	Latest Estimate £'000
<b>Income for the Year</b>	(102,028)	(102,386)	(29,028)	(29,101)
<b>Expenditure</b>				
Precepts/Share of Income				
- Essex County Council	74,031	74,031	2,554	2,554
- Essex Fire	4,098	4,098	284	284
- Essex Police	11,918	11,918	-	-
- Tendring District Council	11,981	11,981	11,351	11,351
- Central Government			14,189	14,189
Balances				
- Essex County Council	2,928	2,928	69	69
- Essex Fire	157	157	8	8
- Essex Police	457	457	-	-
- Tendring District Council	477	477	307	307
- Central Government	-	-	383	383
Other Business Rate Payments	-	-	650	734
(Surplus)/Deficit for Year	4,019	3,661	767	778
Add (Surplus)/Deficit Brought Forward	(4,019)	(5,015)	(767)	(2,759)
<b>(Surplus)/Deficit Carried Forward</b>	<b>-</b>	<b>(1,354)</b>	<b>-</b>	<b>(1,981)</b>
<b>Allocated to:</b>		<b>£'000</b>		<b>£'000</b>
- Essex County Council		(983)		(178)
- Essex Fire		(54)		(20)
- Essex Police		(158)		-
- Tendring District Council		(159)		(792)
- Central Government		-		(991)
<b>(Surplus)/Deficit</b>		<b>(1,354)</b>		<b>(1,981)</b>

## Report under Section 25 of the Local Government Act 2003 - Robustness of Estimates and Adequacy of Reserves

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.

In preparing this report, the Chief Finance Officer has considered the financial management / governance arrangements that are in place, budget assumptions, the financial risks facing the Council in future years and its overall financial standing / level of reserves, with each one discussed below:

### **Robustness of the Estimates**

#### ***Financial Management / Governance Arrangements***

During 2017/18, the Council introduced a new long term approach to budgeting / forecasting which saw a long term financial forecast prepared covering an initial ten year period, which is updated on a quarterly basis throughout the year.

The long term forecast and budget setting processes continue to be 'built' on a number of key strands, which include, increases to underlying income, controlling net expenditure inflationary pressure, actively managing cost pressures and liabilities, savings and efficiencies and delivering a favourable outturn position each year.

Although annual budget deficits are forecast across the remaining years of the plan, the overall financial forecast risks are underwritten by the use of a dedicated forecast risk fund, which is estimated to remain in a surplus position over the remaining life of the current forecast period (up to and including 2026/27).

The need to continue to deliver against the long term forecast is clearly recognised within the Council and will remain a key focus in 2024/25. 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. This was brought into even sharper focus last year given the significant global / national events that continue to have a major impact on the Council's financial position.

2023 saw a New Administration within the Council along with a number of new Members and the various induction activities included a focus on the Council's current key financial issues. Work has also continued with the New Executive, with the development of the Council's financial plans being a key consideration at both formal and informal meetings. This has been supported with key meetings between the Leader, Chief Executive and S151 Officer throughout the development of the current forecast and budget for 2024/25.

The above is complimented by comprehensive reviews and associated input from the Council's Overview and Scrutiny Committees.

As has been the case in prior years, key financial issues are routinely considered as part of the preparation of the Council's Annual Governance Statement with the required leadership demonstrated at the most senior level. As part of a direct response to previous year's outturn positions and in looking ahead to the on-going financial challenges, the Chief Executive established a regular cycle of Budget, Performance and Delivery Review meetings with Management Team and other Senior Officers across the Council. These meetings continue to cover a range of issues such as taking a high level review of the in-year budget position for each Directorate / Department to draw out any potential financial issues ahead of the associated

impact on the budget, to promote and oversee any associated decision making / governance processes, to identify financial pressures that may impact on the Council's long term financial plan and to review the in-year performance against the Council's key aims and objectives and other key delivery targets.

The past 12 months have seen a number of Local Authority S151 Officer's issue S114 notices. In reviewing the content of such reports, a major issue faced by Councils is not having the necessary practical and pragmatic plans in place to identify the savings required to balance their budgets, with some of their identified options for savings being seen as high risk and potentially unachievable.

As set out in earlier reports, developing 'a savings framework' against the context of the Corporate Plan remains a key activity over the coming months. Senior Managers are continuing to work alongside Portfolio Holders to bring this information together so that it can be considered against the context of the recently agreed Corporate Plan. Based on the most up to date forecast, savings in excess of £2.5m are currently included in the forecast across 2025/26 to 2026/27, which will be subject to ongoing review, as essentially the level of savings required will continue to also act as a 'safety valve' in terms of offsetting any increases in cost pressures or other unavoidable increases in net expenditure.

The scale of the savings required remain significant against the Council's overall net budget and presents a major challenge for the Council. A number of savings have already been identified and included within the 2024/25 budget, but they are not expected to continue on an on-going basis at the same level currently recognised. The associated activities will include a number of strands of work such as zero based reviews, balancing discretionary and statutory service requirements, reviewing service standards, exploring opportunities for efficiencies and how things could potentially be done differently.

It is noted that the Council's partnership working continues to strengthen, which will also likely play an important part in supporting the Council's longer term financial plans e.g. the potential to draw funding together across partners to support the delivery of services and managing cost pressures and future liabilities.

The current forecast period finishes at the end of 2026/27 and following Council's approval of the budget for 2024/25, the opportunity to extend the forecast period will be considered further. This will undoubtedly provide further financial flexibility and allow further opportunities to respond to the structural annual budget deficit that is still estimated to remain at the end of 2026/27.

Regular and comprehensive monitoring of the budget will continue to be undertaken during 2024/25 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 terms of capital investment and treasury management, the Council continues to explore opportunities to strengthen its arrangements such as reviewing and learning from the delivery of current schemes and projects. Future schemes and projects will continue to be based on a robust and overall risk aware approach.

Reflecting on the above, it is recognised that there are risks inherent within the Council's financial framework and corresponding detailed estimates. However, actions continue to be taken to mitigate these risks as far as possible. The budgets have been prepared against the background of a continuing and challenging economic outlook.

