

UPDATED FINANCIAL FORECAST 2022/23

Line	Prior Year Budget	Updated Forecast (12 November 2021)	Updated Forecast (17 December 2021)	Updated Forecast (28 January 2022)	Change between December and January Positions
	2021/22	2022/23	2022/23	2022/23	
	£m	£m	£m	£m	£m
Underlying Funding Growth in the Budget					
1 Council Tax Increase 1.99%	(0.166)	(0.168)	(0.176)	(0.176)	0.000
2 Council Tax increase by £5 (amounts set out are over and above 1.99% above)	(0.076)	(0.074)	(0.073)	(0.073)	0.000
3 Growth in Business Rates - Inflation	0.000	(0.139)	(0.139)	0.000	0.139
4 Growth in Business Rates / Council Tax - general property growth	(0.183)	(0.100)	(0.259)	(0.760)	(0.501)
5 Collection Fund Surpluses b/fwd	6.018	0.323	0.099	3.192	3.093
	5.593	(0.158)	(0.548)	2.183	2.731
Net Cost of Services and Other Adjustments					
6 Reduction in RSG and Other Changes Associated with the LG Finance Settlement	(0.002)	0.431	0.431	(0.589)	(1.020)
7 Remove one-off items from prior year	(0.412)	0.000	0.000	0.000	0.000
8 Remove one-off items from prior year - Collection Fund Surplus	1.360	(6.018)	(6.018)	(6.018)	0.000
9 Inflation - Employee Costs (including annual review adjustments)	0.478	0.598	0.605	0.605	0.000
10 Inflation - Other	0.124	0.221	0.198	0.198	0.000
11 First / Second / Third year impact of PFH WP Savings	(0.045)	(0.045)	(0.045)	(0.045)	0.000
12 LCTS Grant to Parish Council's	0.000	(0.037)	(0.037)	0.001	0.038
13 Revenue Contribution to the Capital Programme	(0.209)	0.008	0.008	0.008	0.000
14 Specific Changes in Use of Reserves	(4.050)	5.794	5.794	2.622	(3.172)
15 On-going savings / increases in income	(0.239)	(0.450)	(0.213)	(0.223)	(0.010)
16 Unmitigated Cost Pressures	0.516	0.250	0.265	0.618	0.353
17 Other Adjustments	(2.065)	0.000	0.000	0.023	0.023
	(4.544)	0.752	0.988	(2.800)	(3.788)
Net Total	1.048	0.594	0.440	(0.617)	(1.057)
Add back General Use of Reserves in Prior Year to Balance the Budget	0.000	1.048	1.048	1.048	0.000
Net Budget Position	1.048	1.642	1.488	0.431	(1.057)
Use of Forecast Risk Fund to support the Net Budget Position	(1.048)	(1.642)	(1.488)	(0.431)	1.057

Use of Forecast Risk Fund

Estimated Outturn b/fwd from prior years	(3.753)	(3.205)	(3.205)	(3.205)	
Contribution from / (to) reserve	1.048	1.642	1.488	0.431	(1.057)
Planned additional contributions generated in year	(0.500)	(0.500)	(0.500)	(0.500)	0.000
Balance to Carry Forward	(3.205)	(2.063)	(2.217)	(3.274)	(1.057)

Forecast Risk Fund - Estimated Surplus Balance at the end of the year	Year	Updated Forecast (12 November 2021)	Updated Forecast (17 December 2021)	Updated Forecast (28 January 2022)	Change between December and January Positions
		2022/23	2022/23	2022/23	
		£m	£m	£m	
	2022/23	2.063	2.217	3.274	1.057
	2023/24	1.439	1.516	2.425	0.909
	2024/25	0.933	0.927	1.613	0.686
	2025/26	0.539	0.444	0.908	0.464
	2026/27	0.254	0.064	0.306	0.242

APPENDIX B

NET ON-GOING SAVINGS ITEMS 2022/23

	2022/23 £	Comments
Manningtree Joint Use Sports Centre	50,300	The current agreement was terminated by the School during 2021/22. As the centre operated with an overall budget subsidy, this can now be removed from the estimates.
Revised rental income following annual rent review exercise	43,370	Additional income can be added to the budget to reflect the outcome of this annual review process across a number of properties owned by the Council.
Recycling Credit Income	65,000	This reflects the ongoing recycling performance and includes both kerbside and bring bank collections.
Investment Income	20,000	A relatively small increase in investment income is expected to reflect minor increases in interest rates during 2022/23.
Income from Legal Fees	25,000	Services such as the administration of S106 have recently been brought in-house, with external income now receivable. The figure is net of the estimated cost of providing additional staff resources that is subject to a proposed restructure to ensure capacity matches demand.
Reduction in interest payments and Minimum Revenue Provision	8,930	As debt is repaid, interest payments reduce year on year along with a corresponding reduction in the money 'set aside to repay debt'.
NEW - Haven Gateway Contribution	10,000	Following the recent termination of membership of the Haven Gateway Partnership, the associated budget relating to the annual membership 'fee' can be removed from the forecast.
Total	222,600	

COST PRESSURE SUMMARY 2022/23

Status		2022/23 £	2023/24 £	2024/25 £	2025/26 onwards £	Comments
Unavoidable Items 2022/23 Budget						
On-going Impact from Items Agreed as part of the 2021/22 Budget	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - Expenditure to compliment the on-going digital transformation programme (<i>IT, Emergency Planning and Business Continuity</i>)	2,500	15,300	15,300	15,300	The amounts reflect a varied range of expenditure to support continued digitalisation, such as equipment to support home working (H&S requirement), hosting costs, mobile telephony costs, website / intranet hosting costs and cyber security costs.
	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - Cost of Insurance Premiums (<i>Finance - Other Corporate Costs</i>)	61,100	61,100	61,100	61,100	This reflects the increased costs chargeable to the general fund following the retender process during 2021/22. Increases in future years remain subject to the annual renewal process over the remaining 3 year 'contracted' term of cover.
	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - LCTS Administration Subsidy (<i>Revenues & Benefits - Local Council Tax Support Scheme</i>)	6,770	6,770	6,770	6,770	This amount adjusts the on-going base position to reflect the reduction in 2021/22. Further reductions may be required, which will become clearer during the current budget cycle as it remains subject to further Government announcements.
New Items for 2022/23	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - Apprenticeship Levy (<i>Finance - Other Corporate Costs</i>)	8,000	8,000	8,000	8,000	To reflect the increase to the levy payment which is linked to the inflationary uplift to the wider salary budget.

Status		2022/23 £	2023/24 £	2024/25 £	2025/26 onwards £	Comments
New Items for 2022/23	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - Carnarvon House Rental Income (<i>Finance - Other Corporate Costs</i>)	0	0	72,970	72,970	This represents the loss of income following the end of the current lease and decision to demolish the building. As part of the early termination agreement, the current tenant paid a one-off payment that effectively met the rent due in 2022/23 and 2023/24, which is why there is no cost pressure for those years.
	REVENUE - Operations & Delivery - Contract Costs (<i>Waste Management - Recycling & Waste Collection</i>)	67,000	67,670	68,350	69,030	This reflects increased contract costs due to property growth.
	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - IT Digital Transformation Programme (<i>IT, Emergency Planning and Business Continuity</i>)	120,000	120,000	120,000	120,000	This reflects the 'natural' growth in the provision of digital services and includes licences, data costs and the hardware replacement programme.
	REVENUE - Review of Posts previously funded on a one-off basis (<i>Various</i>)	352,460	0	0	0	These relate to posts previously funded from one-off money / external income and include: 6 Community Ambassadors 4 Street Rangers 1 Technical / Administration Officer (Waste and Recycling). This cost has now been included in the budget but only on a one off basis to enable the associated activities to continue whilst options to fund on a on-going basis are explored during 2022/23.
Total of Unavoidable Items Included in the 2022/23 Budget		617,830	278,840	352,490	353,170	

