

**UPDATED LONG TERM FINANCIAL FORECAST**

**APPENDIX A**

Line	Budget 2023/24	Estimate 2024/25	Estimate 2024/25	Estimate 2024/25	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
		Reported to Cabinet December 23	Reported to Cabinet January 24	Proposed Final Position February 24	Estimate 2024/25 Change Between January and February		
	£ (1)	£ (2)	£ (3)	£ (4)	£ (5)	£ (6)	£ (7)
<b>Underlying Funding Growth in the Budget</b>							
1	Council Tax Increase 1.99%	(0.181)	(0.191)	(0.191)	(0.191)	0.000	(0.204)
2	Ctax increase by £5 (amounts set out are over and above 1.99% above)	(0.068)	(0.064)	(0.064)	(0.064)	0.000	(0.055)
2a	Council Tax Increase 2.99%	(0.024)	(0.033)	(0.032)	(0.032)	0.000	0.000
3	Growth in Business Rates - Inflation	0.000	(0.231)	(0.231)	(0.000)	0.231	(0.163)
4	Growth in Council Tax - general property / tax base growth	(0.217)	(0.158)	(0.158)	(0.158)	0.000	(0.189)
5	Growth in Business Rates - general property / tax base growth	(0.531)	(0.041)	(0.041)	(0.636)	(0.595)	0.540
6	Collection Fund Surpluses b/fwd - Ctax	(0.477)	(0.159)	(0.159)	(0.159)	0.000	(0.100)
7	Collection Fund Surpluses b/fwd - BR	(0.307)	0.000	0.000	(0.792)	(0.792)	0.000
		<b>(1.806)</b>	<b>(0.877)</b>	<b>(0.876)</b>	<b>(2.032)</b>	<b>(1.156)</b>	<b>(0.781)</b>
<b>Net Cost of Services and Other Adjustments</b>							
8	Change in RSG (including other financial settlement funding)	(0.441)	0.750	(0.383)	(0.383)	(0.000)	0.432
9	Remove one-off items from prior year	(0.352)	(0.375)	(0.375)	(0.375)	0.000	(0.396)
10	Remove one-off items from prior year - Collection Fund Surplus	(3.192)	0.784	0.784	0.784	0.000	0.951
11	LCTS Grant To Parish Council's	0.004	0.000	0.006	0.006	0.000	0.000
12	Revenue Contrib. to Capital Programme	(0.012)	0.000	0.000	0.000	0.000	0.000
13	Specific change in Use of Reserves	3.233	0.073	0.073	(0.216)	(0.289)	0.000
14	On-going savings Identified / Achieved	(0.742)	(1.242)	(1.242)	(1.242)	0.000	0.395
15	Other Adjustments	(0.458)	0.000	0.000	(0.072)	(0.072)	0.000
16	Use of New Homes Bonus	0.000	(0.500)	(0.500)	(0.500)	0.000	0.000
17	Gain from Essex Business Rates Pool Membership	0.000	(0.400)	(0.400)	(0.400)	0.000	0.000
		<b>(1.961)</b>	<b>(0.910)</b>	<b>(2.037)</b>	<b>(2.398)</b>	<b>(0.361)</b>	<b>1.383</b>
<b>Cost Increases</b>							
18	Inflation - Employee / Members Allowance Costs (including annual review adjustments)	2.117	1.255	1.255	1.538	0.283	0.684
19	Inflation - Other	1.011	0.483	0.421	0.390	(0.031)	0.218
20	Unavoidable Cost Pressures	1.444	1.487	1.716	1.716	0.000	0.500
		<b>4.572</b>	<b>3.225</b>	<b>3.392</b>	<b>3.643</b>	<b>0.251</b>	<b>1.402</b>
21	Add back Use of Forecast Risk Fund / Reserves in Prior Year	0.431	1.236	1.236	1.236	0.000	0.449
22	<b>ANNUAL Structural Budget Deficit / (Surplus) Before Required 'Savings'</b>	<b>1.236</b>	<b>2.674</b>	<b>1.715</b>	<b>0.449</b>	<b>(1.266)</b>	<b>3.027</b>
23	On-going Savings Required	0.000	0.000	0.000	0.000	0.000	(1.000)
24	<b>ANNUAL Structural Budget Deficit / (Surplus) After Required 'Savings'</b>	<b>1.236</b>	<b>2.674</b>	<b>1.715</b>	<b>0.449</b>	<b>(1.266)</b>	<b>2.027</b>
25	Use of Forecast Risk Fund / Other Reserves to support the ANNUAL Structural Deficit (line 24)*	(1.236)	(2.674)	(1.715)	(0.449)	1.266	(2.027)