### ***Budget Assumptions***

2022/23 and 2023/24 saw a number of emerging issues both nationally and globally that continue to have a significant impact on the Council's own financial position e.g. inflation, supply chain disruption, energy cost, commodity price volatility along with associated secondary impacts.

Set against the context above, the overall forecast is based on robust and prudent estimates whilst aiming to avoid any potential optimism bias. 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.

Salary estimates have over recent years presented a significant challenge. In effect the savings 'targets' included within 2024/25 and later years of the forecast largely reflect the money required to fund such cost pressures on an on-going basis as they have essentially been funded from reserves in the short term. Future increases in costs have been reflected in the forecast based on the Bank of England's inflation forecasts but this significant element of the budget will be reviewed on an on-going basis heading into 2024/25, with any potential adverse issues being reported to Management Team and Members as soon as possible.

The budget for 2024/25 largely includes unavoidable cost pressures, which were identified by maintaining a 'live' list of potential items that could emerge in consultation with Officers and Portfolio Holders. Similarly to savings, a number of items are expected to be one-off or time limited along with being subject to further decision making / review e.g. Careline. In terms of unfunded cost pressures, further comments are set out within the risk section below.

Where there is significant uncertainty around specific lines of the future year's forecast, these have been treated as initially one-off in nature and subject to further review during 2024/25.

The detailed budget for 2024/25 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.

The budget presented for 2024/25 sets out a balanced position, although it includes the use of one-off funding in the short term as has been the case in previous years. However, the long term forecast still provides an effective method of managing financial risks. The on-going impact from various financial challenges is still evolving and it is therefore important to highlight that the money set aside in the forecast risk fund continues to reflect a balanced and realistic approach and provides the flexibility and time to consider the longer term plan and savings that will be required in a more informed way rather than having to potentially taking quick / short term decisions.

It is essential that the Council continues to work towards delivering in-year balanced budgets as soon as possible over the forecast period rather than continue to rely on reserves, which is not sustainable in the longer term. However, the reduced call on the forecast risk fund in 2024/25 compared with initial estimates earlier in the financial year does provide some additional flexibility in this context. It is also worth highlighting that even when the savings currently included in the forecast in 2025/26 and 2026/27 are identified and secured, a structural annual budget deficit is still estimated to remain at the end of 2026/27. Support will be provided to Management Team and Members to ensure that the Council uses the time and flexibility that the forecast risk fund has provided to secure the level of savings required to deliver a sustainable financial future for the Council.

### **Delivering a positive outturn position each year**

The support the current financial planning approach and flexibility that the forecast risk fund provides, the forecast continues to include in-year savings targets of **£250k**. This remains an important element of the overall financial forecast which will be reviewed as part of the regular financial performance reports during the year along with the outturn position at the end of each year.

Cost pressures continue to present one of the more significant risks to the forecast, especially given the amount of unavoidable cost pressures identified in recent years and the potential level of unfunded items. 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 remains available elsewhere in the budget to support these costs which 'protects' the underlying revenue budget from the associated risk. This now forms a wider approach to responding to further cost pressures with additional comments set out in the risk section below.

It is also important to highlight that wherever possible, the Council continues to 'cash back' schemes and projects so their delivery is secured, rather than relying on projected savings or future forecasts to fund them. This also 'protects' the underlying revenue budget, as investment in priorities are not necessarily jeopardised by changes in the forecast.

The financial forecasting / budget setting process continues to remain alert to government announcements and the impact of external issues such as funding receivable from elsewhere within the public sector. Via the forecast and by maintaining a 'live' potential cost pressure list, financial planning also continues to aim to reflect the outturn position from the previous year along with emerging issues, which allow it to remain alert to changes to its financial position.

### ***Financial Risks***

The financial forecasting process continues to include a risk assessment of each line of the long term plan. The future financial settlement arrangements with the Government remains a key risk along with cost pressures and savings and together they represent the highest rated risks within the long term forecast.

One of the previous primary risks to the forecast related to the COVID 19 pandemic, which were replaced in 2022/23 and 2023/24 with wider global / national economic challenges, with their impact continuing in 2024/25 and potentially beyond. The Financial Performance reports presented during the year set out more details around these challenges, which have also been reflected in the forecast as necessary.

It is important to highlight that like many other Councils, this Council has had to rely on the use of reserves to balance the budget, albeit in a planned way via the Forecast Risk Fund. It is essential that the Council continues to work towards delivering in-year balanced budgets as soon as possible over the forecast period rather than continue to rely on reserves, which is recognised as not sustainable in the longer term.

The revised forecast continues to seek to better balance any optimism / pessimism bias that is inherent in any forecasting process. Given the scale of the current financial challenges faced by the Council, the forecast now includes the use of one-off funding such as the New Homes Bonus in the short term. Based on historical averages, the forecast also now includes additional income from remaining a member of the Essex Business Rates Pool. This is a significant departure from previous years where the Council has historically refrained from using potentially one-off money to support the underlying budget. Although there are no long term guarantees around such sources of funding, it is expected that they will continue in the short term, which reduces the risk over the remaining years of the forecast. This revised approach will continue to

be reviewed on an on-going basis and if any information comes to light that indicates an increased risk, then the forecast will be updated and reported to Members as soon as practicable.

As highlighted earlier, the mitigation of cost pressures will continue to form an important element of the Council's financial plans. Although the cost pressures included within the budget to date largely reflect unavoidable items, it is acknowledged that there are likely to be significant financial demands on the Council's resources, such as those relating to the repairs and maintenance of property and other assets, supporting 'spend to save' initiatives and items to support the delivery of the corporate priorities and objectives. With this in mind it is proposed to review these items using a risk based approach, but outside of the annual 'base' budget setting cycle, with any associated decisions subject to separate reports or included within other key financial reports during the year.

Work remains in progress to identify potential sources of funding within the Council's existing resources to support the above approach. This could include the use of existing budgets and reserves such as the reserve set aside to invest in the Council's assets along with the favourable outturn variance carried forward from 2022/23. It may also be possible to review fees and charges with the aim of supporting / complimenting such funding, which in turn could support any associated cost pressures as necessary.