Status		2022/23 £	2023/24 £	2024/25 £	2025/26 onwards £	Comments
Items to be mitigated / met via reductions elsewhere within the overall budget						
NOT Included in Forecast 2022/23 and beyond	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - Estimated Reduction in Housing Benefit Administration Grant (<i>Revenues & Benefits - Rent Allowances / Rebates</i>)	49,000	93,100	132,790	168,500	<p>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. The figures reflect a year on year reduction in caseload of 10%, which will be mitigated via a corresponding reduction in employee costs via the management of vacancies etc.</p>
	REVENUE - Energy Costs (<i>Various</i>)	71,000	71,000	71,000	71,000	<p>The outlook remains volatile with the figures reflecting a 10% increase in prices. However given the current level of market uncertainty in respect of future prices, it is proposed to underwrite this risk via the existing Contingency Budget of £322k. This will enable the time to review the longer term impact and trend that may need to be reflected in the forecast in future years.</p>

Status		2022/23 £	2023/24 £	2024/25 £	2025/26 onwards £	Comments
NOT Included in Forecast 2022/23 and beyond	REVENUE - Operations & Delivery Crematorium Net Income - loss in the first quarter of 2022/23 (<i>Public Realm - Crematorium</i>)	250,000	0	0	0	An expedited procurement process is underway to limit periods of non-operation as far as possible. Due to this being a one-off issue, it is not proposed to include this in the base budget for 2022/23 but it will remain under review as part of the quarterly financial performance reports and outturn for the year. (please see main body of the report for further details)
	Revenue - Operations & Delivery - Cost of Temporary Accommodation / Homelessness Initiatives (<i>Housing & Homelessness</i>)	100,000	100,000	100,000	100,000	The Government have continued to support homelessness via grant funding, a position that has continued into 2022/23. Initiatives to increase / maintain the supply of temporary accommodation also continue such as the remodelling of Spendells House and the use of hotel accommodation. Similarly to previous years, the situation will be reviewed as part of the on- going forecast as it may be necessary to include additional costs in the base budget in future years. (please see main body of the report for further details)

Status		2022/23 £	2023/24 £	2024/25 £	2025/26 onwards £	Comments
NOT Included in Forecast 2022/23 and beyond	REVENUE - Chief Executive, Finance, IT, Governance and Partnerships - External Audit Fees (Finance - Other Corporate Costs)	25,000	25,000	25,000	25,000	These fee are expected to increase from 2023/24 when the PSAA undertake the necessary procurement to appoint auditors for the next 5 year accounting period. Fees are also likely to increase in 2022/23 as part of additional work expected to be generated from the revised use of resources assessment and potentially from the Redmond Review. It is currently proposed to respond to this issue in-year rather than adjust the base budget at this stage, as clarity is expected to emerge over the coming months in terms of the scale of the potential fee increase. The current base fee is £45k so the above approach does not introduce an unreasonable level of financial risk to the current forecasting process.
Total of Mitigated Items		495,000	289,100	328,790	364,500	
TOTAL OF ALL COST PRESSURES ABOVE		1,112,830	567,940	681,280	717,670	
TOTAL OF COST PRESSURES INCLUDED IN THE 2022/23 BUDGET (Total of all cost pressures less mitigated items)		617,830	278,840	352,490	353,170	

General Fund Revenue Estimates 2022/23

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

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

DIRECT EXPENDITURE/INCOME

Salaries/Employees Expenses

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

Other Movements

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

Transfer Payments

The payments included within the Directorate of the Chief Executive, Finance, IT, Governance and Partnerships 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 2022/23

Portfolio Summary	2021/22 Original Estimate £	2022/23 Original Estimate £
Leader	1,931,340	2,359,310
Corporate Finance and Governance	249,190	(1,549,720)
Environment and Public Space	7,141,510	7,742,980
Housing	2,452,620	3,227,480
Partnerships	572,470	693,650
Business and Economic Growth	455,930	569,260
Leisure and Tourism	5,750,330	6,437,990
Budgets Relating to Non Executive Functions	618,970	625,930
Net Cost of Services	19,172,360	20,106,880
Revenue Support for Capital Investment	58,610	82,100
Financing Items	(4,972,900)	(7,389,490)
Budget Before Use of Reserves	14,258,070	12,799,490
Contribution to/from Earmarked Reserves	(6,641,540)	(3,401,750)
Total Net Budget	7,616,530	9,397,740
<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	(4,598,900)	(3,032,660)
Revenue Support Grant	(431,170)	(444,210)
Collection Fund (Surplus)/Deficit	6,017,640	3,191,440
Council Tax Requirement for Tendring District Council	8,604,100	9,112,310
Parish Precepts	2,100,447	2,273,122
Council Tax Requirement per Requisite Calculations	10,704,547	11,385,432

Department Summary	2021/22 Original Estimate £	2022/23 Original Estimate £
Chief Executive, Finance, IT, Governance and Partnerships	(16,802,390)	(18,879,890)
Operations and Delivery	11,219,980	12,112,200
Place and Economy	5,582,410	6,767,690
Total	0	0

General Fund Revenue Estimates

Chief Executive, Finance, IT, Governance and Partnerships

<u>Analysis by Type of Spend</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Direct Expenditure			
Employee Expenses	9,905,690	10,603,580	
Premises Related Expenditure	281,640	378,810	
Transport Related Expenditure	107,310	106,550	
Supplies & Services	4,996,960	5,307,870	
Transfer Payments	45,115,060	45,115,060	
Interest Payments	17,800	10,510	
Total Direct Expenditure	60,424,460	61,522,380	
Direct Income			
Government Grants	(50,215,390)	(53,029,600)	
Other Grants, Reimbursements and Contributions	(1,216,030)	(1,241,030)	
Sales, Fees and Charges	(1,291,500)	(1,290,300)	
Rents Receivable	(650)	(3,800)	
Interest Receivable	(327,720)	(306,690)	
RSG, Business Rates and Council Tax	(7,616,530)	(9,397,740)	
Total Direct Income	(60,667,820)	(65,269,160)	
Net Direct Costs	(243,360)	(3,746,780)	
Indirect Income/Expenditure			
FRS17/IAS19 Pension Costs	(3,057,280)	(4,339,690)	
Service Unit and Central Costs	10,038,820	10,992,620	
Capital Financing Costs	(1,670,910)	(2,633,630)	
Recharged Income	(15,228,120)	(15,750,660)	
Total Indirect Income/Expenditure	(9,917,490)	(11,731,360)	
Net Contribution to/(from) Reserves	(6,641,540)	(3,401,750)	
Total for Chief Executive, Finance, IT, Governance and Partnerships	(16,802,390)	(18,879,890)	