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

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

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

**FORECAST SENSITIVITIES - TABLE 1**

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

**Forecast Year End Balance from table above (BASE Position)**

Council Tax Increase are lower by 1% per annum compared to the base

Council Tax Property Growth does not grow over the life of the forecast

Inflation increases at a rate of +1% faster than the base - Employee Costs

Inflation increases at a rate of +1% faster than the base - Other

Savings achieved are lower by 10%

Savings achieved are lower by 30%

Unmitigated Cost Pressures are greater by 30%

Unmitigated Cost Pressures are greater by 50%

**2025/26**

£

**2026/27**

£

**(4.166)**      **(2.118)**

(4.066)      (1.813)

(3.977)      (1.546)

(3.941)      (1.429)

(4.092)      (1.817)

(4.066)      (1.768)

(3.866)      (1.068)

(4.016)      (1.668)

(3.916)      (1.368)

## NET ON-GOING SAVINGS ITEMS 2024/25

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

## COST PRESSURE SUMMARY

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

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

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

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

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

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

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

# General Fund Revenue Estimates 2024/25

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

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

## **DIRECT EXPENDITURE/INCOME**

### **Salaries/Employees Expenses**

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

### **Other Movements**

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

### **Transfer Payments**

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

## **INDIRECT INCOME/EXPENDITURE**

### **Internal Recharges**

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

### **Capital Financing Costs**

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

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

Similarly to Capital Financing costs above, these are required accounting adjustments that are reversed out resulting in a nil overall effect on the budget. For 2024/25 these adjustments are no longer included in respect of the budget setting process but will continue to be included as part of the outturn process for the required inclusion in the Council's Statement of Accounts.

# General Fund Revenue Estimates 2024/25

<b>Portfolio Summary</b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>
Corporate Finance and Governance	(2,533,680)	(3,768,160)
Assets	514,030	386,360
Economic Growth, Regeneration and Tourism	1,576,110	1,659,320
Environment	9,429,740	10,349,520
Leisure and Public Realm	5,222,870	4,291,650
Housing and Planning	5,397,330	5,333,830
Partnerships	1,845,170	2,032,290
Budgets Relating to Non Executive Functions	783,120	599,210
<b>Net Cost of Services</b>	<b>22,234,690</b>	<b>20,884,020</b>
Revenue Support for Capital Investment	70,480	70,480
Financing Items	(6,962,650)	(5,070,950)
<b>Budget Before Use of Reserves</b>	<b>15,342,520</b>	<b>15,883,550</b>
Contribution to/from Earmarked Reserves	(1,200,950)	(760,350)
<b>Total Net Budget</b>	<b>14,141,570</b>	<b>15,123,200</b>
<i>Financed by:</i>		
Business Rates (including Tariff and Levy) excluding Section 31 funding for rate relief which is set out in 'Net Cost of Services' above	(3,058,440)	(3,357,400)
Revenue Support Grant	(696,440)	(766,490)
Collection Fund Surplus	(783,670)	(951,310)
<b>Council Tax Requirement for Tendring District Council</b>	<b>9,603,020</b>	<b>10,048,000</b>
Parish Precepts	2,378,146	2,540,650
<b>Council Tax Requirement per Requisite Calculations</b>	<b>11,981,166</b>	<b>12,588,650</b>

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

# General Fund Revenue Estimates

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

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

# Chief Executive, Finance, IT , Governance and Partnerships

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

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

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

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

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

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

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

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Contribution to Housing Pooled Capital Receipts</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>	  90,000 <b>90,000</b>	  90,000 <b>90,000</b>	
<b>MIRS Contributions to/(from) Earmarked Reserves</b> <i>Portfolio/ Committee: Finance - Corporate</i> Contributions to/(from) reserves  <b>Net Total</b>	  (1,200,950)  <b>(1,200,950)</b>	  (760,350)  <b>(760,350)</b>	£775,010 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>MIRS Revenue Financing of Capital (RCCO)</b> <i>Portfolio/ Committee: Finance - Capital Investment</i> Direct Expenditure <b>Net Total</b>	  70,480 <b>70,480</b>	  70,480 <b>70,480</b>	
<b>MIRS Minimum Revenue Provision</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure <b>Net Total</b>	  192,820 <b>192,820</b>	  192,820 <b>192,820</b>	
<b>MIRS Capital Charges made to GF</b> <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure <b>Net Total</b>	  (4,020,360) <b>(4,020,360)</b>	  (3,491,740) <b>(3,491,740)</b>	