Historically the money receivable from the Government via the annual financial settlement process has been treated as one-off income and subject to the next annual announcement for the following financial year. However, given the Government's historic commitment to date to continue to provide some level of funding to Local Authorities, a cautiously optimistic level of funding has now been included in later years of the forecast. Similarly to the use of the New Homes Bonus, this does increase future financial risk if the Government cease or significantly reduce such funding streams. It is expected that the Government will continue to engage with the Local Authority sector in future years to enable a pragmatic and joined up approach to how Local Councils are funded and in a worst case scenario it would be expected that transitional arrangements would apply in any adverse circumstances. The Council will therefore need to continue to engage / lobby the Government either on its own or with partners with the aim of reducing any potential funding volatility in future years where possible.

Similarly to the above, the favourable position in respect of income from business rates in 2024/25 has been treated as broadly one-off in nature. More work will be undertaken during 2024/25 with the aim of providing more certainty to the level of income from this source of funding which is becoming increasingly more challenging given the complexities involved.

In addition to the above, it is also worth highlighting that key financial activities are also highlighted within the Council's Annual Governance Statement, with the aim of strengthening the Council's governance arrangements on an on-going basis, which in turn aims to support the Council's long term sustainability and effective use of its resources.

### **Adequacy of the Reserves / Financial Standing**

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 report to Cabinet in December 2023 set out a review of reserves, which is undertaken annually as part each year's budget setting cycle. This was complimented by a review of the Council's uncommitted reserve during the budget setting process set against the broadly increasing risks faced by the Local Councils. When taken together with the Forecast Risk Fund, which supports overlapping risks, the current level of this reserve (£4.000m) remains adequate.

In addition to the above reserve, the forecast risk fund and other specific earmarked reserves, a number of other important general reserves are still maintained, with the following key reserves still held that support the Council's underlying financial resilience:

- the Council has 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;
- As highlighted earlier, **£1.019m** remains set side to mitigate cost pressures associated with the repair and maintenance of Council assets along with supporting the Council's commitment to carbon neutrality; and

The above, along with the on-going / annual review of reserves, continues to help the Council demonstrate that the current level of reserves remain adequate / prudent to 'underwrite' risks and uncertainties that are inherent within the forecasting process. No significant adjustments have been required in 2024/25 that weaken the overall longer term approach to the forecast.

It is also important to highlight that although they have yet to complete their work on the Council's 2020/21, 2021/22 and 2022/23 Statement of Accounts yet, the Council's previous External Auditor have highlighted in their most recent summary report that they have not identified any risks of significant weakness to date in respect of the Council's use of resources.

It is also worth mentioning the very important issues relating to the Best Value Duty placed on Local Authorities that has been highlighted during the year by the Council's Monitoring Officer. By maintaining a focus on this key duty, it should support a number of cross cutting financial and governance themes that in turn support robust financial management and sustainability that is expected of well-functioning local authority.

***The proposed budget for 2024/25 resulting from the above processes and governance arrangements is therefore robust / deliverable, and underwritten / supported by reserves.***

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## COUNCIL

13 FEBRUARY 2024

### REPORT OF CABINET

#### **A.2 EXECUTIVE'S PROPOSALS – HOUSING REVENUE ACCOUNT BUDGET 2024/25**

(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 for 2024/25.

##### **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 26 January 2024.
- There have been only a very limited number of changes since Cabinet met on 26 January 2024, which have been reflected in **Appendices A to E** as necessary. The outcome of the changes required is an increased estimated surplus of **£0.493m** in 2024/25 compared with the figure of **£0.300m** reported to Cabinet in January. It is proposed to contribute this net surplus to general balances, which partly offsets the proposed use of the same reserve in 2023/24.
- For 2024/25, the Executive's budget proposals set out an increase in dwelling rents of 7.7% along with a total HRA expenditure budget of **£16.227m** (net of indirect income / expenditure) and a capital programme totalling **£3.928m**.
- The 7.7% increase in dwelling rents results in an average weekly rent of **£100.89** in 2024/25. (*£93.68 in 2023/24*)
- The proposed budget reflects the continued repayment of debt, with the total level of existing debt falling from **£33.949m** to **£32.535m** at the end of 2024/25.
- The HRA general balance is forecast to total **£3.843m** at the end of 2024/25, which retains a strong financial position against which the associated HRA 30 year Business Plan can continue to be delivered / developed.
- The HRA balances, together with the proposed rent increase for 2024/25 are important elements of delivering a financially sustainable HRA in the longer term.
- The HRA Business Plan and proposed budget play 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 wider priorities. This recognises the socio-demographics of the area and the increased focus on housing standards by the Government.

<b>RECOMMENDATION(S)</b>			
That Council approves:			
(a) a 7.7% increase in dwelling rents in 2024/25; and			
(b) subject to (a) above, the Housing Revenue Account Budget for 2024/25 as set out in Appendix B, along with the Scale of Charges, HRA Capital Programme and the movement in HRA Balances / Reserves as set out in Appendix C to Appendix E respectively.			

<b>REASON(S) FOR THE RECOMMENDATION(S)</b>			
To enable the Council to consider for approval the most up to date HRA Business Plan and proposed HRA budget for 2024/25.			

<b>ALTERNATIVE OPTIONS CONSIDERED</b>			
This is broadly covered in the main body of the report and earlier reports presented to Cabinet as part of developing the business plan and detailed estimates.			

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

<b>DELIVERING PRIORITIES</b>			
A revised Corporate Plan and Vision was approved by Full Council at its meeting on 28 November 2023. One of the 6 included themes is Pride in our Area and Services to Residents, with a commitment to providing decent housing that everyone deserves. As part of the associated emerging highlight priorities, the following has been included:			
<i>Supporting decent housing for residents - In the Council's own housing stock – driving improvement with expanded estate management and well informed enhancements around kitchens and bathrooms etc. Enhanced tenancy engagement.</i>			
The HRA Business Plan and proposed budget play 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.			
<b>OUTCOME OF CONSULTATION AND ENGAGEMENT</b>			
Internal consultation is carried out via the Council's approach to developing the budget as set out within the Constitution.			
The Resources and Services Overview and Scrutiny were consulted on the budget proposals at their meeting on 10 January 2024, with their comments considered by Cabinet on 26 January 2024.			
A consultation exercise with the Tenant's panel is scheduled to take place on 6 February 2024. Any comments arising from this consultation will be provided to members, either ahead of the Full Council meeting on 13 February 2024 or directly at that meeting.			
<b>LEGAL REQUIREMENTS (including legislation &amp; constitutional powers)</b>			
Is the	Yes	If Yes, indicate which	X Significant effect on two or

<b>recommendation a Key Decision (see the criteria stated here)</b>	<b>by which criteria it is a Key Decision</b>	<b>more wards</b> <input checked="" type="checkbox"/> <b>Involves £100,000 expenditure/income</b> <input type="checkbox"/> <b>Is otherwise significant for the service budget</b>
	<b>And when was the proposed decision published in the Notice of forthcoming decisions for the Council (must be 28 days at the latest prior to the meeting date)</b>	This item has been included within the Forward Plan for a period in excess of 28 days.

