

UPDATED FINANCIAL FORECAST 2021/22

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

Use of Forecast Risk Fund

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

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

APPENDIX B

NET ON-GOING SAVINGS ITEMS 2021/22

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

COST PRESSURE SUMMARY 2021/22

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

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

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

Items to be mitigated / met via reductions elsewhere within the overall budget						
NOT Included in Forecast 2021/22 and beyond	REVENUE - Corporate Services - Finance, Revenues and Benefits - Estimated Reduction in Housing Benefit Administration Grant	61,500	61,500	61,500	61,500	There will be a reduction in the housing benefit administration grant receivable from the Government on a year on year basis to reflect reduced housing benefit workload over the period that Universal Credit is being rolled out. This will be mitigated via a corresponding reduction in employee costs via the management of vacancies etc.
NOT Included in Forecast 2021/22 and beyond	Revenue - Operational Services - Homelessness - Cost of Temporary Accommodation / Homelessness Initiatives	70,000	70,000	70,000	70,000	The Government have continued to support homelessness via grant funding, a position that is expected to continue into 2021/22, especially given the increased demand emerging from the COVID 19 pandemic. Initiatives to increase / maintain the supply of temporary accommodation continue such as the remodelling of Spendells House and the extension of the licence to use hotel accommodation within Clacton that is subject to a separate decision elsewhere on the agenda. The situation will be reviewed as part of the on-going forecast and it may be necessary to include this cost pressure in the base budget in future years.
Total of Mitigated Items		131,500	131,500	131,500	131,500	

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

General Fund Revenue Estimates 2021/22

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

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

DIRECT EXPENDITURE/INCOME

Salaries/Employees Expenses

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

Other Movements

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

Transfer Payments

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

INDIRECT INCOME/EXPENDITURE

Internal Recharges

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

Capital Financing Costs

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

Pension Current Costs and Other Related Pension Adjustments

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

General Fund Revenue Estimates 2021/22

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

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

General Fund Revenue Estimates

Chief Executive, Finance, IT and Governance

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

Chief Executive, Finance, IT and Governance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Fund Revenue Estimates

Operations and Delivery

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

Operations and Delivery

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

General Fund Revenue Estimates

Place and Economy

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

Place and Economy

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

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

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

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

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

<u>Analysis by Section/Function</u>	2020/21 Original Estimate £	2021/22 Original Estimate £	Notes
Enabling Fund <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 8,460 5,540 14,000	 8,460 0 8,460	
Community Rail Partnership <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Net Total	 2,100 2,100	 2,100 2,100	
Industrial Units and Properties <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 3,440 (43,630) 19,330 (20,860)	 3,440 (49,120) 39,370 (6,310)	£5,490 has been adjusted in the 2021/22 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2021/22 set out in Appendix A. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget.
Jaywick Enterprise Centre (Starter Units) <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 21,250 (10,380) 18,560 29,430	 21,250 (10,380) 16,750 27,620	

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

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

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

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

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

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

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

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

General Fund Capital Programme

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

RESERVES

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

Special Expenses 2021/22

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

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

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

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

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

Note

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

REQUISITE BUDGET CALCULATIONS 2021/22

- (a) It be noted that on 24th November 2020 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 14th December 2020 the Corporate Finance and Governance Portfolio Holder agreed in accordance with delegated power 3.37(8) the following amounts for the year 2021/22 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 and taking into account the discounts determined by Council on 24th November 2020.
- (i) 48,435.6 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012, as its council tax base for the year.
 - (ii) Part of the Council's area
The amounts set out in Appendix G column (2) against each area set out in column (1), being the amounts calculated by the Council, in accordance with regulation 6 of the said regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items may relate.
- (b) Using the criteria below it is felt that the Council would be justified in passing a contrary resolution in respect of the special expenses which results in a special expenses total of £561,365.

Consideration of Determining the Contrary Resolution

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

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

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

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

APPENDIX F

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

- (i) £99,111,567 Being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
- (ii) £88,407,020 Being the aggregate of the amounts that the Council estimates for the items set out in Sections 31A(3)(a) to (d) of the Act.
- (iii) £10,704,547 Being the amount by which the aggregate at d(i) above exceeds the aggregate at d(ii) above, calculated by the Council in accordance with Section 31A(4) of the Act, as its Council Tax Requirement for the year.
- (iv) £221.01 Being the amount at d(iii) above divided by the amount at a(i) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year.
- (v) £2,661,812 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) £166.05 Being the amount at d(iv) above less the result given by dividing the amount at d(v) above by the amount at a(i) above, calculated by the Council, in accordance with section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in the parts of its area to which no special items apply.