Chief Executive, Finance, IT, Governance and Partnerships

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Office of Chief Executive Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 218,430 (218,430) 0	 224,740 (224,740) 0	
Total for Chief Executive and Administration	0	0	
Finance and IT Management <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 95,040 (95,040) 0	 101,200 (101,200) 0	
Total for Finance and IT Management and Administration	0	0	
Accountancy Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 465,770 (465,770) 0	 480,210 (480,210) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Audit Services Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 172,080 (172,080) 0	 178,930 (178,930) 0	
Fraud & Risk Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 145,270 (2,670) (142,600) 0	 149,250 (2,670) (146,580) 0	
Payroll & Payments <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 180,850 (60) (180,790) 0	 191,180 (60) (191,120) 0	
Health & Safety <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 59,030 (59,030) 0	 60,270 (60,270) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Procurement <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 90,460 (90,460) 0	 92,210 (92,210) 0	
Total for Finance	0	0	
Bar Code, Credit & Debit Card Charges <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 146,700 (146,700) 0	 146,700 (146,700) 0	
Other Apportionable Overheads <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 (240,660) (2,070) 242,730 0	 (232,660) (2,070) 234,730 0	£8,000 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
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	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
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	 603,930 (10,930) (593,000) 0	 £96,000 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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. An associated recharge has been made to the HRA elsewhere in the budget to reflect the right apportionment of costs which together result in a net cost pressure to the General Fund of £61,100 as set out in Appendix C.
Other Democratic Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 35,250 600,830 636,080	 35,250 738,610 773,860	
Corporate Management - General <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 118,230 158,320 276,550	 118,230 259,130 377,360	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
COVID 19 - Response <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,023,210 (1,023,210) 0 0	 0 0 0 0	 The 2021/22 position reflects a one-off Government Grant that has therefore been removed in 2022/23.
Treasury Management <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 9,380 4,210 13,590	 9,380 24,290 33,670	
Non-Distributed Costs - Unused Assets <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total	 2,740 2,740	 3,140 3,140	
Pension Fund Contributions <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total	 38,000 38,000	 122,000 122,000	
Garden Communities Project <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure Net Total	 0 0	 23,060 23,060	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Climate Emergency Initiatives <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total	 17,320 17,320	 41,300 41,300	
Other Corporate Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Net Total	 1,136,330 (650) 1,135,680	 2,731,770 (3,800) 2,727,970	£1,510,580 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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. This budget includes the 2022/23 New Homes Bonus grant of £1,849,980.
Council Tax Sharing Agreement with Major Preceptors <i>Portfolio/ Committee: Housing</i> Direct Income Net Total	 (630,770) (630,770)	 (630,770) (630,770)	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
<p>Other Non-Specific Grants <i>Portfolio/ Committee: Corporate Finance and Governance</i></p> <p>Direct Income</p> <p>Net Total</p>	<p>(3,009,410)</p> <p>(3,009,410)</p>	<p>(6,892,330)</p> <p>(6,892,330)</p>	<p>£3,868,790 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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. This budget includes the technical Business Rates adjustments with corresponding changes set out elsewhere in the budget.</p>
<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>36,570</p> <p>36,570</p>	<p>37,680</p> <p>37,680</p>	<p>£1,110 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>23,460</p> <p>23,460</p>	<p>16,170</p> <p>16,170</p>	<p>£1,580 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Investment Property Income <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income Net Total			
	(219,660)	(223,950)	
	(219,660)	(223,950)	
Interest & Investment Income <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income Net Total			
	(108,060)	(82,740)	£25,320 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
	(108,060)	(82,740)	
Pensions net interest/return on assets <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total			
	876,000	818,000	
	876,000	818,000	
Total for Finance - Other Corporate Costs	(911,910)	(2,855,580)	
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	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
MIRS Contributions to/(from) Earmarked Reserves <i>Portfolio/ Committee: Finance - Corporate</i> Contributions to/(from) reserves Net Total	(6,641,540) (6,641,540)	(3,401,750) (3,401,750)	£3,239,790 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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. This budget includes the technical Business Rates adjustments with corresponding changes set out elsewhere in the budget.
MIRS Revenue Financing of Capital (RCCO) <i>Portfolio/ Committee: Finance - Capital Investment</i> Indirect Income/Expenditure Net Total	58,610 58,610	82,100 82,100	£23,490 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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 Minimum Revenue Provision <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	209,220 209,220	200,290 200,290	£8,930 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
MIRS Finance Lease Mitigation <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	 (5,160) (5,160)	 0 0	£5,160 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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 Capital Charges made to GF <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	 (3,760,380) (3,760,380)	 (3,941,920) (3,941,920)	
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	 2,586,350 (83,020) 2,503,330	 2,647,070 (83,020) 2,564,050	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
MIRS - Total IAS 19 Adjustments <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	(4,491,650) (4,491,650)	(6,739,390) (6,739,390)	
Total for Finance - Financing Items	(12,127,570)	(11,236,620)	
Parish Precepts <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total	2,100,447 2,100,447	2,273,122 2,273,122	
Revenue Support Grant <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total	(431,170) (431,170)	(444,210) (444,210)	£13,040 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Business Rates Tariff and Levy <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total	6,703,530 6,703,530	6,739,250 6,739,250	£35,720 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
<p>Business Rates</p> <p><i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p>Net Total</p>	<p>(11,302,430)</p> <p>(11,302,430)</p>	<p>(9,771,910)</p> <p>(9,771,910)</p>	<p>£1,530,520 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>Income from Council Taxpayers (inc Parish Precept)</p> <p><i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p>Net Total</p>	<p>(10,704,547)</p> <p>(10,704,547)</p>	<p>(11,385,432)</p> <p>(11,385,432)</p>	<p>£508,210 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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</p> <p><i>Portfolio/ Committee: Finance - Corporate</i></p> <p>Direct Income</p> <p>Net Total</p>	<p>(27,090)</p> <p>(27,090)</p>	<p>(324,020)</p> <p>(324,020)</p>	<p>£296,930 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Collection Fund Balance - NDR <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total	 6,044,730 6,044,730	 3,515,460 3,515,460	 £2,529,270 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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. This budget includes the technical Business Rates adjustments with corresponding changes set out elsewhere in the budget.
Total for Finance - RSG, Business Rates and Council Tax	(7,616,530)	(9,397,740)	
Benefits & Revenues SU <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,889,950 (327,020) (1,562,930) 0	 1,912,480 (327,020) (1,585,460) 0	 £18,930 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Rent Allowances <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 38,694,080 (39,008,320) 822,860 508,620	 38,694,080 (38,991,000) 913,900 616,980	 £17,320 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Rent Rebates <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 6,628,150 (6,670,040) 73,620 31,730	 6,628,150 (6,668,430) 59,250 18,970	 £1,610 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Local Council Tax Support Scheme <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 (10,000) (217,180) 316,360 89,180	 (10,000) (210,410) 364,040 143,630	 £6,770 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Cost Of NDR Collection <i>Portfolio/ Committee: Housing</i> Direct Income Indirect Income/Expenditure Net Total	 (287,230) 231,050 (56,180)	 (267,430) 323,570 56,140	 £19,800 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Cost Of Council Tax Collection <i>Portfolio/ Committee: Housing</i>			
Direct Income	(170,740)	(170,740)	
Indirect Income/Expenditure	1,032,060	1,157,050	
Net Total	861,320	986,310	
Hardship Fund <i>Portfolio/ Committee: Housing</i>			
Direct Expenditure	23,830	23,830	
Direct Income	(20,940)	(20,940)	
Indirect Income/Expenditure	0	26,050	
Net Total	2,890	28,940	
Total for Revenues and Benefits	1,437,560	1,850,970	
TDC Website <i>Portfolio/ Committee: Corporate Finance and Governance</i>			
Direct Expenditure	21,940	21,940	
Indirect Income/Expenditure	(21,940)	(21,940)	
Net Total	0	0	
IT and Corporate Resilience Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i>			
Direct Expenditure	865,480	889,030	
Indirect Income/Expenditure	(865,480)	(889,030)	
Net Total	0	0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
IT Direct Service Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 697,260 (697,260) 0	 856,900 (856,900) 0	£163,600 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
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	 62,390 66,690 129,080	 67,240 45,460 112,700	
Total for IT, Emergency Planning and Business Continuity	129,080	112,700	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Governance Management <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 98,500 (98,500) 0	 109,000 (109,000) 0	
Total for Governance Management and Administration	0	0	
Governance and Legal Services Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 316,820 (3,330) (313,490) 0	 343,860 (28,330) (315,530) 0	£25,000 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Total for Legal	0	0	
Leadership Support Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 102,340 (102,340) 0	 99,780 (99,780) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Elections Management Service Unit <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 147,160 (147,160) 0	 164,880 (164,880) 0	
Committee Services Management Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 164,040 (290) (163,750) 0	 172,290 0 (172,290) 0	
Members Allowance <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 471,090 8,410 479,500	 477,840 16,360 494,200	
Members - Other Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 22,060 271,200 293,260	 45,720 357,120 402,840	This budget now includes items from the 'Member Support Cost' budget below following the merging of these two areas of the budget.