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 plan and strategy which comprise the Housing Investment Programme (HRA Business Plan and Housing Strategy) form part of the Council's policy framework which must be approved or adopted by the Full Council, as set out in Article 4 of the Council's Constitution.

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 were 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. However the Government intervened last

year, as based on this formula, rents would have increased by amounts in excess of 10% for 2023/24 given the high level of CPI at the time. Therefore to 'protect' existing tenants, whilst balancing the financial impact on Local Authorities, the Government set a rent increase 'cap' of 7% for 2023/24. The Government made it clear that this rent 'cap' would be set for only 2023/24 rather than for any longer period.

To date there has been no further direction provided by the Government so the 'standard' CPI+1% increase remains applicable in 2024/25. As set out elsewhere in this report, the proposed rent increase for 2024/25, is 7.7% based on the level of CPI at September 2023 of 6.7%.

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. In continuing with the approach agreed last year, given the very challenging administrative issues associated with charging higher rents to high-income tenants, it is not proposed to introduce this in 2024/25. 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 Social Housing (Regulation) Act 2023 received royal assent earlier in the year which will see new era of regulation for the social housing sector, with a some of key elements as follows:

**Enhanced powers for the Regulator of Social Housing** - The Act will facilitate the introduction of proactive consumer regulation by strengthening the RSH, allowing intervention in cases where landlords are performing poorly on consumer issues. This will enable the Regulator to take action to address any shortcomings and protect tenants.

**Stronger enforcement powers** - The Act establishes stronger enforcement powers for the Regulator to take action including provisions for regular inspections of social housing properties to ensure landlords are providing high-quality services and accommodation. These inspections will help maintain and improve the standard of housing for tenants across the country. The Regulator has the powers to issue unlimited fines as well as Personal Improvement plans to those Authorities that fail to meet the new standards.

**Tenant empowerment** - The Act will establish strict time limits for social landlords to address hazards and empowers social housing tenants to request information from their landlords, promoting transparency and accountability. This will ensure tenants have the right to access crucial information about their homes and can access swift redress where things go wrong.

**Standards for Registered Providers** - The Act introduces a set of standards for registered housing providers, requiring social housing managers to possess specific qualifications or be actively working towards gaining them. These standards will help ensure residents receive the best possible service from their housing associations.

Now that the Act has received Royal Assent, the Regulator of Social Housing will consult on revisions to the consumer standards, and the Department of Levelling Up, Housing and Communities (DLUHC) will consult on the measures to take forward the government's social

housing reform programme such as Awaab's Law, changes to the Decent Homes Standards and professionalisation of the sector.

These consultations will play a crucial role in shaping the implementation of the Act and in turn the impact on the HRA over the 30 Year Business Plan. The Council is taking a timely, positive and proactive approach to this new era for social housing, which will include working with partners and stakeholders to deliver meaningful actions and deliver expected outcomes.

The original HRA 30 Year Business Plan was agreed as part of the self-financing reforms and the associated borrowing was agreed by Full Council in February 2012, with the budget proposed for 2024/25 reflecting the latest / updated forecast position as set out in **Appendix A**.

**YES** | **The Monitoring Officer confirms they have been made aware of the above and any additional comments from them are below:**

Although there are no additional comments above those set out in this report, it is important to highlight that further decisions may be necessary to take actions forward that are reflected in the business plan.

It is also necessary to highlight the key elements of the Best Value Duty that is set out within the General Fund Budget report presented earlier in the agenda. These equally apply to the HRA with financial management and sustainability a reoccurring expectation of a well-functioning local authority.

**FINANCE AND OTHER RESOURCE IMPLICATIONS**

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.

**YES** | **The Section 151 Officer confirms they have been made aware of the above and any additional comments from them are below:**

The S151 Officer is the author of this report.

**USE OF RESOURCES AND VALUE FOR MONEY**

The following are submitted in respect of the indicated use of resources and value for money indicators:

A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;	This is addressed in the body of the report.
B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and	In terms of an independent view, the Council's previous External Auditor has unfortunately yet to complete their work on the Council's Statement of Accounts for 2020/21 and 2021/22, or started the necessary work on the 2022/23 statements. At the present time it is not known when they will be able to provide their own commentary on the Council's use of resources.
C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.	

**MILESTONES AND DELIVERY**

This reports forms the final element of the Council's annual HRA budget setting process, with the final budget proposals set out in this report being considered by Full Council in advance of the year that they relate to.

#### **ASSOCIATED RISKS AND MITIGATION**

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. These have been brought into even sharper relief given the current challenging economic environment and new era of social housing regulation mentioned earlier. The Council's initial / short-term response is set out in the body of this report and will continue to be addressed as part of the future financial update reports.

The inherent risks associated with the 30 year business plan forecast include:

- Changes in income achieved and future rent setting policy
- Emergence of additional areas of spend
- Emergence of new or revised guidance
- New legislation / burdens / regulation
- 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 General Balances are currently forecast to be **£3.843m** at the end of 2024/25. This is after drawing down money in 2023/24, but after the proposed contribution to the same reserve in 2024/25. The remaining balance continues to be available to support the delivery of the HRA business plan in the medium to longer term.

A 30 year HRA Business Plan is maintained on an on-going basis that continues to demonstrate the sustainability and resilience of the HRA within a self-financing environment and the ability to potentially 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 and changes to the regulatory regime.