(viii) Part of the Council's area

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

CALCULATION OF DISTRICT AND PARISH/TOWN 2021/22 COUNCIL TAX FOR ALL AREAS

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

PRECEPTS ON THE COLLECTION FUND

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

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2021/22

Band	A	B	C	D	E	F	G	H
Multiplier	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)
Parished or Unparished Area								
Unparished Area:								
Clacton	124.33	145.06	165.78	186.50	227.94	269.39	310.83	373.00
Parishes of :								
Alresford	179.40	209.30	239.20	269.10	328.90	388.70	448.50	538.20
Ardleigh	137.97	160.96	183.96	206.95	252.94	298.93	344.92	413.90
Beaumont-cum-Moze	132.54	154.63	176.72	198.81	242.99	287.17	331.35	397.62
Great Bentley	182.03	212.37	242.71	273.05	333.73	394.41	455.08	546.10
Little Bentley	129.43	151.00	172.57	194.14	237.28	280.42	323.57	388.28
Bradfield	193.09	225.27	257.45	289.63	353.99	418.35	482.72	579.26
Brightlingsea	154.13	179.82	205.51	231.20	282.58	333.96	385.33	462.40
Great Bromley	148.49	173.24	197.99	222.74	272.24	321.74	371.23	445.48
Little Bromley	122.21	142.57	162.94	183.31	224.05	264.78	305.52	366.62
Little Clacton	162.01	189.02	216.02	243.02	297.02	351.03	405.03	486.04
Elmstead	146.73	171.19	195.64	220.10	269.01	317.92	366.83	440.20
Frating	139.19	162.39	185.59	208.79	255.19	301.59	347.98	417.58
Frinton and Walton	173.23	202.11	230.98	259.85	317.59	375.34	433.08	519.70
Harwich	146.27	170.65	195.03	219.41	268.17	316.93	365.68	438.82
Lawford	156.61	182.72	208.82	234.92	287.12	339.33	391.53	469.84
Manningtree	145.70	169.98	194.27	218.55	267.12	315.68	364.25	437.10
Mistley	170.88	199.36	227.84	256.32	313.28	370.24	427.20	512.64
Great Oakley	158.41	184.81	211.21	237.61	290.41	343.21	396.02	475.22
Little Oakley	142.08	165.76	189.44	213.12	260.48	307.84	355.20	426.24
Ramsey and Parkeston	178.33	208.05	237.77	267.49	326.93	386.37	445.82	534.98
St Osyth	161.84	188.81	215.79	242.76	296.71	350.65	404.60	485.52
Tendring	141.05	164.55	188.06	211.57	258.59	305.60	352.62	423.14
Thorpe-le-Soken	156.35	182.41	208.47	234.53	286.65	338.77	390.88	469.06
Thorrington	138.90	162.05	185.20	208.35	254.65	300.95	347.25	416.70
Weeley	150.49	175.58	200.66	225.74	275.90	326.07	376.23	451.48
Wix	157.24	183.45	209.65	235.86	288.27	340.69	393.10	471.72
Wrabness	129.81	151.44	173.08	194.71	237.98	281.25	324.52	389.42

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

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

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

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

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

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

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

Robustness of the Estimates

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The proposed budget resulting from the above processes and governance arrangements is therefore robust and deliverable and is supported by reserves with further details below.

Adequacy of the Reserves

An integral part of the Council's overall strategy is that the level of reserves is sufficient to support identified risks along with supporting a sustainable budget position in the longer term. The level of uncommitted reserves forecast at 31 March 2021 is **£4.000m**. All of the reserves are regarded as adequate / prudent and recognise significant risks such as from potential business rates volatility, the on-going impact from COVID 19 and to support the mitigation of cost pressures relating to the Council's assets.

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

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

Care Leaver's Council Tax Discount Policy

Introduction

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

Definitions

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

A person aged up to 21, who has either

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

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

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

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

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

Policy statement

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

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

For example:

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

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

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