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
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	
Member Support Cost <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 25,410 (910) 29,680 54,180	 (0) 0 0 (0)	 This budget has now been merged with the 'Member - Other Cost' budget above.
Civic Ceremonial Expenses <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 14,750 83,400 98,150	 12,440 78,470 90,910	
Election Expenses <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 18,100 179,920 198,020	 14,000 137,750 151,750	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 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) 128,550 213,760	 80,830 (2,520) 178,050 256,360	
Total for Democratic Services	1,358,670	1,417,860	
Partnerships Management <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 83,930 (83,930) 0	 88,170 (88,170) 0	
Total for Partnerships Management and Administration	0	0	
People, Performance and Projects Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 337,850 (337,850) 0	 343,310 (343,310) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Qualification and Other Training <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 57,000 (57,000) 0	 57,000 (57,000) 0	
HR Direct Service Costs <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 121,850 (121,850) 0	 118,780 (118,780) 0	
Career Track <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 177,300 (188,080) 95,380 84,600	 185,060 (188,080) 112,680 109,660	
Total for HR and OD	84,600	109,660	
CCG Wellbeing Hub and other Health Partner Schemes <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure Net Total	 0 0	 30,260 30,260	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Essex Family Needs Project <i>Portfolio/ Committee: Partnerships</i>			
Direct Expenditure	41,400	43,420	
Indirect Income/Expenditure	9,580	15,810	
Net Total	50,980	59,230	
Community Safety Projects <i>Portfolio/ Committee: Partnerships</i>			
Direct Expenditure	2,220	2,220	
Indirect Income/Expenditure	2,060	950	
Net Total	4,280	3,170	
Community Safety <i>Portfolio/ Committee: Partnerships</i>			
Direct Expenditure	136,740	140,770	
Indirect Income/Expenditure	51,350	144,010	
Net Total	188,090	284,780	
Total for Community Partnerships	243,350	377,440	
Communications Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i>			
Direct Expenditure	75,320	77,260	
Indirect Income/Expenditure	(75,320)	(77,260)	
Net Total	0	0	
Total for Communications	0	0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Customer and Commercial Services Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 100,350 (100,350) 0	 100,580 (100,580) 0	
Operational Services Finance & Procurement SU <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 171,410 (171,410) 0	 177,250 (177,250) 0	
Customer & Commercial Strategy & Management SU <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 208,110 (208,110) 0	 212,190 (212,190) 0	
Print and Post Hub Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 159,820 (43,800) (116,020) 0	 161,730 (43,800) (117,930) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Licensing Service Unit Account <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 186,690 (186,690) 0	 190,130 (190,130) 0	
Contact Centre Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 394,920 (394,920) 0	 405,020 (405,020) 0	
Careline / CCTV Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 650,250 (650,250) 0	 661,650 (661,650) 0	
Careline <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 151,670 (819,520) 1,037,860 370,010	 151,670 (819,520) 1,190,350 522,500	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
CCTV <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 23,530 (1,000) 113,640 136,170	 17,030 (1,000) 100,750 116,780	 £6,500 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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) 307,540 52,500	 21,300 (276,340) 340,910 85,870	
Tourist Information Centres <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 11,370 (6,540) 36,850 41,680	 11,370 (6,540) 11,440 16,270	
Total for Customer and Commercial	600,360	741,420	
Total for Chief Executive, Finance, IT, Governance and Partnerships	(16,802,390)	(18,879,890)	

General Fund Revenue Estimates

Operations and Delivery

<u>Analysis by Type of Spend</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Direct Expenditure			
Employee Expenses	6,175,820	6,409,860	
Premises Related Expenditure	1,681,930	2,008,930	
Transport Related Expenditure	451,360	477,150	
Supplies & Services	1,607,140	1,680,800	
Third Party Payments	5,179,590	5,722,780	
Transfer Payments	191,340	191,340	
Total Direct Expenditure	15,287,180	16,490,860	
Direct Income			
Government Grants	(871,230)	(871,230)	
Other Grants, Reimbursements and Contributions	(1,202,200)	(1,296,630)	
Sales, Fees and Charges	(3,422,830)	(3,749,980)	
Rents Receivable	(157,560)	(208,580)	
Direct Internal Income	(426,980)	(909,570)	
Total Direct Income	(6,080,800)	(7,035,990)	
Net Direct Costs	9,206,380	9,454,870	
Indirect Income/Expenditure			
FRS17/IAS19 Pension Costs	448,140	1,264,650	
Service Unit and Central Costs	8,173,690	8,267,970	
Capital Financing Costs	2,644,960	2,796,760	
Recharged Income	(9,253,190)	(9,672,050)	
Total Indirect Income/Expenditure	2,013,600	2,657,330	
Total for Operations and Delivery	11,219,980	12,112,200	

Operations and Delivery

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Corporate Director - Operations & Delivery <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 289,050 (289,050) 0	 302,410 (302,410) 0	
Total for CD Operations and Delivery Management and Administration	0	0	
Building and Public Realm Management <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 71,660 (71,660) 0	 82,830 (82,830) 0	
Total for Building and Public Realm Management and Administration	0	0	
Building and Engineering Services Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 636,070 (636,070) 0	 569,800 (569,800) 0	This reflects a number of budget lines being moved to 'Office Accommodation Expenses' immediately below.

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Office Accommodation Expenses <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 460,730 (3,630) (457,100) 0	 571,680 (3,630) (568,050) 0	 £45,000 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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 13,870 13,900	 30 14,750 14,780	
Office Cleaning <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 127,800 (127,800) 0	 126,920 (126,920) 0	
Total for Building and Surveyors	13,900	14,780	
Engineering Services Management <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 277,360 0 (277,360) 0	 350,320 (72,350) (277,970) 0	 This now reflects work undertaken for the HRA along with the associated recharge.

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Coast Protection - General <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 340,180 2,323,750 2,663,930	 558,100 2,153,970 2,712,070	 The 2022/23 budget reflects a technical change relating to the recharges associated with the work undertaken by the in-house Engineering Team.
Land Drainage - General Maintenance <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 11,370 16,950 28,320	 11,370 15,910 27,280	
Highways TDC - Private Street Lighting <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 10,910 5,130 16,040	 10,910 3,730 14,640	
Highways TDC - General <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 15,560 (69,000) 38,320 (15,120)	 27,740 (69,000) 36,890 (4,370)	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Town Centre Enhancement Project <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total	 45,790 67,430 113,220	 47,960 69,740 117,700	
Engineering Services <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 867,760 (425,750) (442,010) 0	 843,920 (835,990) (7,930) 0	The 2022/23 budget reflects a technical change relating to the recharges associated with the work undertaken by this in-house team for other services within the Council.
Total for Engineering	2,806,390	2,867,320	
Transport <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 397,820 (1,070) (396,750) 0	 420,750 (0) (420,750) 0	
Public Realm Service Unit <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 525,870 (525,870) 0	 549,010 (549,010) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Public Realm Operations SU <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 197,830 (197,830) 0	 164,320 (164,320) 0	
Cemeteries <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 61,460 (326,550) 428,180 163,090	 60,600 (326,550) 332,360 66,410	
Crematorium <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 369,410 (1,385,220) 393,110 (622,700)	 377,730 (1,385,220) 343,890 (663,600)	
Public Conveniences <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 508,840 (24,220) 317,420 802,040	 545,740 (24,360) 361,610 882,990	£140 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 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) 744,190 781,780	 62,020 (36,760) 1,227,690 1,252,950	 £2,360 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Memorial Seats <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 23,460 (23,000) 36,950 37,410	 23,460 (23,000) 37,150 37,610	
Nature Conservation <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 50,280 (16,380) 35,900 69,800	 52,610 (21,480) 45,070 76,200	 £5,100 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Recreation Grounds <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 45,830 (69,790) 478,480 454,520	 47,390 (105,440) 162,500 104,450	 £35,650 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Playgrounds <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 33,770 266,780 300,550	 33,770 223,090 256,860	
Shelters - General <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 17,970 58,420 76,390	 17,970 54,510 72,480	
Public Halls <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 4,260 (36,940) 48,940 16,260	 4,260 (39,290) 51,000 15,970	 £2,350 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Car Parks - Off St <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 354,400 (767,910) 383,660 (29,850)	 415,530 (773,130) 347,750 (9,850)	 £1,880 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Horticultural Services <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 977,380 (15,870) (961,510) 0	 991,510 (1,230) (990,280) 0	
Total for Public Realm	2,049,290	2,092,470	
Street Scene Service Unit <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 184,250 (184,250) 0	 190,880 (190,880) 0	
Abandoned Vehicles <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 2,970 32,670 35,640	 2,970 33,570 36,540	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Dog Warden <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 80,070 (18,630) 74,870 136,310	 81,370 (18,630) 74,560 137,300	
Recycling & Waste Collection <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 3,253,380 (1,142,220) 266,560 2,377,720	 3,475,040 (1,236,650) 559,970 2,798,360	£127,230 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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) 76,870 (60,010)	 773,120 (910,000) 110,730 (26,150)	This budget has been adjusted to reflect the current demand for this service.
Clinical Waste Collection Service <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 10,000 11,020 21,020	 10,000 1,700 11,700	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Street Sweeping <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,737,650 (4,430) 108,460 1,841,680	 1,782,390 (4,430) 107,250 1,885,210	 £42,400 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Total for Waste Management	4,352,360	4,842,960	
Property Services Management Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 189,190 (189,190) 0	 194,800 (194,800) 0	
Community Asset Off Setting Scheme <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 67,140 1,740 68,880	 93,660 2,300 95,960	 £26,520 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Climate Emergency Initiatives - Property Projects <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total	 0 0	 10,260 10,260	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Open Space Maintenance Contributions <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Net Total	 13,500 13,500	 13,500 13,500	
Martello Tower Repair Works <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total	 1,700 1,700	 0 0	
Total for Assets	84,080	119,720	
Housing & Environment Management <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 139,190 0 (139,190) 0	 148,700 (3,750) (144,950) 0	
Total for Housing and Environment Management and Administration	0	0	
Housing Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 517,580 (517,580) 0	 540,060 (540,060) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Houses in Multiple Occupation <i>Portfolio/ Committee: Housing</i>			
Direct Income	(3,200)	(3,200)	
Indirect Income/Expenditure	146,060	152,810	
Net Total	142,860	149,610	
Private Sector Housing - Licensing <i>Portfolio/ Committee: Housing</i>			
Indirect Income/Expenditure	86,240	88,010	
Net Total	86,240	88,010	
Private Sector Housing MH Support Pilot <i>Portfolio/ Committee: Housing</i>			
Indirect Income/Expenditure	9,460	3,460	
Net Total	9,460	3,460	
Housing Disrepair <i>Portfolio/ Committee: Housing</i>			
Direct Expenditure	1,070	1,070	
Indirect Income/Expenditure	114,720	125,630	
Net Total	115,790	126,700	
Home Improvement Agency <i>Portfolio/ Committee: Housing</i>			
Direct Expenditure	8,280	8,280	
Indirect Income/Expenditure	65,760	78,760	
Net Total	74,040	87,040	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Private Sector Innovation & Enforcement Grant <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total	 4,720 4,720	 5,770 5,770	
Improvement Grants - Admin <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total	 211,200 211,200	 237,350 237,350	
Home Energy Conservation Act <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 400 10,130 10,530	 400 25,920 26,320	
Non Statutory Properties <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 120 (20,290) 17,070 (3,100)	 120 (20,490) 8,090 (12,280)	£200 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Homelessness <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 257,200 (4,950) 148,210 400,460	 268,330 (4,950) 264,840 528,220	
Homelessness - Grant Funded Activities <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 932,960 (1,062,570) 48,510 (81,100)	 953,070 (1,062,570) 54,010 (55,490)	This budget reflects the continuation of Government support via the 'Homelessness Prevention Grant' funding.
Total for Housing and Homelessness	971,100	1,184,710	
Environmental Services Service Unit <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 560,200 (560,200) 0	 579,240 (579,240) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 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) 164,020 154,690	 1,150 (10,480) 141,280 131,950	
Fast Food Initiative <i>Portfolio/ Committee: Environment and Public Space</i> Indirect Income/Expenditure Net Total	 17,550 17,550	 0 0	
Port Health <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 8,870 (7,880) 68,230 69,220	 8,870 (7,880) 72,250 73,240	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Public Health <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 31,120 (3,290) 432,270 460,100	 31,120 (3,290) 475,190 503,020	
Defective Drains <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 1,470 25,840 27,310	 1,470 20,250 21,720	
Environmental Protection <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 4,470 (12,240) 160,700 152,930	 4,470 (12,240) 218,640 210,870	
Public Health - Improvement Projects <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 51,630 (20,000) 14,600 46,230	 51,650 (20,000) 12,060 43,710	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Rodent & Pest Control			
<i>Portfolio/ Committee: Environment and Public Space</i>			
Direct Expenditure	4,470	4,470	
Indirect Income/Expenditure	10,360	1,260	
Net Total	14,830	5,730	
Total for Environment Health Services	942,860	990,240	
Total for Operations and Delivery	11,219,980	12,112,200	