#### **EQUALITY IMPLICATIONS**

See comments below within the '*Other Relevant Considerations or Implications*' section.

#### **SOCIAL VALUE CONSIDERATIONS**

See comments below within the '*Other Relevant Considerations or Implications*' section.

#### **IMPLICATIONS FOR THE COUNCIL'S AIM TO BE NET ZERO BY 2030**

See comments below within the '*Other Relevant Considerations or Implications*' section.

#### **OTHER RELEVANT CONSIDERATIONS OR 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.**

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 and decision making processes will recognise and include such issues where appropriate and relevant.

Whilst this report does not have a direct impact on the Council's commitment to carbon neutrality, any work undertaken within the HRA and associated capital programme will take into account any opportunities to contribute to this key priority where possible. The on-going stock condition survey work will also support this approach.

<b>Crime and Disorder</b>	Please see comments above
<b>Health Inequalities</b>	
<b>Area or Ward affected</b>	

### PART 3 – SUPPORTING INFORMATION

#### **BACKGROUND AND FINAL HRA BUSINESS PLAN AND BUDGET PROPOSALS 2024/25**

On 26 January 2024 Cabinet considered the following report:-

#### **A.7 UPDATED HOUSING REVENUE ACCOUNT BUSINESS PLAN AND BUDGET PROPOSALS 2024/25**

It was resolved that Cabinet:

- (a) *approves the updated HRA Business Plan, which includes the proposed position for 2023/24 and 2024/25, as set out in Appendix A to the joint report;*
- (b) *authorises the Assistant Director (Finance & IT) to adjust the forecast / budget, including the use of reserves, in consultation with the Portfolio for Housing and Planning and the Portfolio Holder for Corporate Finance and Governance if the financial position changes prior to Council considering the HRA budget on 13 February 2024; and*
- (c) *recommends to Full Council a 7.7% increase in dwelling rents in 2024/25, along with the detailed HRA Budget proposals for 2024/25, as set out in Appendices B to E to the joint Portfolio Holder report (A.7).*

There have been only a limited number of charges required since 26 January 2024, which primarily reflect the final recharges from the General Fund (including 'technical' changes to pension costs). The changes required are highlighted in Column 7 within **Appendix A**. The net change totals **£0.193m**, with the surplus reported to Cabinet in January increasing from **£0.300m** to **£0.493m**. **Appendices B and E** have also been updated to reflect this change, which includes a corresponding increase in the contribution to HRA balances.

**Appendices C and D** set out proposed fees and charges and the HRA capital programme respectively. These have remained unchanged to the figures reported to Cabinet in January.

In respect of **Appendix A**, Column 6 sets out the forecast against which the detailed budgets have been finalised.

Summaries of the proposed budgets for 2024/25 are as follows:

**Table 1 – HRA Fund Revenue Budget**

	<b>2023/24 Original Budget £m</b>	<b>2024/25 Original Budget £m</b>
<b>Direct Expenditure</b>	10.117	10.252
<b>Direct Income</b>	(15,266)	(16,720)
Indirect Income / Expenditure including Financing Costs <i>(including use of planned revenue commitments reserve in 2024/25)</i>	5.429	5.975
<b>NET (SURPLUS) / DEFICIT</b>	<b>0.280</b>	<b>(0.493)</b>
<b>Contribution to / (from) Reserves</b>	(0.280)	0.493

**Table 2 – HRA Capital Programme 2023/24**

	<b>2024/25 Original Budget £m</b>
<b>EXPENDITURE</b>	3.928
<b>FINANCING</b>	
Major Repairs Reserve	3.314
Direct Revenue Contribution	0.614
<b>Total Financing</b>	<b>3.928</b>

**HRA Debt**

Loans taken out to support the self-financing reforms back in 2012 continue to be repaid each year, with individual loans being completely paid off on a five year cycle, that reflects the loan structure agreed at the time. This approach results in lower debt and interest payments on an on-going basis over the 30 years of the business plan.

As part of previous business plan reviews it was agreed that more historic debt would be considered in future years, especially as it became repayable. Historic debt was traditionally based on 'interest only' type loans, which were 'replaced' as they matured. With this in mind, an historic loan of **£1.200m** matures in 2024/25. However rather than simply refinance the loan with a further external loan, it is instead proposed to be refinanced via internal borrowing that takes advantage of the current positive cash flow position of the Council, whilst avoiding the current high interest rates being experienced at the present time. This therefore reduces net interest costs, which has been reflected in the business plan and budget attached. It is important to highlight that even though the money has been 'borrowed' internally, it will still be included within the total outstanding HRA debt, which will need to be repaid at some time in the future, either directly via revenue contributions / major repairs allowance or via 'replacement' external loans.

Although no provision has been made to repay the loan off at the present time, the position

will be considered in future years along with the other historic HRA loans that were in place before the self-financing reforms to provide a prudent / sustainable approach to managing this debt in the longer term.

The above extends the same approach that was adopted back in 2022/23 where a previous external loan of **£0.800m** was 'refinanced' via internal borrowing rather than via external loan finance.

The level of HRA debt, including the **£1.200m** referred to above, is forecast to be **£32.535m** at the end of 2024/25.

### **HRA 30 YEAR BUSINESS PLAN / ROBUSTNESS OF THE HRA ESTIMATES**

The formulation of the budget for 2024/25 is set against the context of the longer-term business plan. As highlighted within the legal section above, one area that is important to note, as it will have a major impact on the overall financial position of the HRA in future years, is the new era of social housing regulation emerging from the Social Housing (Regulation) Act 2023. This is in addition to the continuing national trend of increasing housing disrepair claims made against local authorities.

The Council remains committed to providing good quality housing and the proposed budgets reflects the necessary investment in existing tenant's homes.

The business plan and budget continue to be 'built' on the basis of balancing optimism and caution across the various lines of the forecast. This includes acknowledging the increases in rent each year within the limits set out by the Social Housing regulator. The telescopic impact from not maximising rent increases are acknowledged as part of the budget setting process with the aim of avoiding the knock-on impact from any alternative short term approach in later years of the forecast. Rental income has also been supported by strong management intervention over the last few years to bring the level of void loss down to more favourable historic levels.