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

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

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

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

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

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

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

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

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

<b><u>Analysis by Section/Function</u></b>	<b>2023/24 Original Estimate £</b>	<b>2024/25 Original Estimate £</b>	<b>Notes</b>
<b>Members Allowance</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  512,930 32,420 <b>545,350</b>	  542,100 28,210 <b>570,310</b>	
<b>Members - Other Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  50,420 390,050 <b>440,470</b>	  53,690 300,860 <b>354,550</b>	£3,270 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget.
<b>Democratic Services - Other Democratic Costs</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure <b>Net Total</b>	  21,800 <b>21,800</b>	  21,800 <b>21,800</b>	
<b>Civic Ceremonial Expenses</b> <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	  12,440 76,380 <b>88,820</b>	  12,440 68,950 <b>81,390</b>	

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

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

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

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

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

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

<u>Analysis by Section/Function</u>	2023/24 Original Estimate £	2024/25 Original Estimate £	Notes
<b>Careline</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Direct Income Indirect Income/Expenditure  <b>Net Total</b>	 152,070 (819,520) 1,355,480  <b>688,030</b>	 1,235,080 (730,220) 216,660  <b>721,520</b>	£122,000 has been adjusted in the 2024/25 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2024/25 set out in Appendix A, B and C. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast (including savings and cost pressures) into the detailed lines of the budget. For 2024/25 this budget reflects the costs moved from the Careline/CCTV Service Unit account above.
<b>CCTV</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Direct Income Indirect Income/Expenditure <b>Net Total</b>	 17,030 (1,000) 109,280  <b>125,310</b>	 17,030 (1,000) 114,750  <b>130,780</b>	
<b>Community Safety Projects</b> <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure <b>Net Total</b>	 2,220 1,020  <b>3,240</b>	 2,220 1,000  <b>3,220</b>	

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

# General Fund Revenue Estimates

## Operations and Delivery

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

# Operations and Delivery

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# General Fund Revenue Estimates

## Place and Economy

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

# Place and Economy

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

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

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

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

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

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

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

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

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

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

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

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

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

# General Fund Capital Programme

	Proposed Source of Financing	2024/25 Budget £	2025/26 Budget £	2026/27 Budget £	2027/28 Budget £
<b>Expenditure</b>					
<b><i>Assets Portfolio</i></b>					
IT Core Infrastructure Rolling Replacement	R1	70,480	70,480	70,480	70,480
		<b>70,480</b>	<b>70,480</b>	<b>70,480</b>	<b>70,480</b>
<b><i>Housing and Planning Portfolio</i></b>					
Disabled Facilities Grants	G3	757,000	757,000	757,000	757,000
		<b>757,000</b>	<b>757,000</b>	<b>757,000</b>	<b>757,000</b>
<b>Total General Fund Capital Programme</b>		<b>827,480</b>	<b>827,480</b>	<b>827,480</b>	<b>827,480</b>
<b>Financing</b>					
<b><i>Specific Financing</i></b>					
Disabled Facilities Grant	G3	(757,000)	(757,000)	(757,000)	(757,000)
		<b>(757,000)</b>	<b>(757,000)</b>	<b>(757,000)</b>	<b>(757,000)</b>
<b><i>General Financing</i></b>					
Direct Revenue Contributions	R1	(70,480)	(70,480)	(70,480)	(70,480)
		<b>(70,480)</b>	<b>(70,480)</b>	<b>(70,480)</b>	<b>(70,480)</b>
<b>Total Funding of General Fund Capital Programme</b>		<b>(827,480)</b>	<b>(827,480)</b>	<b>(827,480)</b>	<b>(827,480)</b>

## RESERVES

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

## Special Expenses 2024/25

	Open Spaces	Recreation Areas	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax
	(A)	(B)	(C)	(D)	(E)	(F)
	(£)	(£)	(£)		(£)	(£)
Clacton	299,240	104,655	403,895	17,832.0	22.65	10.09
Frinton and Walton	89,506	59,967	149,473	8,473.5	17.64	5.08
Harwich	81,707	17,040	98,747	5,626.6	17.55	4.99
Lawford	5,908	-	5,908	1,774.1	3.33	(9.23)
Manningtree	(6,493)	-	(6,493)	338.7	(19.17)	(31.73)
All other Parishes	-	-	-	-	-	(12.56)
	<b>469,868</b>	<b>181,662</b>	<b>651,530</b>			

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

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

## FOR INFORMATION - Comparison of 2024/25 Special Expenses with 2023/24

	2023/24				2024/25				Change in net impact on total Band D Tax <sup>(1)</sup>	% Change in Special Expenses levy (Col. G compared to Col. C)
	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	(£)		(£)	(£)	(£)	(£)	(£)	(£)	%	
Clacton	398,555	17,682.1	22.54	9.93	403,895	17,832.0	22.65	10.09	0.16	0.49
Frinton and Walton	147,962	8,345.3	17.73	5.12	149,473	8,473.5	17.64	5.08	(0.04)	(0.51)
Harwich	97,126	5,620.7	17.28	4.67	98,747	5,626.6	17.55	4.99	0.32	1.56
Lawford	5,887	1,721.4	3.42	(9.19)	5,908	1,774.1	3.33	(9.23)	(0.04)	(2.63)
Manningtree	(5,855)	347.9	(16.83)	(29.44)	(6,493)	338.7	(19.17)	(31.73)	(2.29)	13.90
All other Parishes	-	-	-	(12.61)	-	-	-	(12.56)	0.05	-
	<b>643,675</b>				<b>651,530</b>					