General Fund Revenue Estimates

Place and Economy

<u>Analysis by Type of Spend</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Direct Expenditure			
Employee Expenses	5,049,680	5,097,380	
Premises Related Expenditure	1,058,610	1,064,980	
Transport Related Expenditure	45,210	44,930	
Supplies & Services	1,801,110	1,833,960	
Third Party Payments	45,870	45,870	
Total Direct Expenditure	8,000,480	8,087,120	
Direct Income			
Other Grants, Reimbursements and Contributions	(59,360)	(29,400)	
Sales, Fees and Charges	(5,194,440)	(5,210,600)	
Rents Receivable	(242,480)	(235,710)	
Total Direct Income	(5,496,280)	(5,475,710)	
Net Direct Costs	2,504,200	2,611,410	
Indirect Income/Expenditure			
FRS17/IAS19 Pension Costs	346,530	990,270	
Service Unit and Central Costs	5,724,790	7,078,810	
Capital Financing Costs	859,810	939,100	
Recharged Income	(3,852,920)	(4,851,900)	
Total Indirect Income/Expenditure	3,078,210	4,156,280	
Total for Place and Economy	5,582,410	6,767,690	

Place and Economy

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Corporate Director - Place and Economy <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total	 156,340 (156,340) 0	 160,180 (160,180) 0	
Community Housing Trust Grant <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total	 1,900 1,900	 2,310 2,310	
Total for Place and Economy Management and Administration	1,900	2,310	
Planning Management <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total	 83,930 (83,930) 0	 88,170 (88,170) 0	
Total for Planning Management and Administration	0	0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Planning Service Unit <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,530,070 (300) (1,529,770) 0	 1,752,650 (300) (1,752,350) 0	 This reflects a recent staff restructure supported by planning fees.
Development Control - Chargeable Account <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 86,150 (960,000) 1,240,920 367,070	 86,150 (1,182,580) 1,457,650 361,220	 Please see comment above.
Development Control - Non Chargeable Account <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure Net Total	 383,360 383,360	 635,620 635,620	
Total for Development	750,430	996,840	
Planning and Enforcement <i>Portfolio/ Committee: Leader</i> Direct Expenditure Net Total	 26,000 26,000	 26,000 26,000	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Planning Enforcement <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 16,100 (2,320) 351,830 365,610	 16,100 (2,320) 437,810 451,590	
Dangerous Trees <i>Portfolio/ Committee: Leader</i> Direct Expenditure Net Total	 430 430	 430 430	
Total for Enforcement	392,040	478,020	
Building Control Management <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total	 183,530 (183,530) 0	 252,500 (252,500) 0	£61,730 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Building Regulations-Non Chargeable/Other Activities Account <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure Net Total	 47,350 47,350	 141,960 141,960	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Building Regulations-Chargeable Account <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 4,120 (178,910) 358,210 183,420	 4,120 (240,640) 325,740 89,220	 £61,730 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Total for Building Control	230,770	231,180	
Economic Growth & Leisure Management <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure Net Total	 83,930 (83,930) 0	 88,170 (88,170) 0	
Total for Economic Growth and Leisure Management and Administration	0	0	
Regeneration Service Unit <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure Net Total	 327,810 (327,810) 0	 326,990 (326,990) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Tendring CAB <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 167,000 3,030 170,030	 167,000 4,120 171,120	
Public Halls-Jaywick Community Centre <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total	 4,390 10,190 14,580	 4,390 3,850 8,240	
Youth Initiatives <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 5,450 14,000 19,450	 5,450 8,190 13,640	
Enabling Fund <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Net Total	 8,460 8,460	 8,460 8,460	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Community Rail Partnership <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 2,100 0 2,100	 2,100 8,190 10,290	
Industrial Units and Properties <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 3,440 (49,120) 39,370 (6,310)	 3,440 (29,080) 34,630 8,990	£20,040 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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) 16,750 27,620	 21,250 (6,670) 16,210 30,790	£3,710 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Business Investment and Growth <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure Net Total	 25,250 344,800 370,050	 15,250 460,280 475,530	£10,000 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Jaywick Sands Team <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total	 101,800 50,950 152,750	 105,570 55,050 160,620	
Junior Ambassador Projects <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total	 0 0	 5,580 5,580	
Tendring 4 Growth Events <i>Portfolio/ Committee: Business and Economic Growth</i> Indirect Income/Expenditure Net Total	 64,570 64,570	 53,950 53,950	
Total for Economic Growth	823,300	947,210	
Sport and Leisure Service Unit <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 223,290 (223,290) 0	 230,420 (230,420) 0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Brightlingsea Sports Centre <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 182,150 (121,260) 7,990 68,880	 0 0 0 0	 The 2022/23 position reflects the decision made by Cabinet on 17th December 2021.
Harwich Sports Centre <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 134,140 (78,270) 6,540 62,410	 0 0 0 0	 The 2022/23 position reflects the decision made by Cabinet on 17th December 2021.
Manningtree Sports Centre <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 160,460 (110,160) 5,000 55,300	 0 (0) 0 (0)	 £50,300 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
Management Of Sport & Leisure Facilities <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 137,760 1,203,220 1,340,980	 292,480 1,307,250 1,599,730	 This reflects the decision of Cabinet on 17th December 2021 as highlighted above with the associated budgets now held within this line of the Estimates which remain subject to further decisions as part of the development of the Leisure and Sports offer across the District through the Corporate Plan and emerging strategies.