The structure of the loans taken out to support the self-financing reforms highlighted earlier will also provide financial 'headroom' in later years of the forecast to support future investment decisions.

The Council remains alert to any changes that may be required in managing its housing stock, which are reflected in the 30 year business plan as necessary. The business plan will continue to be subject to updates during 2024/25 with the on-going aim of delivering the long term financial sustainability of the HRA.

Taking into account all relevant issues including the background to future years of the business plan highlighted above, the estimates for 2024/25 can be considered as robust.

### **PREVIOUS RELEVANT DECISIONS**

The last iteration of the HRA 30 Year Business Plan was report to Cabinet on 16 December 2022 with further general updates included in subsequent budget reports and regular financial performance reports as follows:

Financial Performance Report 2023/24 – General Update at the end of July 2023 – Item A.5  
Cabinet 6 October 2023

Financial Performance Report 2023/24 – General Update at the end of September 2023 – Item A.3 Cabinet 10 November 2023

Updated Housing Revenue Account Business Plan and Budget Proposals 2024/25 – Item A.6 Cabinet 15 December 2023.

Updated Housing Revenue Account Business Plan and Budget Proposals – Item A.7 Cabinet 26 January 2024.

#### **BACKGROUND PAPERS AND PUBLISHED REFERENCE MATERIAL**

None

#### **APPENDICES**

<b>Appendix A</b>	Updated HRA Business Plan
<b>Appendix B</b>	Detailed HRA Budget Proposals 2024/25
<b>Appendix C</b>	HRA Proposed Service Charges / Fees and Charges 2024/25
<b>Appendix D</b>	HRA Capital Programme
<b>Appendix E</b>	HRA Reserves 2024/25

#### **REPORT CONTACT OFFICER(S)**

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<b>Job Title</b>	<b>Assistant Director (Finance and IT)</b>
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# Revenue Estimates 2024/25

## Housing Revenue Account (HRA)

<b><u>Analysis by Type of Spend</u></b>	<b>2023/24</b>	<b>2024/25</b>
	<b>Original Estimate</b>	<b>Original Estimate</b>
	<b>£</b>	<b>£</b>
<b>Direct Expenditure</b>		
Employee Expenses	2,116,770	1,933,820
Premises Related Expenditure	4,065,410	4,384,690
Transport Related Expenditure	37,870	37,870
Supplies & Services	645,110	696,590
Third Party Payments	1,030	1,030
Transfer Payments	17,000	17,000
Interest Payments	1,205,860	1,153,530
Direct Capital Financing Costs	2,027,930	2,027,930
<b>Total Direct Expenditure</b>	<b>10,116,980</b>	<b>10,252,460</b>
<b>Direct Income</b>		
Government Grants	0	0
Other Grants, Reimbursements and Contributions	(8,440)	(8,440)
Sales, Fees and Charges	(586,460)	(628,230)
Rents Receivable	(14,532,500)	(15,754,250)
Interest Receivable	(138,260)	(329,120)
<b>Total Direct Income</b>	<b>(15,265,660)</b>	<b>(16,720,040)</b>
<b>Net Direct Costs</b>	<b>(5,148,680)</b>	<b>(6,467,580)</b>
<b>Indirect Income/Expenditure</b>		
FRS17/IAS19 Pension Costs	(754,010)	0
Service Unit and Central Costs	2,971,070	2,911,930
Capital Financing Costs	3,386,040	3,389,630
Recharged Income	(174,390)	(174,390)
<b>Total Indirect Income/Expenditure</b>	<b>5,428,710</b>	<b>6,127,170</b>
<b>Contributions to/(from) reserves</b>		
Contributions to/(from) Reserves	(280,030)	340,410
<b>Total Contributions to/(from) reserves</b>	<b>(280,030)</b>	<b>340,410</b>
<b>Net Contribution to/(from) Reserves</b>	<b>(280,030)</b>	<b>340,410</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate</b>	<b>2024/25 Original Estimate</b>
	<b>£</b>	<b>£</b>
<b>HRA - I&amp;E - Capital Grants</b>		
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS Items to be excluded from HRA balance</b>		
Direct Expenditure	613,630	613,630
Indirect Income/Expenditure	345,570	345,570
<b>Net Total</b>	<b>959,200</b>	<b>959,200</b>
<b>HRA - MIRS Reversal of Capital Grant</b>		
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>0</b>	<b>0</b>
<b>HRA - MIRS HRA - Contributions Payable to the Pension Scheme</b>		
Direct Expenditure	525,520	0
<b>Net Total</b>	<b>525,520</b>	<b>0</b>
<b>HRA - MIRS Total IAS 19 Adjustments</b>		
Indirect Income/Expenditure	(945,290)	0
<b>Net Total</b>	<b>(945,290)</b>	<b>0</b>
<b>HRA - MIRS Minimum Revenue Provision</b>		
Direct Expenditure	1,414,300	1,414,300
<b>Net Total</b>	<b>1,414,300</b>	<b>1,414,300</b>
<b>Total for Finance - Financing Items</b>	<b>1,953,730</b>	<b>2,373,500</b>
<b>HRA - Lease Holders Charges</b>		
Direct Income	(84,000)	(90,470)
Indirect Income/Expenditure	17,630	16,530
<b>Net Total</b>	<b>(66,370)</b>	<b>(73,940)</b>
<b>Total for CD Operations and Delivery Management and Administration</b>	<b>(66,370)</b>	<b>(73,940)</b>
<b>HRA - Policy &amp; Management</b>		
Direct Expenditure	53,940	53,940
Direct Income	0	0
Indirect Income/Expenditure	550,720	445,880
<b>Net Total</b>	<b>604,660</b>	<b>499,820</b>