## Note

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

**REQUISITE BUDGET CALCULATIONS 2024/25**

- (a) It be noted that on 28th November 2023 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 15th December 2023 the Corporate Finance and Governance Portfolio Holder agreed in accordance with delegated power part 3.41 para 4.3(6) the following amounts for the year 2024/25 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 and taking into account the discounts determined by Council on 28th November 2023.
- (i) 51,866.0 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012, as its council tax base for the year.
  - (ii) Part of the Council's area  
The amounts set out in Appendix G column (2) against each area set out in column (1), being the amounts calculated by the Council, in accordance with regulation 6 of the said regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items may relate.
- (b) Using the criteria below it is felt that the Council would be justified in passing a contrary resolution in respect of the special expenses which results in a special expenses total of £651,530.

Consideration of Determining the Contrary Resolution

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

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

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

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

(d) That the following amounts be calculated by the Council for the year 2024/25 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:

- (i) £105,367,070 Being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
- (ii) £92,778,420 Being the aggregate of the amounts that the Council estimates for the items set out in Sections 31A(3)(a) to (d) of the Act.
- (iii) £12,588,650 Being the amount by which the aggregate at d(i) above exceeds the aggregate at d(ii) above, calculated by the Council in accordance with Section 31A(4) of the Act, as its Council Tax Requirement for the year.
- (iv) £242.71 Being the amount at d(iii) above divided by the amount at a(i) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year.
- (v) £3,192,180 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) £181.17 Being the amount at d(iv) above less the result given by dividing the amount at d(v) above by the amount at a(i) above, calculated by the Council, in accordance with section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in the parts of its area to which no special items apply.

(viii) Part of the Council's area

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

## CALCULATION OF DISTRICT AND PARISH/TOWN 2024/25 COUNCIL TAX FOR ALL AREAS

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

## PRECEPTS ON THE COLLECTION FUND

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

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

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

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

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

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

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

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

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

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

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

### **Robustness of the Estimates**

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

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

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

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

The need to continue to deliver against the long term forecast is clearly recognised within the Council and will remain a key focus in 2024/25. Taking a longer-term view of the forecast also enables the Council to respond to any significant financial impacts over several years rather than as part of an annual budget cycle, which strengthens financial resilience in the long term. This was brought into even sharper focus last year given the significant global / national events that continue to have a major impact on the Council's financial position.

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

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

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

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

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

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

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

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

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

Regular and comprehensive monitoring of the budget will continue to be undertaken during 2024/25 as part of the well-established and comprehensive financial performance reporting process, so issues can be identified and action taken at the earliest opportunity if and when appropriate.

In terms of capital investment and treasury management, the Council continues to explore opportunities to strengthen its arrangements such as reviewing and learning from the delivery of current schemes and projects. Future schemes and projects will continue to be based on a robust and overall risk aware approach.

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

### ***Budget Assumptions***

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

Set against the context above, the overall forecast is based on robust and prudent estimates whilst aiming to avoid any potential optimism bias. Each element of the forecast and how it has been derived and developed over time is clearly set out within regular reports to Management Team and Members.

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

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

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

The detailed budget for 2024/25 has been prepared within the above context and clear rationale has been stated in respect of the formulation of the financial forecast and how it has been translated into the detailed budgets. This has been supported by a risk assessment of each line of the forecast.

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

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

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

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

Cost pressures continue to present one of the more significant risks to the forecast, especially given the amount of unavoidable cost pressures identified in recent years and the potential level of unfunded items. Although on-going revenue items remain the most difficult items to respond to, one-off items, such as those associated with repairing / refurbishing assets could also have a significant impact on the forecast. However in respect of the latter, one-off funding remains available elsewhere in the budget to support these costs which 'protects' the underlying revenue budget from the associated risk. This now forms a wider approach to responding to further cost pressures with additional comments set out in the risk section below.

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

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

### ***Financial Risks***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- the Council has prudently set aside money for other significant risks in the forecast such as **£1.758m** (NDR Resilience Reserve) and **£1.000m** (Benefits Reserve), which can be taken into account during the period of the forecast if necessary;
- As highlighted earlier, **£1.019m** remains set side to mitigate cost pressures associated with the repair and maintenance of Council assets along with supporting the Council's commitment to carbon neutrality; and

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

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

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

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