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Beach Hut Sites <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 61,620 (947,940) 181,510 (704,810)	 112,570 (947,940) 199,050 (636,320)	 The 2022/23 budget reflects a technical change relating to the recharges associated with the work undertaken by the in-house Engineering Team.
Miscellaneous Seafront Activities <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 281,670 (34,510) 297,320 544,480	 284,110 (34,660) 622,950 872,400	 £150 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
First Aid Posts <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 1,260 6,590 7,850	 1,260 5,830 7,090	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Shops & Kiosks <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 13,160 (142,680) 112,430 (17,090)	 13,160 (159,510) 102,230 (44,120)	 £16,830 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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	 861,450 (739,440) 267,640 389,650	 865,140 (739,440) 251,290 376,990	
Skate Park Clacton <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 5,730 840 6,570	 280 70 350	 For 2022/23 some budget lines have been moved to the 'Clacton Leisure Centre' Budget.
Tourism Publicity Marketing Promotion <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 24,820 54,310 79,130	 24,820 52,440 77,260	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
TDC Events - Council Owned Land <i>Portfolio/ Committee: Leisure and Tourism</i> Indirect Income/Expenditure Net Total	 6,170 6,170	 11,490 11,490	
Air Show <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 167,220 (85,310) 131,960 213,870	 167,220 (96,890) 109,350 179,680	£11,580 has been adjusted in the 2022/23 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2022/23 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.
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) 4,740 5,190	 1,700 (1,250) 10,070 10,520	
Dovercourt Swimming Pool & All Weather Facilities <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 587,740 (402,930) 34,110 218,920	 594,420 (402,930) 80,110 271,600	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Frinton & Walton Swimming Pool <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 619,750 (369,220) 34,830 285,360	 633,440 (369,220) 89,080 353,300	
Leisure Centre Clacton <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,383,050 (1,081,980) 75,160 376,230	 1,411,570 (1,081,980) 190,060 519,650	
Total for Sport, Leisure, Tourism, Heritage and Culture	2,939,090	3,599,620	
Strategic Planning and Place Shaping Management <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total	 82,200 (82,200) 0	 86,400 (86,400) 0	
Total for Local Plan and Place Shaping Management and Administration	0	0	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Heritage and Conservation - General <i>Portfolio/ Committee: Leader</i> Direct Expenditure Net Total	 3,210 3,210	 3,210 3,210	
Planning Policy and Conservation <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 175,000 (1,340) 286,020 459,680	 175,000 (1,340) 330,490 504,150	
Land Charges <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 44,930 (178,960) 103,220 (30,810)	 44,930 (178,960) 128,560 (5,470)	
Total for Strategic Planning	432,080	501,890	
Suffolk Coastal AONB Contribution <i>Portfolio/ Committee: Leader</i> Direct Expenditure Net Total	 7,650 7,650	 7,650 7,650	

<u>Analysis by Section/Function</u>	2021/22 Original Estimate £	2022/23 Original Estimate £	Notes
Dedham Vale AONB <i>Portfolio/ Committee: Leader</i>			
Direct Expenditure	740	740	
Net Total	740	740	
Tree Planting <i>Portfolio/ Committee: Leader</i>			
Direct Expenditure	2,230	2,230	
Indirect Income/Expenditure	2,180	0	
Net Total	4,410	2,230	
Total for Place	12,800	10,620	
Total for Place and Economy	5,582,410	6,767,690	

General Fund Capital Programme

	Proposed Source of Financing	2022/23 Budget £	2023/24 Budget £	2024/25 Budget £	2025/26 Budget £
Expenditure					
<i>Corporate Finance and Governance Portfolio</i>					
Information and Communications Technology Core Infrastructure	R1	70,480	70,480	70,480	70,480
		70,480	70,480	70,480	70,480
<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		839,100	827,480	827,480	827,480
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	(70,480)	(70,480)	(70,480)	(70,480)
Capital Commitments Reserve	R2	(11,620)	-	-	-
		(82,100)	(70,480)	(70,480)	(70,480)
Total Funding of General Fund Capital Programme		(839,100)	(827,480)	(827,480)	(827,480)

RESERVES

	Balance 31 March 2021 £	Contribution from Reserves 2021/22 £	Contribution to Reserves 2021/22 £	Balance 31 March 2022 £	Contribution from Reserves 2022/23 £	Contribution to Reserves 2022/23 £	Balance 31 March 2023 £
Earmarked Reserves							
Revenue Commitments Reserve	16,738,132	(16,427,132)	157,030	468,030	(162,970)	0	305,060
Capital Commitments Reserve	3,129,340	(3,117,720)	0	11,620	(11,620)	0	0
Forecast Risk Fund	3,753,240	(1,048,630)	40,170	2,744,780	(430,960)	0	2,313,820
Asset Refurbishment / Replacement Reserve	1,269,288	0	0	1,269,288	0	0	1,269,288
Beach Recharge Reserve	1,500,000	(1,500,000)	0	0	0	0	0
Benefit Reserve	999,790	0	0	999,790	0	0	999,790
Building for the Future Reserve	1,238,810	(270,040)	685,470	1,654,240	0	685,470	2,339,710
Business Rate Resilience Reserve	8,225,822	(6,044,730)	3,105,500	5,286,592	(3,528,170)	0	1,758,422
Commutated Sums Reserve	426,492	(20,000)	0	406,492	(13,500)	0	392,992
Crematorium Reserve	154,252	0	0	154,252	0	0	154,252
Election Reserve	30,000	0	30,000	60,000	0	30,000	90,000
Haven Gateway Partnership Reserve	75,000	0	0	75,000	0	0	75,000
Leisure Capital Projects Reserve	82,000	(44,180)	50,000	87,820	0	50,000	137,820
Planning Inquiries and Enforcement Reserve	79,000	(20,000)	0	59,000	(20,000)	0	39,000
Section 106 Agreements Reserve	1,603,021	(96,570)	0	1,506,451	0	0	1,506,451
	39,304,187	(28,589,002)	4,068,170	14,783,355	(4,167,220)	765,470	11,381,605
Uncommitted Reserve	4,000,000	0	0	4,000,000	0	0	4,000,000
Total Reserves	43,304,187	(28,589,002)	4,068,170	18,783,355	(4,167,220)	765,470	15,381,605

Special Expenses 2022/23

	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	261,494	92,892	354,386	17,423.1	20.34	8.88
Frinton and Walton	78,492	53,226	131,718	8,222.1	16.02	4.56
Harwich	71,033	15,124	86,157	5,565.7	15.48	4.02
Lawford	5,197	0	5,197	1,649.7	3.15	(8.31)
Manningtree	(5,856)	0	(5,856)	338.9	(17.28)	(28.74)
All other Parishes	-	-	-	-	-	(11.46)
	410,360	161,242	571,602			

The total value of Special Expenses of £571,602 reduces the General Council Tax by £11.46

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 2022/23 Special Expenses with 2021/22

	2021/22				2022/23				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	348,267	17,028.7	20.45	8.86	354,386	17,423.1	20.34	8.88	0.02	(0.54)
Frinton and Walton	129,068	8,011.7	16.11	4.52	131,718	8,222.1	16.02	4.56	0.04	(0.56)
Harwich	84,818	5,447.5	15.57	3.98	86,157	5,565.7	15.48	4.02	0.04	(0.58)
Lawford	5,055	1,604.7	3.15	(8.44)	5,197	1,649.7	3.15	(8.31)	0.13	0.00
Manningtree	(5,843)	336.4	(17.37)	(28.96)	(5,856)	338.9	(17.28)	(28.74)	0.22	(0.52)
All other Parishes	-	-	-	(11.59)	-	-	-	(11.46)	0.13	-
	561,365				571,602					

Note

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

REQUISITE BUDGET CALCULATIONS 2022/23

- (a) It be noted that on 30th November 2021 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 1st December 2021 the Corporate Finance and Governance Portfolio Holder agreed in accordance with delegated power 3.38(8) the following amounts for the year 2022/23 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 30th November 2021.
- (i) 49,892.2 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 £571,602.