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate</b>	<b>2024/25 Original Estimate</b>
	<b>£</b>	<b>£</b>
<b>HRA - Tenancy Management &amp; Rent Collection</b>		
Direct Expenditure	979,570	1,128,660
Direct Income	(8,440)	(8,440)
Indirect Income/Expenditure	519,740	584,240
<b>Net Total</b>	<b>1,490,870</b>	<b>1,704,460</b>
<b>HRA - Tenant Relations</b>		
Direct Expenditure	66,450	107,390
Direct Income	(2,200)	(2,200)
Indirect Income/Expenditure	54,140	36,600
<b>Net Total</b>	<b>118,390</b>	<b>141,790</b>
<b>HRA - Right to Buy Administration</b>		
Direct Expenditure	41,710	51,940
Direct Income	(19,500)	(19,500)
Indirect Income/Expenditure	55,890	76,040
<b>Net Total</b>	<b>78,100</b>	<b>108,480</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>HRA - Pumping Stations</b>		
Direct Expenditure	6,570	6,570
Direct Income	(2,710)	(2,920)
Indirect Income/Expenditure	5,360	5,520
<b>Net Total</b>	<b>9,220</b>	<b>9,170</b>
<b>HRA - Sewerage Expenses</b>		
Direct Expenditure	22,200	22,200
Direct Income	(21,340)	(22,980)
Indirect Income/Expenditure	5,170	5,420
<b>Net Total</b>	<b>6,030</b>	<b>4,640</b>
<b>HRA - Communal Central Heating</b>		
Direct Expenditure	249,500	249,500
Direct Income	(85,540)	(92,130)
Indirect Income/Expenditure	0	13,660
<b>Net Total</b>	<b>163,960</b>	<b>171,030</b>
<b>HRA - Sheltered Units</b>		
Direct Expenditure	343,770	360,150
Direct Income	(171,290)	(182,760)
Indirect Income/Expenditure	73,810	35,960
<b>Net Total</b>	<b>246,290</b>	<b>213,350</b>

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate</b>	<b>2024/25 Original Estimate</b>
	<b>£</b>	<b>£</b>
<b>HRA - Sheltered Units ECC Grant Funded Pilots</b>		
Direct Expenditure	3,000	3,000
<b>Net Total</b>	<b>3,000</b>	<b>3,000</b>
<b>HRA - Estate Sweeping</b>		
Direct Expenditure	104,500	104,500
<b>Net Total</b>	<b>104,500</b>	<b>104,500</b>
<b>HRA - Communal Cleaning</b>		
Direct Expenditure	85,250	85,250
Direct Income	(35,010)	(37,710)
Indirect Income/Expenditure	0	0
<b>Net Total</b>	<b>50,240</b>	<b>47,540</b>
<b>HRA - Communal Electricity</b>		
Direct Expenditure	224,200	256,940
Direct Income	(78,470)	(84,510)
Indirect Income/Expenditure	3,510	3,350
<b>Net Total</b>	<b>149,240</b>	<b>175,780</b>
<b>HRA - Estate Lighting</b>		
Direct Expenditure	19,120	19,120
<b>Net Total</b>	<b>19,120</b>	<b>19,120</b>
<b>HRA - Maintenance Of Grounds</b>		
Direct Expenditure	22,620	22,620
Direct Income	(86,400)	(93,050)
Indirect Income/Expenditure	220,970	187,190
<b>Net Total</b>	<b>157,190</b>	<b>116,760</b>
<b>HRA - Tenants Rentals</b>		
Direct Expenditure	0	0
Direct Income	(14,508,710)	(15,622,370)
<b>Net Total</b>	<b>(14,508,710)</b>	<b>(15,622,370)</b>
<b>HRA - Rents &amp; Other Charges</b>		
Direct Expenditure	130,090	77,830
<b>Net Total</b>	<b>130,090</b>	<b>77,830</b>

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate</b>	<b>2024/25 Original Estimate</b>
	<b>£</b>	<b>£</b>
<b>HRA - Rent Income</b>		
Direct Income	(23,790)	(23,790)
<b>Net Total</b>	<b>(23,790)</b>	<b>(23,790)</b>
<b>HRA - Interest Receivable</b>		
Direct Income	(138,260)	(329,120)
<b>Net Total</b>	<b>(138,260)</b>	<b>(329,120)</b>
<b>HRA - Rent Arrears Provision</b>		
Direct Expenditure	55,440	55,440
<b>Net Total</b>	<b>55,440</b>	<b>55,440</b>
<b>HRA - Interest Charges</b>		
Direct Expenditure	1,205,860	1,153,530
<b>Net Total</b>	<b>1,205,860</b>	<b>1,153,530</b>
<b>HRA - Capital Charges</b>		
Indirect Income/Expenditure	3,040,470	3,044,060
<b>Net Total</b>	<b>3,040,470</b>	<b>3,044,060</b>
<b>HRA - Use of Balances</b>		
Contributions to/(from) reserves	(280,030)	340,410
<b>Net Total</b>	<b>(280,030)</b>	<b>340,410</b>
<b>Total for Housing</b>	<b>(7,042,400)</b>	<b>(7,708,850)</b>
<b>Jaywick Flexible Workspace (HRA)</b>		
Direct Expenditure	0	25,100
Direct Income	0	(108,090)
Indirect Income/Expenditure	0	81,440
<b>Net Total</b>	<b>0</b>	<b>(1,550)</b>
<b>Total for Economic Growth</b>	<b>0</b>	<b>(1,550)</b>
<b>HRA - Repair &amp; Maintenance</b>		
Direct Expenditure	3,291,150	3,620,470
Direct Income	0	0
Indirect Income/Expenditure	1,092,900	973,070
<b>Net Total</b>	<b>4,384,050</b>	<b>4,593,540</b>
<b>HRA - Repairs &amp; Maintenance - Surveyors</b>		
Direct Expenditure	658,590	820,380
Indirect Income/Expenditure	112,400	(3,080)
<b>Net Total</b>	<b>770,990</b>	<b>817,300</b>
<b>Total for Development and Building Management</b>	<b>5,155,040</b>	<b>5,410,840</b>
<b>Total for HRA</b>	<b>0</b>	<b>0</b>

## Housing Portfolio - HRA

## Scale of Charges 2024/25

		(A) 2023/24	(B) 2023/24	(C) 2024/25	(D) 2024/25	
	Date last revised	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	VAT Ind
Effective from		01/04/2023 £	01/04/2023 £	01/04/2024 £	01/04/2024 £	
<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	25.00	30.00	25.00	30.00	V
Without en-suite facilities (Vyntoner House, Kate Daniels House, Mead House, Crooked Elms)	Apr-18	20.83	25.00	20.83	25.00	V
Garage rents HRA (not subject to VAT unless separately let to non-council tenants)	Apr-18	10.27	10.27	11.06	11.06	*
<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-23	9.00	9.00	9.00	9.00	Z
Coronation Villas, Beaumont	Apr-23	9.00	9.00	9.00	9.00	Z
Whitehall Lane, Thorpe	Apr-24	6.18	6.18	6.66	6.66	Z
Shop Road, Little Bromley	Apr-23	9.00	9.00	9.00	9.00	Z
Horsley Cross, Mistley	Apr-23	9.00	9.00	9.00	9.00	Z
<b>Bio Systems</b>	Apr-24	8.61	8.61	9.00	9.00	Z
<b>Septic Tanks</b>	Apr-24	3.27	3.27	3.52	3.52	Z
<b>Pumping Stations (not subject to VAT)</b>	Apr-24	5.97	5.97	6.43	6.43	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-24	7.98	7.98	8.59	8.59	N
Double units	Apr-24	9.19	9.19	9.90	9.90	N
Belmans Court	Apr-24	1.86	1.86	2.00	2.00	N
<b>Other Service Charges (not subject to VAT):</b>						
Sheltered Housing:						
Grounds Maintenance	Apr-24	1.73	1.73	1.86	1.86	X
Communal Electricity	Apr-24	3.01	3.01	3.24	3.24	N
Non Sheltered Housing						
Grounds Maintenance	Apr-24	1.30	1.30	1.40	1.40	N
Communal Electricity	Apr-24	1.15	1.15	1.24	1.24	N
<b>Communal Cleaning (not subject to VAT) (See Note 1):</b>						
Langham Drive, Clacton	Apr-24	3.11	3.11	3.35	3.35	N
Nayland Drive, Clacton	Apr-24	3.09	3.09	3.33	3.33	N
Boxted Ave (3 Storey), Clacton	Apr-24	3.04	3.04	3.27	3.27	N
Boxted Ave (2 Storey), Clacton	Apr-24	1.73	1.73	1.86	1.86	N
Polstead Way, Clacton	Apr-24	1.73	1.73	1.86	1.86	N
Porter Way, Clacton	Apr-24	1.46	1.46	1.57	1.57	N
Tanner Close, Clacton	Apr-24	1.37	1.37	1.48	1.48	N
Mason Road, Clacton	Apr-24	1.56	1.56	1.68	1.68	N
Maldon Way, Clacton	Apr-24	1.56	1.56	1.68	1.68	N
Groom Park, Clacton	Apr-24	1.61	1.61	1.73	1.73	N
Leas Road, Clacton	Apr-24	1.61	1.61	1.73	1.73	N
Rivers House, Walton	Apr-24	1.37	1.37	1.48	1.48	N
Rochford House, Walton	Apr-24	1.37	1.37	1.48	1.48	N
D'arcy House, Walton	Apr-24	1.37	1.37	1.48	1.48	N
Churchill Court, Dovercourt	Apr-24	1.77	1.77	1.91	1.91	N
Cliff Court, Dovercourt	Apr-24	2.07	2.07	2.23	2.23	N
Nichols Close, Lawford	Apr-24	2.74	2.74	2.95	2.95	N
Grove Avenue Walton	Apr-24	0.86	0.86	0.93	0.93	N
<b><u>SHELTERED UNITS SERVICE CHARGES (Not subject to VAT) (see Note 2):</u></b>						
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

Housing Portfolio - HRA

Scale of Charges 2024/25

	Date last revised	2023/24		2024/25		VAT Ind
		Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	Charge Exclusive of VAT	Charge Inclusive of VAT where applicable @ 20%	
Effective from		01/04/2023	01/04/2023	01/04/2024	01/04/2024	
		£	£	£	£	
(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:					
	Council Tenant	N	Storage:			N
	Non-Council Tenant	V	Homeless persons goods			N
			Premises suitable for parking			V
			Premises unsuitable for parking			X

<b>HRA Capital Programme</b>					
	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
	<b>Base</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	£	£	£	£	£
<b>EXPENDITURE</b>					
Improvements, enhancement & adaptation of the Council's housing stock	3,447,870	3,447,870	3,447,870	3,447,870	3,447,870
Spendells House Project	800,000	0	0	0	0
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
Honeycroft New Build Scheme	3,250,000	0	0	0	0
Cash Incentive Scheme	60,000	60,000	60,000	60,000	60,000
	<b>7,977,870</b>	<b>3,927,870</b>	<b>3,927,870</b>	<b>3,927,870</b>	<b>3,927,870</b>
<b>FINANCING</b>					
External Contributions	0	0	0	0	0
Capital Grants	0	0	0	0	0
Capital Receipts	4,050,000	0	0	0	0
Section 106	0	0	0	0	0
Major Repairs Reserve	3,314,240	3,314,240	3,314,240	3,314,240	3,314,240
Direct Revenue Financing of Capital	613,630	613,630	613,630	613,630	613,630
	<b>7,977,870</b>	<b>3,927,870</b>	<b>3,927,870</b>	<b>3,927,870</b>	<b>3,927,870</b>

**HRA RESERVES**

**APPENDIX E**

	<b>Balance 31 March 2023</b>	<b>Contribution from Reserves 2023/24</b>	<b>Contribution to Reserves 2023/24</b>	<b>Est. Balance 31 March 2024</b>	<b>Contribution from Reserves 2024/25</b>	<b>Contribution to Reserves 2024/25</b>	<b>Est. Balance 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>HRA Reserves</b>							
HRA General Balance	4,514,647	(1,164,340)	0	3,350,307	0	492,870	3,843,177
HRA Commitments	1,526,828	(1,526,828)	194,240	194,240	(152,460)	0	41,780
Major Repairs Reserve	4,891,042	(4,163,710)	3,714,240	4,441,572	(3,314,240)	3,314,240	4,441,572
<b>Total Reserves</b>	<b>10,932,517</b>	<b>(6,854,878)</b>	<b>3,908,480</b>	<b>7,986,119</b>	<b>(3,466,700)</b>	<b>3,807,110</b>	<b>8,326,529</b>