Consideration of Determining the Contrary Resolution

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

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

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

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

(d) That the following amounts be calculated by the Council for the year 2022/23 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:

- (i) £103,469,492 Being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
- (ii) £92,084,060 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) £11,385,432 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) £228.20 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) £2,844,724 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) £171.18 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 2022/23 COUNCIL TAX FOR ALL AREAS

Parished or Unparished Areas	Tax Base for Tax Setting Purpose	Parish Precepts	Council Tax Amount	District Special Expense	Council Tax Amount	Total Special Items	For all Special Items	Council Tax For General Expenses	Total
(1)	(2)	£ (3)	£ (4)	£ (5)	£ (6)	(3) + (5) £ (7)	(4) + (6) £ (8)	£ (9)	(8) + (9) £ (10)
Unparished Area:									
Clacton	17,423.1			354,386	20.34	354,386	20.34	171.18	191.52
Parishes of:									
Alresford	895.6	88,230	98.51			88,230	98.51	171.18	269.69
Ardleigh	1,077.1	68,500	63.60			68,500	63.60	171.18	234.78
Beaumont-cum-Moze	126.5	4,400	34.78			4,400	34.78	171.18	205.96
Great Bentley	942.3	127,252	135.04			127,252	135.04	171.18	306.22
Little Bentley	119.1	3,345	28.09			3,345	28.09	171.18	199.27
Bradfield	494.4	66,895	135.31			66,895	135.31	171.18	306.49
Brightlingsea	2,950.8	192,347	65.18			192,347	65.18	171.18	236.36
Great Bromley	412.0	23,350	56.67			23,350	56.67	171.18	227.85
Little Bromley	102.0	1,700	16.67			1,700	16.67	171.18	187.85
Little Clacton	1,044.2	80,000	76.61			80,000	76.61	171.18	247.79
Elmstead	733.9	40,850	55.66			40,850	55.66	171.18	226.84
Frating	258.9	9,500	36.69			9,500	36.69	171.18	207.87
Frinton and Walton	8,222.1	653,533	79.48	131,718	16.02	785,251	95.50	171.18	266.68
Harwich	5,565.7	210,328	37.79	86,157	15.48	296,485	53.27	171.18	224.45
Lawford	1,649.7	133,970	81.21	5,197	3.15	139,167	84.36	171.18	255.54
Manningtree	338.9	26,007	76.74	(5,856)	(17.28)	20,151	59.46	171.18	230.64
Mistley	1,114.0	95,600	85.82			95,600	85.82	171.18	257.00
Great Oakley	397.3	26,620	67.00			26,620	67.00	171.18	238.18
Little Oakley	371.7	19,765	53.17			19,765	53.17	171.18	224.35
Ramsey and Parkeston	721.7	74,168	102.77			74,168	102.77	171.18	273.95
St Osyth	1,896.6	151,258	79.75			151,258	79.75	171.18	250.93
Tendring	297.7	13,000	43.67			13,000	43.67	171.18	214.85
Thorpe-le-Soken	854.0	58,500	68.50			58,500	68.50	171.18	239.68
Thorrington	550.7	27,000	49.03			27,000	49.03	171.18	220.21
Weeley	833.1	50,170	60.22			50,170	60.22	171.18	231.40
Wix	300.6	21,032	69.97			21,032	69.97	171.18	241.15
Wrabness	198.5	5,802	29.23			5,802	29.23	171.18	200.41
	49,892.2	2,273,122		571,602		2,844,724			

PRECEPTS ON THE COLLECTION FUND

2021/22			2022/23		
48,435.6		Council Tax Base	49,892.2		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
8,517	175.84	Total Net Budget	9,398	188.37	
(5,931)	(122.45)	Less Government Support/Business Rates	(3,477)	(69.69)	
2,586	53.39	Net District Council Expenditure	5,921	118.68	
6,018	124.25	Less Collection Fund deficit	3,191	63.96	
8,604	177.64	District Council Services	9,112	182.64	2.81%
8,043	166.05	District General Expenses	8,540	171.18	3.09%
561	11.59	District Special Expenses	572	11.46	-1.12%
8,604	177.64	Council Tax Requirement (TDC)	9,112	182.64	2.81%
2,101	43.37	Parish Council Services	2,273	45.56	5.05%
10,705	221.01	Council Tax Requirement (incl. parishes)	11,385	228.20	3.25%

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2022/23

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	127.68	148.96	170.24	191.52	234.08	276.64	319.20	383.04
Parishes of :								
Alresford	179.79	209.76	239.72	269.69	329.62	389.55	449.48	539.38
Ardleigh	156.52	182.61	208.69	234.78	286.95	339.13	391.30	469.56
Beaumont-cum-Moze	137.31	160.19	183.08	205.96	251.73	297.50	343.27	411.92
Great Bentley	204.15	238.17	272.20	306.22	374.27	442.32	510.37	612.44
Little Bentley	132.85	154.99	177.13	199.27	243.55	287.83	332.12	398.54
Bradfield	204.33	238.38	272.44	306.49	374.60	442.71	510.82	612.98
Brightlingsea	157.57	183.84	210.10	236.36	288.88	341.41	393.93	472.72
Great Bromley	151.90	177.22	202.53	227.85	278.48	329.12	379.75	455.70
Little Bromley	125.23	146.11	166.98	187.85	229.59	271.34	313.08	375.70
Little Clacton	165.19	192.73	220.26	247.79	302.85	357.92	412.98	495.58
Elmstead	151.23	176.43	201.64	226.84	277.25	327.66	378.07	453.68
Frating	138.58	161.68	184.77	207.87	254.06	300.26	346.45	415.74
Frinton and Walton	177.79	207.42	237.05	266.68	325.94	385.20	444.47	533.36
Harwich	149.63	174.57	199.51	224.45	274.33	324.21	374.08	448.90
Lawford	170.36	198.75	227.15	255.54	312.33	369.11	425.90	511.08
Manningtree	153.76	179.39	205.01	230.64	281.89	333.15	384.40	461.28
Mistley	171.33	199.89	228.44	257.00	314.11	371.22	428.33	514.00
Great Oakley	158.79	185.25	211.72	238.18	291.11	344.04	396.97	476.36
Little Oakley	149.57	174.49	199.42	224.35	274.21	324.06	373.92	448.70
Ramsey and Parkeston	182.63	213.07	243.51	273.95	334.83	395.71	456.58	547.90
St Osyth	167.29	195.17	223.05	250.93	306.69	362.45	418.22	501.86
Tendring	143.23	167.11	190.98	214.85	262.59	310.34	358.08	429.70
Thorpe-le-Soken	159.79	186.42	213.05	239.68	292.94	346.20	399.47	479.36
Thorrington	146.81	171.27	195.74	220.21	269.15	318.08	367.02	440.42
Weeley	154.27	179.98	205.69	231.40	282.82	334.24	385.67	462.80
Wix	160.77	187.56	214.36	241.15	294.74	348.33	401.92	482.30
Wrabness	133.61	155.87	178.14	200.41	244.95	289.48	334.02	400.82

CALCULATION OF ESTIMATED SURPLUS ON THE COLLECTION FUND FOR 2022/23

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 continues to have 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 **£7.515m** but Tendring will be recompensed for its share of this income loss by government grant payable into the General Fund in 2021/22. 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 **£3.191m** (**£0.324m** surplus on Council Tax and a **£3.515m** deficit on Business Rates). This deficit must be taken into account when setting the 2022/23 budget but this will be offset by the grant received in 2021/22 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	(89,332)	(90,336)	(28,067)	(19,766)
Expenditure				
Precepts/Share of Income				
- Essex County Council	64,948	64,948	2,476	2,476
- Essex Fire	3,579	3,579	275	275
- Essex Police	10,100	10,100		
- Tendring District Council	10,705	10,705	11,002	11,002
- Central Government		-	13,753	13,753
Balances				
- Essex County Council	167	167	(1,360)	(1,360)
- Essex Fire	9	9	(151)	(151)
- Essex Police	25	25		
- Tendring District Council	27	27	(6,045)	(6,045)
- Central Government	-	-	(7,556)	(7,556)
Other Business Rate Payments	-	-	561	477
(Surplus)/Deficit for Year	228	(776)	(15,112)	(6,895)
Add (Surplus)/Deficit Brought Forward	(228)	(1,928)	15,112	16,094
(Surplus)/Deficit Carried Forward	-	(2,704)	-	9,199
Allocated to:		£'000		£'000
- Essex County Council		(1,966)		791
- Essex Fire		(108)		88
- Essex Police		(306)		-
- Tendring District Council		(324)		3,515
- Central Government		-		4,394
		(2,704)		8,788
- Adjustment for 3 year spread		-		410
(Surplus)/Deficit		(2,704)		9,198

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

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

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

Robustness of the Estimates

Financial Management / Governance Arrangements

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

The long term forecast and budget setting processes continue to be 'built' on the following 5 key strands:

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

Although annual budget deficits are forecast across the remaining years of the plan, this is primarily due to relatively cautious estimates, especially those in respect of increases to underlying income. However, the overall financial forecast risks are underwritten by the use of a dedicated forecast risk fund, which is estimated to remain in a surplus position over the life of the current 10-year plan.

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. Although the savings target of £450k was not met in 2022/23 (savings identified totalled £223k), this largely reflects the fact that 2021/22 was seen a transitional year for services as the economy continued its recovery from the COVID 19 pandemic. With the above in mind, a key priority for the Council going into 2022/23 is the development of a zero based approach to budgeting with the aim of identifying the necessary level of savings across years to deliver a long term sustainable position going forward.

The need to continue to deliver against the 10-year forecast is clearly recognised within the Council and remains a key focus in 2022/23 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 have supported the Council's overall financial position going forward.

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. 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.

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 COVID 19 crisis.

The Council developed a Back to Business Plan in response to the COVID 19 crisis, which has seen a number of key activities being undertaken to support businesses and residents within the district to successfully recover from the very challenging environment that the COVID 19 crisis introduced. This in turn supports the overall health of the local economy and its resilience and helps 'protect' key income strands of the forecast such as business rates.

Clear actions in respect of financial resilience also continue to form part of the Council's Annual Governance Statement that includes amongst other things the development of a Corporate Investment Plan linked to the Council's budget, priorities and evolving financial position. Given the pressures on the on-going 'base' revenue budget, it is very unlikely that the long term forecast can generate significant 'surpluses' that can be used to invest in all of its priorities. However, they will still be considered but this will be done outside of the annual 'base' budget setting cycle.

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 2022/23 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.

In terms of capital investment and treasury management, the Council has adopted the various prudential and treasury management codes and practices with robust actions taken within an overall risk aware approach. This approach also aims to ensure that the Council can successfully respond to changes in such codes and practices, such as those recently announced by the Government, which could see a number of Local Authorities faced with significant increases in costs arising from changes to the calculation of the minimum revenue provision.

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.

As part of the most recent Audit Completion Report (for the period to 31 March 2020) submitted by the Council's External Auditor, an unqualified opinion on the Statement of Accounts was confirmed. The External Auditor also concluded that the Council had adequate arrangements in place for both budget setting and financial management. 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.

Budget Assumptions

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 2022/23 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 identified in recent years. Although on-going revenue items remain the most difficult items to respond to, one-off items, such as those associated with repairing / refurbishing assets could also have a significant impact on the forecast. However in respect of the latter, one-off funding remains available elsewhere in the budget to support these costs which 'protects' the underlying revenue budget from the associated risk.

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 increased during the development of the 2021/22 budget 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.

In terms of the wider impact from the COVID 19 crisis, there was a significant impact in 2020/21, with 2021/22 seen as being a transitional year where the wider economy started to recover and key elements of the budget start to return to pre-COVID 19 levels. There is still uncertainty around the speed and scale of this return and on-going impact. However, the Government have provided significant financial support to Councils, including general grant funding but also specific funding related to the loss of income in areas such as leisure fees and charges.

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.

Notwithstanding the above, these 'cash backed' items will be revisited as part of developing the Corporate Investment Plan mentioned earlier, as funding required to invest in priorities may come from areas such as external income, money receivable from the government as part of the financial settlement e.g. New Homes Bonus or other new burdens funding, but it could also come from the reprioritisation of existing budgets.

The Corporate Investment Plan approach will also provide a solid platform to consider additional use of the 'accelerated delivery budget' to further build on the capacity already identified.

The financial forecasting / budget setting process continues to remain alert to government announcements and the impact of external issues such as funding receivable from elsewhere within the public sector. 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.

Financial Risks

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

One of the other primary risks to the forecast are those introduced by the COVID 19 pandemic, especially the potential medium to longer- term impact to key income streams for the Council such as from council tax, business rates and general fees and charges.

Although income from council tax and business rates is seeing the continuing trend of recovering back to pre-COVID 19 levels, there remains a secondary impact in areas of the budget such as court costs and money receivable under the terms of the council tax sharing agreement with the major preceptors. In addition, the timing and trajectory of the recovery in fees and charges within leisure centres remains a key financial risk. Although it is expected that the above will continue to recover going into 2022/23, they will remain under review as part of the on-going monitoring of the budget.

The Financial Performance report for the second quarter of 2021/22 set out more details around these secondary risks, where it was also highlighted that the general COVID 19 support grants from the Government were expected to be able to offset the impact on the overall budget in 2021/22.

However, with the above in mind and the potential for these secondary impacts to continue into 2022/23, the budget report to Cabinet in December also set out the proposal to underwrite such risks via re-focusing the existing Building for the Future Reserve. The estimated balance in this reserve at the end of March 2022 is **£1.654m**, which is therefore available to underwrite the identified risks during 2022/23.

As part of developing the budget, it was also recognised that there would be an on-going loss of income in the early months of 2022/23, whilst new cremators were purchased and installed at the Weeley Crematorium. The budget report to Cabinet on 28 January 2022 provided a timely update and highlighted that this financially adverse position was expected to be managed within the 2021/22 in-year budgets rather than having to include a specific adjustment within the 2022/23 estimates.

The long term approach to the forecast therefore still provides flexibility to respond to the various

risks to the forecast. However, it must be highlighted that the savings targets set out in the forecast will still need to be delivered in the longer term but they need to remain flexible and react as a counterbalance to other emerging issues and it is therefore accepted that this figure may need to be revised up or down over the life of the forecast.

The various risks to the forecast will be monitored via the quarterly financial performance reports during 2022/23, supported by the development of a zero based budgeting approach.

Adequacy of the Reserves / Financial Standing

An integral part of the Council's overall strategy is that the level of reserves is sufficient to support identified risks along with supporting a sustainable budget position in the longer term.

The report to Cabinet in December 2021 set out a review of reserves, which will be undertaken annually as part each year's budget setting cycle.

Although there were various earmarked reserves included in the above review, the following sets out a number of key reserves that support the Council's underlying financial resilience:

- As mentioned 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;
- the Council has prudently set aside money for other significant risks in the forecast such as **£1.758m** (NDR Resilience Reserve) and **£1.000m** (Benefits Reserve), which can be taken into account during the period of the forecast if necessary;
- **£1.269m** has been set side to mitigate cost pressures associated with the repair and maintenance of Council assets along with supporting the Council's commitment to carbon neutrality; and
- **£1.654m** held in the Building for the Future Reserve, which remains available to underwrite risks associated with the secondary impacts from the COVID 19 pandemic along with other potential cost pressures not included within the budget for 2022/23 as highlighted earlier.

In addition to the above, the level of uncommitted reserves forecast at 31 March 2022 is **£4.000m**.

The above along with the on-going / annual review of reserves continue to help the Council demonstrate that the current level of reserves remain adequate / prudent to 'underwrite' risks and uncertainties that are inherent within the forecasting process. No significant adjustments have been required in 2022/23 that weaken the overall long term approach to the forecast.

The proposed budget for 2022/23 resulting from the above processes and governance arrangements is therefore robust / deliverable, and underwritten / supported by reserves.